1. **Procedure Title:** Property Management – Non-Capital Assets

2. **Procedure Purpose and Effect:** Procedures for any department or organization within the university to track non-capital assets in the CAM database. This procedure provides guidance on how to enter non-capital assets into the CAM database, how to use additional functionality within CAM for tracking non-capital assets, and how to retire non-capital assets from the CAM database. Many non-capital assets are considered high-theft or sensitive property. Monitoring such items may be beneficial or necessary.

3. **Application of Procedure:** This procedure applies to those departments or organizations that are requesting to track non-capital assets.

4. **Exemptions:** Departments are not required to track non-capital items in the university system of record.

5. **Definitions:**

   A. **Asset Status Code:** An asset record field within CAM that identifies if an asset is active or retired.

   B. **Acquisition Type Code:** An asset record field within CAM that identifies how an asset was brought into the system. Options include New, Gift, Found, and Non-Capital.

   C. **Capital Asset Management (CAM):** CAM is a module of the University Kuali Financial System (KFS). This is the system of record for fixed assets within the Kuali Financial System.

   D. **Capital Asset Management (CAM) Processor:** Any Kuali user can view assets. People need to apply for the CAM Processor role. If granted, the CAM Processor Role can edit, loan, transfer, and retire capital assets, as well as enter non-capital assets into Kuali.

   E. **Control Asset:** A control asset is used to post transactions that will be reclassified to a more appropriate object code.

   F. **Decal (Tag):** Bar-code label in the form of a sticker that is affixed to an asset.

   G. **High-Theft Items:** Items of property which are susceptible to being appropriated for personal use or which can be readily converted to cash. This includes, but is not limited to, computers, radios, cameras, microscopes, etc. These items must remain in a secure area when not in use.

   H. **Non-Capital Asset:** An item that costs less than the capitalization threshold and/or has a useful life of less than one year. Consumables or items that lose their identity when incorporated into a more complex unit.

   I. **Non-Expendable:** Items such as equipment, instruments, and tools that are not consumed in a manufacturing process, and which retain their original identity and characteristics during their useful life. An item is non-expendable if it is characteristically restored to service by replacement of lost, worn, or damaged parts.

J. Sensitive Property: The government defines sensitive property as property potentially dangerous to public safety or security if stolen, lost, or misplaced, or that shall be subject to exceptional physical security, protection, control, and accountability such as classified property, weapons, ammunition, explosives, controlled substances, radioactive materials, hazardous materials or waste, or precious metals. These items must remain in a secure area when not in use.

6. **Procedure Statement:** Any item costing less than the capital asset threshold is a non-capital asset. Many high-theft items such as laptops, cell phones, and weapons cost less than $5,000 and are not tracked as capital assets in CAM. The department may still want to monitor such assets for various reasons including tracking proprietary information, monitoring smaller items, managing frequently checked out items by various members of the department or shared with other agencies, or to protect high-theft items. They can do so by adding a non-capital asset record into the CAM database and obtaining a decal in the designated non-capital range (9xxxxx) from BFS.
Non-capital assets are identified in the University asset database using the Asset Status Code of "N" for non-capital active or "O" for non-capital retired.

A. **Entering Non-Capital Assets:** Non-capital assets may be added into the CAM database by using an Asset Global (Add) document. A CAM Processor role is needed in order to submit an Asset Global (Add) document. Select Acquisition Type Code "A" (Non-Capital). Enter the department's default number in the Organization Owner Account Number; the Owner field should be CSU; use Asset Status code of "N" for non-capital active; the asset condition and asset description should be completed; use Asset Type Code "10000N" (non-capital asset); enter vendor name, manufacturer, model, serial number, tag/decal number (provided by Facilities Management, the number will start with a 9); enter the campus, building code, room number, and responsible person. The payment tab may be used by entering the appropriate information regarding the purchase of the equipment. Click on submit when the information has been completed. It is important to note that these transactions do not create accounting entries and the asset will not depreciate, also, non-capital assets do not have the same data requirements as capital assets.
The edit, loan, merge, and separate functions are available with non-capital assets.

1. **Weapons:** Departments should refer to the Board of Governor's website regarding CSU-Pueblo's Weapons Control Policy.

2. **High-Theft Items, Precious Metals, and Sensitive Property:** Every precaution must be taken to assure the safekeeping of high-theft items, precious metals, and sensitive property.
   a. Precious metals must be locked in a safe when not in use. Changes in configuration must be in accordance with contractual provisions including extraction from the original product. Disposal instructions must come from the contracting officer.
   b. Whenever removed from a secure area, the individual removing them must sign for them and indicate the expected time or date when they will be re-secured. Any transport off-campus of weapons, ammunition, explosives, radioactive materials, or hazardous materials or wastes must be conducted in a manner prescribed or approved by Environmental Health Services.
   c. When in use off-campus for an extended time-period or periodic use, a check-in/check-out procedure must be established.

3. **Hazardous Materials:** If hazardous or dangerous materials are to be acquired in the course of conducting government or other research, or to be sold after use, consult the Environmental Health Services Office.

B. **Retiring Non-Capital Assets:** To stop tracking the asset in Kuali, non-capital assets may be retired from the CAM database by submitting an Asset Edit document and changing the Asset Status Code to an "O" for non-capital retired. Click on submit when the information has been completed. When the department wants to dispose of the asset, they should do an Asset Edit document to transfer the asset to Facilities Management for disposal and retirement rather than submitting an electronic EACR. A CAM Processor role is necessary to submit an Asset Edit document.

7. <u>**Reference and Cross-References**</u>**:**

Board of Governors Policy 115: http://csusystem.edu (Under Board of Governors Heading: Policies and Procedures).

Environmental Health and Safety - https://www.csupueblo.edu/facilities-management/environmental-health-safety/index.html

Pueblo County Sherriff's Office - https://www.csupueblo.edu/campus-safety/sheriffs-office/index.html

8. <u>**Forms and Tools**</u>**:** None.