ABC 2015 Fall Summit

Property Accounting-
Lifecycle of a Computer

Ken DelMese

September 10, 2015
Property Accounting-Lifecycle of an Computer

Overview

- Property Accounting - Role & Responsibility
- College/Department Inventory Coordinators & Authorized Approvers - Roles & Responsibilities
- Definition of University Property
- Review of Lifecycle of a Computer
- Property Acquisitions
- Resources available to manage inventories - Tools and Forms.
- Annual Property Inventory and Certification
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- What is Property Accounting?
  - Responsible for tagging, tracking and surveying of University/State-Owned property
  - Maintain perpetual inventory records in a centralized database including property acquisitions, relocations, transfers and dispositions
  - Conduct periodic physical inventories across campus
  - Support departments in meeting mandated State and CSU policy via the Property Control Procedures
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- Who are Department Inventory Coordinators?
  - They are designated by the Authorized Approver.
What are the responsibilities of the Department Inventory Coordinator?

- Maintain current and complete property records.
- Track acquisitions, receipt of and assignment of property within department.
- Notifies Property Accounting with changes of location, transfers to another department, disposals, and off campus use.
- Obligation to safeguard CSU equipment and property and discourage theft, loss and misuse.
Who are Authorized Approvers?

- Department Heads, Department Chairs, Management Personnel Program (MPP’s) and higher
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Responsibilities of Authorized Approvers

- Designate Department Inventory Coordinator
- Safeguard and ensure proper care of University/State-owned property from loss, theft or misuse.
- Ensure maintenance of up-to-date departmental inventory records.
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What is University Property?

- Equipment - Tangible, movable articles of non-expendable personal property.
  - Normal Useful Life of at least one year. For Instructional Equipment, a normal useful life of at least two years.
  - Used to conduct University business
  - Not Furniture
  - Instructional Equipment unit acquisition cost or value of at least $500.00 (inclusive of sales/use tax and freight).
  - Theft and/or information sensitive
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■ What is University Property? - Cont.

- Other equipment not meeting thresholds may be tagged and tracked as determined by campus departments.
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Asset Acquisition

- Purchase Order (PO)
- PO Receiving Report
- Invoices from Accounts Payable
- Invoices from CPC
- Invoices & Transfer Memo from CPC SP
- Gift in Kind (Donation)

Asset Maintained

- Asset Tagged Tag #: Serial #: Location entered in AM
- Asset created

Asset Reallocation

- New Dept submits "Equipment Transfer" form to Property Accounting
- Property Accounting updates custodial department in AM: Removes asset from survey process

Asset Retirement

- Asset retired by Property Accounting in AM
- Property Surplus disposes asset and provides info to Property Accounting

Asset Inventory

- Dept notified to locate unboxed item
- Asset inventory history updated in AM

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- Asset Acquisition
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- **How is Property Acquired?**
  - **Purchases**
    - Purchase Order (PO)
    - Procurement Credit Card (P-Card)
    - Direct Buy
    - Vendor Invoices not requiring a PO

- **PeopleSoft Chartfields**
  - 619001-Equipment
  - 619002-Instructional Equipment
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Purchasing Guidelines

For purchases over $2500.00, Contracts & Procurement will perform a due diligence (informal or formal bidding). It is important to get us involved in the planning stage.

Is it a commodity or a service? Commodity

Is the item less than $2500? Yes

Department may purchase goods under $2500 by using a ProCard, eMarketplace, Purchase Request, Petty Cash, or Direct Buy Form

No

Is the item between $2501 - $50,000? Yes

1. Product sold through distributors/manufacturers, depts. may obtain multiple quotes, however, this is not required. You may simple submit a purchase request in People Soft Financials which will be reviewed and approved by Contracts & Procurement.
2. Any goods budgeted for over $50,000 must be competitively bid by Purchasing Staff. Contact us 805-756-2232 to begin the planning process.

Service Purchases between $0 - $50,000:

Regardless of value, service vendors coming ON CAMPUS to perform a service must to be contracted by Contract & Procurement Services via a Purchase Order or contract. Departments should not sign contracts or agreements.
How is Property Acquired? Cont.

- Gift-in-Kind Donations - University Advancement
- Auxiliary-Purchased Transfers
  - Cal Poly Corporation, including Sponsored Programs
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- Maintenance
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- Forms to Assist Department Inventory Coordinators
  - Forms to report changes to Property Accounting:
    - *Property Relocation Change Form* - Relocation within same department
    - *Transfer of Property Ownership Form* - Interdepartmental Transfers
    - *Off Campus Use form* - Items Used Off Campus

Forms can be found under: [http://afd.calpoly.edu/fiscal](http://afd.calpoly.edu/fiscal) services/forms.asp
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- **Property Relocation Form**
  - Relocation within same department
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Authorization for Off Campus Use of Cal Poly Property Form

- Items used Off Campus

Authorization for Off-Campus Use Of Cal Poly Property

<table>
<thead>
<tr>
<th>Description</th>
<th>Property ID#</th>
<th>Serial #</th>
<th>Date Returned</th>
<th>Inventory Coordinator Signature</th>
<th>Returned to Location</th>
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Off Campus Property Location (Circle One): HOME OTHER: (If Other, provide City, State, Country)

I accept responsibility for the Cal Poly property, listed above, which has been issued to me. I understand that:

- University/State-owned property is to be used only to conduct official University business.
- I may be charged for any loss and/or damage to University/State-owned property due to my negligence and/or unauthorized use.
- My return of University property with the Inventory Coordinator’s signature verifying its return is required by the established due date, upon request or termination of employment.
- I must keep this form with me whenever transporting the property as I may be asked to provide proof of permission for its removal from campus.

Employee Signature

Date

REQUIRED APPROVAL SIGNATURES

Employee’s Supervisor: Date:
## Property Accounting - Lifecycle of a Computer

### Transfer of Property Ownership Form

- **Interdepartmental Transfer between campus departments**

### Instructions

Fill in yellow fields in rows 10-21. The Department Head transferring the property must sign on rows 23, 42 and 61. Two copies of the form will automatically be filled in below. **Submit entire page to Property Accounting.** Copies will be returned to both departments when changes have been made. For questions, call Ken DelMese at 6-2570.

**TRANSFER OF PROPERTY OWNERSHIP**

<table>
<thead>
<tr>
<th>PROP ID</th>
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Submitted by: [Signature]

(Print Department Head's Name)

(Date)

(Department Head's Signature)

**COPY A: To Property Accounting**

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Submitted by: [Signature]

(Print Department Head's Name)

(Date)

(Department Head's Signature)

**COPY B: To Dept. transferring property**
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- Disposal
Property Accounting-Lifecycle of a Computer

Tools/Forms to Assist Department Inventory Coordinators - Cont.

- Forms to report changes to Property Accounting:
  - Request to Survey Property Form - Disposals
  - Property Loss Report - Missing, Lost, Stolen or Vandalized Property. To be completed with Request to Survey Property Form.

Forms can be found under: [http://afd.calpoly.edu/fiscal](http://afd.calpoly.edu/fiscal) services/forms.asp
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- Property Survey Request Form
  - Disposal of Department Equipment

CAL POLY

Property Accounting Request to Survey Property

The information below is required in order to survey (i.e. eliminate) items from your property inventory. Please return the completed form to Property Accounting. Your department will be notified when approval has been received for the disposal of this item. **No items should be disposed of prior to this approval.** Definitions of the disposition options for this form are located at: [http://www.afd.calpoly.edu/FiscalServices/forms.asp](http://www.afd.calpoly.edu/FiscalServices/forms.asp) under the Property Accounting section. If you have additional questions or comments, please call 756-2570.

1. **Department:** [ ]  Property I.D. Tag Number: [ ] (Attach a list, if multiple items)
2. **Location Number:** (Bldg-room): [ ]
3. **Item Descriptions** (as shown on Property Accounting inventory: manufacturer, model, serial number):

4. **Requested Disposition** (check only one): Surplus Sale [ ] Salvage/Parts [ ] Junk [ ] Destroyed (i.e. fire) [ ]

   Trade-in (provide Vendor and Trade-in price): [ ]

   Missing/Lost [ ] Stolen [ ] => Did equipment store personal information? Yes [ ] No [ ]

   (Personal information - an individual’s first name or first initial and last name along with any of the following data: Soc Security #, Driver's License or ID Card #, or Credit/Debit card # with password/security code permitting access to an individual’s financial account.)

   If item is missing/lost or stolen, you must complete a Property Loss Report.

5. **Reason item(s) being surveyed** - Please provide all pertinent information, as the Property Survey Board will review for possible culpable negligence or unauthorized use. If item is lost, missing, or stolen, please attach Property Loss Report instead of indicating a reason for survey of the item(s).

By signing below, the surveying department agrees it has followed the campus disk wiping procedures to remove all data from any computing equipment to be surveyed, including but not limited to, sensitive information, such as employee names, student names, and personal identification numbers, e-mails, etc. The department also agrees the equipment has no software applications, including no operating system software at the time of disposal.

__________________________________________  ________________________________
Department Inventory Coordinator               Date Submitted

__________________________________________  ________________________________
Department Head                                College Dean/or Division VP
(Required for all Lost/Missing & Stolen)
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- Property Loss Report.
  - Reporting items as Missing, Lost, Stolen or Vandalized.
  - To be completed with Request to Survey Equipment Form.
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- Reallocation
Transfer of Property Ownership Form

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**Instructions**: Fill in yellow fields in rows 10-21. The Department Head transferring the property must sign on rows 23, 42 and 61. Two copies of the form will automatically be filled in below. **Submit entire page to Property Accounting**. Copies will be returned to both departments when changes have been made. For questions, call Ken DelMese at 6-2570.

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Submitted by: ____________________________ Date: __________
(Print Department Head's Name)

(Department Head's Signature)

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Submitted by: ____________________________ Date: __________
(Print Department Head's Name)

(Department Head's Signature)
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Property Dashboard

- Ability to view inventory, current locations, custodians, equipment used for Off Campus and much more!
- Access limited to personnel designated as Department Inventory Coordinator and respective Department Approvers.
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Property Dashboard - Cont.

Enter Dept ID
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- Inventory
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- Annual Equipment Physical Inventory and Certification Process
  - Annual inventories performed throughout entire campus by Property Accounting, building by building.
  - Annual certification provided to departments for review and signature.
  - Equipment not found communicated to department.
    - Within a predetermined period of time departments will need to locate, identify and/or resolve items not found.
  - Items not located during physical inventory will be included in an Annual Loss Report.
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**Asset Acquisition**
- Purchase Order (PO)
- PO Receiving Report
- Invoices from Accounts Payable
- CPC Campus Programs
- Invoices from CPC
- CPC Sponsored Programs
- Invoices & Transfer Memo from CPC-SP
- Gift in Kind (Donation)
- Asset Acquired

**Asset Maintenance**
- Asset Tagged Tag #: Serial #: and Location entered in AM
- Asset created
- Will asset be used off campus?
- “Authorization of Off-Campus Use” form submitted by Dept
- “Location Change” form submitted by Dept
- “Equipment Transfer” form submitted by Dept
- Did the Location change?
- Info updated in AM
- Did the Dept change? (Ownership)

**Asset Reallocation**
- New Dept submits “Equipment Transfer” form to Property Accounting
- Property Accounting updates custody department in AM
- Removes asset from survey process

**Asset Inventory**
- Asset Annual Physical Inventory by Property Accounting
- Dept notified to locate unlocated item
- Asset found?
- Asset Surveyed
- Asset Inventory History updated in AM

**Asset Retirement**
- Asset retired by Property Accounting in AM
- Property Surplus disposes asset and provides info to Property Accounting
- Property Accounting contacts department with questions
- Dept receives red tags and contacts Surplus Property
- Red tags created by Property Accounting and sent to Dept
- Property Accounting verifies info, creates Property Survey Report (PSR) and sends it to Property Survey Board (PSB)
- Dept submits “Request to Survey Property” form to Property Accounting
- Dept submits “Survey Property” form to Property Accounting
- Dept submits “Survey Results” form to Property Accounting
- Dept submits “Request to Survey Property” form to Property Accounting
- Dept submits “Survey Results” form to Property Accounting
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- Questions?????
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- Additional Resources can be found under
  - [http://afd.calpoly.edu/fiscalservices/forms.asp](http://afd.calpoly.edu/fiscalservices/forms.asp)
    Including:
    - Property Control Procedures
    - Definitions of Disposal Options on the Request to Survey equipment form
    - Off-Campus Property Use Control Policy and Procedures
Property Accounting-Contacts

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