Applies to: Any person responsible for purchasing, recording, and maintaining or disposing of Ohio State capital assets.

Responsible Office Office of Business and Finance

POLICY

Issued: 09/01/1975
Revised: 07/01/2009
Edited: 09/04/2018

The university spends several million dollars annually to acquire capital assets and is committed to ensuring the recording and maintenance of capital assets in accordance with state and federal regulations. Asset Management, in the Office of the Controller, is responsible for maintaining a permanent and detailed record of all movable capital assets owned by the university, including sponsored program acquisitions and all private gifts.

Purpose of the Policy

To ensure the university is in compliance with federal rules and regulations specifically: the OMB Uniform Grant Guidance, 2 CFR 200, the OMB Audit Requirements Compliance Supplements, and the Federal Acquisition Regulations and Supplements.

Definitions

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital asset</td>
<td>All moveable items that have a probable useful life of one or more years, have original cost or value of $5,000 or more and are neither permanently attached to a building or its utility systems nor incorporated into the building at the time of initial construction or during later modifications. Assets meeting these criteria must be reported to Asset Management as capital assets.</td>
</tr>
<tr>
<td>Unit</td>
<td>Academic or support unit associated with a financial transaction, e.g. department, office, college, etc.</td>
</tr>
</tbody>
</table>

Policy Details

I. To maintain state and federal standards, the university must:
   A. Include the value of all capital assets in the university annual financial report. The university’s external auditors review capital assets, including surplus items, as part of the annual audit.
   B. Keep an accurate inventory of assets to substantiate the asset use charge calculation included in the federal indirect cost rate which includes both assets and building use. Maintaining good asset records is crucial to optimizing the recovery rate.
   C. Use sound business practice to control assets, specifically maintaining accurate property records.
   D. Abide by federal rules and regulations regarding capital assets as identified in the Purpose of the Policy above.

II. Responsibilities for asset management.
   A. Responsibilities of Asset Management.
      1. Asset Management, in the Office of the Controller, is responsible for:
         a. Maintaining accurate and complete information for all capital assets. This includes creating, updating, and retiring capital assets.
         b. Coordinating and performing physical audits of capital assets.
         c. Facilitating the annual Physical Inventory and Asset Review self-audit process.
         d. Physically tagging the majority of university assets at the Central Receiving facility. Any assets not received through Central Receiving must be tagged by the unit asset coordinator within 30 days of receipting. Asset Management will issue tags to asset coordinators.
2. Responsibilities of dean/vice president (VP).
   a. Financial responsibility for capital assets rests with the relevant dean/VP.
   b. Each dean/VP must assign one or more asset coordinators. Depending on the size and complexity of the college/VP unit, there might be one asset coordinator for the college/VP unit, one for each unit within the college, and/or one for a significant subset of a unit, such as a Center. Asset coordinators must have access to asset records including requisitions, purchase orders, etc.
   c. The Physical Inventory and Asset Review Report certification and any Asset Management forms that address the disposition of capital assets must be signed by the dean/VP or designee prior to submission to Asset Management.
   d. Deans, VPs, and senior fiscal officers are to ensure that adequate internal controls are in place and functioning in support of item 16 of the sub-certification process, which pertains to effective custody of assets. Refer to the unit’s Physical Inventory and Asset Review Report.

3. Responsibilities of unit asset coordinator.
   a. The unit asset coordinator is responsible for:
      i. Reviewing and certifying the status of all capital assets listed on the Physical Inventory and Asset Review which is made available to units annually by Asset Management as part of the self-audit process.
      ii. Maintaining accurate records of purchases and the disposition and location of all capital assets.
      iii. Providing Asset Management with all necessary forms, such as the UNIV – Asset Maintenance Form.
      iv. Submitting all necessary asset disposal request transactions in the Surplus Property Management System.
      v. Working with Asset Management to schedule and complete required audits of capital assets.
      vi. Tagging assets within thirty days of receipt when not received in Central Receiving.
   b. The asset coordinator within a unit must notify:
      i. Asset Management of any change in asset status (e.g. location change, custodian change, updating serial number, etc.) by directly entering information into the asset management system.
      ii. University Police immediately if assets are stolen. Guidelines on how to properly secure university property are available from the University Police.
      iii. The Office of University Development-Advancement Records when assets are received as a gift to the university. University Development-Advancement Records must acknowledge the gift and notify Asset Management. If the item is a capital asset, it is recorded in the asset management system.
      iv. The Office of Sponsored Programs (OSP) for all status changes for research assets.

4. Responsibility of unit recipient.
   a. If assets are not shipped to Central Receiving, the recipient within the unit is responsible for accessing the PeopleSoft Financials system to create an online receipt when the asset has been delivered. All relevant information relating to the asset (make, model, serial number, etc.) must be entered by the recipient.

5. Other responsibilities.
   a. No individual employee may personally benefit from the sale of university or contractor-owned material or assets. Individuals or groups who take, sell, or benefit from the sale of such items will be subject to criminal prosecution and/or corrective action up to and including termination.
   b. The use of any type of university assets for private or personal purposes is prohibited.
   c. The university assumes no responsibility for personal property brought onto campus, even if it is used for a university purpose.
Applies to: Any person responsible for purchasing, recording, and maintaining or disposing of Ohio State capital assets.

PROCEDURE

Issued: 07/01/1975
Revised: 09/01/2008
Edited: 09/04/2018

I. Purchase of capital assets.
   A. Asset purchases are made using the on-line procurement system and must follow the policies issued by Purchasing.
   B. All capital assets are purchased using specific account values (65311 through 65399). Refer to the Chartfield Informational Reports in the eReports portal for the specific values to be used with specific types of asset purchases.
   C. As part of the procurement process, purchasing capital assets requires the entry of tracking and reporting information into the asset management system, which assigns an asset profile ID to the capital item for identification and tracking purposes.
   D. Each asset is created when Central Receiving (or the unit) has receipted the item and the invoice is paid.
   E. The asset ID number is assigned when the asset is created.

II. Receipt of capital assets and Central Receiving exceptions.
   A. All university and Office of Sponsored Programs capital assets should be routed to Central Receiving for delivery and tagging. Exceptions for items that cannot effectively be processed in Central Receiving due to physical limitations are noted in this section.
   B. Requisitions for capital assets that do not qualify as exceptions should contain the ship-to code for Central Receiving (381).
   C. Requisitions received in Purchasing that do not direct capital assets to Central Receiving will be changed by the central buyers prior to issuance of the purchase order.
   D. Physical limitations of Central Receiving:
      | Maximum weight of asset | 4000 lbs |
      | Height and width of dock doors | 8’ 11” wide x 8’ tall |
      | Height and width of elevator doors | 8’ x 11” wide x 12’ 11’ tall x 12’ long |
      | Usable ceiling height in dock area (attention to the Co-Ray-Vac heating system a priority) | 9’ |
      | Height and width of storage area doors (if the asset is to be stored before delivery) | 9’ X 9’ |
      | Mobility of asset | Determination if Central Receiving equipment can be used without damaging the item |
   E. Items outside the scope of shipping delivery.
      1. Central Receiving will receive items outside of Shipping’s delivery scope. Specialty movers (e.g. Accelerated) will handle these items with costs charged to the purchasing unit. Items defined as “outside the delivery scope” include any item that exceeds the physical limitations for the university Shipping department.
      2. Physical limitations of Shipping department.
         | Maximum dimensions of delivery truck | 18’ X 7’ X 6’ |
         | Weight limitations of material handling equipment | 4000 lbs |
         | Standard pallet that can be moved safely with standard pallet forks and/or pallet jack; integrated wheels (locking or not) | |
   F. Other exceptions to Central Receiving are items that require special end destination installation and extremely fragile items that could be damaged with multiple stops.
   G. Central Receiving may contact the purchasing unit to request a sign off on receipt of an item based on price and/or Central Receiving’s ability to determine the condition of the item received.
Applies to: Any person responsible for purchasing, recording, and maintaining or disposing of Ohio State capital assets.

III. Asset delivery, errors, damage, warranties, and payment.
   A. Regarding deliveries of capital assets, it is essential that the purchasing unit follow these policies to ensure that they and the university are protected should anything unforeseen happen before the receipt of the asset.
   B. Purchasing and Asset Management should both be notified if an order appears to be delinquent, unsatisfactory, in error, or does not conform to the specifications of the purchase order. This allows Purchasing to act on behalf of the university to correct the issue, and it allows Asset Management to delay creation of the asset in the asset management system.
   C. All damaged assets must be reported immediately to Purchasing.
   D. Information from Central Receiving, which confirms delivery of items from vendors, is to be maintained in the unit files.
   E. Shipping or packing lists that accompany items shipped directly to the unit must be maintained in the unit files.
   F. Problems with assets under warranty must be reported immediately to Purchasing.
   G. For payment of invoices, follow the Accounts Payable policy and procedures.

IV. Tagging of capital assets.
   A. All receipted capital assets are assigned a tag number.
   B. The asset ID and tag number are used in asset audits performed as part of the annual external audit and the bi-annual Asset Management audit. These numbers are also needed in the database that supports the university federal indirect cost rate.
   C. The tag is affixed to the asset by Asset Management staff at Central Receiving or the unit asset coordinator.
   D. If it is not possible to affix the tag to an item due to its size, number of components, or delicate nature, then “untaggable” is noted in the comment field of the asset management system, and the assigned tag is kept with the item’s invoice in the unit files for the life of the asset.
   E. The asset management system includes a “date tagged” field. This field is used to monitor tagging activity and help ensure that assets are tagged in timely manner.
      1. Assets received through Central Receiving are tagged by Asset Management staff prior to delivery to the unit and the “date tagged” field is entered at that time.
      2. Assets in the exception categories that cannot be routed to Central Receiving must be tagged by the unit upon delivery. Asset coordinators who tag assets must complete the “date tagged” field.
      3. The tag is placed on a flat, visible surface unless it is attached to a removable component or it is “untaggable.”
   F. Non-capital assets items (with a value of less than $5,000) require tagging in certain cases, such as those tracked in the asset management system or those which are considered theft-prone, sensitive, or which may be taken off campus. Refer to Procedures, Section VIII. Tracking non-capital assets.

V. Changes in asset status.
   A. Reporting changes in asset status is the responsibility of the unit asset coordinator. This section outlines the various types of changes in asset status that must be reported to Asset Management.
   B. Asset trade-in – Organizations may trade in assets that are outdated or surplus due to replacement purchases. On the Purchase Order for the new item the word “TRADE-IN” should be included in the comments field, along with the Asset ID. The UNIV Asset Maintenance Form must be submitted to Asset Management for all items. After receipt of the UNIV Asset Maintenance Form, Asset Management will retire each item from the inventory records.
   C. Assignment to employee for off-campus use.
      1. Assignment to an employee of any movable asset that is to be used off-site or that could reasonably be used off-site must be documented on the Asset Off-Campus Stewardship Form.
      2. Any asset taken away from university premises, or received away from university premises, or assigned to an employee for home use, must be documented using this form. In addition, any moveable item that could be used off-site, such as (but not limited to) cell phones, lap-top computers, or PDAs, must be documented using this form. All assets including electronic, audio-visual, research, or other assets are
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covered by this policy. The policy pertains to all items, whether capital or non-capital, and irrespective of whether the unit has chosen to track non-capital items in the asset management system.

3. A copy of the Asset Off Campus Stewardship Form for each item must be kept in the unit files.

D. Relocation within the unit – If assets are moved to another room or building the asset location code must be changed in the asset management system. This can be accomplished by the asset coordinator or, with proper communication, by Asset Management.

E. Transfer to another Ohio State unit – If the ownership of the asset is transferred between Ohio State units, the Asset Maintenance Form must be submitted to Asset Management and include asset ID and tag number as well as the new location code. The unit from which the item is being transferred is responsible for obtaining approval of the dean or VP or their designee for both transferring and receiving units.

F. Permanent transfer from Ohio State to another university – Assets may be transferred to another institution at the discretion of the dean or VP, provided all of the following has occurred:
   1. Permission to transfer Office of Sponsored Programs (OSP) or sponsor owned assets has been obtained from OSP prior to transfer to ensure that the transfer meets with government or sponsor regulations.
   2. If the item was a gift, the unit has communicated with the Estate and Gift Planning Office to ensure the item can be transferred (there may be tax implications for the donor).
   3. The unit, in conjunction with Surplus Materials Disposal, has determined an appropriate cost and submitted a disposal request in the surplus property management system.
   4. The Asset Maintenance Form has been completed and submitted to Asset Management.
   5. Any other records associated with the asset have been made available to Asset Management, permitting Asset Management to communicate them to the new institution as necessary.

G. Permanent transfer to Ohio State from another university.
   1. Transfers of assets from another university are usually the result of a faculty hire. The unit should negotiate which assets are to be transferred when the new faculty member is hired. The Add Asset to Inventory Form should be submitted to Asset Management.

H. Asset retirement.
   1. Certain categories of assets should be removed permanently from the unit inventory records. These are assets that have been:
      a. Destroyed by natural disaster,
      b. Stolen, which must be reported to University Police,
      c. Salvaged for parts (cannibalized),
      d. Transferred to a state agency,
      e. Traded in,
      f. Lost,
      g. Destroyed (other than by a natural disaster),
      h. Returned to the research sponsor, and
      i. Reclassified as “fixed” assets.
   2. When assets are removed from the unit records, the Asset Maintenance Form must be submitted to Asset Management with all appropriate signatures and information.

VI. Stolen assets.
   A. Stolen assets must be reported immediately to University Police.
   B. The unit asset coordinator is responsible for providing the asset ID and tag number to the police. Asset Management can be contacted if the unit does not have complete information about the asset.
   C. The Asset Maintenance Form must be submitted to Asset Management along with a copy of the police report. After receipt of those forms, Asset Management will remove the asset from the asset management system.
   D. Questions regarding insurance provisions for stolen assets should be directed to the Office of Financial Services.

VII. Surplus property.
   A. Policies and procedures concerning surplus property are the responsibility of Surplus Materials Disposal Purchasing.
Applies to: Any person responsible for purchasing, recording, and maintaining or disposing of Ohio State capital assets.

B. University property that is no longer in active use is considered surplus property.
C. The asset coordinator is responsible for identifying and disposing of items that are surplus to unit needs.
D. Removing assets to Surplus Materials Disposal must have the approval of the dean, VP, or senior fiscal officer before disposal.
E. All surplus assets must be disposed of through Surplus Materials Disposal using the surplus property management system.
F. Transportation and Traffic Management should be contacted when trading in or disposing of vehicles.
G. Only the Office of Surplus Material Disposal is authorized to sell, auction, or scrap assets.
H. The tag number of the surplus asset must be indicated on the disposal request in the surplus property management system.

VIII. Tracking non-capital assets.
A. Units are responsible for maintaining effective physical custody over all movable assets, irrespective of whether they are capital (costing $5,000 or more) or non-capital (costing less than $5,000).
B. Capital assets, those costing $5,000 or more, must be tracked through the Asset Management system within the PeopleSoft Financials system.
C. Deans, VPs, and their senior fiscal officers should evaluate all non-capital assets in their areas and identify those items that are theft-prone (such as computers, laptops, iPads, computing assets, digital cameras, etc.), sensitive (such as firearms) or may be taken off-campus (such as laptops, cell phones, and PDAs). Items meeting these criteria should be inventoried and tracked at least annually.
D. College/VP units have the option of tracking non-capital assets in the PeopleSoft Asset Management system or through an alternative process, such as a spreadsheet.
E. If your unit tracks non-capital items in the PeopleSoft Asset Management system, you are required to use tags provided by Asset Management. This is necessary to prevent the duplication of tag numbers in the system.
F. Each unit is responsible for the physical tagging of all non-capital items that are theft-prone, sensitive, or may be taken off campus. Tags are provided by Asset Management for this purpose. No other tags may be used.
G. Non-capital assets which are used off-site must bear a non-capital asset tag to identify it as university property.
H. Asset Management does not perform physical audits on non-capital items.
I. Each unit tracking non-capital items through the PeopleSoft Asset Management system is responsible for retiring those items when they have been disposed. All non-capital assets must be disposed in accordance with the policies and procedures for surplus property.

IX. Physical audits.
A. Physical audits.
   1. Physical audits occur over a two-year cycle. Every unit must have 100% of its assets audited by Asset Management once every two years.
   2. Asset Management schedules audits with asset coordinators, who are responsible for allowing the auditor access to all assets.
   3. To complete the audit, Asset Management sends the asset coordinator a report of its findings along with any necessary instructions on how to improve the tracking of assets.
   4. Once the audit is complete, a final report is sent to the unit dean/VP.
   5. Physical audits of items in research space are given special emphasis, as optimization of the university federal indirect cost rate is dependent upon the accuracy of inventories.
B. Space audits.
   1. Physical audits of movable capital assets should not be confused with space audits. Space audits determine the amount of university space that is designated as research space.
   2. Space audits are performed by Planning and Real Estate and typically take place every three years.

X. Standard header comments on requisitions and purchase orders.
A. To improve the completeness and accuracy of the information needed to create an asset in the asset management system, requisitions and buyers are required to include a capital asset standard comment for each
ordered asset. The capital asset standard comment includes information such as final location of the asset, detailed description, asset make and model, and other information used in creating the asset. All available information should be included in the comment when the order is initiated. This information will then be used by Asset Management staff when creating the asset in the system. Information not completed at the time of the order and/or not available upon receipt will need to be provided by the unit asset coordinator after the asset is delivered to the unit.

B. The POA standard header comment must be used for all new campus requisitions and purchase orders that include capital assets. When creating a requisition or purchase order that includes capital assets, users are required to:
1. Insert a standard comment for every asset included in the order,
2. Specify the order line number(s) for each standard comment,
3. Complete all of the information requested in the standard comment, and
4. Mark asset comments Shown at Receipt.

C. Use the following steps to add capital asset standard comments to campus requisitions and purchase orders after accessing the Header Comments page.
1. Click [Standard Comments].
2. “Cut and Paste” will default as the Action.
3. Select the Std Type (Standard Type) of “POA” (PO Comments – UNIV Cap Assets), for university orders or XXX for Office of Sponsored Programs orders.
4. Select a Comment ID and click OK.
   a. “240” for Bundled Equipment (Multiple lines of a purchase order will be “bundled” to create a single asset).
   b. “241” for Non-Bundled Equipment (A single line of a purchase order represents a single asset).
5. Fill in Comments. The language appearing in the initial comment should not be changed. Instead add the requested information in the spaces provided.
6. Check on Shown at Receipt.
7. Click OK.

Responsibilities

<table>
<thead>
<tr>
<th>Position or Office</th>
<th>Responsibilities</th>
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</table>
| Asset Management   | 1. Maintain records of capital assets.  
                      2. Coordinate and perform physical audits of capital assets.  
                      3. Facilitate the annual physical inventory and asset review self-audit process.  
                      4. Tag university assets at Central Receiving.  
                      5. Assign and affix tag numbers; if not possible, affix note in the comment field and put assigned tag with the item invoice.  
                      6. Enter date tagged into the system.  
                      7. Audit 100% of unit assets every two years. |
| Dean/VP            | 1. Be responsible for capital assets.  
                      2. Assign asset coordinators, ensuring they have access to necessary records.  
                      3. Sign the physical inventory and asset review report and forms addressing capital asset disposition, or, delegate this responsibility to a designee.  
                      4. Ensure adequate internal controls are in place as they relate to effective custody of assets.  
                      5. Approve of removing assets to Surplus Materials Disposal.  
                      6. Arrange to track, tag, and retire non-capital assets that are theft-prone, sensitive, or may be taken off campus.  
                      7. Evaluate all non-capital assets that should be tracked and inventoried (theft-prone, sensitive, or may be taken off campus). |
| Senior fiscal officer | 1. Ensure adequate internal controls are in place as they relate to effective custody of assets.  
                          2. Approve of removing assets to Surplus Materials Disposal.  
                          3. Evaluate and arrange to track, tag, and retire non-capital assets that are theft-prone, sensitive, or may be taken off campus. |
## Asset Management, 4.21

### University Policy

**Applies to:** Any person responsible for purchasing, recording, and maintaining or disposing of Ohio State capital assets.

<table>
<thead>
<tr>
<th>Position or Office</th>
<th>Responsibilities</th>
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</table>
| **Unit asset coordinator** | 1. Review and certify the capital assets listed on the physical inventory and asset review.  
2. Maintain accurate records of purchases and status of capital assets.  
3. Provide all necessary forms to Asset Management.  
4. Submit all necessary asset disposal requests transactions in the SPMS.  
5. Work with Asset Management to schedule and complete required audits.  
6. Tag assets within 30 days of receipt when not received in Central Receiving.  
8. Notify University Police immediately if equipment is stolen.  
9. Notify University Development when assets are received as gifts.  
10. Notify OSP for all status changes of research assets.  
11. Assign and affix tag numbers; if not possible, affix note in the comment field and keep assigned tag with the item invoice.  
12. Enter date tagged into the system.  
13. Report changes in asset status as outlined in Procedure V-A.  
14. Tag non-capital assets as required.  
15. Document assets that may be used off-site using an Asset-Off-Campus Stewardship Form; retain the form in unit files.  
16. Change asset location codes when assets are moved.  
17. Submit Asset Maintenance forms to transfer assets to another Ohio State unit.  
18. Facilitate the permanent transfer of assets from Ohio State to other universities (and vice versa) as appropriate.  
19. Retire assets as appropriate.  
20. Report and process stolen assets.  
21. Identify, process, and dispose of surplus items.  
22. Schedule and facilitate the unit physical audit. |

| Employees | 1. Do not personally benefit from the sale of university or contractor-owned material or assets.  
2. Do not use university assets for private or personal purposes.  
3. Know that the university assumes no responsibility for personal property brought onto campus, even if used for university purposes. |

| Unit | 1. Route capital assets to Central Receiving except as noted in the procedure.  
2. Notify Purchasing and Asset Management if an order appears to be delinquent, unsatisfactory, in error, or does not conform to the specifications of the purchase order.  
3. Report damaged assets immediately to Purchasing.  
4. Maintain shipping or packing lists accompanying items shipped directly to the unit, and if from Central Receiving confirming delivery.  
5. Report problems with assets under warranty to Purchasing.  
6. Negotiate assets to be transferred with new faculty members are hired.  
7. Maintain effective physical custody over moveable assets.  
8. Tag non-capital assets that are theft-prone, sensitive, or may be taken off campus.  
9. Retire disposed of items from the system.  
10. Audit 100% of assets every two years. |

| Central Receiving | 1. Charge purchasing units for required specialty movers.  
2. Contact purchasing unit to request “sign off” of items based on price or ability to determine condition of item received. |

| Buyers | Include a capital asset standard comment for each ordered asset. |

| Purchasing/central buyers | 1. Change requisitions that do not direct capital assets to Central Receiving prior to issuing purchase order.  
2. Act on behalf of the university in cases of orders that appear to be delinquent, unsatisfactory, in error, or do not conform to the specifications of the purchase order. |

| Unit receptor | Create an online receipt when assets are shipped to the unit. |

## Resources

**Forms**

- Add to Asset Inventory Form, [busfin.osu.edu/policies-forms](busfin.osu.edu/policies-forms)
Applies to: Any person responsible for purchasing, recording, and maintaining or disposing of Ohio State capital assets.

Asset Maintenance Form, busfin.osu.edu/policies-forms
Asset Off-Campus Stewardship Form, busfin.osu.edu/policies-forms

Policies (all university polices at policies.osu.edu/)
Accounts Payable, Policy 4.41, busfin.osu.edu/sites/default/files/441_accountspayable_0.pdf
Purchasing, Policy 2.21, busfin.osu.edu/sites/default/files/221_purchasing.pdf

Federal resources
Federal Acquisition Regulations, acquisition.gov/browsefar
Federal Acquisition Supplemental Regulations, acquisition.gov/Supplemental_Regulations
OMB Uniform Grant Guidance, grants.gov/learn-grants/grant-policies/omb-uniform-guidance-2014.html

Contacts

<table>
<thead>
<tr>
<th>Subject</th>
<th>Office</th>
<th>Telephone</th>
<th>E-mail/URL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy questions</td>
<td>Asset Management, Office of Business and Finance</td>
<td>614-292-6048</td>
<td>busfin.osu.edu/asset-management</td>
</tr>
<tr>
<td>Central receiving process, limitations, and receiving; specialty movers</td>
<td>Central Receiving, Office of Business and Finance</td>
<td>614-292-2694</td>
<td><a href="mailto:osums@osu.edu">osums@osu.edu</a></td>
</tr>
<tr>
<td>Insurance provisions for stolen assets</td>
<td>Risk Management, Office of Financial Services, Office of Business and Finance</td>
<td>614-292-6261</td>
<td>busfin.osu.edu/risk-management</td>
</tr>
<tr>
<td>Purchasing process, assets delivered damaged or non-conforming to a PO</td>
<td>Purchasing, Office of Business and Finance</td>
<td>614-292-2694</td>
<td><a href="mailto:BF-PRSM-OSUPUR@osu.edu">BF-PRSM-OSUPUR@osu.edu</a></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Fax: 614-292-6913</td>
<td>busfin.osu.edu/purchasing</td>
</tr>
<tr>
<td>Research assets</td>
<td>Office of Sponsored Programs, Office of Research</td>
<td>614-292-6871</td>
<td>osp.osu.edu/</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Fax: 614-292-6870</td>
<td>osp.osu.edu/administration/procurement/</td>
</tr>
<tr>
<td>Space audits</td>
<td>Planning and Real Estate, Office of Administration and Planning</td>
<td>614-688-3715</td>
<td><a href="mailto:pare@osu.edu">pare@osu.edu</a></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Fax: 614-292-4824</td>
<td>pare.osu.edu/</td>
</tr>
<tr>
<td>Stolen assets, securing assets</td>
<td>University Police, Office of Public Safety, Office of Administration and Planning</td>
<td>614-292-2121</td>
<td><a href="mailto:police@osu.edu">police@osu.edu</a></td>
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<td></td>
<td>dps.osu.edu/policy</td>
</tr>
<tr>
<td>Assets received as gifts</td>
<td>Estate and Gift Planning, University Development, Office of University Advancement</td>
<td>614-292-2183</td>
<td><a href="mailto:giftplan@osu.edu">giftplan@osu.edu</a></td>
</tr>
<tr>
<td></td>
<td></td>
<td>800-327-7907</td>
<td>ohiostate.giftplans.org/</td>
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</tbody>
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History

Issued: 07/01/1975
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Edited: 09/01/2017 (Form Details only)
Edited: 03/01/2018 (Form Details and Website Updates only)
Edited: 09/04/2018