

# **GEOPHYSICAL INSTITUTE UNIVERSITY OF ALASKA**



## **PROPERTY MANUAL**

01/05

**GEOPHYSICAL INSTITUTE  
UNIVERSITY OF ALASKA  
PROPERTY MANUAL**

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## **PURPOSE**

This procedure describes the system used for the acquisition, records, maintenance, physical inventory, control and disposition of facilities and property of the Geophysical Institute (GI), the United States Government and various other grantee institutions. This procedure complies with the Federal Acquisition Regulation (FAR), OMB Circular A-110, AS 14.40.330 and AS 37.05.160. This manual is a supplement to the University of Alaska Statewide Property Manual (<http://www.alaska.edu/controller/financial-systems/property/>).

## **POLICY**

The GI maintains accountability records as required by the Federal Acquisition Regulations and AS 14.40.330.

Government Property is defined and accounted for in the manner prescribed by the Federal Acquisition Regulation (FAR) Part 45, herewith incorporated within this manual and/or other specific documents as set forth in the individual contracts and other DOD/Government Agencies.

## **RESPONSIBILITY**

The Property Office of the Geophysical Institute is responsible to insure that all policies and procedures of the University of Alaska, State of Alaska, Federal Government, and other agencies pertaining to property administration are complied with and adhered to. These policies and procedures are stated in this manual, FAR part 45, and by the terms set forth in the individual contract or grant. The GI will make all property records, including correspondence relating thereto, available for review or audit when reasonable notice of intent has been provided by the interested parties.

Effective July 1, 2004, the University of Alaska capitalization thresholds for moveable and accountable fixed assets (equipment) changed from an acquisition cost of \$2,500 to \$5,000 or more. This capitalization threshold change does not apply to matching funds and sponsored projects negotiated before July 1, 2004.

In the event of any inconsistency between this procedure, FAR, and the terms of the contract, the contract shall govern.

The Geophysical Institute property officer is responsible for the following:

1. Maintain and update the property database.
2. Ensure that all equipment be inventoried and accounted for and PROPERTY

- records are updated annually.
3. The disposition of equipment including reporting requirements to the various agencies both federal and state.
  4. Ensure that contract and grant property reporting requirements are complied with as specified.
  5. Ensure equipment is identified according to property procedures and/or agency requirements.

## DEFINITIONS

Accessory Item - an item which facilitates or enhances the operation of plant equipment but which is not essential for its operation.

Acquisition - the process of acquiring property either through purchase, transfer or donation.

Agency-peculiar Property - Government-owned personal property that is peculiar to the mission of one agency (e.g., military or space property). It excludes Government material, special test equipment, special tooling, and facilities.

Automated Data Processing Equipment (ADPE) - general purpose, automatic data processing components and the equipment systems created from them, regardless of use, size, capacity or price, that are designed to be applied to the solution or processing of a variety of problems or applications and are not specially designed (rather than configured) for any specific application.

Auxiliary Item - an item without which the basic unit cannot operate.

Discrepancies Incident to Shipment - all deficiencies incident to the shipment of Government property to or from a contractor's facility whereby differences exist between the property purported to have been shipped and the property actually received. Such deficiencies include, but are not limited to, loss, damage, destruction, improper status and condition coding, error in identity of classification, and improper consignment.

Disposition - the process of transferring; returning to the contracting agency; sale, scrapping or trading in of property.

Facilities - industrial property (other than material, special test equipment, special tooling, and military property) for production, maintenance, research, development, or test, including real property and rights therein, buildings, structures, improvements,

and plant equipment.

GIID # - the Geophysical Institute identification tag with a UA bar code tag number assigned to all items of equipment.

Government Controlled Property - all property owned by or leased to the U.S. Government or acquired by the Government under the terms of a contract.

Government property includes both Government furnished property and contractor acquired property as defined below:

- a. Government-furnished Property (GFP) is property in the possession of, or acquired directly by, the Government and subsequently delivered to or otherwise made available to the Geophysical Institute.
- b. Contractor-acquired Property is property procured or otherwise provided by the Geophysical Institute for the performance of a contract, title to which is vested in the Government.

Government Property Administrator - the individual duly designated by appropriate authority to administer the contract requirements and obligations relative to Government Property. He is an authorized representative of the contracting officer.

Industrial Plant Equipment (IPE) - that part of plant equipment with an acquisition cost of \$15,000 or more (DOD FAR Supplement 245.301); used for the purpose of cutting, abrading, grinding, shaping, forming, joining, testing, measuring, heating, treating, or otherwise altering the physical, electrical or chemical properties of materials, components or end items, entailed in manufacturing, maintenance, supply, processing assembly or research and development operations.

Institute Controlled (Capital Equipment) - all items of a fixed asset nature having a unit cost of \$5,000 or more and an expected life of one years or longer and to which the Geophysical Institute has title.

Maintenance - the process of providing the amount of care necessary to obtain a high quality of production and the most useful life of property.

Material - means property that may be incorporated into or attached to a deliverable end item or that may be consumed or expended in performing a contract. It includes assemblies, components, parts, raw and processed materials, and small tools and supplies that may be consumed in normal use in performing a contract.

Non-Controlled Equipment - items of a fixed asset nature less than \$5,000 and regardless of cost such as:

- a. an expendable item such as filters, rocket payload items

- b. replacement parts
- c. materials or supplies
- d. a part of the built-in heating, plumbing, ventilating, or electrical system of a building.
- e. a vehicle which requires a State license and is purchased on State funds. These are assigned "E" numbers, controlled by motor pool, and depreciated by accounting
- f. a kit which contains many small parts, i.e., hand tools.

Object Code - a four character numeric code identifying a balance sheet account classification or a revenue and expense classification. The object codes and descriptions are in Appendix D.

Physical Inventory - the process of physically locating and counting property, comparing the information to applicable records, then adjusting and reporting as required. In case of conflict, the physical inventory governs.

Plant Equipment - personal property of a capital nature (consisting of equipment, machine tools, test equipment, furniture, vehicles, and accessory and auxiliary items), used or capable of use in the manufacture of supplies or in the performance of services or for any administrative or general plant purpose. This does not include special tooling or special test equipment.

Real Property - land and rights therein, ground improvements, utility distribution systems, buildings, and structures, except foundations and other work necessary for the installation of special tooling, special test equipment and plant equipment.

Records - the official accounting and subsidiary records maintained by the Geophysical Institute to control all property furnished or otherwise acquired.

Salvage - property which, because of its worn, damaged, deteriorated or incomplete condition, or specialized nature, has no reasonable prospect of sale or use as serviceable property without major repairs or alterations, but which has some value in excess of its scrap value.

Scrap - property that has no reasonable prospect of being sold except for the recovery value of its basic material content.

Sensitive Property - is property for which theft, loss, or misplacement could be potentially dangerous to public safety and it must be subjected to exceptional physical security, protection, control, and accountability. The types of sensitive property are Weapons, Ammunition, Explosives, Narcotics, Radioactive Material, Hazardous Material, Hazardous Waste, and Precious Metals.

Special Test Equipment - electrical, electronic, hydraulic, pneumatic, mechanical, or other items or assemblies of equipment, which are of such a specialized nature that, without modification or alteration, the use of such items (if they are to be used separately) or assemblies, is limited to testing in the development or production of particular supplies or parts thereof, or in the performance of particular services. The term includes all components of any assemblies of such equipment except consumable property; special tooling; or buildings, non-severable structures (except foundations and similar improvements necessary for the installation of special test equipment), general or special machine tools, or similar capital items.

Special Tooling - all jugs, dies, fixtures, molds, patterns, taps, gauges, other equipment and manufacturing aids, and replacements thereof, 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, of the performance of particular services. The terms includes all components of such items, except consumable property; special test equipment; or buildings, non-severable structures (except foundation and similar improvements necessary or the installation of special tooling, general or special tools, or similar capital items).

## ACQUISITION PROCEDURES

### A. NEW PURCHASES

All proposed purchases of equipment having a unit cost of \$5,000 (\$2,500 for projects negotiated before July 1, 2004) or more shall be subject to a program of screening to determine if the equipment might already be on hand and be available for use in lieu of the equipment being proposed for purchase.

All fund sources are included as a part of this program.

All purchase requisitions in the above category will be submitted to the Property Control Officer for screening.

Documentation of the negative result of the screening will be recorded as an attachment to the purchase requisition (see EXHIBIT A-1).

Purchases of equipment of \$10,000 or more must be screened through statewide property in addition to the Geophysical Institute's property system.

The property office in conjunction with Purchasing will determine the correct property code (EXHIBIT D-1).

When a contract or grant is obligated, the following must also be done:

- 1) The budget of the specific grant or contract is checked to verify that the equipment is included in the budget (if not, agency approval must be obtained). This budget must be authorized as the approved budget in the grant or contract.
- 2) The contract or grant is checked for any agency screening requirements besides those already described.
  - a. NASA, DOD, and the State of Alaska have separate written procedures that must be followed prior to acquisition.
    1. DOD FAR Supplement 245.302-71, providing industrial plant equipment. DOD contracts require screening for acquisitions exceeding \$15,000. This shall be submitted on a Form DD1419, and submitted to the cognizant agency for certification.
    2. DOD FAR Supplement 245.302-72, providing ADPE as government property. Automatic data processing equipment shall be screened on a DD1851 when acquisition cost exceeds \$25,000.

This shall be submitted to the cognizant agency for certification.

3. Items of equipment must be screened utilizing Form DD1419 and submitted to the cognizant administering agency. NASA approval is required prior to acquisition.

These requirements should be checked periodically for substantive changes.

- 3) The contract or grant is checked for ownership (see EXHIBIT D-2) and if title is to be retained by the government, the statement "Tag with U.S. Government Property Tag" will be stated on the Purchase Requisition.
- 4) Government property acquired via surplus, transfer, or directly from a contract shall be used expressly for the purpose stated in the contract unless specifically authorized by the sponsoring agency. (REF FAR 45.509-2(A)). All GFP must be routinely maintained and operation logs supporting proper use and maintenance. GFP shall be properly tagged and entered into the property inventory system on a timely basis accountable to the contract it has been acquired on.

#### B. SURPLUS PROPERTY

Surplus Property can be acquired by the Geophysical Institute in three ways:

- 1) Form SF 122, which is used when the equipment or supplies requested are needed for use on a NSF Grant or NASA contract (with NASA approval). Title vests with the Institute for NSF Grants and title vests with the Government for NASA contracts.
- 2) DD Form 1348 which is used when the equipment is needed for a DOD (Department of Defense) contract such as DNA, AF, or NAVY. Equipment acquired through DOD excess property system must be for a specific contract with a specific stated use on that contract. Equipment must be returned to the DOD Excess property system upon completion of the contract or need for the equipment is no longer required. A written justification for acquisition of excess DOD equipment will be submitted to the property office by the cognizant P.I. for the contract requesting the property, at which time authorization from the cognizant contracting officer is requested. Title belongs to the Government.
- 3) Through State Surplus in Anchorage.

The acquisition cost listed on the documents would be entered in the cost field on

the update sheet.

**Note:** Consumables (i.e., tires, bulk oil, boots, cabling) obtained from the local Defense Reutilization Management Office, DRMO should be reported under the "Materials" Line Item 14 on the NASA Form 1018 (or DD Form 1662. Line Item 17, for DOD) with a cumulative beginning balance, additions and/or deletions, and a cumulative ending balance on an annual basis.

#### C. INSTITUTE-BUILT EQUIPMENT

- 1) The Geophysical Institute sometimes builds its own equipment on a work order. The cost, which is charged to this work order, should be picked up as the cost of the equipment on the property records when an identification number is assigned. This cost will consist of labor, staff benefits, materials, services and travel, if applicable. No overhead will be included in the cost.
- 2) The ledgers will not be changed. The property update sheet will indicate in the vendor position "Geo. Inst.". This will indicate to those interested that the total dollar amount of the inventory will differ from that charged to equipment in the ledgers by the value of that particular time.
- 3) For items manufactured on a work order and charged to a contract or grant, the same procedures must be followed as outlined for new purchases.

#### D. DONATIONS OF CONTROLLED EQUIPMENT

Donations of equipment with a value of \$5,000 or more will be put on the property file with the actual cost and if not available, estimated value.

#### E. TRANSFERS OF CONTROLLED EQUIPMENT

When equipment is received from another University department the actual cost paid to the other department will be placed in the cost field.

#### F. LEASE/PURCHASE AGREEMENTS FOR CONTROLLED EQUIPMENT

This is usually done for service center equipment. Such items as computers, word processors and copiers. The total cost will be placed in the cost field on the property update form.

## TAGGING PROCEDURES/RECEIVING DEPARTMENT PROCEDURES

The Geophysical Institute uses three different property tags:

- 1) A pressure sensitive tag preprinted with "Geophysical Institute" along with a "University of Alaska" bar code tag with a six-digit number. These tags are issued by the property office and both the receiving department and property office maintains a log of numbers as issued (EXHIBIT A-6).

These tags will be used on all controlled and sensitive equipment. When an item cannot be tagged it should be marked by some other method such as engraving, stenciling, etc., and the tag destroyed to avoid duplication.

Occasionally, a piece of equipment consists of several components or units, any one of which may be removed resulting in the loss of its identity. In such a case the main item will be assigned the pre-numbered tag and the components will be issued a custom-made tag referencing the main item. In this way the complete unit identity is maintained while permitting physical separation of components to meet special requirements.

- 2) A pressure sensitive tag preprinted with Geophysical Institute (green lettering or green background - Green Tag). This will be placed on all items that had not been for dollar limitations would be controlled property.

These are items of equipment that are not placed in the property file, but are tagged to indicate ownership.

- 3) A pressure sensitive tag preprinted with "U.S. Government Property." This tag will be placed on all equipment to which title belongs to the U.S. Government. This will be indicated on P.R. This tag will also be used for Government Furnished Property (GFP).

All orders (whether shipped via UPS, US Mail, ground, local, etc.) are routed through the receiving department. The business office forwards a copy of all purchase requisitions with the purchase order number noted on P.R. to the receiving department so they may reconcile all incoming orders with items ordered and determine who the end user is (for delivery purposes). The receiving clerk notes the piece count, weight, date order received, any deficiencies or damages on each order. This information is noted on either the packing slip for partial orders or the receiving copy of the purchase requisitions for complete orders. The receiving department maintains a numeric file of all open purchase requisitions. When equipment is received, the P.R. is checked for the object code (EXHIBIT D-1). This will indicate the equipment is controlled or sensitive

equipment. The P.R. is also reviewed for the statement "TAG WITH U.S. GOVERNMENT TAG."

The receiving clerk will then use the appropriate tag and when a numbered tag is used, the property log is completed (EXHIBIT A-6). The receiving clerk will also indicate on the receiving report the GIID #, Serial #, and Model # for the item. The receiving clerk then forwards all paperwork to the property office. A monthly listing is generated by Statewide property office, of current equipment expenditures, and forwarded to the Geophysical Institute property office.

Occasionally, the Geophysical Institute will receive equipment not obtained on a Purchase Order. This would be:

- 1) GFP which could be furnished on a Form DD1348; furnished on a SF 122; or furnished on a DD1149. Title to GFP unless furnished by NSF usually remains with the Government. The equipment should be tagged, logged in, and the property office notified so reports are submitted to the appropriate agencies.
- 2) Equipment received on loan is usually arranged by the P.I. and the organization involved.

A written agreement between the owner or organization must be on file in the property office. This is important for insurance coverage.

Equipment is tagged with the GIID# and entered into the Property Log. To distinguish this piece of equipment from others, "L" is entered under user status code in the property database.

Depending on the agency or organization that loaned the equipment, this may be considered GFP.

## COMMINGLING OF PROPERTY

Segregation of Government Property: As per FAR 45.507 Government Property shall be kept physically separate from contractor owned property. The exception to this regulation would be if it is advantageous to the Government. With proper authority the following circumstances could justify joint or commingled use:

- 1) When the Government property is clearly identified and recorded as Government Property.
- 2) When approved by the Property Administrator in connection with research and development contracts.
- 3) When otherwise approved by the Contracting Officer and Property Administrator.

## EQUIPMENT RECORDS

- 1) Records and reports of property control will be maintained in such a manner as to comply with FAR Part 45 at all times.
- 2) All property records are maintained by computer and the file is updated at least once a month. Refer to the BANNER Finance User Manual - FIXED ASSETS for information on creating a property record. Note the following fields that are unique to GI's records:

Market Value	Cost of Government Furnished equipment
Book Value	Total Cost of Threshold Change equipment
Part Number	Government ID Number
User Reference	P.O. number from previous database
Barcode Number	Usually G.I. Tag number from previous database or use for special reference

- 3) After the property create sheets have been reviewed and completed by the property control accountant, they are entered into the BANNER FIXED ASSETS database.
- 4) Reports are run when requested, at closing of fiscal year, and when a contract or grant's annual or final report is due.
- 5) Property reports are filed in the property control accountant's office. Individual reports pertaining to one contract are filed in the contract file.
- 6) After reports are run, they are checked for accuracy against the property create sheets.

## REPORT REQUIREMENTS

Annual reports of property holdings and accountability are required by most contracting agencies for contracts and grants. Review of each specific contract and grant should be done to insure proper reporting is accomplished. In general and in accordance with FAR, DFAR and NASA supplement the following guidelines should be used for reporting:

- 1) FAR 45.505-14: The contractors property control system should provide annually the total acquisition cost of Government Property for which the contractor is accountable under each agency. The contractor shall report this information as directed by the contracting officer.
- 2) DFAR (typical DOD requirements) 245.505-14: Annual reports will be provided for contracts with Government Property accountable. The report will be achieved using DD Form 1662, property in the custody of contractors, and completed for the previous year ending September 30th and due to the CO or PA no later than October 31 of each year.
- 3) NASA FAR Supplement (typical NASA contract requirement) 18-45.505-14: Annual reports will be provided for NASA contracts based on property control of the contractor. The NASA Form 1018 Government-Owned/Contractor Held Property shall be used when submitting this report. The reporting period is October 1-September 30 of each year.
- 4) NASA Research Grant Handbook (typical NASA grants requirement) 1260.27: As derived from property management records, an annual report will be provided for all government furnished equipment in custody of the GI. As of October 1-September 30 this report is submitted to the Property Administrator or if not delegated, it will be remitted to the Grants Officer.
- 5) Management of Government Property in Possession of Contractors (typical DOE contract): A semi-annual summary report of DOE-owned plant and capital equipment will be completed and submitted to the Contracting Officer. Reports should be completed as of February 28th and August 31st of each year. Reports should be made on Department of Energy Form DOE F-4300.3; no advance notice of report requirements will be made.

The above agency requirements are applicable to a large percentage of GI contracts and grants. A thorough review of each new contract and grant should be conducted to determine any additional property requirements. Any contract or grant clause or addendum shall hold precedence over the above stated standard provisions.

## MAINTENANCE

A preventive maintenance schedule in accordance with manufacturer's specifications will be kept on all machine equipment and will include dates of oiling and cleaning, detection of troubles or malfunctions and nature of repairs or parts replaced.

Preventive maintenance and cleaning inspections of electronic equipment will be included in station operations log. Minor repairs or calibration of equipment in operation will also be recorded in the log. Major repair or calibration of electronic equipment requiring the services of the Instrument Lab will be recorded and kept by the Instrument lab.

Contracting Officer approval must be obtained to modify, cannibalize, or repair government property other than repairs authorized by contract requirement or through the approved maintenance program.

## **SUBCONTRACTOR USE OF PROPERTY**

All equipment acquired through a subcontractor or in use by a subcontractor will fall under the Geophysical Institute's established property procedures. The requirements of government reporting as well as screening that apply to all Federal, State, and Private funds shall apply. The subcontractor shall have an acceptable property control system.

The contract or grant will specify a subcontractor and his/her role and responsibilities and if not, approval of a subcontractor for use on a federal and state contract or grant will be obtained.

Use of federally owned property, unless specified in the contract or grant must be approved in writing by the contract/grant officer or his/her designee for such matters.

Property must be used only for those purposes authorized in the grant or contract.

The subcontractor will establish a maintenance program equal to or better than those outlined in this manual and have those records available for review by University and Government officials.

The subcontractor will accept liability for the property until it is back in the Geophysical Institute's possession.

In most cases EXHIBIT A-2 Property Loan Agreement and Receipt will be completed prior to the subcontractor's use of Geophysical Institute acquired equipment.

## PHYSICAL INVENTORY

A physical inventory of all controlled and sensitive property, carried on Geophysical Institute property records will be performed annually in accordance with University of Alaska inventory procedures.

(<http://www.alaska.edu/controller/financial-systems/property/scanner.html>)

The property control accountant will, at all times, keep abreast of all contract activity and FAR provisions relating to the property control and the specific requirements of each contract and amendments wherein property accountability is required.

A cooperative physical inventory by the cognizant P.I. and representative of the property office will be done as not to exceed any two-year period or more frequently if required by the cognizant federal property administrator. Inventory procedure includes physical inspection, tagging or marking verification, condition coding, usage determination, and reconciling records. All cognizant P.I.'s and supervisors will be provided with a printout of equipment they are responsible for through acquisitions on their grants and contracts. The supplied equipment printout will be updated with current information and corrections when appropriate, while also adding any equipment GI identification numbers not found on the listing, showing the present location and status.

All unlocated property listed under a P.I.'s or supervisors responsibility shall be noted on the printout and a report filed with explanation by the P.I. or supervisor to the property office within 30 days from review, at which time it will be forwarded to the proper federal agencies for disposition.

Upon completion of the cooperative physical inventory an updated printout shall be provided to the P.I.'s and supervisors to keep current notes and corrections for the next inventory period.

Inventory of equipment at remote field sites should be made as often as possible, during maintenance or installation visits. A prepared inventory listing and instructions will be provided to the visitor by the property control accountant prior to the visit. This list should be checked against property on site, updated and returned to the property office.

During the inventory, all equipment will be screened as to usability and classified as scrap for disposal as applicable. Suspected obsolete or scrap equipment will be moved to a central location for verification or classification by authorities. When an item is classified as scrap or obsolete, it will be so marked on the inventory list.

Items no longer used or needed will be disposed of properly. See **Disposition of Property**.

## CERTIFICATION AND REPORT OF THE COOPERATIVE PHYSICAL INVENTORY

Procedure for Certification of the Cooperative Inventory and Inventory Result Reports:

Upon Phase 1 completion of the Physical Inventory, which includes updating the property database, accountable individuals will be provided with a current printout of their equipment. It is the responsibility of the accountable individual to perform the following tasks prior to their returning the certification to the property office:

- 1) Locate and inventory all non-current equipment items on your accountable list. Update printout info for each item including location, S/N identification, current usage, and condition.
- 2) Review all your accountable equipment on the provided list for completeness and accuracy. Please make any corrections to the appropriate fields.
- 3) Analyze all equipment for current activity status and the continued need to retain it. Clearly indicate all items you declare excess, and should enter property reutilization and or disposal cycle.
- 4) Complete attached inventory certification form (See Exhibit A-9) acknowledging the continued need and use of accountable equipment. Please note any inventory discrepancies. Sign and return to property office in a timely fashion.

The Property Office will review all certification forms, update property control database, and investigate discrepancies. Property office will coordinate and redistribute equipment identified as surplus. Upon submission of all certifications the property office will integrate all results and prepare the final physical inventory results. The property office will be responsible for notification to agencies with requirements that periodic inventory results and exceptions be reported. This will be done in accordance to FAR 45.508.2. The cooperative physical inventory and report period shall be completed within two years of the previous inventory period and will end on the last day of the calendar year.

## GRANT AND CONTRACT CLOSEOUT PROCEDURES

A review of each contract and grant should be made to determine closeout requirements. The following steps should be performed at the conclusion of each contract and grant:

- 1) Property Officer perform physical inventory of all accountable equipment, noting condition, use, and continued need.
- 2) Update property management data base for contract equipment and provide copy to accountable P.I.
- 3) P.I. and property officer should review property and determine accuracy, ownership and continued need.
- 4) Property officer will review contract/grant to determine proper closeout procedure.
- 5) Property office will initiate and submit applicable forms and requests for final determination of property to PA or CO.
- 6) Property officer will insure final equipment determinations are followed in disposal, return or retention.
- 7) Property office will update property management database to reflect contract closeout actions.

The proceeding closeout procedure shall apply to all contracts/grants although is not the specific requirements for any agency. If not so stated in the contract/grant, closeout requirements can be found in the FAR, DFAR, NASA Supplement, or other agency specific regulation manuals.

Property closeout must be completed in a timely manner at the conclusion of a contract/grant.

## RELOCATION OF PROPERTY

It is the nature of a research institution such as the Geophysical Institute to move property where it may be needed. Certain requirements must be met.

- 1) If the equipment is to be used by another agency then EXHIBIT A-2 must be completed.
  - a. Federally owned equipment used by another agency falls under subcontractor use of property (page 9).
  - b. A copy is filed with the property office so the records can be updated.
  
- 2) If the equipment is to be used by an employee of the University of Alaska, then EXHIBIT A-3 should be completed.
  - a. Personal use is prohibited for university and federally owned property.
  - b. A copy is filed with the property office so that records may be updated.

**When property is relocated to another field site for use by Geophysical Institute personnel for a period of 2 months or more, OR if moved to a new permanent location the property office should be notified.**

## **STORAGE/UTILIZATION AND RETENTION OF EQUIPMENT**

The Geophysical Institute does provide temporary storage of equipment in a safe, clean environment. GI has a secure “cold storage” building located behind the Elvey Building in which equipment may be stored for a time period not to exceed one year. Contact the Property Officer or Operations Storage Manager for access to this building.

Government property acquired via surplus, transfer, or directly from a contract shall be used expressly for the purpose stated in the contract unless specifically authorized by the sponsoring agency (Ref: FAR 45.509-29(a)).

During and at completion of inventory cycles all accountable individuals will certify as to continued need and use of equipment (See Exhibit A-9). This determination will be the basis for identifying surplus materials and equipment for the purpose of disposal. Certification of inventory results will include analysis of property records for accuracy and completeness. Surplus equipment and discrepancies will be reported on inventory certification form, which will also serve to validate physical inventory results.

## **CONSUMABLES OF MATERIAL**

Consumables (.e., tires, bulk oil, boots, cabling) obtained from the local Defense Reutilization Management Office, DRMO or any other government agency, should be reported under the “Materials” line 14 on the NASA Form 1018 (or DD Form 1662 Line Item 17, for DOD) with a cumulative beginning balance, additions, and/or deletions, and a cumulative ending balance on an annual basis. These records shall be managed in accordance with sound accounting practices and are to be consumed only as authorized by the contract unless otherwise approved by the Contracting Officer.

## DISPOSITION OF PROPERTY

Disposition of property involves action or actions taken by those using the property, having title to the property (i.e., a government agency), or through loss, theft, and destruction.

Under no circumstances may government property be disposed of intentionally without the prior approval of the contract/grant officer or his/her designee for such matters.

EXHIBIT A-4 (Equipment Disposal Request Form) and/or EXHIBIT A-45 (Property Transfer Report) should be completed prior to sale, transfer, scrapping or abandonment. It should be completed immediately after loss, theft, or destruction occurs.

The following are the methods the **GEOPHYSICAL INSTITUTE** uses to dispose of property.

### A. TRANSFER OF PROPERTY

There are two types of transfers.

- 1) Transfer to another University department. Should the Geophysical Institute have no further use of property, it is best to transfer the item to another department. This may or may not involve a transfer of funds.
- 2) Transfer or donation to a government agency or some community organization. This may or may not involve a transfer of funds.

When it has been determined that the property is of no use to any University department and the sale of the property will not generate appreciable revenues, then rather than scrap the items, they may be donated.

### B. SALE

All property sold must be advertised to the public via the newspaper, technical journals or whatever other method may be available.

The ad usually contains:

- 1) Type of Sale - sealed bid, auction posted prices.
- 2) Time, place of sale and inspection prior to sale.
- 3) The disclaimer statement, "All items are sold where is and as is and that the Geophysical Institute, U of A makes no warranties or representations either expressed or implied regarding the quality or condition of any item. The Geophysical Institute, U of A reserves the right to reject any or all bids or withdraw items from sale."
- 4) If minimum bids are required, it should be stated. Expenses of the sale will be deducted from the proceeds. The proceeds are usually credited to the general fund.
  - a. Sealed Bid - Notice of the sale should be at least 2 weeks before bid opening. Bidders may be notified by a mass mailing or advertisement. Bid forms should be made available to the public.

The bid form usually states:

1. Time and place of inspection and bid opening
2. What is to be sold
3. Conditions and items of sale (minimum bid, cash, etc.)
4. The disclaimer statement as cited above.

If the bid is rejected, then the Geophysical Institute may elect a negotiated sale if a higher amount is offered or put the item back out to bid.

- a. Auction - As a general rule, the Geophysical Institute places all items they want auctioned with the UAF general once a year auction held at the Physical Plant.

There are times when it is in the best interest of the G.I. to contract with an auctioneer to reduce overhead charges. This is usually done when a large amount of equipment is involved and it would attract a lot of public interest, such as graders, vehicles, generators, etc.

- b. Trade-ins of Property - Before the G.I. trades in property; it should be made available to other University departments for the same amount. Equipment should not be traded in unless the value that will be received exceeds that which may have been obtained in a sale.

When the new item of equipment is received, the amount of the trade-in should be added to the acquisition cost.

#### C. ABANDONMENT OR SCRAPPED

There are times when equipment is determined to be scrap or obsolete at remote field sites and the cost of returning it to the Geophysical Institute is more than the value of the equipment. Abandoning the property in place, provided the laws of the governing country do not so forbid, is the only reasonable solution.

When property is determined to have no salvage value, then if parts can be used, they will be removed and the rest disposed of at an approved waste facility.

#### D. DESTROYED, STOLEN AND LOST PROPERTY

When federal property has been destroyed, lost, stolen, or damaged, it should be reported immediately after facts are known to the affected federal agency.

- 1) Property that has been destroyed is usually an insured loss, depending on the circumstances. When the destruction of property becomes known, the following should be done:
  - a. Contact the property officer and if destruction was caused by vandalism, the police should be contacted as well.
  - b. Title to the property is determined and if it belongs to the U.S. Government, the contract/grant officer or his/her designee should be contacted and relief of accountability requested. The FBI should be contacted if vandalism has occurred.
  - c. Notify risk management, complete EXHIBIT A-7 and submit it for processing.

- 2) Property that has been stolen should be reported to the Property Officer and the following done:
  - a. If theft was on campus, contact U of A Security Department. If not, contact State Troopers.
  - b. If title belongs to U.S. Government, contact State Troopers, FBI, and contract/grant officer or his/her designee also. Relief from accountability should be requested.
  - c. EXHIBIT A-7 should be completed and sent to Risk Management for processing.
- 3) Property that is lost or unlocated, a concerted effort having been made to find such, for a period of 2 years or more will be put in the disposal file.

Law enforcement should be contacted only if circumstances lead one to believe that theft is involved.

U.S. Government Property that is lost, again requires that property officer notify the contract/grant officer or his/her designee and relief of accountability requested.

EXHIBIT A-7 should be submitted (coverage is questionable) to Risk Management.

## ABANDONMENT POLICY

Due to the large amount of equipment, materials, and supplies abandoned by outside agencies at Poker Flat Research Range it shall be the policy of the Geophysical Institute, U of A to consider all abandoned materials to be surplus. Disposal will be initiated by the GI in accordance with state statutes and university policy. Final determination of abandonment and disposal shall be made by the property office with the advice and concurrence of the range manager.

The review of abandoned equipment will be done on an as needed basis and the following criteria will be used in making final determinations.

- 1) Attempt to determine ownership and accountability.
- 2) Determine age, condition and serviceability of abandoned materials.
- 3) Determine reutilization possibilities and/or assure appropriate disposal methods are applied.

The GI, UAF will not be responsible or accountable for any equipment, materials, and supplies determined to be abandoned on university premises. It shall be the agencies' responsibility to identify and inform the range manager of non-university owned or accountable equipment imported to PFRR. Failure to notify range manager of the conveyance of materials onto the range shall result in the materials being considered abandoned and the above policy will apply.

**PROPERTY PROGRAM DESCRIPTION  
AND  
INSTRUCTIONS FOR PROPERTY PROGRAM**

Refer to the BANNER Finance User Manual - FIXED ASSETS for information on creating a fixed asset record and maintaining the Geophysical Institute property database (see page 12 for GI's unique database fields).

The following are commonly used Banner Tables Codes in the FIXED ASSETS module:

**ASSET TABLE**

<u>CODE</u>	<u>TITLE</u>
FF	FURNITURE AND FURNISHINGS
CE	COMPUTER EQUIPMENT
MF	MAINFRAME COMPUTER EQUIPMENT
TE	TELECOMMUNICATIONS EQUIPMENT
EC	EDUCATIONAL EQUIPMENT
RE	RESEARCH EQUIPMENT
SE	SECURITY WEAPONS
PP	PHYSICAL PLANT MACHINE & TOOLS
OE	OFFICE EQUIPMENT
LT	SENSITIVE - LESS THAN 2,500.00
BC	BROADCASTING EQUIPMENT
MD	MEDICAL, SAFETY FIRE EQUIPMENT
VE	TRANSPORTATION EQUIPMENT

<b>ASSET CONDITION</b>		<b>STATUS CODE</b>	
<u>CODE</u>	<u>TITLE</u>	<u>CODE</u>	<u>TITLE</u>
NW	NEW	G	GIFTS
GC	GOOD CONDITION	I	IN USE
FC	FAIR CONDITION	N	NOT FOUND
PC	POOR CONDITION	P	PENDING DISPOSAL/REUTILIZATION
OS	OUT OF SERVICE	S	SURPLUS/APPROVED FOR DISPOS
SC	SCRAP MATERIAL	X	DISPOSED
		F	FT - THRESHOLD DELETE

Continuation of commonly used Banner Table Codes in the FIXED ASSESTS module:

### ACQUISITION CODES

<u>CODE</u>	<u>DESCRIPTION</u>
DN	Donation
EF	Equipment Furnished by Government
FB	Fabricated Equipment
GF	Gift and Donations
IV	Inventory Addition
LE	Leased Equipment
LN	Equipment Obtained on Loan
LP	Leased Purchase
PO	University Purchased
RU	Recovery of Unlocated Equipment
TA	Athletics Sponsorship Trade Agree
TR	Transfer From Outside Agency

### DISPOSAL CODES

<u>CODE</u>	<u>DESCRIPTION</u>
DD	Destroyed at Dump/Landfill
DE	Delete < (LT) Capitalized Level
DN	Donated to Non-profit Org
DP	Duplicate Record Created
ER	Record Created in Error
FE	Fixed Equipment Reclass
RA	Returned to Funding Agency
RT	Returned to Vendor for Credit
SC	Sold at Competitive Sale
SP	Scrapped for Parts
ST	Stolen - Police Report Filed
TR	Traded to Vendor for Credit
UD	Unauthorized Disposal
UL	Unlocated Equipment
WR	Warranty Return for Repairs

**PROPERTY FORMS AND INSTRUCTIONS  
GEOPHYSICAL INSTITUTE  
UNIVERSITY OF ALASKA**

**A1 - A9**

**EXHIBIT A1**

**GEOPHYSICAL INSTITUTE  
903 Koyukuk Drive  
P.O. Box 757320  
University of Alaska  
Fairbanks, Alaska 99775-7320**

This is to certify that a determination has been made that there is no like equipment available under the custody of the Geophysical Institute that is suitable for use in lieu of items(s) requested.

Principal Investigator \_\_\_\_\_

Or

Property Control Officer \_\_\_\_\_

Date \_\_\_\_\_

**EXHIBIT A2**

**GEOPHYSICAL INSTITUTE  
PROPERTY LOAN AGREEMENT AND RECEIPT**

Name and Address of Borrower		Date to be Loaned	
		Date to be Returned	
Purpose of Loan			
EQUIPMENT TO BE LOANED			
Quantity	Description	Property #	Cost
CONDITIONS OF LOAN			

1. The Borrower of the above equipment agrees to return same in like condition as received from the Geophysical Institute, University of Alaska, normal wear and tear accepted, on or before the above return date, unless the loan period is formally extended.
  2. In case of loss or damage beyond repair the Geophysical Institute, University of Alaska shall be reimbursed at the current price of replacement.
  3. The equipment shall not be loaned or transferred to a third party without the written consent of the Geophysical Institute, University of Alaska.
  4. The Borrower shall account for the equipment whenever so requested.
  5. The right is reserved to cancel the loan or recall the equipment upon \_\_\_\_\_ days notice.
- The Borrower shall assume all transportation costs involved.

APPROVED	RECEIVED (Please complete the info below and return the original to the Geophysical Institute)
Director's Signature	Signature of Authorized Official
Business Manager's Signature	Title
Date Approved	Borrowing Organization
Date Received	

**EXHIBIT A3**

**AUTHORIZATION FOR OFF-CAMPUS USE  
OF GEOPHYSICAL INSTITUTE EQUIPMENT/PROPERTY**

\_\_\_\_\_  
NAME OF REQUESTING EMPLOYEE

I hereby request authorization to use University-owned, rented or leased equipment/property at a location other than on the UAF campus.

The equipment/property identified below will be used at \_\_\_\_\_  
\_\_\_\_\_ for the purpose of \_\_\_\_\_  
\_\_\_\_\_

I accept responsibility for the security of the equipment/property until it is returned to the campus and agree to reimburse the University for any uninsured loss resulting from damage, loss or theft of the equipment while it is under my responsibility.

\_\_\_\_\_  
Date Signature

\_\_\_\_\_  
Identification of Equipment/Property \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Geophysical Institute Property Tag No. \_\_\_\_\_ Equipment/Property Serial No.

Approved  
 Disapproved

\_\_\_\_\_  
Date Director  
Original to Requesting Employee  
Copy to Property

**EXHIBIT A4**

**Geophysical Institute – University of Alaska  
Equipment Disposal Request Form**

Tag Number (if applicable): \_\_\_\_\_

Equipment Description: \_\_\_\_\_  
\_\_\_\_\_

Serial Number: \_\_\_\_\_

Department: \_\_\_\_\_

Reason: \_\_\_\_\_  
\_\_\_\_\_

Disposal Method: \_\_\_\_\_  
\_\_\_\_\_

The undersign concur with this action:

Department Head/Date: \_\_\_\_\_

Property Officer/Date: \_\_\_\_\_

Action: \_\_\_\_\_  
\_\_\_\_\_

EXHIBIT A5

**Geophysical Institute  
University of Alaska  
Property Transfer Report**

TAG# \_\_\_\_\_ SERIAL# \_\_\_\_\_

DESCRIPTION: \_\_\_\_\_ CONDITION: \_\_\_\_\_

ORG/OBJ/FUND: \_\_\_\_\_ VALUE \$ \_\_\_\_\_

INVENTORY DATE ON FIXED ASSETS MODULE: \_\_\_\_\_

DOES THE TITLE VEST WITH THE UNIVERSITY?  YES  NO

FEDERAL FUNDED?  YES  NO

(IF FEDERALLY OWNED, A COPY OF THE AUTHORIZATION FROM THE SPONSORING AGENCY  
MUST ACCOMPANY TRANSFER FORM.)

\*\*\*\*\*  
**\*\*FOR TRANSFER BETWEEN UNIVERSITY DEPARTMENTS ONLY\*\***

**TRANSFER FROM:**

DEPARTMENT: \_\_\_\_\_

DATE RELEASED: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

OF DIRECTOR/DEPARTMENT HEAD (TRANSFEROR)

**TRANSFER TO:**

DEPARTMENT: \_\_\_\_\_

NEW DEPT ORG # \_\_\_\_\_ BLDG \_\_\_\_\_ ROOM \_\_\_\_\_

DATE ACCEPTED: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

OF DIRECTOR/DEPARTMENT HEAD (TRANSFEE)



## EXHIBIT A7

**University of Alaska  
Statewide Office of Risk Management  
Fairbanks, AK 99775-5580  
(907) 474-7465**

### PROPERTY LOSS PROCEDURES

All property owned by the University of Alaska, property in the care, custody or control of the university, and employee's personal property used in university employment is covered for risk of loss by Risk Management. A \$1000 deductible is to be retained by the department for each and every occurrence. The department may choose whether or not to cover the deductible for loss of personal property. If the department chooses not to cover the deductible, it is retained by the employee.

#### REPORTING REQUIREMENTS:

To file a claim for property loss or damage, please fill out a Property Loss Claim Form and forward to Risk Management. These forms can be obtained from Risk Management or the Risk Management Coordinator for your MAU. Upon receipt of your claim in the Risk Management office, we will review and make a determination on coverage.

All thefts, burglaries and vandalism are to be reported to the campus security department or local police. In such instances, please obtain and forward to Risk Management a copy of the police agency report.

Attach to the claim form a copy of the proper portion of your property inventory report (PY50 or PY30) on which the subject property is listed. This gives us the description, original purchase date and original purchase price.

Reporting of losses should be made as soon as reasonably possible. After 30 days from the date of occurrence, coverage may be questionable.

#### OBTAINING REIMBURSEMENT:

Outlined below are procedures for obtaining reimbursement from Risk Management for property, which is repaired, property, which is replaced, and property, which is not replaced. All reimbursements from Risk Management for property losses are credited to revenue accounts.

#### IF THE PROPERTY CAN BE REPAIRED:

Please arrange to have the repair(s) accomplished in the most economical means available under the circumstances. Risk Management will cover the cost of repairs

## EXHIBIT A7

which do not exceed the replacement value. Submit copies of the repair invoice(s) to Risk Management along with the organization code you wish to have credited.

### IF THE PROPERTY MUST BE REPLACED:

Risk Management covers the cost of replacement property with like kind and quality. Submit copies of the final invoice(s) for the replaced property to Risk Management along with the organization code you wish to have credited.

If the property to be replaced is no longer available, please find an item that is comparable, i.e., performs the same function. Submit the final invoice (s) in the same manner as above.

If you wish to upgrade a system, or, for any other reason, not replace the property with like kind and quality, you will need to obtain two quotes for replacement of the property of like kind and quality and submit those to the Risk Management office. In addition, submit a copy of the final invoice (s) for the property purchased. We will then make reimbursement of the lesser of the three amounts.

### IF THE PROPERTY IS NOT REPLACED:

Risk Management will pay for actual cash value of the property if it is not replaced. Actual cash value is the replacement cost of like kind and quality less depreciation. Submit either a property inventory report, which shows the purchase date of the property lost, or copies of the original purchase order. Obtain two quotes for replacement of like kind and quality and submit to Risk Management. We will calculate the depreciation and credit your organization code.



EXHIBIT A8

UNIVERSITY OF ALASKA  
VEHICLE SALE / DISPOSAL REPORT

E# \_\_\_\_\_ Year: \_\_\_\_\_ Make: \_\_\_\_\_ Model: \_\_\_\_\_

Serial Number: \_\_\_\_\_ License Plate: \_\_\_\_\_

State of Alaska official use license plates are NOT transferable and must be removed from the vehicle before it is sold. Return plates to the Statewide Property Office.

Date of sale: \_\_\_\_\_ Method of sale: \_\_\_\_\_

Revenue generated: \_\_\_\_\_ Revenue account #: \_\_\_\_\_

Sold to: \_\_\_\_\_ Send title to: \_\_\_\_\_

Address: \_\_\_\_\_ Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Comments: \_\_\_\_\_

\_\_\_\_\_

Attach a copy of the check or other proof of sale or disposal and send this form to:

University of Alaska  
Statewide Property  
208 Butrovich Building  
Fairbanks, Alaska 99775-5640

\_\_\_\_\_  
Signature of Director/Department Head

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

PY-08 8/87



## EXHIBIT B1

### PROPERTY REPORTS

The following reports are available:

- 1) INVENTORY is a complete listing of all information on file in numerical sequence by Property tag number.
- 2) ACQUISITION is in numerical order and inventory format for a particular acquisition contract or grant (Grant No.)
- 3) OWNERSHIP CODE is in numerical order and inventory format for a particular fund source/ownership code (See EXHIBIT D )
- 4) LOCATION is in numerical order and inventory format for a selected location.
- 5) PI or PRINCIPAL INVESTIGATOR is in numerical order and inventory format for a selected PI (PINAME)
- 6) ACCOUNTABILITY is in numerical sequence and inventory format for a particular funding agency (NASA, NSF, etc.).

Property reports are custom made by the Business Office at the request of the Property Office. "Browser" jobs are generated to extract information from Banner Fixed Assets module and export the information to a spreadsheet program.

Complete Property reports are run monthly, at closing of fiscal year end and when requested. Individual reports are run when a contract or grant's annual or final report is due and when requested.

**EXHIBIT C1**

**SUPPLY CONDITION CODES  
(ASSIGNED BY GENERATING ACTIVITY)**

CODE	TITLE	DEFINITION
A	SERVICEABLE (ISSUABLE WITHOUT QUALIFICATION)	New, used, repaired, or reconditioned material, which is serviceable and issuable to all customers without limitation or restriction. Includes material with more than 6 months shelf life remaining.
B	SERVICEABLE (ISSUABLE WITH QUALIFICATION)	New, used, repaired, or reconditioned material which is serviceable and issuable for its intended purpose but which is restricted from issue specific units, activities, or geographical areas by reason of its limited usefulness or short service life expectancy. Includes material with 3 through 6 months shelf life remaining.
C	SERVICEABLE (PRIORITY ISSUE)	Items which are serviceable and issuable to selected customers, but which must be issued before Condition A and B material to avoid loss as a usable asset. Includes material with less than 3 months shelf life remaining.
D	SERVICEABLE (TEST/MODIFICATION)	Serviceable material which requires test, alteration, modification, conversion, or disassembly. (This does not include items, which must be inspected or tested immediately prior to issue).
E	UNSERVICEABLE (LIMITED RESTORATION)	Material which involves only limited expense or effort to restore to serviceable condition and which is accomplished in the storage activity where the stock is located.
F	UNSERVICEABLE (REPARABLE)	Economically repairable material which requires repair, overhaul, or reconditioning; includes repairable items which are radioactively contaminated.

## EXHIBIT C1 (Cont.)

CODE	TITLE	DEFINITION
G	UNSERVICEABLE (INCOMPLETE)	Material requiring additional parts or components to complete the end item prior to issue.
H	UNSERVICEABLE (CONDEMNED)	Material which has been determined to be unserviceable and does not meet repair criteria (includes condemned items which are radioactively contaminated).
X	SALVAGE	Material which has no further value for use as originally intended but of possible value other than scrap.
S	UNSERVICEABLE (SCRAP)	Material that has no value except for its basic recorded material content. No stock will be as on hand in Condition Code S. This code is used only on transactions involving shipments to DRMOs. Material will not be transferred to Condition Code S prior to turning to DRMOs if material is recorded in Condition Code A through H at the time material is determined excess. Material identified by NSN will not be identified by this Condition Code.

## EXHIBIT C2

### DISPOSAL CONDITION CODES

CODE	TITLE	DEFINITION
1	UNUSED-GOOD	Unused property that is usable without repairs and identical or interchangeable with new items from normal supply source.
2	UNUSED-FAIR	Unused property that is usable without repairs, but is deteriorated or damaged to the extent that utility is somewhat impaired.
3	UNUSED-POOR	Unused property that is usable without repairs, but is considerably deteriorated or damaged. Enough utility remains to classify the property better than salvage.
4	USED-GOOD	Used property that is usable without repairs and most of its useful life remains.
5	USED-FAIR	Used property that is usable without repairs, but is somewhat worn or deteriorated and may soon require repairs.
6	USED-POOR	Used property that may be used without repairs, but is considerably worn or deteriorated to the degree that remaining utility is limited or major repairs will soon be required.
7	REPAIRS REQUIRED-GOOD	Required repairs are minor and should not exceed 15 percent of original acquisition cost.
8	REPAIRS REQUIRED-FAIR	Required repairs are considerable and are estimated to range from 16 percent to 40 percent of original acquisition cost.

**EXHIBIT C2 (Cont.)**

CODE	TITLE	DEFINITION
9	REPAIRS REQUIRED-POOR	Required repairs are major because the property is badly damaged, worn, or deteriorated, and are estimated to range from 41 percent to 65 percent of original acquisition cost.
X	SALVAGE	Property has some value in excess of its basic material content, but repair or rehabilitation to use for the originally intended purpose is clearly impractical. Repair for any use would exceed 65 percent of the original acquisition cost.
S	SCRAP	Material that has no value except for its basic material content.

## EXHIBIT D1

### PROPERTY OBJECT CODES

The following object codes represent controlled property. A complete list of object codes, titles, and definitions are listed in the Statewide Accounting Manual.

- 4099 **Equipment/Supplies - Threshold Transition** - Expenditures for equipment costing between \$2,500 and \$5,000 on matching funds and sponsored projects negotiated before July 1, 2004. This account code will be excluded from the modified total direct cost basis on which facilities and administrative costs are recovered. This results in treatment of these items as if they were equipment for the purpose of the project.
- 5221 **Furniture & Furnishings** - Expenditures for furniture, fixtures, appliances and artworks that are not permanently attached purchased for buildings, offices, classrooms and university owned residences.
- 5327 **Capitalizable Data Sets & Software** - This account is to be used for any or all of the following purposes: (1) electronic media, such as research data sets, with a cost greater than \$1000,000, (2) software with a unit value cost of \$100,000 or more and useful life of more than one year, and (3) internally developed software with a cost of \$500,000 or more and useful life greater than 10 years.
- 5328 **Computer Equipment** - Expenditures for PC and Macintosh computers used in educational, research, and office environments. Includes local area networks (LAN), printers, monitors, and other peripherals. Does not include mainframe computers.
- 5330 **Telecommunication Equipment** - Expenditures for telephone equipment including switches, modules, cards, cabinets or other devices that may be connected to the telephone system.
- 5331 **Educational Equipment** - Expenditures for apparatus, gear and machinery for use in the classroom or instructional laboratory environment (use object code 5328 for microcomputers).
- 5332 **Research Equipment** - Expenditures for specialized laboratory and scientific apparatus, instruments or machinery for research purposes (use object code 5328 for microcomputers).
- 5333 **Security Weapons** - Expenditures for pistols, rifles and shotguns required for security purposes.
- 5334 **Transportation Equipment** - Expenditures for motor vehicles and parts for vehicles, which should be separately capitalized.
- 5335 **Physical Plant Machines** - Expenditures for maintenance and custodial equipment.

5336 **Office Equipment** – Expenditures for equipment, which will be used in an office or administrative environment (use object code 5328 for microcomputers).

## EXHIBIT D2

### Fund Source and Ownership Codes

#### FUND SOURCE CODES FOR THE PROPERTY FILE

- F FEDERAL RESTRICTED (FUND 2XXXXX OR 3XXXXX)
- U UNIVERSITY GENERAL (FUND 1XXXXX)
- M MATCHING/COST SHARING ON FEDERAL PROJ  
(14XXXXX)
- S STATE RESTRICTED (FUND 2XXXXX OR 3XXXXX)
- C CAPITAL FUNDS (FUND 5XXXXX)
- A AGENCY FUNDS (FUND 9XXXXX)
- P PRIVATE FUNDS (FUND 2XXXXX OR 3XXXXX)
- D DONATIONS (NOT FOUNDATIONS)
- G FURNISHED BY GOVERNMENT
- H DONATED THROUGH UA FOUNDATION
- L LOCAL GOVERNMENT (FUND 2XXXXX OR 3XXXXX)

#### OWNERSHIP CODES FOR THE PROPERTY FILE

- F FEDERAL (Title vests with Federal Government)
- A FEDERAL (Title vests with UA upon acquisition with restrictions)
- C FEDERAL (Title vests with UA upon completion of project with restrictions)
- R FEDERAL (Title vests with UA with restrictions)
- U UNIVERSITY (Title vests with University)
- S STATE (Title vests with State of Alaska)
- A AGENCY (Title vests with Agency)
- P PRIVATE (Title vests with Sponsor)
- L LOCAL GOVERNMENT (Title vests with Local Government)

EXHIBIT D2 (Cont.)

VALID CODE COMBINATIONS

<b>UU</b>	<b>University Funded/University Owned</b>
UP	University Lease Purchase Agreement
FA	Federally Funded/Title vests with UA upon acquisition with restriction
FC	Federally Funded/Title vests with UA upon completion of project with restriction.
<b>FF</b>	<b>Federally Funded/Federally Owned</b>
<b>FR</b>	<b>Federally Funded/Title vests with UA with restrictions</b>
<b>FT</b>	<b>Federal Reporting Threshold Change (effective 7/1/04)</b>
<b>FU</b>	<b>Federally Funded/University Owned</b>
LU	Locally Funded/University Owned
<b>SS</b>	<b>State Funded/State Owned</b>
LL	Locally Funded/Locally Owned
<b>SU</b>	<b>State Funded/University Owned</b>
<b>HU</b>	<b>Foundation Funded/University Owned</b>
CU	Capital Funds/University Owned
DU	Donations (not Foundation)/University Owned
MU	Matching/Cost Sharing on Federal Projects/University Owned
AA	Agency Funded/ Agency Owned
<b>PU</b>	<b>Privately Funded/University Owned</b>
AU	Agency Funded/University Owned
PP	Privately Funded/Privately Owned
<b>GF</b>	<b>Government Furnished/Federally Owned-contract, acquired (equipment transferred from previous government contracts)</b>
<b>GU</b>	<b>Government Furnished/University Owned</b>
<b>GG</b>	<b>Government Furnished/Federally Owned-no University funds expended</b>

EXHIBIT D3

Geophysical Institute Commonly Used Location Codes

Location Codes	Location	Code Name
FS018	GI Storage	Cold Stg
FS306	Duckering Bldg.	
FS900	Natural Science Bldg.	NSB
FS903	Geophysical Institute	GI
FS909	West Ridge Research Building	WRRB
FS930	Intl Arctic Research Center	IARC
PF122	BlockHouse	
PF126	Machine Shop	
PF128	MST Site	
PF130	Pad 5 Bldg.	
PF135	Maintenance Shop	Shop
PF137	Rocket Storage	Rocket
PF138	Mini-Track Bldg.	Ballaine Lake
PF139	A Rocket Assembly Bldg.	A-Rab
PF140	Pad One	
PF141	Pad Two	
PF142	Pad Three	
PF143	Pad Four	
PF144	B Rocket Assembly Bldg.	B-Rab
PF146	Poker Yard	Yard
PF147	Poker Misc. Location	
PF152	Davis Science Ops Center	SOC
PF153	Telemetry Annex	
PF154	C Rocket Assembly Bldg.	C-Rab
PF158	Range Administration Center	RAC
PF159	Lidar Observatory	
PF161	Warm Storage Building	WSB
PF162	Payload Assembly Building	Payload
PF164	Lidar Annex	
PF166	Blockhouse Annex	
PF165	Telemetry Administration Building	
PF167	Heath Building	Heath Hut
PF168	Wind Tower Building	
PF169	Microwave Building.	
XGIFLD	GI Field Sites	