

Sensitive Minor Equipment Defined

1. The University generally refers to sensitive non-capital equipment items as Sensitive Minor Equipment [SME]. SME is defined as equipment that has a unit cost or fair value between \$1,500 and \$4,999.99; is susceptible to theft; and has a useful life greater than one year. Firearms are not subject to the minimum cost threshold and must be recorded and tracked regardless of cost.
2. The following equipment categories that meet the cost range between \$1,500 and \$4,999.99 [see paragraph 4 on determining cost] should be classified as SME:
 - Audiovisual Equipment
 - Camera Lenses
 - Cameras
 - Communication Equipment
 - Computer Monitors
 - Computers/Tablets
 - Firearms (all firearms, regardless of cost)
 - Microscopes
 - Miscellaneous Motor Vehicles
 - Multi-function Office Equipment
 - Musical Instruments
 - Oscilloscope
 - Printers
 - Projectors
 - Spectrum Analyzers
 - Switches/Routers/Hubs
 - Televisions
 - Trailers
 - Vector scopes
 - Watercraft Related Items
 - Waveform Monitors
 - Other Lab Equipment meeting the definition in paragraph 1
3. If a department desires to track items as SME in the University's fixed asset system that do not fall into the specific item categories listed in paragraph 2, they must still meet the minimum cost threshold of \$1,500. These items will be subject to the guidelines of this policy from time of purchase to disposal.
4. Departments should check with internal audit with any questions related to equipment meeting the definition of SME.