

## TABLE OF CONTENTS

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

<b>A. Subject</b> _____	<b>2</b>
<b>B. Purpose</b> _____	<b>2</b>
<b>C. Equipment Definitions</b> _____	<b>2</b>
1. General Equipment Definition	
2. Special Purpose Equipment	
3. General Purpose Equipment	
4. Government Material	
5. Special Tooling	
6. Government Property	
7. Capital Equipment	
8. Fabricated Equipment	
9. Equipment Accounting	
10. Asset Management	
<b>D. Responsibilities</b> _____	<b>3</b>
1. Equipment Accounting	
2. Management Centers	
3. Department of Environmental Health and Safety	
4. Annual Reporting to DOD and NASA	
5. Capital Equipment Purchase Approval	
6. Acquisition of Government Property	
7. Equipment Screening	
8. Sponsored Project Accounting	
<b>E. Retirement of Equipment</b> _____	<b>7</b>
1. Retirement	
2. Moving with PI	
3. Sold/Traded	

### **SECTION II - DATA COLLECTION AND SYSTEM UPDATE**

<b>A. Data Collection</b> _____	<b>9</b>
1. Asset Management	

2. General Ledger
3. Minor Equipment
4. E-Mail

<b>B. Information Entered and Stored in the Asset Management</b> _____	<b>9</b>
1. Tag Number	
2. Description	
3. Manufacturer	
4. Model Number	
5. Serial Number	
6. Equipment Location	
7. Cost	
8. Speedtype	
9. Acquisition/Placement Date	
10. Purchase Order Number	
11. Department	
12. Sponsor Name	
13. Award Number	
14. PI Name	
15. Equipment Custodian	
16. Status Code	
17. Retirement Date	
<b>C. Other Equipment Update Procedures</b> _____	<b>12</b>
1. Documentation of Retired Equipment	
2. Tagging Capital Equipment	
3. Physical Inventories of Capital Equipment	

### **SECTION III – APPENDICES**

<b>A. Equipment Change of Status form</b> _____	<b>15</b>
<b>B. Physical Inventory Schedule</b> _____	<b>16</b>
<b>C. Equipment Building Code Reference Guide</b> ___	<b>17</b>

---

---

## **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 of transactions for 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 Definitions**

#### **1. General Equipment Definition**

Non-expendable tangible personal property, including furniture or fixtures, with an acquisition cost of \$5,000 or more per unit and a useful life of greater than one year is considered capital equipment, herein after called "equipment", and is subject to the provisions of this Standard Procedure. This definition is detailed in the University's indirect cost agreement.

#### **2. Special Purpose Equipment**

Equipment used only for research, medical, scientific, or other technical activities.

#### **3. General Purpose Equipment**

Equipment, the use of which 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.

#### **4. Government Material**

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**

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 or 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**

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.

d. It is possible that after a grant has been closed title COULD transfer to the University.

7. **Capital Equipment** – (Also known as Major Equipment)

A tangible item of equipment that is valued, individually or as a group of components, at \$5,000 or more with an anticipated useful life expectancy of greater than one year. This could be of University or Government ownership, could have been purchased or donated from any funds, and its only additional requirement is that Case Western Reserve University is responsible for its well-being.

8. **Fabricated Equipment**

A group within the University creates a piece of equipment by purchasing the components over a period of time and assembles them into a working, usable piece of equipment. Instead of each piece being required to cost over \$5,000 to be classified as major equipment, the cost of the project in total, of all individual pieces together, must be over \$5,000.

9. **Equipment Accounting** – (Hereafter referenced as EA)

EA is the area within the Controller's Office at the University that is responsible for the PeopleSoft Asset Management (AM), ensuring the accuracy of all major equipment purchases and their timely input/integration into the AM, and reconciling the major equipment account within the general ledger against AM. EA is also responsible for tagging the major equipment items, performing a periodic physical inventory, and reporting to the University and private and government agencies.

10. **Asset Management** – (Hereafter referenced as AM)

AM is a module within PeopleSoft that is used to manage the life cycle of capital equipment. AM calculates depreciation, generates asset journal entries, and is reconciled against the General Ledger.

## D. Responsibilities

In regards to major equipment, the following are the various departmental responsibilities:

1. **Equipment Accounting**

EA will prepare a record of major equipment obtained by various departments of the University; ensure that the equipment is properly tagged and identified; validate the record by taking a physical inventory, record equipment transactions, adjustments and retirements; provide a database which complies with Federal regulations and can readily 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**

Deans, Department Chairs, Principle Investigators (referred hereon as PI) and Administrators are responsible for assisting EA in the tagging, identifying, and conducting physical inventory of equipment, reporting all equipment transactions, and assisting in reconciling any and all 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 PI or an Administrator in a non-academic unit, to fill out a Notification of Fabricated Equipment form before starting any fabrication project. The completed form is sent to EA, and the project will be assigned a tag number. The PI, or anyone working on the billing aspects of this project, must use the assigned tag number on all requisitions, purchase orders, invoices, p-card transactions, and manual journal entries. EA, as well as Accounts Payable, will not enter these items into AM until after the project is completed and the equipment is put into service. At that time, EA will tag the fabricated item, gather all pertinent information, and the cost of the entire project will be added to AM as one asset and the asset will start to depreciate.

### b. Gifts-in-Kind

It is the responsibility of the Department Chair, or an Administrator in a non-academic unit, to notify, in writing, Advancement Services or EA of all equipment donated to the University meeting the above guidelines. This is especially important for risk management (insurance) purposes. Prior to fiscal year-end, EA will request all schools to provide information on gifts-in-kind that have not been declared previously. On a quarterly basis, EA will request a list of items donated from Advancement Services. The list is reviewed to determine if item meets the capitalization policy.

I. When notifying EA, information concerning the gift should include a description, manufacturer, model and serial number, location, fair market value, date acquired and donor.

II. EA will record the gift-in-kind and ensure that the University property tag(s) is affixed.

### c. Government Furnished and/or Excess Government Personal Property

The PI 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. EA 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 PI, or their representative within Sponsored Project Accounting (referred to as "SPA"), to provide written notification to EA of all government furnished and/or excess Government personal property that is acquired.

I. EA 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. EA will record each item on loan from the Government and ensure the Government property tag(s) is affixed.

When a grant/contract with government-owned equipment ends, it is the responsibility of the PI or SPA, to inform EA of the final disposition instructions of the equipment. EA will record the equipment's new status appropriately. (Example: If the item is returned to the government, EA will remove it from the government list; if the equipment becomes property of the university, EA will tag it and set it up as a CWRU asset, etc.)

#### d. Borrowed Equipment and Property

It is the responsibility of the PI, or an Administrator in a non-academic unit, to provide written notification to EA of all borrowed equipment from outside sources.

- I. EA will be notified of the description, manufacturer, model and serial number, location, cost or estimated fair market value, date of arrival, expected date of return and who the equipment is borrowed from and any contract or memo of understanding that records this borrowing and its terms.

- II. EA 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 EA of all incoming equipment.

- I. To notify EA, an Equipment Change of Status form is completed and EA will be in contact with the department, or the department may contact EA directly. EA will schedule an appointment to visit the site of the new equipment and gather all the pertinent information needed to add to AM. The department receiving the incoming equipment will need to provide a fair-market estimate of the current value of each piece of equipment in order for EA to determine which equipment does or does not meet the capitalization requirements for major equipment.

- II. EA will record each item and ensure the University property tag is affixed and all relevant information is recorded within AM.

#### f. Retired Equipment

The following guidelines apply to equipment that is to be sold, traded, scrapped, lost, stolen or transferred to another institution. Before any item can be removed from AM, 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 the Procurement and Distribution Services. Toward 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, and title is vested in the University. Departments declaring equipment surplus should complete an Equipment Change of Status form. The form is available on the Controller's Office intranet 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 PI, or an Administrator in a non-academic unit, to secure approval from EA 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 EA a purchase requisition should be forwarded to the Purchasing Department noting the trade-in. EA will make the appropriate adjustments to AM.

h. Movement of Equipment

It is the responsibility of the PI or an administrator to provide written notification (via submitting an Equipment Change of Status form-Appendix A) to EA whenever items of equipment are moved, either to another location on-campus or off-campus. The notification should include the University tag number, description, whether responsibility for the item has changed, and the new location of the equipment.

i. Utilization, Storage, Maintenance and Repair

The University will utilize contractor/agency or Government owned property received or acquired under Contracts / Subcontract Administrator's orders, only for the purpose of fulfilling the contract/subcontract requirements. Such items will be kept in good condition and it is the acquiring or custodial University department's responsibility 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 Environmental Health and Safety**

The Department of Environmental Health and Safety 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 University 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 31<sup>st</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 31<sup>st</sup> of the year being reported. Negative reports are required for NASA contracts. EA is responsible for ensuring that the reports are submitted timely and accurately.

### **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 Accounts Payable prior to processing by the Purchasing Department.

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

The PI 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:

### I. 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 PI 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.

### II. Direct Purchase by the Contractor

Direct purchases by the PI 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 pertinent sponsored program provisions relating to passage of title.

## **7. Equipment Screening**

Pre-acquisition screening will be conducted campus-wide 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.

## **8. Sponsored Project Accounting (SPA)**

### a) Grants Administration

SPA sets up new grants within the University's grants system (PADS). They also study the contract for the grant and determine whether ownership of any equipment stays with the issuing agency or is transferred to the University, either from the start or at the conclusion of the grant. SPA uses a field called "Equipment Title" to show ownership of equipment. The codes used are:

- 1 – University owned
- 2 – Owned by the Sponsor
- 3 – Ownership is conditional, see contract
- 4 – Government owned

When final disposition of the grant occurs, ownership of equipment can change, for example from government owned to University owned. SPA is responsible for informing EA of the final disposition of a grant as to the effects on the equipment from that grant.

b) Subcontractor Control

The Sponsored Programs Accounting (SPA) is responsible for negotiating and executing subcontract agreements. SPA ensures that the appropriate flow-down provisions from the federal prime contract are incorporated into any related subcontracts for property administration and disposition.

Subcontractor responsibilities are defined as listed below, subject to the terms and conditions of the subcontract issued:

- Establish and maintain a system to control, preserve, and maintain all US Government owned property
- Adequately care for and maintain any US Government owned property
- Investigate and report all instances of loss, damage, or destruction of any US Government owned property
- Ensure that all US Government owned property is marked with an indication of government ownership
- Periodically perform a physical inventory of all US Government owned property in its possession or control
- Assure that US Government owned property will be used only for those purposes authorized in the contract

SPA is responsible for submitting required US Government owned property reports to the sponsor. As part of the closeout process for the contract, SPA will obtain required documentation from the Subcontractor on the status of any US Government owned property.

## **E. Retirement of Equipment**

The retirement of equipment occurs when an item is disposed, lost, stolen, transferred, destroyed, sold, or obsolete. The Equipment Change of Status form must be completed when any of the conditions previously mentioned occur and sent to EA. All of the required signatures must also be obtained before EA will process the request. In Section A of the form, there are three choices:



## 1. **Retirement**

Use this category for the following circumstances: When the equipment is no longer useful, when the equipment cannot be located (lost or stolen), or when it has been unintentionally destroyed. (If it has insurance implications, please also make sure that you file a report with the University's Department of Protective Services.)

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 University's Department of Protective Security. All occurrences of loss, damage or destruction of any property shall be reported to the University's Department of Protective Security 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. After reporting the theft to Protective Services, it should be reported to EA via an Equipment Change of Status report, with the theft report included if one was created.
- c. EA will make the appropriate adjustments to the inventory.

## 2. **Moving with PI**

This option is 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. As established by the Board of Trustees, current University policy on equipment transfers include the following provisions:

- a. Since grants and contracts are awarded to the University and not to individual faculty members, all equipment purchased with sponsored funds, unless otherwise specified by the grant or contract, is the property of the University.
- b. Equipment purchased under grants and contracts 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 anticipated that equipment which has been purchased will usually 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 Equipment Change of Status form must be completed.

## 3. **Sold/Traded**

This option is used for sold equipment or when the equipment is used as a trade-in for another piece of equipment. Please include all information on how much money was received from the sale and the Speedtype in which proceeds were deposited, or what new piece of equipment was received in return for the old equipment.

## **SECTION II - DATA COLLECTION AND SYSTEM UPDATE**

### **A. Data Collection**

#### **1. Asset Management**

Data to be integrated into AM is collected by Accounts Payable via purchase orders and invoices. The back-up documentation is reviewed by EA which will make any changes or deletions as necessary. Occasionally the establishment of a new asset in AM will not be possible via the Accounts Payable integration. In these cases, the normal back-up documentation will be reviewed by EA and the asset will be manually entered into the system.

#### **2. General Ledger**

A monthly query of all charges posted to the major equipment expense accounts "536200", "536220", "536230", and "536250" will be reviewed by EA. This query serves as the master list of monthly additions of Capital Equipment that flow through the University's financial system. EA will review the "expense" entries to make sure they meet the equipment capitalization requirements, either through review of back-up documentation sent by Accounts Payable, or by documentation accompanying journal entries. EA will match the journal entry to the asset created in AM. If there is no corresponding asset, EA will notify Accounts Payable, who will research the exception. If a journal entry is found within the General Ledger that does NOT meet the equipment capitalization requirements, EA will notify the creator of the journal entry, which could be Accounts Payable, a department, or a school, and request additional information showing why the item should be considered major equipment. Once determination has been made by EA that the journal entry does not meet the equipment capitalization requirement, a correcting journal entry is made by the EA to transfer out of the major equipment accounts. The General Ledger and AM reconciliation is done at least on a quarterly basis.

#### **3. Minor Equipment**

Periodic reviews are made to see if any charges booked to minor equipment should be capitalized.

#### **4. E-mail**

Email is a form of communication used as a means to notify EA of all other transactions affecting the equipment inventory that are not processed through the University's financial system. An example of this would be an email to EA to serve as a notification for receipt of equipment gifted to the University. Other examples of emails would be to notify EA about the construction or fabrication of a Capital Equipment item and the receipt of Government Furnished Property.

### **B. Information Entered and Stored in Asset Management**

#### **1. Tag Number**

EA assigns each item of equipment entered into the inventory a unique five digit number. The tag number also represents the numbers listed on the RFID property tag that should be affixed to every piece of Capital Equipment.

#### **2. Description**

A thirty character alpha and numeric field generally containing standard nomenclature used to identify the type and specialized characteristics of a piece of equipment.

### **3. Manufacturer**

A thirty character field listing the manufacturer (who produced or made the equipment) of the equipment. The vendor (who sold the equipment to the University) will be listed as the manufacturer only if they are the same.

### **4. Model Number**

A thirty character 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 there, they will be obtained when the equipment is tagged or during the process of conducting the Physical Inventory. 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 character 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 AM.

### **6. Equipment Location**

A unique ten character 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. These numbers are assigned by the University Space Administrator. A list of all building codes is included in this manual as Appendix C.

### **7. Cost**

A field indicating the cost in U.S. currency 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 recorded by Speedtype and multiple Speedtypes can be used to purchase an item, the total cost of an equipment item would be obtained by taking the summation 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, installation, and initial training are 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 nine character field that populates pre-specified ChartField values for one or more fields in PeopleSoft. For example, the Project, Department, Class and Fund fields are automatically populated based on the Speedtype value that is entered.

## 9. **Acquisition/Placement Date**

These two fields represent the date that the item was placed into service and when depreciation begins.

## 10. **Purchase Order Number**

A ten character field listing the Purchase Order number for a piece of equipment. This information will only be available if the item was added to AM by way of Accounts Payable through the integration process. All equipment items manually added to AM do not have a Purchase Order number listed. This information is available outside of AM.

## 11. **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 identifies the function of the department. The last four digits are assigned by the schools or management centers. The request to add a new department is processed in the Controller's Office. The schools are defined by the following first number:

- 1 – Arts & Sciences
- 2 – University General
- 3 – Engineering
- 4 – MSASS
- 5 – Law School
- 6 – School of Medicine
- 7 – Weatherhead School of Business
- 8 – Dentistry
- 9 – Nursing

## 12. **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, or is kept blank.

## 13. **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, CWRU, Case Western Reserve, NONE or a blank field are default values that are used for equipment purchased with University held funds.

## 14. **PI Name**

A field indicating who is ultimately responsible for the project to which equipment is charged.

## 15. **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 PI such as a Lab Manager or Facilities Manager.

## 16. Status Code

A code that lists the current status of a piece of equipment. Possible status code are In Service (regular equipment in use), Disposed (retired for whatever reason), and Suspended (equipment that is not currently being depreciated). Suspended status would be used in the following instances: 1) items being fabricated, 2) items that have been received, but are still crated awaiting a room remodeling, or 3) any other decision that would delay the actual use of the equipment.

## 17. Retirement Date

This is the date that an item has been retired within AM. This will only be done after an appropriately signed Equipment Change of Status form is received by EA.

## 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 needs to have a Equipment Change of Status form filled out to document why it is no longer actively being used.

### 2. Tagging Capital Equipment

After an item has been added to the University's Equipment Inventory, a five character alpha-numeric University Property Tag Number will be generated. The following tags and numerical sequences will be used:

- a. Any equipment owned by Case Western Reserve University will receive an RFID tag that consists of 5 digits beginning with a 1 or a 2. The exceptions to this are items that are untaggable (examples include implantable items, items sensitive to weight, etc.) which are assigned a number that begins with NT and the asset identification number. Items that belong to CWRU that are kept off-campus are tagged with a blue foil tag which contains a 5 digit number that begins with Z.
- b. Any equipment owned by the government that is in the care of CWRU is tagged with a green foil tag that contains a 5 digit number that begins with GV.

The tag is not to be placed in an area where the tag might be damaged or would disrupt the proper operation of the equipment itself. Please contact EA for a replacement tag if a property tag is damaged or falls off of an equipment item.

### 3. Physical Inventories of Capital Equipment

The nature of the use of capital equipment may cause it to be moved to a different department, building, or room over a period of time. Thus, in order to comply with Government Regulations and validate as well as update the Equipment Inventory, physical inventories will be performed. This inventory validation will be performed perpetually over a two year period, with each piece of equipment being individually inventoried once over each two-year period. A list can be found in Appendix B showing which buildings will be inventoried at what time during each two-year cycle. Inventories will be performed by EA on a building-by-building basis, with not necessarily all equipment for a department done at one time if that department is spread over multiple buildings.

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

- a. Equipment is on the list and was found with no changes needing to be made to the record.
- b. Equipment is on the list and was found, but some data within the record needs to be changed or added, such as location. EA will make these changes within AM.

- c. Equipment is on the list and is not found. In this case, EA will contact the PI or Administrator and have them find the equipment. Equipment will either be returned to the room/ownership listed in AM, or if there is a new location (or other data), EA will make the appropriate changes in AM.
  
- d. Equipment is on the list and is not found, but the PI or Administrator is unable to find the equipment. In this case, the PI or Administrator will exhaust all reasonable sources in order to locate the equipment, and if it cannot be found then they will fill out an Equipment Change of Status form in order to have the equipment retired.

#### Procedure Revisions

Any changes to this Standard Procedure must be approved by the Controller.

#### **Approval**

This Standard Procedure is hereby approved.

On file in the Controller's Office  
Signature and Title

\_\_\_\_\_  
Date

## **SECTION III – APPENDICES**

**Appendix A** – Equipment Change of Status form

**Appendix B** – Physical Inventory Schedule

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

## Appendix A-Equipment change of Status Form

*This form is to be used to notify Equipment Accounting of any changes to equipment items that need to be made to the University's Equipment Inventory records.*

Tag # (5 Digits):	_____	PI Name:	_____
Department #:	_____	Building:	_____
Acquisition Cost (if known):	_____	Room #:	_____
Speedtype:	_____	Serial #:	_____
Description:	_____	Model #:	_____

**Is Equipment** (select one from drop down menu)

### SECTION A - Transferring out of CWRU

Retirement

Sold/Traded  Proceeds \_\_\_\_\_ Traded for: \_\_\_\_\_

Speedtype & Account Proceeds Deposited To: \_\_\_\_\_

Moving with PI to another Institution  Name of Institution: \_\_\_\_\_

### SECTION B - Transferring into CWRU

Please contact Equipment Accounting at [controller-equipment@case.edu](mailto:controller-equipment@case.edu) or 368-5183.

### SECTION C - Transferring from one department to another

Old Department # \_\_\_\_\_

New Department # \_\_\_\_\_

New Custodian \_\_\_\_\_

New Speedtype (if applicable) \_\_\_\_\_

New location \_\_\_\_\_

### SECTION D - Changing physical location only

Department # \_\_\_\_\_

Old Location \_\_\_\_\_

New Location \_\_\_\_\_

New Custodian (if applicable) \_\_\_\_\_



**APPROVALS:**

	Name	Signature	Date
Department Administrator	_____	Signature Field <input type="text"/>	_____
Department Chair *	_____	Signature Field <input type="text"/>	_____
Dean's Office Designee*	_____	Signature Field <input type="text"/>	_____
Environmental Health & Safety	_____	Signature Field <input type="text"/>	_____
Office of Research Administration**	_____	Signature Field <input type="text"/>	_____

\* Not needed for Section D

\*\*Only needed for Section A (when applicable)

This section to be completed by Equipment Accounting

Equipment Accounting

Signature Field

Date processed in AM

Please e-mail completed form to [controller-equipment@case.edu](mailto:controller-equipment@case.edu) or mail to:

EQUIPMENT ACCOUNTING  
BioEnterprise Building  
LC 7006  
ROOM 351

## Appendix B – Physical Inventory Schedule

Case Western Reserve University		
Controller's Office		
Physical Inventory Schedule		
		As of 07/01/2020
	Year 1 (Odd years)	Year 2 (Even Years)
January	Pathology, Biomedical Research Bldg (BRB) (floors 1,2,10)	Robbins(floor E6),
February	BRB (floors 7,8,9)	Robbins (floor B, E4,E5,E7)
March	BRB (floors 3,4,5,6)	Rockefeller Addition, Rockefeller, Kent Hale Smith,
April	Wood (floors Basement (B),Ground (G),1), Wood Research Tower (WRT) (floors G,1, 2)	CCSB, Lincoln Storage, Emerson Gym, Natatorium, One to One, Wolstein Research Building (floors 1-3)
May	Wood (floor 2)	Wolstein Research Building (floors 4 -6)
June	Wood (floors 3,4,5), WRT (3,4,5,6), BRB (floors B,G)	Wickenden
July	Cleveland Hearing & Speech, UH RB&C Hosp, UHHC (Bolwell), Old Cleveland Hearing & Speech, UH Gerber Building, Bioenterprise/University West, Dental School	Smith House, Taft House, Cutter House, Stone Hall, Taplin House, Delta Tau Delta, Pierce House, Cutler House, Storrs House, Clarke Tower, Phi Kappa Tau, Theta Chi, Clark Hall, Phi Mu, Zeta Beta Tau, Magnolia House, Alpha Chi Omega, Bellflower House, Raymond House, Sherman House, Wade Commons, Tyler House, Norton House, Hitchcock House, Crawford Hall
August	Kelvin Smith Library, UH Wearn Lab, Nursing School, KSL Data Center	MH- Not Listed, VA Hospital, VA -LDV building, CCF - Lerner Research, Strocksacker, Enterprise Hall, Nord Hall, Triangle Parking Garage, Cleveland Clinic, VA Breacksville, CWRU/MHMC Hamann, MHMC (MG)
September	Leutner Commons,NRV Village House1, Walker, Thwing Center, Veal Univ Student Center, Mather House/Memorial, Haydn Hall, Guilford House, Mandel School of Applied Social Science (MSASS),Peter B Lewis, Law School, Harkness Chapel, Dively, Wolstein Hall, Barking Spider, North Campus Security, North Residential Village HO, Denison Hall, Sears, Clapp Hall, Yost Hall, UH Lakeside, Robb House, Squire Vallevue Farm	Glennan, Art Studio, Fibley Commons, Fraternities/Sororities
October	Millis Hall (floor G),Degrace Hall, Eldred Hall, Tomlinson Hall, Adelbert Hall, Macdonald House, UH Andrews Wing, UH Bishop, Hanna House, Allen Library, Health Services, Service Bldg.	White Bldg, Wyant
November	Millis Hall (Floors 1-5), On Campus Not listed, Off Campus (non-Med School)	On Campus Not Listed (Med School); AW Smith, Off Campus (Med School)
December	Bingham, Olin	Cedar Ave Service Center

## Appendix C-1 – Building Code Reference Guide

### Commonly Used University Building Code

(Sorted by Building Name)

Building Name	Bldg #	Building Name	Bldg #	Building Name	Bldg #
Adelbert Gym	5B17	Mandel Center for Nonprofit	3D15	Squire Valleevue Farm - Chicken House	FB14
Adelbert Hall	4B29	Mather Dance Center	3C19	Squire Valleevue Farm - Greenhouse Lab	FB07
Allen Memorial Library	4C35	Mather House	3C13	Squire Valleevue Farm - Implement Storage	FB11
Alpha Chi - 11421 Bellflower	3D56	Mather Memorial Building	3D05	Squire Valleevue Farm - Main Barn	FB04
Alumni House - 11310 Juniper	3D47	MH - Bel Greve	MG04	Squire Valleevue Farm - Picnic Shelter	FB12
Alumni House - 11424 Bellflower	3D57	MH - Core	MG07	Squire Valleevue Farm - Pink Pig	FB01
Alumni House - 2345 Murray Hill	6B05	MH - Hamann	MG06	Squire Valleevue Farm - Sheep Barn	FB05
Amasa Stone Chapel	4B31	MH - North	MG16	Squire Valleevue Farm - Storage Barn	FB13
Art Studio	5C24	MH - Outpatient	MG30	Squire Valleevue Farm - Storage Shed 1	FB08
AW Smith	5B21	MH - Quadrangle	MG02	Squire Valleevue Farm - Storage Shed 2	FB09
Bellflower House	3E09	MH - Rammelkamp	MG11	Squire Valleevue Farm - Storage Shed 3	FB10
Bingham Building	5B15	MH - Research	MG03	Squire Valleevue Farm - Straw Barn	FB06
Biomedical Research Building	5C15	MH - Towers	MG20	Staley House	6B03
Carlton Commons	6B01	Michelson House	6C01	Stone Commons	2D09
Carriage House	3D24	Millis Hall	4B13	Storrs House	2E09
CCF - Lerner Research Institute	3A01	MSASS	3D29	Strosacker Auditorium	4B03
CCSB & Wright Fuel Cell	2B05	Murray Hill House - 2265 Murray Hill	6C15	Taft House	2D03
Cedar Avenue Service Center	5A07	Nord Hall	4B05	Taplin House	2D11
Clapp Hall	4B12	North Campus Security Office	3D66	Thwing Center	3C07
Clark Hall	3C21	North Residential Village - House 1	3E01	Tippit House	6B09
Clarke Tower	2E11	North Residential Village - House 2	3E02	Tomlinson Hall	4B27
Cleveland Hearing & Speech	4C39	North Residential Village - House 3	3E03	Tyler House	3E19
Crawford Hall	4B30	North Residential Village - House 3A	3E10	UH - Andrews Wing	4C06
Cutler House	2E05	North Residential Village - House 4	3E04	UH - Bishop Building	4C07
Cutter House	2D07	North Residential Village - House 5	3E05	UH - Bolwell	4C08
DeGrace Hall	4B15	North Residential Village - House 6	3E06	UH - Cleveland Fairhill	7A01
Denison Hall	3E17	North Residential Village - House 7	3E07	UH - Cornell	4D07
Dental School	5C23	Norton House	3E21	UH - Foley	4D05
Dively Building	3D09	Nursing School	5C21	UH - Gerber Building - UCRC #2	5A01
Eldred Hall	4B23	Off Campus	1Z01	UH - Hanna Pavillion	4C23
Emerson Gym	5B03	Olin Building	5B19	UH - Lakeside	4C15
Emerson Natatorium	5B07	One to One Fitness	5B16	UH - MacDonald House	4C03
Fairchild House	6B18	Pathology Building	4C05	UH - Mather Pavillion	4C40
Fribley Commons	6B11	Peter B Lewis	3D39	UH - Parkway Medical Center	1Z30
Glaser House	6C03	Phi Delta Theta	6C21	UH - Rainbow Babies & Children	4C01
Glennan Building	5B09	Phi Kappa Tau	6C09	UH - Wearn Lab	4C17
Guest House	6C08	Phi Mu - 11418 Bellflower	3D23	University West	5A02
Guilford House	3C23	Pierce House	2E03	VA LDV Building	1D01
Harcourt House	6C02	Protective Services Satellite Office	3D55	VA Brecksville	BV01
Harkness Chapel	3D03	Raymond House	3E11	VA Hospital	1C01
Haydn Hall	3C15	Robbins Building	5C13	Veale Center	5B06
Health Services Building	5C05	Rockefeller	4B09	Veale Racquetball	5B02
Hitchcock House	3E23	Rockefeller Addition	4B08	Wade Commons	3E15
Howe House	6B07	Scholars House	6C04	White Building	5B13
Kelvin Smith Library	3C09	Sears	4B01	Wickenden	4B07
Kent Hale Smith	5B23	Service Building	5C09	Wolstein Hall	3D13
Kusch House	6C05	Sherman House	3E13	Wolstein Research Building	5D02
Law School	3D42	Sigma Alpha Epsilon	6C11	Wood Building	5C17
Leutner Commons	2E01	Sigma Alpha Mu	6C07	Wood Research Tower	5C18
Lincoln Storage	5B01	Sigma Nu	6C17	Yost Hall	4B17

## Commonly Used Building Code (Sorted by Building Code)

Building Name	Bldg #	Building Name	Bldg #	Building Name	Bldg #
VA Hospital	1C01	Wade Commons	3E15	Robbins Building	5C13
VA LDV Building	1D01	Denison Hall	3E17	Biomedical Research Building	5C15
Off Campus	1Z01	Tyler House	3E19	Wood Building	5C17
UH - Parkway Medical Center	1Z30	Norton House	3E21	Wood Research Tower	5C18
CCSB & Wright Fuel Cell	2B05	Hitchcock House	3E23	Nursing School	5C21
Smith House	2D01	Sears	4B01	Dental School	5C23
Taft House	2D03	Strosacker Auditorium	4B03	Art Studio	5C24
Cutter House	2D07	Nord Hall	4B05	Wolstein Research Building	5D02
Stone Commons	2D09	Wickenden	4B07	Carlton Commons	6B01
Taplin House	2D11	Rockefeller Addition	4B08	Staley House	6B03
Leutner Commons	2E01	Rockefeller	4B09	Alumni House - 2345 Murray Hill	6B05
Pierce House	2E03	Clapp Hall	4B12	Howe House	6B07
Cutler House	2E05	Millis Hall	4B13	Tippit House	6B09
Storrs House	2E09	DeGrace Hall	4B15	Fribley Commons	6B11
Clarke Tower	2E11	Yost Hall	4B17	Fairchild House	6B18
Magnolia House	2E15	Eldred Hall	4B23	Michelson House	6C01
CCF - Lerner Research Institute	3A01	Tomlinson Hall	4B27	Harcourt House	6C02
Thwing Center	3C07	Adelbert Hall	4B29	Glaser House	6C03
Kelvin Smith Library	3C09	Crawford Hall	4B30	Scholars House	6C04
Mather House	3C13	Amasa Stone Chapel	4B31	Kusch House	6C05
Haydn Hall	3C15	UH - Rainbow Babies & Children	4C01	Sigma Alpha Mu	6C07
Mather Dance Center	3C19	UH - MacDonald House	4C03	Guest House	6C08
Clark Hall	3C21	Pathology Building	4C05	Phi Kappa Tau	6C09
Guilford House	3C23	UH - Andrews Wing	4C06	Sigma Alpha Epsilon	6C11
Harkness Chapel	3D03	UH - Bishop Building	4C07	Zeta Psi	6C13
Mather Memorial Building	3D05	UH - Bolwell	4C08	Murray Hill House - 2265 Murray Hill	6C15
Dively Building	3D09	UH - Lakeside	4C15	Sigma Nu	6C17
Wolstein Hall	3D13	UH - Wearn Lab	4C17	Phi Delta Theta	6C21
Mandel Center for Nonprofit	3D15	UH - Hanna Pavillion	4C23	UH - Cleveland Fairhill	7A01
Phi Mu - 11418 Bellflower	3D23	Allen Memorial Library	4C35	VA Brecksville	BV01
Carriage House	3D24	Cleveland Hearing & Speech	4C39	Squire Valleevue Farm - Pink Pig	FB01
MSASS	3D29	UH - Mather Pavillion	4C40	Squire Valleevue Farm - Main Barn	FB04
Peter B Lewis	3D39	UH - Foley	4D05	Squire Valleevue Farm - Sheep Barn	FB05
Law School	3D42	UH - Cornell	4D07	Squire Valleevue Farm - Straw Barn	FB06
Alumni House - 11310 Juniper	3D47	UH - Gerber Building - UCRC #2	5A01	Squire Valleevue Farm - Greenhouse	FB07
Live Publishing - 11320 Juniper	3D48	University West	5A02	Squire Valleevue Farm - Storage Shed	FB08
Protective Services Satellite Office	3D55	Cedar Avenue Service Center	5A07	Squire Valleevue Farm - Storage Shed	FB09
Alpha Chi - 11421 Bellflower	3D56	Lincoln Storage	5B01	Squire Valleevue Farm - Storage Shed	FB10
Alumni House - 11424 Bellflower	3D57	Veale Racquetball	5B02	Squire Valleevue Farm - Implement	FB11
Silver Spartan Diner	3D58	Emerson Gym	5B03	Squire Valleevue Farm - Picnic Shelter	FB12
North Campus Security Office	3D66	Veale Center	5B06	Squire Valleevue Farm - Storage Barn	FB13
North Residential Village - House 1	3E01	Emerson Natatorium	5B07	Squire Valleevue Farm - Chicken House	FB14
North Residential Village - House 2	3E02	Glennan Building	5B09	MH - Quadrangle	MG02
North Residential Village - House 3	3E03	White Building	5B13	MH - Research	MG03
North Residential Village - House 4	3E04	Bingham Building	5B15	MH - Bel Greve	MG04
North Residential Village - House 5	3E05	One to One Fitness	5B16	MH - Hamann	MG06
North Residential Village - House 6	3E06	Adelbert Gym	5B17	MH - Core	MG07
North Residential Village - House 7	3E07	Olin Building	5B19	MH - Rammelkamp	MG11
Bellflower House	3E09	AW Smith	5B21	MH - North	MG16
North Residential Village - House 3A	3E10	Kent Hale Smith	5B23	MH - Towers	MG20
Raymond House	3E11	Health Services Building	5C05	MH - Outpatient	MG30