

# ASSET HELP SHEET



If there is more than 1 component that makes up a computer, add all the amounts together for an overall total to ascertain if the item is over \$5000.

## COMPUTERS CAPITALISED - OVER \$5000

### **COMP\_CAP (A/C 5200)**

Computers, Mainframes, monitors, base units  
Modems, multi-controllers, notebooks, laptops  
Printers, plotters, barcode readers, image devices  
Scanners, digitisers, sensitisers, interface cards.



## COMPUTERS NON-CAPITALISED - UNDER \$5000

### **COMP\_NONC (A/C 5200)**

Computer items with value of \$2000-\$5000 which are taken up as custodial assets (attractive items).



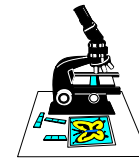
Monitors only need a TAG if bought separately and are over \$2000

Use expense a/c **5210** for any Computer items under \$2000 that are not taken up as assets.

## OTHER PLANT & EQUIPMENT - CAPITALISED OVER \$5000

### **EQ\_CAP10YR (A/C 5630)**

**Equipment:** Microscopes, generators, pumps, surgical equip  
oscilloscopes, lab items, binoculars, gym equip etc.



**Audio Visual:** slide/data projectors, overhead projectors, TV,  
video, camcorders, microphones, editing  
equipment, studio equip, screens etc.



**Photographic:** cameras, lenses, floodlights, processing equip etc.



**Gardening:** tractors, farm machinery, mowers, maintenance  
machinery, forklifts etc.

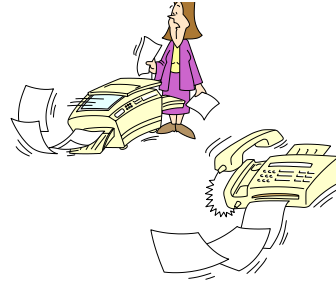


These items cost \$5000 and above, and are to be depreciated over 10yrs.



**EQ\_CAP5YR (A/C 5630)**

**Office Equipment:** Photocopiers, fax machines, air conditioning units etc.  
These items cost \$5000 and above, and are to be depreciated over 5 years.



**OTHER PLANT & EQUIPMENT - NON-CAPITALISED UNDER \$5000**

**EQ\_NONCAP (A/C 5630)**

Equipment with value of \$2000-\$5000 which are taken up as custodial assets (attractive items).

Use expense a/c **5211** for any Plant&Equipment items under \$2000 that are not taken up as assets.

**NOTE** - Items under \$2000 are not Assets.

**SOFTWARE** - Not an Asset. Expense A/C 5260 is used for these items.

**FURNITURE** - Is no longer regarded as an Asset. Still charge to 5600.

**DELIVERY** - This cost is to be included in the value of the asset.

**LOCATION** - Must be put in as BLDG code & Room No. eg: F23112

**REMEMBER** - if you need **HELP** call Colleen Ringe x52820 or Bill Van Kalken x51476