College of Arts and Sciences Guidelines and Procedures

Non-Capitalized Equipment Tagging and Tracking

Effective October 1, 2014
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Scope

These guidelines and procedures apply to any non-capitalized equipment that is purchased or reimbursed from any Arts and Sciences budget including OSP purchases. The overall scope is described in OSU’s Asset Management Policy (http://busfin.osu.edu/FileStore/PDFs/421_AssetManagement.pdf) and includes items that:

- are theft-prone (computers, etc.)
- are sensitive (firearms, etc.)
- contain sensitive and/or restricted data
- require the AM0004 form (mobile equipment that could be reasonably expected to be used off-site or other equipment that will be physically taken off-site or received away from university premises). These forms should be signed utilizing DocuSign.
- fall below the capitalized equipment threshold ($5,000 or more)

All of the non-capitalized items below must be tagged, inventoried and tracked by each ASC unit following these guidelines and procedures. The items include:

- Computers (including locally attached external hard drives)
- Mobile devices (laptops, tablets, smartphones, PDAs, etc.)
- Audio visual equipment (projectors, TVs, Apple TVs, video/still cameras, audio recorders, etc.)
- Servers and other server-related equipment (servers, storage, backup, KVM devices, racks etc.)
- Network equipment (switches, routers, firewalls, etc.)

Items excluded from this scope are those that:

- are considered capitalized equipment (follow OSU’s capitalized eq. procedures instead)
- are classified as supplies (purchased on account codes, 61201, 61247)
  - i.e. flash/thumb drives, removable storage media, speakers, keyboards, desktop printers, monitors, etc.
- are categorized as software

Guidelines and Procedures

Items that fall within the scope defined above must be inventoried and tracked annually following the guidelines and procedures listed below.
**Purchase**
Units must use consistent account codes for their purchases of non-capitalized equipment. The College requires units use the following account codes when making non-capitalized equipment purchases. Units may use different codes, if necessary, but they must use account starting with 655XX:

- 65514 Computers and mobile devices
- 65531 Research Equipment
- 65591 Printers (excluding individual desktop – use 61247)
- 65524 Audio Visual equipment
- 65594 Server/Network Hardware - non-capitalized

**Equipment Tagging**
Each non-capitalized item must be tagged using an OSU Asset Management sticker. The College recommends that the item be tagged by the:

- Equipment Coordinator for the unit or delegated individual, or
- IT staff member who receives and/or prepares the equipment for use or
- Fiscal officer who processes the purchase or reimbursement for the item.

For all units, the tag must be placed on a flat, visible surface within 30 days of receiving the item and the tag number must be recorded with the rest of the inventory information for the item. The Office of the Controller has non-capitalized asset tags available at no cost. Contact Kathy Krutsch for tags, 614-292-6048, krutsch.4@osu.edu, [http://controller.osu.edu/am/am-home.shtm](http://controller.osu.edu/am/am-home.shtm).

**Equipment Inventory**
Each non-capitalized item must be tracked using the unit’s own inventory system (local database, spreadsheet, etc.) to store the necessary information. The inventory must contain at least the following information for each item:

- OSU Non-cap Asset Tag number
- PR number (from eRequest)
- Description of the item
- Serial number
- Model number
- Current location of the item
- Current custodian of the item
- Location of the item’s AM0004 form (if applicable)
- Disposal Number (enter when item gets surplused)
- Comments on items received as gifts or transfers

**Annual Self-Audit**
The non-capitalized inventory must be reviewed annually to verify/update each item’s information (especially location, AM0004 form if needed, and person responsible), or to retire any non-capitalized assets no longer held by the unit. Each unit must confirm that its non-capitalized equipment self-audit is completed during the annual University equipment audit process.