PROCEDURE

The University is prohibited from giving away assets without receiving comparable value in return. However, it is possible for research personnel who have terminated employment with the University of Nevada Las Vegas, but who will be employed by another university or college, to transfer research equipment acquired on both current and retired sponsored accounts to their new institution.

Equipment may also be transferred on a case-by-case basis, on an exception-approval basis, to federal and non-profit research agencies. The following conditions are required to transfer research equipment to another university or college, a federal agency, or non-profit organization.

a. Equipment must have been purchased entirely with sponsored project grant and contract accounts, obtained as government-furnished equipment, or purchased on restricted accounts (non-university funded) for specific researchers.

b. Equipment purchases with any state appropriation or university local funds are not transfer eligible. The new institution can offer to purchase these items of equipment.

c. The equipment is used in the conduct of a research project.

d. The equipment will be titled to an eligible institution. Under no circumstance will property be transferred to an individual or for-profit organization unless required by award terms or sponsor instructions.

e. Transfer of such equipment may be initiated via the process outlined in the Sponsored Programs Equipment Disposition Policy.

REASON FOR PROCEDURE

The reason for this policy is to provide direction to university departments regarding transferring research equipment to another university or college.

ENTITIES AFFECTED BY THIS PROCEDURE

Entities affected include all departments, university employees and volunteers, students and impacted members of the community.
WHO SHOULD READ THIS PROCEDURE

- Deans, Directors, and Department Heads
- Any employee who receives federal awards to conduct research
- Any employee associated with purchasing or receiving materials at the University of Nevada, Las Vegas
- Employees involved with fixed asset acquisition and control.

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RELATED DOCUMENTS

NSHE Procedures and Guidelines Manual Section 2, Part 8 – Disposal of Surplus Equipment
NSHE Procedures and Guidelines Manual Section 2, Part 9 - Equipment Inventory
UNLV Foundation Gift in Kind Policies and Procedures
UNLV Purchasing Policies
UNLV Surplus Property Policy
OMB Circular A-21, specifically section J.14 and J.18
OMB Circular A-110, specifically sections 33 and 34
Federal Acquisition Regulations (FAR), specifically parts 45 and 52.245
**CONTACTS**

<table>
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<tr>
<th>Department</th>
<th>Name</th>
<th>Phone</th>
<th>Email</th>
</tr>
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<tbody>
<tr>
<td>Inventory Control Office</td>
<td>Glenn Pugh</td>
<td>(702) 895-10859</td>
<td><a href="mailto:Glenn.Pugh@unlv.edu">Glenn.Pugh@unlv.edu</a></td>
</tr>
<tr>
<td>Sponsored Programs</td>
<td>David Paul</td>
<td>(702) 895-1357</td>
<td><a href="mailto:osp@unlv.edu">osp@unlv.edu</a></td>
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**DEFINITIONS**

- **Accumulated Depreciation**: Total reduction in value over time of an asset since its acquisition, which is recorded for financial statement purposes.

- **Acquisition Cost/Value**: Value of an asset at the time it is acquired. May be the invoice price or, if donated, the fair market value. Also included are costs incurred to place the asset into service (examples: freight, installation).

- **Bar Code Tag**: Asset identification tag assigned and affixed to an asset to assist in its identification and the physical inventory of equipment.

- **Market Value**: Cost to acquire an item in its current condition through an arm's-length transaction. Also referred to as “fair market value.”

**RESPONSIBILITIES**

- **Department Head**: Complete the Sponsored Programs Equipment Transfer Form, which includes a list of equipment desiring to transfer that includes the Bar Code Tag numbers and account numbers on which the items were purchased. Indicate the name of the new employing institution.

- **Sponsored Programs**: Verify that the equipment items meet or do not meet the transfer requirements, sign the transfer form and inform the Department. If the listed equipment does not meet the eligibility requirements to transfer, return the transfer form to the department with an explanation. Approve or disapprove the Sponsored Programs Equipment Transfer Form and forward the form to fixed assets.

- **New Institution**: Receive all equipment ad bar code accordingly. Forward the signed receipt for to UNLV fixed assets.

- **Fixed Assets**: Remove the assets from the department’s inventory.
Department of Delivery Services
Sponsored Programs
Equipment Transfer Form

Responsible Department: __________________________ Date: __________________________

Point of Contact: __________________________ Telephone No.: __________________________

FAX No.: __________________________

Authorizations: __________________________

Printed Name of Dept. Chair/Director __________________________ Signature/Date __________________________

Sponsored Programs Contact __________________________ Signature/Date __________________________

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<tr>
<th>Asset Tag #</th>
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<th>Acquisition Cost</th>
<th>Depreciated Value</th>
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New Location Information:
Institution: __________________________
Contact: __________________________ Telephone No.: __________________________
Address: __________________________ Fax No.: __________________________

Signature of Property Administrator __________________________ Date __________________________

[ ] Approved
[ ] Disapproved

Send completed form to: UNLV Property Control
M/S 1044
4505 Maryland Parkway
Las Vegas, NV 89154-1044
Telephone 702-895-0859
FAX 702-895-1449