

EQUIPMENT PURCHASE ORDERS

The following procedures will be implemented by the Purchasing Department for equipment purchases.

Purchase orders will be written for equipment expenditures that are \$1,000 or greater.

Each item with a value of \$5,000 or greater (including accessories, installation, sales tax and shipping), will be separately identified on the Purchase Order and inventoried through the Fixed Asset Module of the Enterprise Resource Planning system.

For internal reporting and tracking purposes, small equipment purchases with a value of less than \$5,000 will be recorded in separate general ledger accounts. The account numbers listed below have been established for this purpose and shall be used accordingly:

56410	Additional/New Equipment over \$5,000
56420	Replacement Equipment over \$5,000
56450	Small Equipment under \$5,000
56424	Small Replacement Equipment under \$5,000

All technology purchases must be cleared with District and/or college IT departments.