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PROPERTY CONTROL SYSTEM MANUAL

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Summary

There is no summary relevant to this procedure.

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Process

## PROPERTY CONTROL SYSTEM MANUAL

### OVERVIEW

The fundamental objective of the State University's (SUNY) Property Control System (PCS) is to facilitate proper and timely reporting of equipment transactions and safeguard against loss. The PCS Manual outlines the criteria for including property and equipment in the PCS application, Real Asset Management System (RAM), as well as tagging, inventory, and property disposal procedures and requirements. Procedures for entering data in RAM, RAM data field definitions, and RAM processing and reporting functions are addressed within the SUNY RAM User Guide.

RAM includes equipment owned by SUNY or the SUNY Research Foundation (RF). It is also used for tracking equipment in certain cases where neither SUNY nor RF has title, but does have stewardship responsibilities. Financial information for land, buildings, and site improvements are maintained under systems and procedures outside the scope of RAM.

SUNY System Administration is responsible for the maintenance of RAM and for establishing policies and procedures pertaining to the property management. Each SUNY campus appoints a Property Control Coordinator (PCC) to record and track property in RAM. The coordinator ensures

property is tagged, physical inventories are performed at least annually, and information is maintained on a timely and accurate basis.

SUNY campus department heads or other individuals as assigned by the campus are responsible for:

- Reporting acquisitions of property.
- Notifying their PCC of changes in property status and location.
- Notifying the PCC of theft and loss of equipment.
- Providing access to property for tagging and inventory functions.
- Participating in verifying data included in required reports.
- Implementing and following security/safety measures as promulgated by the operating location.

The RF is responsible for policies and procedures pertaining to the management of property acquired with sponsor and RF funds. See RF Property Management Handbook.

#### **A. Equipment Control Procedures for State-owned Equipment Items less than \$5,000**

For State-owned equipment below the \$5,000 University capitalization threshold, campuses are not required to assign inventory tags to these assets but are responsible for assigning an ownership tag. The fact that State-owned equipment under the threshold does not have to be inventoried on RAM 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 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 probably 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 higher risk items under \$5,000 that should be tagged). Campuses should periodically spot-check selected equipment items under \$5,000 to verify their existence and condition.

In addition to the requirements set forth above, each campus should institute controls to safeguard equipment items under \$5,000, 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.

## **B. Criteria for Inclusion in RAM**

All State-owned equipment (purchased, donated, or lease-purchase arrangement) with an original unit cost of \$5,000 and above with a life expectancy of greater than 1 year is required to be recorded in RAM. Operating systems and software applications meeting this criteria should be assigned an asset number and recorded as an asset in RAM. Each campus should have the appropriate process and procedures in place to ensure the PCC is aware of all equipment and property acquisitions for inclusion in RAM. The following is an outline of the procedures to be followed for property acquisitions.

### **Purchased**

The purchase price (less discounts) of equipment, including freight and installation costs, if applicable, should be recorded in RAM, once the asset is placed into service.

- Assets purchased with State funds should be recorded with the appropriate RAM fund code.
- Assets purchased with RF funds should be recorded in accordance with RF purchasing procedures, fund code 06 and appropriate RF ownership code.
- Assets purchased with split SUNY/RF funds will be recorded on RAM as a State asset.

### ***Split Funded Purchases***

- For assets purchased with campus operating and RF funds the campus must transfer the RF funds (by issuing a check) to an approved SUNY Income Fund Reimbursable account. As noted above the asset should be recorded on RAM as a State asset.
- For RF assets purchased with several awards the split funding indicator should be used. As an example, RF federal award 1 is contributing \$60,000, RF nonfederal award 2 is contributing \$30,000, and RF IDC award 3 is contributing \$10,000. In RAMI, RF award 1 would be assigned a valid asset number/tag number and it would carry the split funding indicator of "P" (Primary). The cost on this record would be \$60,000. The two remaining awards would also be listed separately in RAM with the same asset number as RF award 1 but it would end in R1 and R2 and they would show the "S" (Secondary) as the split funding indicator and each record would show their related cost, RF ownership code, and award information. The reason to maintain several records for one asset is because RF needs to identify the portion related to federal funds and to identify costs related to each award. Refer to RF Property Management Handbook.

### **Donated**

Property donated to SUNY should be recorded in RAM at the fair market value (if individual items meet the threshold) at the time of the donation. Donations should have an appraisal or be supported by vendor catalog price listings, a supplier price quote, or other appropriate method. The campus president, or designee, is authorized to accept gifts not to exceed \$1 million. Gifts in excess of \$1 million must be accepted by the Board of Trustees that has delegated acceptance authority to the chancellor or designee.

### **Leased**

Capital leases, including OGS certificates of participation (COPS), installment purchase financing (IPF) programs, tax-exempt equipment leasing programs (TELP), or vendor financed lease arrangements for assets over \$5,000, where ownership transfers or will be purchased by the campus, should be recorded in RAM with a fund code **12 (TELP)** or **13 (Capital Lease, COPS, IPF)** . Leased property that is not purchased at the end of the lease (operating leases), should be disposed in RAM with a disposition code of S (Campus Disposal) with a description of Lease End.

## **Loaned to Campus**

Property can be loaned to either SUNY or RF. For property loaned to SUNY use fund code **10** and status code **10** and for property loaned to RF use fund code **06** and status code **10** in PCS.

## **Transfers of Surplus Property**

Inter-Campus transfers of vehicle and non-vehicle surplus equipment between state-operated campuses can take place directly between the releasing and receiving campus without OGS approval. The PCS email list should be used to facilitate the notification of intercampus availability. If an inter-campus transfer is going to take place, the RAM Asset Transfer Form must be completed and submitted to System Administration UCO. The transfer event of the asset will be completed within RAM for the originating and receiving campuses.

OGS Surplus Property - OGS has an internet site for New York Surplus Personal Property Availability Notice. The following instructions will allow you to gain access to the online Availability Notice.

- Go to the OGS web site at: <https://www.ogs.ny.gov>
- Click on **SUPPORT OPERATIONS-STATE & FEDERAL SURPLUS PROPERTY**
- Click on **STATE SURPLUS PROPERTY PROGRAM**
- Click on **FOR STATE AGENCIES**
- Click on **ONLINE STATE SURPLUS PROPERTY AVAILABILITY LIST**
- You will then be prompted to enter a user ID and password. Individual permissions must be assigned by completing CS-217 Web Application Registration Form

## **Fabricated Property**

Property which is assembled and constructed should include all related costs such as materials, labor, shipping, etc. Fabricated assets \$5,000 and above should be included in RAMI with a single asset number.

### ***Asset System***

An asset that is purchased with multiple subunits that function together as a single asset. Assets such as a Spectrometer or Magnetic Resonance Imaging (MRI) systems should be entered as a single asset within RAM.

## **Exclusions from RAM**

**The PCS should not be used to track, or account for, supplies, library books, livestock, buildings, or land. RAM can optionally be used to track antiques / works of art and campus-related entity assets.**

### **C. Tagging**

Upon receipt, all State owned equipment \$5,000 and above should be tagged with a SUNY decal containing the RAM asset number and the campus name. The presence of a SUNY decal signifies SUNY ownership and stewardship responsibilities. Bar code labels can be used to relate to the asset number in RAM. With a bar code reader, important information can be transferred directly to RAM such as campus code, asset number, and ownership. A bar code reader facilitates entering asset information in RAM.

Decals should be placed where they will not be damaged and can be accessed for physical inventory. If a decal is missing or damaged, the PCC should assign a new asset number and replace the old decal with a new decal that has the new asset number. Some property is not suitable for tagging such as software, equipment which may become very hot during operation, or antiques / works of art. For property that cannot be tagged, an asset number must be assigned and a record created in RAM. RAM description field(s) should note the distinguishing features of the property and that the property has not been tagged.

### **D. Inventory**

The Office of the State Comptroller (OSC), *Guide to Financial Operations* directs that each state agency conduct an annual physical inventory of State-owned equipment. Each campus should have documented procedures for conducting an annual inventory. A physical inventory should be taken, and the results reconciled with the inventory records, at least once every two years. This is consistent with the federal governments Office of Management and Budget Circular A-110 regulations. In addition, as required by OSC, campuses will be required to conduct a physical inventory of a portion of the equipment at least annually. It is the Property Control Coordinators responsibility to ensure procedures are communicated to campus departments to facilitate the physical inventory process. The inventory process should identify equipment on RAM that is missing, disposed of, or transferred, as well as equipment location or condition changes, and missing or damaged decals.

Assets not located during physical inventory should be promptly reported to the PCC and as appropriate to the campus Public Safety Office. The status code in RAM should be changed to **13**. This flags the item for follow-up on campus prior to final determination. *The OSC Guide to Financial Operations* (Section XII.10.F) requires all State agencies to report the theft, loss or misuse of State assets in excess of \$1,000 (original cost) to OSC as soon as they are identified. In addition

to submitting the report to OSC, campuses are also required to send a copy of the report to the University Controller's Office. Assets determined to be unaccountable should be retired from PCS after proper campus procedural authorization. A disposition event is to be added to the asset with a disposal code of **J**.

### ***Location Changes***

For on-campus location changes, change location code in RAM. For transfers to another campus, the RAM Asset Transfer Form must be completed and submitted to University Controller's Office (UCO). Once received, UCO will complete the transfer event in RAM to the receiving campus. For off-campus location changes, the campus must update RAM to indicate Off-Campus, Building as 28xx0-Off-Campus and Off Campus Location address to be added on the asset.

### ***Ownership Change***

Property title may be transferred to SUNY by RF upon completion of sponsored research or programs. This title transfer requires decal and database changes and the RF decal should be removed and a SUNY decal should be applied to the equipment. For an asset transfer from RF to State ownership, add a Transfer Event with asset fund code **07**. If the RF asset to be transferred to the State was purchased with federal funds then the RF ownership code must be changed to a **T** on the State asset. Refer to RF Property Management Handbook.

### ***Revaluations to Existing Property***

For modifications and enhancements to an original piece of equipment, the RAM asset record should be modified to include a description of the enhancement and its cost. In RAM, complete an Add Revaluation event with a description of the modification and adjustments to Gross Book Value (GBV) and Net Book Value (NBV).

## **II. TRANSFERS, TRADE-IN AND DISPOSAL OF EQUIPMENT**

The rules and requirements for a transfer, disposal, or trade-in of (1) non-vehicle related property and (2) vehicle and vehicle-related equipment are distinct. Further, the requirements for the disposal of state-owned property in poor or scrap (i.e., unusable) condition are different than usable equipment (i.e., in fair to excellent condition). The campuses should use the appropriate condition and disposition code when disposing an asset in RAM. Disposing of state-owned property, unless declared poor or scrap condition, regardless of cost or fund source must be processed through the Office of General Services (OGS). Copies of all records related to campus disposal of surplus property, or property transferred to OGS, have a minimum retention period of three years after property has been removed from the campus.

### **A. Non-Vehicle Surplus Property**

#### **Trade-in**

State-owned surplus equipment (other than vehicle and vehicle related items) may be used as trade-in credit against purchases of equipment, supplies, repairs, leases or services for state operations. The benefit derived from the trade-in must be in support of state operations and any resultant ownership must be with the State. A State trade-in **cannot** be used in support of non-State operations, such as RF or campus-related entities.

The value of the trade-in must be applied to a current purchase and cannot be deferred or credited against future transactions nor exceed the value of purchase against which the trade-in credit is applied.

Dispose of asset using disposition code **H** (Trade-In) and apply the trade-in cost within the disposition event to Net Proceeds. The gross cost of the acquired asset should be entered in PCS,

i.e., do not subtract out the value of the trade-in.

### ***Transfer /Disposal\_***

A campus developed Equipment Surplus/Transfer/Disposal Form (or any other process that leaves an audit trail, e.g., email) should be used for property which is no longer necessary within a department or campus location. This form, at a minimum, should include a brief description of the item, an asset number (if applicable), model and serial numbers, and condition of the property.

If the property is useable (fair to excellent condition), the PCC should notify the campus community to determine if another area on campus is interested in the property (suggested 30 day holding period) and arrange for property to be moved to surplus storage for retention until authorized to dispose/release it. The PCC should update the RAM record to reflect the location change if moved to another department. If the property is in poor or scrap condition, it should be disposed and/or recycled in accordance with state rules. Dispose of the asset using an add disposition event in RAM with disposition code **S** (Campus Disposal). Should no other department on campus express an interest in the item, the PCC should change RAM status code to **04** - surplus and update the condition code, if applicable. The campus should then offer the surplus assets to all campus through Property Control List Serve (or PCS email list).

The transfer of vehicle and non-vehicle surplus equipment between state-operated campuses can take place directly between the releasing and receiving campus with System Administration approval. The process for transfers between SUNY campuses is as follows:

Releasing campus should contact the receiving campus and have them assign a new asset number, complete RAM Asset Transfer Form and provide to System Administration UCO.

Receiving campus should remove old decal and replace with a new one, assign a new asset number and update the RAM Asset Transfer Form for updated RAM; department code, building code, floor and room number and new/used code will be updated to **U**.

Once the form has been completed by both Releasing and Receiving Campuses and the Transfer Form is submitted to System Administration, then Transfer Event will be completed to properly report in RAM.

If a transfer between campuses does not occur, the campus PCC must complete NYS **Form CS-201, Report of Surplus Personal Property**, and send the System Administration UCO to approve to then send to OGS.

OGS will make the item available to other State agencies (and will issue transfer authorization, if applicable) and/or will attempt to sell the property. If sold, once OGS receives complete payment they will issue written authorization to the buyer to pick up the item and send the PCC a copy of this authorization.

When the item has been removed from campus, the PCC shall dispose asset(s) from RAM with disposition code C (X-fer to State) for another State agency receiving the equipment or disposition code B (Surplus) for all other and provide OGS with required signed release form documentation. Revenues received for equipment purchased with "special funds" is reimbursed by OGS Fiscal Services by processing a SFS revenue transfer to System Administration. Once received, System Administration will disburse the "special funds" proceeds to the appropriate campuses collection funds through a journal transfer from the original reports of surplus, **Form CS-201**.

OGS may issue a Local Disposition Authorization (LDA) directly to the campus if it is unable to sell the surplus property. A campus receiving a LDA is responsible for ensuring the timely and effective

disposal, receipt and appropriate deposit of any revenue derived, including applicable sales tax. Dispose asset in RAMI with disposition code S (Campus Disposal).

**B. Vehicle & Vehicle-Related Equipment**

All surplus vehicle and vehicle-related property which is State-owned shall be made available to other departments on campus and other State-operated campuses as described above, unless it will be traded-in towards the purchase of a replacement vehicle. Vehicles may only be used as a trade-in for replacement vehicles and may not be traded-in for services. Inter-campus transfer of SUNY-owned vehicles are handled directly between state-operated campuses with completing a RAM Asset Transfer Form and System Administration completes the transfer event within RAM.

If a transfer is not made, regardless of condition (including poor / scrap) the campus must submit a *completed CS-201.1* along with the **title (do not sign the Title), registration and recall notices and vehicle plated** to OGS with providing a copy to System Administration. OGS will make the item available to other State agencies (and will issue transfer authorization, if applicable). If a transfer still does not occur, the vehicle will be sold at an OGS auction and the campus must transport the vehicle to the auction site, at which time OGS assumes authority and is responsible for disposing the vehicle.

**III. RAM DATA FIELD ELEMENTS AND DEFINITIONS**

Refer to SUNY RAM System User Guide – Date & Reporting (appendices - 7595.1)

**STATE UNIVERSITY of NEW YORK  
CAMPUS NUMBERS**

CAMPUS	CAMPUS CODE
University at Albany	2801
Binghamton University	2802
University at Buffalo (+ HSC)	2803
University at Stony Brook (+ HSC)	2805
HSC at Brooklyn	2810
HSC at Syracuse	2811
Brockport	2815
Buffalo State	2816
Cortland	2817
Fredonia	2818



Geneseo	2819
Old Westbury	2820
New Paltz	2821
Oneonta	2822
Oswego	2823
Plattsburgh	2824
Potsdam	2825
Purchase	2826
SUNY Polytechnic Institute	2827
Empire State College	2828
Alfred	2835
Canton	2836
Cobleskill	2837
Delhi	2838
Farmingdale	2839
Morrisville	2840
Environmental Science and Forestry	2855
Maritime	2857
Optometry	2858
Alfred Ceramics	2851
Cornell Statutory Colleges	2843
System Administration, SUNY Plaza	2865
State University Construction Fund	2899

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Forms

[RAMI Asset Transfer Form](#)

[RAMI Asset Number Change and Deletion Template](#)

[RAMI Asset Add Layout](#)

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Related Procedures

There are no related procedures relevant to this procedure.

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Other Related Information

There is no other information relevant to this procedure.

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#### Authority

There is no authority relevant to this procedure.

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#### History

There is no history relevant to this procedure.

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#### Appendices

[SUNY RAMI User Guide – Data & Reporting](#)