

---

# ANNUAL EQUIPMENT INVENTORY PROCESS

CAFE BUSINESS CENTER



# CAPITAL ASSETS ACCOUNTING & CONTACT INFO

- Capital Assets is a department under Accounting and Financial Reporting Services (AFRS)
  - They are responsible to manage the Annual Equipment Inventory Process
  - <https://www.uky.edu/ufs/capital-assets-accounting>
- Capital Assets Contact Information
  - <https://www.uky.edu/ufs/capital-assets-accounting#staff>

# IMPORTANT DATES

- Important Dates
  - Scanning period: 11/1 through 12/15
  - Exceptions period: 12/16 – 1/31
  - All paperwork must be received by Capital Assets Accounting staff in AFRS by 1/31

# RELATED POLICIES

- E-12-3: Equipment Inventory Policy:
  - The University will capitalize and record in the electronic Barcoded Assets Resource System (eBARS) all equipment meeting the thresholds defined in Business Procedure E-12-1 Capitalization Policy.
- E-12-1 Capitalization Policy:
  - Moveable equipment **purchased** from vendors or **fabricated** (E-3-3) by the University **costing \$5,000 or more**
  - Expenses incurred for **additions, improvements, or betterment** to movable equipment
  - Any item **required to be tracked under a Sponsored Project Agreement** should be tagged with a UK property tag
  - Equipment meeting all the criteria for capital equipment but costing less than the capitalization of \$5,000 is controlled by the department and not included in the University's capital inventory.
    - **\*As per the CAFE Minor Equipment Policy, departments within CAFE are required to track non-capital equipment through eBARS**

## BPM E-12-3: PURPOSE OF INVENTORY PROCESS

- Purpose: To establish policy, responsibilities and procedures for the inventory of capital equipment to enable the University of Kentucky to collect the following information:
  - Values and types of property owned for financial reporting
  - Building content values for insurance purposes
  - Location of Property
  - Depreciation Expense
  - Data used in calculation of the facilities and administrative costs rate for sponsored projects

## BPM E-12-3: DEPARTMENTAL RESPONSIBILITIES

- Maintain control of all items of furniture, equipment, vehicles and other moveable property assigned to the areas, ***regardless of cost.***
  - Specific Examples of Departmental Responsibilities that serve to maintain control of inventory:
    - ***Using proper GL accounts*** for capital as well as non-capital equipment purchased
    - ***Apply property tags*** to capital as well as non-capital equipment
    - ***Control and Record Location*** of Property
    - ***Report Transfers*** of Property between departments
    - ***Report Surplus*** or Obsolete Property
    - ***Report Stolen Property*** immediately to campus police
    - ***Report missing/lost items*** appropriately
    - ***Complete an annual physical inventory***
    - ***Report acquisition*** of gifted equipment (E-22-1)
    - ***Ensure compliance*** with capitalization and inventory requirements detailed in sponsored project agreements

## BPM E-12-3: GL REQUIREMENTS

- Capital GL's
  - Use one of the following capital general ledger (GL) accounts for capital equipment **costing greater than or equal \$5,000:**
    - \*550010 Computing Hardware
    - \*550030 Lab and Scientific Equipment
    - \*550040 Hospital/Medical Equipment
    - \*550050 X-Ray Equipment
    - \*550060 Fine Art
    - \*550070 Vehicles
    - \*550080 Other Equipment/Furnish
    - \*550090 Fabricated Equipment
    - \*550100 Athletics Equipment
    - \*550130 Furniture/Fixtures/Office Equipment
    - \*550150 Instruments and Apparatus
    - \*550160 Capitalized Software
    - \*551140 Lease/Purchase Equipment

# BPM E-12-3: TAGGING REQUIREMENTS

- Capital Equipment Tagging Requirement
  - **Tag all equipment** with a cost or value **equal to or greater than the capitalization amount of \$5,000** with a University of Kentucky property tag
  - Exception: Items having a value meeting the capitalization threshold that are determined to be **un-taggable** by the department are given a property number but will not have inventory tags attached. They will be flagged in the eBARS system as untagged equipment. These items may be of a size or composition or have other conditions of usage (such as sterilization) which would prohibit attachment or cause removal of the tag
- Types of Tags
  - A-tag: Capital Assets Accounting assigns inventory tags for items meeting the capitalization policy amounts described above, regardless of funding source, and sends them to departments attached to a worksheet. (Capital equipment purchased with federal funds is tagged with an A tag, but flagged in eBARS to indicate the use of Federal funds.)
  - J-tag: Standard computer equipment purchased on UK's ebuy Dell web site will arrive from the factory with a J tag already attached
    - \*Department must perform a special process to assign the J-tag to their department and activate the J-tag property number

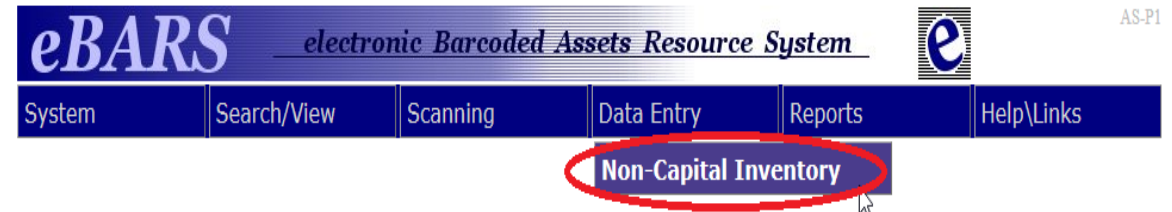


# BPM E-12-3: TAGGING REQUIREMENTS

- Types of Tags (continued)
  - N-tag: Requested by departments for items not meeting the capitalization criteria but the department wishes, or is required to track the item
    - Items purchased at a cost below the capitalization threshold which are required to be tracked according to a sponsored project agreement should use an N-tag.
    - High risk items, as determined by the department and purchased with University funds are to be tracked using an “N” tag. These items are tracked as non-capital equipment through eBARS.
    - At the request of the department, Capital Assets will issue non-capital tags for departmental use. The department will be charged for these tags at cost. ~2.15 cents each.
    - \*Department must enter the equipment data directly into eBARS as non-capital equipment. The department can then scan these items.

# J-TAG INSTRUCTIONS

- Reserving and Adding J-Tags
  - Step 1
    - Click into non-capital inventory tab (under data entry tab) in eBARS Inventory Module
  - Step 2
    - Click “Reserve” box



## Non-Capital Inventory

Department		Total Items	Total Cost	Tags in Reserve	Active items only
81010 - DIRECTORS OFFICE		33	\$72,337.13	1012	<input checked="" type="checkbox"/>

Prop #	Bldg Code	Room ID	Description	Cost	Serial #	Status	Scan By	Scan Date
<a href="#">Detail</a> A661204	3201	0102	PC DELL LATITUDE D610 PM 730 LAPTOP	\$1,411.81	8H12581	OK	cburdett	11/15/2016
<a href="#">Detail</a> A661395	0276	0254	SERVER DELL POWEREDGE 4210	\$1,574.00	987R191	OK	cmiles	11/14/2017
<a href="#">Detail</a> A662645	0276	0254	DELL POWEREDGE 2161 CONSOLE SWITCH	\$2,965.35	91VKR81	OK	cmiles	11/11/2019

The 'Reserve' button is highlighted with a red circle.

# J-TAG INSTRUCTIONS

- Reserving and Adding J-Tags
  - Step 3
    - Select check box for your Dell item, then accept



## Non-capital, non-reserved Dell Computers

The table below lists Dell computers which have not been capitalized and not yet 'Reserved' as non-capital. You may choose to 'Reserve' computers from the list to manage as non-capital inventory by checking the box to the left of each item. Click 'Accept' to Reserve all items checked or 'Cancel' to return.

Cancel Accept

<input type="checkbox"/>	Prop#	Ship Date	Shipped To	Service Tag	Building Last Scanned	Room Last Scanned
<input type="checkbox"/>	3006759	1/25/2007	GOGGIN, DEBORAH	G9S0DC1		
<input type="checkbox"/>	3006820	1/24/2007		HT64FC1		
<input type="checkbox"/>	3006821	1/24/2007		1V64FC1		
<input type="checkbox"/>	3006822	1/24/2007		2T64FC1		
<input type="checkbox"/>	3006823	1/24/2007		FS64FC1		
<input type="checkbox"/>	3006824	1/24/2007		CT64FC1		
<input type="checkbox"/>	3006826	1/24/2007		7T64FC1		
<input type="checkbox"/>	3006827	1/24/2007		3V64FC1		
<input type="checkbox"/>	3006828	1/24/2007		4V64FC1		
<input type="checkbox"/>	3006869	1/25/2007	GOGGIN, DEBORAH	JKDFC1		
<input checked="" type="checkbox"/>	3006947	2/9/2007	CARTER, BEN	D7T1HC1		
<input type="checkbox"/>	3006949	2/9/2007	MORRILL-CORNELI, SHANNON M	524PHC1		
<input type="checkbox"/>	3006954	2/7/2007	LIFSHITZ, JONATHAN	4GSHC1		

# J-TAG INSTRUCTIONS

- Reserving and Adding J-Tags
  - Step 4
    - Click “Add”



## Non-Capital Inventory

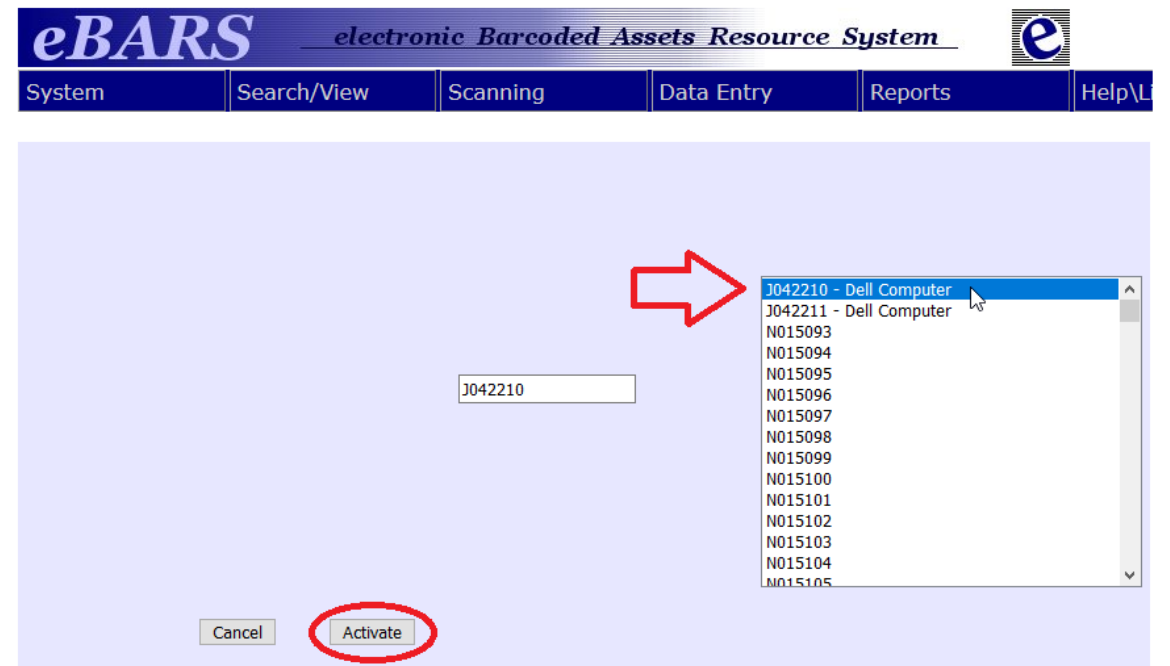
Department		Total Items	Total Cost	Tags in Reserve	Active items only
81070 - ANIMAL & FOOD SCIENCES		486	\$1,062,055.50	187	<input checked="" type="checkbox"/>

	Prop. #	Bldg Code	Room ID	Description	Cost	Serial #	Status	Scan By	Scan Date
<a href="#">Detail</a>	A248339	0215	0621	ULTRALOW FREEZER	\$1,425.00	15206	OK	rmott2	11/7/2019
<a href="#">Detail</a>	A443492	3881	0100	CART-UTILITY/SUPPLY-WATERLOO	\$487.00		OK	cajo245	1/3/2019
<a href="#">Detail</a>	A482742	3880	0022	TRAILER, DELTA, SHEEP	\$2,641.00	1E9B51624K105	OK	rmott2	11/16/2018
<a href="#">Detail</a>	A486470	0215	0420	PICTURE-36X48	\$425.00		OK	shhayes	11/7/2019
<a href="#">Detail</a>	A495866	3003	0102	POULTRY SCOULDER	\$4,191.00	B10691	OK	mjford1	11/8/2019
<a href="#">Detail</a>	A508739	3224	0001	SCALE / EQUINE	\$3,500.00		OK	shhayes	11/7/2019

# J-TAG INSTRUCTIONS

- Reserving and Adding J-Tags
  - Step 5
    - Double Click on the J-Tag that you wish to activate, then click on the “Activate” button



# J-TAG INSTRUCTIONS

- Reserving and Adding J-Tags
  - Step 6
    - Review eBARS data and fill in any missing or helpful info and click “Accept” to add this record to your department’s inventory.

The screenshot displays the eBARS (electronic Barcoded Assets Resource System) interface. The top navigation bar includes 'System', 'Search/View', 'Scanning', 'Data Entry', 'Reports', and 'Help/L'. The main form area is titled 'Update' and contains the following fields:

Property #	Item Description from Purchase Order	Descriptive Keywords (separate with Blanks)	
J042210	Dell Computer		
Alternate Description (User Defined)			
Serial #	Model #	Cost	
C985BY1			
Current Status	Brand/Manufacturer	Acquired MM/YYYY	Life
OK	Dell	09   2013	
SAP Purchase Account		Purchase Dept	PO Number
			N/A
Bldg Code	Room ID	Scanned by	Scan Date
81070	0215	0909	shollin
Employee Using Item		Employee Phone	Tag Not Attached
			Off Campus
Comments			
Cancel		Accept	

At the bottom of the form, there are buttons for 'Return', 'Delete', 'Edit', 'Add', 'Prev', 'Next', and 'Item 354 of 487'. The 'Accept' button is highlighted with a red arrow.

# N-TAG INSTRUCTIONS

- Adding Non-Capital (Minor) Equipment to Inventory
  1. Log in to eBARS website: <https://myuk.uky.edu/zAPPS/ebars/UserLogon.aspx>
  2. Under tab "Data Entry" select "Non Capital Inventory."
  3. Select your Department number from the table on the left. To add non capital equipment to that selected department click "add."
  4. Select the property number of the tag you are activating and click "Activate"
  5. The only required information is Property number and item description. Add as much information as necessary to help identify the equipment to be added. Once complete click "add" at the bottom of the page.
  6. To see a listing of non-capital equipment on departmental inventory go to the "Scanning" header in the tool bar and select "Scanning and Exceptions." Select your department from the listing. In the drop down that says "Capital Equipment" select "Noncapital Equipment." You are able to generate reports on both "Non Capital Items found" and "Non Capital Items not found."

# N-TAG INSTRUCTIONS

**eBARS** *electronic Barcoded Assets Resource System* 

System Search/View Scanning Data Entry Reports Help/Links

Inventory Direct Updates  
Non-Capital Inventory

Production Data

Welcome Derek Hitt Inventory (Scanner) module

<u>Equipment Inventory News and Information</u>	<u>Date</u>
<a href="#">0 working days remaining to Scan your Inventory.</a>	01/31/2017
<a href="#">eBARS Training Sessions for Fall 2016</a>	10/06/2016
<a href="#">Equipment Inventory Training Manual, Fall 2016</a>	10/20/2016
<a href="#">Scanner Check out Form</a>	10/06/2016
<a href="#">Scanner Check out Form - Hospital</a>	10/06/2016
<a href="#">Annual Capital Equipment Inventory Certification Sheet</a>	10/06/2016
<a href="#">Drop non-capital equipment on the web</a>	10/13/2015



# N-TAG INSTRUCTIONS

**eBARS** *electronic Barcoded Assets Resource System* 

System    Search/View    Scanning    Data Entry    Reports    Help/Links

## Non-Capital Inventory

**Add** 

**Reserve**

Department		Total Items	Total Cost	Tags in Reserve	Active Items only				
3A000 - FINANCIAL SERVICES ADMINISTR		179	\$195,115.37	0	<input checked="" type="checkbox"/>				
Prno #	Bldg Code	Room ID	Description	Cost	Serial #	Status	Scan By	Scan Date	
<a href="#">Detail</a>	A624670	0005	0374	PC DELL OPTIPLEX GX400MT P4 1.8GHZ	\$1,722.00	6T45C11	OK	sstrun0	11/2/2016
<a href="#">Detail</a>	A635303	0005	0301E	TABLE BDAT SHAPED WOOD	\$2,832.00		OK	djhitt3	11/11/2016
<a href="#">Detail</a>	A635370	0005	0374	SERVER DELL POWEREDGE 4600 XEON	\$4,245.00	HXLP011	OK	sstrun0	11/2/2016
<a href="#">Detail</a>	A635375	0005	0374	PC SERVER DELL POWEREDGE 4400	\$3,257.00	B3XH111	OK	sstrun0	11/2/2016
<a href="#">Detail</a>	A646963	0005	0337	PROJECTOR EPSON POWERLITE 730C XGA	\$2,307.00	EE20390668C	OK	djhitt3	12/14/2016
<a href="#">Detail</a>	A653217	0005	0356	PRINTER HP 4350N LASER JET	\$1,538.00	SU5BXX03211	OK	djhitt3	12/9/2016
<a href="#">Detail</a>	A653226	0005	0331	PC DELL DIMENSION 4700 P4 3.2GHZ	\$1,055.00	HN5Q761	OK	sstrun0	11/2/2016

# N-TAG INSTRUCTIONS

The screenshot displays the eBARS (electronic Barcoded Assets Resource System) interface. At the top, the logo and name "eBARS" are shown next to the tagline "electronic Barcoded Assets Resource System". Below this is a navigation menu with tabs for "System", "Search/View", "Scanning", "Data Entry", "Reports", and "Help/Links".

The main content area features a search input field containing the text "N016932". To the right of the search field is a dropdown list of search results. The list contains the following items:

- J054911 - Dell Computer
- J054912 - Dell Computer
- J054913 - Dell Computer
- J054914 - Dell Computer
- J054915 - Dell Computer
- J054916 - Dell Computer
- J054917 - Dell Computer
- J054918 - Dell Computer
- J054919 - Dell Computer
- J054920 - Dell Computer
- J054921 - Dell Computer
- J054922 - Dell Computer
- N016932** (highlighted in blue)
- N019157

An arrow points from the search input field to the highlighted "N016932" result. At the bottom of the interface, there are two buttons: "Cancel" and "Activate". The "Activate" button is circled in red, indicating it is the next step in the process.

# N-TAG INSTRUCTIONS

The screenshot shows a web browser window titled "NonCapitalInventoryDetail - Microsoft Internet Explorer" with the address "http://app.nc.uky.edu/eBARS/NonCapitalInventoryDetail.aspx". The page header includes the "eBARS" logo and the text "electronic Barcoded Assets Resource System". A navigation bar contains links for "System", "Search/View", "Scanning", "Data Entry", "Reports", and "Help/Links".

The main form is titled "Non-Capital Inventory for Dept, 10000". It contains several input fields and dropdown menus. A black arrow points to the "Property #" field, and another black arrow points to the "Item Description from Purchase Order" field. A text box on the right side of the form states: "Both Property # and Item Description are required fields before item can be added." At the bottom of the form, there are "Add" and "Cancel" buttons, with a black arrow pointing to the "Add" button.

Fields in the form include:

- Property #
- Item Description from Purchase Order
- Descriptive Keywords (separate with blank+)
- Alternate Description (User Defined)
- Serial #
- Model #
- Cost
- Brand/Manufacturer
- Acquired Month/Year (MM, YYYY)
- Life
- Using Account
- Pending Status (dropdown)
- Purchase Account
- Object Code
- Purchase Dept
- PO Number
- Current Status (dropdown, set to "OK/Current")
- Mag Code
- Room #
- Inventoried By
- Inventory Date (01/01/1900)
- For Transfers only: Enter the Dept Code to Transfer to above.
- Employee Using this Item
- Employee Phone
- Off Campus (checkbox)
- Tag Not Attached (checkbox)
- Comments

# BPM E-12-3: FORMS

- Forms Used for Capital Equipment Inventory
  - Plant Assets Inventory Worksheet
  - Annual Equipment Inventory Certification Sheet
  - Capital Transfer Request
  - Capital Theft Report
  - Lost Equipment Report
  - Off-Campus Equipment Report
  - Surplus Property Pickup Form

# BPM E-12-3: FORMS (CONTINUED)

## ■ Plant Assets Inventory Worksheet

PO Number 7500193482

### UK Plant Assets New Inventory Worksheet

Print Date 5/21/2019

371 Service Building, Lexington, KY 40506-0005 Phone: 7-8638 Fax: 7-6236

ATTENTION! FAILURE TO COMPLETE THE REQUESTED INFORMATION AND APPLY A PROPERTY TAG MAY CAUSE THE EQUIPMENT TO BE UNINSURED. Complete the worksheet as follows: Fill in or correct all required fields. Required fields are Prop #, Desc., Cost Object, Using Dept #, Bldg., InsCode and Room #. Serial # and Model # are optional; however, fill in these fields when the information is available. If an item has been added to an already active property number, please explain in writing below, provide the property number of the other piece of equipment, and make changes necessary to clarify the description. Forward questions to 7-8638. Complete this information and return within 10 days of the above transmittal date.

**A876432** WOODS TBW180 15 FT. TAUF BATWING Building 3864 Room ID 0100 Cost \$15,338.98  
ROTARY MOWER

Using Dept 81270 Model No. TDW180 Serial No. 10006964966001 PO Item No 1 FI Doc Ref 5001737945

Cost Object 1012578460 Date Acquired 05 2019 Insurance Code C

#### Purchasing Data

Dept	PO Number	FI Doc Ref	Cost Object	Date	Cost
81270	7500193482	5001737945	1012578460	5/17/2019	\$15,338.98

## BPM E-12-3: FORMS (CONTINUED)

- Plant Assets Inventory Worksheet Cont'd
  - Capital Assets Accounting prepares the form and forwards it to the department
  - The department tags the equipment with the assigned equipment inventory tag
  - The department completes or corrects data on the worksheet and returns it to Capital Assets Accounting
  - If the piece of equipment was added to another piece of equipment, such as adding memory to an existing computer, the department must indicate that it has been ADDED TO Property #XXXXXXX. Capital Assets Accounting will then add the cost of the addition to the cost of the original piece of equipment

## BPM E-12-3: FORMS (CONTINUED)

- Annual Equipment Inventory Certification Sheet
  - Complete the Annual Equipment Inventory Certification Sheet for your department ONLY if there were inventory exceptions after the inventory scanning period
  - If the department was not able to locate and scan all equipment on its inventory, the appropriate forms documenting those exceptions must be submitted along with the Annual Equipment Inventory Certification Sheet
  - If there were no exceptions or changes, this form is not required
  - In the case of “Lost Equipment” please attach the Annual Equipment Inventory Certification Sheet to the Lost Equipment Report and Memo before sending to your department Business Analyst for review and submission

## BPM E-12-3: FORMS (CONTINUED)

- Capital Equipment Transfer Request
  - Department responsible for preparing the transfer request?
  - The department having control of and responsibility for equipment prepares this form to report the transfer of item(s) of equipment to another department.



## BPM E-12-3: FORMS (CONTINUED)

- Capital Equipment Theft Report
  - The department having control of and responsibility for equipment uses this form to report the theft of item(s) of equipment.
  - Attach a copy of the UK Police Report

## BPM E-12-3: FORMS (CONTINUED)

- Lost Equipment Report
  - This report must be completed when an equipment item is lost or missing
  - Usually lost or missing equipment is discovered at the time of inventory
  - **Always submit Lost Equipment Reports and Memos to your departmental Business Analyst for review.** The Analyst will review and assist (if necessary) with measures in locating the equipment before they submit the **lost report, lost memo, and your Annual Equipment Inventory Certification Sheet** to the Provost Resource Budget Office
  - The Provost Resource Budget Office will ultimately have the final review and approval of the documentation and they will submit to Capital Assets with their signature if they deem you have done your due diligence and the item appears to be lost
  - **Lost Reports and the accompanying Lost Memo are the only exceptions required to be reviewed by your Business Analyst**
  - All other Exception Reports/Forms related to inventory exceptions can be submitted directly to Capital Assets along with your Annual Equipment Inventory Certification Sheet for removal from your department's inventory
  - Again, as a reminder, beginning this year documentation shall be submitted electronically rather than through campus mail

## BPM E-12-3: FORMS (CONTINUED)

- Lost Equipment “due diligence” Memo
  - The official memo from the department that should accompany the lost equipment report when finalizing exceptions and requesting an item be moved off of your inventory
  - This memo must explain all circumstances regarding the lost equipment, when it was last seen/scanned, who last used it, what has been done to locate the item, etc.

## BPM E-12-3: FORMS (CONTINUED)

- Off-Campus Equipment Report
  - Complete the Off-Campus Equipment Report for equipment items moved to a location off University premises for an extended period of time
  - An example is a notebook computer used in the field for University research purposes
  - University equipment is not to be utilized for personal use or financial gain
  - If you find that an equipment item is being used regularly as an off-campus item and will continue to be used as an off-campus item, please submit this form at that time
  - If during the equipment inventory process, perform a manual entry rather than awaiting for the individual to bring the item in to be scanned
  - ***This does not apply to items stored by departments at off-campus locations within UK buildings and structures***

## BPM E-12-3: FORMS (CONTINUED)

- Surplus Pickup Form:
  - Can be found here on University Forms page
- An excel form with thorough instructions included
  - Use this form to turn property over to the Surplus Property Department
  - Use when you have any surplus property to dispose of
  - Always record the property (tag) number on this form as well be very thorough within the description field


## BPM E-12-3: FORMS (CONTINUED)

- Surplus Pickup Form cont'd:
  - ***Make sure to get a COPY of the signed form when items are picked up and removed from your department by trucking or surplus!!!!***
  - ***Make sure to get the Move Order number from surplus once it is assigned!!!!***
- Best Practices:
  - Follow Instructions Closely
  - Keep an extra copy of this excel file in your department files as a master copy. Copy and paste contents of each pickup form to a single master copy for inventory purposes if you are routinely sending items to Surplus for disposal
  - This provides you an easy way to find out what you've turned in without having to look for each individual move order/form
  - ***If you can prove that you turned an item in, Surplus moves it onto their inventory during the equipment inventory process and you do not have to submit a Lost Report and Memo!***

# “FINALIZING” EXCEPTIONS

- TWO-PART PROCESS!
  - Step 1 – Select and Update a disposition within eBARS
  - Step 2 - Turn in the proper documentation

# “FINALIZING” EXCEPTIONS

**eBARS** *electronic Barcoded Assets Resource System* 

System Search/View **Scanning** Data Entry Reports Help\Links

[View Instructions](#)

Department 81270 - RESEARCH FARMS


## Inventory Exception Final Disposition (81270 - RESEARCH FARMS)

Number of Items: 63

Property#	Description	Item Disposition	
A460700	LANDSMANS TILLAGE IMPLEMENT SERIES	SELECT	<a href="#">Update</a> <a href="#">Cancel</a>
A517266	TRACTOR W/CULTIVATOR	SELECT	<a href="#">Edit</a>
A555953	WEIGH TRAILER, 1994 PARKER MJB	Lost this Year	<a href="#">Edit</a>
A599005	APPLICATOR DMI 2800 LIQUID NITROGEN	Stolen this Year	<a href="#">Edit</a>
A604317	HAY RAKE 17 FT 4 IN WIDTH VERMEER	Surplused this Year	<a href="#">Edit</a>
A614858	CONVEYER 17X17 CURVED DRAG W/ACC	Traded In	<a href="#">Edit</a>
A617115	SPREADER NUHN TOP LOADING 2500 GALLON	Destroyed for Parts	<a href="#">Edit</a>
A619296	CONVEYOR 70 FT CURVED INCLINED DRAG	Externally Managed	<a href="#">Edit</a>
		Other, see attached documents	<a href="#">Edit</a>



# “FINALIZING” EXCEPTIONS

**eBARS** *electronic Barcoded Assets Resource System* 

System | Search/View | Scanning | Data Entry | Reports | Help\Links

[View Instructions](#)

## Instructions on how to dispose equipment using this page

After you have exhausted all attempts to locate equipment on your exception list, use this screen to designate the final disposition of each item as follows:

1. Click the EDIT button to the right of the item to change. This will place a drop down list box under the 'Item Disposition' and also will replace the edit button with **UPDATE** and **CANCEL** button.
2. Select one of the options in the drop down list box.
3. Click the **UPDATE** button to save or **CANCEL** button to discard the changes.

You should do this for each item on your exception list.

**NOTE:** You will need paper documentation for each item.

# NON-CAPITAL EQUIPMENT EXCEPTIONS

- Departments have full control of removing non-capital equipment from inventory
  - Non-Capital Removal Request Form
  - Login to eBARS>System>Select Module>Inventory Scanner>Data Entry>Non-Capital Inventory>click Detail link for item you wish to remove>Edit>Change Current Status to the disposition you wish to select for the item>Accept

# POTENTIAL AUDIT RISKS

- Manual Entries
  - Ok to use if necessary, but make sure to document why
  - Request replacement tag via email
  - Sending Request to make item an off-campus item
- Consecutive Scanning
  - This is a red flag that you are scanning out of a book without physically seeing/confirming the item

# FARM EQUIPMENT

- Scanning Farm Equipment
  - Equipment is difficult to locate and hard to identify
  - Equipment is in unsafe/dirty areas
  - Equipment tag has long since fallen off
- Acceptable alternative scanning method
  - Create Inventory List of Farm Items from eBARS
  - Have Researcher or Farm Manager help you visibly locate the equipment
  - Manually enter or scan alternate copy of barcode and get two signatures on the inventory list that you are working on
  - Save this Inventory List (with signatures) each year in your inventory binder or other inventory folder

# INVENTORY CONTROL AND MOU'S

- Memorandum of Understanding (MOU)
  - An agreement between a departing investigator and the University of Kentucky regarding the closing of a research program and/or transfer of grants to another non-profit institution
  - Usually involves equipment transferring to another University
  - MOU must be completed, reviewed and approved not less than 90 days prior to departure from campus
  - No transfers shall be executed until this MOU receives final approval

# INVENTORY CONTROL AND MOU'S

- University policy permits the release of equipment purchased on an active grant when that grant is being transferred to another non-profit institution
- The investigator must be the principal investigator on the active grants in question
- The investigator must provide a list of the specific equipment, manufacturer, purchase date, property number, and grant numbers used to purchase this equipment and the eBARs report of the items
- The list must be attached to this MOU and must be co-signed by the chair and dean
- OSPA will review the list for completeness
- It will be forwarded with the MOU to the VPR for review and approval; the VPR will forward it to the Treasurer for final approval

# INVENTORY CONTROL AND MOU'S

- No equipment is to be removed from the University until the MOU approval process has been completed
- Work with departing PI to ensure they understand and adhere to this
- Multiple levels of approval required can lead to issues
- Follow up with each area within the approval chain to ensure they have received the proper documentation
- Best practice is to set up digital signatures on the MOU and send through email rather than campus mail for approvals
- Pay attention to whether equipment in consideration was purchased on grant or other University funds
- Different protocol/approval process
- ***If MOU is not properly created, approved and adhered to, this leads to lots of additional time and effort to correct equipment inventory issues on the back end***

## OTHER NOTES

- Maintain control of all items of furniture, equipment, vehicles and other moveable property assigned to the areas, ***regardless of cost.***
- Equipment Inventory begins and ends at the ***department level***
- CAFE Resource Page
  - <https://cafebusinesscenter.ca.uky.edu/content/equipment-inventory>



# CAFE CONTACT INFORMATION

- Business Operations Team

- Chris Shotwell – Director of Business Operations                      7-7194                      [chris.shotwell@uky.edu](mailto:chris.shotwell@uky.edu)
- Maggie Maynard – Admin Staff Officer II                                      7-7143                      [maggie.maynard@uky.edu](mailto:maggie.maynard@uky.edu)

- 
- Please note if you suspect fraud or illegal activity (i.e. corruption or bribery, asset misappropriation or financial statement fraud), it is your responsibility per Governing Regulation XIV (Ethical Principles and Code of Conduct) to report your suspicions to Internal Audit. Link to Fraud Reporting webpage: <https://www.uky.edu/internalaudit/fraud-reporting>

- If fraud is suspected you can also contact:

- Tim West – Chief of Operations    7-3879    [tim.west@uky.edu](mailto:tim.west@uky.edu)
- Toll-Free Compliance Hotline    1-877-898-6072    [www.uky.edu/legal/report-ethical-issue](http://www.uky.edu/legal/report-ethical-issue)