

SAM – FINANCED ACQUISITIONS
GS \$Mart

PURCHASED TANGIBLE ASSETS
(Revised 11/2016)

3420.10

Purchased tangible assets that may be financed through [GS \\$Mart](#) include:

1. Vehicles
2. Information technology equipment and necessary pre-integrated software (including mainframes, personal computers, printers, network equipment, and storage)
3. Software licenses
4. Software development and integration (on a case-by-case basis with Department of Finance ([DOF](#)) support unit approval)
5. Select services included with the procurement of assets (e.g., warranty, installation, training)
6. Copy machines
7. Laboratory equipment
8. Medical equipment
9. Furniture (including modular)
10. Video conferencing systems
11. Mailing equipment
12. Telephone systems
13. Most energy efficiency and sustainability equipment and systems (see “Capital Outlay” below)

Tangible assets that may **not** be financed through GS \$Mart include:

1. Consultant and other services
2. Real property including:
 - a. Land
 - b. Structures
 - c. Easements
 - d. Rights-of-way
 - e. Other forms of legal entitlements to use or dictate the use of real property
3. Capital outlay projects

Capital outlay projects are those that alter the purpose or capacity of real property. Projects that keep real property functioning at its designed level of service, or improve the efficiency of its operating systems – such as repair projects and most energy efficiency projects – are not capital outlay. Note, however, that some energy generation projects (e.g., photovoltaics) can involve significant facility engineering issues that make them capital outlay in nature or could be limited by covenants on debt-financed buildings. Such projects must receive prior approval by the DOF before securing financing.