

## **SAM – PROPERTY ACCOUNTING**

### **NON-CAPITALIZED PROPERTY**

**8603**

(Revised 9/2014)

Property that does not meet the capitalization threshold in SAM section 8602 is considered non-capitalized property. Acquisition of non-capitalized property will be recorded in the property register and accounted as an expenditure. Record keeping, identifying, and tagging of non-capitalized property shall be in accordance with SAM sections 8650 and 8651.

Departments will maintain adequate control over sensitive and high risk items which are prone to theft/loss, misuse, and may contain sensitive data. Examples of sensitive and high risk items are:

- Computers, printers, scanners
- Smartphones, tablets, other hand held devices
- Device or media capable of storing or processing information
- TVs, audio visual equipment, cameras
- GPS device
- Weapons, power tools
- Works of art
- Software

Departments will determine if additional items should be designated and tracked as sensitive and high risk items.