

PROPERTY CONTROL

POLICIES & PROCEDURES HANDBOOK

PURCHASING & CENTRAL SERVICES DEPARTMENT

**STATE UNIVERSITY OF NEW YORK
COLLEGE AT GENESEO**



**Erwin Hall 218
SUNY College at Geneseo
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A. Introduction to the Property Control System

The Property Control System (PCS) is a computerized inventory system used SUNY-wide for the purpose of tracking State and Research Foundation equipment. It is administered by the State University of New York Central Administration.

The Property Control System (PCS) was developed to provide uniformity in property accountability throughout the SUNY system, as determined by SUNY Central Administration, the State University Construction Fund, the Division of the Budget, and the Office of the State Comptroller.

The PCS is a database containing specific information about all SUNY equipment valued over \$5,000 and having a useful life of two or more years. It includes items purchased from State operating funds, Research Foundation grants, Income Fund Reimbursable (IFR) accounts, Dormitory Authority funds, and items received as gifts to the College.

The PCS is designed to provide a reliable means of maintaining data regarding the assets acquired by the State University System. The primary control within the PCS is the asset number that is assigned and affixed to all equipment.

The objectives of the PCS are as follows:

1. Property control and accountability in compliance with Audit and Control Requirements;
2. Improved equipment utilization through control and identification of property that is surplus or underutilized;
3. Database for physical and fiscal requirements of the campus administration;
4. Asset accountability for increased security against loss of equipment;
5. Basis for projecting and budgeting future capital replacements, and additional needs to meet the academic standards and objectives of SUNY Geneseo;

B. Property Control Office

The PCS is designed to provide an accurate inventory of assets at SUNY College at Geneseo and uniform operating procedures to facilitate accountability, utilization and security. It is the Property Control Office's responsibility to coordinate those efforts with the campus departments.

Property Control is located in the Purchasing and Central Services Office, Erwin Hall room 218. The telephone number is 245-5614.

The Property Control staff will:

- Record all data on campus equipment with a value of \$5,000 or more after release to the location unit ;
- Complete all PCS transaction forms;
- Transmit all PCS transactions to SUNY Central Administration;
- Assist departments with their annual inventory of equipment subject to the PCS as required by Audit and Control; and
- Act as liaison with departments to assure compliance with PCS requirements.

C. General Definitions

EQUIPMENT: Any item of manufacture which is durable, has a life expectancy of two or more years, and is not consumed in the course of use.

ASSET: Refers to owned equipment, often meaning those items which are listed on the PCS.

OWNER: While it is recognized, with few exceptions, that the title to all assets is held by the State of New York, for the purpose of inventory control and accountability, "owner" shall be defined as that department entity which is the ultimate user or controller of the asset.

RESPONSIBILITY: Refers to the person or department which is in charge of the equipment, which operates and maintains the equipment, which is expected to pay expenses and/or replacement costs for that equipment. Indicates accountability for the equipment.

D. Assets Recorded on the PCS

1. State Assets

All State-owned equipment having an original unit cost of \$5,000 or more and a life expectancy of two or more years is recorded on the PCS. (See also Appendix B—Property Control Threshold Memorandum.)

State assets include equipment acquired from:

- State funding source (e.g. operating, operating replacement, income fund reimbursable (IFR), capital funds, etc. as listed on a New York State purchase order);
- Items purchased via corporate credit card or other method not involving a purchase order;

- Fabricated equipment;
- Dormitory Authority purchases;
- Gifts to the State (campus) as transferred via the Geneseo Foundation; and
- Equipment purchased using non-State funds but with State equipment as a trade-in.

2. Research Foundation Assets

Research Foundation assets are the property of the Research Foundation for use by the Principal Investigator (or Project Director). Ownership remains with the Research Foundation.

- Research Foundation assets with a unit cost of \$5,000¹ or more will be added to the PCS and identified on the PCS as RF equipment.
- Assets will be tagged with a decal identifying ownership with the Research Foundation.

3. Equipment on loan from another institution

4. Leased equipment

¹Unless required by the sponsor to be inventoried at a lower monetary level.

E. Exclusions from the Property Control System

- Personal property
- Supplies
- Library books and livestock
- Land, buildings, site improvements
- Built-in (group 1 and 2) equipment
- Computer software
- Equipment with a value under \$5,000
- Geneseo Foundation equipment (until gifted to the State)
- Campus Auxiliary Services (CAS) equipment
- Student Association equipment

F. Equipment Receipt Procedures

Equipment acquired by the campus valued over \$5,000 with a useful life of two or more years must be recorded on the PCS and "tagged" with a bar-coded label displaying an "asset" number. All equipment recorded on the PCS must be inventoried and accounted for annually. (See also Appendix B.)

Notification is unnecessary for State owned equipment processed through the Purchasing Department. In this case, a copy of the purchase order on file in Purchasing is sufficient notification and requires no additional action by the user department.

Equipment received outside of the purchasing process such as: Visa procurement card transactions, donation (or gifts), equipment on loan or transferred from another SUNY agency, State or Federal surplus acquisitions, and special grants must be reported to Property Control at 245-5614. If the cost or original value is more than \$5,000, copies of the paperwork showing the receipt need to be forwarded to the Property Control Office.

Items of equipment that do not meet the cost criteria for inclusion in the PCS should be identified as State property by attaching a generic Geneseo asset tag. Asset tags are available to all campus personnel from Property Control.

G. Tagging of State Property

After the equipment arrives on campus, Property Control will attach a bar-coded decal to each item which meets the criteria for inclusion in the PCS. Equipment with a lesser value will have a generic campus ownership tag attached by either Central Receiving or departmental personnel.

When feasible, decals should be affixed as soon as the property is received. A PCS Record cannot be made for an item until it has been tagged with a decal. In general, the tag should be attached to the item so it can be inventoried without moving an item. Caution should be taken to ensure that the number is not attached to a part of the item that can be easily detached. Decals should be placed so that they are easily visible and accessible for subsequent inventory and audit procedures. Decals should also be placed where they will not be damaged. Assets should be tagged with a decal containing the PCS asset number, or a campus tag if asset unit cost is below PCS control limit. Also, see SURF Property Management manual for SURF and sponsor requirements.

H. Departmental Responsibility

While it is recognized, with a few exceptions, that the title to all assets is held by the State of New York, for the purpose of inventory control and accountability, an "owner/user department" shall be defined as that department entity which is the ultimate user of the asset. **Accountability for equipment rests with department head and his/her staff.**

I. Annual Inventories

The New York State Accounting System User Procedures Manual directs that each State Agency conduct an annual inventory of equipment assigned to it. At the College, each department is required to maintain control over all assets under its stewardship. The Property Control Office will conduct inventories of selected assets and will notify departments when

assets assigned to them are scheduled to be inventoried. Changes affecting property condition or location should be reported to the Property Control Office. The Property Control Office will provide each department with a listing of its equipment annually.

Up-to-date inventories are necessary to:

- Establish property control and accountability in compliance with the rules and regulations as established by the Office of the State Comptroller and the State University Research Foundation;
- Establish a basis for projecting and budgeting asset replacement acquisitions;
- Establish accountability for increased security against pilferage of vulnerable assets; and
- Establish a basis for projecting future budgets in support of assets for new or renovated facilities.

J. Definition of Printout Data Fields
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The following definitions are identified by code number in **Appendix G: Sample Printout:**

1. **Asset Number:** Assets at SUNY Geneseo are identified with a bar-coded 8-character numbered decal usually ending in "00". The prefix is "19", standing for Geneseo.
2. **Condition (CD):** A single alpha field which indicates current condition.
 - E = Excellent (New, unused)
 - G = Good (Used property, maintained regularly, minor repairs made as required)
 - F = Fair (In decent condition but shows wear)
 - P = Poor (Used property in poor condition, badly worn, broken, soiled, rusted, deteriorated and damaged. Utility seriously impaired)
 - S = Scrap (Used property that has no present or future utility, cannibalized for parts, repairs not contemplated)
3. **Fund Code (FD):** A single alpha or numeric character which indicates the original source of funds used to acquire the asset.

1 = Capital	D = Income Fund Reimbursable
3 = State Operating (OTPS)	E = Loan (on loan to the University)
4 = Dormitory Authority	F = State-owned but FSA used
6 = Research Foundation	G = Dormitory Authority (Replacement)
7 = Gift to College via Geneseo Foundation	
8 = Original source unknown	
9 = Mixed source of funds	

4. **Quantity (QTY):** Quantities for all asset records should be one (1). If you have multiples of the same equipment, each will have its own asset record.
5. **Status (ST):** This is a single alpha or numeric field which indicates the current status of the asset. This is usually a "1" – in use.

Numeric indicators signify active status:

- 1 = Active and in continued use
- 2 = In limited use
- 3 = In storage
- 4 = Surplus to the needs of SUNY Geneseo
- 5 = Under repair
- 6 = Not in use; repairs planned

Alpha indicators signify inactive status:

R = Unaccountable – not seen during the last re-inventory

6. **Description:** This field gives a brief description of the asset.
7. **Manufacturer:** This field identifies the manufacturer of the asset.
8. **Model:** This field identifies the manufacturer's model number.
9. **Serial Number:** This is a fourteen-character field in which to record the asset's serial number. If the serial number is greater than fourteen characters, the serial number may start at the end of the model number.
10. **Building:** The abbreviation of the name of the building in which the asset was last reported, limited to six characters as listed in the Physical Space Inventory.
11. **Room Number:** The room number in the building in which the asset was last reported.
12. **Department Account Number:** The 10-digit account number, used for inventory purposes and to identify the department "owner" of the asset.
13. **Purchase Order Number (PO NO):** The Purchase Order number used to acquire asset.
14. **Acquisition Date (ACQ Date):** The month and year the asset was acquired.
15. **Original Cost (ORG COST):** The actual or estimated original cost of the asset.

K. Assets Which Are No Longer Needed or Used

Assets which have no further utility within the department for which they were originally obtained should be reported as surplus to the Property Control Office via the Equipment Transfer/Surplus Form (Appendix D). However, prior to declaring the asset (s) as surplus, departments are encouraged to check with other departments within their building to see if anyone can use the item(s). If you find someone who wants your asset, and their department heads approves of the transfer, you may move it yourself and then complete and submit the Equipment Transfer/Surplus Form (Appendix D) to the Property Control Office.

If relocation of the item requires the assistance of the College's Moving Crew, the Equipment Transfer/Surplus Form (Appendix D) should be completed first and forwarded to the Property Control Office. Property Control staff will prepare a Facilities Services Work Order to have the assets moved as requested. Facilities Services 13 charges incurred for use of the Moving Crew will be charged to the department who will be taking ownership of the equipment as noted on the Equipment Transfer/Surplus Form (Appendix D). The Equipment Transfer/Surplus Form (Appendix D), must be signed by both chairpersons (current and future owner of the equipment) prior to processing in the Property Control Office.

If there is no interest by other departments in the building within which the assets are located, the Equipment Transfer/Surplus Form (Appendix D) should be completed by the department currently having ownership over the asset(s). An authorized signature (i.e., department head or his/her designee) is required on the Equipment Transfer/Surplus Form in order to officially declare the asset (s) as surplus.

In order to have equipment that is the process of being declared surplus removed as quickly as possible--prior to final surplusing--please make sure to do the following:

1. Have all miscellaneous non-related items found in or on the equipment removed;
2. Secure any loose parts;
3. Drain any reservoir and remove any liquid ink and/or chemicals—contact the Environmental Health and Safety Office at 245-5512 for proper procedures;
4. Ensure that the equipment is free of any and all radioactive or hazardous materials – contact the Environmental Health and Safety Office at 245-5512 for assistance;
5. Remove all software programs from computer hard drive;
6. Submit a Facilities Services' Work Order via the GMMS System (or 245-5662) to have equipment that is too large or affixed to the building disassembled or disconnected; and
7. If there is refrigerant in your asset, do a Facilities Services Work Order to have it removed safely.

Note: The responsibility for the surplus equipment remains with the using department until the asset has been removed. Any costs related to the movement or disposal of an asset shall be borne by the owning department.

Upon receipt of the Equipment Transfer/Surplus Form (Appendix D), Property Control will perform one or more of the following functions:

- If the **asset is simply going from one department to another**, Property Control will make note of the asset number and update the PCS with its new location and department.
- If the **asset is computer-related or electronics**, Property Control will arrange for pickup of the item(s) by CIT for recycling. If the quantity is large, Property Control will prepare a Facilities Services' Work Order to have the item(s) delivered to CIT.
- If the **asset is surplus and is in "fair" or better condition**, Property Control will canvass the campus to attempt to locate a new home for the asset. If successful, Property Control will complete a Facilities Services' Work Order to have the asset moved to its new location. When the Work Order is complete, Property Control will update the asset's status on the PCS.
- If the **asset is in "poor" condition or worse** and has been declared as surplus, Property Control will prepare a release for disposal of the asset at the same time it has received an Equipment Transfer/Surplus Form (Appendix D) for the item(s). Once the equipment is released, Property Control will submit a Facilities Services' Work Order for the removal of the asset(s) from campus.
- If the **asset is in "obsolete," "fair" or better condition and no other department wants the asset**, Property Control will query other SUNY campuses to see if there is interest in the item(s). If there is interest, Property Control will assist the department with creating/processing the necessary paperwork to transfer the asset to the campus desiring to take ownership and update the PCS to reflect the transfer ownership. If no other campuses express interest, the asset will be officially surplussed and removed from the PCS. ***The department must secure and safeguard the asset until such time as the Office of General Services (OGS) sends disposal instructions.***



IMPORTANT NOTICE!: Under no circumstances are assets under the jurisdiction of SUNY Geneseo to be permanently removed, scrapped, or destroyed without prior written approval from the Property Control Office.

L. Storage of Assets

On occasion, usable assets require storage for a period of time. Departments must plan on storing their own equipment within their departmental space. It is the responsibility of the department to notify Property Control when and where an asset is placed in storage.

M. Equipment Security

It is the responsibility of each department chairperson to stress the importance of building and room security to all members of the department (faculty, staff, and students).

Guidelines addressing room and asset security should be established and practiced within each department.

Essential elements of asset security are:

- Maintaining adequate key control of areas within each department;
- Inventory records of keys;
- Conducting periodic building surveys so that access to restricted areas is limited only to those who are authorized to use the area; and
- Controlling assets on loan by utilizing the Equipment Off-Campus Use Form (Appendix F) for all equipment that is on loan. Departments should maintain records of what is loaned and to whom. In the event an item is stolen, this information can be shared with University Police when reporting the theft.

N. Equipment Off-Campus

The State of New York and SUNY Central Administration have long recognized that there are many legitimate reasons for faculty and staff to remove College property from the campus for work-related functions. All College property, regardless of value, whether it is recorded on inventory or not, that is removed by faculty and staff for work-related functions must be identified on an Equipment-Off Campus Use form (Appendix F). Assets transported back and forth (such as laptop computers) on a frequent basis must also be identified on an Equipment Off-Campus Use Form (Appendix F).

The borrower is responsible for:

1. Completing the form and obtaining the approval signature of the immediate supervisor at the department chair level and/or vice president if necessary (mandatory for all assets having an original purchase value of \$1,500 or more; department heads may set lower internal threshold requirements for their respective departments);
2. Acknowledging responsibility for the equipment, including repair/replacement costs if deemed necessary; and
3. Sending the original copy (with signatures) to Property Control, keeping a copy with the equipment, and supplying the department office with copies.

The Department Chair is responsible for:

1. Approving the use of departmental equipment at off-campus sites by departmental personnel;
2. Maintaining information in the department tracking all equipment located off campus;
3. Annually reviewing all off campus records to verify accuracy and necessity (i.e., "Does he/she still have it off campus? Does he/she still need it?");
4. Promptly notify Property Control by signing the return portion of the Equipment Off Campus Use form when the equipment is returned to departmental control.

Property Control is responsible for:

1. Maintaining and tracking data on equipment which is off-campus;
2. Reviewing the off-campus records and consulting with the department when the off-campus equipment record has extended beyond the planned time limit; and
3. Updating and closing the record when equipment has been returned to campus.

O. Assets on Loan

To other institutions:

The State recognizes the need and legitimacy to temporarily loan assets to other institutions. A memorandum must be sent to the Property Control Office reporting the assets on loan. The memo must be on departmental stationery signed by the departmental chairperson and/or the vice president, and must include the time period of the loan. The individual who will be responsible for the asset at the "off-campus" location must be noted in the memorandum. Property Control will list the new location of the asset on the departmental print out and will change the status to "G" (on loan).

To the College:

Property Control is required to identify on the Property Control System equipment that is loaned to the College from an "outside" source. Since the College is held responsible for theft or damage to equipment, it is important to have the equipment properly identified and recorded. Once the equipment has been returned to the lender, it will be removed from the College inventory. Copies of all pertinent loan documentation must be furnished to Property Control.

P. Transferred Assets

To another institution:

No State-purchased asset may be transferred to another non-SUNY unit on a permanent basis. Transfers within the SUNY system are permitted.

From other State agencies:

The Office of General Services in Albany controls the transfer of surplus assets from one State agency to another. Departments or individual faculty members who are aware of and interested in obtaining such assets must contact Property Control for processing of the transfer documents. The Office of General Services will **not** allow the transfer of assets from one agency to another until the acceptance by the receiving agency has been approved.

Q. Gifts to the College

When an item is being given to the College or a specific department at the College, it must be formally accepted by the Geneseo Foundation. (SUNY Geneseo Policies and Procedures Manual)

The following must be forwarded to Geneseo Foundation:

1. The approximate market value of the gift ;
2. A general description of the gift ;
3. Any restrictions attached to the gift ; and
4. Any correspondence or documents from the donor or from the estate attorney if a bequest is involved.

Proposed gifts and bequests to SUNY Geneseo should be initially reviewed to determine that any restrictions or limitations governing the gift or bequest can be met by the College.

Any equipment gifted to the College and accepted by the Geneseo Foundation becomes the property of the Foundation, even though the equipment may reside within a College department. Once the Geneseo Foundation officially transfers the equipment via the SUNY Board of Trustees, then the equipment becomes State property and needs to be added to the PCS if valued over \$5,000.

R. Fabricated Assets

When assets are constructed by assembling materials and parts that are purchased from several purchase orders, it is the department's responsibility to notify Property Control of the existence of the asset. Copies of all purchase orders used to purchase parts used to assemble the asset must be furnished to Property Control so the asset can be added to the Property Control System.

This document has been prepared to assist College personnel in the understanding of the rules and regulations of the State of New York regarding the annual re-inventory, maintaining inventory records, and the disposal of campus-owned equipment.

Appendix A: Frequently Asked Questions (FAQ)

- Q.** I've got some items I wish to keep, but I want you to store them for me. Can you do this?
- A.** No. We have very little storage space available, and anything we store would be available for any department on campus. Any items that you wish to keep need to be stored within your departmental space.
- Q.** I think my computer was stolen. What should I do?
- A.** If this happened on campus, call University Police. They will send an investigator to confer with you and take a report. The officer will need to know the make, model, and serial number of the computer as well as the particulars of the incident. If the loss occurred while off-campus, University Police will also need a copy of the police report.
- Q.** As in the previous question, my computer has been lost. Was it covered by insurance?
- A.** The State of New York is self-insured. That means that any replacement would come out of your departmental funds.
- Q.** I've got some items I want to give to another department. Can I?
- A.** Sure. Providing the other department wants those items. Just fill out the Equipment Transfer form, including appropriate signatures, and send it to Property Control.
- Q.** When one of my professors came here to teach, he brought several items with him. Now he wants to get rid of them. How do I handle that?
- A.** You now have a headache. We are a State agency, and as such can operate, transfer, and dispose of only State-owned equipment. From what you have said, it sounds like these items were given to this professor (or he bought them himself) and were not given to the department (that would have been processed via the Geneseo Foundation). These items are the personal property of this professor. We cannot dispose of them.
- Q.** My calculator no longer works. Can I just throw it in the wastebasket?
- A.** No. Even though calculators are now cheap, they are still equipment, and must be disposed of properly. Fill out an Equipment Transfer/Surplus Form (Appendix D) and send it to Property Control.

- Q.** Our department has been given some equipment as a gift. Do I tell you?
- A.** Not directly. The Geneseo Foundation administers and accepts any gifts to a department or the College. Periodically the Geneseo Foundation officially transfers to the State ownership of equipment that has been gifted.
- Q.** I've got some equipment listed on the inventory that I know is no longer here in the department. Since I don't want this to keep showing up on the inventory, what do I do?
- A.** Write us a memo. Include in this memo specific information regarding the asset(s) and explain what you know or have found out that gives us a reason to retire the asset information. Note: the word "gone" on an asset printout is insufficient; it does not give any explanation. The Chairman's signature on this response makes it official and allows Property Control to act on the information.
- Q.** I'm planning on buying some new equipment, and I'd like to trade in my old. Can I do this?
- A.** Wonderful! Not only are you saving money on your new purchase, but also getting some additional value out of your old equipment. Be sure to clearly describe your trade-in item on your requisition so that Purchasing is aware and can include this information on the purchase order.
- Q.** When I review your inventory sheets for my department, I am finding bar-coded items present in the department that are not listed on the sheets. What is happening?
- A.** At the time we started placing bar-coded asset tags on equipment, the cost threshold for adding assets to the Property Control System was lower. When the minimum value was raised to \$5,000, any asset with a lower value was purged from the PCS. We have not considered it cost-effective to locate each bar-coded tag with a value under \$5,000 and replace the bar code.
- Q.** As I look around my department, I see a lot of equipment with tags – some with bar-coded numbers, and some tags without any number. I understand the reason for the bar-coded numbers, but why do items which cost less than \$5,000 have tags on them?
- A.** All equipment purchased by the State of New York is supposed to be identifiable as State property. The standard method of identification is the use of a decal which shows ownership. We place a numbered and bar-coded decal on equipment costing over \$5,000, and a "blank" or un-numbered decal is placed on all other items of equipment.
- Q.** My chair is broken and I just received a new one. Can I put my old chair out in the hallway so somebody can take it away?

- A.** Not unless you want your janitor upset. He doesn't want your "junk" cluttering up "his" space. Also, putting excess items into a hallway would be a violation of the Fire and Safety codes, and could make the department liable for an OSHA fine. It is also not showing proper departmental responsibility for their equipment. The best answer is to leave the chair within a room in the department, and complete the Equipment Transfer/Surplus Form (Appendix D) with Property Control.
- Q.** I just saw some equipment items on the loading dock with a note saying "trash." Can I take them home?
- A.** No. They are still State property, and taking them would be a theft. Proper removal via the Equipment Transfer/Surplus Form (Appendix D) and a work order is the correct method for removing these items.
- Q.** I have some obsolete computers that I don't need. How do I get rid of them?
- A.** They may be obsolete to your department, but completely usable elsewhere on campus. Complete the Equipment Transfer/Surplus Form (Appendix D) and Property Control will arrange to have these delivered to CIT.
- Q.** I have some old items in our storage which I no longer use. I know of a church group that could use them. Can I donate them?
- A.** The laws governing State property and Surplus Property does not allow a using department to donate (or sell) its equipment. You need to complete the Equipment Transfer/Surplus Form (Appendix D).
- Q.** How do I get something for my department that might be available in College storage? Can I go look and see what you have?
- A.** Sure, just call us and arrange an appointment. However, at this time we don't have much or any storage space available, so we are trying to find homes for usable items as soon as the items come available. We are sending emails with attached photos of available items to all departmental secretaries, and hopefully this is helping departments find items they want as soon as the item is available.
- Q.** I just received a new laptop, and I'm planning to use it both in the office and also evenings/weekends at home. Do I need to do anything?
- A.** Yes. Make sure you have completed the Off-Campus Equipment form. This form protects you, protects the department, and helps the Campus. It protects you by showing you are authorized to have that equipment off campus (i.e. you have not stolen it). Your department is protected because, first, they know

where the equipment is located, and secondly, they know that you have assumed responsibility for it ("You break it, you fix it."). You might wish to verify whether your homeowners policy covers damages, etc to any items you might bring home from your office.

- Q.** The laptop I'm using was "given" to me by the department. When I leave I want to take it with me. Can I?
- A.** No. We are a State agency, and any equipment purchased belongs to the State, and can't be given away. Or taken. When you leave it needs to be returned to your department.

For items under the campus threshold and not covered under the PCS procedures, each campus should make its own distinction between what is considered an equipment item for tagging purposes, and what is considered an item of supply. Equipment is generally durable and has a probable life beyond a single reporting period (generally one year). The campus should have a written policy for tagging items under the established threshold.

For our records, we are requesting each campus complete Attachment 1 indicating the campus state-owned equipment inventory threshold no later than March 24, 2008. Attachment 1 should be signed by the campus business officer and returned to Ms. Jeri Lake in the University Controller's Office via email at jeri.lake@suny.edu, via fax at (518) 443-5871, or mail to:

Ms. Jeri Lake
Manager of Capital Asset Accounting & Reporting
Office of the University Controller
SUNY System Administration, S-421
State University Plaza
Albany, N.Y. 12246

As noted on Attachment 1, all state-owned equipment assets that are currently on PCS below the new campus threshold (e.g., \$5,000) will be purged.

If you have any questions or concerns, please feel free to contact Jeri Lake or Jeff McGrath at (518) 443-5463. Thank you in advance for your prompt attention to this matter.

Copy: Campus Accounting Officers
Property Control Coordinators
K. Cline
K. O'Donoghue
A. Dannes
J. McGrath
J. Lake

Appendix C: SUNY Systems Administration Memo on Equipment Object Codes

General Statement / Overview on Capital Assets:

The New York State Office of General Services (NYSOGS) Capital Asset System Procedures Manual provides State agencies, including The State University of New York (SUNY), with an understanding of the Statewide Capital Asset Accounting System ("system") in relation to their role and responsibilities for maintaining it. Each State Agency is responsible for maintaining accurate capital asset information on the system. The primary purpose of the system is to maintain auditable information on the State's capital assets in accordance with Generally Accepted Accounting Principles.

The capital asset system of SUNY is maintained separate and distinct from the State system. However, SUNY is generally required to adhere to State policies and procedures as well as accounting and reporting requirements, unless separate and distinct policies and procedures are approved and developed specific to SUNY. In such cases, supplements are developed to previously established SUNY and/or State policies and procedures. In addition, supplements will be issued to clarify or expand on procedures to meet SUNY needs.

Equipment Control Procedures for State-owned Equipment Items less than \$5,000:

Effective April 1, 2006 the Property Control System (PCS) threshold was increased for State-owned equipment from \$1,500 to \$5,000, based on a recommendation from several campuses and the results of a task group assigned to review the thresholds. As a result, campuses are not required to assign inventory tags [with bar coded decal] to these assets but are responsible for assigning a generic ownership tag to all state-owned equipment below the \$5,000 University threshold. Special classes of equipment such as artwork, antiques would be exempt from the \$5,000 threshold and continue to be inventoried.

The fact that State-owned equipment under the threshold does not have to be inventoried on the PCS does not relinquish the Campus' responsibility to safeguard the asset. Tagging all items of equipment with a campus identification decal assists in the establishment of ownership.

For items under the thresholds and not covered under the PCS procedures, each campus should make its own distinction between what is considered an equipment item for tagging purposes, and what is considered an item of supply. Equipment is generally durable and has a probable life beyond a single reporting period (generally one year). The campus should have a written policy for tagging items under \$5,000 (i.e., using a set dollar threshold or by listing specific items under \$5,000 that should be tagged).

In addition to the requirements set forth above, it may be prudent for campuses to institute additional controls, keeping in mind the cost of the controls should not exceed

the possible benefits derived to protect equipment items under the threshold. Budgetary controls, such as oversight of OTPS spending provide added safeguards and may disclose spending trends indicative of a significant amount of items being lost or stolen. Department managers, purchasing associates or budget control officers should be alert for recurring purchases of similar items that may indicate replacement of lost or stolen property. Other controls, such as securing accountability of the equipment upon receipt, and restrictive access to vulnerable equipment should also be considered.

For additional clarification about equipment control procedures and the definition of equipment, you may wish to refer to the Office of the State Comptroller's NYS Accounting System User Procedures Manual at the following website:

<http://www.osc.state.ny.us/agencies/accmanual/special/30400.htm>. You may also wish to contact the University Auditor or University Controller's Offices at 518 443-5533 and 5463, respectively.

The State University's Policy on Equipment Asset Purchases and Capitalization:

The capitalization and property control threshold for SUNY is separate and distinct from the State. SUNY's capitalization threshold for individual equipment assets is \$5,000 and above. Effective April 1, 2006, the property control threshold required by SUNY for State owned equipment is \$5,000. Equipment assets purchased shall be recorded based on actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.

Equipment costing \$5,000 or more with a useful life beyond a single reporting period (generally one year) should be capitalized. Such assets shall be systematically and accurately recorded; properly classified; and adequately documented in the State University's Fixed Asset Accounting System. All SUNY entities shall establish an internal control structure over Capital assets that provides reasonable assurance of effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations.

SUNY's Capitalization and Depreciation Policy for Capital Assets is posted on the SUNY web page at:

http://www.suny.info/policies/groups/public/documents/policies/pub_suny_pp_037225.htm

Change in Expenditure Object Codes for Equipment in the SUNY Accounting System (effective July 1, 2006):

Expenditure object codes distinguish between equipment asset purchases (including capital lease purchases) based on the dollar amount of individual unit cost to facilitate more accurate reporting. Effective July 1, 2006, the following range of equipment objects have been modified for processing expenditure transactions:

- 7200 series – Individual equipment purchases under \$5,000
- 7300 series – Individual equipment purchases \$5,000 and over
- 7400 series – Will no longer be used

A complete listing of the expenditure object codes is included on the attached and is on the web at

http://www.suny.info/policies/groups/public/documents/appendices/pub_suny_pp_038061.htm This is the link to "University supplement to OSC accounting bulletin A -462-s" On that Web page there is also a PDF file containing the Expenditure Objects for the SUNY accounting system.

Expenditure Object Codes for Equipment in the SUNY Accounting System:

When acquiring equipment, the object code used for reporting and processing in the SUNY Accounting System should be consistent with the Property Control System Class Code File equipment classifications. The PCS Class Code File provides numerous asset descriptions to assist users in determining the proper classification. The appropriate object code, as contained on *Bulletin No. A-462-S*, should be used for library books and serials and other library related equipment purchases. Library books and serials are not reported on the property control system.

Equipment acquired through a SUNY procurement card (Citibank VISA card) are processed using various object codes. These transactions must be modified within the SUNY procurement card system to a valid equipment object listed below during individual cardholder certifications.

Separate expenditure object codes should be used for assets purchased under a lease transaction (i.e., COPS, TELP, IPF, vendor-financed, third-party lease purchases, etc.).

Effective July 1, 2006, the following equipment object codes should be used when processing encumbrance and expenditure documents, using 2006-07 funding (cost center year 06) and future years for Equipment Purchases:

<u>PCS Asset Type Code</u>	<u>Asset Description</u>	<u>Equipment \$5,000 and Above</u>	<u>Equipment Below \$5,000</u>
0	Maint. & Operations Equip.	7301	7201
1	Food Service	7303	7203
2	Auto/Vehicle	7310	7210
2	Heavy Equipment	7390	7290
3	Furniture	7322	7222
40	Office Equipment	7312	7212
40	Other Equipment ¹	7350	7250
41	Printing & Related ²	7370	7270
42	Personal Computers	7341	7241
42	IT Equipment - other	7340	7240
42	IT Printers	7380	7280
43	Communications Equip.	7342	7242

5	Audio/Visual	7305	7205
6	Physical Ed./Recreation	7307	7207
7	Music Instruments / Equip.	7351	7251
80	Lab Equipment	7353	7253
81	Chemistry Equipment	7355	7255
82	Physics Equipment	7357	7257
83	Instrumentation	7359	7259
84	General Lab Support	7361	7261
85	Arts & Crafts	7363	7263
9	Medical Equip. & Furniture	7330	7230

- ¹ Given the number of equipment classifications available, the "Other Equipment" object code should only be used as a last resort
- ² "Printing & Related" classification is generally restricted for graphics, or special print/press operations.

When acquiring equipment items through a lease transaction, the object code used for reporting and processing in the SUNY Accounting System should be consistent with the Property Control System Class Code File equipment classifications.

The following equipment object codes should be used when processing transactions under Capital Lease Arrangements (i.e., COPS, TELP, IPF, vendor-financed, third-party-financed lease purchases, etc.):

PCS Asset Type Code	Asset Description	Equipment \$5,000 and Above	Equipment Below \$5,000
0	Maint. & Operations Equip.	7302	7202
1	Food Service	7304	7204
2	Auto/Vehicle	7311	7211
2	Heavy Equipment	7391	7291
3	Furniture	7323	7223
40	Office Equipment	7313	7213
40	Other Equipment ¹	7345	7245
41	Printing & Related ²	7371	7271
42	Personal Computers	7343	7243
42	IT Equipment - other	7339	7239
42	IT Printers	7381	7281
43	Communications Equip.	7344	7244
5	Audio/Visual	7306	7206
6	Physical Ed./Recreation	7308	7208
7	Music Instruments / Equip.	7352	7252
80	Lab Equipment	7354	7254

81	Chemistry Equipment	7356	7256
82	Physics Equipment	7358	7258
83	Instrumentation	7360	7260
84	General Lab Support	7362	7262
85	Arts & Crafts	7364	7264
9	Medical Equip. & Furniture	7331	7231

- 1 Given the number of equipment classifications available, the "Other Equipment" object code should only be used as a last resort
- 2 "Printing & Related" classification is generally restricted for graphics, or special print/press operations.

State University of New York
Equipment Asset Definitions and Examples

Below are some brief asset class definitions to assist users in determining the proper classification of equipment. The PCS Class Code File provides additional examples and asset descriptions.

ASSET DESCRIPTION	DEFINITION AND EXAMPLES
Maintenance & Operations Equipment	Building service equipment, boilers, compressors, generators, janitorial and floor care equipment
Food Service	Food service equipment and appliances, vending machines
Auto/Vehicle	Cars, sedans, wagons, vans, pickups, SUV's, including security and emergency vehicles
Heavy Equipment	Grounds maintenance and construction equipment including trucks, agricultural/industrial equipment, fork lifts, buses
Furniture	Office, classroom and residential furniture, desks, chairs, file cabinets, tables, sofas, beds, cabinets, etc.
Office Equipment	Business equipment other than IT equipment, communications and printing, including typewriters, fax machines, photocopiers, etc.
Other Equipment	Equipment not otherwise classified or defined elsewhere
Printing & Related	Generally restricted for graphics, or special print/press operations, such as printing press, graphics and production equipment, etc.
IT - Personal Computers	Workstations, desktops, portable PC's, PC printers
IT - Other Equipment	Mainframes, servers, network equipment, scanners, purchased software
IT - Printers	Printers for mainframes, on-line networks

Communications Equip.	Telephones, cables, hubs, routers, switching equipment
Audio/Visual	Audio, videotape, or videoconference equipment, loudspeakers, stage/auditorium or classroom audio/visual equipment
Physical Ed./Recreation	Sports, health, therapeutic equipment, bleachers, scoreboards, etc.
Music Instruments / Equip.	Music instruments and special effects and music related equipment
Lab Equipment - other	Laboratory equipment not assigned as chemistry, physics, instrumentation or general lab support
Lab Equipment - Chemistry	Chemistry related equipment
Lab Equipment - Physics	Physics related equipment
Lab Equipment - Instrumentation	Instrumentation equipment such as microscopes, x-ray and research equipment
Lab Equipment - General Support	General lab support equipment and furniture, pumps, accessories, etc.
Arts & Crafts	Artwork, antiques, and collectables; ceramics, sculpting and related arts and crafts equipment
Medical Equipment & Furniture	Hospital and infirmary furniture and equipment

Appendix D: Equipment Transfer/Surplus Form

STATE UNIVERSITY OF NEW YORK AT GENESEO EQUIPMENT TRANSFER/SURPLUS FORM

Please use this form for all property. This form must be completed & sent to Property Control in order to relocate or dispose of any SUNY Geneseo property.

DEPARTMENT: _____ BLDG.: _____ RM: _____ DATE: _____

SUNY Property Control #	Serial Number	Item Description	Manufacturer	Model	Condition (Good, Fair, Poor, or Inoperable)	Office Use - Work Order Number if applicable

Reason for Request: (check the box that applies)

Transfer to another user within the same department (indicate name & room #): _____

Transfer to another user in another SUNY Geneseo department (indicate name, dept. and room #): _____

Surplus (state why you wish to dispose of this item): _____

TRANSFER APPROVAL

Department Chair/Director: _____ Date: _____
(Signature)

Receiving Chair/Director: Please check equipment listed above to make sure you have received the correct items & sign below.

Receiving Chair/Director: _____ Date: _____
(Signature)

Please retain a copy for your records & return this form to the Property Control Office, Erwin 218.
If you have any questions or concerns, please contact Frank Barrett or Jennifer Reichard in the Property Control Office at ext. 5614.

A copy of this in Word format is available from the Property Control Office.

Appendix E: Property Control System Codes

FUNDING CODE	STATUS CODE
1. State, Capital – First Instance (Bonded)	Active status
2. State, Capital – Hard Dollar (Appropriated)	1. In Use
3. State, Operating	2. In Use – Limited (<1 yr.)
4. Dormitory Authority	3. In Storage
5. Faculty Student Association	4. Excess to Projected Needs (Univ. wide Surplus)
6. Research Foundation	5. Under Repair
7. Gift	6. Not in Use – Planned Repair
8. Other	7. Antiques and Art Work
9. Mixed Source Funds	8. Shared Utilization
A. Federal	9. Excess to Needs-Available for Internal Campus Surplus
B. Endowment	G. On Loan – Out
C. Grant	I. Loan – In
D. Income Reimbursable	M. Leased Equipment
E. Loan	N. Obsolete – In Use
F. ASC/FSA – State Owned	Q. Lease/Purchase Title w/State
G. Dormitory Replacement	R. Re-inventory/Review (not found during inventory)
H. Operating Replacement	
J. Dorm IFR	Retired status
K. Campus Foundation	A. Transferred
L. Hospital IFR	B. Surplus (via OGS)
M. State, Operating (COP)	D. Insurance Claim
	E. Scrap
	F. Unaccountable
	H. Trade In
	J. Pilferage
	K. Obsolescence – surplus
	L. Cannibalization
	P. Transferred from State control
	S. Campus Disposition (Non-vehicle, condition P or S only)
APPRAISAL CLASS CODE	OGS SURPLUS
000 Plant (M&O Equipment)	1. To OGS
100 Food Service	2. OGS Disposition Authorized
200 Mobile	3. Other Disposition
300 Office/Classroom/Dorm Furniture	
400 Office & Printing Equipment	
500 Audio Visual & Performing Arts	
600 Physical Education	
700 Music Instrument & Equipment	
800 Laboratory Equipment & Crafts	
900 Hospital Equipment & Furnishings	
SURF OWNERSHIP CODE	CONDITION CODE
A. SURF Administrative Equipment	E. Excellent
B. SURF Research Equipment	G. Good
C. Contractor Acquired Equipment	F. Fair
D. SURF Donated Equipment	P. Poor
G. Federal Government Furnished Equipment	S. Scrap
I. SURF Funded/Insurable	
L. Loaned Equipment	
N. Non-Federal Grant Equipment (Title Vested with RF)	SFAAS CODE
O. SURF Institutional Support (Other)	F. Fixed Asset – Initial Transfer to OGS
R. Federal Grant (Title Vested with RF)	X. Fixed Asset – Ongoing Activity
T. Transfer of Ownership from SURF to State (Non-RF Assets Only)	R. Removed as Fixed Asset
EQUIPMENT GROUP (Property Account Code)	SPLIT FUND
B. Building	P. Primary Source of Funds
1. Built-in, Building Support	S. Secondary Source of Funds
2. Built-in, Other	
3. Moveable	

Appendix F: Equipment Off-Campus Form

STATE UNIVERSITY OF NEW YORK - GENESEO
PROPERTY CONTROL OFFICE

EQUIPMENT - Off Campus Use

Equipment may be removed from campus **only** for instructional, research, or administrative purposes. Use for personal reasons is **not** permitted.

Equipment to be used:

1. Description: _____
2. Asset Tag Number: _____ 3. Manufacturer: _____
4. Model: _____ 5. Serial Number: _____
6. Condition of the equipment: _____ 7. Value: \$ _____
8. Department responsible for the equipment: _____

Person requesting equipment: _____ Date: _____

Reason for request: _____

Date the equipment will leave campus: _____

Date the equipment will return to campus: _____

Location for the equipment while off-campus: _____

APPROVALS: As designated user, I hereby acknowledge responsibility for this equipment, and will maintain and secure so that it is returned on or before the indicated date in the same condition as when the equipment left campus. Any negligence, misuse, or loss makes me responsible for the repair or replacement of the equipment.

Designated user's signature: _____

Department Chairperson's approval: _____

Vice President's approval: _____
(needed only if value is over \$500.00)

RETURN OF EQUIPMENT:

The equipment described above has been returned to (Building) _____ (Room) _____, and I resume responsibility for that equipment.

The condition of the equipment is the same as when it was removed from campus:

- Yes
- No (if NO, please explain)

Date: _____

Signature of Department Chairperson

DISTRIBUTION OF FORM: White: Original to Property Control Office; Yellow Copy: to Department Office; Pink copy: to Property Control after equipment is returned. Gold Copy: to User as authority to have equipment off-campus.

