



Chapter Twelve

Reporting

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Overview

Property Management reporting at Stanford is used for many purposes including resource management, financial and sponsor reporting, indirect cost negotiations, and overall effective property stewardship. The Property Management Office (PMO) is responsible for authoring and filing the majority of financial and sponsor reports. They also ensure the reporting data is available for distributed users throughout campus.

Data for property reports is derived from various sources including:

- University online systems
 - Oracle Financials – Grants Accounting, iProcurement, Accounts Payable, General Ledger
 - Legacy data – Report Mart 2
 - Sunflower Assets – Web-based asset management system
 - Property Management’s Material Database – a repository of data for government-owned material
- Subcontractor reports

In addition to the reports identified below, there is frequent need for additional reports. Content and format is clarified between the Property Management Office and the requesting organization.

Required Property Reports

Following are descriptions of the required property reports that the Property Management Office is responsible for preparing and distributing. Other routine reports used during the course of conducting general business are not specified in this section as they occur on an as-needed, often ad-hoc basis.

Certificates of Completion (General)

In cases where a specific sponsor form is not stated, terms of an agreement may require a general certification of completion. In such cases PMO prepares a final letter citing completion of a final reconciliation which confirms the following:

- All accountable property has been disposed or transferred as authorized
- Accountable records have been adjusted and reflect zero balance.

DD Form 1662 – DoD Property in Custody of Contractors

This financial report is prepared for property accountable to federal contracts in accordance with the terms and conditions of each agreement. Additions, deletions, and changes of reporting categories are based on transactions recorded in the property management system of record or as reported to Stanford by sub-recipients.

Submittal of this report occurs annually or upon completion of a contract close-out, whichever comes first within the fiscal year. Annual reports reflect financial balances as of September 30 and are reported no later than October 31.

If any changes to the data are discovered following submittal of the report, the Cognizant Administrative Contracting Officer or the Sponsor are contacted to discuss the change (as appropriate) and reporting thereof.

DOE Form 4300.3 – Semi-Annual Summary Report of DOE-owned Plant and Capital Equipment

Data on this financial report reflects balances as of February 28 and August 31 of each year. Reports are submitted to the cognizant Property Administrator, and are due not later than 45 days after the end of the reporting period and again at the completion of the contract.

DOE Form 4220.49 – Property Certificate

The Property Certificate is prepared upon the completion of a contract close-out. It is used to confirm the completion of final reconciliation for all property accountable to the designated DOE contract.

Grant or Contract Closure Report (also referred to as a Certificate of Completion)

A grant or contract closure report is the final property management report prepared for a sponsored project. They are primarily used for contracts, but may also be required by the sponsor on grants or other types of agreements. When sponsors require a specific format, it is defined in the terms and conditions of the agreement. In cases where no specific format or content is defined, the PMO prepares a final letter certifying the completion of the agreement. In either instance, the intent of the report is to certify that all accountable property has been disposed or transferred as authorized and the associated property records have been adjusted to reflect a zero balance.

IRS Form 8282 – Donee Information Return

This form has limited use by Stanford as it pertains to donated equipment. It is used, if required by the terms or type of equipment donation, to report information to the IRS about the disposition of certain charitable deduction property when the property was disposed of within 2 years of the donor having contributed the property to the university. When needed, the PMO prepares the IRS 8282. It is completed in accordance with the Department of the Treasury, Internal Revenue Service instructions. The Director of the PMO and the University Tax Director are authorized to sign these forms on behalf of the University; departmental personnel or faculty have not been delegated this authority.

IRS Form 8283 – Non-Cash Charitable Contributions

The IRS Form 8283 form is used to report information about non-cash charitable contributions made to Stanford University. Upon request from the donor, the PMO prepares the IRS 8283 form for gifts of capital equipment. The forms are completed in accordance with Department of the Treasury, Internal Revenue Service instructions. The Director of the PMO and the University Tax Director are authorized to sign these forms on behalf of the University; departmental personnel or faculty have not been delegated this authority.

Listing of Accountable Property (General)

Based on the terms and conditions of the sponsored agreement, a listing of all property acquired during the period of performance may be required at its conclusion. This may include title to which Stanford or the Sponsor holds title, depending on the requirements of the agreement.

Data on these reports reflect balances in one of the following manners:

- (1) As of September 30,
- (2) As stated in the agreement, or
- (3) The completion date of the agreement, whichever is first during the fiscal year being reported.

Loss, Damage or Destruction Report

This report is used to notify the sponsor or appropriate university personnel of an incident which resulted in the loss, damage, or destruction of property.

If the items affected are government-owned property accountable to a federal contract, a report of notification is submitted to the cognizant Property Administrator. It is prepared in accordance with FAR 52.245-5 or as otherwise stated in the terms of the agreement.

If the items affected are government-owned property accountable to a federal grant, a report of notification is submitted to the cognizant Property Administrator. It is prepared in accordance with OMB Circular A-110, Section 34(f)4, or as otherwise stated in the terms of the agreement.

If the items are owned by Stanford University, the report is prepared in accordance with the criteria in the disposition section of this manual.

In all cases, incidents of loss, damage, or destruction shall be investigated and documented. Department or project management staff will ensure adequate measures are taken to mitigate future similar occurrences.

Additional information on this subject can be found in [Chapter 9, Disposal](#).

NASA 1018 - Report of Government-owned/Contractor-held Property

The NASA 1018 report is prepared for property accountable to NASA contracts, grants, or cooperative agreements in accordance with NASA FAR Supplement 1845.7101, as listed in the terms and conditions of each agreement. Additions, deletions, and changes of reporting categories, are based on transactions recorded in the property management system of record or as reported to Stanford by sub-recipients.

When applicable, submission is made using the NASA Electric Submission System (NESS). There are two primary schedules for submission: (1) Annual, for which the report data reflects balances as of September 30 and is submitted no later than October 15th or as otherwise directed by the Cognizant Administrative Contracting Officer or the Sponsor; or (2) Quarterly, which would apply only in specific cases as cited in the accountable contract. The quarterly report is not applicable to grants or cooperative agreements. In both cases, negative reports are required.

If any changes to the data are discovered following submittal of the report, the Cognizant Administrative Contracting Officer or the Sponsor are contacted to discuss the change (as appropriate) and reporting thereof.

Physical Inventory Reports

The physical inventory process utilizes various reports. The majority of reports are interim data for purposes of facilitating the physical inventory process and subsequent reconciliation.

Final results for each inventory event are reported to the University department to which the property is accountable. They are provided within 30 days of the completion of the reconciliation period.

Final inventory results for property accountable to sponsored projects are reported within 30 days of after the completion of the reconciliation period, unless otherwise required either by the Office of Naval Research (ONR) or the Sponsor. Almost exclusively, reports of physical inventory for property accountable to federal contracts are reported on an award-by-award basis. The content and format of Sponsor inventory reports is defined by terms and conditions of the sponsored project or as defined by the designated Administrative Contracting Officer (ACO) for the project.

Refer to [Chapter 7, Physical Inventory](#) for additional detail.

SF Form 1428 – Inventory Schedule “B”, Report of Excess Personal Property

This report provides a list of excess property on a contract-by-contract basis. By submitting the Inventory Schedules, Stanford is requesting disposition instructions for government-owned property from the cognizant Property Administrator or designee. Project personnel are responsible for identifying when government property is no longer needed by Stanford for use on the contract to which it is accountable, nor on any other sponsored project. Disposal instructions provided to the PMO are communicated to the Department Property Administrator (DPA) who is responsible for ensuring they are acted upon in a timely manner. When they are completed, the property records are adjusted as needed.

Other Reports

533 Financial Management Reports

This financial management report is required by NASA. It may be required quarterly, monthly, or both per the terms of the agreement. The 533 is used primarily as a budget forecasting tool and is not intended to be used as a property management report.

The Office of Sponsored Research informs the project management personnel when this report is required. It is the responsibility of the project management personnel to define the steps used in preparing this report for each contract and to submit the report(s) the sponsor in a timely manner. Data for the report is derived from the Stanford University financial systems.

Indirect Cost Negotiation Reports

The Property Management Office provides various property reports to the Cost and Management Analysis (CMA) group within the Office of Research Administration for use in support of Indirect Cost negotiations for the university. Data for these reports may be derived from one or more of the data sources identified at the beginning of this chapter.