



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 8 – Capital Assets 1.02	EFFECTIVE DATE: 03/28/2001
TITLE: Accounting Procedures for Non-Capital Assets (Cost \$1,000 to \$4,999.99)	REVISION DATE: 06/02/2015
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

POLICY

Department of Health Services (DHS) organizations are required to maintain Cherwell Service Management – Configuration Management Database (CMDB) for information technology (IT) assets and their own non-capital asset database for non-capital assets that are not recorded in Cherwell Service Management –CMDB.

PROCEDURES

All non-IT assets with an acquisition cost between \$1,000 and \$4,999.99 and a useful life of more than one year are to be recorded on the standardized non-capital asset database. In addition, sensitive non-IT assets with an acquisition cost of \$999.99 or less should be recorded on the non-capital asset database and safeguarded. Sensitive assets are items subject to risk of loss, such as video recorders, video cameras and other portable or theft-prone items.

Non-capital IT assets are to be recorded in the Cherwell Service Management – Configuration Management Database (CMDB). See **Section 8 – Capital Assets 1.03** (Accounting Procedures for IT Assets).

Any asset transferred between agencies, divisions, and institutions shall be recorded on the Access database or Cherwell Service Management – CMBD.

INFORMATION ON NON-CAPITAL ASSETS

Each organization’s non-capital asset database should include the following information:

- a. Asset ID
- b. Asset Description
- c. In-Service Date/Acquisition Date
- d. How Asset was Acquired
- e. Asset Type
- f. Appropriation
- g. Account Class
- h. Project
- i. RA (Responsibility Area)
- j. Amount
- k. Organization
- l. Location Code
- m. Floor*
- n. AHA Table (Facilities Only)*
- o. Life
- p. Serial Number*
- q. Manufacturer*
- r. Model Number*
- s. Vendor Name/Address*
- t. DOA Project Number*
- u. Traded In Asset ID*

* If Applicable

REFERENCES

[DHS APP Section 8 – Capital Assets 1.03](#) (Accounting Procedures for Information Technology Assets)

CONTACTS

[Capital Asset Accountant](#)