

GOVERNMENT PROPERTY
CONTROL SYSTEM
MANUAL

September 2021



REVISION HISTORY		
Revision	Description	Date
0	Previous released version	09/30/2007
A	Overall rewrite and update	11/26/2012
B	Replaced FAR 45.505 with 52.245-1, Section I.C.5. Replaced FAR 45.5 with 45.302, Section I.D. Reordered Section III to align with FAR 52.245-1 Replaced all references of FAR 45.502 with 52.245-1 Updated Property Records, Section III.F., to align with FAR 52.245-1	11/28/2012
C	Added revision page Added "as Government Property" to Section II.D. Added information for off campus relocation to Section III.H. Added paragraph on property utilization, Section III.J. Added information for Subcontractor requirements flowdown to Section III.O.	07/17/2013
D	Replaced "Inventory Control" with "Asset Management" Updated Equipment description, Points of Interest 1 Updated Equipment and Material definitions Added "Manufacturer with applicable part number and/or serial number", Section III.F. Updated inventory process, Section III.N. Updated inventory process, Section IV.A. Updated inventory process, Section IV.B. Updated inventory process, Section IV.D. Added "Asset Management Specialist", Section V.A.	10/20/2014
E	Updated OMB A21 to Uniform Guidance, Section I.E. Updated Contractor Fabricated Property section to include WIP asset accountability, Section II.B.	01/05/2015
F	Updated Material definition to include "consumables and supplies" Added Property Liaison definition Replaced OMB Circular references with "Uniform Guidance", Section I.A. Updated Section I.C.9. to "Property Liaison" Updated Section I.E title to "OMB Uniform Guidance" Updated Annual Physical Inventory schedule to "during first quarter of fiscal year, with a completion date prior to 01 January.", Section IV.B.	02/16/2017
G	Updated Section I.D. to "The property will not be removed from the building, loaned or otherwise disposed of...". Updated Section III.H. to include paragraph on short-term asset relocation	05/24/2017
H	Updated "agency" to "sponsor" Updated all sections to reflect changes in policies	08/21/2019
J	Added reference to Specialty Lab Equipment Added University logo to title page	09/10/2021

TABLE OF CONTENTS

EXECUTIVE SUMMARY	iii
POINTS OF INFORMATION	iv
DEFINITIONS	v
I. GENERAL	1
A. INTRO	1
B. SCOPE AND AUTHORITY	1
C. DELEGATION OF AUTHORITY	1
D. FACILITIES CONTRACTS	3
E. OMB UNIFORM GUIDANCE	3
F. STATE OF ALABAMA	3
II. ACQUISITION OF PROPERTY UNDER RESEARCH AWARDS	4
A. CONTRACTOR ACQUIRED PROPERTY	4
B. CONTRACTOR FABRICATED PROPERTY	4
C. GOVERNMENT/SPONSOR FURNISHED PROPERTY	5
D. MATERIAL	5
E. TITLE	5
F. SPECIALTY LAB EQUIPMENT	5
III. PROPERTY MANAGEMENT	5
A. UNIVERSITY RESPONSIBILITY	5
B. CONTRACTOR ACQUIRED PROPERTY	6
C. GOVERNMENT FURNISHED PROPERTY	6
D. MOTOR VEHICLES	6
E. RECEIVING	6
F. PROPERTY RECORDS	6
G. IDENTIFICATION	6
H. STORAGE	7
I. MAINTENANCE	7
J. USAGE	7
K. LOST, DAMAGED, DESTROYED, STOLEN	8
L. RELIEF FROM RESPONSIBILITY	8
M. PROPERTY REPORTS	8
N. CLOSEOUT	8
O. SUBCONTRACTORS	9
IV. INVENTORIES	9
A. SCOPE	9
B. ANNUAL	9
C. CLOSEOUT	9
D. AUDIT	10
V. DISPOSITION	10
A. INVENTORY	10
B. DISPOSITION REQUEST	10
C. REPORTING	10
D. EXCESS	11

EXECUTIVE SUMMARY

This manual delineates the Government Property Control System for the University of Alabama in Huntsville (UAH). It covers the responsibilities of all employees having any connection with government property located at, or procured by, UAH. The following executive summary presents the overview of the manual.

WHO – All UAH personnel having any connection with Government Property located at or procured by UAH including, but not limited to:

1. Property Custodian – The person primarily responsible for government property used on, or acquired through, a research award.
2. Government Property Manager – The person, as delegated by the Director of the Office of Sponsored Programs, through whom all documentation for property acquired under a research award is processed.
3. Asset Management Specialist – The person, as delegated by the Material Control Manager, through whom all property acquired on a research award is shipped, received, tagged and who coordinates property inventories and updates and maintains the fixed asset database.

WHAT – All property furnished by the government or sponsor, or acquired under a research award, must be processed through the Office of Sponsored Programs for the following:

1. Compliance with the funding sponsor and terms of the award.
2. Approval by the Contracting Officer of the direct funding sponsor.
3. Proper account coding of purchase requisition items.
4. Screening of UAH surplus property stores.
5. Determination of property title.
6. Coordination with Asset Management for asset identification.

WHEN – The Office of Sponsored Programs will process documentation for property when:

1. The purchase requisition is submitted.
2. The furnished property is shipped to, or received from, the sponsor.

WHY – The Office of Sponsored Programs is charged with the responsibility to protect the University by ascertaining that all federal regulations regarding acquisition and accountability of Government and Sponsor Property are being followed.

Points of Information

1. Major or Capital Equipment is defined by the University as being an article of non-expendable, tangible personal property which stands alone, is complete in itself, does not lose its identity, has a useful life span of one or more years, and has an acquisition cost that equals or exceeds \$5000. All other tangible property should be considered Material.
2. General purpose equipment cannot be purchased from contract funds except under special circumstances and with sponsor approval.
3. All property purchases under a research award must have sponsor approval.
4. Certain property purchases must be screened.
5. All property shipped to UAH must be processed through Central Receiving and Asset Management.
6. All property transfer documentation, incoming or outgoing, must be processed through the Government Property Manager.
7. The Principal Investigator of the research award is responsible for all property loaned to, or purchased by, subcontractors on his/her award.
8. All lost, damaged or stolen Government or Sponsor Property must be reported immediately to the Government Property Manager.
9. All incoming specialty lab equipment requires notification to the Office of Environmental Health and Safety (OEHS)

DEFINITIONS

Contractor Acquired Property – Property acquired, fabricated or otherwise provided by the contractor for use on a research award.

Equipment – A tangible asset that is functionally complete for its intended purpose, durable, non-expendable, and needed for the performance of a research award. Equipment is not intended for sale, and does not ordinarily lose its identity or become a component part of another article when put into use. The University requires that a \$5000 asset value threshold must be achieved for equipment. Equipment is defined by the property clause of the research award when applicable, or by the University in all other instances.

Facilities – Property used for production, maintenance, research, development, or testing. It includes plant equipment and real property. It does not include material, special test equipment, special tooling, or sponsor-peculiar property. When used in a facilities contract, the term includes all property provided under that contract.

Facilities Contract – A contract under which Government facilities are provided to a contractor or subcontractor by the Government for use in connection with performing one or more related contracts for supplies or services.

Government/Sponsor Furnished Property – Property in the possession of, or directly acquired by, the Federal Government or direct funding sponsor and subsequently furnished to the Contractor for performance of a research award.

Government Property – All property titled to, owned by, or leased by the Federal Government. Government Property includes Government Furnished Property and can include Contractor Acquired Property.

Lost, Damaged, Destruction, Theft (LDDT) – Description of property that has been rendered unusable or unaccountable due to being lost, damaged, destroyed or stolen.

Material – Property that does not meet the financial threshold of equipment, component parts of a higher assembly, or items that lose their individual identity through incorporation into an end-item. Material does not include equipment, special tooling and special test equipment. The University requires that all standalone material remain below a \$5000 asset value threshold.

Property – All tangible property, both real and personal.

Property Administrator – An authorized representative of the Contracting Officer appointed in accordance with sponsor procedures, responsible for administering the research award requirements and obligations relating to Government Property in the possession of a Contractor.

Property Custodian – Person responsible for the daily accountability of Government Property.

Property Liaison – Person located within a research center, department, or college who has been assigned as the primary Property Custodian.

Property Record – Permanent account of a property asset generated to record all necessary information such as description, unit of measure, unit asset cost, serial number, etc.

Real Property – Land and rights in land, ground improvements, utility distribution systems, and building and other structures. It does not include foundations and other work necessary for installing special tooling, special test equipment, or plant equipment.

Specialty Lab Equipment – Lab equipment such as X-ray machines

Sponsor Property – All property titled to, owned by, or leased by the direct funding sponsor.

Supplies – Materials that are consumed, destroyed, or rendered unusable as a result of research.

Unique Item Identification (UID) – Device used to mark an asset for identification and record.

I. GENERAL

A. Introduction

This manual delineates the Government Property Control System established by The University of Alabama in Huntsville (UAH) to “control, protect, preserve, and maintain” all Government Property in its possession or under its control. The requirement for this system is set forth in the Federal Acquisition Regulation (FAR), Subpart 52.245-1. UAH is also governed by the Office of Management and Budget (OMB) Uniform Guidance, 2 CFR 200. The Government Property Control System is annually reviewed and approved in writing by the Office of Naval Research, who has been assigned as the Government Property Administrator for UAH.

This manual contains policies and procedures for meeting the minimum requirements set forth in FAR 52.245-1. These policies and procedures will be the default action of UAH unless directed otherwise by the terms of any research award.

UAH holds a facilities contract with the National Aeronautics and Space Administration (NASA). These procedures do not apply to hardware placed on a rocket or spacecraft.

B. Scope and Authority

All UAH personnel having any connection with government property will adhere to the policies and procedures of the UAH Government Property Control System. This particularly applies to the Property Custodian, who is ultimately accountable for any property acquired or furnished under a research award. This manual applies to any employee paid by the research award and all personnel in the areas of research, Office of Sponsored Programs, Purchasing, Accounting, Asset Management and Central Shipping and Receiving.

C. Delegation of Authority

1. Vice President for Research

The Vice President for Research is authorized, on behalf of the Board of Trustees of the University of Alabama System and the President of UAH, to negotiate and sign research awards into action; therefore, he/she is accountable for the Government Property Control System.

2. Associate Vice President for Research

The Associate Vice President for Research is delegated by the Vice President for Research for the accountability of the Government Property Control System. He/she is authorized on behalf of the Board of Trustees of the University of Alabama System and the President of UAH to negotiate and sign research awards into action.

3. Director, Office of Sponsored Programs

The Director of the Office of Sponsored Programs is designated as Property Administrator for Government Property for UAH by the Associate Vice President for Research and is

delegated the responsibility for implementing the UAH Government Property Control System. He/she is authorized on behalf of the Board of Trustees of the University of Alabama System and President of UAH to negotiate and sign research awards into action.

4. Government Property Manager

The Government Property Manager is delegated by the Director of the Office of Sponsored Programs and is responsible for developing, implementing and maintaining the Government Property Control System for UAH. He/she will take appropriate action to ensure that all UAH personnel are aware of, and comply with, regulations set forth in this manual and each research award. This responsibility includes timely submission of required reports and coordination of all related activities required by Federal Government regulation. Government property management is an extension of the activities of the Office of Sponsored Programs, which will act as the point of contact with the contracting officers of each direct funding sponsor. The Government Property Manager is authorized to sign, under his/her own name and title, all documentation for government property including the acceptance of title to government property transferred to the University.

5. Director, Purchasing Services

Except for responsibilities delegated herein, the Purchasing Agent is responsible, in accordance with State and Federal regulations, for all material functions relating to facilities, equipment and materials located at UAH. This includes the development, implementation and maintenance of a computerized asset management system that meets the minimum requirements of the Federal Government as stated in FAR 52.245-1.

6. Material Control Manager

The Material Control Manager will be responsible for providing proper identification of all Contractor Acquired and Government Furnished Property according to procedures established by the FAR and by State regulation. He/she is responsible for the maintenance of the fixed asset inventory system.

7. Asset Management Specialist

The Asset Management Specialist is delegated by the Material Control Manager and is responsible for tagging of all Contractor Acquired and Government Furnished Property according to procedures established by the FAR and by State regulation. He/she will also enter and maintain accurate data in the fixed asset inventory system. He/she will assist the Government Property Manager with locating property and performing property inventories, when requested.

8. Principal Investigator

The Principal Investigator is responsible for compliance with this manual and all terms and conditions of his/her research award. He/she is ultimately accountable for the correct procurement of Government Property acquired or furnished under the research award.

9. Property Liaison

The Property Liaison the appointed primary Property Custodian for a particular research center, department, or college. He/she is responsible for compliance with this manual

and all related processes regarding proper care, maintenance, storage and relocation of property. He/she will provide assistance to the Government Property Manager during property audits or inventories.

10. Government Property Administrator

The Government Property Administrator is the authorized person assigned by the Federal Government to administer the award requirements and obligations relating to government property.

11. Administrative Contracting Officer

The Administrative Contracting Officer, who is assigned by the Federal Government, may also act as Government Property Administrator.

D. Facilities Contracts

The Federal Government retains title to all Government Furnished Property unless otherwise specified. This applies even if the facilities are incorporated into property not owned by the Federal Government. The facilities may be used only at the locations specified in the Schedule. With written approval of the Contracting Officer, the facilities may be used at other locations.

The University shall maintain property control procedures and records and a system of identification of the facilities in accordance with FAR 45.302. The University shall perform normal maintenance except as otherwise provided in the Schedule.

The University, or Contracting Officer, may terminate its authority to use any or all of the facilities at any time. Disposal of the facilities upon written notice is addressed in FAR 52.245-7 and liability is referenced in FAR 52.245-8.

Property which is accountable under a facilities contract will be accepted by the Government Property Manager with proper documentation from the sponsor. It will be received, tagged and logged into the fixed asset inventory system by the Asset Management Specialist, and located in the area designated by the Schedule. The fixed asset inventory system will reflect the specific location, including building, room, and person responsible. The property will not be removed from the building, loaned or otherwise disposed of without the knowledge and approval of the Government Property Manager, who in turn will determine if sponsor approval is necessary. The Asset Management Specialist will be informed and make any necessary updates to the fixed asset inventory system.

E. OMB Uniform Guidance

UAH will operate in accordance with the cost principles outlined in OMB Uniform Guidance, 2 CFR 200, as it relates to property purchase and acquisition.

F. State of Alabama

UAH will operate in accordance with the policies and procedures outlined by the State of

Alabama, reflected in the UAH policies governing Asset Management, Purchasing and Central Receiving.

II. ACQUISITION OF PROPERTY UNDER RESEARCH AWARDS

A. Contractor Acquired Property

1. Approval

Purchase requisitions for tangible property acquired on externally funded research will be prepared by the Principal Investigator, accompanied by the Tangible Property Purchase Approval Form (RA97-01a), and submitted to the Government Property Manager for property review. Sponsor approval for tangible property acquisition is determined by the requirements set by the specific funding sponsor and executed by the Contracting Officer of the funding sponsor.

Upon review and approval, the Government Property Manager will complete form RA97-01b and return the completed form package to the requisitioner, including Purchasing and Contracts and Grants Accounting in the return distribution. All requisitions resulting in sponsor-titled property will require the tangible property form package to be archived.

2. Screening

Prior to purchase requisition, the UAH surplus property inventory should be screened for available resources. The following screening thresholds have been established:

- a. Under \$10,000 – No screening required
- b. \$10,000 – 24,999 – Screen departmental inventory
- c. \$25,000 – 49,999 – Screen college/center inventory
- d. \$50,000 and over – Screen University surplus inventory

Computer, or computing device, purchases require additional screening. The Principal Investigator is required to provide a justification for purchase that includes the a description of how the computer will be used as it relates to the required task work of the research award, verification that there are no available resources in the department/college/center that can be used in lieu of purchase, and verification that the specifications of the device are above and beyond consumer-grade configurations and are specific to the task work of the research award.

B. Contractor Fabricated Property

Contractor Fabricated Property will be treated the same as Contractor Acquired Property. If any items being consumed by the fabrication hold government or sponsor title, either by property clause (CAP) or as Government/Sponsor Furnished Property (GFP), a Work In Process (WIP) list must be maintained by the custodian to show all assets that have been installed as part of the specific fabrication. This list, combined with parts on hand, will provide a total accountability of all assets.

C. Government/Sponsor Furnished Property

Government/Sponsor Furnished Property (GFP) is furnished to the University for use on externally funded research awards. All GFP must be accompanied by a transfer document from the direct funding sponsor or detailed in an award modification from the direct funding sponsor. The Government Property Manager will be responsible for reviewing, approving, and signing transfer documents for GFP. Once acquired, the Government Property Manager will provide a copy of the transfer document, along with any additional asset information, to the Asset Management Specialist for property record creation and fixed asset inventory system update.

All GFP transaction records and documentation must be archived.

D. Material

Any tangible property that falls outside of the definition for equipment is to be considered material. Material will be tagged, tracked, and reported based on the requirements set forth by the funding vehicle on which it was acquired. Any accumulation of material assets that are used to create a larger system that falls within the definition of equipment will be considered "consumed" and their asset value will be rolled up into the total asset value of the larger system.

E. Title

Title to all tangible property acquired under a research award will be determined by the property clause instituted by the funding sponsor.

F. Specialty Lab Equipment

All specialty lab equipment acquired under research, or through donation, shall include notification of acquisition to OEHS upon initial notice.

III. PROPERTY MANAGEMENT

A. University Responsibility

According to FAR 52.245-1, the University is directly responsible and must be accountable for all Government Property in its possession or control, based on the requirements of the research award.

The University shall maintain a system to control, protect, preserve and maintain all Government or Sponsor Property. The University shall also maintain all required property records and provide any required property reports to funding sponsors. This property management system shall be reviewed periodically to incorporate University or Federal policy updates or industry best practices.

B. Contractor Acquired Property

Contractor Acquired Property, vesting title with the Federal Government or direct funding sponsor, will be managed in compliance with the policies and processes set forth in this Government Property Control System Manual, which is based in part from FAR 52.245-1.

C. Government Furnished Property

Government/Sponsor Furnished Property will be managed in compliance with the policies and processes set forth in this Government Property Control System Manual, which is based in part from FAR 52.245-1.

D. Motor Vehicles

If a funding sponsor furnishes a motor vehicle to the University for use on a research award, the motor vehicle will be considered Government/Sponsor Furnished Property and managed as such.

E. Receiving

All Government and Sponsor Property will be received into the University according to the policies set forth in the Central Receiving Policies and Procedures Manual.

F. Property Records

A property record will be originated for any asset vesting title with the Federal Government or direct funding sponsor and meeting the requirement set forth by FAR 52.245-1. The property record will include, at minimum, the following information:

- a. Name, description, National Stock Number (if available)
- b. Quantity received (or fabricated), issued and on hand
- c. Unit price (and unit of measure)
- d. Unique Item Identification reference
- e. Manufacturer with applicable part number and/or serial number
- f. Contract Number
- g. Location
- h. Disposition or status
- i. Posting reference and date of transaction
- j. Date placed into service

This property record will be the official property record according to the Federal Government or direct funding sponsor. All property records will be made available upon request by the Property Administrator of the funding sponsor.

G. Identification

All Government and Sponsor Property will be identified by a Unique Item Identification (UID)

device upon receipt. This UID will be supplied and attached by the Asset Management Specialist, who will also update the property record and fixed asset inventory system with the UID information. The UID for Government and Sponsor Property will be designed to visibly differentiate Government and Sponsor Property from University Property.

Upon disposition of Government or Sponsor Property, the UID will be removed by the Asset Management Specialist and placed with the property record.

H. Storage

Storage of Government or Sponsor Property shall be controlled and sufficient for protection of the asset. When possible, Government and Sponsor Property shall be segregated from University Property. Otherwise, Government or Sponsor Property shall be clearly identified when stored alongside University Property.

When an asset requires short-term relocation, the Property Custodian will document the movement and provide an update to Asset Management. Relocation will be confined to the assigned building and will continue to perform tasks only on the funded research for which the asset was acquired. Any deviations must be provided in writing to the Government Property Manager for review and any appropriate approval(s) prior to asset movement.

Should an asset require permanent or long-term relocation, the Property Custodian will request approval from the Contracting Officer of the funding sponsor. Upon approval, the Property Custodian will complete the Property Relocation/Transfer Form and submit to the Government Property Manager. If the asset will be moved off campus, the Government Property Manager will provide the appropriate transfer or tracking document to the Property Custodian for completion and submission. After completion of the document(s) the Government Property Manager will review the request and submit the form to the Asset Management Specialist, who will update the fixed asset inventory system.

I. Maintenance

The Property Custodian shall provide regularly scheduled preventative maintenance for Government or Sponsor Property. Any defects, need for major repair, or need for replacement will be provided to the Government Property Manager immediately. The Government Property Manager will work with the Property Administrator of the funding sponsor to resolve the maintenance needs.

If an asset requires regular maintenance for operation, the Property Custodian will create and maintain a maintenance record. This record will be available upon request and will stay with the property record of the asset.

J. Usage

Government and Sponsor Property will be used only as designated by the Statement of Work for the research award on which it was acquired. There will be no deviation from this usage unless authorized, in writing, by the Contracting Officer of the funding sponsor.

Government and Sponsor Property will undergo periodic utilization reviews by the Property Custodian and/or Government Property Manager to determine if the property has exhausted its original intended use. Assets determined to have exhausted their original intended use should be considered candidates for excess and undergo immediate disposition.

K. Lost, Damaged, Destroyed, Stolen

Should government- or sponsor-titled property become lost, damaged, destroyed or stolen (LDDT), the Property Custodian will immediately contact the Government Property Manager. The Property Custodian shall provide all details describing the incident and, if necessary, contact the UAH Police Department to complete an incident report. The Government Property Manager will work with the Property Administrator of the direct funding sponsor to complete all required paperwork for asset relief. Any documentation will be forwarded to the Asset Management Specialist to update the property record of the asset.

L. Relief From Responsibility

In the event of LDDT of property, the Government Property Manager will notify the Property Administrator of the direct funding sponsor immediately. A request will be made by the Government Property Manager for relief of responsibility for the asset. The Government Property Manager will provide an LDDT report to the Property Administrator of the direct funding sponsor and await their decision. If the funding sponsor grants relief from responsibility, the Government Property Manager will forward all relevant documentation to the Asset Management Specialist to update the fixed asset inventory system and property record.

If relief from responsibility is not granted by the direct funding sponsor, the Government Property Manager will request instructions from the Property Administrator of the funding sponsor and work with the Property Custodian to achieve compliance.

M. Property Reports

The Government Property Manager will create and submit all required periodic and final property reports required by the direct funding sponsor. These reports shall be submitted without delay and with transparency and accuracy.

N. Closeout

Upon expiration of a research award, the Government Property Manager will request a property survey of existing Government and Sponsor Property under the award from the Asset Management Specialist. The Government Property Manager will provide a disposition request to the Property Administrator of the direct funding sponsor. When the Property Administrator provides disposition instructions, the Government Property Manager will work with the Asset Management Specialist to locate the asset(s) and execute the instructions. The Government Property Manager will finalize any outstanding LDDT actions.

Any required final property reports will be completed and submitted to the direct funding sponsor and OSP by the Government Property Manager.

O. Subcontractors

The University will flow down all relevant property requirements issued by the direct funding sponsor and all subcontractors will be required to make the same assurances for control of Government or Sponsored Property as is required for the University.

IV. INVENTORIES

A. Scope

In accordance with FAR 45.508 and FAR 52.245-1(f)(iv), physical inventory of Government Property will be conducted in a manner and frequency approved by the Property Administrator of the direct funding sponsor. Physical inventories are to be performed with the highest level of transparency, accuracy and precision. An asset is said to be inventoried when it has been sighted and its information confirmed with the fixed asset inventory system. An asset is also said to be inventoried at the time of UID marking.

Following inventory completion, a complete reconciliation between the physical inventory and the fixed asset inventory system is required. The Government Property Manager will work with the Asset Management Specialist to create a final inventory report.

B. Annual

Per approval of our Property Administrators from each funding sponsor, Government Property shall have a complete wall-to-wall physical inventory conducted annually during the first quarter of the fiscal year, with a completion date prior to 01 January. In accordance with NFS 1852-245-78, all NASA-titled property valued at \$100K or higher will be physically inventoried annually.

The annual Government Property inventory will be conducted by the Asset Management Specialist. The Government Property Manager will provide a complete list of all reportable Government and Sponsor Property. Upon completion of the physical inventory, the Asset Management Specialist will provide the final inventory results to the Government Property Manager. The data will be reconciled and a final report will be created by the Government Property Manager for records and submission to the requesting sponsors.

C. Closeout

At the end of a research award, a physical inventory will be conducted to determine status of Government or Sponsor Property on the award. The Government Property Manager will work with the Property Custodian to create a disposition request for the Property Administrator of the direct funding sponsor.

D. Audit

When requested by a funding sponsor, Government Property Administrator, or third-party auditing agency, the Asset Management Specialist will execute a physical inventory with assistance from the Government Property Manager. The scopes of these inventories will be determined by the specific requests of the outside sponsors.

V. DISPOSITION

A. Inventory

A physical inventory of Government and Sponsor Property will be conducted at the expiration of a research award. The Government Property Manager will query the fixed asset inventory system to retrieve a list of all reportable Government and Sponsor Property that exists on the research award. The Government Property Manager will work with the Asset Management Specialist and Property Custodian to inventory each asset and obtain an updated status, location and condition.

B. Disposition Request

The Government Property Manager will work with the Property Custodian to create a disposition request of all Government and Sponsor Property remaining on an expired research award. The disposition request places each asset into one of the following categories:

- a. Excess – No longer needed for research by the University. Expected to return to sponsor.
- b. Donation – Can be used by the University for general research on various programs. Expected to be donated to the University.
- c. Transfer – Can be used by the University for continued research on similar projects under the same direct funding sponsor. Expected to be transferred to new research award as Government/Sponsor Furnished Property.

Once the disposition request has been reviewed and disposition instructions provided by the Property Administrator of the direct funding sponsor, the Government Property Manager will work with the Asset Management Specialist to execute the disposition instructions.

C. Reporting

Upon execution of the disposition instructions provided by the Property Administrator of the direct funding sponsor, the Government Property Manager will create a final property report and submit to the funding sponsor.

D. Excess

If, at any time during the research award, Government or Sponsor Property is no longer needed for research or has exhausted its original intended use, the Property Custodian must report this to the Government Property Manager immediately. The Government Property Manager will submit a disposition request to the Property Administrator of the direct funding sponsor.