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Examples of Capital and Non-Capital Transactions

Items being purchased	Total Cost	Capital or Non-Capital	Taggable or Non-Taggable	Notes
1 Personal computer	2,005	Non-Capital	Taggable	Personal Computers are coded as non-capital if they are less than \$5,000 per item and taggable if more than \$1,000 per item.
Office supplies	1,900	Non-Capital	Non-Taggable	Office supplies are coded as non-capital if they are less than \$5,000 per item and non-tagtable if less than \$1,000 per item.
Computer software	47,000	Capital	Non-Taggable	Software greater than \$5,000 should be capitalized.
Reference books by a department other than the university libraries or law library	60	Non-Capital	Non-Taggable	Books purchased for departmental use are coded to non-capital unless added to the university libraries inventory
1 filing cabinet	100	Non-Capital	Non-Taggable	The filing cabinet is less than the \$5,000 capital equipment and threshold and \$1,000 tagtable threshold.
10 fire-proof cabinets	5,925	Non-Capital	Non-Taggable	The total cost is over \$5,000 but each individual item is less than the \$5,000 capital equipment threshold and the \$1,000 tagtable threshold.
Draperies	4,500	Non-Capital	Non-Taggable	Draperies that are less than \$5,000, which is our Land & Building capital threshold, are coded to non capital.
New carpeting	4,900	Non-Capital	Non-Taggable	Replacement installations less than \$5,000 per project are coded to non-capital.
Bookcases attached to a wall	4,999	Non-Capital	Non-Taggable	Building fixtures less than \$5,000 which is our Land & Building capital threshold, are coded to non-capital.
Reference books purchased by the university libraries or law library	60	Capital	Non-Taggable	Books purchased by a university library and entered into the library system are capitalized regardless of cost. Library books are not tagtable.
Remodeling that increases the efficiency of an area	5,800	Capital	Non-Taggable	A remodeling project for \$5,000 or more is coded to capital as it meets our Land & Building capital threshold.



LSU Health Sciences Center
NEW ORLEANS

NOTICE OF CHANGE IN MOVEABLE EQUIPMENT FORM

Instructions: Use this form to request changes to moveable equipment (location, surplus, scrap, department to department transfer, termination of employment, etc.). Copies of this form should be kept by the Department, Asset Management, Computer Services and Physical Plant. A completed copy can be faxed to Asset Management at (504) 568-5526 or mailed to 433 Bolivar Room 104A New Orleans, LA 70112 or e-mailed to Chanel Baiamonte. For questions, please contact (504)568-4841.

- 1) **Date** _____
Preparer Name _____
Department _____
Phone Number _____
E-mail _____
Work Location (Bldg, Floor, Rm) _____

- 2) Mark "X" if harddrive needs to be removed or erased (data sanitization).

LSU Tag #, Serial #, or Reference#	Item Description	Transaction Code (see below)	Present Location (Bldg, Floor, Room)	New Location (Bldg, Floor, Room)	Present Department Custodian	New Department Custodian

Transaction Codes

Code	Transaction	Code	Transaction
1	Transfer to another Department	5	Missing
2	Change in Location	6	Scrap equipment
3	Transfer to Surplus	7	Terminating Employee
4	Stolen (attach police report)	8	Other (explain)

SIGNATURES

- 4)
Property Custodian _____ Date _____
Department Head _____ Date _____
- 5)
Property Custodian _____ Date _____
Department Head _____ Date _____
- 6)
Sanitized by _____ Date _____
- 7)
Authorized by _____ Date _____

NOTICE OF CHANGE IN MOVEABLE EQUIPMENT PROCEDURES

I. Procedures for surplus and scrap equipment

- A. Complete Notice of Change form or e-mail indicating recommended transaction. Send to Asset Management, Resource Center.
 - B. Department will forward the necessary information to Computer Support if harddrive needs to be removed or erase.
 - C. Asset Management will gain approval from the Louisiana Property Assistance Agency (LPAA) if the equipment is being scrapped.
 - D. Department should complete a Physical Plant work order (www.is.lsuhscc.edu/plant/workpass) for removal of equipment.
- ***Please note all computer equipment should be surplused and proper data sanitization procedures should be followed.

II. Procedures for relocation of equipment

- A. New location within a department or employee termination
Property Custodian or business manager should complete Notice of Change form or e-mail and include new custodian, building and room number.
- B. Transfer to another department
 - 1) Notice of Change form or e-mail should be completed to include new owning department information, custodian, building, room number, and authorized signatures or acceptance e-mails from originating and receiving departments. All documents should be forwarded to Asset Management.
- C. Grant Transfer of equipment to another University or Location
 - 1) Department should complete and send Asset Management Notice of Change form or e-mail and provide any forms, letters, contracts, notices, etc. giving permission from the sponsor to transfer equipment.
 - 2) Asset Management will contact LPAA, if necessary, for approval to transfer asset(s).
 - 3) Office of Asset Management will contact your department once approval from LPAA, if applicable, is received.
 - 4) Upon notice of approval from the Office of Sponsored Projects and Asset Management the Department should contact Purchasing to contract with moving company, if appropriate.

III. Procedures for dismantling equipment for parts

- A. Complete Notice of Change form or e-mail indicating recommended transaction. Send to Asset Management, Resource Center. Procedures for proper data-sanitization should be performed and/or requested by Department.
- B. Office of Asset Management will contact your department once approval from LPAA, if necessary, is received.

If you need assistance please contact the Asset Management Manager at (504) 568-4841.

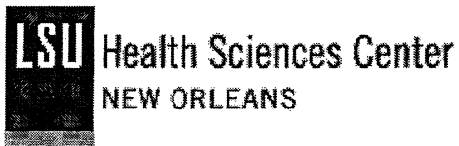
Grants Transfer From LSUHSC-NO Events

EVENT	ACTION TO BE TAKEN	ACTION TAKEN BY
1	Notify Sponsored Projects	Investigator
2	Notify Asset Management of intent to transfer equipment	Investigator
3	Asset Management develops list of assets by grant/project#.	Asset Management
4	Provide list of of assets to Department and Sponsored Projects that is part of grant that is to be transferred. List is to include any supplies and items not tagged (proof that items not tagged were purchased with grant funds will be required.) Final approval of the transfer of equipment resides with the Department and Sponsored Projects.	Investigator
5	Prepare forms, letters, and notices. Any special instructions regarding equipment should be forwarded to Asset Management.	Investigator
6	Complete forms required by contract terms (ie. PHS 3734 - Official Statement Relinquishing Interests and Rights in Public Health Service Grant) and turn in to Sponsored Projects Administration for review.	Investigator
7	Sponsored Projects Administration reviews all forms, letters, and notices provided to them.	Sponsored Projects
8	Forward all approval documentation to transfer grants to Asset Management.	Investigator
9	Request authorization from Louisiana Property Assistance Agency (LPAA) to remove assets from inventory of LSUHSC-NO based on assets identified on grant transfer.	Asset Management
10	Receive approval from LPAA and notify Investigator.	Asset Management
11	Schedule final pickup of assets with moving company (if necessary).	Investigator
12	Pack equipment	Investigator
13	Move date	Investigator

1) Under current state law, at the conclusion of a grant the title for equipment reverts to the state. When the equipment is no longer any use to the Health Science Center, it is sent to LPAA for either transfer to another state agency as needed or sent to public auction. Exceptions to this regulation in individual instances require written approval from LPAA as promulgated by Title 34, Part VII S505 B2. An example of an acceptable exception might be a written document, from the inception of acquisition, stating the equipment was purchased or donated with a specific intent to remain with a researcher, etc. The LPAA will make a decision determined to be in the best economical interest of the state. Please note in order to pursue an exception we would need specific information and records to support the request.

Grants Transfer To LSUHSC-NO Events

EVENT	ACTION TO BE TAKEN	ACTION TAKEN BY
1	Notification that grant is transferring to LSUHSC-NO. Investigator should check with Sponsored Projects and Purchasing to facilitate transfer.	Investigator
2	Notification and approval by transferring Institution of equipment transferred including original cost, original acquisition date, accumulated depreciation, and a description of the equipment. A copy should be forwarded to Sponsored Projects Administration and Asset Management.	Investigator
3	Purchasing will notify Asset Management of any scheduled movement of equipment by a moving company to be transferred on-campus.	Purchasing
4	Notify Asset Management of equipment's arrival on-campus	Investigator
5	Tag equipment	Asset Management



Date

Name of Individual
Address

Dear _____,

This letter serves as notice of a formal request to return LSU Health Science Center property within 30 days of receipt of this notice. It has come to my attention that you have in your possession a computer laptop LSUHSC Tag #xxxxxx; xxx Manufacturer, Model xxx, Serial #xxxxxx. The property in question should be returned immediately but not more than 30 days after the receipt of this notice to LSU Health Science Center, Accounting Services; 433 Bolivar St., New Orleans, LA 70112.

If you fail to return the property within 30 days after the date of receipt of this notice, the failure creates a presumption for committing an offense, and this matter may be referred for criminal prosecution.

If you have any questions concerning this matter, please contact me at (504) 568-xxxx.

Regards,