

University of Nebraska Sensitive Equipment Policy

1. Equipment costing more than \$5,000 per unit is capitalized and inventoried according to the University's capitalization policy. Items costing less than \$5,000 per unit are charged to expense and not capitalized. Capitalized equipment is depreciated over its useful life and inventoried every two years during the entire time it is in service.
2. Equipment that is not capitalized, costing less than \$5,000, but is susceptible to theft will be safeguarded even though it is not added to the equipment inventory file. Equipment susceptible to theft, or sensitive equipment, will be tracked in the SAP objects on loan module by assigning it to the responsible person. Alternative software applications can be used to track sensitive equipment in lieu of objects on loan.
3. Sufficient data should be recorded for sensitive equipment so it can be reported stolen if it is missing and identify it if recovered. Recorded information may include the make, model, description, serial number, purchase date, or other means of identification as appropriate.
4. Sensitive equipment will be tracked during the entire time it is in service but it will not be assigned an inventory number and inventoried every two years.
5. Sensitive equipment includes, but is not limited to, the following items:
 - a. Laptops (will be tagged "Property of the University of Nebraska".)
 - b. Desktops and related equipment located off campus.
6. Equipment not capitalized and not of a sensitive nature will be safeguarded but not tracked in objects on loan or an alternative application.