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## **SECTION I - PROPERTY MANAGEMENT AND ACCOUNTABILITY**

### **A. Subject**

Capital Equipment Standard Procedure

### **B. Purpose**

To outline the policies and procedures covering approval, acquisition, reconciliation and recording transactions of capital equipment in order to meet the requirements of the Federal Regulatory agencies, other sponsored guidelines, insurance and auditing organizations. (OMB Circular A-110)

### **C. Equipment Definition**

1. **General Equipment Definition** - Non-expendable tangible personal property including furniture or fixtures with an acquisition cost of \$5,000.00 or more per unit and a useful life of two years or more is considered capital equipment, herein after called "equipment", and is subject to the provisions of this Standard Procedure.
2. **Special Purpose Equipment** - means equipment which is used only for research, medical, scientific, or other technical activities. (A-21)
3. **General Purpose Equipment** - means equipment whose use is not limited only to research, medical, scientific or other technical activities. Examples of general purpose equipment include office equipment and furnishings, air conditioning equipment, reproduction and printing equipment, motor vehicles, and automatic data processing equipment. (A-21)
4. **Government Material** - means property which may be incorporated into or attached to an end item to be delivered under a contract or that may be consumed in the performance of a contract. It includes, but is not limited to, raw and processed material, parts, components, assemblies, and small tools and supplies. (FAR 45.301)
5. **Special Tooling** - means all jigs, dies, fixtures, molds, patterns, taps, gauges, other equipment and manufacturing aids, and replacement thereof, which are of such a specialized nature that, without substantial modification or alteration, their use is limited to the development of production of particular supplies or parts thereof, or the performance of particular services. The term includes all components of such items, but does not include consumable property, special test equipment or buildings and/or non-severable structures. (FAR 45.101)
6. **Government Property** – (for Department of Defense (DOD) and NASA): -All property owned by or leased to the Government or acquired by the Government under the terms of a contract. Government property includes both Government

Furnished Property (GFP) and contractor acquired property as defined below:  
(FAR 45.101)

- a.** Government Furnished Property (GFP) - Property in the possession of, or acquired directly by, the government and subsequently delivered or otherwise made available to the University, title rests with the government.
  - b.** Contractor Acquired Property (CAP) - Property procured or otherwise provided by the contractor for the performance of a contract, title to which is vested in the government.
  - c.** Subcontractor Acquired Property (SAP) - For the purpose of this equipment manual, SAP property means property which is procured or otherwise provided to the University for the performance of a contract, to which title remains with the contractor/agency or Government.
- 7. Capital Equipment** - Department of Energy (DOE) - An item of equipment that has sufficient monetary valued individually or as a group to warrant the assignment of a serially-numbered tag or marking to indicate DOE ownership, and an anticipated useful life expectancy of two years or more. An item or group of items costing approximately \$5000.00, would as a general rule, be considered of sufficient monetary value for purposes of this definition.

- a.** Property Use - All government property referenced herein is to be used only for its intended purpose and only on specified contracts/subcontracts, unless otherwise authorized.
- b.** Record of Accessory and Auxiliary Equipment - Equipment which is attached to or otherwise a part of an item of capitalized nonexpendable equipment or has been acquired for use in connection with a specific item shall be recorded on the record of the item of capitalized nonexpendable equipment.
- c.** Expiration or Completion of Inventories - The Equipment Accounting Office will initiate a final physical inventory upon notification from the Controller's Office that a grant or contract has expired.

The provision of the property clause in the contract will be reviewed in determining where title shall vest. Should authorization have been received to continue using the property under a succeeding contract/grant, Equipment Accounting's records will be modified to reflect this change. Without such authorization the normal contract closure process will be as follows:

- I.** The Equipment Accounting Office will prepare from its records an inventory listing all Government Property accountable under the contract/grant.
- II.** The contract/grant expense statement located in the Controller's Office will be reviewed for the total dollar figure of all property purchased under the

contract/grant. This figure will be reconciled with the total value of the property listed on the inventory with adjustments made if the figures do not agree.

III. The inventory will then be sent to the principal investigator or department administrator of the grant/contract for his or her review. Once the P.I. determines that the inventory lists all government property under the contract, he or she will affix his or her signature and return the inventory to the Equipment Accounting Office.

IV. Once Equipment Accounting is in receipt of the verified inventory and a determination of the property's needs has been made, Equipment Accounting will submit the inventory to the proper agency with the appropriate request (title transfer, disposition instruction, etc.) relating to the property's future status.

## **D. Responsibilities**

In order to adhere to the provisions of the procedure, the following are the various departmental responsibilities:

### **1. Equipment Accounting Office**

Equipment Accounting will prepare a record of equipment obtained by various departments of the University; ensure that equipment is properly tagged and identified; periodically validate the record by taking a physical inventory; record equipment transactions; provide a database which complies with Federal regulations and can be used for internal control and risk management; and provide an annual dollar validation of capital equipment for financial purposes. OMB Circular A-110, Attachment N prescribes uniform standards governing the management of property. The OMB Circular A-133 establishes audit requirements and defines responsibilities for implementing and monitoring these federal audit requirements.

### **2. Management Centers**

Dean's, department chairs, principal investigators and administrators are responsible for assisting the Equipment Accounting Office in the tagging and identifying of equipment, conducting physical inventories, reporting all equipment transactions, and assisting in reconciling any unaccounted equipment. Listed below are the types of equipment transactions that must be reported for both Federal and non-federal funds:

#### **a. Fabricated Equipment**

It is the responsibility of the principal investigator, or an administrator in a non-academic unit, to notify the Equipment Accounting Office of all fabricated equipment meeting the following guidelines:

**I.** As costs are incurred, they should be charged to the appropriate expense classifications.

**II.** Once the fabrication is complete, a total dollar value should be assigned to the item. This dollar value along with a description, location and date of completion should then be forwarded to the Equipment Accounting Office.

**III.** The Equipment Accounting Office will make the appropriate adjusting entries to record the fabrication as one single cost and ensure the University property tag is affixed.

**b. Gifts-in-Kind:**

It is the responsibility of the department chair or an administrator in a non-academic unit, to notify in writing the Equipment Accounting Office of all equipment donated to the University meeting the above guidelines. This is especially important for risk management (insurance) purposes.

**I.** When notifying the Equipment Accounting Office, information concerning the donation should include a description, manufacturer, model number and serial number, location, fair market value, date acquired and donor.

**II.** The Equipment Accounting Office will record the gift-in-kind and ensure that the University property tag is affixed.

**c. Government Furnished and/or Excess Government Personal Property:**

The principal investigator named in a contract/grant is responsible for the care, control and custody of the government furnished property and/or excess government personal property that is acquired. The Office of Equipment Accounting is responsible for establishing uniform property control procedures, maintaining central property records for all government sponsored projects, preparing inventories, and filing required government reports on a timely basis. It is the responsibility of the principal investigator to provide written notification to the Equipment Accounting Office of all government furnished and/or excess government personal property that is acquired:

**I.** The Equipment Accounting Office should be notified of the description, manufacturer, model and serial number, location, cost or estimated fair market value, account number, and date of arrival.

**II.** The Equipment Accounting Office will record each item on loan from the government and ensure the green government property tag is affixed.

**d. Borrowed Equipment and Property**

It is the responsibility of the principal investigator or an administrator in a non-academic unit, to provide written notification to the Equipment Accounting Office of all borrowed equipment from outside sources.

I. The Equipment Accounting Office will be notified of the description, manufacturer, model and serial number, location, cost or estimated fair market value, date of arrival and expected date of return.

II. The Equipment Accounting Office will record each borrowed item and ensure the University property tag is affixed.

**e. Equipment Transferred Into the University**

It is the responsibility of the department chair, department administrator or dean's designee to provide written notification to the Equipment Accounting Office of all incoming equipment.

I. When notifying the Equipment Accounting Office, physical equipment information concerning the transfer-in should include description, manufacturer, model, serial number, and the future University location of the equipment items. Financial equipment information concerning the transfer-in should include cost or estimated fair market value, project investigator or faculty member transferring in the equipment, date of transfer, the institution from whom we received equipment items, and the funding or grant information that financed the acquisition of the equipment items. Please also indicate whether the grants that may have financed the acquisition of the equipment will be active at the University or if the sponsored projects are inactive.

II. The Equipment Accounting Office will record each item and ensure the University property tag is affixed.

**f. Retired Equipment**

The following guidelines apply to equipment that is to be sold, scrapped, salvaged or transferred between departments. Before any item can be removed from the University equipment inventory records, the transaction must have the written approval of the appropriate University officials. The responsibility for the disposition of surplus and excess personal property rests with Procurement and Distribution Services. To that end, the University has established the Excess and Surplus Property Management Program. The only means by which University personal property can be sold to the general public, transferred between departments, cannibalized, salvaged or scrapped is via the program. This includes all equipment either donated or purchased with gift, grant, or contract funds or unrestricted money, where title is vested in the University. Departments declaring equipment surplus should complete a Retirement Requisition Form. The form is available by contacting the Office of Equipment Accounting or referring to Appendix A of this manual. University excess

property originally acquired using government funds can not be sold to a department which uses government funds to acquire the property.

OMB Circular A-110, Attachment N includes information on disposition of property under grants and other cooperative agreements.

The authority for the transfer, assignment or sale of personal property is governed by the Resolution of the Board of Trustees adopted September 11, 1990.

#### **g. Trade-In of Equipment**

It is the responsibility of the principal investigator or an administrator in a non-academic unit, to secure approval from the Equipment Accounting Office before any equipment can be used as a trade-in for another purchase. This is done to ensure that the original funds used to purchase the equipment being used as a trade-in do not prohibit such disposition. Upon approval from the Equipment Accounting Office, a purchase requisition should be forwarded to the Purchasing Department noting the trade-in. The Equipment Accounting Office will make the appropriate adjustments to the inventory records.

#### **h. Movement of Equipment**

**I. Off-campus** - It is the responsibility of the principal investigator or administrator to provide written notification (via submitting an Equipment Inventory Update form-Appendix B) to the Office of Equipment Accounting whenever items of equipment are moved off campus. The notification should include the University tag number, description, the new location of the equipment, and the expected date of return, if expected return is applicable.

**II. On Campus** - It is the responsibility of the principal investigator or his designee, or an administrator in a non-academic unit to provide written notification (via submitting an Equipment Inventory Update form-Appendix B) to the Office of Equipment Accounting if an item of equipment is being moved from its listed on campus location as recorded in the equipment inventory system. The notification should include the University tag number, description, the new location of the equipment, and the expected date of return, if expected return is applicable.

#### **i. Utilization, Storage, Maintenance and Repair**

The University will utilize all property received or acquired under contracts and subcontracts only for the purpose of fulfilling the contract requirements. These items will be kept in good condition and it is the responsibility of the University's departments to provide normal maintenance and repair as required by government regulations. Property will be disposed of only as directed by the sponsor. Property and material subject to deterioration or corrosion, through

exposure to air, moisture, or other elements during fabrication, assembly and interim storage periods, shall not be stored in out-door areas.

### **3. Department of Occupational Safety and Environmental Affairs**

The Department of Occupational Safety and Environmental Affairs is required to maintain an active inventory of all Ionizing Radiation Producing Equipment (IRPE). Therefore, prior to the purchase, receipt, transfer, disposal and/or installation of any IRPE, the approval of the CWRU Radiation Safety Office must be obtained. Call 368-2906.

### **4. Annual Reporting to DOD AND NASA**

Agency regulations require that the DD Form 1662 (DOD Property in the Custody of Contractors) be filed annually for DOD contracts that contain property. The report covers the year ended September 30<sup>th</sup> and must be submitted to ONR by October 15<sup>th</sup> of the year being reported.

The NASA Form 1018 must be filed annually for NASA Contracts and Grants for the period ending September 30<sup>th</sup> and must be submitted to NASA and ONR by October 15<sup>th</sup> of the year being reported. Negative reports are required for NASA contracts. It is the responsibility of the Office of Equipment Accounting to ensure that the reports are submitted in a timely and accurate manner.

### **5. Capital Equipment Purchase Approval**

Purchase requisition approvals are required prior to purchasing capital equipment. Each management center may have different approval criteria based on dollar amount. Please refer to the Purchasing Manual, under the Capital Equipment section, for the required authorized signatures. All requisitions for purchases of capital equipment are reviewed by the Office of Equipment Accounting prior to processing by the Purchasing Department.

### **6. Acquisition of Government Property**

#### **a. Assumption of Responsibility**

The principal investigator shall be responsible for all government property in his possession or control in accordance with the terms of the contract/grant. This includes property provided under such contract/grant which may be in the possession or control of a subcontractor. Sources from which government property may be furnished or acquired are as follows:

#### **b. From Agencies of HHS, DOD, NSF, DOE, NASA or Other Contractors**

Government property may be shipped to the University from government installations or other government contractors. The principle investigator is responsible for such property upon delivery of the property into his custody or control. The sponsor shall furnish the University with necessary documents to accurately reflect the transaction.

**c. Direct Purchase by the Contractor**

Direct purchases by the principal investigator using sponsored funds shall be subject to a determination by the sponsor that the items are allocable to the sponsored program and are reasonably necessary. Ownership rights in such property shall be governed by the sponsored program provisions relating to passage of title.

**7. Equipment Screening**

Campus-wide pre-acquisition screening will be conducted to identify like or substantially similar equipment for purchases of \$25,000 or greater using grants and contracts supported with federal funds. If it appears a piece of equipment is like or substantially similar the appropriate department personnel will be contacted to determine the availability for shared use. If shared use is not feasible or the screening procedure fails to identify like or substantially similar equipment, the purchase requisition will be approved by the appropriate authority and the requisition will be processed for purchase.

Each management center has established administrative units which have responsibility for screening such purchases.

## **E. Retirement of Equipment**

The retirement of equipment occurs when an item is disposed, lost, stolen, transferred, destroyed, sold, or obsolete. The Retirement Requisition Form must be completed whenever any of these conditions occur. All of the required signatures must also be obtained before final approval will be granted by the Equipment Accounting Office.

**1. Disposed or Discarded Equipment**

Use when the equipment is no longer useful and is either ready for disposal or disposed of and scrapped.

**2. Damaged, Destroyed, Missing, Lost, or Stolen**

Use Missing or Lost when equipment cannot be located and you are not sure whether the equipment was abandoned or stolen. Use Stolen when an equipment item has been stolen. Use Damaged or Destroyed when an equipment item is unintentionally destroyed and has insurance implications. Please also make sure that you file a report with the Department of Protective Services if an item is Stolen, Damage or Destroyed.

All University departments and individuals responsible for equipment must implement adequate safeguards to prevent loss, damage and theft. Loss of equipment due to theft must be reported to the Case Western Reserve University Security Office. All occurrences of loss, damage or destruction of any property shall be reported to the University Security Office in writing within three days, stating property identification, related contract/subcontract, location time and place of discovery, reason for loss, damage or destruction, a report of investigation results, and action taken to prevent recurrence.

- a. Information reported should include University tag number, description, manufacturer, model and serial number, date of purchase and purchase price.
- b. It is the responsibility of the Security Office to forward to the Equipment Accounting Office a copy of each theft report involving equipment.
- c. The Equipment Accounting Office will make the appropriate adjustments to the inventory.

### 3. **Transferred or Donated**

Use when an equipment item is donated or transferred outside of the University. The most common occurrence associated with this code is equipment that transfers out with a faculty member leaving the University. As established by the Board of Trustees, current CWRU policy on equipment transfers include the following provisions:

- a. Because grants and contracts are awarded to the University and not to individual faculty members, all equipment purchased with sponsor funds, unless otherwise specified by the grant or contract, is the property of the University.
- b. Equipment purchased using grant and contract funds is intended for use in the research and educational programs of the University.
- c. When a faculty member leaves the University for another academic position, it is expected that equipment which has been purchased will continue to be needed in the ongoing research and/or educational activities of the specific department concerned, and will therefore remain at the University.
- d. When a faculty member requests that certain specialized equipment be made available for transfer to the new institution, such requests require approval from the department chair and dean. In these cases, the Retirement Requisition Form must be completed.
- e. An Equipment Retirement Requisition Form must be submitted to the Equipment Accounting Office to document the authorization of the transfer. Approvals must be obtained from the respective administration offices of each management center. Please refer to Appendix A of this manual for the Equipment Retirement Requisition Form.

**4. Sold**

Use if you are selling an equipment item. Contact the Equipment Accounting Office with information on how much sale proceeds were received and to which Speedtype they were deposited.

**5. Obsolete**

Use when the equipment is not in use and is available to be returned to a common internal pool where it will be available for others to use.

**SECTION II - DATA COLLECTION AND SYSTEM UPDATE****A. Data Collection**

Data to be entered into the system is collected and researched by the Equipment Accounting Office. The data is then entered into the PeopleSoft Asset Management module of the University's ERP financial software. The Equipment Accounting Office collects this data from the following sources:

1. **A monthly query** of all charges posted to expense accounts "536200", "536220", and "536250. This query serves as the master list of monthly additions of Capital Equipment that flow through the University's financial system.
2. **Purchasing and Accounts Payable** modules of PeopleSoft ERP financial software. Information from Purchase Orders and vouchers for AP source transactions are pulled from the AP and PO modules of PeopleSoft. The Accounts Payable module contains the voucher number, speedtype, and account information. The Purchasing module contains the purchase order number, quantity, and item description information.
3. **Periodic reviews** are made to see if any charges should be capitalized.
4. **Memos** are used as a means to notify the Equipment Accounting Office of all other transactions affecting the equipment inventory that are not processed through the University's Financial Software. An example of this would be a memo to the Equipment Accounting Office to serve as a notification for receipt of capital equipment or property gifted to the University. Other examples of memos would be to notify Equipment Accounting about the construction or fabrication of a capital equipment item and the receipt of government furnished property.

## **B. Information to be entered & stored in the Asset Management System**

1. **Tag Number** - The Equipment Accounting Office assigns a unique six digit number to each item of equipment entered into the inventory. For equipment items purchased prior to year 2000, the first two digits represent the ending fiscal year in which equipment was recorded. (Example: equipment purchased February 25, 1992, will have tag number 92xxxx). For equipment purchased after the year 2000, the first three digits represent the ending fiscal year in which equipment was recorded. (Example: equipment purchased February 25, 2004, will have tag number 204xxx). The tag number also represents the numbers listed on the property tag that should be affixed to every capital equipment item.
2. **Description** - A thirty position alpha and numeric field containing standard nomenclature used to identify the type and specialized characteristics of a piece of equipment.
3. **Manufacturer** - A thirty position field listing the manufacturer (i.e., who produced or made the equipment) of the equipment. The vendor (i.e., who sold the equipment to the University) will be listed as the manufacturer only if they are the same.
4. **Model Number** - A thirty position field listing the manufacturer's model number for the equipment. Model numbers usually appear on the invoices or purchase orders. In the event that they do not appear, they will be obtained when the equipment is tagged or during the process of conducting a biannual physical inventory. In those cases, the model number for an item will be entered into the Asset Management system as a change. Please note that the most reliable model number is the one that physically appears on the equipment item and is identified during the inventory process.
5. **Serial Number** - A twenty position field listing the manufacturer's serial number for the piece of equipment. Serial numbers sometimes appear on invoices but they are usually obtained when the equipment is tagged and then entered into the Asset Management system as a change to existing records.
6. **Equipment Location** - A unique ten position field that represents the combination of the building (4-digit) and room (6-digit) numbers. For example, if an equipment item was listed as being in room 094700 of the Biomedical Research Building, the equipment location would appear as follows, 5C15094700. A separate listing of equipment locations for each department will be generated as a reference to be used to update the equipment locations for equipment items during the biannual physical inventory process.
  - a. **Building** - A four position alpha/numeric field identifying the building in which the equipment is located. The building code will be represented in the first four-digits of the equipment location for an item. The standard Case building codes are used for building identification (Ex. Biomedical Research Building has a four-digit Building Code of 5C15.) Please note that Appendix C-Building Code

Reference should serve as a guide for using the correct building code for the corresponding building name.

**b. Room** - A six position field indicating the room in which the equipment is located. The room number will be represented in the last six-digits of the equipment location for an item. The six digit room number corresponds to the University's official detailed space inventory listing of the room number and may not be represented by the number on the room plaque or sign outside of the room or space. Please note: The room number for OFF Campus space will always be the six-digit department number that corresponds to the department who has custodial responsibility for the equipment item.

For each equipment location the following detailed information is provided:

- I. Description- The listed description is the common name for the building.
- II. Location Department Name- This field displays the department name of the department assigned to the location in which the equipment is located.
- III. Location Department Number- This field displays the six digit department number that corresponds to the department assigned to the location in which the equipment is located.

**7. Cost** – A field indicating the cost in US dollars for the piece of equipment. The actual amount paid shall be the cost recorded. The fair market value should be used for donated equipment and equipment transferred to the University. Please note that since cost is itemized by speedtype and multiple speedtypes are used to purchase an item, the total cost of an equipment item would be obtained by taking the sum of cost for all rows on an inventory listing under the same tag number. Some examples of costs and their relevance are discussed below:

- a. Freight and installation is to be included in the total cost of the equipment.
- b. Discounts (e.g., educational) shall be taken into account in arriving at the cost of the equipment.
- c. Additional components added to a system which are not themselves inventoried separately shall have their cost added to the system cost. (examples: printer cables and/or microscope components).
- d. Supplies and non-permanent accessories shall be excluded from the total cost.
- e. When a piece of equipment is traded in, two additional steps are required to properly record the transaction. First, the equipment being traded in is retired. Second, a reallocation is made to the new University tag number for the amount of the trade-in allowance. This is done in order to accurately reflect the funding source of the new equipment.

8. **Speedtype** - A ten position field that enables you to enter the PeopleSoft project that populates pre-specified chartfield values for one or more fields in PeopleSoft. For example, the project, department, and fund fields are automatically populated based on the Speedtype value that is entered.

9. **In Service Date** - An eight position field indicating the date on which an equipment item was entered into service. Generally the in service date will be defaulted to equal the accounting date that the equipment charge occurred. A six digit hyphenated field is provided for this input. For example: September 30, 2005 is represented by "09/30/2005". For all other equipment additions, the date of notification will be used.

10. **P.O. Number** - A ten position field listing the purchase order number for a piece of equipment. The only PO information listed in Asset Management will be for equipment items added after the Asset Management System was fully integrated with the Purchasing and Accounts Payable modules of PeopleSoft ERP software. All historical equipment items (added to the equipment records before FY 2007) do not have their purchase order numbers listed. This information is kept outside of the Asset Management module.

11. **Acquisition Code** - A one position code signifying how the equipment was obtained:

- a. "P" = Purchased
- b. "D" = Donated or gifted to the University
- c. "T" = Transferred In from outside the University by a new project investigator or Faculty Member
- d. "C" = Constructed, fabricated, or built in-house
- e. "R" = Trade-In

12. **Equipment Title** - The codes used in this field indicates with whom the title of ownership vests for any given piece of equipment.

The following is a list of such codes:

- a. "1" Title vests with Case Western Reserve University.
- b. "2" Title rests with the funding agency.
- c. "3" Conditional - Title vests with the funding agency until Case makes a formal request to the funding agency for transfer of title to Case and that request is approved by the funding agency.
- d. "4" Government Furnished Equipment - Equipment not purchased through the Accounts Payable system but is furnished by the government and physically located at Case Western Reserve University. Title rests with the government.

13. **Department** - A six-digit number that indicates the school or management center and the department financially responsible for the equipment. This field is a preset value that is derived from the speedtype charged for the equipment

purchase. The first character identifies school or management center location. The second character is linked to a budget assigned by the Budget Office. The last four digits are assigned by the schools or management centers and may represent the historical four-digit FMS department number.

**14. Sponsor Name** - A field indicating the name of the agency sponsoring a project to which equipment is charged. For sponsored programs, this field represents the name of the sponsor number in the PeopleSoft Grants module. For non-sponsored programs, the sponsor name is defaulted to the department name or the name of the endowment for endowment speedtypes.

**15. Award Number** - A field that indicates the number of the award given by an outside agency for a sponsored project to which equipment is charged. Case, Case Western Reserve University, and NONE are default values that are used for equipment purchased with University held funds.

**16. Manager** - A field indicating who is ultimately responsible for the speedtype to which equipment is charged. Manager is synonymous with principal investigator (PI) for all sponsored programs (ex. "RES", "OSA", "TRN", "SPC", or manager name for all non-sponsored program speedtypes (ex. "OPR", "INS" or "END"...etc.)

**17. Equipment Custodian** - A field indicating who is responsible for the equipment on a day-to-day operational basis. This field is often used to denote a secondary contact for the equipment item besides the Manager. This field can only be updated during the biannual physical inventory process or by filling out the Equipment Inventory Update form.

**18. Retirement Type or Code**

<b>Retirement Request Form</b>	<b>AM Retirement Code</b>	<b>Usage Criteria for Retirement Code</b>
Discarded or Disposed	(R) Scrapped Assets	Use when the equipment is no longer useful and is either ready for disposal or disposed of and scrapped.
Destroyed or Damaged	(Y) Casualty Loss	Use when an equipment item is unintentionally destroyed and has insurance implications.
Lost or Missing	(D) Disappeared Asset	Use when equipment cannot be located or is missing.
Transferred or Donated	(N) Donated to External Group	Use when an equipment item is donated or transferred outside of the University. The most common occurrence associated with this retirement code is equipment that transfers out with faculty leaving the University.
Sold or Trade In	(S) Retirement by Sale	Use if you are selling an equipment item and contact the Equipment Accounting Office with information on how much sale proceeds were received and to which speedtype they were deposited.
Stolen	(F) Disposal Due to Theft	Use when an equipment item has been stolen. Please also make sure that you file a report with the University's Department of Protective Services.
Obsolete	(I) Returned to Inventory	Use when the equipment is not in use and is available to be returned to a common internal pool where it will be available for others to use.

**19. Retirement Date** - An eight position field for the date of occurrence for any retired equipment. For example: September 30, 2005 is represented by "09/30/2005". For all other equipment retirements, the date of notification will be used.

## **C. Other Equipment Update Procedures**

**1. Documentation of Retired Equipment** - Every equipment item that is no longer actively being used and is retired from the University's active listing of capital equipment must have an Equipment Retirement Form filled out to document why it is no longer actively being used. This is the case for all equipment items that are retired either during the biannual physical inventory process or by notifying the Equipment Accounting Office at an interim date.

**2. Tagging Capital Equipment** - After an item has been added to the University's equipment inventory, a six position numeric University property tag number will be generated. A corresponding unique blue or green tag will be placed on the equipment. The green tag, stating "Property of the U.S. Government", will be affixed if any portion of the equipment is purchased on government funded speedtypes where title rests with the government. Green tags are also affixed to government furnished equipment. Blue tags will be affixed to all other equipment. The tag is to be placed in a conspicuous place on the equipment but not in an area where the tag might be damaged. Please contact Equipment Accounting for a replacement tag if a property tag is damaged or falls off of an equipment item.

**3. Physical Inventories of Capital Equipment** - Because of the nature of the use of capital equipment, it may be moved to a different department and / or building over a period of time. Thus, in order to comply with government regulations and validate or update the Equipment Inventory, periodic inventories will be made. This inventory validation will be performed on a two year cycle. To assist in taking a physical inventory of a particular department, a special equipment inventory listing will be prepared for the department by Equipment Accounting.

Note: University policy dictates that equipment items will be assigned to departments based on ownership of the room that the equipment is located in. For example, Tag numbers 205250 is listed in the University's equipment inventory records as being located in location code, "5A02003370" or University West Bldg., Room Number 337. Therefore, tag 205250 will appear on the Controller's Office equipment inventory list.

In taking the inventory one of four conditions will be found:

- a. Equipment is on the list and was found.
- b. Equipment is on the list and the retirement type is known.
- c. Equipment is not on the list and is found-Please contact Equipment Accounting

- d. Equipment is on the list and is not found-Please contact Equipment Accounting

Upon completion of the physical review of the report for capital equipment, the Equipment Accounting Office will make the appropriate adjustments to the equipment inventory list and confer with the department to reconcile any outstanding items or issues.

#### Procedure Revisions

Any changes to this Standard Procedure must be approved by the Office of Vice President for Finance and Administration.

#### **Approval**

This Standard Procedure is hereby approved.

\_\_\_\_\_  
Signature and Title

\_\_\_\_\_  
Date

### **SECTION III – APPENDICES**

**Appendix A** - Equipment Retirement Requisition Form

**Appendix B** - Equipment Inventory Information Update Form

**Appendix C** - Equipment Building Code Reference Guide

**Appendix D** - Sample Equipment Inventory Form

## Appendix A - Equipment Retirement Requisition Form

**Purpose:** To properly account for any equipment item that is no longer in use at the University.

**Directions:** Fill in Requisition Requester information, required information about equipment being retired, and then submit completed forms to appropriate parties.

<b>Requestor Name:</b>	<b>Job Title:</b>	<b>Department:</b>	<b>Phone Number:</b>	<b>Signature:</b>	<b>Date:</b>

### Required Information about Equipment being retired:

<b>Description of Equipment:</b>			
<b>Case Tag Number:</b>		<b>Model Number:</b>	
<b>Serial Number:</b>		<b>Current Condition:</b>	<b>Excellent / Good / Poor</b>
<b>Acquisition Cost:</b>		<b>Source of Acquisition Funds:</b>	
<b>Current Market or Sale Price:</b>		<b>SpeedType for Sale Proceeds or Disposal Cost:</b>	

<b>Reason for Retirement of Equipment:</b> *Check appropriate box. Please see Equipment Manual for explanation of Codes.	<input type="checkbox"/>	<b>Disposed or Discarded</b>	<input type="checkbox"/>	<b>Sold</b>
	<input type="checkbox"/>	<b>Damaged or Destroyed</b>	<input type="checkbox"/>	<b>Stolen</b>
	<input type="checkbox"/>	<b>Missing or Lost</b>	<input type="checkbox"/>	<b>Obsolete (not in use)</b>
	<input type="checkbox"/>	<b>Transferred or Donated</b>	<input type="checkbox"/>	<b>Other (explain below)</b>
<b>Comments:</b>				

**Approvals:** The following approvals must be obtained before retirement of equipment is granted.

#### Department Administrator:

<b>Name</b>	<b>Title</b>	<b>Phone</b>	<b>Signature</b>	<b>Date</b>

#### Project Investigator:

<b>Name</b>	<b>Title</b>	<b>Phone</b>	<b>Signature</b>	<b>Date</b>

#### Department Chair / Head or Designee:

<b>Name</b>	<b>Title</b>	<b>Phone</b>	<b>Signature</b>	<b>Date</b>

#### Dean or Deans Designee:

<b>Name</b>	<b>Title</b>	<b>Phone</b>	<b>Signature</b>	<b>Date</b>

#### Department of Occupational and Environmental Safety:

<b>Name</b>	<b>Title</b>	<b>Signature</b>	<b>Date</b>	<b>Approval</b>		
				Yes		No

#### Equipment Accounting:

<b>Name</b>	<b>Title</b>	<b>Signature</b>	<b>Date</b>	<b>Approval</b>		
				Yes		No

## Appendix B - Equipment Inventory Update Form

*\*This form is to be used on an interim basis between Physical Inventories to notify Equipment Accounting of any changes to actively used equipment items that need to be made to the University's Equipment Inventory records.*

**Directions:** Please indicate the University Tag Number and fill in all other information that needs to be updated. Then mail the form to the address listed at the bottom of this form.

<b>Tag Number</b>		
<b>Description of Equipment</b>		
<b>Manufacturer</b>		
<b>Model Number</b>		
<b>Serial Number</b>		
<b>Location</b>	<b>Bldg and Room #</b>	
<b>Equipment Custodian</b>	<b>Person Responsible for Equip</b>	
<b>Submitted by</b>	<b>Name</b>	
	<b>Dept</b>	
	<b>Phone</b>	
<b>Comments</b>		

*Please mail form to:*

**From an Off Campus Address:**

CWRU Equipment Accounting  
 BioEnterprise Bldg. Rm. 339  
 10900 Euclid Avenue  
 Cleveland, OH 44106-7006

**From an On Campus Address:**

CWRU Equipment Accounting  
 Controller's Office  
 BioEnterprise Bldg. Rm. 339  
 Location Code: 7006

# Appendix C - Building Code Reference Guide

## UNIVERSITY BUILDING CODES *(SORTED BY BUILDING NAME)*

Building Name	Bldg. #	Building Name	Bldg. #	Building Name	Bldg. #
A.W. SMITH BLDG.	5B21	HAYDN HALL	3C15	NORTH CAMPUS SECURITY	1NCS
ABINGTON	4C09	HEALTH SCIENCES GARAGE	5C19	NURSING SCHOOL	5C21
ADELBERT GYM	5B17	HEALTH SERVICE BLDG.	5C05	OFF CAMPUS	1Z01
ADELBERT HALL	4B29	HEARING & SPEECH CENTER	4C39	OLIN BLDG.	5B19
ALLEN MEMORIAL LIBRARY	4C35	HUMPHREY	4C14	ONE-TO-ONE FITNESS	1T01
AMASA STONE	4B31	KELVIN SMITH LIBRARY	3C09	PATHOLOGY BLDG.	4C05
ANDREWS WING	4C06	KENT HALE SMITH BLDG.	5B23	PHI KAPPA TAU	6C09
ART STUDIO	5C24	LAKESIDE	4C15	RACQUETBALL	5B02
BAKER BLDG.	4B33	LAW SCHOOL	3D42	RAINBOWS BABIES	4C01
BELLFLOWER HOUSE	3E09	LEUTNER COMMONS	2E01	RESEARCH TOWER (WOOD)	5C18
BETA THETA PI	6C19	LEWIS BLDG.	3D39	ROBB HOUSE	4C27
BINGHAM BLDG.	5B15	LOT 29 GARAGE	3C03	ROBBINS BLDG. (MED EAST)	5C13
BIOMEDICAL RES BLDG. (BRB)	5C15	LOT 53 GARAGE	5B04	ROCKEFELLER ADDITION	4B08
BISHOP BLDG.	4C07	MACDONALD HOUSE	4C03	ROCKEFELLER BLDG.	4B09
CEDAR AVE. SERVICE CNTR	5A07	MATHER GYM	3C19	SEARS LIBRARY	4B01
CLAPP HALL	4B12	MATHER HOUSE	3C13	SERVICE BLDG.	5C09
CLARK HALL	3C21	MATHER MEMORIAL	3D05	SIGMA ALPHA MU	6C07
CLARKE TOWER	2E11	MHMC BEL GREVE	MG04	SILVER SPARTAN DINER	3D58
CLEVELAND CLINIC	5D10	MHMC CANCER	MG31	STONE HALL	2D09
CNTR FOR STRUCT BIOLOGY	4CSB	MHMC CORE	MG07	STROSACKER AUDITORIUM	4B03
CORNELL MED BLDG.	4D07	MHMC CPI	MG10	THWING CENTER	3C07
CRAWFORD HALL	4B30	MHMC GANNON	MG09	TOMLINSON HOUSE	4B27
DEGRACE HALL	4B15	MHMC HAMANN	MG06	TRIANGLE BLDG.	4D09
DENISON HALL	3E17	MHMC LOWMANN	MG08	UHC (BOLWELL)	4C13
DENTAL SCHOOL	5C23	MHMC NORTH	MG16	UNIVERSITY FARMS	FARM
DIVELY CENTER	3D09	MHMC OUTPATIENT	MG30	UNIVERSITY WEST	5A02
ELDER CTR (FOLEY)	4D03	MHMC QUADRANGLE	MG02	VA BRECKSVILLE	BV01
ELDRED HALL	4B23	MHMC RAMMELKEMP	MG11	VA MEDICAL CENTER	1C01
EMERSON GYM	5B03	MHMC RESEARCH	MG03	VEALE CENTER	5B06
FAIRHILL	7A01	MHMC SOUTH	MG15	WADE CAFE	3E15
FINN FLD-NORTH	3E08	MHMC TOWER	MG20	WALKER	3A03
FRIBLEY COMMONS	6B11	MILLIS BLDG.	4B13	WEARN LAB	4C17
GERBER (UCRC II)	5A01	MORLEY BLDG.	4B11	WHITE BLDG.	5B13
GLENNAN BLDG.	5B09	MOUNT SINAI	MS01	WICKENDEN BLDG.	4B07
GUILFORD HOUSE	3C23	MSASS	3D29	WOLSTEIN HALL	3D13
HANNA HOUSE	4C21	NASSAU STATION	N001	WOLSTEIN RESEARCH BLDG.	5D02
HANNA PAVILION	4C23	NATATORIUM	5B07	WOOD BLDG. (MED WEST)	5C17
HARKNESS CHAPEL	3D03	NORD HALL	4B05	YOST HALL	4B17
HARVEY HOUSE	4C25				

# Appendix C – Building Code Reference Guide

## UNIVERSITY BUILDING CODES (*SORTED BY BUILDING CODE*)

Building Name	Bldg. #	Building Name	Bldg. #	Building Name	Bldg. #
VA MEDICAL CENTER	1C01	ELDRED HALL	4B23	A.W. SMITH BLDG.	5B21
NORTH CAMPUS SECURITY	1NCS	TOMLINSON HOUSE	4B27	KENT HALE SMITH BLDG.	5B23
ONE-TO-ONE FITNESS	1T01	ADELBERT HALL	4B29	HEALTH SERVICE BLDG.	5C05
OFF CAMPUS	1Z01	CRAWFORD HALL	4B30	SERVICE BLDG.	5C09
STONE HALL	2D09	AMASA STONE	4B31	ROBBINS BLDG. (MED EAST)	5C13
LEUTNER COMMONS	2E01	BAKER BLDG.	4B33	BIOMEDICAL RES BLDG. (BRB)	5C15
CLARKE TOWER	2E11	RAINBOWS BABIES	4C01	WOOD BLDG. (MED WEST)	5C17
WALKER	3A03	MACDONALD HOUSE	4C03	RESEARCH TOWER (WOOD)	5C18
LOT 29 GARAGE	3C03	PATHOLOGY BLDG.	4C05	HEALTH SCIENCES GARAGE	5C19
THWING CENTER	3C07	ANDREWS WING	4C06	CLEVELAND CLINIC	5D10
KELVIN SMITH LIBRARY	3C09	BISHOP BLDG.	4C07	FRIBLEY COMMONS	6B11
MATHER HOUSE	3C13	ABINGTON	4C09	SIGMA ALPHA MU	6C07
HAYDN HALL	3C15	UHHC (BOLWELL)	4C13	PHI KAPPA TAU	6C09
MATHER GYM	3C19	HUMPHREY	4C14	BETA THETA PI	6C19
CLARK HALL	3C21	LAKESIDE	4C15	FAIRHILL	7A01
GUILFORD HOUSE	3C23	WEARN LAB	4C17	CNTR FOR STRUCT BIOLOGY	4CSB
HARKNESS CHAPEL	3D03	HANNA HOUSE	4C21	VA BRECKSVILLE	BV01
MATHER MEMORIAL	3D05	HANNA PAVILION	4C23	UNIVERSITY FARMS	FARM
DIVELY CENTER	3D09	HARVEY HOUSE	4C25	MHMC QUADRANGLE	MG02
WOLSTEIN HALL	3D13	ROBB HOUSE	4C27	MHMC RESEARCH	MG03
MSASS	3D29	ALLEN MEMORIAL LIBRARY	4C35	MHMC BEL GREVE	MG04
LEWIS BLDG.	3D39	HEARING & SPEECH CENTER	4C39	MHMC HAMANN	MG06
LAW SCHOOL	3D42	ELDER CTR (FOLEY)	4D03	MHMC CORE	MG07
SILVER SPARTAN DINER	3D58	CORNELL MED BLDG.	4D07	MHMC LOWMANN	MG08
FINN FLD-NORTH	3E08	TRIANGLE BLDG.	4D09	MHMC GANNON	MG09
BELLFLOWER HOUSE	3E09	GERBER (UCRC II)	5A01	MHMC CPI	MG10
WADE CAFE	3E15	UNIVERSITY WEST	5A02	MHMC RAMMELKEMP	MG11
DENISON HALL	3E17	CEDAR AVE. SERVICE CNTR	5A07	MHMC SOUTH	MG15
SEARS LIBRARY	4B01	RACQUETBALL	5B02	MHMC NORTH	MG16
STROSACKER AUDITORIUM	4B03	EMERSON GYM	5B03	MHMC TOWER	MG20
NORD HALL	4B05	LOT 53 GARAGE	5B04	MHMC OUTPATIENT	MG30
WICKENDEN BLDG.	4B07	VEALE CENTER	5B06	MHMC CANCER	MG31
ROCKEFELLER ADDITION	4B08	NATATORIUM	5B07	MOUNT SINAI	MS01
ROCKEFELLER BLDG.	4B09	GLENNAN BLDG.	5B09	NASSAU STATION	N001
MORLEY BLDG.	4B11	WHITE BLDG.	5B13	NURSING SCHOOL	5C21
CLAPP HALL	4B12	BINGHAM BLDG.	5B15	DENTAL SCHOOL	5C23
MILLIS BLDG.	4B13	ADELBERT GYM	5B17	ART STUDIO	5C24
DEGRACE HALL	4B15	OLIN BLDG.	5B19	WOLSTEIN RESEARCH BLDG.	5D02
YOST HALL	4B17				

# APPENDIX D – Sample Inventory Form

## NEW Electronic Physical Equipment Inventory Form



<b>A</b>	<b>ACTIVE</b>	Item was found and is in use.	<p>You <b>MUST</b> fill out an Equipment Retirement Form in order to formally document any Lost, Stolen, Transferred, Sold or Disposed Equipment. This form can be found in the CASE Equipment Manual. This is necessary for the University to comply with Federal Regulations!</p>
<b>R</b>	<b>DISPOSED OR SCRAPPED</b>	Item is known to have been disposed/scrapped.	
<b>D</b>	<b>DISAPPEARED OR LOST</b>	Item can not be located or found.	
<b>N</b>	<b>TRANSFERRED OUT OF UNIV.</b>	Item was transferred to another institution.	
<b>S</b>	<b>SOLD</b>	Item was sold to someone outside of the University.	
<b>I</b>	<b>OBSOLETE</b>	Item is found but no longer in use. Could be broken.	

These are the existing system records for Physical information associated with the item. The Tag number is the University assigned property number that should also appear on the Blue and Grey sticker that is placed on each Capital Equipment item. These columns are protected and the information in them can not be altered.

These are the existing system records for Financial information associated with the item. The Sponsor Name, Award Number, and Manager are associated with the Speedtype that is listed on the same row in the spreadsheet for the item. The Year (fiscal year) and Cost are also provided from the Equipment Accounting records. These columns are protected and the information in them can not be altered.

### Physical Equipment Inventory

2005-2006

Status	Tag Number	Descr	Manufacturer	Model	Model	Serial ID	Serial ID	Location	Location	Speedtype	Sponsor Name	Award #	Manager	Custodian	Year	Cost	Comments
★	961365	Demo Chef-Dr Chiller System	Bio-Rad Lab	III	★	815BR1309	★	5C150639A0	★	RES424364	Case Western Reserve University	CASE	Pytte,Agnar	★	1996	12,210.00	★
	961365	Demo Chef-Dr Chiller System	Bio-Rad Lab	III		815BR1309		5C150639A0		RES424364	Case Western Reserve University	CASE	Pytte,Agnar		1997	(57.00)	
	961365	Demo Chef-Dr Chiller System	Bio-Rad Lab	III		815BR1309		5C150639A0		RES424364	Case Western Reserve University	CASE	Pytte,Agnar		1997	57.00	

Note: A single item, such as the one above, of Capital Equipment may be displayed on multiple rows in the spreadsheet. This occurs because the financial accounting records for the item are displayed and it is very possible to have more than a single accounting charge for an item.

If the Model Number is blank or differs from the existing one listed, you will need to locate this information on the item and add it here.

If the Serial Number is blank or differs from the existing one listed, you will need to locate this information on the item and add it here.

The existing location listed for the item is in the gray column titled "Location". The Location is the 10-digit combination of the University's Space Inventory building (the first four digits) and room numbers (the last six digits). Please provide a Location update in the green column titled "Location". Each department will be provided a separate listing of its Locations.

You may put any person here that you want. You can replace the "Manager" with the person in charge of the Equipment or the person who is most acquainted with the item.

Please provide as much detail as possible. Instead of writing "Not Ours", let us know anything you know about the item (Foss in the Controller's Office now uses this item).

★ The green columns of the inventory file are unprotected to allow you to provide updated information for an equipment item. To do so you must list the updated information in the top row of the appropriate green column that corresponds to the information that you would like to update. For example, to update the Custodian to "Foss, Brian" you would enter the information into the spreadsheet in Column P, Row 24. You do not need to provide the updated information for the other two rows that are listed below this! ★

Department Name: \_\_\_\_\_ Administrator: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_