



Sponsored Projects Accounting

TO: Business Managers and Research Administrators
FROM: Joseph M. Gindhart, Director
DATE: February 05, 2004
SUBJECT: Government Funded Property Policies and Procedures

The Sponsored Project Accounting Department (SPA) has attached the revised policies for Government Funded [Equipment based upon the University's participation in the Federal Demonstration Partnership IV \(FDP\)](#). These guidelines are based upon OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations and the [FDP General Terms and Conditions, as applicable](#). These policies and procedures apply to all real property (land) and equipment items that are purchased with Government funding provided from grants, cooperative agreements and contracts. Property furnished directly to the University by a Government agency under the terms of a grant, contract or cooperative agreement is also covered by these policies. All University personnel involved with the purchase, use, maintenance, protection, transfer and/or disposition of this type of property must follow these guidelines.

The attached policies and procedures will be posted on Sponsored Projects Accounting's web page (<http://spa.wustl.edu/admin.html>) and the Research News' web page (<http://researchnews.wustl.edu/>, see Message Library). Detailed information regarding the Asset Information System can be found at the FIS Help web page (<http://fishelp.wustl.edu/>, see Documentation, Asset). If you or other members of your department have any questions regarding the attached material, please contact Liz Colletta at 935-5757 / ecolletta@wustl.edu, Krystina Gross at 935-5793 / kgross@wustl.edu, or me at 935-7089 / jgindhart@wustl.edu.

Attachment

C: Cin dy White
Jo hn Michnowicz
C onnie Anderson

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Washington University
Government Funded Property – Policies & Procedures
February, 2004

I. Property Management

A. Purpose

This document contains Washington University's Policies and Procedures relevant to operations at the departmental level for managing Government funded property for utilization on sponsored research. Such property is categorized as University-owned, Government-owned, or Government-furnished. The policies and procedures contained within this document address the functional areas of a property control system: Property Management, Definitions, Accountability, Asset System Records, Acquisition and Receiving, Equipment Identification, Physical Equipment Inventories, Disposition, and Contract Property Close-out.

This document is issued as a complement to the General Accounting, Procurement, and Asset System Policies and Procedures Manuals.

B. Mandate

Policies and procedures for Government property conform with Federal regulations contained in the Federal Acquisition Regulations (FAR) Part 45 (see <http://www.arnet.gov/far/>) and Office of Management and Budget (OMB) Circulars A-110 and A-21(see <http://www.whitehouse.gov/omb/grants/index.html>).

University procedures are audited annually to ensure compliance to Federal regulations and the provisions of grant and contract agreements, in accordance with OMB Circular A-133.

II. Definitions

Asset - tangible property, plant, and equipment purchased for use in operations which is expected to provide present and future benefit to the University.

Asset Number - Asset System assigned identifier for reference and tracking in the Asset System.

Close-out - the process by which a sponsored project is prepared for completion by the Custodial Department and Sponsored Projects Accounting. The Federal awarding agency then determines that all required work and administrative procedures of an award have been completed by the University.

Cognizant Federal Agency - the Federal Government agency designated to oversee sponsored agreement negotiations, management, and administration at Washington University. The University's cognizant federal agency is the Department of Health and Human Services (DHHS).

Custodial Department - the University department responsible for the asset.

Equipment - tangible, nonexpendable property having a useful life of more than two years. Equipment may be a single item, a constructed (i.e., fabricated) item or several components that produce one unit. Prior to July 1, 1998 (FY99) the equipment threshold was \$500. As of July 1, 1998 (FY99) the equipment acquisition cost threshold was increased to \$5,000.

**Washington University
Government Funded Property – Policies and Procedures, cont.
February 2004**

Equipment Screening Certificate, OMB A-110 - University form completed by the Custodial Department to justify the purchase of a piece of equipment in excess of \$25,000, purchased in whole or in part on a Government-funded grant or contract. (Exhibit I)

Equipment Screening Certificate, FDP Terms - University form completed by the Custodial Department to justify the purchase of a piece of equipment in excess of \$100,000, purchased in whole or in part on a Government-funded grant or contract. (Exhibit II)

Exempt Property – Federal awarding agencies with statutory authority have the option to vest title to property acquired with Federal funds in the University without further obligation to the Federal Government. This property is “exempt property”. Generally, if exempt, this designation is made in the Notice of Grant Award. Property guidelines vary by awarding agency.

Federal Awarding Agency - Federal agency that provides a sponsored research award to the University.

Government-funded property - an asset acquired with Government funds, in accordance with the terms and conditions of a Government grant, contract or cooperative agreement. The title or ownership of such property may be vested in the University (title code “U” in the Asset Information System) or the Federal Government (title code “F” in the Asset Information System).

Government-furnished property - Government-owned asset furnished to the University for utilization on a specific program or project (title code “Z” in the Asset Information System).

Government-owned property - an asset acquired with Government funds, whose title remains vested in the Federal Government (title code “F” in the Asset Information System). This condition is specified in “Special Terms & Conditions” of the grant or contract agreement.

Property - equipment, real property, and intangible property.

Real Property - land, including land improvements and structures, excluding movable machinery and equipment.

III. Accountability

A. Custodial Department

The University Custodial Department is responsible for the following in the acquisition and management of Government property:

1. Correspondence with the Administrative Grant Office of the Federal awarding agency for any prior approvals required for acquisition of property on Government grants, contracts or cooperative agreements, as specified in the awarding agency guidelines.
2. Identification as Government-owned at the time of ordering, or Government-furnished when received from the Government (see section VI).

Washington University
Government Funded Property – Policies and Procedures, cont.
February 2004

3. Accurate input and maintenance of the following data elements in the Asset Information System for each item: a description of the item, manufacturer's name, serial number, model, source of funding, acquisition date, location, unit cost, title determination and condition.
4. Completion and submission of accurate receiving reports which identify property condition and shipping or receiving discrepancies.
5. Maintaining the physical security, safety, and storage of property, in accordance with Government regulations.
6. Providing regular preventative maintenance and retention of related records.
7. Utilizing the property in the manner for which it was furnished or acquired.
8. Reasonable consumption based on utilization standards.
9. In cooperation with the University Plant Accounting Department, conducting regular physical inventories of department property and verification to Asset System Inventory Reports.
10. Screening of department assets for similar or suitable items prior to purchasing unnecessary or duplicate equipment.
11. Identification, inventory, and reporting of property at off-campus locations, including subcontractor locations.
12. Implementation of proper procedures for moving property and adequate protection during movement.
13. Tagging of Government-owned property, working with the University Plant Accounting Department.
14. Report of loss, damage, or destruction of assets to the Sponsored Projects Accounting Department, the Federal awarding agency, and the University Insurance Department. Update the property system for these items, as necessary. Please refer for the Asset System's Policies and Procedures, Chapter 8 – Asset Update and Chapter 9 – Asset Disposition for additional information, as needed (available on-line at <http://fishelp.wustl.edu/>, see Documentation, then Asset).
15. Completion of physical inventory prior to project termination and grant or contract close-out.
16. Solicitation of approval from the Federal awarding agency for transfer of Government property, from a completed grant or contract, for use on other grants or contracts or for trade-in of equipment to be replaced with new equipment.
17. Proper disposition methods based on Federal guidelines (see section VIII).
18. Removal of identification tag from property prior to disposal.
19. Proper accounting of proceeds from sale of asset.

**Washington University
Government Funded Property – Policies and Procedures, cont.
February 2004**

IV. Asset System Records

Assets purchased, fabricated, donated, transferred from another university, or furnished by the Federal Government are accounted for in the Asset System.

The Asset System Policy and Procedure manual provides complete information to enter and inquire on asset information (available at <http://fishelp.wustl.edu/>). The following topics reference the Asset System Policy and Procedure Manual and are also relevant to the control of government funded, owned or furnished property. Please refer to these sections as necessary for system maintenance.

A. Asset Procurement

Assets are acquired through the University's Procurement System. Orders from external vendors are processed on-line via an Asset Purchase Order (PO). Orders from internal (other Washington University departments) vendors are processed on-line via an interdepartmental order (IDO).

B. Asset Creation

The Custodial Department is responsible for the input and maintenance of asset information to the Asset System, when the asset was not purchased through the University's Procurement System (e.g., Government-furnished asset, asset transferred from another university).

C. Asset Update

Change of asset demographic information (i.e., location, Principal Investigator, condition, Custodial Department). The Custodial Department is responsible for updating this information, if applicable.

D. Asset Inquiry

The Asset Inquiry screen provides the asset title code. The title code, from Custodial Department's instructions in the Asset Purchase Order or Asset Creation activity, is entered by the Plant Accounting Department. Valid title codes related to Government property are:

- U - University has title (including exempt property).
- F - Federal Government has title.
- Z - Federal Government furnished equipment and holds title.
- T - Federal Government held title, now transferred to Washington University.
- I - Institutional transfer from another university.

E. Asset Lookup

Assets are reviewed by user selection criteria (i.e., Custodial Department, principal investigator, document number, location, etc.).

F. Asset Disposition

The disposal of the asset, including transfer, trade-in, sell, and destroy.

**Washington University
Government Funded Property – Policies and Procedures, cont.
February 2004**

An asset may be transferred from one University department to another. A transfer is entered and approved by the Custodial Department as an asset disposition. The recipient department approves the asset disposition.

An asset associated with a sponsored project may be transferred from the University to another institution. Typically, a transfer of this nature occurs when the Principal Investigator has accepted a position at another institution and plans to transfer the sponsored project to it. The custodial department will code the asset as **Transferred from WU Location** in the Asset System. See section VIII.E for additional documentation requirements.

G. Asset Information in the Asset System

Asset Number **	Co	Condition Code*
Creation Type	C	Contact Person
Asset Item, Unit, Description*		Floater Insurance
LC, Department, Fund, Budget Object Code*		Donor Name
Custodial Department	Ty	Expense Code
Building Number, Floor, Room*		Class Code
Manufacturer Name*	Li	Life Code
Model, Serial Number*	Title	Code*
Principal Investigator	Di	Disposal Reason Code
Lease/Purchase Amount	Sol	Trade in Amount, Buyer
Trade in Value	Re	Remarks
Original Asset Number		
Acquisition Cost*		
Date **		

(* = required field to be completed/maintained by Custodial Department)

(** = required, but generated by Asset System)

(Refer to the Asset System Policies and Procedure Manual for specific system instructions on maintaining these fields).

V. Acquisition and Receiving

A. Acquisition Procedures

Acquisition of property at Washington University is through the on-line Procurement System. The Procurement Manual provides policies and procedures pertaining to purchasing goods and services (available at <http://fishhelp.wustl.edu/>, see Documentation).

The Purchasing Office complies with OMB Circular A-110 and [the Federal Demonstration Partnership's \(FDP\) General Terms and Conditions](#) in maintaining procurement records and files for purchases exceeding \$25,000 and \$100,000, respectively. These records include the following:

- Basis for contractor (vendor) selection
- Justification for lack of competition when competitive bids are not obtained
- Basis for award cost or price

**Washington University
Government Funded Property – Policies and Procedures, cont.
February 2004**

B. Acquisition of Government-funded property

In addition to University procurement policies and procedures, property acquired with Government funds may require additional justification (see Federal awarding agency guidelines for specific agency requirements).

Agreements Issued Under OMB Circular A-110 (Excluded from FDP):

Property costing \$25,000 or more requires completion of an Equipment Screening Certificate, Circular A-110 (Exhibit I). The Custodial Department completes the Equipment Screening Certificate and forwards it to Sponsored Projects Accounting when the on-line Asset Purchase Order is initiated. The Equipment Screening Certificate sections include:

General Information - Department, Principal Investigator, Equipment Description, Approximate Value, Model Number.

Section I - Certification for Equipment Costing up to \$34,999.00: Custodial Department screening of department's inventory for exact or similar item availability and Department Chairman approval.

Section II - Certification for Equipment Costing \$35,000 or More: Plant Accounting Department screening of University asset inventory for exact or similar item availability. Approval by Plant Accounting Department administrator.

Section III - Principal Investigator Certification: Completed when equipment identified as available by Plant Accounting Department is not sufficient or similar to the requested equipment.

Agreements Issued Under FDP General Terms and Conditions:

The University joined the FDP in October 2002 and grants & cooperative agreements subsequently issued by the participating federal agencies (NIH, NSF, DOE, NASA, ONR, EPA, USDA/CREES, AFOSR, AMRMC and ARO) are covered by the FDP General Terms and Conditions. Each Notice of Grant Award should designate the applicability of the FDP Terms and Conditions. Additional information regarding the FDP implementation at the University can be located on the SPA website,

<http://www.spa.wustl.edu/fdp.htm>.

Property costing ***\$100,000*** or more requires completion of an Equipment Screening Certificate, FDP Terms (Exhibit II). The Custodial Department completes the Equipment Screening Certificate and forwards it to Sponsored Projects Accounting when the on-line Asset Purchase Order is initiated. The Equipment Screening Certificate sections include:

General Information - Department, Principal Investigator, Equipment Description, Approximate Value, Model Number.

Section I - Certification for Equipment Costing up to \$124,999.00: Custodial Department screening of department's inventory for exact or similar item availability and Department Chairman approval.

**Washington University
Government Funded Property – Policies and Procedures, cont.
February 2004**

[Section II - Certification for Equipment Costing \\$125,000 or More: Plant Accounting Department screening of University asset inventory for exact or similar item availability. Approval by Plant Accounting Department administrator.](#)

C. Prior Approval

Prior to acquiring property with Federal funds, it must be determined if awarding agency prior approval is required. Generally, unless specified in “Terms and Conditions” of the grant or contract agreement, prior purchase approval is not required if the item has been identified in the awarded budget. All award notices are reviewed by the Research Office (Hilltop) or Grants and Contracts (Medical School) for specific conditions.

The Principal Investigator is responsible for contacting the Administrative Grant Office of the Federal awarding agency for any approvals required by the agency. All correspondence to/from the Administrative Grant Office should be routed and co-signed by the designated officer in the Research Office (Hilltop) or Grants and Contracts (School of Medicine).

D. Receiving

Receiving of property at Washington University is documented through on-line receiving procedures. The Procurement Manual provides instructions for reporting of items received and authorizing payment. Receiving administration includes reconciling items received to purchase orders, on-line entering of receiving document, and retention of shipping and receiving documents.

VI. Equipment Identification

A. Government-funded

Equipment acquired with Federal funds and owned by the University does not require distinct tagging.

B. Government-owned

The Custodial Department notes in the “Remarks” section of the Asset Purchase Order (PO) “**GOVERNMENT RETAINS TITLE**” when purchasing a piece of equipment. The Plant Accounting Department will code the asset in the Asset System as “F”.

C. Government-furnished

Government-furnished equipment information is entered to the Asset System by the Custodial Department through Asset Create. “**GOVERNMENT RETAINS TITLE**” is entered on the Asset Create screen. The Plant Accounting Department codes the asset ‘Z’ in the Asset System.

D. Tagging

For both Government-owned and Government-furnished equipment, the Plant Accounting Department creates an asset tag and forwards it to the Custodial Department.

**Washington University
Government Funded Property – Policies and Procedures, cont.
February 2004**

The 1” x 2” white adhesive tag is placed on the asset, in a visible location, by the Custodial Department, or upon request, by the Plant Accounting Department. If there is more than one component, the tag should be placed on the principle piece of the item (e.g., if the item is a high-tech PC, the tag should be placed on the CPU – NOT the monitor, not the keyboard and not the mouse).

The asset tag resembles the following:

WASHINGTON UNIVERSITY GOVT. OWNED

ASSE	T #:	MFR:	
SERIA	L #:	ACQ	DATE:
M	OD #: M		ODEL #:
	DSC:		
	DEPT:		
	PO#		

VII. Physical Equipment Inventories

A. Frequency

Property in the custody of University departments is inventoried on a regular basis.

1. Biennial – Full Moveable Equipment Inventory

University-wide inventory of all movable equipment based on Asset System Inventory Reports. The Custodial Department will verify the existence, current utilization, continued need for, and location of the equipment. Updates to the asset system, based upon the results of the inventory, should be made by the Custodial Department or the Plant Acctg. Department (upon request of the Custodial Department).

2. Biennial – Spot Inventory of Moveable Equipment (opposite year of full moveable equipment inventory (1.))

Plant Accounting Department conducts random spot audits of Custodial Department’s moveable equipment and all government-furnished or government-owned equipment.

3. Annual - Review of Government Furnished Equipment

Principal Investigator should review and report to Sponsored Project Accounting any changes to Government-furnished equipment designated to specific grants, contracts or cooperative agreements. The Custodial Department should also update the Asset System, as necessary.

4. Biannual – Review of Asset Disposals

Custodial Department should review a report of assets deleted from Asset System (by an individual not responsible for maintaining assets records in the Asset System). The department should verify that disposals are appropriate.

5. Biannual – Review of Assets in Invalid Spaces

Custodial Department will review a report from the Asset System which indicates assets that are assigned to non-existent buildings, floors and/or rooms in the University’s Space System. The department should reassign these assets in the Asset System.

**Washington University
Government Funded Property – Policies and Procedures, cont.
February 2004**

6. Internal Audit

Internal Audit conducts a physical inventory of Government-owned property within the scope of review of an audit of a Custodial Department.

7. Contract Close-out

Custodial Department review and reporting of Government-funded, owned, and furnished equipment to determine appropriate execution of disposition procedures.

B. Equipment Inventory Report

Equipment inventory reports identify assets in the Asset System. Reports are generated by specified attributes: title code (i.e., University-owned acquired with Government funds, Government-furnished, Government-owned), Custodial Department, disposition status, fund, etc.

Inventory reports are generated from the Asset System by Plant Accounting for biennial audits, spot audits, biannual deletion review, annual and final property reporting, or by special request.

C. Responsibility

Because of the decentralized nature of the academic environment and the amount of equipment at Washington University, physical inventory responsibility is shared. Contribution by the Custodial Department, Plant Accounting, Sponsored Projects Accounting, and Internal Audit ensure the physical identification and recording propriety in the Asset System.

VIII. Disposition

A. Exempt Property

Federal awarding agencies with statutory authority have the option to vest title to property acquired with Federal funds in the University without further obligation to the Federal Government. This property is “exempt property”. Generally, if exempt, this designation is made in the Notice of Grant Award. Property guidelines vary by awarding agency. Sponsored Project Accounting maintains all Federal awarding agency guidelines and provides assistance in determining applicability to specific grants and contracts.

Exempt property is not subject to the following disposal guidelines for Government-funded, owned and furnished property. Proceeds from the sale or trade-in of these items should be deposited into an appropriate departmental account/fund. All Government funded, owned or furnished property not specifically exempted are subject to these procedures.

B. Government-funded Property

Property acquired in whole or part with Federal funds requires special disposition procedures, in accordance with OMB Circular A-110. When property is no longer needed for the purpose of the original project, the following procedures apply:

1. Real Property - the Principal Investigator obtains written approval from the Federal awarding agency for the use of real property in other federally sponsored projects or programs with purposes consistent with those authorized for support by the Federal awarding agency.

**Washington University
Government Funded Property – Policies and Procedures, cont.
February 2004**

When property is no longer needed as described above, the Principal Investigator obtains disposition instructions from the Federal awarding agency. One of the following disposition instructions will apply:

- a.** The University retains title without further obligation to the Federal Government upon compensating the Federal Government the amount equal to its participation based on the current fair market value of the property.
- b.** The University sells the property under guidelines provided by the Federal awarding agency and compensates the Federal Government the amount equal to its participation based on the current fair market value of the property.
- c.** The University is directed to transfer title of the property to the Federal Government or an eligible third party. The University is entitled to compensation in the amount equal to its participation based on the current fair market value of the property.

The Purchasing Department provides assistance with the determination of current fair market value.

2. Equipment - University-titled/owned equipment with a fair market value of less than \$5,000 may be retained, sold or disposed of with no further obligation to the Federal Government.

a. For equipment with a current fair market value of \$5,000 or more, the University may utilize the equipment in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by Government funds. When the equipment is no longer needed for the original project or program, it should be utilized in connection with Federal-sponsored activities in the following order:

- i.** Activities sponsored by the Federal awarding agency which funded the original project.
- ii.** Activities sponsored by another Federal awarding agency.

b. When it is determined that the equipment is no longer needed, the following disposition procedures apply:

- i.** Retain the equipment and compensate the original Federal awarding agency in the proportion of its participation in the original project applied to the current fair market value of the property.
- ii.** Request disposition instructions from the Federal awarding agency. The Federal awarding agency is to issue instructions no later than 120 calendar days after request.

(a.) If instructed, or if disposition instructions are not issued within 120 days, the University shall sell the equipment and reimburse the Federal awarding agency the amount of its participation based on the current fair market value of the property less \$500 or 10%, whichever is less, for selling and handling expense.

(b.) If instructed to ship equipment elsewhere, the University shall be reimbursed by the Federal Government in the amount of its participation based on the current fair market value, plus reasonable shipping or interim storage costs.

(c.) If instructed to otherwise dispose of the equipment, the University shall be reimbursed by the Federal agency for cost incurred with disposition.

**Washington University
Government Funded Property – Policies and Procedures, cont.
February 2004**

(d.) The Federal awarding agency may reserve the right to transfer title to the Federal Government or to a third party. Transfer standards are provided by the agency

C. Government-owned property

Title to Government-owned property remains vested in the Federal Government. Property that is no longer needed should be reported, by the Principal Investigator, to the Federal awarding agency for further Federal agency utilization.

If the Federal awarding agency has no further need for the property, it shall be declared excess and reported, by the Principal Investigator, to the General Service Administration. Federal awarding agencies with statutory authority may dispose of the property by alternate methods. Appropriate instructions shall be issued to the Principal Investigator by the Federal awarding agency.

In some cases, the Government-owned property may be furnished to the University for utilization on other sponsored research projects.

D. Government-furnished property

Title to Government-furnished property remains vested in the Federal Government. When Government-furnished property is no longer needed, the Principal Investigator shall notify the Federal awarding agency for disposition instructions.

E. Transfer of Equipment

1. Transfer Out: A Principal Investigator (PI) transferring to another institution may wish to take equipment associated with a sponsored project to the new institution. To initiate this process, the Custodial Department and/or the PI should complete a Sponsored Equipment Transfer Form (see Exhibit III) and attach a list of the items to be transferred. The equipment list should contain the following data elements for each item (refer to the Asset Look Up and Asset Account Inquiry screens in the Asset System): asset number, description of asset, serial number, vendor, current value (cost), acquisition date and funding sources (see Exhibit IV). The form should be reviewed and signed by the Principal Investigator and Department Head.

The Department Head will then forward the signed Sponsored Equipment Transfer Form, equipment list, and a cover letter (see Exhibit V) to the appropriate Dean requesting his approval for transfer of the equipment. After obtaining the Dean's approval, these forms, and any other grant transfer documents (e.g., NIH Relinquishing Statement, Final Invention Statement) should be forwarded to Grants and Contracts (School of Medicine) or the Research Office (Hilltop) for institutional review and signature, as appropriate.

The Custodial Department should also update the asset system for these equipment items. Please refer to the Asset System's Policies and Procedures, Chapter 9 – Asset Disposition for additional information, as needed (see <http://aisweb.wustl.edu/spweb.nsf/pages/documtm1>, then Asset).

If the request contains equipment partially funded by the University (via departmental and/or cost sharing funds), the PI should obtain the current fair market value for each item and calculate the amount that the University is entitled to be reimbursed by the receiving institution. The PI, the Department Head and the appropriate individual(s) at the receiving institution should negotiate and document the payment terms and conditions. The reimbursement amount should be noted in the appropriate section of the Sponsored

**Washington University
Government Funded Property – Policies and Procedures, cont.
February 2004**

Equipment Transfer Form. Upon receipt of payment for these items, the department should deposit the funds into the account/fund that originally funded the items. The Asset System should also be updated to reflect the proceeds related to the disposal of each asset. If the Department Head elects not to pursue reimbursement of these items from the receiving institution, he/she should complete the appropriate section of the Sponsored Equipment Transfer form.

The receiving institution and/or PI are responsible for the removal and safe delivery of the items to their new location, and any costs associated with this process. The “responsible official” at the receiving institution will be required to verify delivery of the items by completing, signing and returning a copy of the Sponsored Equipment Transfer Form to Sponsored Projects Accounting Department.

2. Transfer In: A PI transferring from another institution to the University may bring equipment with him/her that is associated with a sponsored project. The PI is required to provide a list to the Plant Accounting Department of the transferred items that have a fair market value greater than \$5,000. To assist with this process, the Custodial Department should complete and submit the “Equipment Transfer-In Form” (see Exhibit VI) to the Plant Accounting Department (University Box 1147). If the PI has an equipment listing from his/her previous institution which contains all of the required data elements, and that information has been verified by Custodial Department, this list can be submitted in lieu of the Equipment Transfer-In Form. The Plant Accounting Department will advise and assist the PI with adding these items to the Asset System.

The PI is also required to provide a list of any Government-Owned or Government-Furnished equipment that has been transferred to the University. These items should be included on the Equipment Transfer-In Form, added to the Asset System and tagged as required in Section VI.

IX. Contract Property Close-out

To ensure proper inventory reporting and timeliness of disposition procedures, Custodial Departments should perform a physical property inventory prior to contract close-out. Asset System Inventory Reports may be requested from the Plant Accounting Department for this review. Adjustments or other property issues should be resolved at this time. Authorization and approval from Federal awarding agencies is requested for the transfer or disposition of Government property.

EXHIBIT I:

PO # _____
Fund # _____

Equipment Screening Certificate, OMB A-110

For equipment costing \$25,000.00 or more, this certificate must be executed before originating a purchase order charged to a federally sponsored project.

Department _____ Principal Investigator _____
Equipment Description: _____
Approximate Value: _____ Model No. _____

Section I - Certification for Equipment Costing up to \$34,999.99:

The above described equipment has been screened against the department's inventory. No such item or substantially similar item is available for sufficient shared use.

Department Chairman _____ Date _____

Section II - Certification of equipment \$35,000.00 or more:

The above described equipment has been screened against the inventory of Washington University.

- No such item or substantially similar item is owned by the University.
- Items similar to the above described equipment are owned by the University and may not be available for sufficient shared use:

Lo _____ cation _____ Custodian _____

Property Accounting _____ Date _____

Section III - Principal Investigator Certification

The above equipment listed by the Property Accounting Department is not available for sufficient shared use because:

- The equipment is not sufficiently available during normal working hours.
- The equipment is not similar to the requested because:

Principal Investigator _____ Date _____

EXHIBIT II:

PO # _____
Fund # _____

Equipment Screening Certificate, FDP Terms

For equipment costing ***\$100,000.00*** or more, this certificate must be executed before originating a purchase order charged to a federally sponsored project.

Department _____ Principal Investigator _____
Equipment Description: _____
Approximate Value: _____ Model No. _____

Section I - Certification for Equipment Costing up to \$124,999.99:

The above described equipment has been screened against the department's inventory. No such item or substantially similar item is available for sufficient shared use.

Department Chairman _____ Date _____

Section II - Certification of equipment \$125,000.00 or more:

The above described equipment has been screened against the inventory of Washington University.

- No such item or substantially similar item is owned by the University.
- Items similar to the above described equipment are owned by the University and may not be available for sufficient shared use:

Lo _____ cation _____ Custodian _____

Property Accounting _____ Date _____

Section III - Principal Investigator Certification

The above equipment listed by the Property Accounting Department is not available for sufficient shared use because:

- The equipment is not sufficiently available during normal working hours.
- The equipment is not similar to the requested because:

Principal Investigator _____ Date _____

Exhibit III

Washington University

Sponsored Equipment Transfer Form

Principal Investigator -
Name and WU Address:

Responsible Official (Receiving Institution) -
Name and Address:

GRANT AGENCY # _____

Reason and Effective Date for Transfer: _____

Total Acquisition Cost of Transferring Items:
(Per the attached list)

Amount Funded by Sponsored Projects

Amount Funded by the University

Based upon the fair market value of the University funded items, the Receiving Institution will remit payment of \$ _____.

Or

The Department will not seek reimbursement of the University funded items from the Receiving Institution.

Government-Owned Asset
Tag Numbers:

Government-Furnished Asset
Tag Numbers:

	<u>Name</u>	<u>Title</u>	<u>Signature</u>	<u>Date</u>
Principal Investigator	_____			
Department Head	_____			
Dean's Office Grants & Contracts / Research Office	_____			
Receiving Institution	_____			

RETURN ONE SIGNED COPY TO: Washington University
Sponsored Projects Accounting
Campus Box 1034
7425 Forsyth Blvd.
St. Louis, MO 63105

Exhibit IV:

**Equipment Transfer List
John Smith, M.D.
12/23/XX**

<u>Item</u>	<u>Asset #</u>	<u>Description</u>	<u>Vendor</u>	<u>Serial #</u>	<u>Current Value (Cost)</u>	<u>Acquisition Date</u>	<u>Funding Sources</u>
1)	1234567	Rotor	Beckman	SW28555	6,650.00	1/2/00	22-3000-533XX
2)	2222222	Tissue Grinder	Gilson	JA3000-XV	7,500.00	2/3/00	22-3000-533XX
3)	4444555	Water Bath	Precision	165-4CGG34	5,400.00 2,560.00	6/25/01	22-3000-542XX 22-3000-533XX
4)	8888999	Freezer (chest)	Kelvinator	UCB-2345	<u>7,000.00</u>	9/28/99	12-3000
				Total	29,110.00		

Exhibit V:

December 18, 200X

Larry J. Shapiro, M.D.
Executive Vice Chancellor for
Medical Affairs and Dean
Box 8106

RE: 5 R01 AA12345-03

Dear Dr. Shapiro:

Effective January 15, 200Y, Dr. John Smith will be taking a new position as Chairman of the Department of Pediatrics and WXYZ University, Dennis, Massachusetts.

He has requested approval to take the equipment items on the attached list with him. If you concur, please sign and date the attached Sponsored Equipment Transfer Form.

Sincerely:

William A. Jones, M.D.
Chairman, Department of Pediatrics

