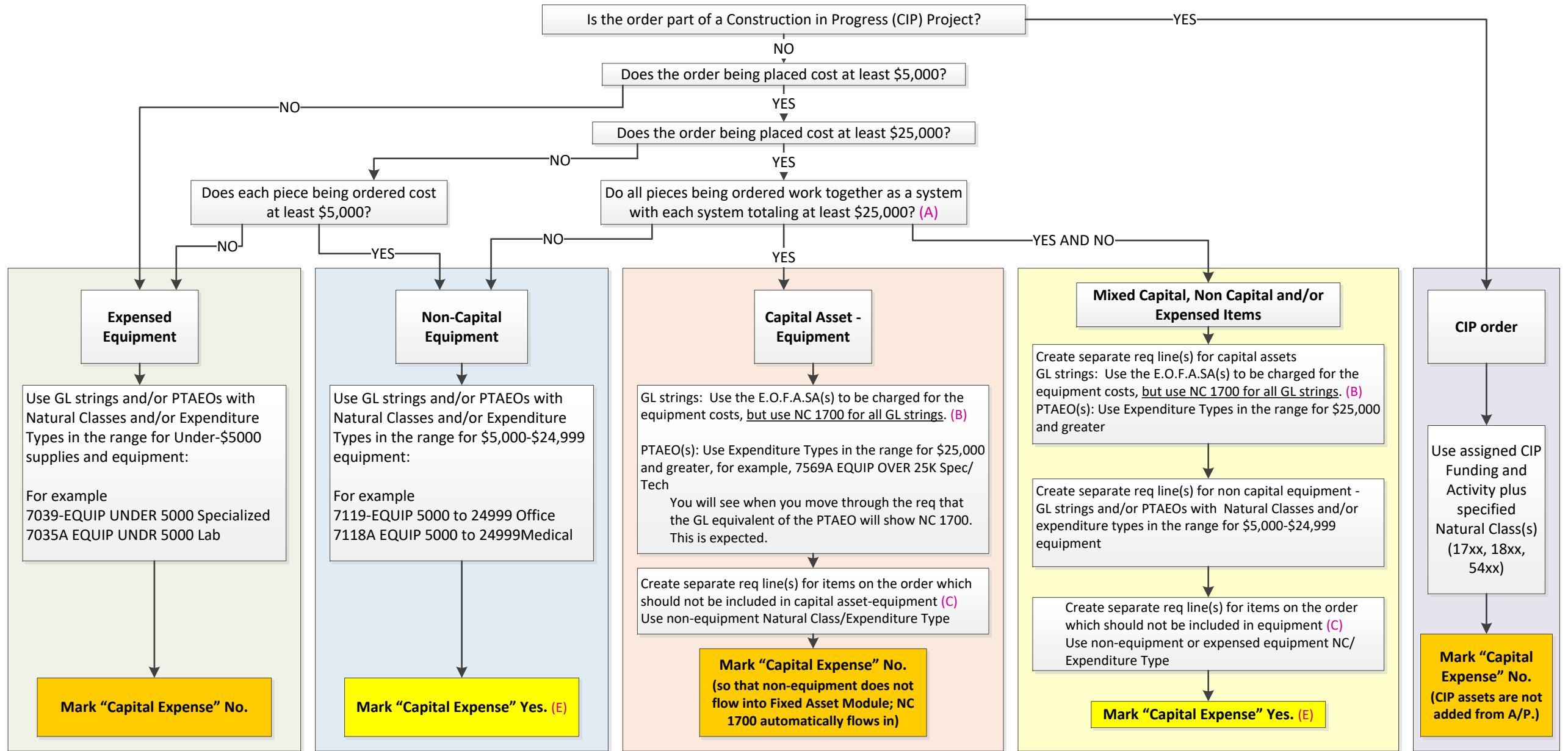


Property, Plant & Equipment Procurement Requisitions Decision Tree



Notes:

- (A) Evaluate what pieces work together as a system and their combined value to determine the threshold for equipment type. Individual pieces that stand alone should be evaluated based on their individual values.
- (B) E - Entity, O - Org, F - Funding, A - Activity, SA - SubActivity, NC - Natural Class.
- (C) Parts of an equipment order that should not be included in equipment NCs: training, service agreement, maintenance contract, extended warranty, consumable supplies, equipment leases, life less than one year.
- (D) If adding lines to an existing PO, regardless of amount follow the accounting logic of the original order.
- (E) The cases above are the only time when Capital Expense should be set to Yes. It should be No in any other scenario.
- (F) If equipment is being traded in as part of the purchase, reference Property, Plant and Equipment Policy (ID 024-0001) Appendix G Trade In and Credit Processing Instructions.
- (G) For Audio Visual purchases reference Property, Plant and Equipment Policy (ID 024-0001) Appendix C Additional Guidance for Specific Types of Equipment.