



University of Massachusetts

President's Office Policy and Procedures

For Fixed Assets

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01. Authority

Chapter 75, Section 1 of the Massachusetts General Laws (MGL) delegates to the Board of Trustees the responsibility of managing and administering, on behalf of the Commonwealth, all property, real and personal, occupied or used by the University of Massachusetts (University). Trustee Doc T96-073, effective 6/5/96, governs Current University policy. The status of the University's property holdings is a required item in the Annual Financial Report to the Board of Trustees.

02. Policy Objective / Compliance

The University of Massachusetts has a legal responsibility to accurately maintain records of and on a regular basis account for capital assets. Each department engages in the acquisition, transfer, use of, and disposal of capital assets. This policy sets forth the roles and responsibilities regarding those assets. This document defines the required policies for recording and tracking of new and existing assets, changes in assets, and the methods used for record keeping. It is also to assist personnel by providing the steps to safeguard, account for and dispose of university assets.

All University Central Administrative Offices and affiliates must adhere to this Board of Trustee policy.

03. Roles and Responsibilities

The University of Massachusetts President's Office consists of the President's Executive Office (PO), UMass Donahue Institute (UMDI), UMass On-Line (UMOL) and Central Administrative Services (CAS). The Central Administrative Services includes Academic Affairs, Internal Audit, Controller's Office, General Counsel, Economic Development, Human Resources, Management & Fiscal Affairs, Procurement, Treasurer's Office, and University Information Technology Services (UITS). The Building Authority and Foundation assets will be tracked in their own system so this procedure will not apply to their assets. The following is a list of the different roles that handle university Fixed Assets. These individuals are responsible for implementing and carrying out the provisions of the President's Office's Fixed Asset Policy and Procedures.

- **Central Administration Fixed Asset Manager (FAM)** – this individual resides in the Controller's Office and manages all the President's Office's fixed assets. This individual will be responsible for the following tasks:
 - Review and Approve requisitions with all asset accounts.
 - Assign tag # to all capital and non-capital assets.
 - Record all receipts and expenditures for property that meet the University's definition of capital equipment.
 - Ensure that items that come through into the Asset Management staging table from Accounts Payable are reviewed and approved in a timely fashion.
 - Perform quarterly review of assets with assistance from the Departmental Property Manager.



- Perform a physical inventory of capital and non-capital (with sensitive data) IT equipment every two years.
 - Retire assets from the Asset Management system when requested by department with a completed Asset Inventory Change form (see **Appendix A**).
- **Departmental Property Manager (DPM) / aka Custodian** – each department will assign a DPM who reports related information to the FAM. This individual will be validating and ensuring that the assets within their department are accounted for. This individual will be responsible for the following tasks:
 - Ensure proper use and safekeeping of all property, including computer equipment. In addition, the DPM must have knowledge of the location of all equipment within their area.
 - Review/verify the assets within their department quarterly. They will report and explain all discrepancies to the FAM.
 - Notify the Central IT Property Manager of all centrally purchased capital and non-capital (with sensitive data) IT equipment transfers, losses and disposals.
- **Central IT Property Managers (CIPM)** – this UITs individual will oversee IT equipment that is purchased centrally.
 - Ensure proper care and maintenance of all centrally purchased IT equipment.
 - Notify the FAM of all centrally purchased/transfers/recycled/traded capital and non-capital (with sensitive data) IT equipment. Provide purchase order, invoice, signed packing slip, and Asset Inventory Change Form where applicable.
 - Report all losses of centrally purchased capital and non-capital (with sensitive data) IT equipment to the Fixed Asset Manager upon notification from the Department Property Manager (required documentation includes police report, Asset Inventory Change Form, and or signed damage report from manager).
 - Recommend the disposal of centrally purchased capital and non-capital IT equipment that is beyond economic repair, useful life, or in excess to the needs of the University (semi-annual event July/December).
- **Department Heads (DH)** – the department head is responsible for the fixed assets assigned to their department. The DH can also act as the DPM or can assign someone in their department to act as the DPM. The DH will be required to sign-off quarterly the list of the assets that resides in their department.
- **Procurement Card Manager (PCM)** – the Procurement Card Manager is responsible for ensuring that the purchase is under \$5,000 for Procurement Card purchases. If the equipment is a tablet and will need cell service, the PCM ensures that it is ordered through AT&T or Verizon and is included on the central bill and is not purchased separately by the department. The PCM also checks to ensure that the requested item is not currently in stock that could be used before the purchase is allowed. The PCM will notify the FAM of the purchase in case the department does not notify the FAM to ensure the Fixed Asset system is updated accordingly with the necessary information.



- **Department Fund Administrator (DFA)** – the Department Fund Administrator is only utilized by the Donahue Institute for the Procurement Card purchases. This individual is responsible for receiving requests for the purchase of all IT related equipment. The DFA reviews the appropriateness of purchase (i.e. is the equipment appropriate for the department's needs, etc.) and verify the price of the equipment. Once the purchase is approved by the DFA, the department is notified to use their Procurement Card for the purchase.

04. Definition of Property

Property is defined as any capital or non-capital tangible item that is purchased, donated, or acquired through trade, regardless of value or condition. Capital equipment includes all equipment that is not permanently affixed to buildings, has a useful life greater than two years, and has a unit cost of \$5,000 or more. Capital equipment is inventoried every two years.

Purchased equipment is valued at the invoice price. Donated equipment is valued at its fair market value at the time of donation. The valuation of constructed or fabricated equipment includes all identifiable costs such as blue prints, component parts, materials, and labor. Valuations also include additional costs necessary to make the equipment usable for the purpose for which it was acquired. Examples of additional costs include freight, on-floor delivery, accessories, and installation costs.

Component parts that individually cost less than the capitalization level, but when combined exceeds this measure are capitalized when purchased as a functional unit. For example, when a monitor, keyboard, printer and CPU are purchased separately, and each part costs less than \$5,000, but the functional unit exceeds \$5,000, the purchase is capitalized. Conversely, when purchasing a keyboard and printer only, the individual items are only capitalized if its purchase price exceeds \$5,000.

Constructed or fabricated equipment is capitalized if the cost of material and labor incurred by the University is \$5,000 or more and its useful life is two or more years. Labor cost is included when it is supported by documentation from an external source or an in-house shop. Documentation normally includes internal or external requisitions.

05. Inventory Frequency and Capitalization Guidelines

The minimum frequency of the inventory of assets and capitalization guidelines are indicated below. The full capitalization guideline is also available in **Appendix B**. The physical inventory process is discussed in **Section 12**.

	Category	Capitalization Threshold	Inventory Frequency
1.	Land	All costs related to acquisition	Yearly
2.	Buildings	All costs related to acquisition	Yearly
3.	Building Improvements	\$25,000 Non-Medical	Yearly



		\$15,000 Medical	
4.	Land Improvements	\$25,000 Non-Medical \$15,000 Medical	Yearly
5.	Construction in Progress	\$25,000 Non-Medical \$15,000 Medical	Yearly
6.	Leased Equipment	\$50,000 or more	Yearly
7.	Capital Equipment	\$5,000 or more	Every 2 years
8.	Non-Capital Equipment	Under \$5,000	Every 2 years
9.	Library Books	None effective 2012 (prior years will be written off over 15 years of costs)	Not Applicable
10.	Software	\$100,000 or more	Yearly

Additional Notes:

- Any non-Capital Equipment (with sensitive data) that costs between \$500 and \$4,999 must be tracked in the asset system. Equipment that does not meet capital equipment specifications but is deemed necessary to be inventoried because it may easily be converted to personal use must be controlled to meet external reporting requirements. Because IT equipment has the ability to house large amounts of data at a relatively low cost, all non-capital equipment with sensitive data must be tracked regardless of cost. Examples of non-capital equipment with sensitive data include but are not limited to: desktops, laptops, and tablets.
- Departments should keep a list of all cell phones and PDAs that are issued to employees. DPM's are responsible for ensuring proper use and safekeeping of all property.
- The Fixed Asset Manager will send a report of all assets (capital and non-capital) from the Fixed Asset system to the departments on a quarterly basis for review.

06. Depreciation Policy

Depreciation is an accounting method of allocating cost of a tangible asset over its useful life. The useful life of an asset is listed in **Appendix C**. The University calculates depreciation on a monthly basis but books the entry to the general ledger annually at the close of the fiscal year. Depreciation is calculated on all capital assets entered into the Asset Management system.

07. Acquisition/Financing Methods

Property may be acquired through purchase orders, procurement cards for non-capital equipment, short-term to mid-term financing, lease-purchase agreements, and donations.



- **Purchase Orders (PO)** – Departments acquire capital and non-capital assets by creating a requisition in BuyWays using the appropriate General Ledger account. Once the department approves the requisition, the requisition is sent to the Fixed Asset Manager through workflow for approval to ensure that the proper asset account is used. Only requisitions with asset accounts will be sent to the Fixed Asset Manager for review. Once the Fixed Asset Manager approves the requisition and if the requisition is \$5,000 and above, it will be forwarded to the Purchasing Director for approval. After the approvals are completed and passed budget checking, a purchase order will be generated.
- **Procurement Cards** – Non-Capital equipment (a cost of less than \$5,000) may be purchased using a procurement card, with the approval of the Department's Fund Administrator (if applicable) and Supervisor and Procurement Card Manager. The manager of the Desktop group in UITs should be consulted before any laptops, desktops, tablets, netbooks, etc. are purchased. Equipment purchased with the procurement card is reallocated to the correct non-capital equipment expenditure account (741970 non-capital equipment and 741980 non-capital IT equipment). After the edits are done and the transaction passes budget checking, an accounts payable voucher is created, where it will be fed into the asset management staging table. The paperwork for the purchased non-capital equipment must be forwarded to the Fixed Asset Manager.
- **Short-term to Mid-term Financing** – The University campuses may acquire capital equipment through the University Budget Office tax-exempt financing programs, the University Pool Loan Program and the University's Master Lease Program.
 - Through the issuance of \$20 million variable rate bonds, the Pool Loan Program finances capital equipment for moderate-sized loans (loans have ranged from as little as \$5,000 to as much as \$5.5 million), typically amortized from 1 to 10 years. More specifically, this program is designed to finance or refinance the acquisition of telecommunications, electronics, computer, office, research equipment and administrative systems and renovation costs related thereto.
 - The Master Lease Program finances capital equipment for larger loans (loans have ranged from approximately \$8 million to as much as \$43 million), typically amortized from five to ten years. The program is utilized for the acquisition of large capital equipment on a project-by-project basis and has financed to date the following types of capital equipment: telecommunications, software, energy performance equipment, office equipment, office equipment/furniture and co-generational systems.
- **Donations** – Departments may acquire capital equipment through donations. Donated equipment is capitalized if it meets the capital equipment specifications on the date of the gift. The receiving department acquires a donor letter that indicates the fair market value of the item. The department retains the original and the Fixed Asset Manager receives a copy.



08. Receiving Procedures

Only Purchase Orders with the following commodity codes in BuyWays will require receiving. If a requisition was marked to require receiving and it is a capital or non-capital asset, then the receiving procedure will also apply.

Equipment - Information Technology (All)
Equipment - Law Enforcement
Equipment Capital (Excludes Information Technology)

The PO for these assets will need to be received in order for payments to be made to the vendor. Once a department obtains the asset, the designated individual will receive it in BuyWays. The system will generate a receipt number. Packing slips will be attached to the receipt in BuyWays.

Receiving Procedures for UMass System Office in Shrewsbury

- The UMSO/President's Office Administrative staff will be notified by UMass Medical School's (UMMS) receiving dock when a package arrives.
- The appropriate departmental staff will be contacted via email that a package has arrived for their department. A purchase order number, if available, should be included. The email will alert the individual that a package is awaiting him/her in the shipping/receiving, mailroom, or reception area.
- The individual will then be responsible for retrieving the package(s) or contacting the appropriate individual in their department to handle this pick up. Package(s) will be held at the reception desk until the departmental staff comes to retrieve.
- The Fixed Asset Manager and FAM backup person will be notified via a "cc" on the departmental email when a package arrives that requires a receipt in BuyWays. This is generally a piece of equipment or asset (such as *Dell, Fujitsu, HP Communications, etc...*).
- The item will be tagged if it meets the fixed asset guidelines. Items should not be deployed until they are tagged and setup in the Asset Management system. Staff should give all packing slips to the Fixed Asset Manager.
- The Fixed Asset Manager or the backup will be responsible for entering receipt information in the BuyWays system. This process must be completed in order for Accounts Payable to pay the invoice when invoice is received.

Receiving Procedures for Massachusetts Green High Performance Computing Center in Holyoke, MA (MGHPCC)

- The Fixed Asset Manager and the backup will be notified via email by the Central IT Property Manager when devices arrive at the facility that requires a receipt in BuyWays. If the purchase order is known, that number will be provided as well.
- The packing slip will be submitted to the Fixed Asset Manager either through the inter-office courier or through a scanned copy via email.



- The Fixed Asset Manager or backup will create a receipt in BuyWays and attach the packing slips to the receipt. Arrangements will be made to tag devices deemed “as requiring a tag”.
- If a tag is required, the DPM will request a tag from the FAM. The FAM will create the tag label and provide the tag to the DPM to affix to the asset.
- If a piece of equipment arrives that will be installed into an existing device, the University tag number and serial number of the device will be provided to the Fixed Asset Manager who will make the appropriate adjustments in the Asset Management system.

Receiving Procedures for One Beacon

- The Central IT Property Manager will be notified when the equipment is received.
- The CIPM will create a receipt in BuyWays and attach the packing slips to the receipt.
- The CIPM will notify the FAM to request a tag # by providing the Purchase Order Number, Serial # and Model.
- The CIPM will create the tag label and affix it to the asset.

Receiving Procedures for UMass Donahue Institute locations (Shrewsbury, Brockton, Hadley, One Beacon, etc.)

- The Departmental Property Manager will be notified when the equipment is received.
- The DPM will create a receipt in BuyWays and attach the packing slips to the receipt.
- The DPM will notify the FAM to request a tag # by providing the Purchase Order Number, Serial # and Model.
- The FAM will create the tag label and inter-office courier it to the DPM.
- The DPM will affix the tag to the asset.

09. Asset Number vs. Tag Number

The asset number is a PeopleSoft auto-generated number assigned to an asset when it is created in PeopleSoft Asset Management (AM) system. The UMass tag number is a 6-digit number assigned by the Fixed Asset Manager. This label (tag) contains a barcode that is affixed to the asset and will be used during the physical inventory process.

Parent/Child Tags:

- A Parent tag is defined as the main asset, like a chassis, for example. A child is any component with a cost of \$5,000 and above (or any cost if asset contains sensitive data) such as a blade for the parent chassis. The child will have a different asset number, but will have the parent’s number as a reference. Though the child will not need a separate tag, it will take on the parent’s tag number, plus a dash and a number (-1, -2, etc..., depending on the number of children). When the parent asset is retired, its children will be retired along with the parent unless it can be used on another device.



10. Asset Assignment of Movable Equipment

Once the asset is received and the invoice is paid in Accounts Payable, the following process occurs.

- Every Wednesday evening the items from the Accounts Payable system coded as assets are interfaced into the PeopleSoft Asset Management staging area where they are “on hold” until further review by the FAM.
- The FAM reviews the staging area once a week (Thursday) for items interfaced from Accounts Payable. If there are any items, the FAM validates against the tags that were assigned during the receiving process.
- On the screen for each potential asset, information is added such as type of equipment, serial number, and location. The cost of the asset is verified and if required, changed to include shipping, installation or warranties. The 6 digit UMass tag number is assigned and entered on this screen as well.
- On Thursday evenings, all items flagged as assets are loaded into the PeopleSoft Asset Management system where they are assigned a system generated 12 digit asset number.
- On the next day (Friday), the FAM verifies that the items identified as assets have been processed in AM and assigned the DPM (aka Custodian).

11. Asset Assignment of Software

Capitalization of software is reviewed yearly with the IT department and the University Controller. Any software that meets the capitalization guidelines will be entered into the Asset Management system annually. This information will be provided by the University Controller to the Fixed Asset Manager.

- The FAM will create an asset in the Asset Management system and will assign a tag number that is preceded by the letter ‘SW’ for software.
- The FAM will assign the custodian name as the University Controller.

12. Physical Inventory

The FAM performs a physical inventory of all assets once every 2 years with the assistance of the DPM. The FAM performs this at all the site locations that the assets reside in.

- A list of the assets in the Asset Management system is downloaded to the scanner and all assets are scanned at the locations to account for all assets in the system.
- If discrepancies are identified, the FAM will work with the DPM to address them. If assets were disposed of, an Asset Inventory Change form will be filled out and forwarded to the Fixed Asset Manager.



- Once the physical inventory is completed, the FAM will forward the completed list to the University Controller for her sign-off of completion.

13. Disposition of Assets

Property may be transferred, traded-in, donated to a school or external organization, or deemed surplus/obsolete/unserviceable in accordance with the guidelines as identified. If a Central Administration Department wishes to dispose of property, the Fixed Asset Manager is notified by way of an Asset Inventory Change Form or an email of intent.

- **In-House Transfer**
 - Property is made available to other University campuses and departments promptly after the original project or need for which it was acquired is completed, unless otherwise restricted by the funding source.
 - The transferring department completes the Asset Inventory Change form and retains the original for their records. Copies are sent to the campus or department with the equipment and also to the Fixed Asset Manager. The FAM will attach a copy to the asset in the Asset Management system.
 - At the Shrewsbury location, if an IT device is deemed unusable for a department, the item is transferred to the Central IT Property Manager at UITS to be held for possible use by another department or eventually disposed of.
 - The Fixed Asset Manager will be notified of the transfer and will update the location in Asset Management upon email notification.
 - If a piece of equipment could be used by another department, the Central IT Property Manager will assign the device to the department. The Fixed Asset Manager will be notified of the new location and will update Asset Management accordingly.
 - Items to be disposed of require an Asset Inventory Change form and a Medical School Moving / AIF form (see samples in **Appendix A**) be completed and signed by and dated by the Department Head, the Property Manager and the Fixed Asset Manager and initialed by the person inventorying the disposed assets.
- **Transfers to a School or External Organization**
 - Usable devices may be donated to a school or external organization. The organization will send a letter of request to the Department Property Manager with a copy to the Department Head and the Fixed Asset Manager.
 - The Department Property Manager will complete the Asset Inventory Change form listing the equipment to be donated.
 - An Asset Inventory Change form will be signed and dated by the receiving organization, Department Head, Department Property Manager, and the Fixed Asset Manager.
 - The receiving organization receives the signed form and the Department Property Manager and the Fixed Asset Manager will receive a copy.



- The FAM will retire the asset from the Asset Management system and attach a copy of the Asset Inventory Change form to the asset in the system.
- **Recycling**
 - Since the President's office and Central Administration departments are located in different parts of the state, there are different ways to handle recycling of equipment.
 - The Central Administration departments located in Western Massachusetts (UMass Amherst, or Amherst/Hadley area) will use the UMass Amherst Recycling Center.
 - The departments fill out a form provided by waste management and the Asset Inventory Change form, listing the UMass tag number, serial number, cost of the asset and condition of the asset.
 - The Asset Inventory Change form will be signed and dated by the Department Head, Department Property Manager, and the Fixed Asset Manager.
 - Once the assets are picked up, the person picking up the assets should sign off that they have picked up the equipment.
 - The department forwards a copy of these forms to the Fixed Asset Manager to remove the items from the inventory.
 - The FAM will retire the asset from the Asset Management system and attach these forms to the asset in the system.
 - Departments in the Boston area use services from the UMass Boston campus.
 - The departments fill out the Asset Inventory Change form listing the UMass tag number, serial number, cost of the asset and condition of the asset.
 - The Asset Inventory Change form will be signed and dated by the Department Head, Department Property Manager, and the Fixed Asset Manager.
 - Once the assets are picked up, the person picking up the assets should sign off that they have picked up the equipment.
 - The department forwards a copy of this form to the Fixed Asset Manager to remove the items from the inventory.
 - The FAM will retire the asset from the Asset Management system and attach these forms to the asset in the system.
 - Donahue Institute CareerWorks in Brockton will deliver equipment to be disposed of to UITS at the Shrewsbury location. The procedures for Shrewsbury will be followed.
- **Trade-in or Return of Property**
 - The department completes the Asset Inventory Change form and records the University tag number (if applicable).
 - The trade-in allowance must be clearly shown on the purchase order. This is the value added to the acquisition cost of the new equipment to establish its value.
 - A copy of the Asset Inventory Change form is sent to the Fixed Asset Manager, along with copies of the purchase order and invoice.



- The Asset Inventory Change form will be signed and dated by the Department Head, Department Property Manager, and the Fixed Asset Manager.
- For returns, if the item is being replaced, the information for the replacement device will be forwarded to the Fixed Asset Manager as well.
- The department forwards a copy of this form to the Fixed Asset Manager to remove the items from the inventory.
- The FAM will retire the asset from the Asset Management system and attach these forms to the asset in the system.
- **Obsolescence**
 - Obsolescence occurs when an asset is no longer salable or useful.
 - On an annual basis, all assets should be reviewed by the FAM, DPM and University Controller to identify assets that are obsolete.
 - An Asset Inventory Change form will be completed by the FAM along with the assistance from the DPM where the assets reside in to remove the obsolete assets from the Asset Management system.
 - The Asset Inventory Change form will be signed and dated by the Department Head, Department Property Manager, and the Fixed Asset Manager.
 - The FAM will retire the asset from the Asset Management system and attach this form to the asset in the system.
- **Theft**
 - As soon as an asset is confirmed to be missing, the DPM will notify the facilities manager, if applicable, who will notify building security.
 - Security will contact the local or campus police to file a report.
 - In some cases, security will instruct the originating department to contact the police.
 - An interview will be conducted with the Department Property Manager. Other individuals may also be interviewed, as necessary, including a member of UITS if it is believed that an asset contained sensitive data.
 - The police report and any supporting documentation, along with a signed Asset Inventory Change Form and a Medical School / Moving AIF Form, will be forwarded to the Fixed Asset Manager who will remove the asset from inventory.
 - The Asset Inventory Change form will be signed and dated by the Department Head, Department Property Manager, and the Fixed Asset Manager.
 - The FAM will retire the asset from the Asset Management system and attach these forms/police reports to the asset in the system.
 - For departments without facilities management or a security department, the Department Property Manager is responsible for filing a police report with the local or campus police.
 - Massachusetts Chapter 647 “responsibilities under the Internal Control Law” requires all thefts of property to be immediately reported to the Office of the State Auditor. The



University Controller must notify Internal Audit on a monthly basis of any assets that have been subject to theft.

******Note: All data on IT devices will be removed (wiped), according to DOD standards, and the barcode asset tag will be removed from the device. Further information regarding this policy may be found at**

<http://www.massachusetts.edu/policy/datacomputingpolicies.html>

14. Appendices

Appendix A – Asset Inventory Forms

The Asset Inventory Change form is used for changes to an existing asset. This can be for transfers, donations, disposals, etc. If additional lines are needed, attach a complete list on a separate page.

- ***University of Massachusetts Asset Inventory Change Form***
 - This form can be found on the Controller's Office website on <https://www.umassp.edu/controller/forms>.
 - The link to the form is <https://www.umassp.edu/employee-center/asset-inventory-change-form>.
- ***University of Massachusetts Medical School / Moving AIF Form***
 - This form can be found on the Controller's Office website on <https://www.umassp.edu/controller/forms>.
 - The link to the form is <https://www.umassp.edu/employee-center/UMassMed-moving-form>.

Appendix B – Capitalization Guidelines

The University's Capitalization Guidelines document is located on the President's Office website under University Resources <https://www.umassp.edu/central-admin-guidelines>. This is a University-wide guideline and the file can be found on this site <https://www.umassp.edu/central-admin-guidelines/capitalization-guidelines>.

Appendix C – Schedule of Useful Lives

The Schedule of Useful Lives document is located on the President's Office website under University Resources <https://www.umassp.edu/central-admin-guidelines>. This is a University-wide document and the file can be found on this site. The complete schedule can be found in this location <https://www.umassp.edu/policies/useful-lives-capital-assets-%E2%80%9393-depreciation>.