Capital Asset Account Codes –

When purchasing capital assets, one of the following Spend Categories should be used:

Spend Category	Title
SC0001	Land
SC0003	Art, Gifts and Collections
SC0005	Buildings
SC0007	Infrastructure
SC0008	Land Improvements
SC0010	Equipment and Machinery
SC0011	Vehicles
SC0474	Laboratory and Medical Equipment
SC0475	Communication, Networking, and Phone Equipment
SC0476	Computers and Peripheral Equipment
SC0477	Furniture and Furnishing Equipment
SC0478	Office Equipment
SC0479	Food Service Equipment
SC0010	Other Equipment (not described above)
SC0558	Intangibles – Software