Sale or Move of Surplus Equipment

| POLICY | One WSU department may move 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 move surplus equipment to Surplus Stores (see BPPM 20.76). |

| NOTE: While WSU departments may move 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). |

| Move Without Reimbursement | If a fund transfer is not involved, the department moving the item issues an Inventory Control Report. The department is responsible for e-mailing a copy of the Inventory Control Report to Property Inventory. (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 worktags are included in the Requisitioning Department block (see BPPM 70.05). Equipment Transfer is indicated under Department in the Supplier Department block (Figure 1). |

- The supplier department (selling department) adds the original transaction number and inventory ID number in the Description field and enters the applicable worktags in the Supplier Department block. The supplier department must then create a Manual Accounting Adjustment journal entry in Workday to process the sale, attaching the IRI as documentation. |

- 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 to ensure proper treatment of the proceeds (e.g., applicable credit to sponsored project; return to sponsor; retained by selling department). |

NOTE: The sponsoring agency must approve the sale or move of any federally-owned equipment when funded from an active federally-sponsored project.
Sale or Move of Surplus Equipment

Sale (cont.)

- If the item is recorded on the University inventory, the selling department issues an Inventory Control Report and e-mails it to the receiving department. See BPPM 20.50 for form instructions.

- When the signed copy is returned to the selling department, the selling department e-mails a copy to Property Inventory.

![Figure 1](image-url)