



## Fact Sheet

June 8, 2023

## Selling Movable Capital Assets

### Preliminaries

At UZH, procurements of movable capital assets (laboratory equipment, scientific instruments, IT hardware and software, audio-visual equipment, etc.) can be requisitioned out of the ordinary operational fund (Betriebskredit, BK), the investment fund (Investitionskredit, IK), the equipment fund (Einrichtungskredit, EK) or through third-party funding. All movable capital assets financed by these funding sources are the sole property of UZH unless there is a special contract that transfers title to a different owner.

### Reutilization of Movable Capital Assets No Longer in Use

- Movable capital assets that can no longer be used by a workgroup of a UZH organizational unit (hereafter referred to as “department/institute”) for research, teaching or service-provision purposes are not to be placed in storage. They can either be consigned to a different UZH workgroup or to the Procurement and Logistics office’s equipment exchange (<http://www.staff.uzh.ch/de/arbeitsplatz/labor-buero/laborgeraete/geraeteboerse.html>). Workgroups that hand over their non-utilized movable capital assets will be given favorable consideration by MO, to the extent possible, when applying for procurement funding.
- Movable capital assets may be sold only if they can no longer be used at UZH. Any disposal of an equipment item/system procured by means of IK, EK or BK funding mandatorily requires the express consent of the head of your organizational unit.

### Selling Movable Capital Assets No Longer in Use

Any sale of a movable capital asset must be conducted in accordance with the rules set out below:

#### Movable capital assets procured with IK or EK funding (above CHF 10,000)

The investment fund and equipment fund are administrated centrally by MO, and funding disbursed from them is not debited to your department/institute’s operating account statement. That is why any sale of a movable capital asset that was financed through those funds mandatorily requires authorization from MO in addition to the consent of the head of your department/institute. To apply for authorization, use the form titled “Application for Approval to Sell Movable Capital Assets”.

All revenue proceeds from any sale to a buyer outside UZH flow into a reserve pool centrally administrated by MO and enable funding of procurements of urgently needed replacement equipment.

If an equipment item/system is ceded to a different workgroup within UZH, there is no internal billing!

#### Movable capital assets procured with BK funding

Department/institute heads hold the authority to approve sales of movable capital assets that were procured with ordinary operational funds; such sales do not require authorization from MO. The department/institute head sets the selling price. Sale proceeds may be credited to the department/institute’s ordinary operational fund.



Movable capital assets procured with third-party funding

Sales of movable capital assets with a procurement price **greater than CHF 10,000** that was financed by means of third-party funding require authorization from MO if the equipment item/system in question is under the ownership of UZH. Use the form titled "Application for Approval to Sell Movable Capital Assets". Sale proceeds must be credited to the university accounts unless a written agreement reached prior to the procurement with the funder that originally financed the asset states otherwise.

Movable capital assets with a procurement price of **less than CHF 10,000** that was financed by means of third-party funding may be sold by the recipient of the funding on his or her own authority without prior authorization from MO. Sale proceeds in such cases must likewise be credited to the university accounts unless a written agreement reached prior to the procurement with the funder that originally financed the asset states otherwise.

You will find further information on the topic of selling movable capital assets in § 78 of the Financial Guideline of the University of Zurich (Finanzhandbuch).

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