

Disposition of Assets and Materials

Contents	Subject	Page
	1. General	2
1.1	Purpose	2
1.2	Filing Instructions and Supersedures	2
1.3	Reason for Reissuing	2
1.4	Responsibility	2
1.5	Disclaimer	2
	2. Overview	3
2.1	Definitions	3
2.2	Forms	3
2.3	References	4
	3. Transfer/Disposition Reports	4
3.1	Using the Disposition Report	4
3.2	Using the Transfer Report	5
3.3	Cancelling a Disposition Report	6
	4. Disposition of Assets and Materials	7
4.1	Introduction	7
4.2	Disposition of Inventory Items	7
4.3	Disposition of Noninventory Items	10
	5. Exceptions and Special Situations	13
5.1	Motor Vehicles, Mobile Tools, and Trailers	13
5.2	Rental Telephone Equipment in Service	14
5.3	Thefts or Suspicious Losses	14
5.4	Charitable Donations of Assets and Materials	15
5.5	Mini/Microcomputers	18
5.6	COE, Large PABX, and Special Services Equipment	19
5.7	General Disposal of Hazardous Materials Waste	20
5.8	Batteries	20
	6. Report Numbers	20
6.1	Assigning Report Numbers	20
6.1.1	Supply Points	20
6.1.2	Support Assets - Fleet	20
6.2	Report Number Log	21
	7. Completing the Disposition Report	21
7.1	Instructions	21
	Exhibits	
	Exhibit 1 - Transfer/Disposition Report, Form 90007924	25
	Exhibit 2 - Examples of Completed Disposition Reports	27
	Exhibit 3 - Company Code Matrix	30

1. General

1.1 Purpose

This practice establishes standard procedures and provides information for the disposition of company assets and materials. Company assets and materials are defined as all property, except real property, owned by GTE Telephone Operations, GTE Communication Corporation (GTECC), and GTEL.

This practice applies to all:

- Materials, new or used, which are lost, stolen, or disposed of for any reason.
- Departments and regional organizations that comprise GTE Telephone Operations regulated and nonregulated operations. This includes GTECC and GTEL.

This practice does **not** apply to:

- Movement of property within a legal entity (refer to GTE Telephone Operations Practice 001-510-006).
- Movement of property between legal entities (refer to GTE Telephone Operations Practice 001-510-005).
- Items that are expensed when originally purchased. Equipment not meeting the capitalization requirement is expensed in the current period and therefore does not require paperwork.

1.2 Filing Instructions and Supersedures

Discard all previous issues and associated addenda of this practice and file this issue numerically in your GTE Telephone Operations practices set.

This practice supersedes and cancels:

- All policies, procedures, general instructions, letters, and memoranda which address this subject.
- Any document which provides information contrary to the information contained in this practice.

1.3 Reason for Reissuing

This practice has been reissued to incorporate multiple changes in the content. Read this entire practice to ensure your familiarity with the new information.

1.4 Responsibility

This practice was published by the GTE Telephone Operations Enterprise Services Department. For more information about this practice, contact the GTE Telephone Operations Headquarters Finance - Property Operations Department at 1 (800) CPR -4TAG.

1.5 Disclaimer

This practice was prepared solely for the use of GTE Telephone Operations. It must be used only by its employees, customers, and end users when installing, operating, maintaining, and repairing GTE Telephone Operations' equipment, facilities, and services. Any other use of this practice is forbidden. The information contained in this practice may not be applicable in all circumstances and is subject to change without notice. By using this practice the user agrees that GTE Telephone Operations will have no liability (to the extent permitted by applicable law) for any consequential, incidental, special, or punitive damages that may result.

2. Overview

2.1 Definitions

The following chart defines acronyms used in this practice.

Acronym	Definition
COE	Central Office Equipment
CPR	Continuing Property Record
ETSR	Electronic Telecommunications Service Request
FCC	Federal Communications Commission
FMV	Fair Market Value
GTEAMS	GTE Advanced Materials System
GTECC	GTE Communication Corporation
IT	Information Technology
LAN	Local Area Network
MM/P	Materials Management and Processing
OPARS	Operations Planning And Reporting System
PABX	Private Automatic Branch Exchange
TSR	Telecommunications Service Request
TSS	Telecommunications Sales and Services
VIN	Vehicle Identification Number

2.2 Forms

The Transfer/Disposition Report (Form 90007924, Exhibit 1) is referenced in this practice and can be ordered through normal supply channels.

The new consolidated Transfer Report/Disposition Report can be used as either the:

- Transfer Report.
- OR
- Disposition Report.

NOTE: Place an "X" in the box indicating the type of report.

2. Overview, continued

2.3 References

The following chart provides sources of supplementary information relating to this practice. The documents could be required for performing certain tasks.

See...	For Information About...
001-510-003	Property Identification Accounting Procedures
001-510-005	Acquisition and Sale of Property between GTE Telephone Operations Companies
001-510-006	Transfer of Company Property and Materials
001-520-000	Mini/Micro Computer Accounting Procedures
013-000-000	Security Incident Reporting
DR-079*	Junking Obsolete and Surplus Materials
GTE Telephone Operations Financial Policy and Standards, N.001.03**	Signature Authorization Policy

* Available from GTE Supply – Supply Operations.

** Available from the GTE Telephone Operations Financial Policies and Standards Manual.

3. Transfer/Disposition Reports

3.1 Using the Disposition Report

If inventory or fixed asset materials is obsolete, nonrepairable, lost or stolen, donated to a charitable organization, or sold to another GTE Telephone Operating Company, complete the Disposition portion of the Transfer/Disposition Report (Form 90007924, Exhibit 1) using this practice.

Use the Disposition Report to:

- Record inventory or fixed asset materials that are:
 - Lost or stolen.
 - Damaged beyond repair.
 - Obsolete.
 - Donated.
 - Junked.
 - Sold to an affiliate.
- Obtain approval for disposition and accounting for the disposal of assets and materials.
- Record an acquisition and sale of property between GTE Telephone Operating Companies (refer to GTE Telephone Operations Practice 001-510-005).

3. Transfer/Disposition Reports, continued

3.1 Using the Disposition Report, continued

NOTES: Inventory materials consist of items in any 1220## or F22### account. Fixed asset materials consist of CPR-tagged property items in any 21#### or N1#### account and Station Apparatus items in any of the following accounts:

- 212322
- 2351##
- 2362##
- N12321/2123.21
- N34108

No inventory or fixed asset materials may be disposed of in any manner without a properly approved Disposition Report.

Instructions for completing the Disposition Report are in Section 7. Examples of completed Disposition Reports are shown in Exhibit 2.

3.2 Using the Transfer Report

Use the Transfer portion of the Transfer/Disposition Report (Form 90007964, Exhibit 1) for:

- All movement of CPR-tagged assets (i.e., vehicles, furniture, office support equipment, computers, large tools, etc.) in Accounts 21####, N1####, and N362## between:
 - Accounts.
 - Locations within a state.
 - Buildings.
- Transferring fixed assets from one state jurisdiction to another within the same GTE entity such as GTE North, South, Central, and West.

NOTE: This applies to fixed assets consisting of:

- **CPR-tagged property items in any:**
 - 21#### account.
 - N1#### account.
- **Station apparatus items in any of the following accounts:**

- 2123.21	- 2123.27
- 212322	- 2362##
- 2311##	- N311##
- 2351##	- N351##

- Any material transferred that does not have summary level records in GTEAMS in both the shipping and receiving supply locations.

NOTE: Refer to GTE Telephone Operations Practice 001-510-006 for further information on when and how to use the transfer report.

3. Transfer/Disposition Reports, continued

3.3 Cancelling a Disposition Report

The Supervisor - Supply Operations can cancel a Disposition Report if the reported materials can be economically repaired and/or reused.

The Supervisor - Supply Operations uses the procedure described in the following chart to cancel a Disposition Report.

Step	Cancelling the Disposition Report
1	Print the word "Cancelled" across the report in large, bold print.
2	Forward the white and pink copies to the originator.
3	Retain the yellow copy for filing.
4	If the material is a CPR-tagged property item, complete the Transfer Report portion of the Transfer/Disposition Report (Form 90007924, see Exhibit 1) transferring the materials from the originator's location code, remote code, and budget center code to Supply's location code, remote code, and budget center code (refer to GTE Telephone Operations Practice 001-510-006).

NOTE: The Supervisor - Supply Operations is accountable for the material until it is disposed of or redistributed through the transfer process.

4. Disposition of Assets and Materials

4.1

Introduction

Before disposing of materials:

- Make every effort to use the assets and materials within GTE.
- Refer to Section 5 for exceptions and special situations.

4.2

Disposition of Inventory Items

The following chart explains the disposition process for inventory items.

Stage	Who Does It	What Is Done
1	Supervisor – Supply Operations	<p>A. Separates the surplus/obsolete material from all other useable inventory.</p> <p>B. Prepares the Disposition Report (see Section 7 for instructions).</p> <p>C. Assigns a report number consisting of:</p> <ul style="list-style-type: none">● A four-digit location code.● A three-digit sequential number.● The last two digits of the current year. <p>D. Maintains a report number log consisting of the:</p> <ul style="list-style-type: none">● Report number.● Brief description.● Originator's name.● Date originated.● Name of the person approving.● Date approved.● Date of removal. <p>E. Signs and dates the Disposition Report in the space entitled <i>Prepared By</i>.</p> <p>F. Retains the goldenrod copy.</p> <p>G. Sends the white, yellow, and pink copies to the Coordinator – Material Planning.</p>
2	Coordinator – Material Planning	<p>For COE reuse (type DN) material:</p> <p>A. Initiates the Disposition Report.</p> <p>B. Completes the actions in Stage 1, A–G.</p> <p>C. Sends a photocopy of the report to the Equipment Resource Management Engineer.</p>

(continued)

4. Disposition of Assets and Materials, continued

4.2

Disposition of Inventory Items, continued

Stage	Who Does It	What Is Done
3	Coordinator – Material Planning	<p>A. In association with MM/P, determines if the excess material is surplus to GTE and requires disposition.</p> <p>B. Verifies that the material is either surplus or obsolete and is not or cannot be used in ongoing GTE reuse programs. If there are uses for the material, redirect the material to the proper location.</p> <p>C. Verifies the information on the report and coordinates any discrepancies with the Supervisor – Supply Operations.</p> <p>D. Signs and dates the Disposition Report.</p> <p>E. Returns the report to the Supervisor – Supply Operations.</p>
4	Supervisor – Supply Operations	<p>A. Obtains any additional authorizations outlined in GTE Telephone Operations Financial Policies and Standards, N.001.03 (Appendix C).</p> <p>B. Ensures that proper authorizations are obtained before disposing of the material.</p> <p>C. Sends the surplus/obsolete material to the Supply accumulation site with the approved white and pink copies of the Disposition Report.</p> <p>D. Uses the white copy for GTEAMS entry, then files it at the supply location, where it is held for two years.</p> <p>NOTE: The white copy should be permanently filed at a record retention site in accordance with FCC regulations.</p> <p>E. Directs his or her personnel to enter the following transactions within GTEAMS:</p> <ul style="list-style-type: none">● 90 – to dispose of new (never in service) material.● 99 – to dispose of used (previously in service) material. <p>NOTE: The Regional Manager – Supply Operations and/or the Area TSS Manager ensure that every effort is made to use surplus material within Area Operations before authorizing the disposition of material to Investment Recovery.</p>

(continued)

4. Disposition of Assets and Materials, continued

4.2

Disposition of Inventory Items, continued

Stage	Who Does It	What Is Done
5	Accumulation Supply Location Personnel	<ul style="list-style-type: none">A. Verifies the material received from Supply against the Disposition Report by checking off each item on the report.B. Initials and dates the report next to the approving signature.C. Places the material and the pink copy of the report within the warehouse.D. Forwards the yellow copy to the Area Administrator – Investment Recovery.
6	Area Administrator – Investment Recovery	<ul style="list-style-type: none">A. Coordinates the physical disposal of the material.B. Verifies authorization of the disposition before offering the material for sale.C. Sells or disposes of the material within 90 days of receipt of the approved report.D. Coordinates GTEAMS visibility for surplus or obsolete material that is held for more than 45 days.E. Publishes an annual list of material that does not require disposition through the Accumulation Supply Location.

4. Disposition of Assets and Materials, continued

4.3 Disposition of Noninventory Items

The following chart explains the disposition process for assets.

Stage	Who Does It	What Is Done
1	User Department	<ul style="list-style-type: none"> A. Prepares the Disposition Report. B. Obtains the appropriate user department authorization. C. Forwards the Disposition Report and Associated Materials to the Supervisor - Supply Operations.
2	Supervisor - Supply Operations	<ul style="list-style-type: none"> A. Assigns a report number consisting of: <ul style="list-style-type: none"> ● A four-digit location code. ● A three-digit sequential number. ● The last two digits of the current year. B. Maintains a report number log consisting of the: <ul style="list-style-type: none"> ● Report number. ● Brief description. ● Originator's name. ● Date originated. ● Name of the approving person. ● Date approved. ● Date of removal. C. Obtains the appropriate Supply Operations department manager/director approval on the report in GTE Telephone Operations Financial Policies and Standards, N.001.03 (Appendix C). D. Returns the assets and the approved report to the local supply point. E. Retains the goldenrod copy.
3	Supply Point Personnel	<ul style="list-style-type: none"> A. Verifies the assets received against the Disposition Report by checking off each item on the report. B. Initials and dates the report next to the approving signature. C. Places the material separate from all other usable material within the warehouse. <p>NOTE: If proper authorization does not exist, the Supply Point personnel should return the assets and Disposition Report to the originating department.</p>

(continued)

4. Disposition of Assets and Materials, continued

4.3

Disposition of Noninventory Items, continued

Stage	Who Does It	What Is Done								
4	Supply Point Personnel	<p>A. Determines whether the asset is in demand within his or her responsibility.</p> <table border="1"> <thead> <tr> <th>If the Asset Is...</th> <th>The Supervisor - Supply Operations...</th> </tr> </thead> <tbody> <tr> <td>In demand</td> <td>Cancels the Disposition Report and generates the appropriate transfer reports to redistribute the asset (refer to GTE Telephone Operations Practice 001-510-006).</td> </tr> <tr> <td>Not in demand</td> <td>Sends the report to the Regional Manager - Supply Operations for authorization.</td> </tr> <tr> <td>Beyond economical repair</td> <td>Sends the report to the Regional Manager - Supply Operations for authorization.</td> </tr> </tbody> </table> <p>B. Verifies authorization before the asset's disposition.</p>	If the Asset Is...	The Supervisor - Supply Operations...	In demand	Cancels the Disposition Report and generates the appropriate transfer reports to redistribute the asset (refer to GTE Telephone Operations Practice 001-510-006).	Not in demand	Sends the report to the Regional Manager - Supply Operations for authorization.	Beyond economical repair	Sends the report to the Regional Manager - Supply Operations for authorization.
If the Asset Is...	The Supervisor - Supply Operations...									
In demand	Cancels the Disposition Report and generates the appropriate transfer reports to redistribute the asset (refer to GTE Telephone Operations Practice 001-510-006).									
Not in demand	Sends the report to the Regional Manager - Supply Operations for authorization.									
Beyond economical repair	Sends the report to the Regional Manager - Supply Operations for authorization.									
5	Regional Manager - Supply Operations	<p>A. Signs and dates the report.</p> <p>B. Ensures that every effort is made to use surplus assets within Area Operations or GTE Telephone Operations before authorizing the disposition of the asset to Investment Recovery.</p> <p>C. Verifies that proper approval is obtained before the asset is disposed of.</p> <p>D. Distributes the white copy to: Finance - Property Operations MC TXD01125 San Angelo, TX</p> <p>E. Returns the yellow and pink copies of the report to the Supervisor - Supply Operations.</p>								

(continued)

4. Disposition of Assets and Materials, continued

4.3

Disposition of Noninventory Items, continued

Stage	Who Does It	What Is Done
6	Finance – Property Operations	<p>A. Reviews the report for completeness and accuracy.</p> <p>B. Keys the information into the appropriate continuing property records system to create a transaction that retires the asset from the financial books of the company.</p> <p>C. Retains the report in accordance with FCC regulations.</p>
7	Supervisor – Supply Operations	<p>A. Sends the asset and the pink copy to the Supply accumulation site.</p> <p>B. Retains the yellow copy of the report for two years.</p> <p>C. Contacts the Administrator – Investment Recovery to determine whether to:</p> <ul style="list-style-type: none">- Destroy the material.- Forward the material to the Investment Recovery Processing Center.- Sell the material from the location.
8	Supply Accumulation Site Personnel	<p>A. Verifies the asset received from Supply against the Disposition Report by checking off each item on the report.</p> <p>B. Initials and dates the report next to the approving signature.</p> <p>C. Places the asset in the warehouse.</p> <p>D. Forwards the pink copy to the Administrator – Investment Recovery.</p>
9	Area Administrator – Investment Recovery	Sells or disposes of the asset identified on the Disposition Report.

5. Exceptions and Special Situations

5.1 Motor Vehicles, Mobile Tools, and Trailers

Disposing of motor vehicles, mobile tools, and trailers is initiated only by Support Assets – Fleet at the time the item is taken out of service and sent to auction. If the item is returned to service, Support Assets – Fleet sends a letter to Finance – Property Operations providing:

- Vehicle number.
- Receiving legal entity.
- Location code.
- Budget center.

NOTE: Dispositions for any other reason must also be approved by the Acquisition/Disposition Manager for Fleet.

Support Assets – Fleet ensures that salvage is recorded to the proper legal entity, location, and account from which the item came.

The Disposition Report for motor vehicles, mobile tools, and trailers is:

- Prepared by any employee of Support Assets – Fleet with the immediate supervisor's consent.
- Approved by the Manager – Support Assets – Fleet for:
 - Trade-in.
 - Public or wholesale auctions.

Complete the Disposition Report by entering the:

- Vehicle number or CPR number in the *Reel/CPR Tag/Vehicle Number/Log Loc* column.
- Account code in the *Acct. Code* column.
- Description of the item, including loaded equipment, in the *Description* column.

EXAMPLE: Bucket truck and ladder rack.

NOTE: All other columns on the Disposition Report can be populated if the data is required for fleet control; Finance – Property Operations will disregard if not applicable.

The following chart describes how the Disposition Report is distributed.

Copy	Distribution
White	Finance – Property Operations MC TXD01125 San Angelo, TX.
Yellow	Support Assets – Fleet.
Pink	Manager – Support Assets – Fleet, retains for one year.
Goldenrod	Originator retains.

5. Exceptions and Special Situations, continued

5.2 Rental Telephone Equipment in Service

When rental telephone equipment in service is lost, stolen, or cannot be economically retrieved, the local Service Center:

- Prepares a Disposition Report, combining as many items as possible on one report.
- Forwards the report to the Regional Director or the Manager – Network Provisioning for approval.

NOTES: If the equipment is recovered later, a Service Center employee:

- **Obtains the Disposition Report for that item.**
- **Checks the *Other* block under *Reasons*.**
- **Enters *Salvage* in that blank.**

If the equipment is not recovered, no additional steps are required.

The originating department determines the distribution of the white, pink, and yellow copies of the Disposition Report. The Service Center retains the goldenrod copy for one year.

5.3 Thefts or Suspicious Losses

Any GTE Telephone Operations employee who discovers a loss or theft of materials:

- Completes a Disposition Report.
- Forwards the white, yellow, and pink copies to the Regional Manager – Supply Operations.

The following chart provides additional information.

If...	The Employee...
Thefts and suspicious losses are less than \$500.00	<ul style="list-style-type: none">• Reports to Security Services via local Security Services forms and procedures.• Includes a photocopy of the Disposition Report.
Thefts and suspicious losses are greater than \$500.00	<ul style="list-style-type: none">• Telephone Security Services immediately.• Forwards the required local reports to Security Services within 24 hours.

NOTE: The Disposition Report does not replace any report of lost or stolen property required by the Security Department. Refer to GTE Telephone Operations Practice 013-000-000 for more information.

5. Exceptions and Special Situations, continued

5.4 Charitable Donations of Assets and Materials

Donations of surplus assets and materials are made to qualified tax-exempt organizations as specified in the IRS code. The majority of these organizations fall in the 501(c)(3) and 501(c)(4) tax category of the IRS code.

Use the following procedures for in-kind contributions and sales without charge.

Stage	Who Does It	What Is Done
1	Originating Department	Obtains the following from the recipient tax-exempt organization and forwards it to the GTE General Manager, Officer, or Director: A. Written request for the material. B. IRS 501(c)(3) letter. C. Financial audit. D. List of the organization's board of directors.

(continued)

5. Exceptions and Special Situations, continued

5.4

Charitable Donations of Assets and Materials, continued

Stage	Who Does It	What Is Done								
2	Originating Department	<p>A. Completes the Disposition Report:</p> <ul style="list-style-type: none"> ● Checks the box marked <i>Other</i> under <i>Reasons</i>. ● In the blank next to <i>Other</i>, writes in the donation and the receiving organization. <p>NOTE: For computer equipment, IT must first:</p> <ul style="list-style-type: none"> ● Confirm that the equipment is not needed elsewhere in GTE. ● Approve the Disposition Report, then return it to the originator. <p>B. Obtains a written appraisal of the equipment from one of the following departments.</p> <table border="1" data-bbox="905 804 1424 1117"> <thead> <tr> <th>Equipment...</th> <th>Appraised by...</th> </tr> </thead> <tbody> <tr> <td>Vehicles and mobile tools</td> <td>Support Assets – Fleet</td> </tr> <tr> <td>Computers and related equipment</td> <td>IT</td> </tr> <tr> <td>All other items</td> <td>Investment Recovery</td> </tr> </tbody> </table> <p>NOTE: If unable to determine the FMV, the appraising group can request an independent appraisal.</p> <p>C. Forwards to the party responsible for in-kind contributions:</p> <ul style="list-style-type: none"> ● All documents submitted by the recipient organization. ● The Disposition Report. ● The equipment appraisal. ● A written recommendation of the disposal from the GTE General Manager, officer, or director. <p>NOTE: For Headquarters, the responsible party is the Manager – Community Economic Development. For the Areas, it is the Manager – Community/Economic Affairs.</p>	Equipment...	Appraised by...	Vehicles and mobile tools	Support Assets – Fleet	Computers and related equipment	IT	All other items	Investment Recovery
Equipment...	Appraised by...									
Vehicles and mobile tools	Support Assets – Fleet									
Computers and related equipment	IT									
All other items	Investment Recovery									

(continued)

5. Exceptions and Special Situations, continued

5.4

Charitable Donations of Assets and Materials, continued

Stage	Who Does It	What Is Done
3	Manager – Community/Economic Affairs	<p>A. Receives and approves the disposition.</p> <p>B. Distributes the Disposition Report as follows:</p> <ul style="list-style-type: none"> ● White and yellow copies and appraisal – send to the Regional Manager – Supply Operations. ● Goldenrod copy – returns to the originator. ● Pink copy – Public Affairs retains. <p>C. Provides to the Director – Tax Accounting the following information:</p> <ul style="list-style-type: none"> ● Name and address of donee. ● Location of property and date. ● Detailed description of property. ● FMV of property (including method used to determine) and copy of appraisal. ● Terms of any agreement.
4	Originating Department	<p>Ships the material to the tax-exempt organization receiving the donation.</p> <p>NOTE: The receiving organization is responsible for transportation costs.</p>
5	Regional Manager – Supply Operations	<p>A. Logs and approves the Disposition Report.</p> <p>B. Distributes the white and yellow copies as follows:</p> <ul style="list-style-type: none"> ● White copy and appraisal – send to: Finance – Property Operations MC TXD01125 San Angelo, TX ● Yellow copy – send to Supply.
6	Finance – Property Operations	<p>A. Records the retirement and the contribution using companywide budget center.</p> <p>B. Provides the cost basis of equipment and method of disposition to the Director – Tax Accounting.</p>

5. Exceptions and Special Situations, continued

5.5 Mini/ Microcomputers

IT requires that the originating department complete a disposition report for each computer being retired. A disposition report must be completed before receiving a replacement machine.

The following chart describes procedures for the disposition of mini/microcomputers.

Stage	Who Does It	What Is Done						
1	Originating Department	<p>Notifies IT of any excess computer equipment for a determination of equipment being redeployed. Notifications to IT are completed through the:</p> <ul style="list-style-type: none"> • ETSR resident on the LAN Network. OR • Paper TSRs where on-line capabilities do not exist. 						
		<table border="1"> <thead> <tr> <th>If the Equipment...</th> <th>The Originator...</th> </tr> </thead> <tbody> <tr> <td>Is working</td> <td> <ul style="list-style-type: none"> • Completes an ETSR and forwards to IT. • Awaits notification from IT for the equipment being picked up. • Completes a Disposition or Transfer Report and forwards the appropriate copy to Finance – Property Operations. </td> </tr> <tr> <td>Is not working</td> <td> <ul style="list-style-type: none"> • Completes an ETSR and forwards to IT. • Awaits notification from IT for the equipment being picked up. • Completes a Disposition or Transfer Report and forwards the appropriate copy to Finance – Property Operations. • Attaches the remaining copies of Disposition Report with the equipment pickup. </td> </tr> </tbody> </table>	If the Equipment...	The Originator...	Is working	<ul style="list-style-type: none"> • Completes an ETSR and forwards to IT. • Awaits notification from IT for the equipment being picked up. • Completes a Disposition or Transfer Report and forwards the appropriate copy to Finance – Property Operations. 	Is not working	<ul style="list-style-type: none"> • Completes an ETSR and forwards to IT. • Awaits notification from IT for the equipment being picked up. • Completes a Disposition or Transfer Report and forwards the appropriate copy to Finance – Property Operations. • Attaches the remaining copies of Disposition Report with the equipment pickup.
If the Equipment...	The Originator...							
Is working	<ul style="list-style-type: none"> • Completes an ETSR and forwards to IT. • Awaits notification from IT for the equipment being picked up. • Completes a Disposition or Transfer Report and forwards the appropriate copy to Finance – Property Operations. 							
Is not working	<ul style="list-style-type: none"> • Completes an ETSR and forwards to IT. • Awaits notification from IT for the equipment being picked up. • Completes a Disposition or Transfer Report and forwards the appropriate copy to Finance – Property Operations. • Attaches the remaining copies of Disposition Report with the equipment pickup. 							
		<p>NOTE: <i>If equipment cannot be redeployed but the originating department wants to offer equipment as a charitable donation, it must be approved by IT as excess equipment before being donated.</i></p>						

(continued)

5. Exceptions and Special Situations, continued

5.5

Mini/ Microcomputers, continued

Stage	Who Does It	What Is Done						
2	IT	Determines if the equipment can be redeployed.						
		<table border="1"> <thead> <tr> <th>If the Equipment...</th> <th>IT...</th> </tr> </thead> <tbody> <tr> <td>Can be redeployed</td> <td>Places the equipment in service at a new location (refer to Sections 3.1 and 3.2).</td> </tr> <tr> <td>Cannot be redeployed</td> <td> <ul style="list-style-type: none"> • Determines if the equipment is in working condition. • Indicates the condition of the equipment on the equipment Disposition Report. • Removes all software from the equipment. • Forwards all other equipment and the yellow and pink copies of the Disposition Report to Investment Recovery. </td> </tr> </tbody> </table>	If the Equipment...	IT...	Can be redeployed	Places the equipment in service at a new location (refer to Sections 3.1 and 3.2).	Cannot be redeployed	<ul style="list-style-type: none"> • Determines if the equipment is in working condition. • Indicates the condition of the equipment on the equipment Disposition Report. • Removes all software from the equipment. • Forwards all other equipment and the yellow and pink copies of the Disposition Report to Investment Recovery.
If the Equipment...	IT...							
Can be redeployed	Places the equipment in service at a new location (refer to Sections 3.1 and 3.2).							
Cannot be redeployed	<ul style="list-style-type: none"> • Determines if the equipment is in working condition. • Indicates the condition of the equipment on the equipment Disposition Report. • Removes all software from the equipment. • Forwards all other equipment and the yellow and pink copies of the Disposition Report to Investment Recovery. 							
3	Investment Recovery	<ul style="list-style-type: none"> • Ensures that the surplus equipment is in working condition. • Disposes of the equipment following environmental guidelines. • Offers the equipment for sale at the highest possible return on the investment. • Sells the equipment within 90 days of receipt of the approved Disposition Report. 						

5.6

COE, Large PABX, and Special Services Equipment

The Regional Manager – Supply Operations or Operations Supervisor – Material Planning and Equipment Resource Management is responsible for initiating the process for disposing of any equipment inventory for:

- COE.
- Large PABX.
- Special Services.

NOTE: This applies to equipment that is not otherwise covered by a specific or routine work order.

5. Exceptions and Special Situations, continued

5.7 General Disposal of Hazardous Materials Waste

Hazardous waste or material disposal must be coordinated through the Environmental Compliance Staff in the Area Safety, Health, and Environmental Compliance Department.

- CAUTION:** It is not always obvious that a substance or material is hazardous. When in doubt:
- Observe caution in handling.
 - Contact the Area Environmental Compliance Department.

5.8 Batteries

The following chart describes battery disposal responsibilities.

Type of Battery	Responsible Entity
Central office; wet or gel cell	COE Construction Supervisor
Automotive, including those removed from forklifts, portable generators, etc.	Support Assets – Fleet.

6. Report Numbers

6.1 Assigning Report Numbers

Report numbers are assigned to Disposition Reports by:

- Supply points.
- Support Assets – Fleet.

6.1.1 Supply Points

Each supply point assigns a report number consisting of the:

- Supply point's:
 - Four-digit location code.
 - Three-digit sequential number.
- Last two digits of the current year.

EXAMPLE: 1184-186-89.

6.1.2 Support Assets – Fleet

Support Assets – Fleet uses the State General Office Location Code to assign a separate sequence of report numbers for all motor vehicle- and mobile tool-related dispositions.

6. Report Numbers, continued

6.2

Report Number Log

Report number logs are:

- Necessary for maintaining a logical sequence of report numbers.
- Used by supply points and Support Assets – Fleet for recording:
 - Report numbers.
 - Brief descriptions of disposed of material.
 - Other information, as required.

7. Completing the Disposition Report

7.1

Instructions

The following chart describes how to complete the Disposition portion of the Transfer/Disposition Report (Form 90007924, see Exhibit 1).

Item No.	Entitled	Enter...
1	DISPOSITION REPORT	An "X" in the box indicating DISPOSITION REPORT.
2	Operating Area	An "X" in the box indicating the Operating Area where the material should be disposed from: <ul style="list-style-type: none">● C – Central Area.● N – North Area.● S – South Area.● W – West Area.
3	State	The state where the assets should be disposed from (see Exhibit 3).
4	Report No.	The report number obtained by contacting the Supervisor – Supply Operations.
5	Date	The date the Disposition Report is prepared.
6	Sale	An "X" in the applicable box.
7	Reason	An "X" in the applicable box.
8	Prepared By	The signature of the individual preparing the Disposition Report.

(continued)

7. Completing the Disposition Report, continued

7.1 Instructions, continued

Item No.	Entitled	Enter...
9	Telephone No.	The telephone number of the individual preparing the Disposition Report.
10	From Company	The name of the company where the assets should be disposed from.
11	From Street Address	The physical address where the assets should be disposed from.
12	From City and State	The city and state where the assets should be disposed from.
13	From ZIP Code	The ZIP code of the city where the assets should be disposed from.
14	From Loc./Remote	The four-digit OPARS exchange code and three-digit building number identifying the location and remote code of where the assets should be disposed from.
15	From Budget CNTR	The four-digit Budget Center code where the assets should be disposed from.
16	From Contact Name and Telephone	The name and telephone number of the individual authorizing the disposition.
17	To Company	The name of the GTE Affiliate Company purchasing the asset.
18	To Street Address	The physical address where the asset will be located.
19	To City and State	The city and state where the asset will be located.
20	To ZIP Code	The ZIP code of the city where the asset will be located.

(continued)

NOTE: Fields 17-23 are used during the Acquisition and Sale of Property between GTE Telephone Operating Companies. Refer to GTE Telephone Operations Practice 001-510-005.

7. Completing the Disposition Report, continued

7.1 Instructions, continued

Item No.	Entitled	Enter...
21	To Loc./Remote	The four-digit OPARS exchange code and three-digit building number identifying the location and remote code where the asset is located.
22	To Budget CNTR	The four-digit Budget Center code of the individual acquiring the asset.
23	To Contact Name and Telephone	The name and telephone number of the individual acquiring the asset in the GTE Affiliate Company.
24	GTEAMS T/C	When applicable, one of the following GTEAMS transaction codes: <ul style="list-style-type: none">● 90 for new inventory.● 99 for used inventory.
25	M/T for S&T Use	When applicable, the GTEAMS inventory material type.
26	Serial Number	The serial number of the asset to be disposed of.
27	Material Code/ Item ID	The six-digit standard material code for the asset being disposed of. NOTE: If a standard material code has not been assigned, enter the appropriate four digit class code.
28	Quantity	The quantity of items disposed of.
29	Unit Cost	The unit cost.
30	Total Amount	The quantity multiplied by the unit cost.
31	Reel/CPR Tag/Vehicle No./Log. Loc.	<ul style="list-style-type: none">● The reel number when disposing of cables.● The CPR Tag number when disposing of furniture, office equipment, tools, and computers.● The unit number when disposing of vehicles or mobile tools.

(continued)

7. Completing the Disposition Report, continued

7.1 Instructions, continued

Item No.	Entitled	Enter...
32	U/M	The unit of measure; i.e., ea = each, ft = feet, etc.
33	Description	A brief description of the asset to be disposed of.
34	YR PL	The year the asset was originally purchased.
35	Acct Code	The account code of the asset being disposed of.
36	W.O./Ref. No.	The Work Order number when applicable.
37	Transfer Shipped By	(Non-applicable for Disposition Reports.)
38	Transfer Received By	(Non-applicable for Disposition Reports.)
39	Disposition Approved By	The signature of the individual authorizing the disposition.
40	Disposition Approved By	The signature of the second individual authorizing the disposition. NOTE: Refer to GTE Telephone Operations Financial Policy and Standards, N.001.03.

Exhibits, continued

DISTRIBUTION:

**THEFTS OR SUSPICIOUS LOSSES
OF GTE TELEPHONE OPERATIONS
MATERIALS**

After approval by Department Manager and
State Manager – Supply Operations:
White – Property Operations-Support Assets
MC TXD01125, San Angelo, TX
Yellow – Supply Location
Pink – Remains with material
Goldenrod – Originator Retains

MAJOR FURNITURE AND FIXTURES

After approval by Department Manager and
State Manager – Supply Operations:
White – Property Operations-Support Assets
MC TXD01125, San Angelo, TX
Yellow – Supply Location
Pink – Remains with material
Goldenrod – Originator Retains

MAJOR TOOLS

After approval by Department Manager and
State Manager – Supply Operations:
White – Property Operations-Support Assets
MC TXD01125, San Angelo, TX
Yellow – Supply Location
Pink – Remains with material
Goldenrod – Originator Retains

MINI / MICROCOMPUTERS

After approval by Department Manager, Information
Systems Manager and State Manager - Supply Operations:
White – Property Operations-Support Assets
MC TXD01125, San Angelo, TX
Yellow – Supply Location
Pink – Remains with material
Goldenrod – Originator Retains

**MOTOR VEHICLES,
MOBILE TOOLS, and TRAILERS**

White – Property Operations-Support Assets
MC TXD01125, San Angelo, TX
Yellow – Area Manager-Fleet Services
Pink – Manager-Fleet Services
Goldenrod – Originator Retains

**RENTAL TELEPHONE
EQUIPMENT IN SERVICE**

White – Property Operations-Support Assets
MC TXD01125, San Angelo, TX
Yellow
Pink } Service Center Retains
Goldenrod }

**TELEPHONES / STATION
APPARATUS IN INVENTORY**

After approval by Manager - Equipment Services or
State Manager - Supply Operations:
White – Property Operations-Support Assets
MC TXD01125, San Angelo, TX
Yellow – Equipment Services or Supply Location
Pink – Remains With Material
Goldenrod – Originator Retains

Exhibit 1 – Transfer/Disposition Report, Form 90007924 (Back)

Exhibits, continued

1995 OPARS GENERAL LEDGER PROCESSING HIERARCHY (AS OF 09-28-95)

*** NORTH ***

REPORTS IN FTW SAR.9.1 UNDER EXP DISTRIBUTION ID = FNCL2

COMPANY NAME	CC	RR	OR	EC	ST	JC
=====	===	==	===	==	==	==
GTE NORTH			A	N1		
GTE OF PENNSYLVANIA	9N8	K	A	N1	PA	P3
GTE OF PENN-QUAKER STATE	9N8	K	A	N1	PA	QS
GTE NORTH-MICHIGAN	9NG	K	A	N1	MI	MI
GTE NORTH-OHIO	9NO	K	A	N1	OH	OH
GTE NORTH-PENN	9NP	K	A	N1	PA	PA
GTE NORTH-INDIANA	9NI	N	A	N1	IN	IN
GTE NORTH-ILLINOIS	9NL	N	A	N1	IL	IL
GTE NORTH-WISCONSIN	9NW	N	A	N1	WI	WI
GTE OF INDIANA	9NF	N	A	N1	IN	I6
GTE OF ILLINOIS-IL	9NH	N	A	N1	IL	I5
GTE OF ILLINOIS-WI	9NH	N	A	N1	WI	W4
G.O. COMMON COSTS	9NM	H	A	N1	GO	GO
SERVICE BUREAU (NON-AFFILIATED)	9NS	H	A	N1	BN	##
SERVICE BUREAU - GTEDS	9NS	H	A	N1	GD	GD
SERVICE BUREAU - SUPPLY	9NS	H	A	N1	SP	SP
GTE ADV SYS OF INDIANA	9N9	N	A	CA	IN	IS
CONTEL SERVICE CORP - TELOPS			A	B5		
CONTEL SERVICE CORP-STATE CA	9N6	H	A	B5	CA	RC
CONTEL RSA	9NV	H	A	Z5	GA	Z5
COMPANY NAME	CC	RR	OR	EC	ST	JC
=====	===	==	===	==	==	==
GTE INTELLIGENT NETWORK SERVICES			O	XI		
GTE INTELGNT NTRWK SERV-CA	9XI		O	XI	CA	XI
GTE INTELGNT NTRWK SERV-FL	9XI		O	XI	FL	XI
GTE INTELGNT NTRWK SERV-MO	9XI		O	XI	MO	XI
GTE INTELGNT NTRWK SERV-NC	9XI		O	XI	NC	XI
GTE INTELGNT NTRWK SERV-OR	9XI		O	XI	OR	XI
GTE INTELGNT NTRWK SERV-PA	9XI		O	XI	PA	XI
GTE INTELGNT NTRWK SERV-TX	9XI		O	XI	TX	XI
CAMILLUS	9XT		O	ST	CT	SI
GTE ALASKA	9XW		O	W3	AK	AS

Exhibit 3 - Company Code Matrix (Page 1 of 4)

Exhibits, continued

*** SOUTH ***							
REPORTS IN FTW SAR.9.1 UNDER EXP DISTRIBUTION ID = FNCL3							
COMPANY NAME	CC	RR	OR	EC	ST	JC	
=====	===	==	===	==	==	==	
GTE SOUTH			7	S1			
GTE SOUTH-ALABAMA	9SE	S	7	S1	AL	AL	
GTE SOUTH-NORTH CAROLINA	9SE	S	7	S1	NC	NC	
GTE SOUTH-SOUTH CAROLINA	9SE	S	7	S1	SC	SC	
GTE SOUTH-KENTUCKY	9SK	S	7	S1	KY	KY	
GTE OF NORTH CAROLINA	9SD	S	7	S1	NC	R2	
GTE OF SOUTH CAROLINA	9SG	S	7	S1	SC	S2	
GTE OF KENTUCKY	9SI	S	7	S1	KY	KT	
GTE SOUTH-VIRGINIA	9SE	G	7	S1	VA	VA	
GTE OF VIRGINIA-NC (MOVED TO 9SD)	9SB	G	7	S1	NC	N3	CLOSED
GTE OF VIRGINIA-VA	9SB	G	7	S1	VA	V2	
GTE ALLTEL-ILLINOIS	9NX	N	7	S1	IL	I7	
GTE OF THE SOUTH			6	CU			
GTE OF THE SOUTH-ALABAMA	9SH	S	6	CU	AL	A1	
GTE ALLTEL-INDIANA	9NZ	N	6	CU	IN	I8	
GTE ALLTEL-MICHIGAN	9NZ	K	6	CU	MI	M8	
GTE FLORIDA			F	F1			
GTE COMMUNICATIONS CORP	9S1	Y	F	F1	FL	S1	
GTE FLORIDA-FLORIDA	9SF	Y	F	F1	FL	FL	
*** WEST ***							
REPORTS IN FTW SAR.9.1 UNDER EXP DISTRIBUTION ID = FNCL5							
COMPANY NAME	CC	RR	OR	EC	ST	JC	
=====	===	==	===	==	==	==	
CONTEL OF CALIFORNIA			U	2	C3		
CONTEL ADV SYS-CALF	9W8	U	2	C3	CA	C3	
CONTEL OF CALIFORNIA-ARIZONA	9WP	U	2	C3	AZ	AZ	
CONTEL OF CALIFORNIA-CALF	9WP	U	2	C3	CA	C5	
CONTEL OF CALIFORNIA-NV	9WP	U	2	C3	NV	NV	
GTE CALIFORNIA			C	3	C1		
GTE CALIFORNIA-CALIFORNIA	9WC	C	3	C1	CA	CA	
GTEL	9W3	C	3	C1	CA	W3	
GTE NORTHWEST			T	4	W1		
GTE SYS OF THE NW-OREGON	9WM	T	4	W1	OR	O7	
GTE SYS OF THE NW-WASHTN	9WM	T	4	W1	WA	WN	
GTE NORTHWEST-IDAHO	9WN	T	4	W1	ID	ID	
GTE NORTHWEST-OREGON	9WN	T	4	W1	OR	OR	
GTE NORTHWEST-WASHINGTON	9WN	T	4	W1	WA	WA	
WEST COAST TELEPHONE	9WW	T	4	W1	CA	CN	
GTE HAWAII			Z	5	H1		
GTE HAWAII	9WH	Z	5	H1	HI	HI	
GTE HAWAII-INIKI	9WH	Z	5	H1	HI	HU	
GTE MICRONESIA	9WH	Z	5	H1	MC	MC	

Exhibit 3 - Company Code Matrix (Page 2 of 4)

Exhibits, continued

 *** CENTRAL ***
 REPORTS IN FTW SAR.9.1 UNDER EXP DISTRIBUTION ID = FNCL4

COMPANY NAME	CC	RR	OR	EC	ST	JC
-----	===	==	===	==	==	==
GTE MIDWEST			G	T2		
GTE NORTH-IOWA	9NM	J	G	T2	IA	IA
GTE NORTH-MISSOURI	9NM	J	G	T2	MO	MO
GTE NORTH-NEBRASKA	9NM	J	G	T2	NE	NB
GTE EAST MISSOURI	9TK	J	G	T2	MO	M2
GTE OF MISSOURI-ARKANSAS	9TN	J	G	T2	AR	A5
GTE OF MISSOURI-KANSAS	9TN	J	G	T2	KS	K3
GTE OF MISSOURI-MISSOURI	9TN	J	G	T2	MO	M7
GTE OF MISSOURI-OKLAHOMA	9TN	J	G	T2	OK	O4
GTE SYSTEMS OF MISSOURI	9TU	J	G	T2	MO	M3
GTE OF IOWA-IOWA	9TR	J	G	T2	IA	I1
GTE OF IOWA-MISSOURI	9TR	J	G	T2	MO	M6
GTE SYS OF IOWA	9TV	J	G	T2	IA	I2
GTE OF KANSAS-KANSAS	9TV	J	G	T2	KS	KS
KANSAS STATE TEL-KANSAS	9TK	J	G	T2	KS	K1
GTE OF MINNESOTA			G	CG		
GTE OF MINNESOTA-MINN	9TQ	J	G	CG	MN	M1
GTE OF MINNESOTA-GTE MINN	9TQ	J	G	CG	MN	MZ
GTE OF MINNESOTA-NO DAKOTA	9TQ	J	G	CG	ND	ND
GTE OF MINNESOTA-SO DAKOTA	9TQ	J	G	CG	SD	S3
GTE BUSN SYS-MINN	9T4	J	G	CH	MN	NS
GTE SOUTHWEST			H	T1		
GTE SOUTHWEST-NEW MEXICO	9TS	X	H	T1	NM	NM
GTE SOUTHWEST-TEXAS	9TS	X	H	T1	TX	TX
SERVICE BUREAU (AFFILIATED)	9TB	X	H	T1	BA	##
GTE SOUTHWEST-ARKANSAS	9TS	J	H	T1	AR	AR
GTE SOUTHWEST-OKLAHOMA	9TS	J	H	T1	OK	OK
GTE OF ARKANSAS			H	T3		
GTE SYS OF ARK-ARKANSAS	9TV	J	H	T3	AR	A4
GTE SYS OF ARK-OKLAHOMA	9TV	J	H	T3	OK	O2
GTE OF ARKANSAS-ARK	9TY	J	H	T3	AR	A3
GTE OF ARKANSAS-MISSOURI	9TY	J	H	T3	MO	M5
GTE OF ARKANSAS-OKLAHOMA	9TY	J	H	T3	OK	O5
GTE OF TEXAS	9TX	X	H	CV	TX	T4
GTE WEST			H	CZ		
GTE WEST-NEW MEXICO	9WL	X	H	CZ	NM	N7

Exhibit 3 - Company Code Matrix (Page 3 of 4)

Exhibits, continued

CC = COMPANY CODE
OR = OPERATING REGION
RR = REPORTING REGION
EC = ENTITY CODE
ST = STATE
JC = JURISDICTION

REPORTING REGIONS

C = CALIFORNIA REGION
G = VIRGINIA REGION
H = HEADQUARTERS
J = MIDWEST REGION
K = NORTHEAST REGION
N = NORTH REGION
S = SOUTH REGION
T = NORTHWEST REGION
U = CONTEL OF CALIFORNIA REGION
X = TEXAS/NEW MEXICO REGION
Y = FLORIDA REGION
Z = HAWAII REGION

OPERATING REGIONS

A = NORTH
O = OTHER
7 = SOUTH
6 = GTE OF THE SOUTH
F = FLORIDA
G = MIDWEST
H = SOUTHWEST
2 = CONTEL OF CALIFORNIA
3 = GTE CALIFORNIA
4 = NORTHWEST
5 = HAWAII

Exhibit 3 - Company Code Matrix (Page 4 of 4)