

Sale or Transfer of Surplus Equipment

POLICY

One WSU department may transfer equipment to another WSU department. A WSU department may sell equipment to another department if the original support funding does not preclude the sale. A WSU department may also transfer surplus equipment to Surplus Stores (see *BPPM 20.76*).

NOTE: While WSU departments may transfer and sell equipment directly to other University departments, Surplus Stores is the only WSU department authorized to sell surplus University material to non-WSU entities and to dispose of University property (see *BPPM 20.76*).

Transfer Without Reimbursement

If a fund transfer is not involved, the department transferring the item issues an Inventory Control Report. The department is responsible for forwarding a copy of the Inventory Control Report to Property Inventory; mail code 1025. (See *BPPM 20.50*.)

Sale

If a department seeks reimbursement for an item it wishes to sell:

- The requisitioning department initiates an Interdepartmental Requisition Invoice (IRI). The appropriate coding is included in the **Requisitioning Department** block (see *BPPM 70.05*). *Equipment Transfer* is indicated under department in the **Vendor Department** block ([Figure 1](#)).
- The selling department adds the original voucher number, original object code and the WSU inventory number to the IRI, plus the selling department's program, budget and project coding.

If the original funding is from a grant or contract, the selling department checks with Sponsored Programs Services (SPS) in the Controller's Office before completing the transaction to ensure the funds generated by the sale can be transferred back to the seller's account.

NOTE: The granting agency must approve the sale or transfer of any federally-owned equipment.

- The selling department routes the completed IRI to Accounts Payable for processing.
- If the item is recorded on the University inventory, the selling department issues an Inventory Control Report and sends it to the receiving department. See *BPPM 20.50* for form instructions.

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Sale (cont.)

- When the signed copy is returned to the selling department, the selling department forwards a copy to Property Inventory; mail code 1025.

WASHINGTON STATE UNIVERSITY							INVOICE NUMBER			
INTERDEPARTMENTAL REQUISITION AND INVOICE										
Refer to <i>Business Policies and Procedures Manual</i> 70.05 for complete instructions.							Page _____ of _____			
REQUISITIONING DEPARTMENT										
DEPARTMENT	FUND	SUBF	PROG	BUDGET	PROJECT	OBJ	SUB	T.T.		
Controller's Office			01B	1141	0001	03	BC	81		
VENDOR DEPARTMENT										
DEPARTMENT	FUND	SUBF	PROG	BUDGET	PROJECT	SRCE	SUB	T.T.		
Equipment Transfer			06D	2432	0001	03	BC		(English)	
DATE	DELIVER TO: (BUILDING/ROOM)	MAIL CODE	DEPT REQ NO.	CONTACT INDIVIDUAL	TELEPHONE	E-MAIL ADDRESS				
						FOR VENDOR DEPARTMENT USE				
ITEM	STOCK NO.	DESCRIPTION/RECEIVED BY			QUAN ORD	UNIT	QUAN DEL	UNIT PRC	TOTAL	
		Double space between items.								
		Transfer of Dell computer							\$300.00	
		WSU # 169384								
		Original voucher number V028038								

Figure 1