

Activity 052 Capital Outlay

Activity 052 involves purchasing items defined as capital assets in Section 5.1 of the *Financial Administration and Standards Manual*.

Capital outlay items include, but are not limited to:

- Office equipment.
- Communications equipment including computers, servers, software, and peripherals.
- Non-fleet machinery and equipment.
- Survey and scientific instruments.
- Capitalized leases.

Refer to Activities F04 and F05 for land and buildings.

Refer to Activity F11 for fleet equipment.

Also refer to discussion in the Buildings and Capital Property section of this Guide.

The District Manager and Transportation Maintenance Manager should develop a schedule of anticipated useful lives and probable replacement dates, for significant capital outlay items in the District, for use in preparing each annual budget. They should also annually develop a list of new capital outlay items, which would make the maintenance operation more effective or efficient, for consideration when preparing the annual performance budget.

Measurement of Accomplishment, Expenditure Account, Charge Activity

Measurement is number of worker hours involved. Expenditure account type is crew indirect (IN) EA for the Transportation Maintenance Manager and crew AD EA for the District Manager. Charge all costs to TEAMS Activity 052.