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

### 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

### 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

Laptops, iPads, Notebooks
Specialty Lamps, iPhones, GPS Systems, Camcorders, Cameras
Webcams, Speakers, Microphones, Portable Hard Drives, Cables/Cords

OCG-404 Property Account Code Quick List

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