



BFB-BUS-29: Management and Control of University Equipment

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Scope:	<p>Material in the custody of the Treasurer pursuant to Section 21.4(h) of the Bylaws and Standing Orders of The Regents of the University of California.</p> <p>Material in the custody of the Department of Energy which is used by the University in conjunction with DOE projects managed by the University.</p>

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I. POLICY SUMMARY

This Bulletin establishes requirements for prudent management and control of property defined as University Inventorial Equipment, Government Inventorial Equipment, Other Government Property, and Other Inventorial Items, which is owned by or in the custody

of The Regents of the University of California, as well as property in the custody of the Department of Energy which is used by the University in conjunction with DOE projects managed by the University. These requirements are intended to ensure proper protection of and accounting for property owned by or in the custody of The Regents.

Each University location may establish local policies and procedures more restrictive than those set forth in this Bulletin.

II. DEFINITIONS

DEFINITIONS OF EQUIPMENT AND OTHER PROPERTY

ACCESSORY ITEM: An item that facilitates or enhances the operation of equipment, but which is not essential for its operation. Accessory items necessary to place the equipment into its intended location and condition for use should be capitalized and inventoried as part of the basic asset. Accessory items acquired after the initial acquisition of the basic unit, and with an item cost of \$5,000 or more¹ and with a normal life of greater than one year must be capitalized and inventoried.

ASSET: An item of inventorial equipment.

AUXILIARY ITEM: An item without which a basic asset cannot operate. Auxiliary items should be capitalized and inventoried with the associated basic asset.

COMPONENT PARTS: Items which are not complete in themselves and thus are not separately inventoried. Component parts are capitalized or expensed according to Section III.C.1.i.

FABRICATION: A fabrication is an item of non-expendable, tangible personal property that: (1) has been physically constructed by a University activity; (2) has a total acquisition cost of \$5,000 or more; (3) has a normal life expectancy of more than one year; and (4) is expected to be used by the University upon completion. A product resulting from simple assembly or connecting of various parts does not qualify as a fabrication. As used in this Bulletin, “fabrication” does not include a piece of equipment fabricated for the sole purpose of sale and delivery to an external entity under an award made specifically for the fabrication of the equipment. (See the University Accounting Manual, P-415-32/Plant Accounting: Fabricated Property).

FOUND EQUIPMENT: Equipment found during a physical inventory or other inspection for which there appears not to have been any previous record.

GOVERNMENT INVENTORIAL EQUIPMENT: Equipment to which the Government holds title but which is held in custody by the University, which is non-expendable, tangible, personal property acquired for \$5,000¹ or more, which is freestanding, complete in itself, does not lose its identity or become a component part of another piece of equipment when put into use, and which has a normal life expectancy of more

¹ Prior to July 1, 2004, the threshold was \$1,500. Items acquired or fabricated prior to July 1, 2004 with an acquisition cost between \$1,500 and \$5,000 will remain in inventory until fully depreciated or disposed.

than one year. The capital value of Government inventorial equipment is the same as its acquisition value.

GOVERNMENT PROPERTY: As defined in the Federal Acquisition Register, FAR 52.245-1(a), all property owned or leased by the Government. Government property includes both Government-furnished and Contractor-acquired property. Government property includes material, equipment, special tooling, special test equipment, and real property. Government property does not include intellectual property and software. The University classifies Government property into one of two categories: 1) Government Inventorial Equipment, and 2) Other Government Property. The acquisition value of Government Inventorial Equipment is always capitalized; the value of Other Government property is not capitalized.

INDUSTRIAL PLANT EQUIPMENT (IPE): Plant equipment in Federal stock group 34 with an acquisition cost of \$15,000 or more used for cutting, abrading, grinding, shaping, forming, joining, heating, treating, or otherwise altering the physical properties of materials, components or end items entailed in manufacturing, maintenance, supply, processing, assembly, or research and development operations.

MATERIAL: As defined in the [Federal Acquisitions Register, FAR 52.245-1\(a\), property that may be consumed or expended during the performance of a contract, component part of a higher assembly, or items that lose their individual identity through incorporation into an end item. Material does not include equipment, special tooling, special test equipment or real property.](#)

NON-INVENTORIAL EQUIPMENT: Equipment which is non-expendable, tangible, personal property acquired for less than \$5,000, which is freestanding, complete in itself, does not lose its identity when affixed to or installed in other property, and which has a normal life expectancy of more than one year.

OTHER GOVERNMENT PROPERTY: An item to which the Government holds title that was purchased for less than \$5,000 or that has a normal life expectancy of one year or less. See also Government Property.

OTHER INVENTORIAL ITEMS: Items purchased for less than \$5,000 or that have an expected normal life of one year or less, which are not inventoried as equipment or Government property, but which are nevertheless subject to safeguards provided by the inventorial process. This category includes theft sensitive items and items specifically identified for inclusion as inventorial items by the sponsor of an extramural award. Such items are expensed (vs. capitalized), are subject to local University location inventory control procedures, and need not be reported in the [EFA](#) database.

PLANT EQUIPMENT: Personal property of a capital nature (including equipment, machine tools, test equipment, furniture, vehicles, and accessory and auxiliary items) for use in manufacturing supplies, in performing services, or for any administrative or general plant purpose. This category excludes special tooling or special test equipment.

PROPERTY: All personal property, including equipment (inventorial and non-inventorial), tools, apparatus, material and supplies necessary for the operation of the University. Unless otherwise specified (e.g., Government Property), title to all property vests with the University.

RECOVERED EQUIPMENT: Equipment which had been previously reported as lost or stolen and re-entered into inventory.

SPECIAL TEST EQUIPMENT: A single or multipurpose integrated test unit engineered, designed, fabricated, or modified to accomplish special-purpose testing in performing a contract. This category includes items or assemblies of equipment that are interconnected and interdependent so as to become a new functional entity for special testing purposes. It excludes material special tooling, facilities (except foundations and similar improvements necessary for installing special test equipment), and plant assets used for general plant testing purposes.

SPECIAL TOOLING: Jigs, dies, fixtures, molds, patterns, taps, gauges, other equipment and manufacturing aids, all components of these items, and replacement of these items, which are of such a specialized nature that without substantial modification or alteration their use is limited to the development or production of particular supplies or parts thereof or to the performance of particular services. This category excludes material, special test equipment, facilities (except foundations and similar improvements necessary for installing special tooling), general or special machine tools, or similar capital items.

UNIVERSITY INVENTORIAL EQUIPMENT: Equipment for which the University holds title, which is non-expendable, tangible, personal property acquired for \$5,000² or more, which is freestanding, complete in itself, does not lose its identity or become a component part of another piece of equipment when put into use, and which has a normal life expectancy of more than one year. The capital value of University inventorial equipment is the same as its acquisition value.

UNIVERSITY PROPERTY: That property to which title is vested in the University regardless of the types of funds used to purchase the property and whether it was obtained by gift or transfer from another entity. All personal property, including equipment (inventorial and non-inventorial), tools, apparatus, material and supplies necessary for the operation of the University

ADDITIONAL DEFINITIONS

ACQUISITION CODE: Code used by the University to indicate the means by which the University acquired the inventorial item (see Sect. III.B.6. for the full list of codes and definitions).

AGENCY: The organization, corporation, foundation, or person that provides funding for sponsored projects through award agreements with the University.

AWARD: A legal document that commits parties to a project involving work in exchange for funding. The term award includes grants as well as contracts and cooperative agreements.

² Prior to July 1, 2004, the threshold was \$1,500. Items acquired or fabricated prior to July 1, 2004 with an acquisition cost between \$1,500 and \$5,000 will remain in inventory until fully depreciated or disposed.

BORROWED EQUIPMENT: Equipment under the control of The Regents for which title vests with another University location or a non-University agency or individual.

CAAN – CAPITAL ASSET ACCOUNT NUMBER: Each separately identifiable asset or asset grouping [i.e., Land, Buildings and Structures, General Improvements, Infrastructure Assets, Intangible Assets, Fixed Equipment, Library Material and Collections, and Software] must be assigned a unique number within the [Corporate Equipment and Facilities \(EFA\) database](#). CAANs are also entered by the location into the annual asset file of the Corporate Financial System.

CONTRACTOR: The University, (i.e., the Corporation entitled The Regents of the University of California).

CUSTODIAL DEPARTMENT: That individual department or unit of a University location charged with responsibility over property in its care, control or custody. NOT Equipment Management.

CUSTODY CODE: Code by which custody of an asset is recorded, consisting of three components: (1) Location Code – a 2-character alphanumeric code indicating a campus, systemwide location, major affiliated institution, or US government owned/contractor-operated laboratory of the University; (2) Custodial Department Code – a 4-character alphanumeric code indicating the department which has custodial responsibility; and (3) Fund Number – a 5-character alphanumeric code identifying a specific source of funds used at the time of purchase. See the Corporate Equipment and Facilities Data Requirements for detailed specifications.

DE MINIMIS VALUE: From the Latin, de minimis – “of minimum importance” or “trifling.” Equipment is considered de minimis when its fair value is negligible, that is, below the costs required for handling, record keeping, storage, removal and other costs associated with its trade, sale or disposition.

DISCREPANCIES INCIDENT TO SHIPMENT: As defined in [FAR 52.245-1\(a\)](#), any differences (e.g., count or condition) between the items of Government property documented to have been shipped and items actually received.

[EFA-The Corporate Equipment And Facilities Systems:](#) [EFA](#) contains a complete inventory of University buildings, rooms and equipment, across various corporate databases.

EQUIPMENT ADMINISTRATOR: The individual designated by the Chancellor or Laboratory Director as authorized to control inventorial equipment. The Equipment Administrator may also (but not necessarily) hold the title of Surplus Administrator (see below).

EQUIPMENT DATABASE: The official University location database of all inventorial equipment assets (and, at some locations, select non-inventorial assets).

EQUIPMENT MANAGEMENT: The department designated by the Chancellor as authorized to control inventorial equipment.

EQUIPMENT CLASSIFICATION CODE: A five digit code assigned to inventorial equipment, per the [EFA System](#) specifications, used to assign a useful life value to categories of inventorial equipment.

FAIR MARKET VALUE: The price at which a willing buyer and a willing seller settle a sale of equipment. Recent transactions or advertisements can be used as an estimate to establish fair market value.

FURNITURE: Any item used to furnish a room including, but not limited to, chairs, desks, credenzas, tables, bookcases, and shelving units that meet the definition of equipment. Items of furniture with a unit cost of \$5,000 or more and with a normal lifespan of greater than one year must be identified as capital equipment and so inventoried.

Systems furniture (office systems furniture) is not capital equipment and is not inventoried. Systems furniture includes, but is not limited to:

1. Panel/screen, non-load-bearing: All freestanding screens that provide visual and/or acoustical separations, and are intended to be used to divide space but not used to physically support furniture items.
2. Panel supported systems: Individually connected panels and work surfaces, filing, storage and shelving components and accessories which receive their primary support from the panels and which, when combined, form complete workstations.
3. Modular systems furniture: Modular furniture made up of independent work surfaces and storage units with panels used as end panels or space dividers. This category includes all modular furniture components that collectively are required to complete a workstation.

GOVERNMENT: [Federal Government of the United States of America](#), unless otherwise specified (e.g., "state government").

GOVERNMENT CONTRACTING OFFICER: The duly authorized individual delegated by an appropriate Government authority to make an award, and thereafter administer the award, on behalf of the Government.

GOVERNMENT PROPERTY ADMINISTRATOR: The duly authorized representative of the Government contracting officer delegated the authority to administer the award requirements and obligations relative to Government property.

LOANED EQUIPMENT: Equipment loaned by a University department to another department on the same or a different University location, or to an external agency or individual.

MOTOR VEHICLE: Any motorized carrier designed primarily for the transportation of persons or property which is operated on a public road for a distance greater than one-quarter mile. Excluded are any implements used for agricultural operations and only incidentally operated or moved over a public road.

PERSONAL PROPERTY (As opposed to real property; see below.): Any movable item subject to ownership.

PRINCIPAL INVESTIGATOR: An academic or administrative employee of the University who is responsible for initiating and managing an award. The individual may also be known as the Project Director or Project Administrator.

PROGRAM CODE: A six-character alphanumeric code indicating the classification of academic departments by subject field and non-academic units by activity for the purpose of facilities inventory reporting, as described in the Corporate Equipment and Facilities System [EFA200 specifications](#).

PROPERTY NUMBER: The unique nine-digit number by which an asset is identified. See Section III.B.3. for a complete description of the elements of the property number.

REAL PROPERTY: Land, and generally whatever is erected or growing upon or affixed to land. Real property only includes those structures that are affixed to the land, not those which can be removed, such as equipment.

STATE: [The State of California](#).

SUBAWARD: An award issued by the University to another separate legal entity for the purpose of the entity conducting a portion of the scope of work under a prime award issued to the University.

SURPLUS ADMINISTRATOR: The individual designated by the Chancellor or Laboratory Director to control the disposition of excess property. The Surplus Administrator may also (but not necessarily) be the Equipment Administrator (see above).

TITLE: Title to an item is the same as legal ownership of the item. University property is owned by the Corporation entitled The Regents of the University of California.

UNIVERSITY: The Corporation entitled The Regents of the University of California.

UNIVERSITY LOCATION: Any of the 10 campuses of the University of California, its Office of the President, all University-managed hospitals and medical centers, and the Lawrence Berkeley National Laboratory.

USEFUL LIFE SCHEDULE: A system by which inventorial equipment is assigned a life expectancy value. The [Equipment Classification Code](#) system is maintained by the [Office of the Chief Financial Officer, Finance Division](#).

III. POLICY TEXT

Each University location may establish local policies more restrictive than those set forth in this Bulletin.

A. SCOPE:

1. The population of property subject to this policy includes the following categories of equipment as defined in Section II. of this Bulletin:
 - a. *University and Government Inventorial Equipment.*
 - b. *Other Government Property.*
 - c. *Other Inventorial Items:* This category includes:
 - i. Firearms.

- ii. Items acquired under extramural awards that set a dollar limit of less than \$5,000 for inventorial items.³
- iii. University locations may establish guidelines governing the control of theft-sensitive items valued at less than \$5,000. These items should be expensed; not capitalized. Examples of theft-sensitive items include, but are not limited to:
 - a) Computers and communication devices, including desktop, laptop, tablet and smart phones,
 - b) Cameras and projectors, stereo and video components,
 - c) Binoculars, telescopes, periscopes, microscopes and microscope assemblies, optical elements and assemblies,
 - d) Recorders and playback units, audio or video,
 - e) Wheeled stretchers,
 - f) Powered hand tools.
- d. *Excluded Items:* The following categories of items are not included as Inventorial Equipment, Other Government Property, or Other Inventorial Items, and are not subject to the requirements of this Bulletin. However, they may be subject to group capitalization for bundled purchases or capitalization as part of an existing asset. In such cases, the capitalized values must be included in the equipment account of the general ledger and in the inventory records.
 - i. Group capitalization by hospitals and medical centers of standard office furniture and other groups of goods of like nature (e.g., bed frames, mattresses), in accordance with the provisions of University Accounting Manual Chapter P-415-2 (section IV) Plant Accounting: Costing, and Reconciling Inventorial Equipment Acquisitions. These grouped items are not required to be individually tagged or inventoried; however, the total value of the grouping must be included in the University location inventory records as Non-Inventorial Equipment.
 - ii. Parts of buildings and structures (e.g., lighting, heating, solar panel, plumbing, air conditioning systems) which are permanently built in or installed, the removal of which would impair the building or structure or substantially reduce its value, should not be classified as inventorial equipment, and should not be included in the equipment register. These items are classified and reported as Buildings and Structures, General Improvements, or Fixed Equipment assets (CAAN assets).
 - iii. Software: Software costs included with the purchase cost of hardware shall be capitalized and **included** as part of the value of inventorial

³ Consult the awarding agency's guidelines regarding item cost and associated inventory requirements.

equipment. All separately purchased software, should be expensed (not capitalized) if the value is less than \$5,000, or should be capitalized using object code 9235 or 9230 (or University location equivalent) and reported as a CAAN asset (not as inventorial equipment) if the value is \$5,000 or more. All software development costs, license fees and maintenance costs, regardless of cost, shall be expensed.

B. DATA CATEGORIES AND CODES: The Office of the President requires that the following coding be used to identify and record equipment transactions. University locations are required to submit equipment information to the Office of the President annually, using the following codes and categories.

1. **OBJECT CODES:** Purchases of property or services for which payment is made by the Accounting Office are assigned an object code (or University location equivalent) by the requisitioning department and reviewed by the Equipment Management to indicate whether the acquisition should be classified as supplies, general expense, non-inventorial or inventorial equipment, etc. Corporate Accounting codes are listed in [Accounting Manual Chapter A-115-2, Accounting Codes: General Ledger](#), and are incorporated herein by reference.
2. **CUSTODY CODES:** Equipment Management assigns and maintains 4-character alphanumeric Custodial Department Codes for the respective location. In general, custody codes are assigned based on account number and may reflect the location's assignment of various functional responsibilities. Specific custody codes may be assigned to individual accounts or to individual approved recharge centers.

The full Custody Code consists of three components:

- a. Location Code – a 2-character alphanumeric code indicating a campus, systemwide location, major affiliated institution, or US government owned/contractor-operated laboratory of the University.
- b. Custodial Department Code – a 4-character alphanumeric code indicating the department which has custodial responsibility, as described above.
- c. Fund Number – a 5-character alphanumeric code identifying a specific source of funds used at the time of purchase.

At the close of each fiscal year, locations are required to submit a report to the Office of President with data on facilities and equipment. For purposes of this report, custody codes must be mapped to valid program codes used in the University location facilities inventory database. The file which contains this mapping is called the Conversion file (EFA200) and is due at the OP at the end of each fiscal year along with the Equipment Inventory file (EFA100). Responsibility for producing this file is shared between Equipment Management and Facilities Inventory staff and requires the cooperation of both offices to ensure the accuracy of the data. (See the [Corporate Equipment and Facilities System Data Requirements](#) for detailed specifications.)

3. **PROPERTY NUMBERS:** All inventorial equipment is identified and marked with a property number, and shall remain so identified as long as it is in the custody, possession, or control of the University. Once a property number has been assigned, it may not be changed during the life of the item regardless of interdepartmental or intercampus transfers. The following convention enables University locations to assign discrete property numbers over time:
 - a. The first pair of digits indicates the calendar year of acquisition.
 - b. The second pair of digits indicates the University location which originally acquired the item. The digits are reversed: e.g., 10 for Berkeley instead of 01, etc.
 - c. The last five digits are assigned by the acquiring University location serially per calendar year from 00001.

University locations are required to comply with Items a. and b.

4. **BUILDING AND STRUCTURE IDENTIFICATION NUMBERS:** The identification numbers for off-campus and on-campus buildings and structures are assigned at the University location level using the same coding scheme as the financial system for recording capitalized plant assets, referred to as the Capital Asset Account Number (CAAN).

Each inventorial asset should be assigned to a valid CAAN when reporting to the OP. The OP merges equipment data with plant asset (values) and facilities (space) data based on CAAN. Equipment Management should coordinate and consult with both the Plant Accounting and Facilities Inventory departments for the assignment of assets to buildings and structures which are valid across the three University location data systems.

5. **EQUIPMENT CLASSIFICATION CODES:** Each item of inventorial equipment is to be assigned a five-character [Equipment Classification Code](#). These classifications are found in the Equipment Useful Life Schedule, and its indexed version, the Classification Index. UCOP Financial Management maintains these documents and should be consulted if there are questions concerning the proper classification of equipment. In addition, University locations should advise UCOP Financial Management of equipment categories that appears to be missing from the Useful Life Schedule. UCOP Financial Management shall create new Equipment Classification Codes when appropriate.
6. **ACQUISITION CODES:** Acquisition codes 30 through 45 designate various means by which the University may acquire equipment or assume custodial responsibility for equipment.

University of California – Policy BFB-BUS-29

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Code	Transaction
30	Purchased, Government Retains Title - applies to all inventorial equipment purchased by the University for which the Government retains title. The means of acquisition may be by purchase orders, construction and repair requisitions, or other internal requisitions, which result in formal billings for inventorial equipment (object-coded 9000, 9900 or University location equivalents) through the Accounting Office. Government-owned fabricated equipment may be recorded under this acquisition code.
31	Purchase Order - applies to all inventorial equipment acquired as the result of purchase orders, construction and repair requisitions, or other internal requisitions, which result in formal billings for inventorial equipment (object-coded 9000, 9900 or University location equivalents) through the Accounting Office, except for equipment acquired under conditions for codes 30 or 33.
32	Fabrication - applies to inventorial equipment acquired as the result of fabrication by University departments for their own use (not as a deliverable under an award) and reported to Equipment Management on an Equipment Inventory Modification Request (or equivalent document).
33	Purchased by Regents' Contracts - applies to equipment acquired as the result of contracts issued by the University for the construction of buildings and structures, for which no purchase orders will have been issued, or to equipment acquired under other business contracts.
34	Gift - applies to equipment acquired by gifts to the University and to equipment for which the vendor refuses to bill the University
35	Found - applies to equipment found during a physical inventory for which there appears not to have been any previous record.
36	Intercampus Transfer - used by the acquiring University location to designate equipment permanently transferred to that University location from another UC University location including equipment transferred in which the Government retains title. Transfers should be recorded to the nearest dollar based on the carrying value of the University location from which the transfer is made.
37	Borrowed from Another University Location - the Equipment Management on the borrowing University location records the acquisition of equipment with this code; the custodial responsibility is retained by the loaning department located on the originating University location. (Note: in order to avoid double counting, equipment recorded under this code should NOT be included in reports or electronic data submittals to the Office of the President by the borrowing University location.)
38	Borrowed from Non-University, Non-Government Agency – applies to all inventorial equipment borrowed by the University from external sources excluding agencies of the government.
39	Borrowed from Government Agency - applies to excess government property borrowed from government agencies by the University on a contract or grant.
41	Miscellaneous - used for equipment acquisitions or adjustments not identified by any other acquisition code.
42	Government-Furnished Equipment - used for equipment originally borrowed from or funded by the government and recorded as Code 30 or 39, the title to which is subsequently transferred to the University.
44	Non-Inventorial Equipment - used to indicate equipment of less than \$5,000 in value, which a University location chooses to record and control. (Equipment with this acquisition code is not to be included in reports or electronic data submitted to the Office of the President.)
45	Recovered - applies to found equipment which had previously been reported as lost or stolen or otherwise retired from inventory.

- 7. INVENTORIAL EQUIPMENT DATA FIELDS:** The official records of inventorial equipment are maintained by Equipment Management. The University's management and control system for inventorial equipment, at a minimum, should provide the following information:

Property Number
Description
Equipment Classification Code
Manufacturer's Name
Manufacturer's Model Number
Serial Number (if available)
Cost
Acquisition Code
CAAN / Building and Room Number
Reference Number (typically the purchase order number)
Custody Code
Receipt Date
Fund Number
Original Fund Source Code
UC Location 2 Indicator

- 8. CONDITION CODES:** A two-character alphanumeric code is to be used for recording equipment condition, e.g., E1 = used, reconditioned, excellent.

First Character	Second Character
N – new	1 – excellent
E – used, reconditioned	2 – good
O – used, without reconditioning	3 – fair
R – repairs needed	4 - poor

C. ACQUISITIONS:

Equipment Management records all acquisitions of inventorial equipment, adding the new items to the equipment database and entering all data elements required by the Office of the President into the appropriate electronic database. No other department may create inventorial equipment records.

Accessories/components purchased in conjunction with that equipment shall be recorded with that equipment. Accessories and/or components purchased separately shall be added to the existing equipment inventory entry as a price adjustment, if their value is \$5,000 or greater.

The University may acquire property in various ways. A series of Acquisition Codes (see section III.B.6. above) is used by the University to identify the method of acquisition.

1. **University Inventorial Equipment:** Described below are examples of common acquisition transactions.
 - a. **By Purchase Order:** The equipment is recorded as Code 30 (Purchased, Government Retains Title) or Code 31 (Purchase Order).
 - b. **By Gift to the University:** The equipment is recorded as Code 34 (Gift). Equipment Management does not inventory gifts until the University Location Development Office has processed a "Gift/Private Grant Acceptance Report" (Form UDEV100 or University location equivalent). Gifts of art and scientific collections may be inventoried as a multiple-piece item or group. Gifts of bound volumes and other library collections are separately recorded by the University Location Library at fair market value; they are not included in the location's general equipment inventory.
 - c. **Fabricated Equipment:** Fabricated equipment is recorded using acquisition code 32 (Fabrication). The cost assigned to the equipment is the total of all materials, supplies, and services, from outside vendors or authorized recharge activities. For capitalization purposes, departmental labor, travel, payroll expenses and overhead must not be considered part of the cost of acquiring a fabricated asset. (See [Accounting Manual Chapter P-415-32](#) for complete details.)
 - d. **Purchase by Construction or other Regents Contracts:** The location construction contract administrator is responsible for reporting equipment acquired under construction contracts to Equipment Management. Equipment will be categorized by Equipment Management in collaboration with the construction contract administrator and entered into inventory using acquisition code 33 (Regents' Contracts).
 - e. **Found Equipment:** Found equipment is recorded using acquisition code 35 (Found). Custody is assigned to the using or custodial department.
 - f. **Acquisition of State Surplus Property:** Equipment secured through the State Surplus Property Program is recorded at the fair market value as of the date of transfer of title to the University. The equipment is recorded using acquisition code 31 (Purchase Order).
 - g. **Component Parts and Equipment Enhancements**
 - i. Accessories/components purchased in conjunction with equipment shall be recorded with that equipment.
 - ii. Accessories and/or components purchased separately shall be added to the existing equipment inventory entry as a price adjustment, if their value is \$5,000 or greater.
 - a) Component parts with a cost of \$5,000 or greater per order which permanently increase the value or useful life of a specific asset (as

identified by the property number) shall be added to the value of that asset as capital transactions. The description of upgraded assets should be revised to reflect any material enhancements.

- b) Equipment upgrades valued at less than \$5,000 are to be expensed as non-capital transactions.
 - c) Repair and replacement components, regardless of cost, shall be expensed as non-capital transactions.
- iii. *Fund Sources* - When component parts and enhancements are acquired for existing equipment using funds carrying Government title, the entire piece of equipment shall be coded as Government Inventorial Equipment for purposes of reporting to Office of the President (EFA 100), regardless of the funding source for the initial item.

h. Prohibited Transactions: Under no circumstances whatsoever shall University funds be used to purchase employee-owned property with University resources, including purchase of component parts, or assemblies for installation in employee-owned equipment.

2. Special Provisions - Acquisitions Under Awards With Extramural Sponsors:

- a. **Records:** The University records agency-furnished and University property acquired under an award in the proper category of the equipment inventory records during the life of the award, providing for a listing of equipment by fund number for fiscal and inventorial reports to the agency. Upon completion or termination of the award, records for property to which the University has acquired title are updated to reflect the change in title (if any), but the fund number and fund source code remain unchanged.
- b. **Responsibility of University location Offices:** Upon receipt of an award, the Contract and Grant Office shall notify Equipment Management of the award provisions regarding reporting and vesting of title.
- c. **Acquisition - Government Property:**
 - i. *Government-Furnished Property:* The University becomes responsible for such property upon delivery of the property into its custody or control. The equipment is recorded using acquisition code 39 (Borrowed from Government Agency). When Government-furnished property is transferred from one award to another within the University, it remains Government-furnished property.
 - ii. *University-Acquired Property:* Direct purchases by the University of property for the performance of an award, title to which vests in the Government, become Government property upon receipt by the University. The equipment is recorded using acquisition code 30 (Purchased, Government Retains Title).
 - iii. *Excess Government Property:* Excess Government property is property, used or new, which is owned by the Government, and is no longer needed by the holding Government agency, but has additional useful life. Items

are usually allocated on a first-come, first-served basis. The University may be authorized to receive such excess Government property by a contracting agency when the property directly furthers an active award. The equipment is recorded using acquisition code 39 (Borrowed from Government Agency).

- a) *Cost*: Excess Government property is usually obtained without cost. However, the University specifies the method of shipment and pays all expenses of packing, transportation and subsequent installation, rehabilitation, and maintenance. Award funds may be used for these expenses.
- b) *Records*: The University maintains suitable records showing the location, description, and value of the property, i.e., the amount set forth on [Government Supply Acquisition \(GSA\) SF122/Transfer Order Excess Personal Property](#) or [Department of Defense DD Form 1342/DOD Property Record](#), as applicable.

iv. *Title*: The specific provisions of the applicable award shall govern in each instance.

- a) The Government may acquire title to equipment as a result of specific award provisions, issuance of change orders, or award termination. Such property, unless otherwise provided by the award, is considered Government property on acceptance of title by the Government.
- b) The Government Contracting Officer may transfer title to the University at the beginning, during, or at the end of an award. Transfer of title is subject to the condition that no charge may be made by the University for depreciation, amortization, or use of the equipment under any existing or future Government awards. When title is thus transferred, the University is without further obligation to the Government with respect to the equipment unless specific provisions to the contrary are stated in the award or transfer document. Recovery rights, however, may be retained by the Government.
- c) Title to excess Government property remains with the Government. Upon request of the University or at the initiative of the agency, title may be subsequently transferred to the University with the understanding that the property will be used for the award activity for which it was obtained and, upon termination of the award, for comparable purposes as long as the property has a useful life. When no longer required, it may be sold and the proceeds applied by the University to furtherance of like purposes.

d. Special Provisions – Department of Defense (DOD) and National Aeronautics Administration (NASA) Equipment Screening: These provisions apply only to [DOD](#) and [NASA](#) contracts:

- i. No acquisition of equipment with a cost of \$15,000 or more under a DOD award shall be initiated until an approved [DD Form 1419/Industrial Plant](#)

[Equipment Requisition](#) has been submitted and approved, or a Certificate of Non-Availability received.

- ii. No acquisition of Automatic Data Processing Equipment costing \$25,000 or more under a DOD award shall be initiated until Form DD 1851 has been submitted and approved.
- iii. No acquisition of commercially available equipment capable of stand-alone use under a NASA award, where title will vest with the Government and where the equipment is not listed as a specific deliverable in the contract shall be initiated until [DD Form 1419/Industrial Plant Equipment Requisition](#) has been submitted and approved.

D. ITEM COST OR VALUE:

1. **Recording Value:** The Accounting Office records the cost of inventorial equipment acquired through purchase orders, construction and repair requisitions, formal billings, or authorized internal recharge activities. Equipment Management records the value of inventorial equipment acquired through sources other than the preceding. [UC Accounting Manual, Chapter P-415-2, Plant Accounting: Costing and Reconciling Inventorial Equipment Acquisitions](#), establishes the policy and procedures for recording acquisition costs of inventorial equipment purchased from vendors, acquired from storehouses, or constructed by physical plant departments.
2. **Reconciliation of Value.** The cost of inventorial equipment recorded by the Accounting Office is regularly reconciled against the corresponding value recorded in the equipment database. [UC Accounting Manual, Chapter P-415-2, Plant Accounting: Costing and Reconciling Inventorial Equipment Acquisitions](#), establishes the policy and procedures for performing this reconciliation.
3. **Unit and Group Pricing:** A unit price is shown for each item except in the case of group capitalizations by hospitals and medical centers of standard office furniture and other groups of goods of like nature (e.g., bed frames, mattresses). The total value of the grouping must be included in the University location inventory records as Non-Inventorial Equipment.
4. **Unit Price, Government-Furnished Property:** The unit price of Government-furnished property is determined by the Government and provided to the University.
5. **Excess Government Property:** Excess Government property furnished to the University is recorded at the value indicated by the Government agency.

- E. RECEIPT OF MATERIAL:** Whether received by Central Receiving or the Custodial department, all shipments of inventorial equipment and other property shall be promptly processed and inspected for damages and discrepancies. If the shipment is not in order, the Custodial department shall promptly inform Central Receiving and the Purchasing Department, which shall work with the vendor to resolve all discrepancies and defects.

F. IDENTIFICATION OF EQUIPMENT:

1. Each asset is assigned a property number by Equipment Management at the time the record is created in the equipment database. A bar-coded property tag is provided to the Custodial department, to be affixed, when practical, to the asset. Property tags are removed from equipment only upon formal disposition of the equipment.
2. The University identifies, marks, and records Governmental inventorial equipment promptly upon receipt, affixing as required additional decals, plates, or tags provided by the Agency. Government inventorial equipment remains so identified as long as it remains in the custody, possession, or control of the University, or until such time as title is transferred to the University.

G. EQUIPMENT REQUIRING SPECIAL HANDLING:

1. **Property Subject to Registration:** All motor vehicles, aircraft and watercraft shall be registered on behalf of the University by the designated University location representative. The University shall ensure that all Government-owned vehicles carry Government registration plates and/or identification as a Government vehicle for official use.
2. **Art and Scientific Objects:** The Custodial department shall maintain complete records of art and scientific objects, the recording of which in the equipment database is optional. If Equipment Management records such items, they may be recorded individually or as a group (e.g., *Collection – Oil Paintings*).
3. **Acquisitions via Installment Purchase or Lease:** The capitalized value of the equipment is recorded as the cash value of the equipment as of the inception date of the lease; interest or other financing costs are not included.
4. **Personally-Owned Equipment and Other Property:** Any personally-owned inventorial equipment kept on campus by a University employee for research or business purposes shall be reported to Equipment Management by the Custodial department. For the purpose of insurance coverage, the loan must also be formally recorded via a business agreement between the employee and the University which describes the terms and conditions of the loan. The University is not responsible for loss of or damage to personal property (e.g., furniture, small appliances) used on campus by a University employee for personal use. See [BFB-BUS-39, Loss of or Damage to Property of Individuals](#), for more details regarding insurance coverage.
5. **Borrowed Equipment:** The Custodial department shall report any borrowed equipment (whether between departments or campuses, or from external entities) to Equipment Management, which shall create a property record for each item of borrowed equipment, using the appropriate acquisition code. The property record shall be maintained until such time as the loan is terminated or title to the equipment is transferred to the University.
6. **Loaned Equipment:** After the required approvals have been obtained, equipment may be loaned between departments, campuses or to external

entities. The appropriate loan code shall be entered into the equipment database. Intercampus loans shall be coordinated between the Equipment Management offices at the different University locations.

H. UTILIZATION OF EQUIPMENT, MAINTENANCE AND PHYSICAL SECURITY:

The head of the custodial department and the Principal Investigator have primary responsibility for the care, maintenance, physical inventory and control of all inventorial equipment and other property, regardless of title, under their jurisdiction. Specifically, they shall:

1. Maintain up-to-date departmental records that reconcile to the official records maintained by the Equipment Management Office. The location – current building number and room number – of each item of inventorial equipment shall be maintained in such a manner that any item of can be located for inspection or inventorial purposes within a reasonable time. All manufacturer, model number and serial number information shall be completed for each equipment record.
2. Ensure that all physical inventories are completed and returned to Equipment Management within the mandated period.
3. Make adequate provision for the physical security of the property in their custody. Areas containing equipment shall be kept locked after business hours or at other times when not in use. Special precautions shall be taken in the case of high value, portable equipment.
4. When title vests with the University, identify unused equipment which should be processed for disposal and, every two years, identify any with a fair market value greater than \$10,000 which is available for shared use or is temporarily or permanently not needed and report it to Equipment Management.
5. When title vests with the Government, restrict the utilization of property acquired for use under a specific award to the purposes of the award and periodically review needs so that excess items may be identified and reported to the Government Contracting Officer as being excess. When it is desirable to use the property on another award, prior written approval from the Government Contracting Officer for such use shall be secured.
6. Record and report equipment utilization on the Biennial Physical Inventory or equivalent document, when the listing is reported to Equipment Management.
7. Store inventorial equipment that is temporarily idle but required for authorized future use in accordance with sound business practices with adequate protection from corrosion, contamination, and damage to sensitive parts. Notation of the storage location shall be made on the records.
8. Adequately protect equipment while being moved. Government equipment shall be moved to off-campus sites only with the prior written approval of the Government Property Administrator.
9. Maintain physical separation of government property from University property. Property may be commingled only when it is consistent with the best use of said

property in carrying out the terms of the award and after having received the written approval of the Government Property Administrator.

10. When title vests with the University, provide the care necessary to maintain the equipment in the condition received or better, normal wear excepted, in order that the expected useful life is met or exceeded, and report the condition code (as defined in Section III.B.8 above) to Equipment Management on the Biennial Physical Inventory.
11. When title vests with the Government, in addition to the above, carry out a preventive maintenance program, providing lubrication, cleaning, calibration, and inspection on a regular schedule, with any deficiencies discovered and corrected. Detailed maintenance records shall be kept and made available to the Government Property Administrator. The written approval of the Government Property Administrator shall be obtained prior to effecting any major repair or rehabilitation at cost to the government.
12. Provide whatever descriptive and operating technical data necessary to enable Equipment Management and other departments to meet the reporting requirements of the awarding or other agencies.

I. RECORD KEEPING:

1. **Inventorial Equipment - General:** The official records of inventorial equipment are maintained by Equipment Management. The University's equipment database for inventorial equipment, at a minimum, should provide the data listed under Section III.B.7. of this Bulletin.
2. **Government Property:** All Government-furnished or University-acquired inventorial equipment purchased by direct charge to a Government award is recorded in the equipment database. Other Government Property is recorded per the detailed procedures listed under Section VII.G.4. of this Bulletin.

Records of scrap and salvage property, as well as all end items, shall also be maintained, as well as all manufacturing or assembly drawings, installations, operation, repair or maintenance instructions, or other similar data and information furnished to the University by the Government.

The University shall maintain financial control accounts and reports that provide annually the dollar amount of Government-owned property of each agency to which the University is accountable, as provided in the specific award with the agency. All required annual and final reports shall be submitted to the Government Property Administrator identified in the award.

University records pertinent to an award are subject to audit at any reasonable time during the performance of that award, at termination or completion, or any time thereafter during the period the University is required to keep such records. Records for equipment acquired with Government funds shall be retained for 3 years after final disposition.

J. PHYSICAL INVENTORIES:

1. **Biennial Inventory:** At least every two years, the University shall make a physical inventory of all University Inventorial Equipment, Government Inventorial Equipment, Other Government Property and Other Inventorial Items. Equipment Management shall establish local procedures to promote and ensure the proper safeguarding and timely and accurate verification of inventory property by Custodial departments.
2. **Verification of Physical Inventory:** Equipment Management may conduct verification of physical inventory to test the accuracy of inventory taken by the Custodial departments.
3. **Reconciling an Inventory upon Termination or Completion of a Government Award:** Immediately upon termination or completion of a Government award, in coordination with the custodial department and the Principal Investigator, a physical inventory shall be performed, adequate for disposal purposes, of all Government property applicable to the terminated or completed award, unless the requirement has been waived by the Government Property Administrator.
4. **Results of Inventories:** Discrepancies discovered during the physical inventory process shall be properly documented and reported by the Custodial department to Equipment Management, which shall update the official records accordingly. Any discrepancies disclosed by physical inventory of Government Inventorial and Other Equipment shall be reported to the Government Property Administrator.

K. DISPOSITION OR TRANSFER: The policies governing the sale and transfer of property outside of the University are provided in Business and Finance Bulletin BUS-38, Disposition of Excess Property and Transfer of University-Owned Property, herein incorporated by reference. However, the disposition of property may occur under the following circumstances not covered in BUS-38.

1. University Equipment:

- a. **Trade-In:** Traded-in equipment is that which has been surrendered upon the purchase of new equipment.
- b. **Destroyed or Discarded:** The Equipment Administrator must be consulted before equipment is destroyed or “cannibalized.” A request by the Department Head to the Equipment Administrator will initiate the process to remove the item from the equipment inventory and appropriately dispose of it.
- c. **Lost:** If the loss meets the University location’s criteria, the custodial department shall immediately report it to the location Police Department and Risk Management, as required by [BFB-BUS-81, Insurance Programs](#). Notice shall also be sent to the Equipment Administrator and the equipment shall be removed from inventory records.
- d. **Stolen:** When the loss or theft of equipment is detected, the custodial department must immediately report it to Campus Police and Risk Management as required by [BFB-BUS-81, Insurance Programs](#). Notice shall also be sent to

the Equipment Administrator and the equipment shall be removed from inventory records.

- e. **Intercampus Transfers of Equipment:** Equipment may be permanently transferred from one UC location to another, usually as part of a faculty transfer, and usually paid for by the receiving University location via an intercampus journal of funds. All such intercampus transfers must be coordinated through Equipment Management at each University location. Intercampus transfers are considered to be dispositions at the transferring University location: within the University, there is no disposition, the item appearing, with the same property number, on the inventory of the receiving University location.
- f. **Canceled or Returned Equipment:** Occasionally, equipment for which a property number has been assigned may be returned to the vendor, or the order may be canceled before delivery or receipt occurs. In these instances, the property number is canceled, using the appropriate disposal code.
- g. **Written-Off Equipment:** With the increase in the inventorial equipment threshold from \$1,500 to \$5,000 on July 1, 2004, a large population of formerly inventorial assets no longer had to be tracked or physically inventoried. However, the items remain on active inventory until fully depreciated. Each year, Office of the President transmits to each University location a list of assets that reached full depreciation during the preceding year and which are to be written off prior.

2. Government Property:

- a. **Excess Property:** When Government property is no longer needed for the award for which it was provided, it shall be screened against needs of other awards prior to being declared excess. If there is a need for the property, the Government Contracting Officer shall be asked for authority to use or transfer. If there is no need, the property shall be reported as excess
- b. **Loss, Damage, or Destruction:** All cases of loss, damage, or destruction shall be reported to the Government Property Administrator as soon as such loss, damage, or destruction becomes known or when requested. The extent of the University's liability, if any, is subject to a written determination by the Government Contracting Officer.
- c. **Award Completion:** Upon completion of an award, the University shall submit to the Government Contracting Officer a list certified as to quality and quantity of any or all items of final inventory, exclusive of items for which disposition has already been directed or authorized. The University should request the Government to remove such items or enter into a storage agreement covering them.
- d. **Release from Responsibility:** The University is relieved of responsibility for Government property with the concurrence of the Government Contracting Officer by the following actions:
 - i. Consumption of property in performance of the award;

- ii. Retention by the University for consideration given the Government;
 - iii. Sale of property, the proceeds of the sale being received by or credited to the Government;
 - iv. Shipment from University premises or that of a subcontractor;
 - v. Transfer of title to the University;
 - vi. Abandonment in place by the Government;
 - vii. Loss, damage, or destruction.
- L. SUBCONTRACTOR CONTROL:** Each subaward entered into by the University pursuant to the terms and conditions of a prime award, whereby Agency (especially Government) property may come under the control of a subcontractor, shall contain specific provisions with respect to the subcontractor's responsibility for the care, custody, utilization, storage, movement and disposition of said property whereby the subcontractor shall assume the responsibility and obligations of the University with respect to said property while under the subcontractor's control.
- M. PERSONAL USE OF PROPERTY:** Employees shall not use University property or property in the care and custody of the University for personal purposes without pre-approval by the Chancellor or Laboratory Director.
- N. CONFLICT OF TERMS:**
1. **Conflict of Terms:** The provisions of this Bulletin are generally accepted as satisfactory for the performance of the award. When conflicting and/or additional provisions are included in an award, the University location Contract and Grant Office notifies Equipment Management and the Materiel Manager of the specific award clauses pertaining to property which constitute an exception to this Bulletin and related University policy and procedures.
 2. **Interpretation:** Questions concerning the interpretation of specific award clauses shall be referred to the University location Contract and Grant Office.

IV. COMPLIANCE/RESPONSIBILITIES

- A. RESPONSIBILITY OF THE REGENTS:** [The Regents](#) are responsible for all property to which it holds title. Custodial responsibility for other property rests with The Regents to the extent that it has explicitly agreed to accept responsibility therefore.
- B. RESPONSIBILITY OF THE PRESIDENT:** Under [Regents Standing Order 100.4/ Duties of the President of the University](#) authority is granted to [The President](#) for developing policy for the care and custody of property belonging to or in the care and custody of The Regents.
- C. RESPONSIBILITY OF THE EXECUTIVE VICE PRESIDENT AND CHIEF FINANCIAL OFFICER FINANCE:** [The Executive Vice President and Chief Financial Officer](#) is responsible for developing policy with respect to management and control of inventorial equipment.

D. RESPONSIBILITY OF THE CHANCELLOR OR LAB DIRECTOR: Each Chancellor or Lab Director is responsible for implementing and administering property under his or her jurisdiction, and shall:

1. Inform all University location constituencies of their obligations for proper use, care, maintenance, and safekeeping of all property under the control of their respective departments or units.
2. Provide for maximum use of all property.
3. Issue written instructions relating to acquisition, use, and disposition of inventorial equipment and Government property for which The Regents are responsible.
4. Designate the University location officer (Equipment Administrator) responsible for the control of inventorial equipment on the University location and other areas under the Chancellor's jurisdiction.
5. Designate the University location officer (Surplus Administrator) responsible for the disposition of excess property on the University location and other areas under the Chancellor's jurisdiction.

E. RESPONSIBILITY OF THE EQUIPMENT ADMINISTRATOR:

1. Maintain a property management system that meets all of the requirements of The Regents and Government.
2. Provide the University location, custodial departments and principal investigators with the information required for them to properly maintain and control all Inventorial Equipment, Other Government Property and Other Inventorial Items.
3. Reconcile the value of all Inventorial Equipment, Other Government Property and Other Inventorial Items
4. Conduct a thorough biennial inventory program, distributing inventories to custodial departments and ensuring that they are completed, certified and returned by the due date.
5. Submit all required annual and final inventory reports to awarding agencies.
6. Provide the data specified to support the Corporate and Facilities (EFA) System according to the schedule specified by Information Resources and Communications.

F. RESPONSIBILITY OF THE SURPLUS ADMINISTRATOR:

1. Determine whether an item has no further value to the University and can be disposed of as excess property.
2. Regularly circulate or publish lists of excess property of more than *de minimis* value to prospective users under their jurisdictions.
3. Coordinate and approve all transfers of University property as part of Faculty relocations to other institutions.
4. Approve all donations of surplus property, including no-cost transfers as part of Faculty relocations to other institutions.

G. RESPONSIBILITY OF THE HEAD OF THE CUSTODIAL DEPARTMENT AND THE PRINCIPAL INVESTIGATOR:

The head of the custodial department and the Principal Investigator have primary responsibility for the care, maintenance, physical inventory, control, and disposition of inventorial equipment and other property, regardless of title, under their jurisdiction. Specifically, they must:

1. Maintain up-to-date departmental records that reconcile to the official records maintained by the Equipment Management Office. The location – current building number and room number – of each item of inventorial equipment shall be maintained in such a manner that any item of can be located for inspection or inventorial purposes within a reasonable time. All manufacturer, model number and serial number information shall be completed for each equipment record.
2. Ensure that all physical inventories are completed and returned to Equipment Management within the mandated period.
3. Notify Equipment Management in all cases where a Principal Investigator transfers to the University location accompanied by equipment which has not been purchased by the University, the receipt of which must be recorded by means of an Equipment Inventory Modification Request (or University location equivalent).
4. Notify Equipment Management in all cases where a Principal Investigator separates from the University and intends to transfer equipment and other property to another institution, ensuring that no University or other property is removed from the University location until all appropriate written approvals have been obtained and any required payments made to the University.
5. Make adequate provision for the physical security of the property in their custody. Areas containing equipment shall be kept locked after business hours or at other times when not in use. Special precautions shall be taken in the case of high value, portable equipment.

As stated in the [Contract and Grant Manual, Part 15-310](#):

“The head of the custodial department [i.e. the department that has custody of the equipment] and the principal investigator have the primary responsibility for the care, maintenance, records, physical inventory, and control of inventorial equipment and other University or extramurally-funded property. They must maintain up-to-date departmental records and, if an award is involved, initiate such forms as are necessary to fully inform the Equipment Management Department as to all provisions of each award document respecting the care, custody, maintenance, records, control, and all transactions involving said property so that the Equipment Management Department may properly carry out its functions respecting inventorial equipment.”

V. PROCEDURES

Each University location may establish local procedures more restrictive than those set forth in this Bulletin.

A. ACQUISITIONS: Equipment Management records all acquisitions of inventorial equipment, adding the new assets to the equipment database. No other department may create inventorial equipment records. The University may acquire property in various ways,

1. By Purchase Order:

- a. The equipment is recorded by receipt date as Code 30 (Purchased, Government Retains Title) or Code 31 (Purchase Order).
- b. A property number is assigned and a record is created including all data elements required by the Office of the President into the appropriate electronic database.

2. By Gift to the University:

- a. The equipment is recorded by date gifted as Code 34(Gift) and is assigned a property number by Equipment Management.
- b. Gifts shall not be assigned a property number and acquired to inventory until the University location Development Office has processed a "Gift/Private Grant Acceptance Report" (Form UDEV100 or University location equivalent).
- c. Gifts of art and scientific collections may be inventoried as a multiple-piece item or group. (see Section on Group property numbers, under procedures – need final reference)
- d. Gifts of bound volumes, pamphlets, documents, and other library collections are separately recorded by the location Library at fair market value; they are not included in the location's general equipment inventory; their value is capitalized under the CAAN number assigned to library collections, as described in [Accounting Manual Chapter L-316-11/Libraries and Collections: Capitalization](#).

3. Fabricated Equipment:

- a. Prior to commencing any fabrication, the Principal Investigator shall complete a Fabrication Justification Form (or University location equivalent) and send it to the Equipment Administrator for review and approval.
 - i. If the Equipment Administrator determines that the proposed work meets the definition of a fabrication:
 - a) A fabrication identification number shall be assigned.
 - b) The approved Fabrication Justification Form shall be returned to the Principal Investigator.
 - c) Fabrication purchases shall be charged as capital expenditures, on object codes 9600 or 9610 (or University location equivalents).
 - ii. if the Equipment Administrator determines that the proposed work does not meet the definition of a fabrication,

- a) The disapproved Fabrication Justification Form shall be returned to the Principal Investigator.
- b) Project purchases shall be expensed as non-capital transactions.
- b. Fabricated equipment is recorded using acquisition code 32 (Fabrication).
- c. University-fabricated inventorial equipment must be reported to Equipment Management by an Equipment Inventory Modification Request (or equivalent document) while in progress or upon completion. Required information includes a complete description of the item, the location, name, or account number of the custodial department, and the cost of the equipment.
- d. If the fabricated equipment consists of components which have been acquired by purchase order using corporate object code 9600, or 9610 (or University location equivalents) on award-funded equipment (or University location equivalents), Equipment Management may retain copies of the purchase orders until the fabrication report is received.
- e. Ordinarily, equipment under fabrication is recorded and tracked separately from the equipment records, then recorded on the inventory when the fabrication is substantially complete. However, if the completion date of an item of fabricated equipment is problematic or indefinite, inventorial acquisitions may be coded using (as appropriate) object code 9000 or 9900 (or University location equivalents) and recorded on the equipment records at the time of the purchase.
- f. In any case, the equipment under fabrication should be identified and tracked throughout the fabrication cycle.
- g. Fabrication progress should be recorded periodically, either as it occurs or on a predetermined cycle not less than once per year.
- h. The cost assigned to the equipment is the total of all materials, supplies, and services, from outside vendors or authorized recharge activities. For capitalization purposes, departmental labor, travel, payroll expenses and overhead must not be considered part of the cost of acquiring a fabricated asset. (See Accounting Manual Chapter **P-415-32**.for complete details.)

4. Purchase by Construction or Regents' Contracts:

- a. **Contraction Contracts:** The University location construction contract administrator is responsible for reporting equipment acquired under construction contracts to Equipment Management. Equipment shall be categorized by Equipment Management in collaboration with the construction contract administrator and entered into inventory using acquisition code 33 (Regents' Contracts).
- b. **Regents Contracts:** Equipment may also be acquired under an agreement issued by the University location's Business Contracts Office. Acquisition of the equipment shall be reported to Equipment Management by the custodial department by means of an Equipment Inventory Modification Request (or

University location equivalent) and entered into inventory using acquisition code 33 (Regents' Contracts).

- 5. Construction and Repair Requisitions:** Construction and repair requisitions cover fabrication of inventorial and non-inventorial equipment and maintenance and repair work. If the requisition includes inventorial items, Equipment Management retains a copy. The purchase of any items to be used in fabrication, maintenance, or repair work is covered by a purchase requisition, which should be cross-referenced to the construction and repair requisition. When the service department reports the date of completion, the equipment is recorded using acquisition code 31 (Purchase Order).
- 6. Found Equipment:**
 - a. Found equipment is recorded using acquisition code 35 (Found). Custody is assigned to the custodial department.
 - b. The value is estimated by the user or custodial department, as verified by Equipment Management.
 - c. The date found is used as the date received.
- 7. Acquisition of State Surplus Property:**
 - a. Equipment secured through the State Surplus Property Program is recorded using acquisition code 31 (Purchase Order).
 - b. It is recorded at the fair market value as of the date of transfer of title to the University.
 - c. If initial repairs are necessary to put the equipment into operating condition, the cost is added to the value of the equipment.
 - d. These procedures are used regardless of fund source, including extramural funds if the particular award permits the acquisition of surplus property.
- 8. Component Parts and Equipment Enhancements:**
 - a. Component parts with a cost of \$5,000 or greater per order which permanently increase the value or useful life of a specific (as identified by the property number) University-owned unit of inventorial equipment shall be added to the value of that asset as capital transactions, using transaction code 50 (or University location equivalent).
 - b. The transaction date shall be the receipt date of the component parts.
 - c. The description of upgraded assets should be revised to reflect any material enhancements.
 - d. Equipment upgrades valued at less than \$5,000 are to be expensed as non-capital transactions.
 - e. Repair and replacement components, regardless of cost, shall be expensed as non-capital transactions.

f. Fund Sources:

- i. The purchasing entity should identify whether the fund source shall be Government or non-Government when purchasing component parts and enhancements for equipment.
- ii. When component parts and enhancements are acquired for existing equipment using funds carrying Government title, the entire piece of equipment shall be coded as Government Inventorial Equipment for purposes of reporting to Office of the President (EFA 100), regardless of the funding source for the initial item.
 - a) The acquisition code is changed from 31 to 30
 - b) The title code is changed from University to Government.

9. Special Provisions – Acquisitions under Awards with Extramural Sponsors:

a. Records:

- i. The University records agency-furnished and University property acquired under an award in the proper category of the equipment inventory records during the life of the award, providing for a listing of equipment by fund number for fiscal and inventorial reports to the agency.
- ii. Until completion or termination of the award, all such property, whether Agency property or University property is identified in the records by the award fund number.
- iii. Upon completion or termination of the award, records for property to which the University has acquired title are updated to reflect the change in title, but the fund number and fund source code remain unchanged.

b. Responsibility of University Location Offices:

- i. Upon receipt of an award, the Contract and Grant Office notifies Equipment Management of the award provisions regarding reporting and vesting of title, including any changes that may occur during the lifetime of the award.
- ii. Equipment Management institutes any actions that may be necessary to adjust the records to show current status of title.

c. Acquisition - Government Property:

- i. Government-Furnished Property:
 - a) Government property may be shipped to the University from Government installations or other Government agency contractors.
 - b) The University becomes responsible for such property upon delivery of the property into its custody or control.
 - c) The acquisition is recorded with code 39 (Borrowed from Government Agency).

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- d) The shipping activity shall furnish the University with copies of documents necessary for University records to accurately reflect the transaction.
- e) The acquisition is recorded with code 30 (Purchased, Government Retains Title).
- ii. Excess Government Property:
 - a) The University may be authorized to receive excess Government property by a contracting agency when the property directly furthers an active award. The Materiel Manager determines the appropriate procedure in each case.
 - b) Excess Government property is usually obtained without cost. However, the University specifies the method of shipment and pays all expenses of packing, transportation and subsequent installation, rehabilitation, and maintenance. Award funds may be used for these expenses.
 - c) Items are recorded at the original acquisition cost as indicated on the transfer document. If the value is not indicated on the transfer document, it is the responsibility of the Government Property Administrator to obtain the value.
 - d) The acquisition is recorded with code 39 (Borrowed from Government Agency).
 - e) The University maintains suitable records showing the location, description, and value of the property, i.e., the amount set forth on [Government Supply Acquisition \(GSA\) SF122/Transfer Order Excess Personal Property](#) or [Department of Defense DD Form 1342/DOD Property Record](#), as applicable.
 - f) Upon request of the University or at the initiative of the agency, title may be subsequently transferred to the University with the understanding that the property will be used for the award activity for which it was obtained and, upon termination of the award, for comparable purposes as long as the property has a useful life.
 - g) When no longer required, Excess Government Property title to which has been transferred to the University may be sold and the proceeds applied by the University to furtherance of like purposes.
 - h) Expendable or consumable items are not subject to specific record keeping requirements, except for information supporting utilization. Information must be available to allow annual reporting of the balance of Government-owned material by award.

10. Special Provisions – Department of Defense (DOD) and National Aeronautics and Space Administration (NASA) Equipment Screening:

These provisions apply only to [DOD](#) and NASA contracts:

- a. [Department of Defense \(DOD\)](#) Equipment with a Cost of \$15,000 or More:
 - i. Prior to acquiring equipment having an item acquisition cost of \$15,000 or more, the University shall submit [Department of Defense \(DOD\) DD Form 1419/Industrial Plant Equipment Requisition](#) to the Defense IPE Center to ascertain whether existing re-allocable Government-owned equipment can be utilized for the award.
 - ii. If such equipment is available, it shall be shipped by the DOD and recorded as Government-Furnished Property (Acquisition Code 39), accountable under the award.
 - iii. The University will not initiate an acquisition of equipment until a Certificate of Non-Availability is received from the [Defense Supply Center \(DSCR\)](#).
- b. [Department of Defense](#) Automatic Data Processing Equipment with a Cost of \$25,000 or More:
 - i. Prior to acquiring automatic data processing equipment costing \$25,000 or more, the University shall submit Form DD 1851 to the Director, Defense Automation Resources Management Program Center (DARMPC).
 - ii. The University will not initiate an acquisition of the automatic data processing equipment until written approval has been obtained from the Director, DARMPC.
- c. [NASA](#) Equipment Screening:
 - i. Prior to acquiring commercially available equipment capable of stand-alone use that will be Government-titled but which is not listed as a specific deliverable in the award, the University shall submit a Department of Defense DD Form 1419/DOD Industrial Plant Equipment Requisition to the Agency.
 - ii. The University will not initiate an acquisition until written approval has been obtained from the Agency.

B. ITEM COST OR VALUE:

1. Recording Value:

- a. The Accounting Office records the cost of inventorial equipment acquired through purchase orders, construction and repair requisitions, formal billings, or authorized internal recharge activities. A series of object codes (or University location equivalent) are used to distinguish inventorial equipment costs from non-inventorial and other equipment and property payments.
- b. Equipment Management records the value of inventorial equipment acquired through sources other than the preceding (e.g., gifts, found items, intercampus transfers, no cost transfers related to in-coming non-University faculty).

- c. All inventorial equipment values are recorded in the official University location equipment database.

2. Reconciliation of Value. The cost of inventorial equipment recorded by the Accounting Office is regularly reconciled against the corresponding value recorded in the equipment database (see UC Accounting Manual, Chapter P-415-2, *Plant Accounting: Costing and Reconciling Inventorial Equipment Acquisitions* for details).

- a. The Reconciliation of Value Recorded and Amount Paid for Equipment report (EQ80), or University location equivalent, is run monthly and reconciliations performed.
- b. Equipment Management shall adjust values, in cases where the amount paid is either more (e.g., freight and other handling charges not referenced on the purchase order) or less (price reductions) than the value recorded in the equipment database.
- c. In cases of substantial charges to a purchase order that result in reconciliation discrepancies (e.g., addition or deletion of items, change in quantity), the Purchasing Department shall initiate the appropriate change order.
- d. The Accounting Office, or if delegated the responsibility, Equipment Management shall process financial adjustments, in cases where the discrepancy is due to an error in recording payment (e.g., incorrect use of object code, or University location equivalent, sales or use tax error, especially in the case of Government-title equipment)

C. RECEIPT OF MATERIAL:

1. The Receiving Department, whether University location Receiving or the custodial department, determines that the number of packages corresponds to the bill of lading and that there is no visible damage.
2. The custodial department, upon receipt of the property:
 - a. Makes a thorough inspection to determine that it is as ordered and that there is no concealed damage.
 - b. If the shipment is complete and in good order, signs the delivery report, noting equipment serial numbers when available. The shipping document may be used as a delivery report.
 - c. If the shipment is not in order, notes discrepancies and promptly informs the Receiving Department and the Purchasing Department.
 - d. If the quantity or description of property received differs from the quantity or description noted as shipped on the shipping document, records only that quantity and nature of the property actually received on the official receiving and inventory records.

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- e. If damaged shipments are received on Government bills of lading, completes the section "Report of Loss, Damage, Shrinkage" on the back of the Government bill of lading.
- f. Furnishes a statement of the condition and the apparent causes to the Government.
- g. Furnishes notice of receipt of Government-furnished property to the Government immediately upon receipt.
- h. In the instance of University-acquired Government property, provides notice of receipt to the Government no later than the time the University submits application for payment of the property.
- i. If a misdirected shipment of Government property is received, makes a record of the identity (shipping document, bill of lading, etc.), origin and content (items in the shipment) per shipping documents, if available, and location and disposition.

D. IDENTIFICATION OF EQUIPMENT:

1. University Inventorial Equipment:

- a. Equipment Management assigns a property number to each item of inventorial equipment at the time that it is capitalized.
- b. Equipment Management provides the Custodial Department with a bar-coded property tag for each item of inventorial equipment.
- c. The Custodial department is responsible for affixing the property tag to the equipment.
 - i. When practical, the property tag is affixed to the actual asset.
 - ii. The property tag should be affixed to the equipment so that is easily sighted, for example, adjacent to the manufacturer's nameplate.
 - iii. If additional identification (e.g., in the case of Government equipment) is considered necessary, it shall be applied in a manner that will avoid confusion with the property number.
 - iv. If the property tag is accidentally obliterated, defaced, or removed, the Custodial Department shall contact Equipment Management and request delivery of a replacement property tag.
- d. Property tags are removed from equipment only upon formal disposition of the equipment.
- e. Property number data is maintained in the equipment database throughout the life of the asset and for the required retention period following disposition.

2. Government Inventorial Equipment:

- a. The University identifies, marks, and records Governmental inventorial equipment promptly upon receipt.

- b. For purposes of identification, and as required by the Agency, the Government Property Administrator may furnish decals, plates, or tags for attachment to the equipment in addition to the University property tag.
 - c. Other methods of marking may be used to identify Government inventorial equipment with the Government Property Administrator's approval.
 - d. Government inventorial equipment remains so identified as long as it remains in the custody, possession, or control of the University.
 - e. If the University acquires title to the equipment, the Government identification marking is removed and the inventory record updated to reflect the change in title.
- 3. Other Government Property:** The custodial department and Principal Investigator are responsible for the identification, marking, and recording of Government property other than that designated as Government inventorial equipment.

E. EQUIPMENT REQUIRING SPECIAL HANDLING:

1. Property Subject to Registration:

a. Motor Vehicles:

- i. The designated University location representative registers all motor vehicles
- ii. The designated University location representative supplies Equipment Management with the information necessary to record the motor vehicle, including a description of the vehicle, license number, a University vehicle number and the [California Department of Motor Vehicles/ Vehicle Identification Number \(VIN\)/17-digits](#). Motor vehicles are recorded in the same manner as any other kind of inventorial equipment.
- iii. The designated University location representative, or the custodial department, ensures that all Government-owned vehicles carry Government registration plates and/or identification as a Government vehicle for official use.

b. Aircraft and Watercraft:

- i. The designated University location representative secures required federal and state registration for all aircraft and watercraft.
- ii. The designated University location representative supplies Equipment Management with all information necessary to record the aircraft or watercraft, including a description of the craft and registration number. Aircraft and watercraft are recorded in the same manner as any other item of inventorial equipment.
- iii. The designated University location representative, or the custodial department, ensures that all Government-owned craft bear Government identification numbers.

2. **Art and Scientific Objects:** The custodial department shall maintain complete records of art and scientific objects.
 - a. Recording of items or collections of art and scientific objects in the equipment database is optional. If Equipment Management records such items, it may be accomplished in the following manner:
 - i. Record collections as a group, (e.g., *Collection - Oil Paintings*), and assign one property number. In such case, the custodial department shall maintain detailed records for each item included in an art or scientific collection.
 - ii. Record acquisitions of single art or scientific objects which are not added to collections in the same manner as any other kind of inventorial equipment.
3. **Acquisitions via Installment Purchase or Lease:** Detailed rules and procedures for accounting and reporting for leases and installment purchase contracts are specified in the [Accounting Manual Chapter L-217-11/Accounting and Reporting for Leases and Installment Purchase Contracts](#), herein incorporated by reference.
 - a. Record equipment purchased under installment purchases and capital leases in the inventory.
 - b. Record the capitalized value of the equipment as the cash purchase price of the equipment as of the inception date of the lease; do not include interest or other financing costs.
4. **Personally-Owned Equipment:**
 - a. The custodial department shall report any personally-owned equipment kept on campus by a University employee for research or business purposes to Equipment Management.
 - b. The custodial department shall also work with the University location Business Contracts Office to execute a formal loan agreement which describes the terms and conditions of the loan. Without such an agreement in place, loss of or damage to the loaned equipment will not be covered under the University's insurance programs.
 - c. If the loaned personal property is determined to be inventorial equipment, Equipment Management shall create a property record, assign a property number and issue property tags to the custodial department. The loan shall be recorded using acquisition code 38.
 - d. Any personally-owned property kept on campus by a University employee for purely personal use shall not be reported to Equipment Management. The University is not responsible for loss of or damage to such personal property.
5. **Borrowed Equipment:**
 - a. Whether the lender is the Government, other agency or individual, the custodial department shall report any borrowed equipment to Equipment

Management on an Equipment Inventory Modification Request (EIMR) (or equivalent form).

- b. Equipment Management shall create a property record for each item of borrowed equipment, using the appropriate acquisition code.
- c. Borrowed equipment cannot be loaned, transferred or disposed without the specific written approval of the title holder.
- d. The borrowing department shall inform Equipment Management when the loan is terminated.
- e. Equipment Management shall then terminate the loan in the equipment database.
- f. The loan of equipment for demonstration or approval purposes (e.g., for trial use prior to possible purchase) is not recorded by Equipment Management. However, any such loan should have the prior approval of the Materiel Manager as well as the Equipment Administrator. A property number shall be assigned only when the custodial department elects to purchase the equipment and a change order is issued authorizing the acquisition.

6. Loaned Equipment:

a. Interdepartmental Loan of University Equipment:

- i. The lending department shall file an internal memorandum of any interdepartmental loan for less than one year; Equipment Management shall not be notified.
- ii. The lending and receiving departments shall prepare, sign and send to Equipment Management an Equipment Inventory Modification Request (EIMR) (or equivalent form) for any loan exceeding one year, giving the property number and the new location of the equipment.
- iii. Equipment Management shall record any loan exceeding one year in the equipment database.
- iv. The lending department shall inform Equipment Management when the loan is terminated.
- v. Equipment Management shall then terminate the loan in the equipment database.

b. Intercampus Loan of Equipment:

- i. The lending department shall prepare, sign and send to Equipment Management an Inventory Modification Request (EIMR) (or equivalent form) listing all equipment being loaned, giving the property number and borrowing University location.
- ii. Equipment Management at the lending University location shall contact its counterpart at the borrowing University location to coordinate the loan transaction. Once the borrowing University location has confirmed receipt

of the loaned items, both Equipment Management offices shall process the appropriate transactions.

- a) Any loan exceeding one year or more is recorded on the inventory records.
 - b) An intercampus loan is recorded by the borrowing University location using acquisition code 37 and by the lending University location with the appropriate loan code.
 - c) An intercampus loan is reported by the borrowing University location in the same manner that an intercampus transfer is reported.
- iii. The lending department shall inform Equipment Management when the loan is terminated. Equipment Management shall inform its counterpart at the borrowing University location of the loan termination, in case the borrowing department has not notified it.
 - iv. Equipment Management at both University locations shall then terminate the loan in the respective equipment databases.

c. Loan of University Equipment to non-University Entities:

- i. The Chancellor or designee shall pre-approve any loan of inventoried equipment to an external organization or individual.
- ii. The lending department shall prepare, sign and send to Equipment Management an Equipment Inventory Modification Request (EIMR) (or equivalent form) listing all equipment being loaned, giving the property number and new location of the equipment.
- iii. Equipment Management shall record the loan in the equipment database.
- iv. The lending department shall inform Equipment Management when the loan is terminated and the loaned items returned to the University location.
- v. Equipment Management shall then terminate the loan in the equipment database.

F. UTILIZATION OF EQUIPMENT, MAINTENANCE AND PHYSICAL SECURITY:

The head of the custodial department and the Principal Investigator have primary responsibility for the care, maintenance, physical inventory and control of all inventoried equipment and other property, regardless of title, under their jurisdiction. Specifically, they shall:

1. Records Maintenance:

- a. Maintain up-to-date departmental records that reconcile to the official records maintained by Equipment Management.
- b. If an award is involved, fully inform Equipment Management as to all provisions of each award document regarding the care, custody, maintenance, records, control, and all transactions involving said property so that Equipment Management may properly carry out its functions regarding inventoried equipment

2. Location of Equipment:

- a. Maintain the current location of each asset in the departmental records.
- b. Maintain department records as to movement of equipment in such a manner that any asset can be located for inspection or inventorial purposes within a reasonable time.
- c. Update the equipment database records to reflect the current building location and room number of inventorial equipment as soon as any movement occurs.

3. Physical Security:

- a. Make adequate provision for the physical security of the property in their custody.
- b. Lock or otherwise secure areas containing equipment and other property after business hours or at time when not in use.
- c. Take special precautions in the case of theft sensitive equipment, especially high value, portable items.

4. Utilization of Property:

- a. When Title Vests in the University:
 - i. Identify any excess property to be processed for disposal.
 - ii. Review, every two years, the use of property in the department.
 - iii. Report any equipment with a fair market value greater than \$10,000 which is available for shared use or is temporarily or permanently not needed to Equipment Management.
- b. When Title Vests in the Government:
 - i. Restrict the utilization of property acquired for use under a specific award to the purposes of the award.
 - ii. Maintain precise current records of the authorized and current use of property.
 - iii. Review, periodically, current property needs so that excess property may be identified.
 - iv. Report any excess property immediately to the Contract and Grant Officer, or designee, who will then report to the Government Contracting Officer.
 - v. When it is desirable to use the property on another award, secure prior written approval from the Government Contracting Officer for such use

5. Recording Equipment Utilization:

- a. Include equipment utilization information in department records. (Utilization calculations may include the custodial department's requirements for immediate availability for use as a factor in the utilization figures indicated.)\)

- b. Update the equipment database utilization percentage field to reflect this data. If this cannot be entered directly into the equipment database, at a minimum the department shall update the data field on the record listing on the Biennial Physical Inventory.

6. Storage and Moving:

- a. Store any equipment which is temporarily idle but required for authorized future use in accordance with sound business practices with adequate protection from corrosion, contamination, and damage to sensitive part.
- b. Note the exact storage location on equipment records.
- c. Protect equipment adequately while it is being moved. This entails proper packing, covering, skidding, handling equipment techniques, and safety precautions.
- d. Move Government property to off-campus sites only with the prior written approval of the Government Property Administrator and following receipt of a shipping or transfer document or other instrument.

7. Segregation and Commingling:

- a. Encourage, strongly, physical separation of government property from University property.
- b. Obtain written approval of the Government Property Administrator before commingling property when it is consistent with the best use of said property in carrying out the terms of the award. This provision does not modify the requirement for identification and recording of the government equipment.

8. Care and Maintenance:

- a. Provide the care necessary to maintain the equipment in the condition received or better, normal wear excepted, in order that the expected useful life is met or exceeded.
- b. Conduct a maintenance program that is preventive in nature, providing lubrication, cleaning, calibration, and inspection on a regular schedule.
- c. Keep maintenance records that provide the description and date of maintenance actions performed, and details of inspection and deficiencies discovered or corrected, as well as equipment condition code.
- d. Update the equipment database condition code field with the equipment's current condition. If this cannot be entered directly into the equipment database, at a minimum the department shall update the data field on the record listing on the Biennial Physical Inventory.
- e. With respect to Government property, make available all such property records to the Government Property Administrator.
- f. With respect to Government Property, obtain the written approval of the Government Property Administrator prior to effecting any major repair or rehabilitation at cost to the Government.

9. Reports:

- a. Provide, in timely fashion, all descriptive and operating technical data required to enable Equipment Management, Extramural Accounting, the Contracts and Grants office or other departments involved to meet the reporting requirements of the awarding or other agencies.
- b. Ensure that all physical inventories are completed and returned to Equipment Management within the mandated period.

G. RECORD KEEPING:

1. **Inventorial Equipment – General:** The official records of inventorial equipment are maintained by Equipment Management. All property in the care and custody of the University which meets the definition of inventorial equipment is recorded in the same manner and under the same rules as those used for recording University-owned inventorial equipment. The University's management and control system for inventorial equipment, at a minimum, should provide the data listed under III.B.7. of this Bulletin.
2. **Government Property:** All Government-furnished property or University-acquired property purchased by direct charge to a Government award is recorded as follows:
 - a. **Consumable Material and Special Tooling:** Government invoices, the University's purchase documents, or other documentary evidence of acquisition and issue are accepted as adequate property records for directly issued consumable material and special tooling.
 - b. **Material Maintained in Stock:** For material maintained by the University in stock or stores, the University provides the following information: award number or equivalent code designation, nomenclature or description of item, quantity received, quantity issued, balance on hand, posting reference, date received or issued, price, and disposition.
 - c. **Consolidated Stock Records:** When more than one Government award is involved, a consolidated record for material may be authorized by the Government Property Administrator, provided the total quantity of any item is allocated to each award by award number, and each requisition of material from the University-owned stores is charged to the award under which the material is to be used. The supporting document or issue slip shows the award number or equivalent code designation to which the issue is charged.
 - d. **Custodial Records:** Custodial records are maintained for tool crib items, guard force items, protective clothing, and other items for the use of individuals in the performance of their work under the award.
 - e. **Records of Special Test Equipment:**
 - i. The University's management and control system provides the following minimum information regarding each item of Government-owned special test equipment: Award number or equivalent code designation, nomenclature or description of item (including identification number and

item on which used), identity of any general purpose test equipment incorporated as components in such a manner that removal and re-utilization may be feasible and economical, quantity received or fabricated, posting reference and date of transaction, location, disposition, and unit or group price.

- ii. If group pricing of special test equipment is utilized by the University, unit prices may be computed as and when required.
- f. Plant Equipment:** The forms referred to in this sub-paragraph are required by the Department of Defense. Other agencies prescribe comparable forms; specific agency guidelines and award provisions should be consulted as to exceptions.
- i. **Plant Equipment Costing \$1,000 or More:** The University maintains individual item records of each item of Government-owned plant equipment with a unit cost of \$1,000 or more which provides the following minimum information: The Name and address (optional) of the equipment manufacturer, manufacturer's model/part number, serial number and year built, Government identification/tag number, noun name of the item, acquisition document reference and date, location, disposition document reference and date, award number or equivalent code designation, and unit price when equipment is Government-furnished. Unit price will be reduced when accessory and auxiliary items are permanently separated from the basic item of plant equipment. [Department of Defense \(DOD\) Form DD 1342/DOD Property Record](#) may be used as a source document for setting up accounting records as prescribed.
 - ii. **Plant Equipment Costing More than \$500 and Less than \$1,000:**
 - a) Except when individual item records are necessary for effective control, summary stock records are sufficient for recording plant equipment costing between \$500 and \$1,000 per unit.
 - b) The University's records provide the following minimum information: Award number or equivalent code designation, noun name, Federal Supply Classification: Cataloging Handbooks H2-1, H2-2, and H2-3, manufacturer or Federal Supply Code for the manufacturer, model/part number, quantity received, balance on hand, posting reference, date of transaction, unit price, location, and disposition.
 - c) Where appropriate, and as determined by the Government Property Administrator, the serial number and/or Government identification number for each item shall be recorded in a permanent manner in the property records, and upon disposition deleted from the records.
 - d) [Department of Defense \(DOD\) Form DD 1342/DOD Property Record](#) may be used for individual record cards for items costing between \$500 and \$ 1,000.

iii. **Record of Accessory and Auxiliary Equipment:**

- a) Accessory and auxiliary equipment, which is attached to or otherwise a part of an item of plant equipment or has been acquired for use in connection with a specific item, is recorded on the record of the item of plant equipment.
- b) In the event the accessory or auxiliary item is not attached to, a part of, or acquired for use with a specific item of plant equipment, it is recorded in the same manner as plant equipment costing more than \$500 and less than \$1,000 as indicated above.

iv. **Industrial Plant Equipment:**

- a) For industrial plant equipment, Equipment Management prepares a [Department of Defense \(DOD\) Form DD 1342/DOD Property Record](#) at the time of acquisition or receipt to be forwarded to the [Defense Supply Center \(DSCR\)](#) through the Government Property Administrator.
 - b) If changes occur in the data as originally recorded, a [Department of Defense \(DOD\) Form DD 1342/DOD Property Record](#) is prepared, marked Change, and submitted to [DSCR](#) via the Government Property Administrator. Prior to the disposition of industrial plant equipment, the University fills out Section II of new [Department of Defense \(DOD\) Form DD 1342/DOD Property Record](#) and sends this via the Government Property Administrator to [DSCR](#).
 - c) [General Services Administration \(GSA\) Standard Form 120/Report of Excess Personal Property](#) is prepared for equipment other than industrial plant equipment.
 - d) The procedures are the same for [The Center for Regulatory Effectiveness \(CRE\)](#) using new [Department of Defense \(DOD\) Form DD 1342/DOD Property Record](#) to report to [NASA](#) via the Government Property Administrator.
- g. Scrap and Salvage:** When requested by the Government Property Administrator, a record shall be maintained of all scrap and salvage generated containing the following minimum information: award number if available or equivalent code designation; nomenclature classification or description of item; quantity on hand; unit of measure; posting reference; and date of transaction and disposition.
- h. End Items:** The University maintains a record of all completed products produced under a Government award as follows:
- i. When shipment immediately follows Government inspection and acceptance of the completed product, the records consist of a summarization of quantities accepted or shipped.

- ii. When end items are accepted by the Government and stored with the University awaiting shipment, the records identify quantities stored, location, and disposition action.
- iii. When awards which provide the completed products are to be retained by the University for further use under the award or other awards, such items are considered Government-furnished property
- i. **Records of Related Data and Information:** Manufacturing or assembly drawings, installations, operation, repair or maintenance instructions, or other similar data and information furnished to the University by the Government are listed and filed in accordance with good industrial practices.
- j. **Reports:**
 - i. As requested, the University shall provide the Department of Defense Government Property Administrator with a separate report for each agency, listing by award the dollar amount of Government-owned property in the University's possession in the following classifications:
 - a) Land and rights therein
 - b) Utility distribution systems
 - c) Buildings, structures and improvements thereto, including plant equipment
 - d) Plant equipment excluding industrial plant equipment
 - e) Industrial plant equipment.
 - ii. The University's reports shall contain subtotals of University-acquired and Government-furnished property.
 - iii. Reports to other agencies shall be made as provided in the specific award with the agency.
 - iv. In addition to individual award requirements, the following reports shall be submitted to the Government Property Administrator identified in the award.
 - a) [Defense Federal Acquisition Regulations](#): (contracts) as of 30 September, due date 31 October, [Department of Defense \(DOD\) Form DD 1662/DOD Property in the Custody of Contractors](#);
 - b) [NASA Procurement Regulations](#): (contracts) as of 30 September, due date 15 October, [National Aeronautics and Space Administration \(NASA\) Form 1018/Property in the Custody of Contractors](#).
 - c) [Annual Inventory Listing of Government Property](#): (NASA grants) as of 30 September, due date 15 October; and
 - d) [Department of Energy Regulations](#): [Department of Energy \(DOE\) Form 4300.3/Semi-Annual Summary Report of DOE-Owned Plant and](#)

[Capital Equipment \(P&CE\)](#) as of 28 February and 31 August, due dates 15 April and 15 October, respectively.

v. *Responsibility:*

- a) Reports of inventorial equipment shall be coordinated by Equipment Management.
- b) All reports made pursuant to contract provisions shall be coordinated by the Contract and Grant Office.

k. **Retention of Records:**

- i. University records pertinent to an award are subject to audit at any reasonable time during the performance of that award, at termination or completion, or at any time thereafter during the period the University is required to keep such records.
- ii. Records for equipment acquired with federal funds shall be retained for 3 years after final disposition ([OMB Uniform Guidance § 200.333 Retention requirements for records](#)).

H. PHYSICAL INVENTORIES:

1. Biennial Inventory:

- a. At least every two years, Equipment Management shall distribute a physical inventory of all University Inventorial Equipment, Government Inventorial Equipment, Other Government Property, and Other Inventorial Items to the University location's Custodial departments. Physical Inventories may be distributed either via hard copy or electronically.
- b. The custodial department's personnel with assigned equipment custody responsibilities and duties, in conjunction with the Principal Investigator, shall perform the physical inventory, verifying the existence, current location and utilization, equipment identification information (e.g., model and serial numbers) and continued need for the equipment
- c. The Custodial department shall make every effort to complete and return the physical inventory to Equipment Management on or before the designated deadline.
- d. Equipment Management shall make reasonable efforts to ensure that departments comply with the physical inventory requirements above.
- e. Equipment Management shall inform the cognizant Vice Chancellor of all departments that are over 90 days delinquent in completing their physical inventories, providing the department name, the name of the department head and the count and dollar value of the items involved.
- f. Equipment Management shall establish local procedures to promote and ensure the proper safeguarding and timely and accurate verification of inventorial property by the Custodial departments. Specific procedures may vary from University location to University location, and from year to year, to

ensure compliance with policy and regulations, and enhance the protection of assets of the University. Local procedures may include, but are not limited to:

- g. Training of Custodial department Personnel: Equipment Management may provide training of custodial department personnel to enhance their understanding and awareness of University policy, University location procedures, and federal regulatory requirements regarding the safeguarding and verification of inventorial property. They may also provide training or guidance on best practices for the safeguarding and management of equipment and other inventorial assets.
- 2. Verification of Physical Inventory:** Equipment Management may conduct verification of physical inventory to test the accuracy of inventory taken by the Custodial departments. University locations may incorporate various sampling techniques as part of the verification process, including statistical, stratified, judgmental, purposeful or other sampling or testing methods.
 - 3. Separation or Transfer of Principal Investigator:**
 - a. In the case of the separation or transfer of a Principal Investigator, the custodial department shall take a complete physical inventory of all property assigned to the Principal Investigator.
 - b. In no case may the departing Principal Investigator remove University or other property without having obtained the appropriate prior written approvals, as detailed under Section VII.D. of [BFB-BUS-38, Disposition of Excess Property and Transfer of University-Owned Property](#).
 - c. Any unauthorized removal of property may result in criminal proceedings being filed.
 - 4. Reconciling an Inventory upon Termination or Completion of a Government Award:**
 - a. Immediately upon termination or completion of a Government award, in coordination with the custodial department and the Principal Investigator, Equipment Management shall perform a physical inventory, adequate for disposal purposes, of all Government property applicable to the terminated or completed award.
 - b. Equipment Management shall request disposition instructions from the agency submitting a terminal inventory by which the University certifies that all materials, supplies, and equipment which were furnished to the University by the Government for use on the award, or for which the University has been or will be reimbursed by the Government under the terms of the award, if not specifically included in the inventory, were expended in performance of the work called for in the award.
 - c. In those instances where the property has been authorized for use on a follow-on award, and the requirement for physical inventory has been waived by the Government Property Administrator, Equipment Management shall provide the agency with a statement indicating that a transfer of balances had

been made and that the University accepts responsibility and accountability for those balance under the terms of the follow-on award

- d. When inventory lists are prepared for disposal purposes, standard items that have been modified may be described as standard items with a general description of the modification; fabricated items, however, shall be described in sufficient detail to allow a potential user to determine whether they are of sufficient interest to warrant further inspection.

5. Results of Inventories:

a. Discrepancies:

- i. Discrepancies discovered during the physical inventory process must be properly documented and reported by the custodial department to Equipment Management on an Equipment Inventory Modification Request (EIMR, or University location equivalent).
- ii. Equipment Management shall update the official records accordingly, and may conduct additional investigations and make recommendations to prevent future discrepancies.

b. Government Inventorial Equipment and Other Government Property:

The University shall submit to the Government Property Administrator a listing which properly identifies all discrepancies disclosed by physical inventory and a signed statement that physical inventory of all or certain classes of Government property was completed on a given date and that the property records were found to be in agreement with the physical inventory, except for the discrepancies reported. The listing and signed statement will be furnished with a minimum of delay at the completion of the physical inventory.

I. DISPOSITION OR TRANSFER:

1. **University Equipment:** The procedures governing the sale and transfer of property outside of the University are provided in Business and Finance Bulletin BUS-38, Disposition of Excess Property and Transfer of University-Owned Property, herein incorporated by reference. However, the disposition of property may occur under the following circumstances not covered in BUS-38.

a. Traded-In: Traded-in equipment is that which has been surrendered upon the purchase of new equipment.

- i. The traded-in equipment, including the property number(s), is listed on the purchase order for the new equipment.
- ii. The new equipment acquisition is valued at its full list price: the trade-in credit is not deducted from its value.
- iii. Equipment Management processes a disposal transaction for the traded-in equipment, either from the purchase order or an Equipment Inventory Modification Request (EIMR, or University location equivalent) submitted by the custodial department.

- b. Destroyed or Discarded Equipment:** Equipment to which the University does not hold title can never be destroyed or cannibalized without prior written approval of the Government Property Administrator. Custodial departments should not directly dispose of non-functional equipment, which should be transferred to the University location Surplus Operation for sale and/or disposal. Direct department disposals shall be permitted if the University location does not have a Surplus Operation or if such authority has been delegated to individual departments.
- i. In cases where the custodial department directly disposes of non-functional or obsolete equipment, it shall submit an Equipment Inventory Modification Request (EIMR, or University location equivalent) to Equipment Management.
 - ii. The custodial department shall also submit an Equipment Inventory Modification Request (EIMR, or University location equivalent) to Equipment Management in cases where equipment is destroyed due to accidental causes (e.g., fire, earthquake, malfunction).
 - iii. In cases where destruction is due to accident, the custodial department shall inform Risk Management and an insurance claim shall be submitted when appropriate.
 - iv. Non-functional or obsolete equipment may be cannibalized for parts, if certain parts may be re-used and incorporated into other equipment. The custodial department shall submit an Equipment Inventory Modification Request (EIMR, or University location equivalent) to Equipment Management to report the cannibalization.
 - v. The cannibalized parts not re-used shall be sent to the Surplus Operation, or directly disposed of by the custodial department if so delegated the authority.
- c. Lost Equipment:** Lost (Unable to Locate) equipment is often detected during the biennial physical inventory process; the loss may also be discovered during other audits, either by the custodial department, Equipment Management or other agencies.
- i. The lost equipment shall be reported immediately to Equipment Management on an Equipment Inventory Modification Request (EIMR, or University location equivalent).
 - ii. If the loss meets the University location's criteria, the custodial department shall also report it to the location Police Department and Risk Management, as required by [BFB-BUS-81, Insurance Programs](#).
 - iii. If any lost equipment is subsequently located, the recovery shall be reported to Equipment Management on an Equipment Inventory Modification Request (EIMR, or University location equivalent).

- iv. Equipment Management shall restore the equipment to active inventory, using acquisition code 45, if its remaining undepreciated value exceeds the inventorial equipment threshold.
- d. Stolen Equipment:** Stolen equipment may be detected immediately upon the theft or at a later date, during course of business or during the physical inventory process.
 - i. However the theft is detected, the custodial department shall immediately report it to the University location Police Department and Risk Management, as required by [BFB-BUS-81, Insurance Programs](#).
 - ii. The custodial department shall also report the theft to Equipment Management on an Equipment Inventory Modification Request (EIMR, or University location equivalent).
 - iii. A copy of the police report (at a minimum, the report number) shall be provided to Equipment Management, in addition to the EIMR.
 - iv. If any stolen equipment is subsequently located, the recovery shall be reported to Equipment Management on an Equipment Inventory Modification Request (EIMR, or University location equivalent).
 - v. Equipment Management shall restore the equipment to active inventory, using acquisition code 45, if its remaining un-depreciated value exceeds the inventorial equipment threshold.
- e. Transfers of Equipment:** Transfers may occur between departments at the same University location, between University locations, and to non-University institutions. All transfers must have, at minimum, prior written approval of the Equipment Administrator.
 - i. Interdepartmental Transfers
 - a) When equipment is transferred between departments on the same University location, no actual disposition occurs, only the custody changes.
 - b) The transferring department prepares and approves an Equipment Modification Request (EIMR, or University location equivalent) and sends it to the receiving department. The information provided should include the property number, description of the item, name, or account number of the department receiving the equipment, and the new location and room number.
 - c) The receiving department approves the EIMR and sends it to Equipment Management.
 - d) Equipment Management approves the EIMR and, if necessary, updates location information.
 - e) If the receiving department pays the transferring department for the equipment, the payment is processed via a financial journal (or

University location equivalent): no change is made in the recorded value of the equipment in the equipment database.

ii. Intercampus Transfers:

- a) Intercampus transfers are not dispositions within the University as a whole, since they appear on the inventory of the receiving location; they are, however, considered to be dispositions at the transferring location, having been removed from its inventory.
- b) The custodial department at the transferring University location reports the transfer to Equipment Management at its location on an Equipment Modification Request (EIMR, or University location equivalent).
- c) Equipment Management at the transferring University location transmits the Equipment Modification Request (EIMR, or University location equivalent) to Equipment Management at the receiving University location.

The information entered on the EIMR shall include all the information (property number, description, manufacturer, model, serial number, value, funding, and receiving department information) required for Equipment Management at the receiving University location to create the new equipment record.

- d) Equipment Management at the receiving University location confirms the transfer with the receiving department.
- e) Once the transfer has been confirmed, Equipment Management at the transferring University location disposes of the equipment using the appropriate disposal code; Equipment Management at the receiving University location processes the transfer using acquisition code 36.

iii. Transfers to Non-University Institutions: The policy and procedures for processing transfers to Non-University institutions, whether via sale or no-cost transfers, are detailed in full in Business and Finance Bulletin BUS-38, Disposition of Excess Property and Transfer of University-Owned Property. One instance of transfers of property where the University holds title is not included there:

- a) If the University holds title to property acquired under an award which includes recovery rights, and the agency requests transfer of such property to another institution, it shall be transferred to the designated institution.
- b) Before the transfer is initiated, it is necessary to determine who will be responsible for dismantling and shipping costs.

f. Canceled or Returned Equipment: Occasionally, equipment for which a property number has been assigned may be returned to the vendor, or the order may be canceled before delivery or receipt occurs.

- i. The Purchasing Department issues a change order to cancel the order (or individual item).
 - ii. The Purchasing Department, or custodial department, provides Equipment Management with notification of the cancellation.
 - iii. Equipment Management cancels the property number(s), using the appropriate disposal code.
- g. Written-Off Equipment:** With the increase in the inventorial equipment threshold from \$1,500 to \$5,000 on July 1, 2004, a large population of formerly inventorial assets no longer had to be tracked or physically inventoried. However, the items remain on active inventory until fully depreciated.
- i. Each year, generally at the end of the first quarter of the fiscal year, Office of the President transmits to each University location a list of assets which reached full depreciation during the preceding year and which are to be written off prior to transmission of the EFA100 file as of December 31.
 - ii. Equipment Management reviews the write-off list, removing any items already disposed (the write-off list uses the previous year's EFA file) or which should not be written off due to title and other issues and performing any preliminary data corrections.
 - iii. Equipment Management processes the write-off file, using the appropriate disposal code.
 - iv. Equipment Management communicates the list of written-off items to all affected custodial departments, according to the method employed at the University location.

2. Government Property:

a. Excess Property:

- i. When Government property is no longer needed for the award for which it was provided, it shall be screened against needs of other awards prior to being declared excess.
- ii. If there is a need for the property, the Government Contracting Officer shall be asked for authority to use or transfer it.
- iii. If there is no need for the property, it shall be reported as excess in the manner prescribed by the Government Property Administrator (e.g., for industrial plant equipment under [DOD](#) and [NASA](#) contracts [Department of Defense \(DOD\) Form DD 1342/DOD Property Record](#) is prepared).

b. Loss, Damage, or Destruction:

- i. All cases of loss, damage, or destruction shall be reported to the Government Property Administrator as soon as such loss, damage, or destruction becomes known or when requested.
- ii. The report shall include all factual data as to the circumstances surrounding the loss, damage, or destruction.

- iii. The extent of the University's liability, if any, is subject to a written determination by the Government Contracting Officer.
- iv. The University shall be relieved of liability upon reimbursement to the Government, if required by the determination, and disposition of any property rendered unserviceable.
- v. In the case of disposition, any shipping documents or other instruments evidencing disposal shall be appropriately cross-referenced on the determination document.

c. Award Completion:

- i. Upon completion of an award, the University shall submit to the Government Contracting Officer a list certified as to quality and quantity of any or all items of final inventory, exclusive of items for which disposition has already been directed or authorized by the Government Contracting Officer.
- ii. The University shall request disposition via transfer of title to the University, unless such disposition is explicitly prohibited under the terms of the award.
- iii. Otherwise, the University should request that the Government remove items of final inventory or enter into a storage agreement covering them.

d. Release from Responsibility:

- i. The University is relieved of responsibility for Government property upon receipt of written instructions from the Government Contracting Officer, or a duly authorized representative.
- ii. Release from responsibility may occur by the following actions:
 - a) Consumption of property in performance of the award;
 - b) Retention by the University for consideration given the Government;
 - c) Sale of property, the proceeds of the sale being received by or credited to the Government;
 - d) Shipment from University premises or that of a subcontractor;
 - e) Transfer of title to the University;
 - f) Abandonment in place by the Government;
 - g) Loss, damage, or destruction.

J. SUBCONTRACTOR CONTROL:

- 1. Each subaward entered into by the University pursuant to the terms and conditions of a prime award, whereby Agency (especially Government) property may come under the control of a subcontractor, shall contain specific provisions with respect to the subcontractor's responsibility for the care, custody, utilization, storage, movement and disposition of said property whereby the subcontractor

shall assume the responsibility and obligations of the University with respect to said property while under the subcontractor's control.

2. All actions of the subcontractor are subject to the terms of the prime award related to the care, utilization, storage, movement, and disposition of said property.
3. The property and property records of the subcontractor are to be held available for inspection by the University and Agency at all times.
4. The inventory procedures of the subcontractor shall meet the requirements of the University and the Agency and are subject to review by the University, including subcontractor self-assessments performed in compliance with the requirements of [FAR 52.245-1\(f\)\(vi\)](#).

VI. RELATED INFORMATION

[The Regents of the University of California Bylaw 5.1.f](#) and [Standing Order 100.4](#).

[Delegation of Authority to Chancellors for implementing the University Materiel Management Policy \(DA 0271\), July 2, 1970.](#)

[The Regents of the University of California Policy 5203/Policy on Support Groups, Campus Foundations, and Alumni Associations, September 15, 1995, and amended September 22, 2005](#) and [Administrative Guidelines for Campus Foundations, February 12, 2004.](#)

[University Policy on Administrative Information Systems, October 28, 1983 and Correction to University Policy on Administrative Systems, January 26, 1984.](#)

[Corporate Equipment, Facilities and Assets System.](#) This document contains detailed specifications for University location reports on equipment data to the [Office of the President](#).

[Useful Life Indices for Equipment Depreciation.](#)

[University of California, Development Policy Manual.](#)

[University of California Contract and Grant Manual/Chapter 15, Property.](#)

Business and Finance Bulletin A-51/Application of Proceeds from the Sale, Trade-In or Transfer of University Property.

Business and Finance Bulletin BUS-19/Registration and Licensing of University-Owned Vehicles.

Business and Finance Bulletin BUS-38/Disposition of Excess Property & Transfer of University-Owned Material Property.

Business and Finance Bulletin BUS-39/Loss of or Damage to Property of Individuals.

Business and Finance Bulletin BUS-43/Materiel Management.

Business and Finance Bulletin BUS-81/ Insurance Programs.

RMP-5/Records Retention Program for Financial Documents Pertaining to Federal Awards to the University.

[University of California Records Disposition Schedules Manual.](#)

[University of California Sustainable Practices Policy.](#)

[Federal Acquisition Regulations \(FAR\) Part 45.](#)

[Federal Acquisition Regulations \(FAR\) Part 52.245-1, Government Property.](#)

[OMB Uniform Guidance 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)

[CFAR Title 41/Public Contracts and I Property Management/Part 101/Sale, Abandonment, or Destruction of Personal Property.](#)

[Department of Defense](#) Manual for the Performance of Contract Property Administration (DOD 4161.2-M).

Classification system for coding equipment, including the Equipment Useful Life Schedule. University Accounting Manual/Chapter 12/Plant Fund Accounting, 415.4/Plant Accounting: Investment in Plant-Impairment of Capital Assets and Insurance Recoveries.

University Accounting Manual, H-576/Medical Centers.

University Accounting Manual, L-217-11/Accounting and Reporting for Leases and Installment Purchase Contracts.

University Accounting Manual, P-415-2/Plant Accounting: Costing and Reconciling Inventorial Equipment Acquisitions.

University Accounting Manual, P-415-32/Plant Accounting: Fabricated Property.

VII. FREQUENTLY ASKED QUESTIONS

Not applicable.

VIII. REVISION HISTORY

July 27, 2021: Updated links for OMB Circulars to OMB Uniform Guidance

December 6, 2019: Technical edits: changed Responsible Officer/Office and Policy Contact, corrected intercampus transfer/acquisition code on page 48 from 26 to 36

This Policy was also remediated to meet Web Content Accessibility Guidelines (WCAG) 2.0.

July 1, 2012: This policy was reformatted into the standard University of California policy template effective.

June 1, 2007: Revisions to BUS-29/Management and Control of University Equipment.

June 14, 2005: Revisions to BUS-29/Management and Control of University Equipment.

University of California – Policy BFB-BUS-29

BFB-BUS-29: Management and Control of University Equipment

September 2, 2002: Revisions to BUS-29/Management and Control of University Equipment.

August 1, 1994: Revisions to BUS-29/Management and Control of University Equipment.

April 30, 1984: Revisions to BUS-29/Management and Control of University Equipment.

October 22, 1982: Revisions to BUS-29/Management and Control of University Equipment.

September 19, 1980: Revisions to BUS-29/Management and Control of University Equipment.

February 22, 1980: Revisions to BUS-29/Management and Control of University Equipment.

November 1, 1967: Revisions to BUS-29/Management and Control of University Equipment.

April 15, 1969: Revisions to BUS-29/Management and Control of University Equipment.

Date Unknown: Issuance of BUS-29/Management and Control of University Equipment.