Equipment Guidelines

Property purchased by or given to The Ohio State University remains the property of The Ohio State University until it is time to dispose of the equipment. Careful records should be maintained for all property of the University.

**General Guidelines**

- All equipment assigned to a unit is the responsibility of the Unit Director/Leader/Chair.

- The private use of University equipment is prohibited.

- The University assumes no responsibility for personal property brought onto University office space, even if the equipment is used for a University purpose.

- University or local police must be notified when a piece of equipment is missing.

- All equipment gifts to the University must be acknowledged and recorded by the Office of University Advancement.

- All equipment purchased using research funds must be identifiable as research equipment.

- Excluding relocation of property within a department, all status changes for research equipment must be approved by the Office of Sponsored Programs.

- Computers and Credit Card Terminals require special processing at the time of disposal. See the Frequently Asked Questions section for specific instructions.

- **University Asset Management – Policy and Forms:** [http://controller.osu.edu/am/am-home.shtm](http://controller.osu.edu/am/am-home.shtm)

- **University Surplus – Policy and Forms:** [http://surplus.osu.edu/](http://surplus.osu.edu/)
Equipment Guidelines

Equipment Guidelines Summary

The table below covers:
1. The difference between capitalized and non-capitalized items with examples of each type.
2. Whether an item requires a capitalized University tag, a non-capitalized University tag, or no tag.
3. Whether the items need to be logged, logged in Financial, or tracked at all.
4. What form is associated with what type of equipment.
5. When units are responsible for updating and reviewing equipment.
7. Information about items that leave the office which require an additional form to document them (Shared form or Agreement for Assignment Form).

Review this table carefully for details on University Equipment Guidelines.

<table>
<thead>
<tr>
<th>Type of Asset</th>
<th>Tag</th>
<th>Log/PeopleSoft</th>
<th>Review Form</th>
<th>Due Dates</th>
<th>Disposal</th>
<th>Examples</th>
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</thead>
<tbody>
<tr>
<td>1) Capitalized</td>
<td>University Capitalized Equipment TAG</td>
<td>LOG in PeopleSoft</td>
<td>PIERR Physical Inventory Equipment Review Report</td>
<td>Annually in July</td>
<td>Surplus or permission granted for an exception</td>
<td>Vehicles</td>
</tr>
<tr>
<td>2) Non Capitalized</td>
<td>Purchase Price &lt; $5,000</td>
<td></td>
<td></td>
<td></td>
<td>as needed</td>
<td></td>
</tr>
<tr>
<td>A) Non Cap General</td>
<td>Optional</td>
<td>Optional</td>
<td>None</td>
<td>None</td>
<td></td>
<td>Furniture, Staplers, Office phones</td>
</tr>
<tr>
<td>B) Non Cap Low Risk Equipment that stays in the office</td>
<td>Optional</td>
<td>LOG PeopleSoft (for Equipment Coordinators) or Non Capital Equipment Log</td>
<td>Non Capital Equipment Log or PIERR if in PeopleSoft</td>
<td>March</td>
<td>on Columbus Campus - Equipment Disposal Request For Surplus</td>
<td></td>
</tr>
<tr>
<td>C) Non Cap High Risk Equipment that leaves the office or is sensitive or theft prone</td>
<td>TAG - Non Capital Equipment Tag</td>
<td>LOG PeopleSoft (for Equipment Coordinators) or Non Capital Equipment Log</td>
<td>Non Capital Equipment Log or PIERR if in PeopleSoft</td>
<td>March</td>
<td>off Campus - move item to Historical tab on log or retire from PeopleSoft</td>
<td></td>
</tr>
</tbody>
</table>

- **Shared** Used by more than one person
- **Assigned** Used by only one person

<table>
<thead>
<tr>
<th>Form</th>
<th>Template</th>
<th>Details</th>
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</thead>
<tbody>
<tr>
<td>Equipment Sign-out Record Template</td>
<td>Each time equipment is used</td>
<td>Record on sign-out log when equipment is checked out</td>
</tr>
<tr>
<td>Agreement for Assignment of University Equipment</td>
<td>Each time new equipment is assigned or removed</td>
<td>Record on Agreement Form when equipment is returned</td>
</tr>
</tbody>
</table>
Capitalized Property

For Capitalized items (purchase price of over $5,000), tracking is done in the financial system. At the time of purchase, the delegated buyer for your area receives pertinent information from the ordering unit, including, but not limited to, name of custodian, location of item, make and model of item, and serial number for item. This information is put in the asset management module of the financials system and is tracked yearly using the Annual Physical Inventory Equipment Review Report (PIERR). Acquisition of capitalized items can ONLY occur using a university purchase order.

Annually your unit should:

- Review the Annual Physical Inventory Equipment Review Report (PIERR). You should check for:
  - The location of the asset.
  - The condition of the asset.
  - The custodian or person responsible for the asset.
  - The asset’s tag number. Is your equipment tagged? **This is very important!**

- Complete and sign the report and return to FAES Finance. (The form must be completed and returned even if there are no changes to report). The Unit approver is responsible for the accurate and timely completion of the audit.

- Complete forms to transfer equipment, dispose of equipment, or document a gift throughout the year as needed. Asset Management Forms can be found at the Controller’s Web site: [http://controller.osu.edu/am/am-home.shtm](http://controller.osu.edu/am/am-home.shtm)

Non-Capitalized Property

For Non-Capitalized items (purchase price of less than $5,000), tracking is done in the Unit. Tracking is completed either A) in Financial if your unit has an equipment coordinator (most common for on Columbus Campus Units) or B) use a Non-Capitalized Equipment Log.

Annually your office should:

- Review the Non-Capitalized Equipment Log or the Physical Inventory Equipment Review Report (for those tracking in financial system). You should check for:
  - The location of the asset.
  - The condition of the asset.
  - **Tag numbers** are assigned and accurate for items that leave the office.
  - Equipment that leaves the office that is assigned to one individual has an up to date Agreement for Assignment of University Property form on file.
  - Equipment that leaves the office that is assigned to one individual has an up to date Agreement for Assignment of University Property form on file.
  - Move items to the historical tab of the log (noting how items were disposed).

- Print the log (both the main tab and the Historical tab and have the Unit Approver sign that it was reviewed. Mail to your FAES Finance in March of each year.

- For items in the financial system, complete forms to transfer equipment, dispose of equipment, or document a gift throughout the year as needed. [http://controller.osu.edu/am/am-home.shtm](http://controller.osu.edu/am/am-home.shtm)
Disposal of Equipment

**On Campus Offices**

**Capitalized and Non Capitalized**

1. Complete the CFAES Surplus Equipment Disposal Request Form
2. You will receive an email with the self-manifest which you take with you to deliver to surplus or to give to the pickup drivers.

For *Financial System Items*: Complete [Asset Retirement Form](#)

for *Non Capitalized on Log Only*: Move the item to the historical tab on your Non Cap Log

**Off Campus Offices**

**Capitalized**

1. Complete the [Off Campus Disposal of Capitalized Equipment Permission Form](#)
2. Dispose of equipment
3. Complete [Asset Retirement Form](#)
4. Attach the email from your Service Center Representative authorizing you to not use Surplus

**Non Capitalized**

1. Dispose of equipment
2. Move the item to the historical tab on your Non Cap Log or process retirement in the financial system

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**SURPLUS, TRASH SELL, DONATE**
Disposal outside of surplus (for off campus units only)

**SELL**
Note: Cannot sell to an OSU employee

For your files:
- Look online for an estimated value of the asset and keep it in your files.
- A copy of the advertisement posted, where it was posted, and for what time frame.
- Save a copy of the buyer’s check.

**DONATE**
Note: Groups donated to should be nonprofits or have similar to nonprofit status.

For your files:
- Look online for an estimated value of the asset and keep it in your files.
- An acceptance letter from the organization.
- A completed W-9 form from the organization.

**TRASH**
Note: Make sure all sensitive information has been destroyed.

For your files:
- Look online for an estimated value of the asset and keep it in your files.
- Receipt from trash location (if applicable).
- Internal note on how you disposed of the item, who disposed, and the date.
Frequently Asked Questions

How do I dispose of credit card terminals?
- Credit card terminals are required to be shredded because of the potential for past data to still be stored on the machines. These cannot go through surplus, be sold, donated, or put in the trash. Please bring all outdated credit card terminals to Room 04 Ag Administration Building, 2120 Fyffe Road, Columbus, Ohio 43210.

Is there anything special I need to do in order to dispose of a computer?
- Yes! Because of the sensitive data and proprietary software on our devices, computers must be cleared by a CFAES computer technician prior to disposal. They will share with you whether equipment can be sold or donated after they have reviewed the equipment.