SCHOOL DISTRICT OF PHILADELPHIA
PERSONAL PROPERTY
POLICY & PROCEDURES

General

1. The Office of General Accounting is responsible for creating and maintaining the central inventory records and performing the necessary property numbering and tagging required to properly identify personal property owned by the School District of Philadelphia (SDP).

2. Principals/administrators of all schools/offices are strictly accountable for all personal property designated to their respective schools/offices and are subject to audit by the Office of the City Controller as well as other grantor agencies providing funding for personal property.

3. Inventory records are created and tagged based on the following criteria:
   Automated
   - Individual item cost is $500 or more, and
   - The item has a useful life in excess of 1 year, and
   - The purchase order and invoice are present in the Advantage Financial System

   Manual (donated property)
   - Individual item cost is $500 or more, and
   - The item has a useful life in excess of 1 year

4. Once generated, property tags are delivered to the appropriate school/office location by the assigned Grants Compliance Monitor to be placed on the personal property item.

5. Food Services (Enterprise Fund) personal property inventory is handled separately and therefore addressed separately in this document. For questions relating to Food Services personal property, email at foodservices@philasd.org or phone (215) 400-FOOD.

6. Address general personal property questions to General Accounting via email at personalproperty@philasd.org or phone (215) 400-6478.

Personal Property Addition Document

1. A Personal Property Inventory Add document (PPA) is used to manually add an item to PPIS for donated items or breaking up a bundled order. A sequential tag number is assigned using Personal Property Inventory Add document (PPA). Note that this document is accessible only to General Accounting.

2. In order to accept personal property items donated to a particular school/office, notification should be submitted to the Office of the Chief Financial Officer and a School Reform Commission resolution must be prepared and approved prior to receiving the property (Refer to SRC Policy 702, Gifts, Grants, Donations, Scholarships http://www.philasd.org/offices/administration/policies/702.pdf). Notification should also be submitted to General Accounting consisting of a description and value for each individual item.

3. Upon completion of assigning personal property numbers for a particular purchase order/donation, a copy of the DPPT screen is printed and the tags attached. This is then sent to school/office per the "ship to" code shown on the purchase order or location receiving the donation.

Personal Property Transfer

1. Individual property records can be modified to reflect the transfer of an active personal property item to another location using the Personal Property Inventory Transfer document (PPT). This document is accessible to authorized users at school/office locations and may only be used to transfer an item from their particular school/office location. See Advantage Financial System User's Guide for detailed instructions to create a transfer document.

2. The following information is required to be entered in the PPT document for items to be transferred:
   - Personal property number
   - Receiving school/office "Ship To" number (Note that this number must be active on the "Ship To" table.)

3. For the transfer of grant funded personal property items, the system will require the use of one of the following codes indicating the reason for transfer (refer to PTRN screen for codes):
   - (PC) Program Closed
   - (SC) School Closed
   - (CT) Central Transfer

4. For the transfer of items not grant funded, the system will require the use of the following code indicating the reason for transfer:
   - (TR) Transfer

5. A PPT document requires 2 levels of approval, the preparer and administrator. The receiving school/office should be notified by email referencing the personal property number(s) being transferred.

6. In order to maintain control over grant funded personal property, the Office of Grant Compliance will monitor transfers of items by generating a report which will capture transfers by transfer code (see #3 above).

7. In the event of an item being incorrectly transferred, document history is available to determine the origin of the transfer.

Personal Property Disposal

1. Individual property records can be deleted to reflect disposal, loss, or theft of an individual personal property item using the Personal Property Disposal document (PPD). This document is accessible to authorized users at school/office locations and may only be used to dispose items from their particular school/office location. See Advantage Financial System User's Guide for detailed instructions to create a disposal document.

2. The personal property number is required to be entered in the PPD document for items which disposal is requested.

3. For the deletion of items, the system will require the use of one of the following codes from the Personal Property Inventory Disposal (PDSP) Table indicating the reason for the deletion:
   - (DM) Damaged
   - (NR) Not received
   - (ST) Stolen
   - (UN) Whereabouts Unknown
   - (OB) Obsolete (item is 5 years or older)

4. For items less than 5 years old that are damaged, lost or stolen, the submission of a Serious Incident Report (Form EH-31) is required while items not received but issued a personal property inventory number require a copy of the "proof of delivery" showing that the items were not received along with the return of the personal property inventory tags. For computer/technology items determined to be un-repairable or too costly to repair and less than 5 years old, a Damaged Technology Inventory Removal Form from Educational Technology is required. Documentation should be sent to the Office of General Accounting, 440 N. Broad St., Suite 322 to the attention of the Inventory Clerk or scanned and emailed to personalproperty@philasd.org .

5. The PPD document requires 3 levels of approval.

6. Once the PPD document is properly approved by the preparer and administrator at the school/office level, the document will move to the Document Suspense (SUSF) to await final approval from General Accounting pending receipt of the Form EH-31 or other documentation as where required. To facilitate the final approval process, an InfoPac report will be generated on a weekly basis which lists all PPD documents contained on SUSF and will be used to track receipt of required documentation from school/office prior to entering the final (third) level of approval. (Note: All stolen property and all artwork deletions without regard to the deletion code require an override by school/office location.)

7. For physical removal of computer/technology equipment, contact the Help Desk (215) 400-5555 or helpdesk@philasd.org to create a request.

Personal Property Modification

1. Active individual property records can be modified to reflect the addition or update of specific information using the Personal Property Modification document (PPM). This document is accessible to authorized users at school/office locations and may only be used to modify and item from their particular school/office location. See Advantage Financial System User's Guide for detailed instructions to create a modification document.

2. The fields available for modification are as follows:
   - Room (freeform)
   - Person (freeform)
   - Manufacturer (code or freeform)
   - Model (freeform)
   - Serial # (freeform)
   - Class Comment (freeform)
   - Usage

3. For modification of Manufacturer, Class, and Usage fields:
   - Manufacturer: This field is comprised of a 6 digit code and 30 character name. For codes, refer to PMNF and enter appropriate code. The character name field will automatically be filled with the appropriate manufacturer name. For manufacturers not found on PMNF, modification of this field is limited to character entry.
   - Manufacturer code is required for technology items.
   - Class: This field is a 6 digit numeric field used to distinguish technology equipment. Refer to PCLS for numeric code listing.
   - Usage: This field is used to identify property usage as follows:
     a. (A) Administrative Use
     b. (S) Student Use
     c. (T) Teacher Use
     d. (U) Unknown (default)

4. The PPM document requires 1 levels of approval.

Personal Property Update

1. Individual property records can be updated using a Personal Property Inventory Update (PPU). This document is primarily used for restoring previously deleted items and access is limited to General Accounting.

2. The PPU document is primarily used to update the following fields for items in 01 Current or 02 Prior Status:
   - Re-establish Code
   - Food Service Indicator
   - Technology Indicator

Food Services

1. Food Service personal property inventory is denoted by the use of the Food Service Indicator. Food service inventory can be deleted or modified using the PPD or PPM documents respectively with access to limited to personnel from the Office of Food Service. In addition to PPD and PPM, General Accounting has the ability to update using the PPU document.

2. All changes to food service inventory requires a system override done at the preparer level. Disposals (PPD document) require a third level of approval by General Accounting while transfers (PPT document) and modifications (PPM documents) only require preparer and administrator approval.

Inquiry Tables

- Personal Property Inventory Header (PPIH)
  Current information relating to an Individual property records can be accessed/ viewed by entering the personal property number.

- Personal Property Inventory Line (PPIL & PPL2)
  Current accounting information (ABC strip) including fund, agency, org. number, activity, and object by property number using this screen.

- Personal Property Inventory Header History (PPHH)
  Provides the user a history of changes made to individual property records by personal property number for the purpose of researching updates and/or modifications to the record.

- Personal Property Inventory History Line (PPHL)
  Provides the user a history of changes made to accounting information (ABC strip) for individual property records.

Reference Tables

- Personal Property Inventory Manufacturer (PMNF)
  Lists all valid manufacturer codes

- Personal Property Inventory Transfer codes (PTRN)
  List of valid inventory transfer codes

- Personal Property Inventory Disposal Code (PDSP)
  List of valid inventory deletion codes

- Personal Property Inventory Technology Commodity class/subclass (PTEC)
  List of valid technology commodity class/subclass codes

- Personal Property Inventory Category (PCAT)
  List of valid inventory category codes

- Personal Property Inventory Class (PCLS)
  List of valid inventory class codes

- Personal Property Inventory Excluded Commodity codes (PXCM)
  List of commodity codes not considered personal property inventory

Annual Inventory Process

1. In accordance with District policy, a personal property physical inventory must be performed for each school and administrative office on an annual basis to properly ensure that all items of personal property are physically present at their designated location.

2. The annual inventory process will run on or about the first business week in May. Each inventory designee will be notified by the General Accounting via email of the time frame for completion as well as instructions for accessing the inventory report through the District's web report system.

3. Upon completion of the physical inventory, the designee from the school/administrative office is required to make the necessary transfers, deletions, and modifications to the individual property records in the Advantage Financial System. A final inventory report should be run the day after all changes are made in Advantage.

4. Each principal/administrator is responsible for signing the inventory report and returning all pages to: General Accounting – Personal Property
440 N. Broad St., Suite 322, Portal B
Attn.: Inventory Clerk