CALIFORNIA INSTITUTE OF TECHNOLOGY
PROPERTY SERVICES
EQUIPMENT EXPENDITURE TYPE MATRIX

A. Non-fabrication PTA's

Use this expenditure type:	Equipment – Caltech	Equipment-Govt	Equipment – Other Owned
If:	Caltech owns the asset, AND unit cost is $5,000 or more (including freight and tax), AND item has a useful life of more than one year, AND item is not physically attached to a building or an existing asset.	The Government retains title to the asset, AND unit cost is $5,000 or more (including freight and tax), AND item has a useful life of more than one year, AND item is not physically attached to a building or an existing asset. **OR** The Government retains title to items **under** $5,000, AND the additional equipment criteria are met (Note: JPL controlled item's threshold is $1,000) **OR** The item does not meet the Caltech or Government threshold BUT appears on the list of 'sensitive' items that need to be tracked (Note: a listing of JPL 'sensitive' items is provided on the Property Services web site)	The non-federal sponsor retains title to the asset, AND unit cost is $5,000 or more (including freight and tax), AND item has a useful life of more than one year, AND item is not physically attached to a building or an existing asset. **OR** The non-federal sponsor retains title to items **under** $5,000, AND the additional equipment criteria are met

B. Fabrication PTA's

Equipment expenditure types should **never** be used on a fabrication PTA. Use the Supplies Allocable expenditure type instead. Fabrication PTA's are exempt from overhead regardless of the expenditure type used, except in cases where a Caltech researcher will not have access to the fabricated equipment.

C. Under $5,000

Except on very limited circumstances, items under $5,000 do not meet the definition of equipment. In general, the Supplies Allocable expenditure type should be used. The only exception is if an item is an upgrade to a current item of equipment that either extends the useful life of the equipment for 2 or more years or significantly adds to the benefit the equipment can yield. The tag number of the piece of equipment that is being upgraded MUST be referenced on the purchase requisition.

Call Property Services at extension 3911 or 4181 if you have any questions regarding this matrix
2/20/18