

SAM – PROPERTY ACCOUNTING

OTHER CAPITALIZED AND NON-CAPITALIZED TANGIBLE PROPERTY 8614 (Revised 3/1996)

These include equipment and all other items accounted for in the property register.

For State accounting purposes, equipment refers to all tangible personal property which meets all of the requirements set forth in SAM Section 8602. Account for Equipment in General Ledger Account Number 2341. The cost of equipment includes the purchase price plus all costs to acquire, install, and prepare equipment for its intended use.