

21.01.09 Fixed Asset Management

Revised [January 26, 2021](#)

Next Scheduled Review: January 26, 2026

Click to view [Revision History](#).



Regulation Summary

This regulation and the Asset Management Manual (Manual) of The Texas A&M University System (system) establish the standard of accounting for fixed assets management.

Definitions

Click to view [Definitions](#).

Regulation

The System Office of Budgets and Accounting sets forth the policies for management of fixed assets within the system and prescribes the duties and functions of selected personnel.

The Manual must be used in conjunction with the State Property Accounting Process User's Guide, hereinafter referred to as the SPA Process User's Guide.

In the event that the Manual is in conflict with the SPA Process User's Guide or other guidelines, the SPA Process User's Guide prevails.

The system member chief executive officers or designees are responsible for reproducing and distributing the Manual and for implementing, enforcing and supplementing the Manual's provisions.

Related Statutes, Policies, or Requirements

[State Property Accounting \(SPA\) Process User's Guide](#)

[The Texas A&M University System Asset Management Manual](#)

Prior to the November 17, 2010 version, this regulation was superseded by System Regulation *21.99.05, Fixed Asset Management*.

Member Rule Requirements

A rule is not required to supplement this regulation.

Contact Office

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