

## Capital & Controlled Asset Purchase Guidelines

### CAPITAL - Needs to be tagged if greater than \$5,000.00

<u>Property Item Description</u>	<u>Account Code</u>	<u>Account Code Description</u>
Furniture & Equipment	86110	Furnishings & Equip Capitalize
Telecommunications Equipment	86115	Telecomm Equipment Capitalized
Computer Equipment	86120	Computer Equip Capitalized
Medical Equipment	86110	Furnishings & Equip Capitalize

*\*Accessories – items purchased with or for the asset, which is fixed or attached, but can be removed without affecting the basic function of the asset. For example: extra extension cords, monitors, lenses, tubes, keyboards, mouse, cases, docking stations, fluids and/or oils for non-computer equipment.*

*Accessories, warranties, maintenance support and training are not capitalized and should be expensed (account 63103 or 63142)*

### CONTROLLED - Needs to be tagged at ANY COST

<u>Property Item Description</u>	<u>Account Code</u>	<u>Account Code Description</u>
Hand Guns, Tasers, Rifles & Shot Guns	63161	Firearms Controlled

*\*Accessories – items purchased with or for the asset, which is fixed or attached, but can be removed without affecting the basic function of the asset. For example: gun holsters, light/laser combo, fiber optic sights.*

*Training rifles (blue rifles or dummy rifles) and optional training should be expensed (account 63103).*

### CONTROLLED - Needs to be tagged \$500.00 to \$4,999.99

<u>Property Item Description</u>	<u>Account Code</u>	<u>Account Code Description</u>
Sounds Systems and Other Audio Equipment	63162	Furnishings & Equip Controlled
Camera - Portable - Digital, SLR	63162	Furnishings & Equip Controlled
TVs, Video Players/Recorders	63162	Furnishings & Equip Controlled
Computers & Desktops	63163	Computer Equip Controlled
Data Projectors	63162	Furnishings & Equip Controlled
Smartphones	63165	Cntrl Telecom Equip
Tablets & Other Handheld Devices	63163	Computer Equip Controlled
Laptop Computers	63163	Computer Equip Controlled
Unmanned Aerial Vehicles (UAV) & Drones	63162	Furnishings & Equip Controlled

*\*Accessories – items purchased with or for the asset, which is fixed or attached, but can be removed without affecting the basic function of the asset. For example: cables, headphones, microphone stands, camera lenses, monitors, keyboards, mouse, cases, bags, docking stations, alternative controllers, landing pads.*

*Maintenance support and training should be expensed (account 63103 or 63142).*

### INVENTORIED - Needs to be tagged at Any Cost (\$0.01 to \$499.99)

<u>Property Item Description</u>	<u>Account Code</u>	<u>Account Code Description</u>
Computers & Desktops	63163	Computer Equip Controlled
Smartphones	63165	Cntrl Telecom Equip
Tablets & Other Handheld Devices	63163	Computer Equip Controlled
Laptop Computers	63163	Computer Equip Controlled
Unmanned Aerial Vehicles (UAV) & Drones	63162	Furnishings & Equip Controlled
Golf Carts, Go Carts and Dune Buggy (exception \$0.01 to \$4,999.99)	63162	Furnishings & Equip Controlled

*\*Accessories – items purchased with or for the asset, which is fixed or attached, but can be removed without affecting the basic function of the asset. For example: monitors, keyboards, mouse, cases, bags, docking stations, alternative controllers, landing pads, extra keys.*

*Maintenance support and training should be expensed (account 63103 or 63142).*

### OTHER CAPITAL ASSETS – Do not required a physical tag

<u>Property Item Description</u>	<u>Account Code</u>	<u>Account Code Description</u>
<b>BOOKS</b>		
Library Books (FOR UTRGV LIBRARY USE ONLY)	86301	Library Books & Other

### Books, periodicals and other materials purchased but not used in a library are expensed unless they constitute a capital event.

Magazines/E-Books	63201	Magazines/Online Subscriptions
Textbooks	63202	Books & Ref Material

### COMPUTER SOFTWARE

\$100,000.00 or more	88210	Computer Software Capital
Less than \$100,000.00	63141	Computer Software Expensed

*Maintenance support and training should be expensed (account 63141).*

### ANIMALS

\$5,000.00 or more	86125	Animals Purchase Cap
Less than \$5,000.00	63203	Animals