

**Campus Administrative Policy**

**Policy Title:** Capital Equipment and Government Property

Policy Number: 2023 Functional Area: Finance

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Applies to: University of Colorado Anschutz Medical Campus  
University of Colorado Denver  
University of Colorado South Denver Location

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**A. INTRODUCTION**

1. The purpose of this policy is to set forth guidelines for establishing and maintaining jurisdiction over Capital Equipment and Government Property under the possession of the University of Colorado Denver | Anschutz Medical Campus and the University of Colorado South Denver Location (the “University”).
2. This fiscal policy is applicable to all moveable Capital Equipment and Government Property owned or in the possession of the University. This includes acquisition of Capital Equipment and Government Property that is new, used, donated, transferred from other institutions, or from a trade-in. This policy excludes land, land

improvements, leasehold improvements, buildings, and fixtures. This policy does not apply to Non-Capital Equipment except where specified otherwise.

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## **C. POLICY STATEMENT**

### **1. Responsibility**

The University will have control over all Capital Equipment and Government Property owned by or in the possession of the University. Each University Chair, Director, Principal Investigator (PI) and Organizational Fiscal Manager are responsible for the use, care, maintenance, storage, and location of all equipment assigned to that department under an Award. It is the responsibility of each Chair or Director to designate an individual to verify and maintain control of Capital Equipment and Government Property, and coordinate with Financial Services. The individual designated is referred to as the Responsible Person.

The University must adhere to sponsor requirements for Capital Equipment and Government Property associated with Awards. 2 CFR 200 and FAR Parts 45 and 52, along with agency- and program-specific regulations and guidelines, establish the

requirements for property acquired under federal Awards and Government Property in the possession of the University.

2. Capital Equipment

- a. Title to all Capital Equipment rests with the University upon acquisition unless otherwise specified by the sponsor. Capital Equipment is assigned to departments for custody, use, maintenance, and storage and the department is thereby accountable for such Capital Equipment.
- b. Capital Equipment purchased by affiliates with University funds are to be considered owned by the University. Capital Equipment purchased with an affiliate's own funds is to be considered owned by the affiliate.
- c. Capital Equipment purchased from the University agency fund (fund 80; such as for CU Medicine or University of Colorado Hospital) is not considered University property since the University is acting as agent for another entity. Account code 810300 (Capital Equipment  $\geq$  \$5,000 Private Title) should be used to record such purchase.
- d. Capital Equipment purchased with University funds is owned by the University and cannot be kept, loaned, or assigned as personal Capital Equipment to an individual or business without prior approval by Financial Services.
- e. Capital Equipment purchases cannot be split-funded between University funds (funds 10 to 72) and an agency fund (fund 80), between the University and another University of Colorado campus, or between the University and an affiliate.
- f. Capital Equipment purchased with University funds (funds 10 to 72) cannot be used as a trade-in on Capital Equipment purchased by an agency fund (fund 80). Likewise, Capital Equipment purchased with an agency fund (fund 80) cannot be used as a trade-in on Capital Equipment purchased with University funds (funds 10 to 72).
- g. For insurance coverage for Capital Equipment, see campus policy 2025, [Property Insurance Coverage](#).

3. Government Property

- a. Under an Award, the University may be in possession of Government Property. The Government retains title to the property and the University assumes responsibility for the property and has authorization to use it only on the Award for which it was received.
- b. All Government Property in the possession of the University must be tagged to identify that the property is owned by the Government.

- c. The University provides insurance coverage for Government Property when explicitly required by the terms and conditions of the Award.

4. Responsibilities of PIs

- a. Adhere to all property management requirements under the Award terms and conditions.
- b. Ensure proper use, care, maintenance, and storage for all Capital Equipment and Government Property under their control.
- c. Promptly notify Responsible Persons when receiving Capital Equipment or Government Property.
- d. Promptly notify Responsible Persons of any shortages, damage, loss, or theft of Capital Equipment or Government Property.
- e. Promptly notify Responsible Persons of location changes of any Capital Equipment or Government Property.
- f. Promptly notify Responsible Persons when borrowing or loaning any Capital Equipment or Government Property.
- g. Promptly notify Responsible Persons prior to transferring any Capital Equipment or Government Property within or outside of the University.

5. Responsibilities of Responsible Persons

- a. Serve as the primary point of contact with Financial Services for all aspects associated with managing Capital Equipment and Government Property for the department.
- b. Process all Tag Confirmation Forms received from Financial Services by either: tagging the related piece of Capital Equipment or Government Property, or returning the form to Financial Services if the item does not belong to their department.
- c. Conduct Capital Equipment or Government Property physical inventories as scheduled by Financial Services. Financial Services will provide the Responsible Person with a current inventory listing.
- d. Complete and forward all forms documenting Capital Equipment or Government Property changes to Financial Services.
- e. Promptly notify Financial Services when Capital Equipment or Government Property is transferred into or within the University.

- f. Promptly contact Financial Services for approval on transfers of Capital Equipment or Government Property outside of the University.
  - g. Maintain a file of University Capital Equipment or Government Property Home Usage forms to support Capital Equipment or Government Property items located in employees' residences.
  - h. Provide assistance to departmental employees in completing and processing various Capital Equipment-related forms, including forwarding approved documents to the Financial Services.
  - i. Notify Financial Services and the Police Department promptly upon discovery of any theft or embezzlement. See Capital Equipment and Government Property Procedures Manual for required reporting information for lost, damaged or destroyed Government Property.
  - j. Notify Financial Services of any changes to property as provided by a PI, as identified under the Responsibilities of Principal Investigators section above.
  - k. Annually complete the Government Property Equipment Inventory Questionnaire.
  - l. Notify Financial Services promptly upon receiving Government Property. The Responsible Person must identify any issues related to shipment and receipt of Government property and promptly report those issues to Financial Services.
  - m. Furnish the Contracting Officer and Financial Services a list of all property having a unit acquisition cost of less than \$5,000 to which title is vested in the University under Alternate II clause within 10 days following the end of the calendar quarter during which it was received.
6. Responsibilities of Financial Services
- a. Maintain Capital Equipment and Government Property records in the PeopleSoft Asset Management Module (PSAM) system. See Capital Equipment and Government Property Procedures Manual for property report requirements.
  - b. Review University expenditures to ensure proper classification of Capital Equipment.
  - c. Schedule physical inventories of Capital Equipment and Government Property for Responsible Persons.
  - d. Review inventory results submitted by Responsible Persons.
  - e. Provide information, including ad-hoc reports, from the PSAM system as required.

- f. Process disposal requests and determine applicable disposal procedure for Capital Equipment and Government Property.
  - g. Serve as the University liaison for disposal to agencies and vendors.
  - h. Provide Government Property Equipment Inventory Questionnaires to Responsible Persons, evaluate departmental compliance, and initiate and verify correction action for compliance.
7. Capital Equipment and Government Property Physical Inventories
- a. Each Unit Manager is responsible for ensuring the Responsible Person conducts a physical inventory of their Capital Equipment and Government Property.
  - b. Financial Services is responsible for maintaining a schedule of these physical inventories and notifying each Responsible Person before their inventory is due.
  - c. Financial Services will provide each department with a list of their Capital Equipment and Government Property items in the PSAM system. When the inventory is completed, Financial Services will adjust the inventory records in the PSAM system to match the results of the physical inventory.
  - d. A physical inventory for Capital Equipment acquired with federal funds must occur at least once every two years.
  - e. A physical inventory for Government Property must occur annually. A final inventory must be conducted upon Award completion or termination, unless waived by the sponsor.
  - f. A physical inventory for Government Property having a unit acquisition cost of less than \$5,000 to which title is vested in the University under Alternate II clause must occur quarterly.
8. Acquisition of Equipment
- a. Follow the University of Colorado Procurement Service Center Fiscal Policy and Procedures at <https://www.cu.edu/psc>.
  - b. Use Account Code 810100 (Equipment  $\geq$  \$5000) when purchasing University Capital Equipment.
  - c. Use Account Code 810200 (Equipment  $\geq$  \$5000 Govt Title) when purchasing equipment under a federal contract.
  - d. Use Account Code 810300 (Equipment  $\geq$  \$5000 Private Title) when purchasing Capital Equipment using Agency funds (fund 80).

- e. For acquisitions by gift of equipment to the University, see Capital Equipment and Government Property Procedures Manual and the Financial Services Procedural Statement [Gift In Kind](#).
- f. For acquisitions by transfer of equipment from another university (with a faculty member), see Capital Equipment and Government Property Procedures Manual.

9. Green Tagging

Relocation of Capital Equipment and Government Property whether for transfer within the University, to another institution, for trade-in, or for disposal may require Green Tagging. The Green Tagging certification process is administered by Environmental Health & Safety (EH&S) who will screen the item and coordinate the removal of hazardous materials (if applicable) with the department and/or Facilities Operations. There will be a charge for refrigerant evacuation and/or asbestos removal. Once EH&S has approved the item for relocation, their authorization is noted on the Green Tag affixed to the item.

10. Reports

Financial Services is responsible for submitting all required property reports to sponsors in accordance with the Award terms and conditions.

11. Subaward Agreements

- a. When the University issues a subaward to another entity, Financial Services will ensure that the prime Award terms and conditions are included in the subaward.
- b. When the University issues a subaward under a federal contract and Government Property is involved, the subcontractor must provide a copy of its most recent Government Property Control System Analysis (self-assessment required under FAR Part 52) and complete a Subcontractor Property Questionnaire.
- c. The University will periodically perform a review of the property management of subcontractors.

12. Capital Equipment and Government Property Use, Disposal, Transfer, or Sale

*Federal Grants*

- a. The University must adhere to federal requirements for University-owned Capital Equipment acquired with federal funds. If the Award classifies the Capital Equipment as “exempt property,” then the University has no further obligations to the Government. Financial Services will complete any required final property reports.
- b. The following requirements apply to non-exempt Capital Equipment:

1. Capital Equipment must be used for the Award for which it was acquired as long as needed, whether or not the project continues to be supported by the Award. The University cannot encumber (commit to a third party) the Capital Equipment without sponsor approval. When the Capital Equipment is no longer needed for the original Award, the Capital Equipment may be used in the following order of priority:
  - i. On activities under Awards from the federal awarding agency which funded the original project, then
  - ii. On activities under Awards from other federal awarding agencies.
2. During the time that the Capital Equipment is used on the Award for which it was acquired, the University must also make the Capital Equipment available for use on other projects currently or previously supported by the Government, provided such use will not interfere with the work on the project it was originally acquired. First preference for other use must be given to other projects supported by the federal awarding agency and second preference must be given to projects under Awards from other federal sponsors. Use for non-federally-funded projects is also permissible. User fees should be considered if appropriate; however, the service fee cannot be less than the fee private companies charge for equivalent services, unless specifically authorized by federal statute, for as long as the Government retains an interest in the equipment.
3. When acquiring replacement Capital Equipment, the Capital Equipment being replaced may be used as a trade-in or sold with the proceeds offsetting the cost of the replacement Capital Equipment with prior written authorization from Financial Services.
4. When the Capital Equipment is no longer needed for the original Award or for other activities, the disposition instructions in the Award must be followed. If the Award does not address disposition requirements, Financial Services will request disposition instructions from the sponsor. In accordance with federal requirements:
  - i. If the equipment has a current per-unit fair-market value of less than \$5,000, the University may retain, sell, or otherwise dispose of the equipment without further obligation to the Government.
  - ii. If the Government fails to provide the University with disposition instructions within 120 days of the disposition request and the Capital Equipment has a current per-unit fair-market value of \$5,000 or more, then the University may retain or sell the Capital Equipment. The University must reimburse the Government for the federal interest of the Capital Equipment. The University may deduct and retain from the Government's share \$500 or ten percent of the proceeds, whichever is less, for selling and handling expenses.



- iii. The University may transfer title to the Capital Equipment to the Government or to an eligible third party. In such circumstances, the University must be entitled to compensation for its attributable percentage of the current per-unit fair-market value.
- iv. If there is a residual inventory of unused supplies or Non-Capital Equipment exceeding \$5,000 in total aggregate value upon termination or completion of a project, and the supplies or Non-Capital Equipment are not needed for any other federal Award, the University must compensate the Government for its share.

#### *Federal Contracts*

- c. The University must adhere to federal requirements for Government Property acquired under federal contracts. The following requirements apply to Government Property:
  - 1. The University may use Government Property only for the specific Award under which the property was furnished or acquired unless specifically authorized by the sponsor. Government Property may not be cannibalized without prior approval from the federal agency. Modifications or alterations of Government Property are prohibited, unless such modifications or alterations are: 1) reasonable and necessary due to the scope of work identified in the Award; 2) required for normal maintenance; or 3) authorized by the sponsor.
  - 2. Upon completion of the Award, or when the property is no longer needed, Financial Services will complete and submit required reports to the sponsor. Government Property cannot be disposed or used on any other project without prior approval from the sponsor.
  - 3. Upon receipt of the sponsor approval for a Government Property disposal, Government Property tag is removed and replaced with the University tag before disposal.

#### *Non-Federal Awards*

- d. For non-federal Awards, the University must comply with Award terms and conditions regarding use and disposition of Capital Equipment. If that Award requires the transfer of Capital Equipment to a third party entity, then that entity assumes responsibility for the Capital Equipment.

#### *Capital Equipment With No External Accountability*

- e. The following requirements apply to University-owned Capital Equipment with no external accountability:
  - 1. When it is determined by a responsible departmental authority that certain equipment is no longer needed, the item(s) may be transferred or identified for

disposal. University-owned equipment must be declared surplus before disposal of such equipment takes place.

2. Transfer recipient priority is:
  - i. Transfer to another department within the University.
  - ii. Transfer to another University of Colorado campus.
  - iii. Transfer with or without remuneration to other State of Colorado agencies.

*Disposal of Capital Equipment Acquired Without Federal Funding*

- f. All disposals of Capital Equipment purchased with non-federal funds must be approved through Financial Services. Methods of disposal in priority order are:
  1. Sale to another institution of higher education, when the person utilizing the item is relocating to that institution, is subject to approval of the appropriate Unit Manager and Financial Services.
  2. Public auction or sealed bid sale. All sales require written approval through Financial Services. The proceeds must be deposited to account 325500.
  3. Scrapped through the University's Financial Services disposal process.
  4. All disposal methods require the completion of the appropriate Disposal Request form. See University Capital Equipment and Government Property Procedures Manual for details.
  5. State employees are only allowed to purchase excess state supplies or equipment at approved public auctions.

13. Loaning of Equipment

- a. With prior approval under campus policy 3036, [Facilities Use by External Entities](#), the University may loan and borrow Capital Equipment and Non-Capital Equipment to and from other institutions and agencies. Insurance is the responsibility of the recipient and must be evidenced.
- b. University equipment cannot be loaned to any individual or firm for personal use or personal gain.

14. Trade-In

An Equipment Trade-In Form must be completed and forwarded to Financial Services before purchasing any equipment or service contracts where credit may be issued for an

item to be traded-in. The Unit Manager and Financial Services, which must verify adherence to an Award, must approve the Equipment Trade-In Form.

15. Fabricated Equipment

In-house fabrication of Capital Equipment must be added to the Capital Equipment inventory when cumulative direct costs reach or exceed \$5,000. Development, labor, and purchased parts and supplies are includable costs.

16. University Equipment Located in Private Homes

University equipment used at an employee's residence is allowed upon written approval from the Organization Fiscal Manager. Please refer to policy Property Insurance Coverage or additional information.

17. Change of Accountability

A Departmental Transfer of Capital Equipment Form must be completed and sent to Financial Services for changes of accountability of Capital Equipment or Government Property between departments within the University.

18. Change of Inventory Record Information

Financial Services shall be notified by the Responsible Person of all inventory record changes to Capital Equipment or Government Property such as location and custodian.

19. Policy Review

Financial Services will review this policy when 2 CFR 200 or the FAR are amended to ensure compliance with all applicable federal regulations and requirements.

**D. DEFINITIONS**

1. Acquisition Cost is the cost to acquire Capital Equipment, including the price of the asset and the costs necessary to prepare the asset for use. Costs necessary to prepare the asset for use include the cost of placing the asset in location and bringing the asset to a condition necessary for normal or expected use. For Government-Furnished Property, the acquisition cost is the dollar value assigned by the Government and identified in the Award.
2. Alternate II is the clause described in FAR 52.245-1.
3. Award is a grant, contract, or other agreement between the University and the sponsor of a Sponsored Project.
4. Cannibalize is the removal of parts from Capital Equipment or Government Property for use or for installation on other Capital Equipment or Government Property.

5. Capital Asset is any physical resource that benefits a program with a useful life of more than one year.
6. Capital Equipment is an article of non-expendable, tangible property having a useful life of more than one year and an acquisition cost of \$5,000 or more. This includes property purchased or acquired via transfer, donation, or fabricated where component parts may be less than \$5,000 each, but the total cost will be \$5,000 or more.
7. Collections is a Capital Asset category that includes works of art and historical treasures, and collections. Collections should be capitalized at their historical cost or fair market value at the date of the donation. Generally, the threshold will be \$5,000 but individual pieces of a collection could have a lower value. Rare library books will be capitalized as a collection if the collection's value exceeds \$5,000.
8. Computers and Electronic Devices are machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories or peripherals for printing, transmitting and receiving, or storing electronic information. Computers and electronic devices are considered Capital Equipment if the per-unit cost is \$5,000 or more and the item has a useful life of more than one year.
9. Contractor-Acquired Property is property acquired, fabricated, or otherwise provided by the contractor for performing a federal contract, and to which the Government has title.
10. Departmental Transfer of Capital Equipment is the form for transfers of Capital Equipment between University departments.
11. Disposition is the process ending University ownership or possession of Capital Equipment or Government Property.
12. Disposal Request form is an online form to request disposition of Capital Equipment.
13. Government Property Equipment Inventory Questionnaire is the self-assessment questionnaire to be conducted for all Government Property.
14. Equipment Trade-in Form is the form employees must submit and receive approval before trading-in a piece of Capital Equipment or Government Property.
15. Exempt Property is tangible personal property acquired in whole or in part with federal funds, where the federal awarding agency has statutory authority to vest title in the recipient without further obligation to the Government. An example of exempt property authority is contained in the Federal Grant and Cooperative Agreement Act (31 U.S.C. 6306), for property acquired under an Award to conduct basic or applied research by a non-profit institution of higher education or non-profit organization whose principal purpose is conducting scientific research. See also 2 CFR 200.

16. Fabricated Property is property that is constructed and developed at the University by combining discrete components and/or materials into one identifiable unit. Fabricated property is capitalized if the equipment has a total acquisition cost of \$5,000 or more, a useful life of more than one year, and is by itself functionally complete for its intended purpose.
17. Financial Services is a central administration unit that consists of sub-units of the Pre-Award & Contracting Services, Sponsored Projects, Finance Office, and Bursar Office. Finance Office is responsible for maintenance of Capital Equipment records in the PSAM system. This includes scheduling Capital Equipment physical inventories; disposing of Capital Equipment; and assisting departments with equipment issues.
18. Gift is an item(s) acquired without purchase from an individual, a corporation, a government agency, or a tax-supported institution.
19. Government refers to the United States Government.
20. Government-furnished Property is all property in the possession of, or directly acquired by, the Government and subsequently furnished to the University for the performance of a contract. Government-Furnished Property includes, but is not limited to spares and property furnished for: repair; maintenance; overhaul; or, modification. Government-Furnished Property also includes Contractor-Acquired Property if the Contractor-Acquired Property is a deliverable under a cost contract when accepted by the Government for continued use under a contract.
21. Government Property means all property owned or leased by the Government. Government Property includes both government-furnished and contractor-acquired property. Government Property includes material, equipment, special tooling, special test equipment, and real property. Government Property does not include intellectual property and software.
22. Green Tagging is the certification process of screening and removing hazardous materials before equipment relocation/disposal can occur. This includes but is not limited to items that have been in contact with hazardous chemicals, infectious materials, radioactive isotopes, or contain refrigerants, or oil. There will be a charge for refrigerant evacuation and/or asbestos removal.
23. Home Usage Form is the form that must be completed and return to the Organizational Fiscal Manager when requesting Capital Equipment or Government Property be stored at a private residence.
24. Inventory Disposal Schedule is a disposal form "[SF-1428](#)" or its successor" to request disposition of Government Property.
25. Library Holdings are reference materials normally found in libraries, including books, documents, microfilms, phone records, audio tapes, photo films, videotapes, electronic media, and maps.

26. Non-Capital Equipment is non-expendable, tangible property having an acquisition cost less than \$5,000. This includes equipment purchased or acquired via transfer or donation. Examples of non-expendable equipment items under this definition include: furniture, computers and related peripherals, electronics, office equipment, and other scientific equipment.
27. Organizational Fiscal Manager is the employee in the organizational unit with the authority and responsibility for its fiscal transactions.
28. PeopleSoft Asset Management Module (PSAM) is the University system used to manage Capital Equipment and Government Property.
29. Receipt for Loan of Capital Equipment is the form that must be completed and approved before University Capital Equipment may be loaned to a third party entity.
30. Responsible Person is the person within each University department, appointed by the Unit Manager, to serve as the primary point of contact with Financial Services for all aspects associated with managing Capital Equipment and Government Property for the department.
31. Software includes computer software purchased (including licenses) from a commercial vendor, internally developed, or contractor-developed to meet the University's internal needs. Costs of projects during the application development stage shall be capitalized. Typical costs include direct materials or services contributing to the project, payroll and payroll-related costs for employees directly associated with the project, testing costs and installation costs. Costs of projects in the preliminary project stage or the post-implementation/operation stage shall be expensed as incurred. The cost of upgrades and enhancements to capitalized computer software shall be capitalized only if the upgrades or enhancements provide additional functionality.
32. Sponsored Projects are research, instructional, or public service activities that are related to the mission of the University and sponsored by external agencies or entities.
33. Supplies are tangible property that are not considered either Capital Equipment or Non-Capital Equipment. Most Supplies are consumable and are used up during the course of a Sponsored Project.
34. Tag Confirmation Form is the form the Responsible Person will complete and return to Financial Services for all Capital Equipment and Government Property. The form also contains a section for the receipt and acknowledgement of Government Property.
35. Unit Manager is a University employee, including Chairs, Principal Investigators, Deans, Directors or Administrators, who is responsible for an Award.
36. University Equipment is property to which title is vested with the University, whether acquired with general university funds or funds provided through a sponsored

agreement. Physical location at the University does not necessarily determine title. For example, the University may not hold title to equipment in the possession of the University acquired through certain research projects or other third-party Sponsored Projects.

## NOTES

1. Dates of official enactment and amendments:

April 8, 2004: Adopted Chancellor  
July 1, 2010: Revised  
April 30, 2018: Updated

2. History:

July 1, 2010: Revised  
April 20, 2018: Administrative changes--forms were updated along with links to them and points of contact were updated  
February 22, 2019: Amended to reflect updated federal requirements under 2 CFR 200 and the FAR.

3. Initial Policy Effective Date: April 8, 2004

4. Cross References/Appendix:

- Title 2, Part 200 of the Code of Federal Regulations (2 CFR 200) – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and applicable federal agency implementing regulations.
- Applicable federal agency guidelines.
- Federal Acquisition Regulation (FAR) and applicable agency supplements.
- State of Colorado Fiscal Rules, Chapters 1-9.
- Capital Equipment and Government Property Procedures Manual
- CU Administrative Policy Statement Gift In Kind.
- [Campus Policy 3036, Facilities Use by External Entities.](#)
- [Campus Policy 2025, Property Insurance Coverage.](#)
- [Campus Policy 2026, Transfer of Assets To or From Another Organization.](#)
- University of Colorado Procurement Rules.
- University Subrecipient Monitoring Policy.