



## 30.30 Marking and Identifying Capital Assets

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### 30.30.10 Mark all inventoriable capital assets

July 1, 2001

Mark all inventoriable capital assets upon receipt and acceptance to identify that the property belongs to the state of Washington, except as noted in [Subsection 30.30.30](#) below.

This identification should:

- Facilitate accounting for the asset;
- Aid in its identification if the asset is lost or stolen;
- Discourage theft; and ultimately,
- Reduce the magnitude of the state's property losses.

### 30.30.20 How capital assets should be marked

July 1, 2001

#### 30.30.20.a

Permanently affix the identification information to the asset by using a standardized adhesive tag or inscribing the asset according to the following format:

- WASHINGTON STATE (or state seal insignia),
- AGENCY NAME (or authorized abbreviation or agency number),
- OPTIONAL BAR CODE, and
- ASSIGNED CONTROL NUMBER

If an existing capital asset displays only a state control number, which has been assigned properly affixed, and recorded on an authorized inventory system pursuant to [Subsection 30.40.10](#), it does not need to be retagged.



## State Administrative and Accounting Manual

### 30.30.20.b

Agencies may determine where to place the "Washington State" identification and control number on the capital asset. However, the identification and control number should be located on the principal body of the asset, rather than a removable part.

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### 30.30.30 When it is OK not to mark a capital asset

July 1, 2009

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Occasionally, an agency will find it is impractical or impossible to mark some of its inventoriable capital assets according to these standards. For example, where a capital asset:

- Would lose significant historical or resale value (such as art collections or museum and historical collections);
- Would have its warranty or lease contract negatively impacted by being permanently marked;
- Is stationary in nature and not susceptible to theft (such as land, infrastructure, buildings, improvements other than buildings, and leasehold improvements);
- Has a unique permanent serial number that can be used for identification, security and inventory control (such as vehicles); or
- Is an intangible asset that lacks physical substance.

In these cases, the identification "Washington State" or state seal insignia is not required, and the agency is to apply alternative procedures to inventory and identify such assets as "Washington State."

Leased assets (capital or operating) should only be permanently marked with the identification upon formal transfer of ownership to the state.

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### 30.30.40 Capital asset inventory tags

July 1, 2015

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Agencies are required to use tags that include the format detailed in [Subsection 30.30.20.a](#). For ease of inventory control, agencies may use tags bearing a bar code.

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### 30.30.50 Capital asset inventory tags and control numbers need to be controlled

July 1, 2001

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Responsibility for controlling capital asset control numbers rests with the agency's inventory officer.

Agencies are to ensure that adequate controls for safeguarding unissued, mutilated, and voided capital asset inventory tags are established.