

<p style="text-align: center;">POLICY OF</p> <p style="text-align: center;">STATE OF DELAWARE</p> <p style="text-align: center;">DEPARTMENT OF CORRECTION</p>	<p style="text-align: center;">POLICY NUMBER</p> <p style="text-align: center;">12.8</p>	<p style="text-align: center;">PAGE NUMBER</p> <p style="text-align: center;">1 of 1</p>
<p>CHAPTER: 12 Central Business Office</p>	<p>RELATED STANDARDS:</p> <p>2-CO-1B-08; 4-4037; 4-ACRS-7D-25; State of Delaware Budget and Accounting Policy Manual, Chapter 13, Asset Management</p>	
<p>APPROVED BY THE COMMISSIONER</p> <p>AND EFFECTIVE THIS DATE:  2/2/2015</p>		
<p>EFFECTIVE DATE:</p>		
<p>APPROVED FOR PUBLIC RELEASE</p>		

- I. **AUTHORITY:** 29 Del. C. §8903 (4)(5)(7)
- II. **PURPOSE:** To improve financial reporting, accountability and operational efficiencies in managing Federal funded non-capital (NOCAP) assets for the Department of Correction (DOC).
- III. **APPLICABILITY:** All Department employees.
- IV. **POLICY:** The Central Business Office (CBO) is responsible for maintaining federal funded non-capital asset guidelines and procedures to ensure compliance with Federal, State and Department rules and regulations.
- V. **PROCEDURES:** The Department is required to track assets purchased using federal funds with a unit cost of \$5,000.00 to \$24,999.99 as a NOCAP asset. These NOCAP assets are reported and entered by the budget unit in First State Financials (FSF) by identifying at the purchase order (PO) or voucher. If the NOCAP asset information is not captured in FSF prior to payment, budget unit must notify CBO to add the NOCAP asset manually.

For cost adjustments and transfers, the budget unit must notify CBO in writing. CBO will review the request and complete the appropriate updates in FSF.

For asset disposal or retirement, the budget unit submits a [Delaware Surplus Service Excess Property Declaration form](#) to OMB Government Support Services. The budget unit shall provide a copy of the approved form to CBO. CBO will process the appropriate update to dispose or retire the NOCAP asset in FSF.

CBO will maintain a current listing of all NOCAP assets in accordance with Chapter 13 of the State Budget and Accounting Policy Manual and reconcile annually.