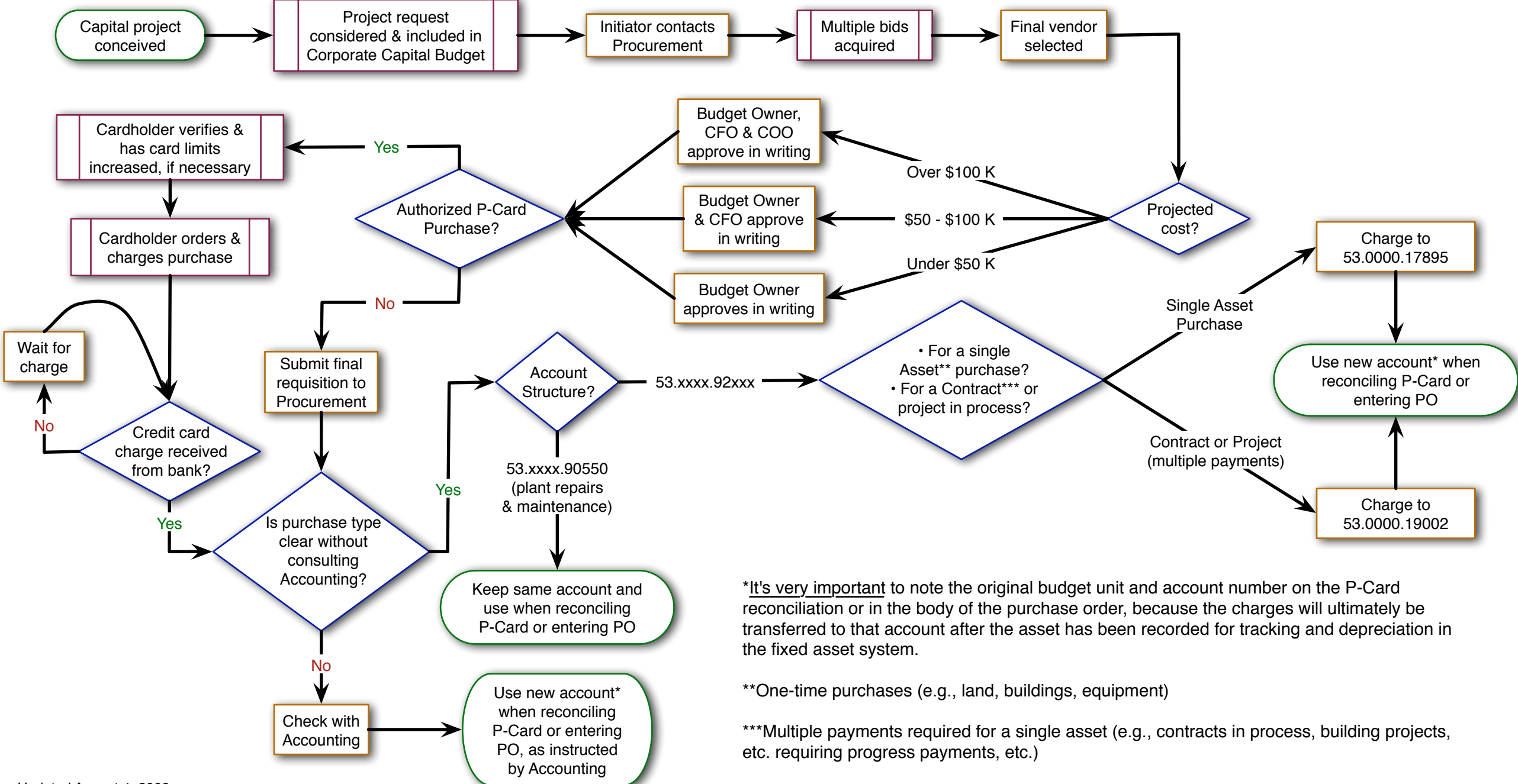


# Capital Expenditure Procedure



\*It's very important to note the original budget unit and account number on the P-Card reconciliation or in the body of the purchase order, because the charges will ultimately be transferred to that account after the asset has been recorded for tracking and depreciation in the fixed asset system.

\*\*One-time purchases (e.g., land, buildings, equipment)

\*\*\*Multiple payments required for a single asset (e.g., contracts in process, building projects, etc. requiring progress payments, etc.)