

VII. DEFINITION OF DATA CATEGORIES AND CODES

The Office of the President requires that the following coding be used to identify and record equipment transactions. Campuses are required to submit equipment information to the Office of the President annually, using the following codes and categories. Details for providing this data are specified in the [Corporate Equipment, Facilities and Assets \(EFA\) System Data Requirements](#).

A. OBJECT CODES

Purchases of materiel or services for which payment is made by the Accounting Office are object coded by the requisitioning department and reviewed by the Equipment Management department to indicate whether the acquisition should be classified as supplies, general expense, non-inventorial or inventorial equipment, etc. Corporate Accounting codes are listed in Accounting Manual Chapter [A-115-2](#), Accounting Codes: General Ledger, and are incorporated herein by reference.

B. CUSTODY CODES

Equipment Management assigns and maintains Custody Codes (0001-9995) for the respective location. In general, custody codes are assigned based on account number and may reflect the location's assignment of various functional responsibilities. Specific custody codes may be assigned to individual accounts or to individual approved recharge centers.

At the close of each fiscal year, locations are required to submit a report to the Office of President with data on facilities and equipment. For purposes of this report, custody codes must be mapped to valid program codes used in the campus facilities inventory database. The file which contains this mapping is called the Conversion file (EFA200) and is due at the OP at the end of each fiscal year along with the Equipment Inventory file (EFA100). Responsibility for producing this file is shared between the location Equipment Management Department and Facilities Inventory staff and requires the cooperation of both offices to ensure the accuracy of the data. (See the [Corporate Equipment and Facilities Data Requirements](#) for detailed specifications.)

C. BUILDING AND STRUCTURE IDENTIFICATION NUMBERS

The identification numbers for off-campus and on-campus buildings and structures are assigned at the campus level using the same coding scheme as the financial system for recording capitalized plant assets, referred to as the Capital Asset Account Number (CAAN).

Each inventorial equipment item should be assigned to a valid CAAN when reporting to the OP. The OP merges equipment data with plant asset (values) and facilities (space) data based on CAAN. Equipment Management should coordinate and consult with both the Plant Accounting and Facilities Inventory departments for the assignment of equipment items to buildings and structures which are valid across the three campus data systems.

D. EQUIPMENT CLASSIFICATION CODES

Each item of inventorial equipment is to be assigned a five-character Equipment Classification Code. These classifications are found in the Equipment Useful Life

Schedule, and its indexed version, the Classification Index. UCOP Financial Management maintains these documents and should be consulted if there are questions concerning the proper classification of equipment. In addition, campuses should advise UCOP Financial Management of equipment categories that appears to be missing from the Useful Life Schedule. UCOP Financial Management shall create new Equipment Classification Codes when appropriate.

E. ACQUISITION CODES

Acquisition codes 30 through 45 designate various means by which the University may acquire equipment or assume custodial responsibility for equipment.

CODES	TRANSACTIONS
30	<u>Purchased, Government Retains Title</u> - applies to all inventorial equipment acquired by the University for which the Government retains title. The means of acquisition may be by purchase orders, construction and repair requisitions, or other internal requisitions, which result in formal billings for inventorial equipment (object-coded 9000, 9900 or campus equivalents) through the Accounting Office. Government-owned fabricated equipment may be recorded under this acquisition code.
31	<u>Purchase Order</u> - applies to all inventorial equipment acquired as the result of purchase orders, construction and repair requisitions, or other internal requisitions, which result in formal billings for inventorial equipment (object-coded 9000, 9900 or campus equivalents) through the Accounting Office, except for equipment acquired under conditions for codes 30 or 33.
32	<u>Fabrication</u> - applies to permanent inventorial equipment acquired as the result of fabrication by University departments for their own use and reported to Equipment Management on an Equipment Inventory Modification Request (or equivalent document).
33	<u>Purchased by Regents' Contracts</u> - applies to equipment acquired as the result of contracts issued by the University for the construction of buildings and structures, for which no purchase orders will have been issued.
34	<u>Gift</u> - applies to equipment acquired by gifts to the University and to equipment for which the vendor refuses to bill the University.
35	<u>Found</u> - applies to equipment found during a physical inventory for which there appears not to have been any previous record.
36	<u>Intercampus Transfer</u> - used by the acquiring campus to designate equipment permanently transferred to that campus from another UC campus including equipment transferred in which the Government retains title. Transfers should be recorded to the nearest dollar based on the carrying value of the campus from which the transfer is made.
37	<u>Borrowed From Another University Campus</u> - the Equipment Management Department on the borrowing campus records the acquisition

of equipment with this code; the custodial responsibility is retained by the loaning department located on the originating campus. (Note: in order to avoid double counting, equipment recorded under this code should NOT be included in reports or electronic data submittals to the Office of the President by the borrowing department.)

- 38 Borrowed from Non-University, Non-Government Agency – applies to all inventorial equipment borrowed by the University from external sources excluding agencies of the government.
- 39 Borrowed From Government Agency - applies to excess government property borrowed from government agencies by the University on a contract or grant.
- 41 Miscellaneous - used for equipment acquisitions or adjustments not identified by any other acquisition code.
- 42 Government-Furnished Equipment - used for equipment originally borrowed from or funded by the government and recorded as Code 30 or 39, the title to which is subsequently transferred to the University.
- 44 Non-Inventorial Equipment - used to indicate equipment of less than \$5,000 in value, which a campus chooses to record and control. (Equipment with this acquisition code is not to be included in reports or electronic data submitted to the Office of the President.)
- 45 Recovered - applies to found equipment which had previously been reported as lost or stolen.