14.3.4 Items Excluded from Inventory

Policy Statement
The following are examples of items that should not be classified as equipment, regardless of cost:

- Repair/replacement cost (parts, labor, etc.);
- Computer tapes;
- Cathode-ray tubes;
- Laboratory glassware, including tubing, bowls specially designed apparatus, where breakage of the glass portion would cause complete replacement of the assembly to be necessary;
- Draperies;
- Bookcases, shelves, and shelving, wood or metal built-in as integral part of the wall or other structural building component rather than simply fastened to a wall or floor by bolts;
- Carpeting;
- Cattle and livestock for experimental purposes (disease-testing hosts, etc.);
- Items considered as part of the real estate; [e.g. items permanently installed or affixed to a building (sinks, window air conditioners, commodes, buried fuel tanks, etc.)]. These items would not be classified as equipment but will be capitalized as part of the building;
- Data processing acoustic couplers and computer disc packs;
- Replacement footage/film for titled film already on record;
- Diamond point knives;
- Computer software; and
- Chemicals, liquids, and other consumables.

Reason for policy
This policy shows how to track property owned by or in the possession of UGA and to comply with state and federal guidelines.

Additional contacts
Asset Management Office, 706-542-4390, Property@uga.edu

Responsibilities
**Responsible University Senior Administrator:** Vice President for Finance & Administration  
**Responsible University Administrator:** Associate Vice President for Finance Division  
**Policy Owner:** Asset Management  
**Policy Contact:** Craig Mathews  
**Phone Number:** 706-542-4390

Policy Dates
**Effective Date:**  
Date Last Updated: 04/25/2016
Date of Last Review:

Date of Approval:

Previous Version of Policy: