

STATE UNIVERSITY OF NEW YORK DOWNSTATE MEDICAL CENTER

PROPERTY CONTROL REAL ASSET MANAGEMENT SYSTEM MANUAL

PROPERTY CONTROL AT SUNY DOWNSTATE MEDICAL CENTER

LOCATION: BASIC SCIENCES BUILDING

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Interim manual prepared by the DMC Property Control office until SUNY System Administration issues a new document

REAL ASSET MANAGEMENT MANUAL

I. OVERVIEW

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

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

SUNY System Administration is responsible for the maintenance of RAM and for establishing policies and procedures pertaining to the property management. Each SUNY campus appoints a Property Control Coordinator (PCC) to record and track property in RAM. The coordinator ensures property is tagged, physical inventories are performed, and information is maintained on a timely and accurate basis.

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

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

The Research Foundation is responsible for policies and procedures pertaining to the management of property acquired with sponsor and RF funds. See Research Foundation Property Management Manual, procedure "Overview of Property Management Function".

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

For State-owned equipment below the \$5,000 University capitalization threshold, campuses are not required to assign inventory tags to these assets but are responsible for assigning an ownership tag. The fact that State-owned equipment under the threshold does not have to be inventoried on the RAM does not relinquish the campus' responsibility to safeguard the asset. Tagging all items of equipment with a campus identification decal assists in the establishment of ownership.

For items under the threshold and not covered under the RAM procedures, each campus should make its own distinction between what is considered an equipment item for tagging purposes, and what is considered an item of supply. Equipment is generally durable and has a probable life beyond a single reporting period (generally one year). The campus should have a <u>written</u> policy for tagging items under \$5,000 (i.e., using a set dollar threshold or by listing specific higher risk items under \$5,000 that should be tagged). <u>Campuses should</u> periodically spot-check selected equipment items under \$5,000 to verify their existence and condition.

In addition to the requirements set forth above, each campus should institute controls to safeguard equipment items under \$5,000, keeping in mind the cost of the controls should not exceed the possible benefits derived to protect equipment items under the threshold. Budgetary controls, such as oversight of OTPS spending provide added safeguards and may disclose spending trends indicative of a significant amount of items being lost or stolen. Department managers, purchasing associates or budget control officers should be alert for recurring

purchases of similar items that may indicate replacement of lost or stolen property. Other controls, such as securing accountability of the equipment upon receipt, and restrictive access to vulnerable equipment should also be considered.

B. Criteria for Inclusion in RAM

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

Purchased

The purchase price (less discounts) of equipment, including freight and installation costs, if applicable, should be recorded in RAM, after receipt and acceptance is verified and payment is complete.

- Assets purchased with State funds should be recorded with the appropriate RAM fund code.
- Assets purchased with RF funds should be recorded in accordance with RF purchasing procedures, fund code 6 and appropriate RF ownership code.
- Assets purchased with split SUNY/RF funds will be recorded on RAM as a State asset.

Split Funded Purchases

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

Donated

Property donated to SUNY should be recorded in RAM at the fair market value (if individual items meet the threshold) at the time of the donation. Donations should have an appraisal or be supported by vendor catalog price listings, a supplier price quote, or other appropriate method. The campus president, or designee, is authorized to accept a gift up to \$100,000. Gifts in excess of \$100,000 must be accepted by the Chancellor or designee.

Leased

Capital leases, including OGS certificates of participation (COPS), installment purchase financing (IPF) programs, tax-exempt equipment leasing programs (TELP), or vendor financed lease arrangements for assets over \$5,000, where ownership transfers or will be purchased by the campus, should be recorded in RAM with a fund code **M** or **N** and a status code **Q**. Leased property with a value over \$5000 that is not purchased at the end of the lease (operating leases), should be recorded in RAM with fund code 8 and a status code of M.

Loaned to Campus

Property can be loaned to either RF or SUNY. For property loaned to SUNY use fund code **E** and status code **I** and for property loaned to RF use fund code **6** and status code **I** in RAM.

Transfers of Surplus Property

Inter-Campus transfers of vehicle and non-vehicle surplus equipment between state-operated campuses can take place directly between the releasing and receiving campus without System Administration or OGS approval. The RAM email list and "Repo" reports should be used to facilitate the notification of intercampus availability.

OGS Surplus Property - OGS has Internet access to the New York Surplus Personal Property Availability Notice. The web site application is password protected and is available only to State agencies. The following instructions will allow you to gain access to the online Availability Notice.

- a. Go to the OGS web site at: http://www.ogs.state.ny.us
- b. Click on STATE SURPLUS PERSONAL PROPERTY AUCTIONS on right-hand side of page
- c. Click on **APPLICATIONS FOR STATE AGENCIES** on left-hand side of page
- d. Click on **AVAILABILITY NOTICE** on left-hand side of page
- e. You will then be prompted to enter a user ID and password. A guest ID and password will allow for view-only access User Name = spp_guest Password = Prop4Sale

Fabricated Property

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

Exclusions from RAM

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

C. Tagging

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

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

D. Inventory

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

Assets not located during physical inventory should be promptly reported to the PCC and as appropriate to the campus Public Safety Office. The status code in RAM should be changed to **R**. This flags the item for follow-up on campus prior to final determination. Campuses are required to report the theft, loss or misuse of State assets in excess of \$1,000 (original cost) to the Office of the State Comptroller on a quarterly basis. In addition to submitting the report to OSC, campuses are also required to send a copy of the report to the University Controller's Office. Assets determined to be unaccountable should be retired from RAM after proper campus procedural authorization. Retire the asset using transaction type **8** and update status code to **F**, Unaccountable.

Location Changes

For permanent on-campus location changes, change location code in RAM. For transfers to another campus, refer to transfer procedures in *Transfers, Trade-in and Disposal of Equipment* section of manual. For temporary location changes, the campus must establish a process to track outside RAM.

Ownership Change

Property title may be transferred to the SUNY by RF upon completion of sponsored research or programs. This title transfer requires decal and database changes and the RF decal should be removed and a SUNY decal should be applied to the equipment. For an asset transfer from RF to State ownership, use the change transaction (transaction type 6) and change asset status code 6 to SUNY asset fund code 8. If the RF asset to be transferred to the State was purchased with federal funds then the RF ownership code must be changed to a T on the State asset.

Modifications to Existing Property

For modifications and enhancements of \$5,000 and above to an original piece of equipment, the RAM record should be modified to include a description of the enhancement and its cost. A description of the modification should be entered into the Description field. The Original Cost field should reflect the additional value of the modification.

II. TRANSFERS, TRADE-IN AND DISPOSAL OF EQUIPMENT

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

A. Non-Vehicle Surplus Property

Trade-in

State-owned surplus equipment (other than vehicle and vehicle related items) may be used as trade-in credit against purchases of equipment, supplies, repairs, leases or services for state operations. The benefit derived from the trade-in must be in support of state operations and any resultant ownership must be with the State. A State trade-in can <u>not</u> be used in support of non-State operations, such as RF or campus-related entities. Vehicles may only be used as a trade-in for replacement vehicles and may not be traded-in for services.

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

Retire asset using transaction type **8** and update status code to **H** (trade-in). The gross cost of the acquired asset should be entered in RAM, i.e., do not subtract out the value of the trade-in.

Transfer /Disposal

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

If the property is useable (fair to excellent condition), the PCC should notify the campus community to determine if another area on campus is interested in the property (suggested 30 day holding period) and arrange for property to be moved to surplus storage for retention until authorized to dispose/release it. The PCC should update the RAM record to reflect the location change if moved to another department. If the property is in poor or scrap condition, it should be disposed and/or recycled in accordance with state rules. Retire asset using transaction type **8** and update status code to **S** (campus disposition). Should no other department on campus express an interest in the item, the PCC should change RAM inventory status code to **4** - surplus and update the condition code, if applicable. This initiates the SUNY/ OGS surplus process. (Note: this process can be used for equipment below \$5,000 by creating an asset record with RAM status of Surplus **4**). The asset will remain on RAM for 60 days as available for inter-campus transfer. The transfer of vehicle and non-vehicle surplus equipment between state-operated campuses can take place directly between the releasing and receiving campus without System Administration or OGS approval. The RAM email list and "Repo" reports should be used to facilitate the notification of inter-campus availability. The process for transfers between SUNY campuses is as follows:

<u>Releasing campus</u> should contact the receiving campus and have them assign a new asset number, Retire asset using transaction type **8** and update status code to **A** (transfer off campus).

<u>Receiving campus</u> should remove old decal and replace with a new one, assign a new asset number and update RAM original cost, C.O.R., and acquisition date data fields with data provided by releasing campus. New/used code should be set to **U**.

After 60 days if a transfer between campuses does not occur the OGS Surplus code will be programmatically updated to 1; the campus PCC must complete NYS Form CS-201, Report of Surplus Personal Property, and send it to OGS.

OGS will make the item available to other State agencies (and will issue transfer authorization, if applicable) and/or will attempt to sell the property. If sold, once OGS receives complete payment they will issue written authorization to the buyer to pick up the item and send the PCC a copy of this authorization. When the item has been removed from campus, the PCC shall retire it from RAM and provide OGS with required documentation. Revenues received for equipment purchased with "special funds" is reimbursed with OGS Fiscal Services issuing a check to SUNY for deposit in the various accounts as indicated on the original reports of surplus, Form CS-201.

OGS may issue a Local Disposition Authorization (LDA) directly to the campus if it is unable to sell the surplus property. A campus receiving a LDA is responsible for ensuring the timely and effective disposal, receipt and appropriate deposit of any revenue derived, including applicable sales tax. Retire asset using transaction type **8** and update status code to **S**, Campus Disposition. If the campus sells the property they must issue a check from the sole custody account to NYS Department of Taxation and Finance for applicable sales tax collected and direct revenue from the sale to the appropriate account.

B. Vehicle and Vehicle-Related Equipment

All vehicle and vehicle-related property which is State-owned shall be made available to other departments on campus and other State-operated campuses as described above. Inter-campus transfer of SUNY-owned vehicles are handled directly between state-operated campuses. If a transfer is not made, regardless of condition (including poor / scrap) the campus <u>must</u> submit a *completed* **CS-201.1** along with the **Title (do not sign the Title)** and **registration** to OGS. OGS will make the item available to other State agencies (and will issue transfer authorization, if applicable). If the vehicle is to be sold at an OGS auction the campus must transport vehicle to auction site and OGS assumes authority and is responsible for disposing the vehicle.

C. RAM Surplus Reports

Monthly surplus reports should be reviewed to ensure the accuracy and completeness of the surplus activity and to check the availability of surplus property at other state-operated campuses. These reports can be found on SUNY's online reports retrieval system referred to as **REPO**. Contact your campus security administrator to allow for access to **REPO** and the **RAM** menu item. To access information:

• Sign on and enter the **REPO** transaction code.

- On the Reports menu display enter RAM
- On the next screen, select the desired report by typing a **D** (for display) next to the report name; (other choices are listed at the bottom of the screen)
- On the next screen you will see the selected report title and the number of pages for your campus. Enter the starting and ending page numbers you wish to view.

At the bottom of the report display screen are instructions for navigating around the pages of the reports. The **F1** and **F2** keys allow you to go from page to page. The **F3** key is used to move within a page.

III. RAM DATA FIELD ELEMENTS AND DEFINITIONS

A. Required RAM data fields for all state-owned assets are bolded. Additional data elements required for RF assets are denoted with an asterisk (*). RAM codes are contained on **Exhibit A.**

1. Asset Number

A unique asset number (10 characters) is required to be affixed to each asset to serve as an item's identification and its linkage to the RAM database. Position 1-2, referred to as the asset prefix, must be the 3rd and 4th position of the SUNY campus number**. (e.g., campus 28020 would be **02**).

- PARS users have the option of pre-printed bar coded labels with or without their respective asset prefix in a ten digit bar code (with 1-2 identifying the campus) or an eight digit bar code (without the campus prefix).
- If the asset has a manufacturer serial number, which is readily visible, no asset tag number is required. Use the right-most six positions of the serial number in positions 3 to 8 for the asset number field. An ownership decal must be placed on the asset.
- An **R** in the 9th position of an asset signifies a RF asset.
- ** Exceptions for Stony Brook Health Science Center- Prefix **06** and Cornell Prefix **C1** Agriculture (2845), Prefix **C3** Human Ecology (2847), Prefix **C4** Veterinary Medicine (2849), Prefix **C5** Industrial and Labor Relations (2848), Prefix **C6** Geneva (2846), Prefix **C7** Other (2850)

2. Transaction Type

Type# Function / Purpose

- 1 Delete to remove / correct an error
- 2 Add add a newly acquired asset
- 3 Transfer record asset movement on campus
- 5 Adjustment adjust the original cost (+ COR)
- 6 Change change any field other than original cost
- 8 Retire remove an asset from RAM due to retirement
- 9 Negative Retirement re-adds an asset retired in error. NOTE: For Negative Retirements (9) the transaction date needs to be the same as the original retirement transaction date. Transfer Partial (4) and Retire Partial (7) should not be used.

3. Transaction Date

Defaults to current date, tab over field without entering anything.

4. **Duplicate**

For input screens with the duplicate option, the duplicate mode enables data to be retained on the screen after entry and acceptance for re-entry under a different asset number. In this process any individual data element contents can be modified prior to acceptance under the new asset number. This reduces re-keying of information for repetitive assets. NOTE: Duplicate field must be reset to **X** each time screen is to be retained after acceptance.

5. Retain Asset

Set to **X**. Tab over field without entering anything.

III. RAM DATA FIELD ELEMENTS AND DEFINITIONS, cont.

6. Campus Location

Defaults to the standard SUNY campus number based on inputting campus. (**Exhibit B**).

7. Building Abbreviation

An alpha-numeric building abbreviation must match the SUNY Building Characteristics Inventory (**BCI**), Physical Space Inventory (**PSI**) or Building Exception files. If the building abbreviation used in RAM does not match any of these three (3) files, the screen input is rejected. Identification of new building construction or contemplated building name/number changes should be coordinated with the Campus Physical Space Inventory Coordinator.

8. Room Number

Room or space numbering convention should reflect the location of the asset and must conform with the PSI system. Room Y&O (YARD AND OUTSIDE) is used to identify equipment located outside buildings and room ROOF is used to identify equipment located on a building's roof.

9. Department

An eight-digit SUNY chart of account number is entered to provide departmental stewardship identification of each asset. An additional Chart of Accounts file is maintained by SUCF Information Services for equipment in the SUNY accounting system. Contact campus space inventory manager.

10. Floor

A two-digit numerical series to designate the various levels within a building or structure. 1^{st} floor is **01**, 2^{nd} floor is **02**, 3^{rd} floor is **03**, etc. Other standard codes utilized are:

SB/00	SUB -BASEMENT	0B	BASEMENT
MZ	MEZZANINE	PL	PLAZA
97	PENTHOUSE/ATTIC	98	ROOF
99	YARD AND OUTSIDE		

11. Off-Campus Location Flag

A one-character code used to indicate that the asset is not located on campus or a branch of the main campus (building is not in Physical Space Inventory). Enter **X**, if asset is located off-campus.

12. Class Code

Standard code used to classify similar equipment. See class code file.

13. Group (property account code):

The primary group entered in RAM is Group 3 assets.

3 (<u>Group III</u>) - Moveable equipment, not permanently connected to a structure. (e.g., vehicles, photocopiers, microscopes, lab equipment, furniture, software, etc.).

Other equipment groups available in RAM are:

- 1 (<u>Group I</u>) Fixed Equipment items connected to, and are an integral part of, the building and are discrete and replaceable. (e.g., boilers, generators, air conditioning units) and are not part of a capital project over \$100,000. Note these equipment items do not need to be inventoried.
- 2 (Group II) Fixed Equipment permanently connected to building services or the structure itself associated with operations and activities (e.g., walk-in refrigerators/coolers, fume hoods, laboratory benches, etc.) and are not part of a capital project over \$100,000. Note these equipment items do not need to be inventoried.
- B Group B HSC use only for building and land improvements.

III. RAM DATA FIELD ELEMENTS AND DEFINITIONS, cont.

14. Split Funding Indicator

A one-character code to be used when an asset has multiple funding sources and a separate asset number is used to represent each funding source.

P = PRIMARY SOURCE OF FUNDS (Largest portion of acquisition costs)

S = SECONDARY SOURCE OF FUNDS (Smaller portion(s) of acquisition costs)

15. Acquisition Date

The year and month acquired (YYYYMM). This date should reflect the date that equipment was placed in service. Generally, using the month received as an approximate date is reasonable.

16. Remaining Life (in years)

An estimate of the useful life of the asset. Hospital use only, but required field. We are working with our programmers to make this field optional. Until this is implemented campuses can just enter 10.

17. Remaining Life (in months)

We are working with our programmers to make this field optional. Until this is implemented campuses can just enter 00.

18. Fund Code

Represents the primary source of funds used to acquire the asset. All RF assets are coded Fund Code **6**, regardless of source (i.e., donated, Federal, etc.). (See **Exhibit A**).

19. Condition Code

Based upon asset condition upon receipt, physical inventory, or circumstances affecting condition change, a code should be assigned and/or updated to describe condition of the asset. (See **Exhibit A**)

20. Cost Code

Cost at acquisition will be based upon actual cost, gifts at fair market value, or an estimated cost. (See **Exhibit A**). Defaults to **A** (actual cost), if not entered.

21. Status Code

Utilization code assigned to active assets or indicates the basis for retirements. (See **Exhibit A**).

22. *Quantity*: Should always be 1

23. New / Used Indicator

A one-character code used to indicate whether an asset was acquired as a new item or as a used item. $\mathbf{N} = \text{NEW}$, $\mathbf{U} = \text{USED}$.

24. *Description:* Brief description to assist with asset identification (30 characters).

25. Original Cost (OC)

The original cost is the purchase price (less discounts) of equipment, including freight and installation costs necessary to place the asset in use, and in the case of donated assets, the fair market value of the asset at the date of acquisition. For assets acquired under lease, the OC should include applicable fees but exclude financing charges and maintenance costs. Dollar amounts are entered in **dollars and cents without a decimal point.**

- 26. <u>Utilization Factor</u>: Utilization of each asset as a percentage to reflect actual usage versus available usage.
- 27. **Date Received** Month, day and year (MMDDYY) of arrival date at the user receiving point.

28. Project Number

SUCF project number under which a capital funded asset was acquired, if applicable.

III. RAM DATA FIELD ELEMENTS AND DEFINITIONS, cont.

29. Manufacturer

Name of manufacturer.

30. *Model*

Series, type and/or size as used by the manufacturer.

31. Serial Number

Alpha and/or numeric serial number specified by the manufacturer.

32. Award Number *

For assets purchased with RF funds, this field must contain the Oracle award number under which the asset was purchased. This award number is contained on the purchase order. For donated assets, the award number field should say "Gift".

33. RF Ownership Code*

Research Foundation Ownership. A one-character code used to indicate the ownership status of a RF asset (fund code **6**, and / or an **R** in the 9th position of the asset number). (See **Exhibit A**). For additional descriptions on RF ownership code see RF property procedure "Adding Property Records to the Real Asset Management".

34. *OGS Group* Not used.

35. <u>Inclusion Code</u>: Hospital use only, indicates if an asset is to be depreciated. Defaults to **0** = depreciate. If **1** = Do NOT depreciate.

36. Purchase Order Number

The purchase order (**PO**) number under which an asset was acquired. The purchase order number is matched to other files; therefore, it is important that it be recorded exactly as it appears on the purchase order. Purchase order numbers with leading zeros should have the leading zeros recorded in the property record. For lease purchases the contract number should be used.

37. Purchase Order Date

Month, day and year (MMDDYY) of a purchase order or contract under which the asset was acquired.

38. RF Sponsor Code *

A three-position numeric code that identifies the organization that sponsors the program administered by the RF that purchased the asset. For most assets this is a System generated code. See RF property procedure "Adding Property Records to the Real Asset Management".

39. RF Award Type Code *

A code that identifies the type of award that was the basis for establishment of an account, the purpose of which is to administer the award. This value will be simply an **N** for non-federal or an **F** for Federal. For most assets this is a System generated code. See RF property procedure "Adding Property Records to the Real Asset Management".

40. *Warranty Number*: Manufacturer warranty number, if any.

41. Warranty End Date

The month, day and year (MMDDYY) of asset warranty expiration based upon the warranty terms.

42. RF Award Purpose Code *

A code that provides further classification of the purpose within an award type. For most assets this is a System generated code. See RF property procedure "Adding Property Records to the Real Asset Management".

III. RAM DATA FIELD ELEMENTS AND DEFINITIONS, cont

43. Service / Cost Code

S = Service Center (recharged service units) and C = Cost Sharing

44. Maintenance Cost

Total accumulated maintenance cost for the asset used by campus to schedule/monitor maintenance.

- 45. <u>Maintenance Interval</u>: Interval information used by campus to schedule/monitor maintenance activity.
- 46. *Maintenance Code*: Used by campus to schedule/monitor maintenance activity.

47. Maintenance Date

The month, day and year (MMDDYY) used by campus to schedule/monitor maintenance activity.

48. Negate Code

This code is used exclusively to reverse a retirement made in error. When set to \mathbf{X} , it indicates to the RAM that all dollar amounts for the given asset are to be processed with a sign opposite of that entered in the transaction. It is used for transaction processing and not maintained on master file.

49. <u>Trend Exclusion Code</u>: Trending to be applied to an asset's Cost of Replacement. Defaults to **0** – trended. If asset should not be trended, enter **1**.

50. Extraordinary Item

An asset that possesses some outstanding characteristics that must be considered should the asset have to be relocated, e.g., requires special floor supports or air-conditioning, etc. An **X** indicates an extraordinary item. Additional description fields can document the extraordinary condition.

51. *Inspector Code*: Not used.

52. Cost of Replacement (COR)

For assets acquired new, defaults to original acquisition cost. The COR is trended annually by System Administration

53. *Inspection Date*: Not used.

54.-56. Campus Use Flags

Three alpha/numeric fields reserved for use by the local campus at their discretion. *Campus Flag* **1** is two (2) characters; *Campus Flag* **2** is four (4) characters; *Campus Flag* **3** is eight (8) characters.

B. Depreciation Data- Hospital Use Only

- 1. Depreciation End Date The month/year through which the last depreciation was calculated.
- 2. Depreciation Begin Date The initial depreciation year/month (YYYYMM).
- 3. *Provision Switch* Indicates a variable used to calculate depreciation has been updated.
- 4. *Net Proceeds* Proceeds from the sale of an asset less expenses incurred in its disposal.
- 5. Depreciation Reserve Amount of an asset's cumulative deprecation expense.
- 6. Period Expense Amount of an asset's depreciation expense in the current depreciation cycle.
- 7. *Year-to-Date Expense* Portion of an asset's cumulative reserve allocated to the current fiscal year.

III. RAM DATA FIELD ELEMENTS AND DEFINITIONS, cont.

- 8. <u>Year-to Date Excess</u> Depreciation expense charged to previous locations or departments (identified via transfers) for the current cycle.
- 9. Current Provision Depreciation expense for the current twelve-month period.
- 10. Future Provision Estimated depreciation expense in the next twelve-month period.
- 11. <u>Medicare Account Code</u> A code indicating the standardized American Hospital Association (AHA) account code for which the asset qualifies. Valid codes and their AHA equivalences are:
 - 1 = Account 451 Land Improvements
 - 3 = Account 453 Buildings
 - **5** = Account 455-1 Fixed Equipment Building Services
 - 6 = Account 455-2 Fixed Equipment Built In.
 - 7 = Account 457 Major Movable –
- 12. <u>Total Life</u> Generated by the RAM.
- 13. *Normal Life* Life based on assigned class code.
- 14. <u>Disposal Code</u> This code reflects the accounting treatment for the retirement or disposal of a depreciable asset. If the asset was traded-in, enter **T**, otherwise it should be blank (Note: Hospitals enter **1** to recognize gain or loss).

C. Property Master File Program Maintained Data

- 1. Original Campus Location Identification Campus number of an asset prior to its first transfer.
- 2. <u>Original Building Location</u> The building number recorded on an asset prior to its first transfer.
- 3. <u>Campus Type</u> Automatically assigned based upon campus location code.
- 4. Square Feet Obtained from PSI file. This field does not require user input.
- 5. <u>Space Type</u> Obtained from PSI file. This field does not require user input.
- 6. Space Name Obtained from the PSI file. This field does not require user input.
- 7. <u>Record Added Date</u> Date asset was initially added to the file processed in the update cycle. Not all asset records will have this entry.
- 8. Last Transaction Date Date of the last transaction to the property record (generated by RAM).

D. Activity Data

- 1. Activity Date System generated date based on when RAM record was created.
- 2. New Asset For asset number change activity, the new asset number.
- 3. <u>Old Record Code</u> For asset number change activity, the property master inactive record code (depreciable assets **only**).

IV. ENTERING DATA IN RAM

To access the RAM module, users must sign onto the SUNY online accounting (legacy) system. At the sign-on screen, users must input the applicable job function for RAM as assigned by the campus security administrator. Users may have more than one assigned job function. The RAM has various input screens to facilitate data entry. The applicable transaction code (**P101** through **P109**) must be entered.

IV. ENTERING DATA IN RAM (cont)

The most common types of transactions are to add, adjust, change or retire an asset record. For each of these transaction types the applicable code must be entered in the '**TRAN TYPE**' or "**TY**" field on the RAM screen as follows:

Transaction Type	TRAN TYPE(TY)	Function / Purpose
Add	2	Add a newly acquired asset
Adjustment	5	Adjust the original cost (+ COR)
Change	6	Change any field other than original cost
Retire	8	Remove an asset from RAM due to retirement
Transfer	3	Record asset movement on campus
Negative Retirement	9	Re-adds an asset retired in error
Delete	1	TO REMOVE / CORRECT AN ERROR

NOTE: Transfer Partial (4) and Retire Partial (7) should not be used.

Transaction Availability on Input Screens

Transaction	TRAN TYPE (TY)	P101	P103	P104	P105	P107	P108	P109
Delete	1	Х		Х				Х
Add	2	Х						Х
Transfer (on-campus)	3	х	х	Х				х
Adjustment (dollar amount only)	5	Х		Х	Х			Х
Change	6	Х		Х	Х			Х
Retire	8	Х		Х				Х
Negative Retire	9	Х						х
Additional Description	6					X		х
Asset Number Change	6						Х	

Primary Input Screens

- P101 Transaction Update
- **P109** *Asset Update*

Additional/specialized Input Screens

• P103 – Mass Transfer

Screen allows a mass transfer of numerous equipment items from one location to another. An example would be when an entire department is relocated. The **TRAN TYPE** defaults to **3**. The building, room, department, floor - must have corresponding entry on both current location and new location fields.

IV. ENTERING DATA IN RAM, cont.

• P104 – Transfer Update

Screen allows the user to change, adjust, transfer, or retire data on an existing asset record. Transfers must have entry in location field (department, building, room or floor). Change transaction generated when an entry is made to life-year/life-months, condition, status, or utilization code. Adjustment transaction generated for entry of original cost. To <u>retire</u> an asset, enter the asset number, transaction date, update status code and in the **TRAN TYPE** or **TY** field, enter **8**.

• P105 – Maintenance Update

Screen allows for changes for maintenance cost (new revised amount), maintenance interval, maintenance code, maintenance date, fund code, condition code, cost code, status code, original cost and cost of replacement.

• P107 – Additional Description

Screen allows additional description fields to be changed, added or removed. There are seven lines of description fields for each asset record and each line is independently maintained as a separate field. Transaction type **2** (add) or **6** (change) must have entry in at least one description line. An asterisk (*) on transaction type **6** will delete only the respective line. Transaction type **1** (delete) – all description lines must be blank to delete all description lines.

• P108 – Asset Number Change

Screen allows changes to the asset number if decal is damaged or missing. Position 1-2 (campus number) of the new asset must equal position 1-2 old asset.

• P110 – P113

System Administration and HSC use only

A. General Instructions for entering data in RAM:

- Enter applicable four (4) position RAM transaction code (i.e., P101 through P109)
- The cursor will be positioned at the start of the first field available for input.
- Use the **TAB** key (not arrows) to move between fields on the screen.
- Dollar amounts are entered in **dollars and cents without a decimal point**, except maintenance cost which is entered in whole dollars.
- Property Class codes must be on RAM class code file.
- All codes are validated against current RAM codes (See **Exhibit A**).
- Building abbreviation (**BLDG**) is validated against other SUCF database files (**BCI**, **PSI**).
- Typing an asterisk (*) in the first position of a field will reduce value to zero or blank.
- Certain fields in RAM have <u>automated defaults</u> and do <u>not</u> require input unless you want to change the default.
 - Trans Date Defaults to current date, tab over the field without entering anything.
 - Campus Set to SUNY campus number based on originating input campus.
 - Retain Asset On Screens. Set to X.
 - Cost of Replacement Defaults to original cost at acquisition and is escalated annually.
 - **Cost Code** Defaults to **A** actual cost
 - Trend Exclusion Code Defaults to **0** and COR will be trended.
 - Date fields are either in six (6) position month/day/year (MMDDYY) i.e., April 26, 1994, enter as **042694**, or four (4) position year/month (YYYYMM) i.e., April 26, 1994, enter as **199404**. RAM DATA FIELD ELEMENTS AND DEFINITIONS reflects the date-field format.

IV. ENTERING DATA IN RAM, cont.

B. Adding a Property Record in RAM

The following fields are required to add (transaction type **2**) an asset to RAM (use **P101** or **P109**):

ELD
ELI

- 1. Asset Number 17. Remaining Life months
- 6. Campus Location7. Building Abbreviation18. Fund Code*19. Condition Code
- 8. Room Number 21. Status Code
- 9. Department 22. Quantity
- 10. Floor 23. New / Used Indicator
- 12. Class Code13. Equipment Group24. Description25. Original Cost
- 15. Acquisition Date 36. Purchase Order Number
- 16. Remaining Life years

IV. ENTERING DATA IN RAM, cont.

RF funded assets (fund code **6**):

- RF ownership code must be entered.
- **PO** *number* must be in RF encumbrance Master File.
- RF award number must match the award number on RF Oracle award master file.
- RF sponsor code, award type, and award purpose will be extracted from RF Oracle award master file, OR if entered, these codes should match the data from the RF Oracle award master file. If the RF award type and award purpose codes do not match the RF Oracle award master file, they should still be valid according to RF rules, with Warning message.

C. Adjustment to Property Record

Adjustment (transaction type **5**) is used to change the dollar value of the Original Cost for an asset record. Enter the amount of the adjustment necessary to the Original Cost in RAM. To decrease the dollar amount in RAM, the minus sign (-) must be entered immediately after the amount value (e.g., to reduce an asset record from \$10,600 to \$10,000 or \$600.00 enter "60000-"). Adjustments will proportionately adjust the cost of replacement (COR), if no COR adjustment is entered. If no change to the COR is required, an adjustment entry of **1** or one cent on the same screen should be made.

D. Retire a Property Record

Retire (transaction type **8)** is used to remove an asset from RAM due to retirement (**P104** is suggested). When entering a retirement transaction, update status code to provide a trail for type of disposal (e.g., campus disposal (**S**), transfer to other SUNY campus (**A**), surplus / OGS transfer (**B**), unaccountable (**F**), or stolen (**J**), etc.).

E. Change to Property Record

Change (transaction type **6**) is used to change any field other than original cost and cost of replacement. Examples include:

- Asset not located during physical inventory Change status to **R** (hold for final determination).
- Asset declared surplus Change RAM status to Surplus 4
- Damaged decal modify the old record to show the new asset number. (**P108** is suggested).

^{*}NOTE: Assets purchased with SUCF funds (fund code 1 or 2), requires SUCF project number in RAM.

IV. ENTERING DATA IN RAM, cont.

Change transactions for RF assets (fund code **6**): RF award number is not validated at the point of data entry but is validated against the RF Oracle award master file in the batch update. If the award number matches, RAM master file is updated in the

same manner as an add transaction, as described above. If the award number does <u>not</u> match a warning message is generated and corrective action by the campus is necessary to fix the error.

F. Transfers (on campus)

Transfers (transaction type 3) or change (transaction type 6) can be used to record asset movement on campus and change location code fields (**building, room, floor, department**). Refer to the transfers, trade-in and disposal of equipment section of the manual for transfers off campus.

G. Delete

Delete (transaction type 1) should only be used to remove an asset record that was entered <u>in error</u>, **NOT** to retire an asset. The delete function can also be used in **P107** to delete description fields.

After all required fields have been input, press the ENTER Key

If no errors were detected, the screen will be returned with the input data erased and the following message: 'PREVIOUS TRANSACTION ACCEPTED'. If the Duplicate field was set to X, the screen will be returned with the input data retained except ASSET and DUPLICATE.

If errors were detected, the screen will be returned with an asterisk (*) displayed at the extreme <u>right</u> side of the screen line on which the error occurred and the erroneous data will be displayed in high intensity.

TAB to the field in error and enter the correct information.

If required data is missing, the fields will be returned filled with question marks (?????). **TAB** to the field, delete question marks and key in the required data.

RAM (Batch) Update Process

RAM is updated weekly. If errors are detected the following messages will occur:

- *Warning* RAM record has been updated in the batch process, but the record should be reviewed (e.g., *Department* field does not match to chart of account file or **Building** does not on **PSI** file)
- Rejected update has not been processed for all data (e.g., Building does not match BCI)

Monthly Purge

The RAM purge is run at the end of normal processing for the month as a separate transaction processing update. The criteria to select assets to be purged (physically removed from the RAM Master files) are as follows. The rules vary for two classes of assets – Moveable equipment coded as Group **3** and Fixed equipment coded as Group **1** or **2**.

Group 3 assets excluded from the purge:

1. Unit original cost>\$5,000 (*except for:* New Paltz, Oneonta, Oswego, Plattsburg, Cobleskill, Farmingdale, Potsdam, Morrisville and Maritime)

Class code 850100 – Antiques & Artwork

Status codes: **4** – Surplus,

7 – Antiques and Artwork

Fund codes: 5 - ASC

6 – Research Foundation **K** – Campus Foundation

- 2. Stony Brook Long Island Veterans home assets. Includes Bldg abbrev. of **LIVETS** or function code of **17** (pos. 3-4 of department code).
- 3. Hospital assets (Syracuse, Brooklyn, Stony Brook HSC) which are **not** fully depreciated.

Group 1 & 2 assets excluded from the purge

1. All Cornell, Binghamton, HSC at Brooklyn, and HSC at Syracuse assets

Fund code 5 - ASC

2. Depreciable assets – hospital use only (book inclusion code = $\mathbf{0}$)

Status codes: 4 – Surplus

9 – Excess to needs (internal campus surplus)

Fund code **F** - State-owned ASC equipment for selected campuses.

Real Asset Management System Codes

Fund Code

01-Capital Funds via Construction Fund

02-Inter-campus Transfers

03-State Purpose (3R)

04-DASNY Bonds

05-ASC/FSA

06-Research Foundation

07-Gift

08-IFR (0R,TR,SF)

09-Mixed Fund Source

10-Loan

11-ASC-State Owned

12-TELP-Capital Lease

13-COPS/IPF-Capital Lease

14-Dorm Oper/IFR(4R,SD)

15-Campus Foundation

16-Hosp Oper/IFR

17-Dorm Replacement

SURF Ownership Code

A -RF Administrative Equipment

B -Organized Research Equip from RF Funded Revenue Awards

C – Sponsor: Contractor Acquired Equipment

D -RF Donated Equipment

G -Federal Gov't Furnished Equipment

L -Loaned Equipment

N -RF Nonfederal Funded Equipment

O -RF Other Equip from RF Funded Revenue Awards

R -RF Federally Funded Equipment

T – Transfer of Federally Funded Equip from RF to State

X -No Property Purchased

N/A - N/A

RF Admin Assets

Admin- Research Foundation Administrative Assets Non-Admin-RF Non-Admin Assets

N/A-N/A

Equipment Group

Building-Building (Hospital Only)

Fixed-Fixed Equipment

Moveable-Moveable Equipment

Off Campus

On Campus -On Campus

Off Campus-Off Campus (complete Off Campus Location)

RF Rented Space-Fac where rent is charged to RF sponsored proj#

AHA Code

1 -Land Improvement

3 -Buildings

5 -Fixed Building Service

6 -Fixed Built In

7 –Moveable

N/A - N/A

Status Code

01-In-Use

02-On Loan-Out

03-In Storage

04-Surplus

05-Under Repair

06-Not in Use-Planned Repair

07-Antiques & Artwork

08-Shared Utilization

09-Excess to Needs

10-Loan-In

11-Operating Lease

12-Obsolete-In use

13-Re-inventory

Disposal Codes

A -Transfer

B -Surplus

E -Scrap

F-Lost

H-Trade-In

J -Pilferage

K -Obsolesence

L -Cannibalized

P –X-fer from Stat

S -Campus Disposal

Condition Codes

E -Excellent

G -Good

F -Fair

P -Poor

S -Scrap

Capital Indicator

Capital-Asset Cost in Excess of \$5,000

including child assets

Inventory-Sum of the assets total cost less

than \$5,000

Cost Code

A -Actual

E -Estimated

F -Fair Market

Spilt Fund

P -Primary

S -Secondary

N/A -N/A

New/Used

N -New

U -Used

Exhibit A, cont.

Retirement Status Codes

B - Surplus

D – Insurance Claim

Requirements

A – Transfer To another campus or NYS Unit, or from RF to SUNY.

OGS surplus process. Claim Documentation.

F – Unaccountable/lost NYS User Procedure Manual Vol. XI, Sect 7.02

H – Trade-In Purchase documentation.

J – Pilferage/Stolen NYS User Procedure Manual Vol. XI, Sect 7.02

P – Transferred from State control Lease termination

S – Campus Disposal

Poor and scrap (unusable) non-vehicle
OGS surplus process not required

Condition Codes

<u>Condition</u> <u>Definition</u>

E - Excellent

G - Good

New and/or unused equipment.

Used equipment which has not deteriorated in condition or appearance, and which can continue in use without repairs or

renovation.

F - Fair Used equipment that has deteriorated in condition and/or appearance. Can be continued in use but may require repairs or

renovation (i.e., mechanical, electrical) within one year.

P - Poor Used equipment that has deteriorated in condition and/or appearance and which may require minor repairs or renovation prior

to limited immediate use.

S - Scrap Equipment which has no value other than basic material content. This condition includes equipment which has been

cannibalized for spare parts. Equipment requiring significant repairs, for which parts are not available, or non-reparable

items shall be reported under this condition.

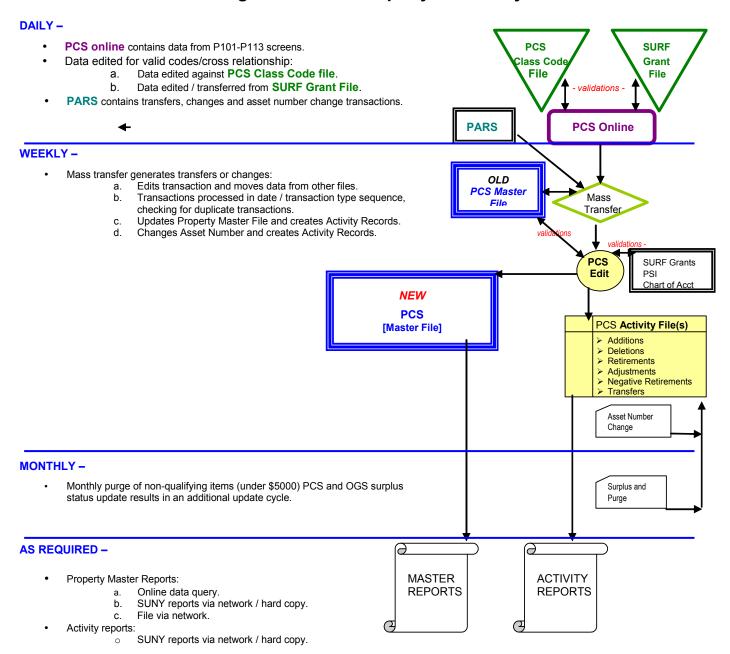
NOTE: Obsolescence should not impact condition. It is important that all assets which are reported as surplus have their conditions stated using these definitions.

STATE UNIVERSITY of New York

CAMPUS NUMBERS

CAMPUS	CAMPUS CODE
This and the at Albania	2001
University at Albany	2801
Binghamton University	2802
University at Buffalo (+ HSC)	2803
University at Stony Brook (+ HSC)	2805
HSC at Brooklyn	2810
HSC at Syracuse	2811
Brockport	2815
Buffalo State	2816
Cortland	2817
Fredonia	2818
Geneseo	2819
Old Westbury	2820
New Paltz	2821
Oneonta	2822
Oswego	2823
Plattsburgh	2824
Potsdam	2825
Purchase	2826
Institute of Technology / Utica Rome	2827
Empire State	2828
Alfred	2835
Canton	2836
Cobleskill	2837
Delhi	2838
Farmingdale	2839
Morrisville	2840
Environmental Science and Forestry	2855
Maritime	2857
Optometry	2858
Alfred Ceramics	2851
Cornell Statutory Colleges	2843
System Administration, SUNY Plaza	2865
New York Network, Albany, NY	2983
State University Construction Fund	2899

Processing Overview of Property Control System



NOTES -

- Property Master contains asset records with respective additional description. Additionally, for Stony Brook, HSC Brooklyn and HSC
 Syracuse, depreciable asset inactive records (retirements & transfers) are on Property Master. These inactive records remain on the Property
 Master until the respective campus completes its annual depreciation cycle and authorize inactive record purge.
- Monthly university-wide purge is executed after the last weekly update for the month. This generates deletion and return transactions for all records meeting purge criteria. Deletions and returning result from purge are included in activity file.
- 3. Activity records are available to support reporting for current PCS fiscal year, plus the entire prior PCS fiscal year.
- 4. Property Master files are available to support reporting for current PCS fiscal year and for previous three fiscal years.
- 5. Monthly cycle is closed on the last Friday of the month.
- 6. There is special Property Master File retention for Health Science Centers' hospital and SURF reporting.
- 7. Validations of data:
 - a. Class Code validates PCS class code
 - b. PSI SUNY Physical Space Inventory used for campus/building/room validation.
 - c. Chart of Account validates department number.
 - d. SURF Grant validates SURF grant number / PO number and records SURF account / sponsor code.

Data Collection

P101 - P109 Screens

- > Primary entry point for transactions.
- > Full edit checks.
- Access controlled by campus security administrators.
- Input collected throughout week; not processed until Friday night.

PARS

- Produces location transfers, asset number changes.
- Aids in required reconciliation process.
- Limited content of PARS transactions.

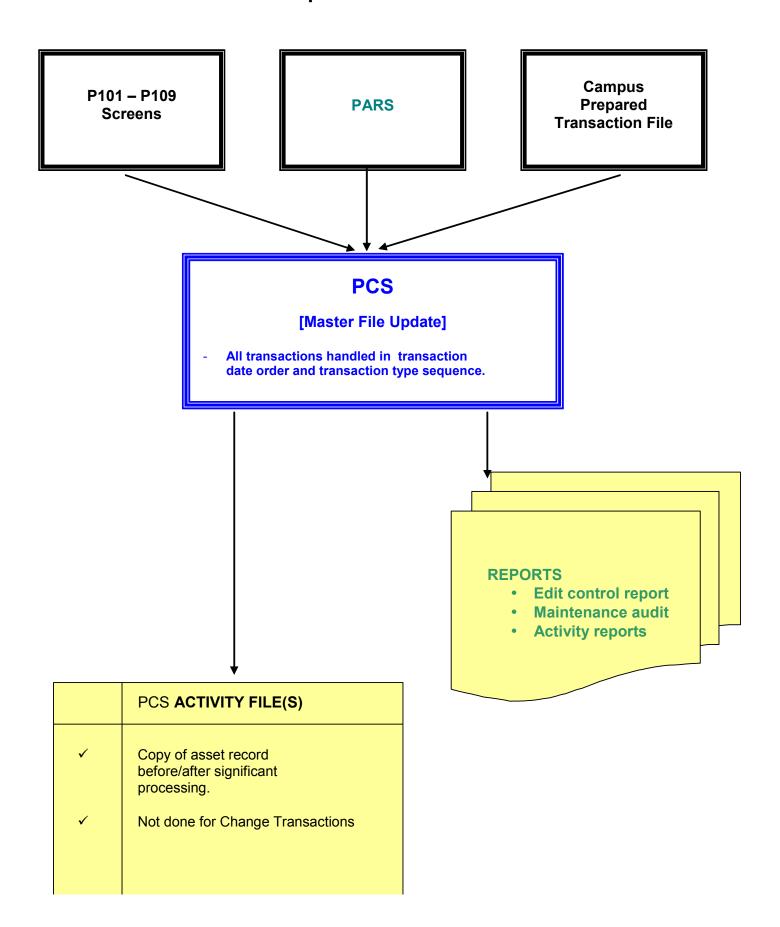
Campus Prepared Transaction File

- > Output from a campus-developed application
- Campus responsible for incorporation of edits in their application; initial file is reviewed by SUNY
- > File downloaded to SUNY FTP server.

Types of edits:

- All codes (status, fund, condition, group, etc.)
- Class code, building ID, room number, RF award number, department number, purchase order number on RF asset [all checked against files of valid entries].
- Edits occur during data entry as well as during actual update process. Input may be passed through online edit if necessary, but will be re-checked later.

Update Process



REPORTING

RAM [Master File]

- SOURCE OF DATA REGARDING CURRENT CAMPUS INVENTORY.
- SUPPORT SUNY / RF END-OF-YEAR REPORTING REQUIREMENTS.
- FILE IS ESCALATED AT END OF FISCAL YEAR TO INCREASE COR VALUES ACCORDING TO NATIONAL FACTORS
- Used to produce campus-requested data for transmitting to campus.
- SUPPORTS OF DATA FOR DATA QUERY REPORTS.
- Source of Depreciation Data for Hospital.
- Source of OGS surplus asset data.

RAM	ACTIVITY FILE(S)

- ★ ARCHIVAL DATA USED FOR PROCESSING ANALYSIS.
- ★ LIMITED TIME PERIOD.
- ★ PRODUCE MONTHLY SUMMARY OF PROCESSING.
- ★ SUPPORTS CAMPUS REQUESTS FOR INFORMATION.

Other Processes

