

Questions may be sent to ocgproperty@colorado.edu

Below is a list of recommended account codes for capital equipment, non-capital property and supply purchases on sponsored awards.

- Items charged to **Fixed Asset/Capital Equipment** account codes must be tagged, accounted for in the PeopleSoft Asset Management System (PSAM) and reported on at award closeout for sponsored project funds.
- Purchases charged to **Non-Capital Property** account codes should be tracked by the department and have "Property of University of Colorado" tags affixed to them. Non-capital property will not be accounted for in PSAM, but it must be properly managed according to the procedures and policies for University property.

Fixed Assets/Capital Equipment

Fixed asset account codes should be used for purchases for either standalone capital equipment or capital fabrications. Please note that for fabrications built using funds 30 or 31, there should also be a separate fabrication SpeedType and subclass set up in the financial system.

- 810100 Equipment ≥ \$5000 University titled
- 810200 Equipment ≥ \$5000 Government titled
- 810300 Equipment ≥ \$5000 Private titled (deliverables or sponsor-owned)
- 810700 Equipment Components (fabrication costs)
- 810800 Federal Equipment Components (Government-titled fabrication costs)

Non-Capital Property

There are specific account codes for computers, servers, and printers. Purchases for these items should be charged to one of the account codes listed directly below. Computers, servers and printers are considered non-consumable supplies.

- 500800 Computers (bundled <\$5000)
- 500900 Servers <\$5000
- 501000 Printers <\$5000

Equipment that costs less than \$5000 that is not considered IT equipment should be charged to account code 537600.

- 537600 Equipment <\$5000

Examples

- Laptops, iPads, Notebooks
- Specialty Lamps, iPhones, GPS Systems, Camcorders, Cameras

Other IT Supplies

Other IT equipment such as those categories listed below in "General Budget Pool 500000" are generally intended to be incorporated into a larger operating unit and are considered "consumed" when they are integrated into other equipment.

- 501100 IT Video/Voice Hardware <\$5000
- 501200 Other IT Hardware <\$5000
- 501300 Software
- 501400 Peripherals <\$5000
- 501500 Networks <\$5000
- 501600 Network Communication Devices <\$5000

Examples

- Webcams, Speakers, Microphones
- Portable Hard Drives, Cables/Cords

Supplies

Account codes with "supplies" in their descriptions are intended for consumable supplies.

- 490101 Microfilm Supplies
- 490103 Photography Supplies
- 500100 IT Supplies
- 530101 Lab and Tech Shop Supplies
- 532601 Field Research Supplies
- 535101 Medical Supplies