

College of Agriculture, Food and Environment

Minor Equipment Policy

According to UK Business Procedure E-12-3 (Equipment Inventory), units are required to ***“maintain control of all items of furniture, equipment, vehicles and other moveable property assigned to the areas, regardless of cost”*** and to ***“maintain reasonable precautions in protecting all property under departmental control or supervision regardless of value.”*** The following provides direction regarding how to protect and maintain control of “minor equipment.”

Minor Equipment Definition (as it pertains to CAFE):

- Item costing between \$1,000 and \$4,999 that is movable property and not attached or made part of a building or larger asset that is already capitalized.
- Item that is non-expendable and has a useful life of two (2) years or longer.
- Item that retains its identity as a separate and identifiable item.
- Item costing less than \$1,000 that is considered by the unit as “high risk” and/or “sensitive” (i.e. TV’s, computers, laptops, tablets, cameras, specialty tools, specialty lab equipment, etc.) must be categorized as minor equipment regardless of cost.

Minor Equipment Inventory Requirements:

- Minor equipment must be listed and annually verified via the eBARS system. The GL’s below should be used to record the purchase of new minor equipment and a reconciliation must be performed by the department verifying that items have been tagged and entered into eBARS.
 - 540358 – Computers and minor technology equipment costing less than \$5000
 - 540357 – Furniture and other moveable equipment costing less than \$5000
 - 540360 – Non-capital items required to be tracked under Sponsored Projects Agreements

Note: All former capital equipment that now falls into the minor equipment category (i.e. \$2000 - \$4999 in value) are not required to have a new N-tag affixed to the equipment. Departments will scan the original A, J, or C tag and only newly purchased equipment that falls in the minor equipment category will require N-tags.