Property Inventory

INVENTORY RECORDS

The Property Inventory Unit of Business Services/Controller's Office maintains a record of equipment possessed by WSU meeting the criteria for the University's inventory system as indicated below. (RCW 43.19.1917)

Departments maintain records of departmental equipment that meet the criteria for a departmental inventory system as indicated below.

Numbered identification tags are placed upon all inventoried equipment. The identification numbers correlate the tagged items with the records maintained in one of the following locations:

- The University Property Inventory System in the Administrative Information System (AIS) (PROPERTY) application.
- The Departmental Inventory System in the AIS PROPERTY application.
- A departmental inventory database or spreadsheet.

University (Central) Inventory records are maintained in a mainframe computer file in the University's AIS PROPERTY application.

The recording and tagging system facilitates tracking and periodic review of University equipment.

INVENTORY CRITERIA

University Property Inventory System

An item is added to the University's inventory record if it meets the criteria for capital equipment as defined by the state of Washington and interpreted by WSU Property Inventory. Items tracked in the University Property Inventory System are listed in the AIS PROPERTY application with a record type P.

Standard University Inventory Criteria

University-inventoried items have the following characteristics:

- Cost is $5,000 or more.
- Life expectancy exceeds one year.
- Nonconsumable (the item does not change form with use).
Property Inventory

Additional University Inventory Items

In addition, items that are designated as small and attractive assets from a University-wide perspective must be inventoried in the University Property Inventory System. Such small and attractive assets are inventoried, regardless of cost, and include:

- Weapons, e.g., firearms, weapons, signal guns or related accessories.
- Microcomputer systems, laptop, notebook, and tablet computers.
- Equipment or vehicles that require a license, e.g., motor vehicles, vessels, trailers, aircraft, farm equipment, and heavy machinery (see BPPM 70.40).

Items Not Inventoried in the University Property Inventory System

The following items are not usually inventoried in the University Property Inventory System:

- Items that are part of a building or structure or are permanently installed in a building and support the operation of the building.
- Parts of another capitalized item.
- Items that do not meet the University inventory criteria listed above.

Departmental Inventory System

University departments may track assets not meeting the University inventory criteria in a departmental inventory system. Generally, departments may record items costing less than $5,000 in a departmentally-maintained inventory system.

Departments may use database or spreadsheet software or the Departmental Inventory System in the AIS PROPERTY application to track such assets. Items tracked in the AIS Departmental Inventory System are listed with a record type D. Departments are not required to use the AIS Departmental Inventory System application.

Department and Attractive Assets

University departments are responsible for identifying assets deemed small and attractive from the department's perspective. Such assets are items that do not meet the criteria for small and attractive assets that are required to be tracked in the University Property Inventory System. Examples include cameras, desktop computers, optical devices, recording devices, etc.
Property Inventory

Department and Attractive Assets (cont.)
Departments should ensure that appropriate procedures are in place to monitor and safeguard departmental small and attractive assets. Departments are responsible for tagging, inventorying, and tracking the items (see Inventory Management). The annual risk evaluation (see BPPM 10.04) includes questions regarding the management of small and attractive assets.

AIS Access
The department equipment coordinator accesses the online Departmental Inventory System application through the AIS PROPERTY application (see Equipment Coordinator). See BPPM 85.33 to request access to AIS applications.

Tags and Numbers
The department identifies new items added to the departmental inventory system by affixing bar-coded inventory tags purchased from University Stores; University Stores item #51251.

NOTE: If an asset was previously tracked in the University Property Inventory System, the department may use the old number and tag to track the item in the departmental inventory system.

Inventory and Tracking
Departments should periodically perform a physical inventory to reconcile the actual assets with the items tracked in the departmental property system.

The department is responsible for disposing of obsolete assets (see BPPM 20.76) and removing the items from the departmental inventory system. See Deletions from Inventory regarding disposal of inventoried (tagged) items.

INVENTORY MANAGEMENT
The sections below apply to all inventoried (tagged) property whether the property is maintained in the University Property Inventory System or in a departmental property inventory system.

Responsibility
The department chair (or equivalent administrator) is accountable and responsible for all equipment assigned to the unit. For this reason, a new department chair should conduct a physical inventory of all departmental equipment soon after assuming the position.

EXCEPTION: A designated Accountable Property Officer is responsible for federal excess equipment (see BPPM 20.78).

Organizational Changes
IMPORTANT: If a unit is moved to a new organizational area or if a new organizational unit is created, the responsible department is to notify Property Inventory by memorandum.
Property Inventory

Personal Use

University property may not be used for private purposes. The department chair may not authorize the loan of equipment to an individual for private use. Likewise, an individual may not borrow University equipment for private use (see BPPM 20.35 and 20.37).

Equipment Rental

With the approval of the responsible principal administrative officer, the department chair may request that the central administration authorize rental of equipment items not needed in University operations (see BPPM 20.40).

Equipment Coordinator

The department chair designates one or more individuals as equipment coordinators and notifies Property Inventory and Surplus Stores in writing. The notification includes the equipment coordinator's department, e-mail address, and telephone. Responsibilities of equipment coordinators are outlined in this section.

The department chair also submits an AIS Access Request to the Property Inventory supervisor requesting that the equipment coordinator be given access to the PROPERTY application. The department chair notifies Property Inventory and Surplus Stores each time a new equipment coordinator is chosen.

When an appointed equipment coordinator is off work for an extended period (longer than one month), the department chair chooses a temporary equipment coordinator and notifies Property Inventory. Property Inventory is notified again when the appointed equipment coordinator returns.

REVIEW OF RECORDS

Departmental personnel may review unit inventory records by directly accessing the data by computer terminal.

Computer Inquiry

Departmental personnel may access records by location, department, account number, inventory number, item number, purchase order number, or serial number. Complete procedures in BPPM 85.33 to acquire AIS computer inquiry and/or update capabilities.

Data Download

Departmental equipment coordinators may contact Property Inventory to request access permission to use the Departmental Data Download function of the PROPERTY application. The Departmental Data Download function allows equipment coordinators to download records from the University and Departmental Property Inventory Systems.
Property Inventory

UPDATE OF INVENTORY RECORDS

Additions or changes to inventory records may be done in two ways. Property Inventory staff may make the changes in the AIS PROPERTY application for the department or department personnel may make the changes in the system themselves.

Changes Input to PROPERTY

By Property Inventory Personnel

Departmental personnel complete and route an Inventory Control Report form to Property Inventory to have Property Inventory update unit records in the University inventory system (Figure 1).

By Departmental Personnel

If departmental personnel directly update University inventory records in the AIS Property Application, completion of Inventory Control Reports is not required. See BPPM 85.33 for AIS access authorization procedures.

NOTE: Departmental personnel may directly update building, room, location, manufacturer, serial number, and model number information in AIS Property. To update area, department, or unit information, departmental personnel must complete Inventory Control Reports.

Moving Equipment

To record location changes for University-inventoried equipment that do not involve a transfer between administrative units, either directly update the description in the online AIS Property application or complete an Inventory Control Report.

If using the Inventory Control Report, check the Transferred To blank and send the completed and signed form to Property Inventory.

Departments may record location changes for departmental inventory equipment that do not involve a transfer between administrative units in the applicable departmental inventory system.

Alternative Procedure for Monitoring University Inventory Items

The department chair (or equivalent administrator) may request approval to implement an alternate tracking procedure to monitor locations of University-inventoried department equipment. The administrator routes a description of the proposed procedure to the University Property Inventory Manager. After approval, the department is fully responsible for accurately tracking equipment items.
## Property Inventory

### INVENTORY CONTROL REPORT


#### OWNING OR TRANSFERRING DEPARTMENT

<table>
<thead>
<tr>
<th>COLLEGE/AREA</th>
<th>DEPARTMENT</th>
<th>UNIT</th>
<th>ORG. NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Div. of Sciences</td>
<td>Biological Sciences</td>
<td>Tech Svcs.</td>
<td>4236</td>
</tr>
</tbody>
</table>

#### Ownership

- [ ] WSU
- [ ] FEDERAL GOVERNMENT (Verify transfer with Sponsored Programs Services and attach federal release.)
- [ ] OTHER

#### Item Information

<table>
<thead>
<tr>
<th>ITEM NAME, DESCRIPTION, SERIAL NUMBER (Must match online description.)</th>
<th>WSU INVENTORY NUMBER</th>
<th>BUILDING/ROOM</th>
</tr>
</thead>
<tbody>
<tr>
<td>H-P P6/200 Netserver computer</td>
<td>390123</td>
<td>Physical Science 1247</td>
</tr>
</tbody>
</table>

#### Check appropriate action

- [x] Transfer to: (No compensation.) Enter recipient department. Recipient department completes and signs below.
- [ ] Sold to: Attach IRI. Enter recipient department. Recipient department completes and signs below.
- [ ] Reported Stolen/Missing: Send copies of this form to the local police and the WSU internal auditor.

#### RECIPENT DEPARTMENT

For transfers or sales, the recipient department completes the following.

The above items have been received by:

<table>
<thead>
<tr>
<th>COLLEGE/AREA</th>
<th>DEPARTMENT</th>
<th>UNIT</th>
<th>ORG. NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Div. of Sciences</td>
<td>Advanced Research</td>
<td></td>
<td>9986</td>
</tr>
</tbody>
</table>

Enter the current location of received items.

<table>
<thead>
<tr>
<th>WSU INVENTORY NUMBER</th>
<th>BUILDING/ROOM</th>
</tr>
</thead>
<tbody>
<tr>
<td>390123</td>
<td>Physical Science 800</td>
</tr>
</tbody>
</table>

#### Distribution

Copy retained by transferring department; copy retained by recipient department; original to Property Inventory.

**Property Inventory Use Only**

<table>
<thead>
<tr>
<th>Entered By</th>
<th>Date</th>
<th>Auth. No.</th>
</tr>
</thead>
</table>

Figure 1
## Property Inventory

**Moving Equipment Off Campus**

University equipment is occasionally moved to off-campus locations for the completion of official business. Equipment is also moved off campus when rented to non-University users.

**NOTE:** Employees may not make private use of any University property which has been removed from WSU facilities, even if there is no cost to the University (see *BPPM 20.37*). ([WAC 292-110-010(5)(b)](

**Long Term**

If a University-inventoried item is to be off campus for at least a week, use the online AIS Property application to update the location field and add comments as necessary. Update the record again once the item is returned to campus.

Departments may record location updates for departmental-inventoried items in the applicable departmental inventory system.

**No Computer Access**

To record off-campus moves of University-inventoried equipment without computer access, complete an Inventory Control Report as soon as the item leaves and again as soon as the item is returned to campus.

**Short Term**

For moves of less than a week, the department is responsible for recording and monitoring equipment location.

**Acquisitions**

Departments acquire property through purchase, fabrication, gift receipt, transfer, and federal excess property programs. Equipment meeting the criteria for University-inventoried equipment is to be recorded in the University Inventory System (see *Inventory Criteria*).

**Purchases from Outside**

Property Inventory reviews daily expense reports for equipment that should be inventoried in the University inventory system. When such items are noted, Property Inventory sends a Property Inventory Card and a tag with a corresponding number to the appropriate equipment coordinator.

**Fabricated Equipment**

The need to fabricate an asset comes about when the equipment does not already exist or additional functionality needs to be added to an existing piece of equipment. Certain criteria must be met in order to fabricate equipment (see *BPPM 40.12*).
Property Inventory

Fabricated Equipment (cont.)  The departmental equipment coordinator notifies Property Inventory of the intent to fabricate equipment. The department forwards information on all purchases to Property Inventory, including all the following information:

- Purchase order numbers
- Purchasing card transaction numbers
- Charges from any WSU departments

Property Inventory issues an inventory number and tag and continues to add purchase costs until the piece of equipment is finished.

The Business Services/Controller's Office recommends that Purchasing add the inventory number in the comments sections on all purchase orders and purchasing card transactions in order to help capture all costs.

As the costs to fabricate the equipment are incurred the charges not already capitalized are reclassified to equipment through the journal voucher (JV) process. Indirect cost is automatically adjusted when each JV is processed.

Gifts  Departments receiving donated equipment that meets University inventory criteria send a Gift Transmittal form to University Advancement with a copy to Property Inventory (see BPPM 30.70). Property Inventory sends a Property Inventory Card and tag to the equipment coordinator.

Acquisition of Federal Excess Property  Report inventoriable items acquired through federal excess property programs to Property Inventory (see BPPM 20.78).

Property Inventory Card  The equipment coordinator adds or corrects the following information on a Property Inventory Card (Figure 2) for each University-inventoried item. Use a ballpoint pen or type.

All sections of the form must be completed, including:

- Building—Where the item is normally kept. Enter the complete name of the building.
- Room—Where the item is normally kept.
- Location—Use this field for the responsible individual's name.
- Manufacturer
- Serial No.
- Model No.
Property Inventory

Remove one copy and place it in departmental files. Retain this copy until the item is disposed of or transferred. See disposal and transfer procedures in this section.

The remaining copy is returned to Property Inventory within 10 working days of receipt.

Placement of Inventory Tags

The equipment coordinator is responsible for placing inventory tags on each University-inventoried equipment item indicated on a Property Inventory Card and on each departmental-inventoried equipment item.

The equipment coordinator makes sure the surface is clean before the tag is installed. Tags will not stick to dirty or greasy locations.

If a tag assigned to a University inventory item is damaged or rendered unusable it should be returned to Property Inventory which issues a replacement tag. Contact University Stores regarding replacement of a damaged or unusable tag purchased for a departmental inventory item.

The coordinator places tags in similar locations to make future inventory checks easier. Tags are placed as follows:

- Electrical equipment — Near the manufacturer's nameplate.
- Laptop computers — Near the manufacturer's nameplate. (Usually on the back or bottom of the computer.)
Property Inventory

Questions

Those having questions about tag placement should telephone Property Inventory.

When Tags Cannot Be Used

When an inventoriable item is too small to tag, when placement of the tag on the item would hinder operations, or when exposure to weather would cause a tag to come off, do one of the following:

- Place the tag on the departmental copy of the Property Inventory Card or applicable documentation for an item logged into the departmental inventory. File the tagged card or documentation with the department's inventory records.

  Write NO TAG on the copy of the card, which is returned to Property Inventory for a University inventory item.

- If possible, etch the inventory number onto the item. An etching tool is available for check out from the WSU Police Department.

Removal

Personnel are not to remove WSU inventory tags unless specifically authorized by Business Services/Controller's Office personnel.

Immediate Tagging of University Inventory Items

If an equipment coordinator wishes to tag a University-inventory item immediately after acquisition, he or she may obtain a Property Inventory Card and inventory tag directly from Property Inventory in the Business Services/Controller's Office, French 240, campus mail code 1025.

If the new acquisition is a purchase from an outside vendor, the equipment coordinator provides Property Inventory with a copy of the field order (purchase order) or packing slip/invoice.

For gifts, the equipment coordinator routes a Gift Transmittal to Advancement Services and Property Inventory (see BPPM 30.70).

Transfers Between Departments

The following discussion applies to the transfer of state-owned equipment only. Refer to BPPM 20.78 for instructions regarding federal excess equipment. Contact Sponsored Programs Services (SPS) for instructions regarding transfers of equipment owned by grant or contract sponsors.

Online Transfer

Departments having computer access to the AIS PROPERTY application may request authorization to directly transfer equipment between subsidiary units. Request authorization on an AIS Access Request (see BPPM 85.33).
Property Inventory

Transferring Department

The equipment coordinator completes and signs an Inventory Control Report (Figure 1).

After retaining a copy for departmental files, route the Inventory Control Report and the department's copy of the Property Inventory Card to the recipient department.

EXCEPTION: Each transfer to Surplus Stores requires that an online Surplus Disposal Request (SDR) be processed at:

myfacilities.wsu.edu

See BPPM 20.76.

Recipient Department

The equipment coordinator indicates receipt of the item by signing the appropriate signature block on the Inventory Control Report.

The equipment coordinator enters the current equipment location under Building/Room No. column.

The coordinator retains a copy and sends the original of the Inventory Control Report to Property Inventory, French 240, mail code 1025.

Deletions from Inventory

Disposal of State-Owned Equipment

Generally, all equipment donated to or purchased by the University, regardless of funding, is considered to be state-owned equipment. Items that are damaged, obsolete, or otherwise considered unnecessary or unusable may be disposed of.

Departments are reminded that University property may not be transferred to an individual or used for private purposes (see Moving Equipment Off Campus).

Disposal of Inventoried (Tagged) Items

It is the department's responsibility to determine if their items are on University inventory or departmental inventory.

NOTE: Some untagged items may be included on the University inventory or the departmental inventory (see When Tags Cannot Be Used).
Property Inventory

Disposal of Inventoried Items (cont.)

University- or departmental-inventoried (tagged) items that are damaged, obsolete, or otherwise considered unnecessary or unusable may be disposed of by one of the following methods:

- Transferring the item to Surplus Stores. Surplus Stores may scrap, destroy, or resell the item (see BPPM 20.76). This action results in the deletion of the item from the University inventory, as applicable.

To transfer an item to Surplus Stores, the owning department submits an online Surplus Disposal Request (SDR) at:

myfacilities.wsu.edu

- Selling or transferring the item to another University department (see BPPM 20.80).

- Removing serviceable parts from the item for use in other equipment of the same kind after receiving approval from Surplus Stores to do so. The department must contact Surplus Stores for a Property Destruction Certification form and submit an online SDR at:

myfacilities.wsu.edu

(In such cases involving a University-inventoried item, Surplus Stores notifies Property Inventory of the deletion from the University Property Inventory System.)

NOTE: Each inventoried (tagged) item disposed of must be accounted for by one of the above methods.

Deleting Items From University Inventory

Surplus Stores provides an automated report with a list of University-inventoried items to Property Inventory. (University-inventoried items are tracked in AIS PROPERTY with a record type P.) Property Inventory personnel only delete record type P items from AIS PROPERTY after notification by Surplus Stores.

Deleting Items From Departmental Inventory

IMPORTANT: Departments are responsible for deleting departmental inventory items from the AIS PROPERTY application (items with a record type D) or from the departmental inventory database or spreadsheet.

Disposal of Noninventoried (Non-Tagged) Equipment

Departments must dispose of noninventoried (nontagged) items that are damaged, obsolete, or otherwise considered unnecessary or unusable through Surplus Stores.
## Property Inventory

### Disposal of Noninventoried Equipment (cont.)

EXCEPTION: Surplus Stores may not accept some items. For examples of items not accepted go to:

www.surplus.wsu.edu/disposal.aspx

For questions, contact Surplus Stores; telephone 509-335-4630; or e-mail to surplus@wsu.edu.

To route noninventoried items to Surplus Stores, the owning department submits an online SDR at:

myfacilities.wsu.edu

See BPPM 20.76.

Surplus Stores disposes of the items in the most efficient method; e.g., recycle, surplus sale, trash. Surplus Stores does not individually track non-tagged items received for disposal.

### Trade-ins with Outside Vendors

The department must provide Surplus Stores with an opportunity to sell a University-owned item before the item may be used as a trade in. See BPPM 70.12 for trade-in procedures.

### Loss of Equipment

Immediately report the loss by telephone to the local police department with jurisdiction. On the Pullman campus notify WSU Police.

Complete and route an Inventory Control Report to Property Inventory with a copy to the Office of Internal Audit. If the loss occurred on the Pullman campus, route a copy to the WSU Police.

If the property is federally owned or was acquired with federal funds, check the **FEDERALLY-OWNED** box near the top of the form.

If the lost item is not located within twenty working days, Property Inventory initiates procedures to formally remove the item from the department's inventory.

### Transfer or Disposal of Federal Excess Equipment

See BPPM 20.78.
Property Inventory

Transfers to Other Institutions

Table 1 sets forth transfer possibilities for equipment purchased under various University programs.

<table>
<thead>
<tr>
<th>EQUIPMENT TYPE</th>
<th>SUPPORTING PROGRAMS</th>
<th>TRANSFER OPTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>State-owned</td>
<td>01-10, 15-16, 19, 84A, 86A</td>
<td>Must be sold to recipient institution at current market value. Contact Surplus Stores (see BPPM 20.76).</td>
</tr>
<tr>
<td>Purchased with donated monies or donated as an in-kind gift</td>
<td>17A</td>
<td>Considered to be state-owned equipment (see above) unless otherwise stated in writing by the donor.</td>
</tr>
<tr>
<td>Agency equipment</td>
<td>17C</td>
<td>Transfers are at the discretion of the funding organization.</td>
</tr>
<tr>
<td>Purchased with a sponsor’s funds or acquired from a sponsor</td>
<td>11-14</td>
<td>See BPPM 40.16 for transfer procedures.</td>
</tr>
</tbody>
</table>

Physical Inventory

Each department completes a physical count of inventorable equipment once each two years.

Notification

Property Inventory notifies the appropriate administrator by memorandum when an inventory count is due from the unit.

University Inventory Property List

Property Inventory issues the department a computer listing of University-inventoried equipment. The department is responsible for generating a listing of equipment recorded in the departmental property inventory.

The department chair (or equivalent administrator) assigns an individual the responsibility of checking each listed item against equipment possessed by the department.

The equipment coordinator enters exceptions online in the AIS PROPERTY application and/or the applicable departmental inventory system. Exceptions not updated online regarding University inventory items are reported to Property Inventory by memorandum submitted with the signed listing of equipment.

Signature

The individual who completes the physical inventory signs the upper left-hand corner of each page of the computer listing of University-inventoried equipment. The responsible chair or equivalent administrator signs the certification statement at the end of the listing.
Property Inventory

Deadline

The department is responsible for returning the completed and signed listing of University-inventoried equipment within 45 working days of the date the inventory request was received from Property Inventory.

EQUIPMENT ACQUIRED ON SPONSORED PROGRAMS (11-14)

See also BPPM 40.12 and 40.13. See BPPM 20.78 for information about federal excess equipment.

If title vests with the state of Washington, the procedures applying to state-owned equipment described above are followed.

If title vests with the federal government, Property Inventory issues federal inventory tags and WSU inventory tags for all equipment meeting the University's definition standard inventory criteria above. The department is responsible for ensuring that both types of tags are installed according to the above procedures.

Furnished Federal Property (Government-Owned)

If the property is furnished by a federal agency or a third party for use on a federal grant or contract and the title vests with the federal government, the item must be inventoried regardless of value or cost. The department is responsible for notifying Property Inventory when such an item is received. The department affixes a WSU property tag and a federal property tag if one is provided.

Physical Inventory

Certain federal sponsors require a regular (usually annual) physical inventory of equipment purchased under the agreement or furnished by the federal government. Many sponsors also require a physical inventory at the project's termination.

Sponsored Programs Services prepares a list of accountable equipment and sends it to the responsible department administrator.

The chair or equivalent administrator is responsible for verifying location, condition, and serial and model numbers. The administrator is also responsible for verifying that WSU and federal inventory numbers are affixed.

The chair or equivalent administrator indicates any corrections to the list and signs and returns the list to SPS. The administrator is to return the signed and corrected list within 14 working days of the issue date.

Sponsored Programs Services requests each subcontractor to provide a list of federal property acquired or furnished under the subcontract.
Property Inventory

Property Reports

Sponsored Programs Services prepares and submits to the sponsor or agency any required property reports in accordance with agency or sponsor deadlines.

Disposition of Equipment at Project Termination When Title Vests with Sponsor

After the final physical inventory is completed, SPS usually requests that the sponsor transfer the title.

If the sponsor approves the transfer, SPS personnel notify the responsible equipment coordinator. The equipment coordinator removes the sponsor’s markings from the equipment.

If the sponsor does not approve the transfer, SPS requests disposition instructions from the sponsor.