UNIVERSITY OF COLORADO AT BOULDER

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PROPERTY ACCOUNTING SYSTEM GUIDELINES AND PROCEDURES MANUAL

Last updated 1/19/12

University of Colorado at Boulder
Property Accounting System Guidelines & Procedures Manual

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SECTION A

GENERAL STATEMENTS

- Objective
- Regulations and Requirements
- Responsibilities
- Definition of Terms

PROPERTY ACCOUNTING SYSTEM (PAS) GUIDELINES AND PROCEDURES MANUAL

GENERAL STATEMENT

A. OBJECTIVE

In compliance with applicable State, Federal, and University policies and regulations, this manual sets forth the Property Accounting System (PAS) guidelines and procedures for effective property control, management, and reporting. It applies primarily to capital equipment and non-capital controlled equipment owned by the University and/or the Government.

The objective of this manual is to provide for optimum equipment utilization, maintenance, control, protection, and reporting at the University of Colorado at Boulder. Compliance with the guidelines and procedures in this manual will enable the University to ensure that equipment is properly safeguarded and accounted for when acquired, inventoried, and disposed of. *(updated 04/02)*

Equipment records are required for State, Federal, and other agencies; University financial reports; insurance purposes; budgets; and equipment control and utilization purposes.

The Property Accounting System (PAS) maintains equipment records for equipment owned and/or controlled by the University. The following items must be maintained and updated on a timely basis in the PAS: all Federally owned property, University capital equipment, library holdings, art/film collections, and non-capital controlled equipment if required by the granting agency or the University.

This system is maintained through biennial inventory updates, adjustments made as changes occur, and monthly additions of new acquisitions. It is the policy of the Property Accounting Office (PAO) that the accountable department is required to complete an inventory at least every two years. Spot checks and periodic verification of the inventory will be made by an independent third party, including the internal auditors. To supplement spot checks and periodic verification of inventory, the PAO will conduct random follow-up reviews on-site after departments complete their physical inventory control.

Regardless of how property is funded or acquired, title to all property rests with the University or research sponsors rather than with a department. This includes equipment received as a gift or donation; acquired as government surplus; or purchased from department or research budgets, special appropriations, or allocations. With the exceptions of Federally owned property which has a Federal tag and equipment which is rented from outside the University, each piece of capital equipment and non-capital controlled equipment requires a CU tag number in the PAS.

B. REGULATIONS AND REQUIREMENTS

The University of Colorado is required to maintain up-to-date equipment records by the following regulations and requirements:

- Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*

- OMB Circular A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*

- OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*

- Federal Acquisition Regulation (FAR) Part 45

- Defense Federal Acquisition Regulations (DFAR)

- State of Colorado Fiscal Rules 1-10

- UCB Accounting Office Policy and Procedures

C. RESPONSIBILITIES

Maintaining the accuracy of property records requires interdepartmental cooperation and shared efforts among the following:

1) The Chair or Director of each University department shall be the official responsible for the use, care, and control of both University owned and Federally owned property assigned to the department. It is the responsibility of each department head to designate an individual for each area to verify and maintain control of property for the University.

2) Departmental Property Managers are the individuals designated to verify and maintain control of property for the various academic and administrative units. Their responsibilities are to do the following:

   - Ensure that capital and non-capital controlled equipment bears a property control identification tag. Yellow CU tags are for University owned equipment and metal Federal tags are for Federally owned property.

   - Process property purchases, transfers, and disposals in accordance with the PAS guidelines and procedures. Prepare PAS entries to update the PAS for all changes to their units' property, such as location, accountability, condition, etc.

   - Materials Control: Departments involved with funding authorities requiring a written policy concerning the procedures for controlling and tracking the acquisition, receipt, issuance and consumption of direct materials must provide a copy of their departmental policy to the OCG Property Officer for approval. Included with the policy statement, should be a tracking report template with a time table for providing the report based upon the contract with the funding authority. The OCG Property Officer upon approval will provide a copy of the policy to the UCB Property Accountant for UCB's records.

   - Ensure that PAS entries are prepared in an accurate and complete manner.

   - Reconcile property in their units against the master inventory report and complete their biennial physical inventory on time.

- Obtain approval from the Office of Contracts and Grants (OCG) prior to any disposals of University owned equipment acquired with Federal funding.

- Notify Transportation Services (TS) for any acquisition, change, or disposal of motor vehicles.

3) Employees of the University shall be responsible for the safekeeping, proper care, and accurate maintenance of University property in their charge, per the Laws of Regents Article 14.A.4.

4) The Property Accounting Office (PAO), under the UCB Controller and the UCB Director of Accounting and Business Support, has been delegated authority for accounting controls and property management of all property owned by, or under the control of, the University of Colorado at Boulder. Its responsibilities are to do the following:

   - Assign CU tag numbers and initiate records of all newly purchased equipment acquired through the University procurement process. This equipment includes all capital equipment and, if required by the granting agency or the University, non-capital controlled equipment.

   - Update all PAS transactions and ensure that each PAS entry is prepared in accordance with the existing guidelines and procedures.

   - Generate reports to departmental property managers for conducting their physical inventories and provide instructions and/or training workshops on how to complete their inventories.

   - Provide PAS guidelines and procedures for proper handling of property and for the timely updating of property records.

   - Coordinate with OCG to provide directions to departments for proper handling of Federally funded equipment, including both University and Federally owned property. Notify OCG of any changes of Federally owned property from departments.

   - Ensure that property activities in the PAS are reconciled with Finance System equipment purchases.

5) Office of Contracts and Grants (OCG) is responsible for overseeing and reporting uses of grant funds in accordance with the requirements of the granting agency. Its responsibilities include:

   - OCG has full responsibility for monitoring all Federally owned property when acquired, inventoried, and disposed of. OCG conducts a 100% physical inventory of Federal property at least once every two years.

   - Coordinate with the PAO for providing directions to departments for proper handling of Federally funded equipment, including University owned and Federally owned property.

   - Ensure that purchase requests for new property acquisitions are coded with proper expense account numbers.

- Review and approve any proposed disposition of property acquired with grant or contract funds.

6) Property Services is delegated the responsibility for management of equipment disposal. This includes equipment acquired through Contracts and Grants. Property Services maintains property disposal data, including the disposal authorization number, the date of disposal, and the method of disposal.

D. DEFINITION OF TERMS

CAPITAL CRITERIA: The dollar threshold for defining an item as capital equipment. The capital dollar threshold for equipment is $5,000. (Capitalization Threshold Chart in *The Guide*, chapter 9, *Balance Sheet/SNA Accounts.)*

CAPITAL EQUIPMENT: Equipment having a useful life of more than one year and a unit cost of $5,000 or more. Capital equipment must be capitalized and inventoried.

CAPITALIZED: The value of equipment added to the asset account and reported in the Finance System Investment in Plant Fund.

COLLECTIONS: Items collected and stored or displayed, such as museum items, antiques, paintings, art objects, and film collections.

CONTROLLED EQUIPMENT: Equipment to be tagged and inventoried in the PAS.

EQUIPMENT: Tangible personal property which is not permanently fastened to a building and does not lose its identity. In this manual, the terms "equipment" and "property" are used interchangeably.

FABRICATED EQUIPMENT: Equipment internally fabricated or constructed by University employees or shops.

FEDERALLY OWNED PROPERTY: Property purchased by the University where ownership rests with the Federal Government (another term for this can be Federally titled property), OR property provided to the University by the Federal Government where ownership rests with the Federal Government (another term for this can be Government Furnished Equipment or GFE).

FIXED EQUIPMENT: Property that is built into or permanently fastened to the walls, ceilings, and floors of a building.

INVENTORIED: Property that is entered in the PAS and for which the responsible department is accountable.

ITS: Information Technology Services

LIBRARY HOLDINGS: Reference materials normally found in libraries, including books, documents, microfilm, telephone records, audio tapes, photographic films, video tapes, and maps.

MOVABLE CAPITAL EQUIPMENT: Property, other than real property, collections and library holdings, having an expected useful life of one year or more and a unit cost of $5,000 or more. Movable equipment for purposes of this manual

is property not built into or permanently fastened to the walls, ceilings, and floors of the building. If items are secured only for purposes of stability, they are considered movable.

NON-CAPITAL EQUIPMENT: Property, other than real property and standard furniture, having an expected useful life of one year or more and a unit cost of less than $5,000.

NON-CAPITAL CONTROLLED EQUIPMENT: Property having a unit cost of less than $5,000 but required to be inventoried in the PAS to satisfy the requirements from contractual agreements or the granting agency. Such equipment is acquired with Restricted Sponsored funds with account numbers 537601, 501900 and 810900. In addition, non-capital equipment can be required to be inventoried in the PAS by the University or may be maintained in the PAS at the department head's discretion for departmental internal control purposes.

OCG: Office of Contracts and Grants

PAO: Property Accounting Office

PAS: Property Accounting System

PERSONAL PROPERTY: Property other than real property.

PRIVATELY OWNED PROPERTY: Property owned by University employees or organizations other than the University and the government.

PROCUREMENT SERVICE CENTER (PSC) University (as opposed to Boulder campus) office responsible for all procurement actions and processes.

PROPERTY: Tangible personal property which is not permanently fastened to a building and does not lose its identity. In this manual, the terms "equipment" and "property" are used interchangeably.

REAL PROPERTY: Land, land improvements, structures, and attachments, excluding movable equipment and furniture.

SERVICE CENTER EQUIPMENT: Capital equipment used by a Service Center, which is an organization unit that provides specific types of goods or services to other departments.

STANDARD FURNITURE: Office and classroom furniture, household furniture, and storage equipment with a cost of less than $5,000 per unit.

TS: Transportation Services

UNIVERSITY OWNED EQUIPMENT: Property whose ownership rests with the University of Colorado at Boulder. Another term for this is University titled.

SECTION B

ACQUISITION OF EQUIPMENT

- Methods of Equipment Acquisition
- Capitalization Threshold and Capitalization Tests
- Expense Account Numbers for Equipment Purchases
- Equipment Certification/Property Screening for New Acquisitions
- Lease Purchase Equipment
- Receipt of Government Surplus/Excess Equipment
- Tagging Equipment

METHODS OF EQUIPMENT ACQUISTION

University equipment can be acquired through the following methods:

- Direct Purchases
- Gifts and Donations to the University
- Lease Purchases
- Fabrications or Constructions
- Government Surplus/Excess
- Transfers from other Universities or Institutions
- Transfers from Contract or Grant Sponsors

All equipment will be carried on the PAS at cost, purchase price, or fair market value, depending on which acquisition method is applied. Where either purchase price or fair market value cannot be established, estimated cost should be used. Equipment costs as outlined in this manual are generally unrelated to insurable values. Insurable values normally relate to replacement cost less an allowance for wear and tear.

1) Direct Purchases:

Equipment purchases shall be initiated in accordance with procedures outlined by the Procurement Service Center. For purchases of equipment having a unit cost of $25,000 or more, the PAO will screen the PAS for each Purchase Request to determine if like items are available for use before the Purchase Request is processed. Likewise, for equipment having a unit cost of more than $10,000 but less than $25,000, the requesting department will screen its own inventory for like items that are available for use. (See "Equipment Certification Property Screening for New Acquisitions" on page B5.)

The new purchased equipment will usually be recorded at the amount shown on the vouchers or invoices, including shipping and installation costs. For purchases involving trade-ins, the new item will be recorded on property records at the actual cost of the new item plus the value of the equipment traded-in. (See "Trade-In of Equipment" on page F3.)

2) Gifts and Donations:

Gift in kind arises when the university receives non-monetary gifts, including art, books, manuscripts, antiques, collections, equipment, software, or intellectual property (i.e., patents). Gift in kind transactions are recognized and processed in accordance with the Gift In Kind Transactions APS and the Gift in Kind FPS.

Gifts in kind that meet the qualifications as expressed in the policy and procedural statements above shall be reported as gift revenues in the Finance System by the PAO in the account range 240600–240699 (Priv Gifts-Non-cash-Other). The revenues will be recorded either in the plant fund or gift fund as appropriate.

Equipment valued at $5,000 or more must be maintained in the PAS.

3) Lease Purchases:

All lease purchase agreements must be established and approved by the Procurement Service Center. The cost of lease purchase equipment includes down payments, principal payments, and buyout prices. Interest expenses are not capitalized. If the equipment costs $5,000 or more, it is classified as capital lease equipment that must be maintained in the PAS. All capital lease purchase liabilities are reported in the Finance System and maintained in the Lease Purchase Liability (LPL) system. The PAO is responsible for the maintenance of the LPL system. (See "Lease Purchase Equipment" on page B6.)

Lease purchase payments must be broken down by principal portion and interest portion according to an amortization schedule provided by the vendor. Use expense account number 810500 for principal payments and expense account number 810600 for interest payments. (See "Expense Account Numbers for Equipment Purchases" on pages B3-B4.)

4) Fabrications or Constructions:

Fabricated or constructed equipment should be capitalized if its cost meets the capital dollar criteria. Total cost of the item can include materials, shipping, and contracted services but usually not labor.

An equipment fabrication must meet all of the following criteria:

- Be a unique, one-of-a-kind item
- The aggregate cost of materials, supplies, and components must be $5,000 or greater and is included as part of the acquisition cost for the completed asset
- Upon completion, have a useful life of more than one (1) year; or, if on a NASA contract, two (2) years.

Please contact the PAO if you wish to include labor. The concern is consistent reporting of asset cost throughout CU. Departments are responsible for reporting any fabricated capital equipment to the PAO and for reporting any fabricated equipment that is Federally owned to the OCG Property Officer. For the latter, please refer to the OCG Government Property Control Procedures manual and the OCG Government Contract Equipment Fabrications policy.

5) Government Surplus/Excess:

Under certain circumstances the University may obtain property from State or Federal surplus stock for a nominal amount or in some cases payment of only transportation charges. The amount to be recorded as cost of the equipment is the fair market value at the time of acquisition. If there is no fair market value, estimated cost can be used. (See "Receipt of Government Surplus/Excess Equipment" on page B6.)

6) Transfers from other Universities or Institutions:

Equipment transferring to the University from other Universities or Institutions should be documented. The departmental property manager should be notified when the equipment arrives. If the items meet the definition of capital equipment, the receiving department needs to notify the PAO to obtain CU tag numbers. Value of the equipment will be recorded at the original purchase cost.

7) Transfers from Contract or Grant Sponsors:

   Upon completion of a contract or grant, the sponsor may transfer the title of certain property to the University. Value of such property will be recorded at the original cost.

8) Modified or Reconditioned Items:

   Modifications, reconditions, and additions of components and accessories may affect the value of equipment. Normally, minor add-ons will be charged to expenses without changing the original purchase price.

CAPITALIZATION THRESHOLD AND CAPITALIZATION TESTS

Capital equipment is that which costs $5,000 or more. In the year that an asset is added to the Property Accounting System, most costs are appropriately capitalized. Additions to the asset in subsequent fiscal years must continue to meet the capitalization threshold of $5,000 or more AND meet one of the following capitalization tests:

1. The useful life of the asset must be increased.
2. The quantity of units produced from the asset must be increased.
3. The quality of the units produced must be enhanced.

Routine maintenance and repairs are not capitalized. Repairs include changes that maintain or restore an asset to its normal operating efficiency. However, if a component requires replacement, it would only be capitalized if the cumulative costs meet the $5,000 threshold and one of the above capitalization criteria.

FABRICATION PROCEDURES

Before fabrications begin, complete a Fabrication Tag form and email, fax, or campus mail to Susan Wyn in the Property Accounting Office (Susan.Wyn@colorado.edu, 579 UCB, fax 492-5553). She will log your request and issue a tag number. Include this tag number on all purchase forms, such as POs and Procurement Card purchases using 810700 (Equipment Components) as the account code. After the charges post to the Finance System, your tag will be entered into the PAS system with a code 77 (Fabrication–Capitalization Threshold Not Yet Reached) in the SP (special code) column. The PAO will continue to add all charges to this existing tag until the tag reaches $5,000 then we will change the SP to a code 80 (Fabrication–in Process) until the fabrication is complete and ready to be used at which time we change the SP to code 81 (Fabrication–Completed) and the ACQ (acquisition date) to the month/year it was completed. The tag is then sent to the department to be affixed to the fabricated piece of equipment. Additional charges can be added to that tag until the end of the FY in which it is put into service. If additional capital charges accrue after completion in a subsequent FY, a new tag will be issued and the process begins over again with the new tag. The description can be the same and we can add “Phase Two” or another suggested description.

EXPENSE ACCOUNT NUMBERS FOR EQUIPMENT PURCHASES

The following account numbers are available to use in the General Ledger. It is important to select an appropriate account number for processing equipment purchases.

1) Non-capital IT (Information Technology) equipment from the operating budget pool 460000

500800 Computers (Bundled); unit cost is less than $5,000.
Items are not required to be tagged by either the sponsor or the University policy. However, departments may choose to control them. The department will assign and maintain their own tag numbers.

500900 Servers; unit cost is less than $5,000.
Items are not required to be tagged by either the sponsor or the University policy. However, departments may choose to control them. The department will assign and maintain their own tag numbers.

501000 Printers; unit cost is less than $5,000.
Items are not required to be tagged by either the sponsor or the University policy. However, departments may choose to control them. The department will assign and maintain their own tag numbers.

501800 UCB Faculty Computer Program; unit cost is less than $5,000.
Items are purchased through the UCB Faculty Computer Purchase Program. Total purchase cost must be coded with this account number.

501900 IT equipment-Sponsored Project Controlled; unit cost is less than $5,000.
Computers (or other IT equipment items) must be tagged to meet requirements from the sponsor and/or the specific award. In other words, IT equipment purchased with restricted sponsored projects (153/154xxxx) and this account number (501900) is to be inventoried. The University retains title. The PAO will assign CU tag numbers if required by the Office of Contract and Grants (OCG).

502000 IT equipment-Sponsored Project Owned; unit cost is less than $5,000.
Computers (or other IT equipment items) purchased by or provided to the University, where ownership rests with the government sponsor – usually Federal. OCG will assign Federal tag numbers.

2) Non-capital equipment (non-IT items) from the operating budget pool 460000

537600 Equipment with unit cost less than $5,000.
Items are not required to be tagged by either the sponsor or the University policy. However, departments may choose to control

them. The department will assign and maintain their own tag numbers.

537601 Equipment-Sponsored Project Controlled; unit cost is less than $5,000.
Items must be tagged to meet requirements from the sponsor and/or the specific award. Equipment purchases are wholly or partially funded by restricted sponsored projects (153/154xxxx). The University retains title. The PAO will assign CU tag numbers if required by OCG.

537602 Equipment-Sponsored Project Owned; unit cost is less than $5,000.
Items purchased by or provided to the University, where ownership rests with the government sponsor- usually Federal. OCG will assign Federal tag numbers.

537603 Furniture; unit cost is less than $5,000.
Items are not be tagged.

3) Capital equipment from the capital outlay budget pool 810000

810100 Equipment with unit cost $5,000 or more.
The University retains title. Items must be tagged. The PAO will assign CU tag numbers.

810200 Government Titled; unit cost is $5,000 or more.
Items purchased by or provided to the University, where ownership rests with the government sponsor – usually Federal. OCG will assign Federal tag numbers.

810300 Private titled; unit cost is $5,000 or more.
Items purchased by or provided to the University, where ownership rests with the private sponsor, other than the University or government sponsor.

810500 Lease equipment purchase principal; unit cost is $5,000 or more.
Items are purchased through capital leases (financing leases) with vendors. Use this account number for the principal portion of lease payment. The University retains title. The PAO will assign CU tag numbers.

810600 Lease equipment purchase interest; can be any dollar amount.
This account number is used to account for the interest portion of lease payment and is associated with the account number 810500 (principal payment).

810700 Equipment components; unit cost is $5,000 or more.
This account number is used to construct or build equipment. Items must be tagged. The PAO will assign CU tag numbers to departments at the inception of equipment fabrication.

810800 Federal equipment components; unit cost is $5,000 or more.

Fabricated Items must be tagged and OCG will assign Federal tag numbers. For more information, see the OCG Government Contract Equipment Fabrications policy.

810900 Equipment F&A exempt; unit cost is less than $5,000.

Non-capital items must be tagged. Use this account number for equipment purchases that are exempted from Facilities & Administration (F&A) costs based on the requirement from non-federal sponsors. Only restricted sponsored projects (153/154xxxx) with authorized budget are allowed for this type of activity. The PAO will assign CU tag numbers if required by OCG.

811300 Construction costs; can be any dollar amount.

Items are permanently attached to buildings and should not be tagged.

EQUIPMENT CERTIFICATION/ PROPERTY SCREENING FOR NEW ACQUISITIONS

Fund 30 Equipment Costing $25,000 or More

In compliance with Federal regulations, any Purchase Request (PR) for equipment in Fund 30 costing $25,000 or more must be certified by the PAO as to whether there is like equipment in the PAS available for use in lieu of the item(s) requested, unless a "Sole Source Justification" is submitted to Purchasing. In addition, fabrications of $25,000 or more would be exempt from property screening as, by definition, fabrications are made to unique specifications.

The OCG equipment officer will email the PAO with a request for equipment certification. The following steps will be taken by the PAO:

1) Run a query from the PAS master file to search for existing like items.

2) Indicate "item is found in the PAS" on the request, if a like item is found. The PAO will generate a report containing information on the like item, which includes the CU tag number, description, acquisition cost, PO reference number, and accountable department. If no like item is found, indicate "nothing is found in the PAS" on the request.

3) Email the necessary information to the OCG equipment officer. A copy of the request is maintained in the PAO as an internal record.

4) If a like item is found, the OCG equipment officer is responsible for determining and documenting whether the like item is suitable and available for shared use with the assistance of the departments and principal investigators involved. The Office of Contracts and Grants will maintain all records of the communication between the concerned parties and the outcome of the inquiry. The OCG equipment officer will inform the PAO of the outcome and any adjustments to be made to equipment in the PAS.

Equipment with a Unit Cost of $10,001 to $24,999

For Purchase Requests for equipment with a unit cost of $10,001 to $24,999, the requesting department will first screen its inventory for existing like items. The department must document and retain a record of the screening action taken, any other pertinent information, and reasons for not utilizing like equipment if it is available.

If like equipment is not available on the department's inventory, the Purchase Request should contain the following certification:

> This is to certify that it has been determined that no like equipment is available under the custody of this department which is suitable for use in lieu of item(s) requested.
>
> Signature:_____Date: _____
>
> Job Title:_____Phone:_____

LEASE PURCHASE EQUIPMENT

An equipment lease agreement should be treated as a purchase, not a rental, if one of the following criteria is applicable:

- Equipment ownership transfers to the University at the end of the lease term.
- The lease agreement contains a bargain purchase option.
- The lease term is equal to 75% or more of the useful life of the equipment.
- The present value at the beginning of the lease term of the minimum lease payments, excluding insurance and maintenance costs, is equal to or greater than 90% of the fair market value of the equipment at the acquisition date.

Lease purchase equipment having a unit cost of $5,000 must be maintained in the PAS with a special code 50. If the lease purchase liability is paid off, the PAO will change the special code from 50 to 51. (See “Special Code” on page C7.)

RECEIPT OF GOVERNMENT SURPLUS/EXCESS EQUIPMENT

Currently, Property Services only screens Colorado government surplus properties. When Property Services receives capital equipment from the government and the title of the equipment is vested in the University of Colorado, Property Services will take the following steps:

1) Verify and gather information about the acquiring department.
2) Affix a CU tag on the equipment and submit the necessary PAS entries to the PAO. The book value of government excess/surplus equipment is the fair market value at the time of acquisition.
3) Prepare an Interdepartmental Order and Invoice (IN) with expense account number “810100,” charge the acquiring department for the shipping/handling fee, and note on the IN if a CU tag was affixed.

Departments may obtain property from government surplus without utilizing the services of Property Services. If the item received is capital equipment with the title vested in the University of Colorado, the accountable departmental property manager should ensure that a CU tag is affixed on it and submit a PAS entry to the PAO. The book value of government surplus/excess equipment is the fair market value at the time of acquisition.

TAGGING EQUIPMENT

I. MANDATORY TAGGING OF CAPITAL AND NON-CAPITAL CONTROLLED ITEMS

A CU tag number is required for each item of University owned capital equipment and, if required by the granting agency or the University, non-capital controlled equipment.

Generally, the PAO will assign CU tag numbers and initiate records for the above equipment in the PAS. Once property is recorded in the PAS it should not be removed from the PAS unless proper approval has been obtained in accordance with the procedures established in this manual.

The property manager of the accountable department will affix the CU tags on all applicable property, on-campus or off-campus. The installation is intended to be of a permanent nature. The tag should be affixed to a non-removable external surface that is easily seen. If a CU tag cannot be affixed to the property, the tag, along with detailed property information, must be maintained in a separate, safe place.

If departmental property managers prefer to assign CU tag numbers for their own equipment, except for motor vehicles (see below), they should notify the PAO at 492-8030. All necessary PAS entries must be submitted to the PAO in a regular and timely manner.

For motor vehicles, trailers, and equipment requiring vehicle titles and license plates, Transportation Services is responsible for assigning CU tag numbers, initiating PAS entries, and affixing the CU tags to the items. Transportation Services will submit the PAS entries to the PAO. See page D8 for more information about motor vehicles.

II. OPTIONAL TAGGING OF NON-CAPITAL ITEMS

For internal control purposes, the head of the accountable department may choose to control non-capital equipment that is not required to be controlled by the granting agency or by the University. The departmental property manager is responsible for assigning CU tag numbers for these non-capital items. Every affixed CU tag number must have corresponding information entered on a PAS entry. Submit the entry to the PAO for input into the PAS.

SECTION C

PAS TRANSACTION FIELDS

- PAS Transaction Fields
- CU Tag Number
- Entry Code
- Required Transaction Fields for PAS Entries
- Record Number
- Description
- Manufacturer's Serial Number
- Class Code
- SpeedType
- Special Code
- Blank Field
- Department's Creation Date
- Accounting Office Batch Number
- Acquisition Date
- Purchase Order/Reference Number
- Delete Code
- Voucher/Batch Number
- Cost
- Department Code
- Room Number
- Building Code
- Special Consolidation Code
- Department Consolidation Codes
- Account Consolidation Codes
- Federal Award Number
- Character Differentiation in Filling Out the PAS Form
- PAS Entry Examples
- PAS Entry Forms

PROPERTY ACCOUNTING SYSTEM (PAS) TRANSACTION FIELDS

(See the PAS entry form on page C24.)

REF #	FIELD NAME	COLUMNS	REQUIRED
REC 1:			
C2	CU TAG NO	1-6	Yes
C3-C4	EC	7-8	Yes
C5	REC	9	
C5	DESCRIPTION	10-44	Yes
C5	MFR SERIAL NO	45-53	Yes
C5	CLASS CODE	54-57	Yes
C6	SPEEDTYPE 1	60-64	Yes
C7	SPEC CODE	65-66	Yes, for special conditions
C8	DEPT CREATE DATE	69-74	
C8	PAO BLK/BATCH	75-80	PAO assigned
REC 2:			
C2	CU TAG NO	1-6	Yes
C3-C4	EC	7-8	Yes
C5	REC	9	
C9	ACQ DATE	10-13	Yes
C9	PO/IN/SO-NO	14-22	Yes, for direct purchases
C10	DEL CODE	23-26	Yes, for property deletions
C11	VOUCH/BATCH NO	27-32	Yes, if available
C11	COST 1	33-40	Yes
C12	DEPT CODE	41-44	Yes
C12	ROOM NO	45-50	Yes
C12	BLDG CODE	51-53	Yes
C13	ITS/OER/TS	54-60	
C13	DEPT CON	61-63	
C14	ACCT CON	64-65	Yes, for Federal property
C14	ACCT CON	66	Yes, for srvc center property
C15	ACCT CON	68	Yes
C8	DEPT CREATE DATE	69-74	
C8	PAO BLK/BATCH	75-80	PAO assigned

The following additional information is to be maintained in the PAO internal database in compliance with federal regulations:

C16	AWARD 1	Yes, for grant funded property
C16	AWARD 2	Yes, if applicable
C16	AWARD 3	Yes, if applicable
C6	SPEEDTYPE 2	Yes, if applicable
C6	SPEEDTYPE 3	Yes, if applicable
C11	COST 2	Yes, if applicable
C11	COST 3	Yes, if applicable
	% OF FEDERAL PARTICIPATION	System generated

CU TAG NUMBER
(CU TAG NO)
Columns 1-6
(RECORDS 1 & 2)

CU tag numbers are unique equipment identification numbers. Three types of tag numbers can be entered into the tag number field. Tag numbers assigned are as follows:

1. University of Colorado owned equipment
   a. Six numeric characters
   b. May be assigned by the PAO or departments.

2. Federal Government owned equipment
   a. The first character is a numeric 0. The second character is an "F," followed by four numeric characters.
   b. Assigned only by the OCG Property Officer.

3. Dummy number assignments
   a. Numeric 0 followed by five alpha characters.
   b. Assigned only by the PAO.
   c. Assigned only to collections, library holdings, and other items that need to be in the PAS but do no fit into the above two categories.

ENTRY CODE
(EC)
Columns 7-8
(RECORDS 1 & 2)

Entry codes indicate the type of PAS transaction, such as addition, change, and deletion.

Entry Code	**Trans. Type**	Purpose of Entry Code
A1	Addition	**Correct CU tag numbers.** Item is to be added into the PAS with a correct CU tag number. (Needs corresponding D1 entry.)
A2	Addition	**Gift and physical inventory equipment additions.** Item is to be added into the PAS because it is a gift or it is being picked up through a physical inventory.
A3	Addition	**Non-capital equipment additions.** Equipment cost is less than $5,000, and the item is to be maintained in the PAS due to internal or external requirements.
A4	Addition	**New capital equipment additions.** Equipment cost is $5,000 or more, with a useful life of more than one year. Capital equipment is required to be maintained in the PAS.
C1	Change	**General information changes.** C1 entry is **not** for cost, building code, or delete code changes.
C3	Cost change	A **positive cost adjustment** to equipment.
C4	Cost change	A **negative cost adjustment** to equipment.
C5	Change	**Building code change** only. May change department code and/or room number with the building code change.
C8	Change	**Remove** off-campus **special code "99"** from the PAS.
D1	Deletion	**Incorrect CU tag number.** Item is to be deleted because it has an incorrect CU tag number. (Needs corresponding A1 entry.)
D2	Deletion	Item is to be **flagged for deletion**.

See page C4 for information on required transaction fields for PAS entries and pages C17-C22 for examples of PAS entries.

REQUIRED TRANSACTION FIELDS FOR PAS ENTRIES

Each Entry Code (EC) requires certain transaction fields to be completed for PAS entries.

EC	REQUIRES		EC	REQUIRES
A1, A2, A3, A4	1. CU Tag Number 2. Entry Code 3. Description 4. Mfr. Serial Number 5. Class Code 6. SpeedType (may have multiple SpeedType #s) 7. Special Code (if equip. meets special conditions) 8. Acquisition Date 9. PO/IN/SO 10. Cost 11. Department Code 12. Room Number 13. Building Code 14. Acct Con (for Service Center and Federal equip.) 15. Acct Con - Condition Code 16. Award Number (for grant funded equip.)		**C5**	1. CU Tag Number 2. Entry Code 3. Building (new bldg code) **May have** 4. Room Number 5. Department Code
C1	1. CU Tag Number 2. Entry Code 3. All fields **except for** cost, delete code, and building code may be changed as needed		**D1**	1. CU Tag Number 2. Entry Code 3. Cost 4. Building Code
C3	1. CU Tag Number 2. Entry Code 3. Cost to be added to equip. 4. Building Code		**D2**	1. CU Tag Number 2. Entry Code 3. Delete code 4. Cost on record 5. Building Code
C4	1. CU Tag Number 2. Entry Code 3. Cost to be subtracted from equip. 4. Building Code		**C8**	1. CU Tag Number 2. Entry Code

See page C3 for Entry Code information and pages C17-C22 for examples of PAS entries.

RECORD NUMBER
(REC)
Column 9
(RECORDS 1 & 2)

The record number is one numeric character, either "1" or "2." It is pre-printed on the PAS forms.

DESCRIPTION
Columns 10-44
(RECORD 1)

The description of the item should be in the following order:

- Name (generic noun). Examples: "Computer," "Analyzer," "Generator"
- Manufacturer's name (possible abbreviation).
- Manufacturer's model number. (Do not write out the word "model.")
- Any other descriptive information which relates to the naming of the equipment.

MANUFACTURER'S SERIAL NUMBER
(MFR SERIAL NO)
Columns 45-53
(RECORD 1)

This is the number that has been assigned to the equipment by the manufacturer. Some items do not have a manufacturer's serial number. Enter a numeric 0 in column 53 if there is no manufacturer's serial number. Each piece of equipment with a CU tag number in the PAS must have a manufacturer's serial number listed. It should be right justified. If the serial number is greater than nine characters, use only the last nine characters.

CLASS CODE
Columns 54-57
(RECORD 1)

The class code is adapted from the Federal Supply Classification (FSC) and allows for groupings of similar equipment. This field contains four numeric characters. See pages J1-J14 for a listing of class codes.

SPEEDTYPE 1
Columns 60-64
(RECORD 1)

The SpeedType 1 field has either an eight character numeric value in Columns 60 - 64 or an * by itself in Column 64. An * by itself is used for equipment with an unknown SpeedType, or for gifts and other types of special additions. If equipment has multiple SpeedTypes, indicate one SpeedType in the SpeedType 1 field and the other SpeedTypes in the SpeedType 2 and SpeedType 3 fields.

SpeedType is a code representing a combination of ChartField values that include Fund, Organization, Program, Project/Grant, and may include Sub-Classification if needed. These ChartField values are also known by the acronym FOPPS. SpeedTypes simplify the entry of ChartFields when the same set is commonly used together. SpeedTypes are also used for the subsystem feed.

The PAO will use a translation table to translate a submitted SpeedType into its ChartField values, which are entered into the PAS. Following are brief descriptions of each of the ChartField values represented by SpeedTypes.

- Fund

  This ChartField contains values that broadly classify funding sources (fund groups), as defined by NACUBO.

- Organization

  This ChartField represents a reporting division of a unit. The first digit of this ChartField identifies Campuses and Blended Entities.

- Program

  This ChartField is used to track the financial impact of distinct activities for one and/or multiple organizations. This ChartField tracks information on a budget year basis.

- Project/Grant

  This ChartField provides a means of tracking financial activity that can cross multiple budget years, funds, and organizations for activities over a limited time-span. It enables the University to track different levels of related activity.

- Sub-Classification

  This ChartField is used to capture department-defined needs. The use of this field is optional for departments.

SPECIAL CODE
(SPEC CODE)
Columns 65-66
(Record 1)
Updated January 2009

SPECIAL CODES TABLE

SPECIAL CODE	CATEGORY	DESCRIPTION
00	Purchases	Special Code is blank - not lease purchase (see SC 50)
10	Inventory	Physical inventoried (no documents & est. cost)
11	Inventory	Physical inventoried (no supporting documents)
12	Inventory	Physical inventoried (all charges not available)
20	Surplus	Fed Gov't, HEW, State, CSPA-supporting documents
21		Fed Gov't, HEW, State, CSPA-supp doc/subseq. cost add
22	Surplus	Fed Gov't, HEW, State, CSPA-no supporting documents
23	Surplus	Fed Gov't, HEW, State, CSPA-no doc/appraised cost
24	Surplus	Fed Gov't Surplus (clear titles)-supp doc
25	Surplus	Fed Gov't Surplus (clear titles)-supp doc/subseq cost ADP
26	Surplus	Fed Gov't Surplus (clear titles)-no supp doc
27		Fed Gov't Surplus (clear titles)-no supp doc/apprised cost
30	Federal Titled	Contractor purchased
31	Federal Titled	Government furnished
33	Federal Titled	CU transfer to Federal government
40	Government Transfers	Government transfer to UCB
41	Government Transfers	NSF excess
42	Government Transfers	4 Corners
43	Government Transfers	DOE excess
50	Lease Purchase	Not paid off
51	Lease Purchase	Paid off
60	Gift-Donations	Private, Corporate
77	Fabrication	Fabrication Equipment - Capitalization threshold not yet reached
78	Fabrication	Fabrication Equipment - In Process - Off Campus
79	Fabrication	Fabrication Equipment - Completed - Off Campus
80	Fabrication	Fabrication Equipment - In Process
81	Fabrication	Fabrication Equipment - Completed
82	Other	Altered Equipment
84	Other	Fixed
85	Other	Fixed and fabricated by Univ.
86	Other	Fixed and no supp documents
87	Other	Fixed and no supp doc and all charges not available
90	Other	Indefinite loan
92	Other	Transfer/swap with other institutions
94	Other	Intra Boulder sales-excess-original doc & cost unknown
96	Other	Added units or expense added after acquisition
99	Other	Off-campus use of University equipment

BLANK FIELD
Columns 67-68
(RECORD 1)

These two columns are left blank.

DEPARTMENT'S CREATION DATE
(DEPT CREATE DATE)
Columns 69-74
(RECORDS 1 & 2)

This field (at the top center of form) is for the date when the PAS entry is created. The first two columns are for the month, the next two are for the day, and the final two are for the year. This information is not transferred to the master file but left on the transaction file only for audit purposes.

ACCOUNTING OFFICE BATCH NUMBER
(ACCOUNTING OFFICE BLK/BATCH)
Columns 75-80
(RECORDS 1 & 2)

Only the Property Accounting Office uses this field. The Batch Number and Page Number are entered in this field. This data is not transferred to the master file. The data is left on the transaction file only.

ACQUISITION DATE
(ACQ DATE)
Columns 10-13
(RECORD 2)

The acquisition date should be the month and year in which the payment for the equipment is recorded on the Finance System statements (example: 0608 for June 2008).

An exception is for A2 entries to record gift and physical inventory equipment additions. Use the current fiscal year instead (example: 2009 for Fiscal Year 2008-2009).

PURCHASE ORDER/REFERENCE NUMBER
(PO/IN/SO-NO)
Columns 14-22
(RECORD 2)

This field is a nine character field. The first two columns are alpha characters. Some examples include PC for Procurement Card purchases, PO for Purchase Order, IN for Interdepartmental Order and Invoice, SPO for Standing Purchase Order, SM for Summary Interdepartmental Invoice, MP for Memorandum Purchase Order, and JE for Journal Entry. The remaining seven columns are numeric characters.

DELETE CODE
(DEL CODE)
Columns 23-26
(RECORD 2)

The following delete flags shall be used when equipment is to be coded for deletion. Select an appropriate delete flag to meet your reason for deletion and submit required supporting documentation along with a D2 entry. When a piece of equipment is leaving the University or should not be in the PAS, the department must remove the CU tag from that piece of equipment.

In Columns 25 and 26, use the current fiscal year only. (For example: DA08 is the delete code for a sale to outside of the university in FY 07-08.)

DELETE FLAG (Col 23-24)	**SUPPORTING DOCUMENT (Along with entry)**	**REASON FOR DELETION**
DA	PO, IN, JE	Sale to outside of University
DB	PO, IN, JE	Trade to outside of University
DC	PO, IN, JE	Return to outside of University
DD	Police report #	Stolen
DF	Police report #	Missing, Lost, Not found, Not located
DG	Disposal memo #	Donation to outside of University
DH	Disposal memo #	Junked, Cannibalized, Scrapped
DJ	Written explanation	Removal of an excess tag number assigned to one piece of equipment
DK	Tag # of the main unit	Part of another unit
DL		Misc. (Used by Accounting Office ONLY)
DM		Removal of non-capital equipment
DV	Written explanation	Transfer to University of Colorado at Denver Campus
DW	Written explanation	Transfer to University of Colorado at Colorado Springs Campus
DX	Written explanation	Transfer to Health Sciences Center
DY	Written explanation	Transfer to another university or agency
XD		Recovery of property flagged as stolen
XF		Recovery of property flagged as missing, lost, not found, not located

See page C22 for D2 entry examples and Section F, pages F1-F14, for information on deletion of equipment.

VOUCHER/BATCH NUMBER
(VOUCH/BATCH NO)
Columns 27-32
(RECORD 2)

This information may include Accounts Payable voucher payment numbers, Data Control batch control numbers, CU Foundation gift-in-kind numbers, etc. Voucher payment numbers and batch control numbers can be obtained from the Finance System statements. Gift-in-kind numbers are assigned by the CU Foundation. If equipment has more than one voucher or batch number then "VAR000" is entered in this field. Enter the batch number when there is no voucher number.

COST 1
Columns 33-40
(RECORD 2)

Cost may be eight numeric characters. It must be right-justified. It may not have commas or periods. Amounts are rounded to the nearest dollar. Do not enter cents. If equipment is purchased from multiple SpeedTypes, indicate the costs corresponding to the SpeedType 1, SpeedType 2, and SpeedType3 fields, in the Cost 1, Cost 2, and Cost 3 fields, respectively. The total cost of the equipment will be the sum of the multiple cost fields.

The PAO will use the multiple cost and SpeedType information to calculate the percentage of Federal participation in purchasing the equipment, and will maintain this data in the PAS internal database.

The following are different types of acquisitions and the method of establishing cost that is appropriate for each:

1. Direct Purchases - The cost is the net amount paid through Accounts Payable, which is the invoice price less all discounts. Freight is included in the net amount if it is listed on the original invoice or readily available on related freight bills. If there is a trade-in, the trade-in value must be added to the new acquisition cost.

2. Lease Purchases - The cost includes freight, installation, and buy-out, but interest expense is excluded. Total cost is booked at the time of the first payment, and a lease purchase liability is recorded in the Lease Purchase System.

3. Fabricated Items - The cost is the total of all identifiable direct costs plus any indirect costs.

4. Gift Items - The cost is the fair market value at the date of acquisition or the value determined by a professional appraisal.

DEPARTMENT CODE
(DEPT CODE)
Columns 41-44
(RECORD 2)

The department code field consists of four characters. The first and fourth character may be alpha or numeric, but the second and third characters may only be alpha. The PAO, per requests from the departments, assigns these codes. (See pages K1-K52 for the department code listing.)

ROOM NUMBER
(ROOM NO)
Columns 45-50
(RECORD 2)

This field is six characters and can be any combination of alpha, numeric, or blank characters. This field states the room location of the equipment, and must be updated as the location changes.

BUILDING CODE
(BLDG CODE)
Columns 51-53
(RECORD 2)

The Building Code is three numeric characters. This field states the building location of the equipment, and must be updated as the location changes. The Facilities Management Office is responsible for assigning new building codes. The PAO generates the Building Code listing for departmental use. (See pages I1-I12 for the Building Code listing.)

SPECIAL CONSOLIDATION CODE
(ITS/OER/TS)
Columns 54-60
(RECORD 2)

This field will be used solely by Information Technology Services (ITS), Transportation Services (TS), and the PAO.

The first character (Column 54) is alpha, defining the area to which the equipment belongs:

- M for TS owned
- N for Non-TS equipment controlled
- W for ITS billed
- V for ITS controlled/non-billed/owned

The following six characters (Columns 55-60) may be any combination of alpha and/or numeric characters based on the above areas' needs.

The PAO utilizes this field for the cost adjustment PAS entries (C3 and C4). In this context, the information entered in this field is the original acquisition date of the equipment being cost adjusted (for example, "TO 0608").

DEPARTMENT CONSOLIDATION CODE
(DEPT CON)
Columns 61-63
(RECORD 2)

This field may be used by departments for any coding scheme that they may want to use.

ACCOUNT CONSOLIDATION CODE
UNIVERSITY & FEDERAL EQUIPMENT
(ACCT CON)
Columns 64-65
(RECORD 2)

These two columns are for equipment current utilization and continued need information. To comply with Federal regulations, code the following two fields for all University and Federally owned property on your inventory.

Column 64: Equipment Current Utilization
Y = Yes, it is currently utilized.
N = No, it is not currently utilized.

Column 65: Equipment Continued Need
Y = Yes, there is continued need.
N = No, there is no continued need.

ACCOUNT CONSOLIDATION CODE
ALL EQUIPMENT
(ACCT CON)
Columns 66-67
(RECORD 2)

These two columns are used by the PAO for reporting Service Center equipment. The departmental property manager is responsible for coding Service Center equipment. See page D5 for more information.

Column 66: Service Center Equipment
S = This equipment is service center equipment.

ACCOUNT CONSOLIDATION CODE
CONDITION CODES
(ACCT CON)
Column 68
(RECORD 2)

To comply with Federal regulations (CFR 102-36.240), the condition code is a required field to be maintained in the PAS. Departments must regularly update the condition codes. For Federally owned property, changes in condition codes must be reported to the OCG Property Officer, who will forward the PAS entries to the PAO. Updated condition codes for University owned equipment should be sent directly to the PAO.

1 = NEW. Property that is in new condition or unused condition and can be used immediately without modifcations or repairs.

4 = USABLE. Property that shows some wear, but can be used without significant repair.

7 = REPAIRABLE. Property that is unusable in its current condition but can be economically repaired.

X = SALVAGE. Property that has value in excess of its basic material content, but repair or rehab is impractical and/or uneconomical.

S = SCRAP. Property that has no value except for its basic material content.

FEDERAL AWARD NUMBER
(AWARD 1)

This field is utilized solely for equipment purchased with research grant funds. To comply with federal regulations, the award number is a required field. The PAO will obtain the award number from the SPIN system and will maintain this information in the PAS internal database. If equipment is acquired by multiple SpeedTypes, the award numbers correspond to the SpeedType numbers.

CHARACTER DIFFERENTIATION IN FILLING OUT THE PAS FORM

Write legibly. Do not write in pencil. Use ink (preferably blue). To ensure correct data entry, be careful to distinguish among the following:

Numeric	Numeric	Alpha	Alpha
∅		O	D
1		I	
2		Z	
5		S	
6		G	
8		B	
		V	U
		C	L
9	4		

Use a typewriter.

Use the "PAS Entry Input" Excel file provided by the PAO.

For pages C17 - C24, which contain examples of PAS entries and blank forms, refer to the following worksheets in the Excel File titled *PAS Manual Excel Files*.

- Page C17 PAS Entry A2, A3
- Page C18 PAS Entry D1, A1, A4
- Page C19 PAS Entry A4, C3, C4
- Page C20 PAS Entry C1
- Page C21 PAS Entry C5, C1, C8
- Page C22 PAS Entry D2
- Page C23 Blank Del Form and
- Page C24 Blank PAS Form

Access the Excel Files by clicking on the following link: http://abs.colorado.edu/ABS_WEB/WEB_2003/ABS_Property_Accounting.htm. Scroll down to *PAS Manual Excel Files for Sections C, E, I, J, K*, and select it. An Excel workbook with 14 worksheets will appear. Scroll through the worksheet tabs to locate the appropriate one.

SECTION D

PROPERTY REPORTING

- Updating Equipment Information
- Property Accountability and Location
- Off-Campus Use of University Equipment
- Agreement Form for Off-Campus Use of University Equipment
- Transfer of Equipment to Other Departments
- Agreement Form for Transfer of Equipment Between Departments
- Sale/Trade of Equipment to Other Departments
- Office Equipment Rental (OER) Equipment
- Service Center Equipment
- Loaned Equipment
- Personal Property with Private Title
- Library Holdings and Art/Film Collections
- Subcontractors' Responsibilities
- Property Insurance
- Motor Vehicles, Trailers, and Equipment Requiring Vehicle Titles and License Plates
- Property Protection *(updated 04/02)*

REGULARLY UPDATING EQUIPMENT INFORMATION

Between each biennial physical inventory, entries to update the PAS should be submitted by the departmental property manager to the PAO as changes, deletions, or additions occur to the department's inventory.

PROPERTY ACCOUNTABILITY AND LOCATION

When changes in property location and accountability occur, the accountable department should report them to the PAO. A PAS entry is required for the following changes:

1) A move or transfer from one department to another department.
2) A move from one room number to another room number.
3) A move from one building to another building.
4) A move off campus for university business.

OFF-CAMPUS USE OF UNIVERSITY EQUIPMENT

State law prohibits the use of University equipment for personal reasons. Should University equipment need to be used at a University employee's home or elsewhere off-campus for University business, an official agreement with written authorization for off-campus use should be completed and maintained in the department office. The Agreement Form for Off-Campus Use of University Equipment is provided on page D2.

The departmental property manager is responsible for the following:

- Verification that the equipment bears a CU tag number.
- Completion of the agreement form for off-campus use of University equipment.

Equipment located off-campus is still covered by the University's insurance policy. The department is responsible for the deductible.

University of Colorado at Boulder

Office of Financial & Business Services
Property Accounting Office (PAO)
Campus Box 579
Boulder, CO 80309; (303) 492-2424

Check appropriate line:
Equipment **leaving** the campus_____
Equipment **returning** to campus____

AGREEMENT FORM FOR OFF-CAMPUS USE OF UNIVERSITY EQUIPMENT
Department Name:
Department Code:
Description of equipment to be used off-campus:
CU tag number(s):
Off-campus location:
Date of relocation:
Reason for relocation:
Anticipated date of return:

AGREEMENT

I, the undersigned, agree that the equipment will be used for University business. I am responsible for the condition of the equipment, and agree to return it to the University upon request or termination from the University. I will make sure that all University equipment moved off-campus has a CU equipment ID tag on it.

Signature of Employee & Date:

APPROVAL

Signature of Department Head & Date:

Property Manager:

Complete this form online (use the Word file available from the PAO or download it from http://abs.colorado.edu/ABS_WEB/WEB_2003/ABS_Forms.htm#pas or in hardcopy. Be sure to retain an original copy of the completed form. If the form is filled out online, both the employee and the Department Head must email separate completed copies to the PAO: jeanne.connely@colorado.edu. If the form is filled out in hardcopy, both the employee and the Department Head must sign one completed form, which must be sent to the PAO.

Upon receipt of this form when the equipment leaves the campus, the PAO will generate a C1 PAS entry, which contains a “99” in the Special Code section of Record 1, columns 65 and 66. This codes the equipment as being off-campus.

When the equipment returns to campus, submit to the PAO the original form, changing the checkmark in the upper right hand corner to indicate the equipment has been returned. Upon receipt of the form when the equipment is returned, the PAO will generate a C8 PAS entry, which contains nothing in columns 65 and 66. This codes the equipment as having been returned to campus.

TRANSFER OF EQUIPMENT TO OTHER DEPARTMENTS

The following form should be completed ONLY when a department transfers equipment to another department **without** utilizing the Property Services Office.

Transfer of equipment requires proper authorization from the department heads of both the transferring and the receiving departments. Equipment is not to be transferred between departments without the knowledge of the respective departmental property managers involved. Both the transferring and receiving departments are responsible for informing the Property Accounting Office (PAO) about the transfer at the time it takes place. In addition, for transfers that involve any tagged equipment purchased by funds from a 153/154xxx project(s), the transferring department must obtain a prior approval from the Director of the Office of Contracts and Grants (OCG) by submitting a written request that includes the following information: equipment description, serial #, CU tag #, SpeedType, award number and the reason(s) for equipment disposal. This additional requirement is intended to prevent an improper transfer of sponsored project funded equipment between departments. For further information on OCG authorization, contact x2-6440.

The primary purpose of the following agreement is to prevent any unknown equipment from appearing on the affected department's inventory. This form is required to change the accountable department and equipment location. To transfer out any tagged item funded by a 153/154xxx project(s), an OCG written letter of approval must also be included. The *Agreement Form For Transfer of Equipment Between Departments* can be completed on line, by using the Word file available from the PAO or by downloading it from http://abs.colorado.edu/ABS_WEB/WEB_2003/ABS_Forms.htm#pas, or in hardcopy. If the form is completed on line, both the transferring and receiving property managers must e-mail separate and completed copies to the PAO at jeanne.connely@colorado.edu. If the form is completed in hardcopy, both property managers must sign one completed form, which must then be sent to the PAO at 579 UCB.

UNIVERSITY OF COLORADO
AGREEMENT FORM FOR TRANSFER OF EQUIPMENTBETWEEN DEPARTMENTS

CU Tag Number(s):

Description of Item(s):

TRANSFERRING FROM

Department Name:

Department Code:

Building Code: Room Number:

Property Manager Signature and Date:

TRANSFERRING TO

Department Name:

Department Code:

Building Code: Room Number:

Property Manager Signature and Date

SALE/TRADE OF EQUIPMENT TO OTHER DEPARTMENTS

Internal sale or trade of equipment from one department to another department requires proper authorization from the head of the selling/trading department. The no-cost sale or trade of equipment is treated as a transfer of equipment to another department. Equipment is not to be sold or traded from one department to another without the knowledge of the respective departmental property managers.

In addition, for any tagged equipment purchased by a 153/154xxxx project(s), the selling/trading department must obtain a prior written approval from the Director of Office of Contracts and Grants (OCG). This is done by submitting a written request that includes the following: equipment description, serial number, CU tag number, SpeedType, award number and the reason(s) for equipment disposal. This additional approval from OCG is designed to prevent an improper sale/purchase involving sponsored project funds. An example of an improper sale/purchase would be for a department to sell any equipment bought using sponsored projected funds, (*without receiving prior written approval from OCG*), to another department, **whether or not** the purchasing department is using sponsored project funds to buy the equipment. For further information on obtaining OCG authorization, contact Ted Jobe at x2-6440.

Process a PAS entry (C1 or C5) to update the accountable department and/or location of the equipment in the PAS, and submit to PAO at 579 UCB. For any tagged item funded by a 153/154xxxx project(s), attach a written letter of approval from OCG to the PAS entry.

Whenever there is a sale of equipment between departments, the selling department should record the sale as revenue only if the selling of equipment is part of the department's normal operations. If selling equipment is not part of the department's normal operations, the seller should record the sale as a credit to expenditures. This procedure is also applied to trades of equipment between departments.

There are two categories of equipment:

CAPITAL EQUIPMENT - $5,000 OR MORE PER UNIT with account number 810100

NON-CAPITAL EQUIPMENT – LESS THAN $5,000 PER UNIT
- Account number 537600 or 537601 which draw from budget pool 460000
- Account number 810900 which draws from budget pool 810000 budget

Normally one of the following three methods of recording sale transactions is used, depending on

- whether the original purchase cost was greater or less than $5,000 and
- whether the current sales price is greater or less than $5,000.

The three methods are as follows:

1) If the equipment was originally purchased as capital equipment and is being sold as capital equipment, the entry on the Interdepartmental Order and Invoice (IN) or Journal Entry (JE) will be a debit to account number 810100, (charging the buying department), and a credit to account number 810100 to the selling department.

2) If the equipment was originally purchased with account number 810100 due to the former capital dollar threshold of $500, and therefore is being sold as non-capital equipment, the entry on the IN or JE will debit and credit the non-capital equipment account number

3) If the equipment was originally purchased as non-capital equipment, the non-capital equipment account number used at the time of purchase should be credited. The debit side would be the appropriate code for the current purchase.

SERVICE CENTER EQUIPMENT

A Service Center is defined as an organizational unit that provides specific types of goods or services to other departments. All capital service center equipment must be recorded in the PAS and be identified as service center equipment. The cost of capital service center equipment must be excluded from the calculation of the Facilities and Administration rate, formerly called the indirect cost rate.

The departmental property manager is responsible for reporting equipment associated with Service Center operations. Prepare a PAS C1 entry with an "S" in Column 66, Record 2, to code the service center equipment, and submit the entry to the PAO.

LOANED EQUIPMENT

A department needing equipment may arrange with another department for an equipment loan. The transaction is documented by completing a hand receipt (see example below). The hand receipt limits the duration of the loan to 90 days. A successive hand receipt with formal approval can renew the loan. If the loan is for longer than one year, either update the location of the equipment or transfer it to the borrowing department in the PAS (see page D3 for transfer of equipment to other department). The loaning department continues to be responsible for the item if it is not transferred to the borrowing department.

Prepare a sticker (see example below) to put on the equipment for identifying the loaned equipment. Upon return of the equipment, remember to remove the sticker.

EQUIPMENT ON LOAN

FROM _____ DEPT.

See hand receipt, dated _____

Example of a hand receipt:

UNIVERSITY OF COLORADO AT BOULDER
Receipt for Loan of Property

Date: _____

TO: _____ _____
Departmental Property Manager Loaning Department Name

I acknowledge receipt of the listed property which is being loaned to this department (for not over 90 days without formal renewal). It will be returned on the date specified below. The condition upon return will be the same as when received.

CU Tag No. _____ Expected return date: _____

Description of Equipment, including item name, manufacturer's name, model number, and MFR serial number:
_____

(Attach list if necessary)

_____ _____
Responsible User (print) Borrowing Department Name

_____ _____
Signature Phone and Campus Box

APPROVED BY:

_____ _____
Department Property Manager Head of Department

PERSONAL PROPERTY WITH PRIVATE TITLE

Equipment other than University owned and Federally owned that is used and located on the campus should be clearly marked "Personal property of _____." The head of each department is advised to maintain a list of personal property that is within that department.

LIBRARY HOLDINGS AND ART/FILM COLLECTIONS

Library holdings and art/film collections are to be inventoried separately and updated on the PAS. New acquisitions, additions, and deletions of library holdings and art/film collections are recorded in the PAS and reported in the Finance System. The Library and the custodians of the art/film collections, such as Museum, Fine Arts, and Information Technology Services, are responsible for providing the PAO with all necessary information. Dollar values of Library holdings and art/film collections are maintained in the PAS by using dummy tag numbers.

SUBCONTRACTORS' RESPONSIBILITIES

Subcontractors, under contract to the University of Colorado at Boulder, are responsible for all supplies and equipment furnished to them by the University. This includes U.S. Government property in addition to University owned property.

Subcontractor responsibilities include proper care, security, and usage. Subcontractors must be instructed to report instances of loss, damage, or destruction of any property furnished to them under the contract. Language concerning subcontractors' responsibilities will be used in all subcontract agreements.

The property and inventory records in possession of the subcontractors are to be made available for inspection by selected personnel from the U.S. Government and University of Colorado, Boulder, at all reasonable times.

PROPERTY INSURANCE

The University of Colorado has a program of self-insurance and commercial insurance for University owned equipment or other type of property in the care, custody, or control of the University of Colorado, its agents and employees. The insurance also covers property abroad or out of state if the property is being used or transported for a University function or project. The insurance does not cover personal property of tenants in the residence halls or in Family Housing. In addition, the personal property of University employees is not covered unless the property is being used for work that benefits the University. Contact the Risk Management office at 492-2732 about questions regarding property insurance.

MOTOR VEHICLES, TRAILERS, AND EQUIPMENT REQUIRING VEHICLE TITLES AND LICENSE PLATES

All motor vehicles, trailers, and equipment requiring vehicle titles and license plates must be processed through Transportation Services for CU identification (ID) tagging, titling, licensing, and insuring, before departmental use of these vehicles is permitted. All acquisitions, disposals, sales, or transfers of this type of equipment must be processed through Transportation Services. Individual departments are not allowed to process the above transactions without obtaining instructions from Transportation Services.

Transportation Services has the sole responsibility for initiating and submitting any necessary PAS entries to the Property Accounting Office (PAO). For further instructions and information, contact the Transportation Services liaison at 492-2753.

PROPERTY PROTECTION

The University of Colorado is responsible for the protection of portable equipment. Each department should implement appropriate and reasonable controls to safeguard the assets of the University. The following outlines some basic property controls that each department should implement.

- Each property item bears a unique identification tag number.
- Each property item is assigned to a temporary or permanent custodian.
- Timely verify the existence of all items.
- Ensure property is in safe or secure area.
- Prevent unauthorized use by locking the area or requiring a special access.
- Obtain the proper authorization for property disposal or off-campus use.
- Report change of ownership, location and condition to the PAO.
- Property in open area is secured to a stationary object.

The ultimate goal of the above basic controls is to facilitate a good control environment so that University assets are protected. *(updated 04/02)*

SECTION E

PHYSICAL INVENTORY

- Biennial Physical Inventory
- Inventory Procedure Check-off List
- PAS Physical Inventory Letter of Certification
- Inventory Delinquency
- Example of an Inventory Report

BIENNIAL PHYSICAL INVENTORY

Each department is required to complete its physical inventory once every two years in order to ensure that its tagged equipment has been properly accounted for when acquired, inventoried, and disposed of. The PAO will provide inventory printouts (see page E4) of capital equipment and/or non-capital equipment to departments to use in taking their inventories. By the due date, departments must complete their physical inventories of University owned equipment. Complete the equipment inventory according to the following "Inventory Procedure Check-Off List" and notify the OCG Property Officer of any changes to Federally owned property.

INVENTORY PROCEDURE CHECK-OFF LIST

This list provides guidelines to assist departments in taking their biennial inventories.

1. Physically verify each line item on the inventory printout and account for each item on the printout by putting either "√" or "**X**" in front of every CU TAG NUMBER.
   - **"√"** Put a "√" if the item is located.
   - **"X"** Put an "**X**" if the item is not in your area and/or cannot be found, or is in your area but does not belong to your department.
   - **Circle** Circle the incorrect information on the printout and write in the correct information.
   - **Add** Add any missing information.
   - **Add** Add condition code, room number, building code, and serial number.
   - **Obtain** written proof of off-campus equipment verified

   NOTE: The inventory will be returned if the condition code, room number, building code, and serial number are not added and/or verified for each item.

2. Create A2 entries for items which are found, but which are not on the current Capital inventory printout. Obtain new CU tag numbers from the PAO and write down the tag information on the printout.

3. Notify the Campus Police of stolen and not found items, or of any recovery of items previously reported as stolen and not found. (See pages F4-F5 for more information.)

4. Prepare D2 entries for items marked with an "**X.**" Not found or stolen items must be flagged for deletion unless the delete flag already appears on the printout.

5. Send the following items to the PAO at Campus Box 579. The inventory will be considered complete after the following items are received by the PAO.

   a) The equipment inventory printout that has been verified and completed according to the above instructions.
   b) The signed and dated Letter of Certification.
   c) All backup for items marked with an X are received and satisfactory.

PROPERTY ACCOUNTING SYSTEM PHYSICAL INVENTORY LETTER OF CERTIFICATION

QTR ____ of 8 FY ____

DEPARTMENT NAME: _____

DEPARTMENT PAS CODE(S): _____

INVENTORY DUE DATE: _____

I certify that the Property Accounting System (PAS) physical inventory has been completed according to the PAS procedures on the Inventory Procedure Check-off List, including:

1. Each line item has been physically verified.

2. Each line item has been marked with either a "√" or "**X**" in front of the CU tag number.
   "√" indicates that the item has been located.
   "**X**" indicates that the item is not in my area and/or cannot be found, or is in my area but does not belong to my department.

3. All information on the listing that requires correction has been circled and all corrected and missing information has been added. The condition code, room number, building code, and serial number have been added and/or verified for each item. **Please be sure Responsible Person has a name other than Property Manager.**

4. In accordance with PAS instructions, PAS entries have been prepared for all items:

   a. Indicated with "**X.**" Note: if an item already has a delete flag and the delete flag is still correct, a PAS entry is not necessary.
   b. Indicated with "√" with circled correction items and missing information.
   c. Found but not currently on the PAS listing.
   d. Obtain written verification for all Off Campus equipment.

5. I understand that in order for the equipment inventory to be considered complete, the marked PAS printout, the PAS entries, and this Letter of Certification must be received by the Property Accounting Office. **In addition, I understand that the inventory will be returned if the condition codes, room numbers, building codes, and serial numbers have not been added and verified for each item.**

SIGNATURES: (both the Property Manager and the Dept. Head signatures are required)

_____ _____
Department Property Manager Phone Ext Date

_____ _____
Department Head Phone Ext Date

Please send the marked PAS printout with corrections and this Letter to:
Jeanne Connely PAO, 579 UCB.

INVENTORY DELINQUENCY

Each department is required to complete its biennial physical inventory in a timely manner. When a department cannot complete its biennial inventory by the assigned due date, the department needs to submit a written request for an extension of the due date. The written request should provide the reason(s) for the delay and an expected completion date.

The Property Accounting Office (PAO) will accept a written request for an extension of less than sixty days from the original due date. An extension beyond sixty days from the original due date requires an approval from the Vice Chancellor's Office. The approved request is then forwarded to the PAO by the department to finalize the extension.

To establish an effective follow-up process for the delinquent inventory, the PAO will generate an inventory delinquency report on a monthly basis to the following authorities:

Distribution list

Departmental Property Manager
Chair or Director of Department
Deans of Schools or Colleges
Vice Chancellors
Internal Auditor

If an extraordinary event outside the control of the department causes the delay, the accountable department is required to provide an action plan, approved by the Dean, and to notify the PAO of the approved action plan. The anticipated completion date of the inventory will be incorporated into the inventory delinquency report.

FOLLOW-UP REVIEW OF EQUIPMENT PHYSICAL INVENTORY CONTROL

This review is initiated by the Property Accounting Office (PAO) to provide proactive feedback to departments about their biennial physical inventory control and to ensure that property records are accurately maintained in the property accounting system (PAS). The PAO conducts this review quarterly and randomly selects departments and equipment items to review. The on-site review is scheduled after the selected departments have completed their physical inventory control. The property manager of the selected departments will be notified five business days in advance of the review. Upon completion of the review, the property managers and their supervisors will receive a feedback report from the PAO staff.

For a sample inventory report, refer to the worksheet labeled Page*E4 Example Inventory Report* in the file *PAS Manual Excel Files*.

Access the Excel Files by clicking on the following link: http://abs.colorado.edu/ABS_WEB/WEB_2003/ABS_Property_Accounting.htm. Select *PAS Manual Excel Files for Sections C, E, I, J, K*, and select it. An Excel workbook with 14 worksheets will appear. Scroll through the worksheet tabs to locate the appropriate one.

SECTION F

DELETION OF EQUIPMENT

- Equipment Deletions
- Supporting Documents for Deletion of Equipment
- Surplus/Obsolete Property
- Non-Capital Equipment Deletion
- Trade-In of Equipment
- Transfer of University Owned Equipment to Other Universities or Institutions
- Missing, Lost, Not Found, Not Located Equipment
- Stolen Property
- Improper Disposal of Equipment
- Property/Equipment Disposal via Property Services
- Property/Equipment Disposal via Other Methods
- UCB Departmental Property Donation Form
- Disposal Authorization Memo
- Environmental Health & Safety - Equipment Disposal/Resale Certification Form
- Property Services Moving & Hauling Service Request Form

EQUIPMENT DELETIONS

Deletions of equipment from the PAS Property Accounting System (PAS) must be handled in accordance with the procedures provided in this manual that requires departments to obtain proper authorization(s) for equipment disposal in the PAS as follows:

- For tagged equipment purchased with funds from a153/154xxxx project(s), departments must obtain prior approval from the Director of the Office of Contracts and Grants (OCG). Submit a written request with the following information.
  - equipment description,
  - serial number,
  - CU tag number,
  - SpeedType,
  - award number, *and*
  - reason(s) for equipment disposal.

  For further information on obtaining OCG authorization, contact Ted Jobe at x2-6440.

  Note: OCG does not have to be notified about equipment that is returned to the vendor (i.e. damaged item), that is incorrectly recorded in the PAS because of an excess tag number, or that is part of another unit.

In general, equipment deletions in the PAS can be broken down into the following three categories:

1) Equipment Disposal

   a) Property Services manages equipment disposals, except for disposals of motor vehicles (see "c" below), through the following methods:
      - Sales to entities outside of the university through auctions
      - Trades or donations to entities outside of the university
      - Junking, cannibalizing, or scrapping
      - Transfers to other universities or institutions

   Departments need to complete an online *Disposal Request* on the Property Services web: http://www.colorado.edu/facilitiesmanagement/distmail/property/disposal.html. For further information, call Property Services at x2-6524.

   Note: For tagged items funded by a153/154xxx project(s), a prior written approval from OCG is required. This letter of written approval must be furnished to Property Services. Contact Ted Jobe in OCG, x2-6440 for assistance.

   b) The Procurement Service Center (PSC) is responsible for the following types of equipment disposal through the procurement process:

      - Sales to entities outside of the university using the purchase request process
      - Trading-in equipment for new equipment purchases
      - Returns to vendors (i.e. damaged item)

   Contact the PSC help desk at (303) 315-2846 for questions about procurement processes.

   Note: When selling or doing a trade-in of tagged equipment that is funded by a sponsored project to external parties, it is necessary to obtain written approval from OCG. This approval must be received prior to processing the purchase requisition

c) Transportation Services handles the disposal of motor vehicles, trailers, and equipment with vehicle titles and license plates. For further instructions, call the Transportation Services liaison at x2-2753.

2) Removal of Equipment Records

Departments may request the Property Accounting Office (PAO) to remove equipment records from the PAS for the following reasons:

- An excess tag number exists for an item.
- An item is part of another main unit.
- The item is non-controlled and non-capital equipment.

3) Stolen or Missing Equipment

Departments must report stolen or missing equipment to the University of Colorado Police Department and also prepare PAS entries to flag the equipment as “Stolen” or “Missing” in the PAS.

Internal sales, trades, or transfers of equipment between CU-Boulder departments are not reported as disposals of equipment in the PAS. However, when the tagged item is funded by a 153/154xxx project(s), these types of transactions are treated as disposals of equipment from the sponsored project itself. Therefore, prior approval is required from the Director of OCG for internal sales, trades, or transfers of equipment. This additional OCG approval is intended to prevent an improper sale/purchase from being made using sponsored project funds. For example, it is improper for a department to purchase equipment with sponsored project funds from a selling department that originally purchased the equipment using funds from a different sponsored project. For further information on obtaining OCG authorization, contact Ted Jobe at 2-6440.

PAS entries for equipment deletions and information changes, along with any required supporting documentation, must be submitted to the PAO, Campus Box 579 UCB, for approval and update. If you have any questions, feel free to contact the PAO staff at x22424 or x25582.

SUPPORTING DOCUMENTS FOR
DELETION OF EQUIPMENT

When a PAS D2 entry is sent to the PAO, the appropriate supporting document authorizing the deletion needs to be provided. The document is either a Campus Police report, a Property Services disposal authorization, or a Purchase Order. If a supporting document is not available, the department shall provide sufficient explanation to satisfy an examination by an external auditor. Delete flags such as "DM," "XD," or "XF" do not need supporting documents. (See page C10 for delete code information.)

SURPLUS/OBSOLETE PROPERTY

Departments are not authorized to give away, sell, or dispose of any equipment without prior written approval from Property Services. Transfers of equipment to individuals or for-profit organizations are prohibited. All surplus, obsolete, or damaged equipment not being utilized should be reported to Property Services for disposal.

Prior to notification of Property Services, the requesting department should obtain an authorization from OCG for disposition of Federal and University property funded by Federal contracts or grants.

The department will receive a confirmation report for any item that is picked up by Property Services. A PAS entry will be prepared by Property Services to transfer accountability for the equipment from the requesting department to Property Services. The entry transfers the equipment to department code "3BDD" and building code "090." Property Services is responsible for any changes and/or deletions of the equipment under the "3BDD" department code.

NON-CAPITAL EQUIPMENT DELETION

Except for Federally funded and University of Colorado controlled non-capital equipment, items with a unit cost of less than $5,000 may be deleted from the PAS by completing a PAS entry with a "DM" delete flag. Federally funded equipment is to be maintained on the PAS unless specific permission to delete it is obtained from OCG.

Departments may decide what non-controlled equipment to remove from or keep on the PAS. The PAO can assist departments by running a PAS master file change which adds a "DM" delete flag for all non-capital items, or for a specific group of non-capital items. The departmental property manager is responsible for removing the CU tag from each item that is deleted from the PAS.

TRADE-IN OF EQUIPMENT

If an item is to be traded to an outside vendor for new equipment, the CU tag number of the traded equipment must be referenced on the Purchase Request for the new equipment. Before trading-in equipment funded by Federal research grants, approval from OCG is required. The departmental property manager is responsible for preparing a PAS D2 entry with a "DB" delete flag and for removing the CU tag number from the traded equipment. The cost of the new equipment must be increased by the cost of the traded-in equipment. (See page C22 for examples of PAS delete entries.)

TRANSFER OF UNIVERSITY OWNED EQUIPMENT TO OTHER UNIVERSITIES OR INSTITUTIONS

I. FEDERALLY FUNDED EQUIPMENT

When a Principal Investigator, faculty member or staff person relocates to another institution, the following policies and procedures apply:

1) University owned equipment will be transferred only with proper written authorization and approval by the head of the accountable department, Property Services, and the Property Officer of OCG. The written request by the departmental property manager should list the equipment, description, serial number, CU tag number, SpeedType, award number, and the reason(s) for transfer. OCG has the primary responsibility for overseeing acquisitions, transfers, and disposals of all equipment acquired with Federal grant funds.

2) OCG will notify the PAO of the transfer.

3) The property manager of the accountable department must prepare a PAS D2 entry to code the deletion and submit the entry to the PAO. The approval letter from OCG must be attached to the PAS entry as a required supporting document.

4) Ownership of the equipment is immediately transferred to the new institution.

5) The PAO will send a letter to inform the receiving institution about the transferred equipment.

II. OTHER EQUIPMENT

Transfers of all other equipment – i.e., equipment which is not Federally funded – to other universities or institutions must be approved by Property Services. (See page F7 for "Property/Equipment Disposal via Other Methods.")

MISSING, LOST, NOT FOUND, NOT LOCATED EQUIPMENT

The departmental property manager must notify in writing the head of the department and the Campus Police if an item cannot be found and is presumed to be missing or lost. The police will send a case report to the department.

In addition, if a lost item is Federally owned property, the departmental property manager must immediately inform the Office of Contracts & Grants (OCG) property officer. A PAS D2 entry, prepared by the departmental property manager, should be submitted to OCG. The OCG property officer will forward it to the Property Accounting Office (PAO).

A PAS D2 entry with a "DF" delete flag must be prepared by the departmental property manager to code the item as "lost." The PAS entry, along with the police report, should be sent to the PAO, Campus Box 579. When equipment that was reported as lost is later found, the Campus Police must be notified. The departmental property manager must prepare a PAS D2 entry with an "XF" delete flag to remove the "DF" delete flag, and submit the PAS entry to the PAO.

To enhance an effective inventory follow-up process, the PAO will generate a quarterly report of lost items to the same authorities who receive the inventory delinquency report. These authorities include, but are not limited to, the Chair or Director of department, Deans of schools or colleges, Vice Chancellors, and the appropriate internal auditors.

The PAO will report lost items with a unit cost of $5,000 or more as disposed equipment in the year the equipment is flagged as lost. All lost items continue to be maintained in the PAS master file for five years, from the year of deletion. Departmental property managers should make continuous efforts to locate these lost items during the five year time period.

STOLEN PROPERTY

The departmental property manager must immediately report any instance of stolen property in writing to the department head and to the Campus Police. The police will send a theft report to the departmental property manager and to the Risk Management Office.

In addition, if the stolen item is Federally owned property, the departmental property manager must immediately inform the Office of Contracts & Grants (OCG) property officer. A PAS D2 entry, prepared by the property manager, should be submitted to OCG. The OCG property officer will forward it to the PAO.

To code an item as "stolen," a PAS D2 entry with a "DD" delete flag must be prepared by the departmental property manager and sent, along with the police report, to the PAO, Campus Box 579. When property that was reported as stolen is later recovered during the same fiscal year, the Campus Police must be notified. The departmental property manager must prepare a PAS D2 entry with an "XD" delete flag to remove the "DD" delete flag, and submit the PAS entry to the PAO.

To enhance the effectiveness of the inventory control process, the PAO will generate a quarterly report of stolen property to the same authorities who receive the inventory delinquency reports. These authorities include the Chair or Director of department, Deans of schools or colleges, Vice Chancellors, and the appropriate internal auditor.

The PAO will report stolen property with a unit cost of $5,000 or more as disposed equipment in the year the equipment is flagged as stolen. The property records of stolen items are removed from the Property Accounting System (PAS) master file at the fiscal year end.

IMPROPER DISPOSAL OF EQUIPMENT

All disposal of equipment must be handled in accordance with the procedures provided in this manual. Departments or employees are not authorized to give away, sell, or otherwise dispose of any equipment without proper approval. The departmental property manager must report in writing any instance of improper disposal of equipment to the head of the accountable department. If the item is Federally owned property, the departmental property manager must immediately inform the OCG property officer.

When improper disposal has occurred, the head of the accountable department must submit a written request to the PAO to remove the equipment from the PAS. The request must explain how, why, and when the improper disposal happened, and the explanation must be sufficient to satisfy an auditor's examination. For equipment purchased with Federal grant funds, the head of the accountable department must submit a written request to OCG to obtain the necessary authorization to remove the equipment from the PAS. Upon receipt of the request or approved request, the PAO will initiate a PAS D2 entry with the "DL" delete flag (used by the Accounting Office only) to remove the equipment.

PROPERTY/EQUIPMENT DISPOSAL VIA PROPERTY SERVICES

Departments may request Property Services to dispose of their property. Prior authorization from the Office of Contracts and Grants (OCG) is required if the property (either CU or Federally owned) was purchased with Federal grant funds. The following instructions describe how to process the request for disposal via Property Services. If another method of disposal is desired, read and follow the instructions under the next section, "Property/Equipment Disposal via Other Methods" (see page F7).

Note: Property disposal requests are now an online process on the Property Services website: http://www.colorado.edu/facilitiesmanagement/distmail/property/disposal.html. The following property disposal instruction pages will be updated to reflect these changes. Please contact Jeanne Connely, x2-2424 if you have questions.

Disposal Instructions

1) The department must send an Equipment and Furniture Disposal Request form (see page F8 & F9) to Property Services by fax (443-6205) or by campus mail (Campus Box 39) for disposal of equipment via auction. The request should list the tag number, property description, make/model/serial number, SpeedType, the method of disposal desired, and the reason(s) for disposal.

   Always retain copies of the Equipment and Furniture Disposal Request form and any correspondence from Property Services regarding the disposal of property.

2) Upon receipt of the Disposal Request form, **Property Services will initiate a pick-up order**. The property will be taken by Property Services to the CU Distribution Center. A PAS entry will be prepared by Property Services to transfer accountability for the equipment from the requesting department to Property Services (PAS dept code 3BDD). Property Services will decide among the following methods of disposal:

   - Auction: If an item sells at the public auction, Property Services will submit the necessary PAS information (for CU tagged items) to the PAO.
   - Junked by Property Services: Items that are junked will be disposed of at the city/county dump. Property Services will submit the necessary PAS entries (for CU tagged items) to the PAO.
   - Equipment replaced on campus: If an item has been sold to another department by Property Services, the PAS entry will be prepared by Property Services. This type of transaction is treated as a transfer of equipment to another department.

   Items requiring special handling (i.e. refrigerators, freezers, incubators, etc.) will incur reclamation costs for Freon, oil, etc. These costs will be charged back to the departments that are disposing of the items.

   Disposal requests for items that have had, contained, or utilized, hazardous contaminants as part of their normal operational functions, must be accompanied by an Environmental Health & Safety - Equipment Disposal/Resale Certification form (see pages F12-F13).

PROPERTY/EQUIPMENT DISPOSAL VIA OTHER METHODS

Authorization from Property Services must be obtained before a department disposes of any property. Prior authorization from the office of Contracts and Grants (OCG) is required if the property (either CU or Federally owned) was purchased with federal grant funds.

Disposal Instructions

1) The requesting department must send a memo, Equipment and Furniture Disposal Request form (see page F9 & F10), Purchase Request, or Departmental Property Donation Form (see Page F12), to Property Services by fax (443-6205) or by campus mail (Campus Box 453) for disposal of equipment using the following methods:

   - Cannibalized (to use parts for other property) – Disposal Request form or Memo
   - Donated (off-campus) – Donation form
   - Junked (to the dump) – Disposal Request form
   - Sale to an off-campus agency – Purchase Request
   - Trade to an off-campus agency – Memo, Purchase Request
   - Transfer to another university or institution - Memo

   The request should list the tag number, property description, make/model/serial number, SpeedType, the method of disposal desired, and the reason(s) for disposal.

2) Upon receipt of the Disposal Request form, Donation form, or Purchase Request, Property Services will send a Disposal Authorization Memo to the requesting department (see page F13). **The property will not be taken by Property Services**. The department will make arrangements for removal of the property after receiving authorization from Property Services.

   - The requesting department is responsible for submitting the necessary PAS information, along with proper supporting documents, to the Property Accounting Office (PAO). This will relieve the department of inventory responsibility. The requesting department is also responsible for removing all CU tags.

Other Instructions (for transactions not treated as disposals of equipment):

- Departmental direct on-campus sale or trade of equipment to other departments
  The selling or trading department is responsible for submitting the PAS form to the PAO (see page D4). This type of transaction is not treated as disposal of equipment so an authorization from Property Services is not required.

- On-campus transfer of equipment to other departments
  The transferring and receiving departments are responsible for filling out the "Agreement Form for Transfer of Equipment between Departments" (see page D3) and submitting it to the PAO. This type of transaction is not treated as disposal of equipment so an authorization from Property Services is not required.

Office of Property Services
2000 Central Avenue
Campus Box 39
Boulder, Colorado 80309-0039
(303) 492-6524
FAX: (303) 443-6205

Disposal Authorization Memo # _____

UNIVERSITY OF COLORADO AT BOULDER
DEPARTMENTAL PROPERTY DONATION FORM

DONOR DEPARTMENT NAME: _____
CONTACT NAME: _____ PHONE: _____
DONATION DATE: _____ PICK-UP DATE: _____

TYPE OF PROPERTY DONATED	MAKE/MODEL./.SERIAL #	CU TAG #

DONATED TO:

ORGANIZATION: _____

ADDRESS: _____

CITY, STATE, ZIP: _____

NAME OF CONTACT PERSON: _____

SIGNATURE OF RECEIPT OF DONATION: _____

TAX ID #: _____

CF: RECIPENT
DONOR DEPARTMENT
PROPERTY ACCOUNTING OFFICE

University of Colorado at Boulder
Office of Property Services

2000 Central Avenue
Campus Box 39
Boulder, Colorado 80309-0039
(303) 492-6524
FAX: (303) 443-6205

DISPOSAL AUTHORIZATION MEMO # _____

MEMORANDUM

DATE:

TO:

FROM: Jack Brubaker, Property Services Operations
Kathleen Jordan, Administration Assistant
SUBJECT: Authorization to Dispose of Property/Equipment

Property Services Authorization & Signature: _____

Our office has received your request (Memo _____, Disposal Request form _____, Donation form _____, Purchase Request _____) to dispose of property owned by your department. You are authorized to Dispose of the item(s) on the attached list

Type of Disposal (see page F7 for Property/Equipment Disposal via Other Methods)

_____ Cannibalization for parts

_____ Donations off-campus

_____ Junked

_____ Sale off-campus, Purchase Request # _____

_____ Trade off-campus, Purchase Request # _____

_____ Transfer to another university or institution

Your department is responsible for removing CU tags and submitting the required PAS information to the Property Accounting Office (PAO) at Campus Box 579 within two weeks. Refer to the Property Accounting System Guidelines and Procedures Manual for instructions.

cf: Property Accounting Office
other department _____
Property Services File

Attachment(s): _____

N:Transfer/Forms/DispMemo/10/15/1998

(For current form: http://www.colorado.edu/ehs/pdf/Equip.pdf)

University of Colorado at Boulder

Environmental Health & Safety

Equipment Disposal/Resale Certification Form

Equipment Disposal/Resale Information

FOR PROPERTY SERVICES / EH & S USE ONLY

Property Services or EH&S Representative _____ Phone _____

Memo #_____ (Property Services Assigned) Date Pick-up Scheduled_____

Required Pick-up Site Preparation _____

_____

Date To Be Completed_____ Worker PPE/Safety Precautions_____

_____

Client Supplied Information

Requestor _____Principal Investigator_____

Building _____ Room Number _____ Campus Box _____

Phone _____ FAX _____ Date _____

Location of Equipment _____

Description of Equipment/CU Tag # _____

_____

_____

_____

Was Radioactive Material or Waste ever used or stored in equipment for disposal/resale? N ___ Y ___

(As described in the Radiation Safety Handbook. If "Yes", see "Radioactive Materials/Waste" (page 2) or contact Health Physics at 492-6523)

Was Hazardous Material or Waste ever used or stored in equipment for disposal/resale? N ___ Y ___

(As described in the Policy & Procedures for the Management of Hazardous Material/Waste)

Was Biohazardous Material or Waste ever used or stored in equipment for disposal/resale? N ___ Y ___

(Growth media, agar, biomedical or infectious material, blood, tissue, etc.)

Do Safety Hazards exist in the equipment for disposal/resale or the work area? N ___ Y ___

(Electrical, burn, or trip hazards; compressed gas; sharps; equipment blocking access; etc.)

Are there known/suspected Asbestos Hazards associated with the equipment for disposal/resale? N ___ Y ___

(Known or suspected Asbestos Hazards should be marked "Yes" and referred to the EH&S Representative)

Does equipment for disposal/resale contain oils, chlorofluorocarbons, or heavy metals? N ___ Y ___

(Pump oils; freon, other coolants or anti-freeze; nickel-cadmium batteries, lead, mercury, etc.)

If any sections above are marked "Yes" or if you are unsure of the answer, complete the corresponding section(s) on page 2 of the Equipment Disposal/Resale Form.

NOTE: All parties please keep a copy of this document for your records

Client Signature _____ Date _____

(CONTINUED)

Radioactive Material/Waste

DO NOT remove anything in the work area or associated with the equipment for disposal/resale including Radioactive, Hazardous, or Biohazardous material/waste; Safety Hazards; or Asbestos Hazards until a contamination survey has been conducted by the appropriate lab personnel or by the EH&S Health Physics staff. If contamination exceeds two times the background level, clean the work area or equipment for disposal/resale per Radiation Safety Handbook protocol. Be sure to survey both inside and outside surfaces as needed. Re-test until results are acceptable. If necessary, contact Health Physics (492-6523, FAX 492-1322) for additional assistance.

Contamination Survey Results_____ Background Radiation Level_____

(Acceptable results = less than two times background radiation level)

_____ _____

User/Owner (Please Print Name) Signature

I certify that, to the best of my ability, the equipment for disposal/resale has been tested and/or cleaned according to the procedures above.

Hazardous Material/Waste

Remove/handle hazardous material/waste from the equipment for disposal/resale per any directions prescribed in the Pick-up Site Preparation section of page 1, to a safe area with low traffic, adequate ventilation, and secondary containment to control spills. Thoroughly clean the work area or equipment for disposal/resale section with a laboratory detergent (i.e. Alconox or an equivalent or as prescribed in the Pick-up Site Preparation Section of page 1) until chemical residue is removed. Persons performing this cleaning should wear appropriate personal protective equipment such as gloves, eye protection, and protective clothing using adequate ventilation. Contact EH&S at 492-6025 for special cleaning procedures for materials exhibiting extreme or unusually dangerous hazards.

_____ _____

User/Owner (Please Print Name) Signature

I certify that, to the best of my ability, the equipment for disposal/resale has been cleaned according to the procedures above.

Biohazardous Material/Waste

Remove biohazardous material/waste from the equipment for disposal/resale per directions prescribed in the Pick-up Site Preparation section of page 1, to a safe area with low traffic, adequate ventilation, and secondary containment to control spills. Thoroughly clean the equipment per directions outlined in the Pick-up Site Preparation section of page 1, or with a 10% hypochlorite solution (nine parts water, one part bleach) or with a laboratory detergent containing hypochlorite, to remove infectious residues. Persons performing this cleaning should wear appropriate personal protective equipment such as gloves, eye protection, and protective clothing using adequate ventilation to prevent possible exposure to biohazards. Contact EH&S at 492-6025 for special cleaning procedures for materials exhibiting extreme or unusually dangerous hazards.

_____ _____

User/Owner (Please Print Name) Signature

I certify that, to the best of my ability, the equipment for disposal/resale has been cleaned according to the procedures above.

Safety Hazards

Remove safety hazards (such as electrical, burn, or trip hazards; compressed gases; sharps; or equipment blocking access) in the work area or associated with the equipment to be disposed of or sold, per directions prescribed in Pick-up Site Preparation section of page 1, to a safe area. Removing these hazards will facilitate removal as well as protect your equipment from damage.

_____ _____

User/Owner (Please Print Name) Signature

I certify that, to the best of my ability, safety hazards from the equipment for disposal/resale have been removed according to the procedures above.

Asbestos Hazards

Areas with known Asbestos Hazards should be identified to the Property Services/EH&S Representatives so that there is no damage to the asbestos containing material during removal. If you suspect an Asbestos Hazard may exist, the EH&S Representative will arrange for an inspection to be performed by the Asbestos Crew (492-6168) to determine any precautions that should be taken.

Other Hazards

Equipment containing known or suspect hazardous materials such as oils, chlorofluorocarbons, glycols, or heavy metals must be disposed of properly. An EH&S Representative must be contacted at 492-1215 before equipment will be removed for disposal/resale by Property Services. EH&S rev. 8/24/98

PROPERTY SERVICES

Moving and Hauling Service Request

Fax: 443-6205
Phone: 492-6524

Place Fax Label Here

Labor rate: $42.70/Staff-hour

CONTACT INFORMATION **Today's Date:** _____

Contact Person: _____ Bldg/Room: _____
Dept.: _____ Campus Box: _____
Phone #: _____ **Speed Type #: _____/540102**
8 Digit Speedtype Required

_____ **REQUESTED** DATE/TIME: _____
Departmental Authorization (Signature Required)

Charges for services will be processed electronically through an online Journal Entry – Confirmation of charges will be sent upon request

Request #1 Please check if you will need Property Services to pack ☐

_____

_____

_____

_____

From: (BLDG.) _____ (ROOM) _____ To: (BLDG.) _____ (ROOM) _____

Request #2 Please check if you will need Property Services to pack ☐

_____

_____

_____

_____

From: (BLDG.) _____ (ROOM) _____ To: (BLDG.) _____ (ROOM) _____

Request #3 Please check if you will need Property Services to pack ☐

_____

_____

_____

_____

From: (BLDG.) _____ (ROOM) _____ To: (BLDG.) _____ (ROOM) _____

Special Notes: _____

_____

FOR PROPERTY SERVICES USE ONLY

Date/Time _____ _____ _____
COMPLETED BY DATE

Date/Time _____ _____ _____
COMPLETED BY DATE

Boxes _____ # Rolls Tape _____ Equipment/Misc. _____@$_____

Billing Summary

Labor	_____
Materials	_____
Equipment/Misc	_____
Other	_____
TOTAL	_____

Date _____	Date _____	Date _____	Date _____
# Hours _____	# Hours _____	# Hours _____	# Hours _____
# Personnel _____	# Personnel _____	# Personnel _____	# Personnel _____

Driver's Notes: _____

M:\Forms\MHRQST_Sep07.doc

Credit Speedtype 12826626 / 380225

SECTION G

FEDERALLY OWNED PROPERTY

- General Statement
- Responsibilities
- Title Transfer of Equipment from U.S. Government to University of Colorado
- Disposal of Federally Owned Property
- Transfer of Federally Owned Property to Another University or Agency

FEDERALLY OWNED PROPERTY

I. GENERAL STATEMENT

The University of Colorado at Boulder is responsible for the custody of all Federally owned property in its possession. The U.S. Government requires that Federal property be tagged and be regularly updated in the Property Accounting System (PAS) to maintain accurate property records. These records are to be made available for review by the U.S. Government.

Federal regulations and requirements for property control and reporting include

- Office of Management and Budget (OMB) Circular A-21
- OMB circular A-110
- OMB Circular A-133
- Federal Acquisition Regulation (FAR) Part 45
- Defense Federal Acquisition Regulations (DFAR)

In order to satisfy the above regulations and accomplish effective property management, cooperation and shared efforts among departmental property managers, the Office of Contracts and Grants (OCG), the Property Accounting Office (PAO), and the Property Services Office are required. The responsibilities of these offices are described below.

II. RESPONSIBILITIES

A. Departmental Property Managers or designated personnel. These individuals are designated as Federally owned property custodians by their academic or administrative units. Their responsibilities are to do the following:

- Ensure that all Federally owned property bears a property control identification tag. The OCG Property Officer will assign the metal Federal tags beginning with ∅F.

- Attend a training workshop that is conducted by OCG and the PAO to learn about reporting and control requirements for all Federal property.

- Ensure that all new acquisitions, changes, transfers, and disposals of Federal property are handled and reported in accordance with established procedures and Federal regulations.

- Complete biennial physical inventories in a timely manner. The PAO will schedule physical inventories of capital equipment once every two years and provide appropriate instructions and materials. OCG will schedule physical inventories of Federal property at least once every two years and will coordinate a physical inventory with the departmental property manager relevant to equipment associated with terminating grants and contracts.

- Ensure that all changes to Federal property shall be entered in the PAS by the designated property manager, and that the information is forwarded to the OCG Property Officer. Changes may include temporary movement of property, update of condition codes, or instances of loss or damage.

B. Office of Contracts and Grants (OCG). This office has full responsibility for overseeing and monitoring all Federally owned property and all University owned equipment acquired with Federal grant funds.

- The OCG Property Officer will assign metal tags, numbers beginning with ∅F, and submit required information to the PAO for new Federal property additions. Equipment information required by Federal regulations will be entered into, and maintained in, the Property Accounting System (PAS) and/or PAS internal database by the PAO. Departments must contact the OCG Property Officer with changes, transfers, disposals, etc., of Federal property.

- OCG, in coordination with the PAO, is responsible for conducting training workshops for all relevant departmental property managers or designated personnel on how to properly account for, and complete timely physical inventories of, Federal property. Both offices will regularly review the relevant policies and procedures to ensure effective property management.

- OCG will conduct a 100% physical inventory of Federal property at least once every two years and will conduct a 100% inventory of Federal property relevant to individual grants or contracts upon the termination of those grants or contracts.

- OCG coordinates approval of any proposed disposal of property acquired with Federal grants or contracts. OCG requests and obtains relief of accountability from the granting agency for all disposed Federally owned property and is responsible for providing the required PAS information to the PAO.

C. Property Accounting Office (PAO).

- The PAO maintains all records of Federal property on this campus, updates the PAS, and ensures that each PAS entry is prepared in accordance with guidelines and procedures. Any changes of Federal property reported by departments, rather than by OCG, will be reported to OCG immediately.

- The PAO is responsible for providing the PAS guidelines and for coordinating with OCG to conduct on-going training workshops for departmental property managers on how to control property, including Federal property.

- The PAO generates reports to departmental property managers to use in conducting their physical property inventories. Additional instructions for properly handling Federal property are included. OCG regularly receives a report of Federal property that is being inventoried by the departments. Upon completion of physical inventories by departmental property managers, the PAO runs an updated report of Federal property for OCG.

D. Property Services.

Property Services is delegated the responsibility for management of equipment disposal. This includes University owned equipment as well as Federally owned property. This office provides instructions for property disposals and ensures that disposals are handled in compliance with required procedures. Property disposal data, including the disposal authorization number, date of disposal, and disposed method, is to be maintained by Property Services.

III. TITLE TRANSFER OF EQUIPMENT FROM U.S. GOVERNMENT TO UNIVERSITY OF COLORADO

Upon completion of a contract or grant, the sponsor may transfer the title of certain Federal owned property to the University. The Office of Contracts and Grants (OCG) Property Officer will notify the PAO of the title transfer. A new CU tag is assigned by PAO. The OCG Property Office will remove the U.S. government tags and prepare the necessary PAS entry with a DY delete flag for the disposition of federally owned equipment in the property accounting system. The OCG Property Officer will affix the new CU tag to the capital equipment items. *(updated 03/09)*

IV. DISPOSAL OF FEDERALLY OWNED PROPERTY

The responsible department must submit a memo to OCG Government Property Officer, Ted Jobe, requesting an authorization for property disposal. The memo shall include a description of the property, the serial number, the tag number, the SpeedType, Award, Cost, the method of disposal desired, and the reason(s) for disposal. OCG will forward an appropriate request to the relevant Federal agency for approval.

Upon receipt of an approval letter from the Federal agency, the OCG Property Officer will advise the requesting department of the approval. The department will receive copies of the Federal agency's letter. The equipment tag will be removed by the OCG Property Officer. For the Non-Capital items the OCG Property Officer will submit a PAS delete entry, along with supporting documents, to the PAO. For Capital items the OCG Property Officer will replace the Federal tag with a CU Tag and then submit a form switching the two tag #'s, along with supporting documents, to the PAO.

The requesting department then prepares an Equipment Disposal Request form with the new CU tag # and submits it to the OCG Property Officer. After OCG signs the form, the department submits a Disposal Request to Property Services. This is an online process and detailed procedures are available on the Property Services web: http://www.colorado.edu/facilitiesmanagement/distmail/property/disposal.html.

See pages F6-F7, "Property/Equipment Disposal via Property Services" and "Property/Equipment Disposal via Other Methods." Upon receipt of an authorization from Property Services, the requesting department must provide the disposal authorization number to the OCG Property Officer to maintain as a permanent record in addition to filling out the PAS Delete Form and submitting it to Jeanne Connely in the PAO.

IV. TRANSFER OF FEDERALLY OWNED PROPERTY TO ANOTHER UNIVERSITY OR AGENCY

Authorization for property transfer must be obtained from Ted Jobe of OCG. The requesting department must submit a memo that lists the Government property description, serial number, tag number, SpeedType, and reason(s) for transfer.

Upon receipt of an approval letter from the Federal agency, the OCG Property Officer will then advise the department of the approval for property transfer. The requesting department will receive copies of the Federal agency's approval letter.

The equipment tag will be removed by the requesting department and returned to OCG. The OCG Property Officer will submit a PAS delete entry with a DY delete flag, along with supporting documents, to the PAO. . *(updated 04/02)*

SECTION H

CUSTOMER SERVICE

- Personnel Contact List
- Request for Inventory Reports and PAS Forms
- Property Accounting Training
- Access to CIW Fin_Property Tables
- Property Accounting Report
- Online Version of the PAS Manual

PERSONNEL CONTACT LIST

	PHONE	FAX	CB
PROPERTY ACCOUNTING			
Jeanne Connely Physical Inventory jeanne.connely@colorado.edu	492-2424	492-5553	579
Patty Patterson Equipment Acquisitions patty.patterson@colorado.edu	492-8030	492-5553	579
Jenna Hamilton Property Accounting jenna.hamilton@colorado.edu	492-5582	492-5553	579
OFFICE OF CONTRACTS & GRANTS (OCG)			
Ted Jobe (until 1/27/12) Government Property ted.jobe@colorado.edu	492-6440	735-1899	572
PROPERTY SERVICES			
Jack Brubaker Operations Manager jack.brubaker@colorado.edu	492-7207	443-6205	583
RISK MANAGEMENT			
Gary Longfellow Insurance on UCB Equipment gary.longfellow@cu.edu	303-860-5676	303-860-5680	14 UCA
TRANSPORTATION SERVICES (TS)			
Kathy Wallenburg Tagging and Disposing of Motor Vehicles kathleen.wallenburg@colorado.edu	492-7153	492-1554	443
INFORMATION RESOURCE MANAGEMENT (IRM)			
Help Desk	492-9222	—	
Carl Sorenson Central Information Warehouse Training carl.sorenson@cusys.edu	492-9357	492-9981	50

REQUEST FOR INVENTORY REPORTS AND PAS FORMS

A department may request inventory reports on paper or disk at any time. These reports may be obtained by calling the PAO at 492-2424.

The PAO also provides an Excel file, called "PASFORMAT," for department users to create PAS entries on a spreadsheet, rather than manually writing entries on the PAS form. The Excel file can be used either on a PC or a Mac computer. If departments prefer to write entries on the PAS form, the form is available on the Accounting Office forms webpage or can be obtained by calling the PAO at 492-2424. In addition, the PAS form is included in this manual on page C24 and can be enlarged by copier.

Departments may submit PAS entries to the PAO on paper, disk, or by e-mail.

PROPERTY ACCOUNTING TRAINING

The PAO offers individual and group assistance in the following areas:

New Acquisitions:

- How equipment over $5,000 and under $5,000 gets on the PAS inventory
- The capital equipment threshold
- Using account numbers by type and dollar value
- Recording cost adjustments by adding to, or removing components from, equipment
- Fabrication of equipment
- Browsing the PAS on-line

Call Patty Patterson at 492-8030 or e-mail at Patricia.Patterson@colorado.edu

How to Inventory Equipment:

- Procedures for the biennial inventory
- Responsibilities of property managers
- Browsing the PAS on-line
- Entering changes on the PAS
- Additions and deletions of property
- Sales, transfers, donations, and disposals
- Accounting for off-campus use of equipment
- Special instructions for rental property and federal equipment

Call Jeanne Connely at 492-2424 or e-mail at jeanne.connely@colorado.edu.

ACCESS TO CIW FIN_PROPERTY TABLES

Property Accounting System (PAS) information is available on the Central Information Warehouse (CIW) for departments to access. Three Fin_Property tables contain current and prior year PAS information.

1) Fin_Property_Cur_Mon
   Contains current fiscal year equipment information in the PAS master file.
2) Fin_Property_History
   Contains prior year equipment information in the PAS master files for the previous six year-end closes.
3) Fin_Property_Trans_Fytd
   Contains current fiscal year accepted PAS entries in the PAS master transaction file.

Anyone who has access to CIW Financial (Fin) tables can access the Fin_Property tables. Departments can generate their equipment inventory reports from these tables, link the property tables to other Fin tables to create other custom reports, and work with these tables in Microsoft Access.

Contact Information Resource Management (IRM) at 492-9222 for CIW training. To schedule an individual or group inventory training, contact the Property Accounting Office (PAO) at 492-2424.

PROPERTY ACCOUNTING REPORT: WEB-BASED

The Property Accounting System (PAS) Current Inventory Report is designed to extract data for any piece of equipment ever catalogued in the Boulder campus Property Management database, using standard Property Accounting System classifications. Data can be pulled for either a single unit by entering a Tag ID or for all the property in an entire Area/Department. Data can also be collected by entering a particular SpeedType or Grant/Award number, as well as by Building, Class, and To and From dates. Data is returned as an Excel spreadsheet which gives the user the advantage of easily sorting the data into categories which include: tag ID, a description of the property, serial #, speed type or project # used to purchase the property, acquisition date, purchase order #, book value, and location information. Note: when needing the property inventory of an individual within a department, you must first enter the Area, at which time the appropriate names will appear in under Department. This report is available at http://www.cusys.edu/operations/ati/06_acct.html.Select "Boulder Property Accounting Report." You will need a CIW logon and password to access this report. For questions regarding data returned by this query, please contact: Jeanne Connely, 303-492-2424.

ONLINE VERSION OF THE PAS MANUAL

The complete Property Accounting System (PAS) Guidelines and Procedures Manual is available on the Accounting and Business Support Web site at http://abs.colorado.edu/ABS_WEB/WEB_2003/ABS_Property_Accounting.htm. This online version of the PAS manual is the sole source of property control policies and procedures. Contact the PAO at 492-8030 if you are unable to access the on-line version and need a hardcopy of the *PAS Manual*.

SECTION I

BUILDING CODES LIST

- Building Codes List – Building Code Sort
- Building Codes List – Building Name Sort

For pages I1 – I12, refer the worksheets *Bldg Code (I1-I6*) and *Bldg Name (I7-I12*) in the file *PAS Manual Excel Files* for the Building Codes Lists

- Pages I1-I6 Building Codes
- Pages I7-I12 Building Names

Access the Excel Files by clicking on the following link: http://abs.colorado.edu/ABS_WEB/WEB_2003/ABS_Property_Accounting.htm. Select *PAS Manual Excel Files for Sections C, E, I, J, K,* and select it. An Excel workbook with 14 worksheets will appear. Scroll through the worksheet tabs to locate the appropriate one.

SECTION J

CLASS CODES LIST

- Class Codes List – Item Name Sort
- Class Codes List – Class Code Sort

For pages J1 – J14, which contain *Class Codes List by Item Name* and *Class Codes List by Class Code, see the worksheets Class Code (J1-J6) and Class Item (J7-J14) in the file PAS Manual Excel Files.*.

- Pages J1-J6 Class Code by Item (Gives Class Codes List sorted by Item Name)
- Pages J7-J14 Class Code by Code (Gives Class Codes List sorted by Code)

Access the Excel Files by clicking on the following link: http://abs.colorado.edu/ABS_WEB/WEB_2003/ABS_Property_Accounting.htm. Select *PAS Manual Excel Files for Sections C, E, I, J, K,* and select it. An Excel workbook with 14 worksheets will appear. Scroll through the worksheet tabs to locate the appropriate one.

SECTION K

DEPARTMENT CODES LIST

- Department Codes List – Department Code Sort
- Department Codes List – Department Name Sort

For pages K1 – K52, see the worksheets Dept Code (K1-K26) and Dept Name (K27-K52) in the *file PAS Manual Excel Files* for the Department Codes Lists.

- Pages K1 - K26 Dept Code
- Pages K27-K52 Dept Name

Access the Excel Files by clicking on the following link: http://abs.colorado.edu/ABS_WEB/WEB_2003/ABS_Property_Accounting.htm. Select *PAS Manual Excel Files for Sections C, E, I, J, K,* and select it. An Excel workbook with 14 worksheets will appear. Scroll through the worksheet tabs to locate the appropriate one.

SECTION L

FORMS

These forms are also available from the ABS Forms page.

- Agreement Form for Off Campus Use of University Equipment
- Agreement Form for Transfer of Equipment Between Departments
- Departmental Property Donation Form
- Disposal Authorization Form
- Equipment and Furniture Disposal Request (Property Services online process)
- Equipment Disposal, Resale Certification Form (EH&S)
- Fabrication Tag Form
- Gift in Kind Acceptance
- Moving & Hauling Service Request (Property Services)
- PAS Delete Entry Form
- PAS Entry Form
- PAS Entry Input
- Receipt for Loan of Property
- Sponsored Projects Equipment Disposal Request

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