

<b>OREGON ACCOUNTING MANUAL</b>		Number 15.55.00.PR
Oregon Department of Administrative Services State Controller's Division		Effective Date July 1, 2001
Chapter	<b>Accounting and Financial Reporting</b>	.1 OF .1
Part	<b>Non-Capital Assets</b>	
Section		Approval  Signature on file at SCD

Authority      [ORS 293.590](#)

### Accounting for Non-Capital Assets

- .101 Agencies may choose to keep track of **non-capital assets** in their property records even though the assets are not capitalized in R\*STARS. This can be done in a spreadsheet or in the agency's property ledger. The agency's decision on how non-capital assets are managed should be governed by public stewardship, risk, and internal control concerns.
- .102 Agencies will establish controls over non-capital assets that are susceptible to theft or misuse.
- .103 It is recommended that the agency identify (by tagging with a State of Oregon identification tag), record, and control non-capital assets that have a high risk of loss such as:
  - Computers and electronic equipment
  - Photography equipment
  - Firearms
  - Hand tools
  - Any other items that agency management identifies as being at a high risk of loss.
- .104 When non-capital assets are disposed of through surplus property, a property disposition request (PDR) form should be completed. Refer to Oregon Administrative Rule 125-050-0000 for more information on surplus property. The PDR should serve as documentation for removal of the item from the agency's property ledger, if applicable.