

Capital Acquisition Correction/Adjustment Form Instructions

Assets are defined as Capital equipment when the following three criteria are met:

- Total cost \$5,000 or more (including taxes and shipping/freight)
- Must have a useful life of more than one year,

Please be sure that all assets charged to capital expenditure types have been tagged and entered into the Sunflower property management system.

Common expenditure types for capital equipment include:

53110	SU OFFICE FURNITURE
53115	SU SCIENTIFIC TECH EQUIP
53120	SU COMP EQUIP
53125	SU EQUIP GIFTS
53130	SU BULK EQUIP FURN
53135	SU MODULAR FURNITURE**
53140	SU VEHICLES
53145	SU FIXED EQUIPMENT**
53150	SU MACHINERY TOOLS
53155	SU OTH EQUIP 10 YR LIFE
53160	SU OTH EQUIP 5 YR LIFE
53175	SU EQUIP UPGRADE EXPANSION
55010	NON SU SCIENTIFIC TECH EQUIP
55020	NON SU COMP EQUIP
55030	NON SU OFFICE FURNITURE
55040	NON SU VEHICLES
55050	NON SU MACHINERY TOOLS
55060	NON SU OTH EQUIP 10 YR LIFE
55070	NON SU OTH EQUIP 5 YR LIFE
55080	NON SU EQUIP UPGR EXPANSION

**Modular furniture and fixed equipment acquisitions may only be made using project accounts. No other PTAs are allowed to use these expenditure types.

If you find an item has been incorrectly charged to a capital expenditure type, please process a cost transfer to the correct expenditure type.

A cost transfer is an after-the-fact reallocation of the cost associated with a transaction from one activity/account to another. Reallocation of charges must be accompanied by documentation justifying the reallocation, and such documentation must be received from an authorized financial administrator for the account(s) (PTA) being debited. For capital expenditures this cannot be done via an iJournal; instead it is done in the core A/P Oracle Financial application by central office staff members at your request. Such requests are made using a Capital Expenditure Modification Template (aka Capital Template). This form is also used to request a change from one PTA to another when the transaction involves a capital expenditure type.

Capital Acquisition Correction/Adjustment Form Instructions

Instructions for use:

Originator

1. Obtain [PTAE Change Template](#)
From [Section 5.1, Forms and Documents](#) of PMO web site
2. Highlight template information, copy and paste into email or Word document
3. Complete template information for each transaction (PO) to be modified
4. Send email to first financial approver. Please include the PO number in the subject line.

Financial Approver(s)

1. Review the request
2. If any corrections are required, discuss and coordinate with originator
3. If all is OK, forward to the next financial approver with the following comment "Transaction Approved"
4. If you are the only or last financial approver, please forward the completed email to cap-template@lists.stanford.edu; be sure to include the comment "Transaction Approved"

Department Property Administrator (DPA)

1. Review all transactions and update records in SFA as necessary, options include:
2. Prepare SFA records for disposal as "Non-Capital"
3. Create new SFA records
4. Contact your PSR if you have any questions

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Sample Template:

Subject: 11089760 – Modification to PO

Dear Financial Approver:

Per Administrative Guide Memo 38, reallocation of charges must be accompanied by documentation justifying the reallocation, and such documentation must be received from an authorized financial administrator for the account(s) (PTA) being debited. For capital expenditures this cannot be done via an iJournal; instead it is done in the core A/P Oracle Financial application by central office staff members at your request.

Please approve the following purchasing information modification, and forward this request to: cap-template@lists.stanford.edu. The subject line should lead with the PO number(s) that are impacted by the transaction. Such as: 11089760 – Modification of PO.

*****This form must be received from the authorized financial approver. **By sending this request, you are attesting to the fact that you are authorized to make financial decisions for the account/PTA being charged. If more than one PTA is charged and you do not have authority over all of them, please forward this to other appropriate approvers, ask them to acknowledge their approval and forward it to cap-template@lists.stanford.edu** *****

Thank You.

For each line item requiring a change, list the following:

NOTE: For each PO line item please add additional PTAE's and amounts as needed for multiple accounts

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Purchase Order (Or PCARD) Number: 11089760

Department Property Administrator: Sally Doe

Authorized Financial Approver(s): John Davis

-SU.ID Tag Number(s) affected: not tagged

Purchase order line item: 1

-To Credit

Project: 1018618

Task: 10

Award: PAGWM

Expenditure Type: 53120

Payment Date: 30-NOV-03

*Amount: \$ 391.38

-To Debit

Project: 1018618

Task: 10

Award: PAGWM

Expenditure Type: 55110

Payment Date: 30-NOV-03

*Amount: \$ 391.38

Justification/Comments: Office supplies were charged to computer equipment expenditure type. The correct expenditure type is 55110, General Office Supplies.

Timeliness Reason: Discrepancy was noticed by the DPA in April 2004 during reconciliation of capital equipment.
