Moveable Capital Equipment
Purchases

Sourcing & Procurement
Moveable Capital Equipment Defined

Capital purchases impact the University’s overall Financial Position and must be monitored and tracked for accurate financial reporting.

Moveable Capital Equipment includes any article of non-expendable tangible property (e.g., automobile, centrifuge, microscope, projector, network server) that meets the following capitalization criteria:

- **Purchased item has a useful life of one (1) year or greater.**

- **Cost of the item is $5,000 or greater, including the following costs:**
  - Delivery and installation costs
  - Costs of attachments required for item operation when acquired as part of the original equipment purchase.

- **Boston University has title to, is the custodian of, or is held responsible to account for the item.**
Moveable Capital Equipment Orders

Capital Moveable Equipment can only be purchased through Terrier Marketplace Catalog carts or Non-catalog ‘Free Description’ material carts.

Acceptable Product Categories & General Ledger (G/L) Code*

<table>
<thead>
<tr>
<th>Product Category Description</th>
<th>Product Category Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>CAPITAL-COMPUTERS</td>
<td>43211501</td>
</tr>
<tr>
<td>CAPITAL-LABORATORY</td>
<td>41100000</td>
</tr>
<tr>
<td>CAPITAL-LASERS</td>
<td>23150000</td>
</tr>
<tr>
<td>CAPITAL-MOVEABLE</td>
<td>23100000</td>
</tr>
<tr>
<td>CAPITAL-NON-MOVEABLE</td>
<td>24130000</td>
</tr>
<tr>
<td>CAPITAL-VEHICLES</td>
<td>25100000</td>
</tr>
<tr>
<td>COMPUTER-AUDIOVISUAL</td>
<td>45110000</td>
</tr>
</tbody>
</table>

*Property Management is automatically added to shopping cart approval workflow based on Product Category and dollar amount.

Moveable Capital Equipment Orders

If the delivery address is not the address where the equipment will reside, please add the equipment location address to the notes of the shopping cart.

- Enter Delivery Address:
  - If Delivery Address is equipment’s final location:
    - Include Floor/Room number
  - If Delivery Address is different from equipment’s final location:
    - Add equipment’s final location address in the internal note of the cart including Floor/Room number.
Sourcing & Procurement
Additional Resources

Ordering Information
Sourcing & Procurement:

Website: [www.bu.edu/sourcing](http://www.bu.edu/sourcing)
Email: sourcing@bu.edu

Invoice Payment Information
Accounts Payable:

Website: [www.bu.edu/ap/resources](http://www.bu.edu/ap/resources)
Email: invoices@bu.edu