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Procedures to Tag and Track Movable Assets

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Reference Number: CTAS-1981

A county must establish written procedures to tag and track all movable capital assets over the established capitalization threshold. The inventory tag should be numbered so that the asset can be traced back to the county asset records.

Example:
A county has recorded a front-end loader into its computerized capital asset database and assigned the vehicle the asset ID number 110. The county asset manager is doing an annual physical inventory of movable assets and is able to locate and identify the exact front-end loader at the county road department garage by the asset number tag affixed to the vehicle and by the information on the computerized capital asset database.

County management should insure that, at a minimum, a county-wide inventory of capitalized assets is performed annually and all purchased, donated, surplused, and/or transferred movable assets are accounted for and properly recorded in capital asset records. There are numerous bar-code inventory tag systems on the market today, some with UPC format to permit scanning by an electronic optical scanner. While these systems have proven helpful in several Tennessee counties with asset tracking, they are not required.

Source URL: *https://www.ctas.tennessee.edu/eli/procedures-tag-and-track-movable-assets*