

RACI Matrix - Tangible Capital Assets

R - Responsible, A - Accountable, C - Consult, I - Inform

Role	Operations Accountant	Controller	Purchasing	Accounts Payable	Budget Owner	Capital Committee
Prepare 3-year capital plan					R	A
Acquiring the asset			A		R	
Capitalization - entering relevant information for TCA	R	A			C/I	
Acquisitions and dispositions report approval	A	I			R	
Amortization calculations and entry	R	A				
Perform asset counts	A				R	
Reporting results of asset counts (impairments and dispositions)	R	A		I	C	
Asset Dispositions (Transfer, Donate, Sell)	R	A			C	
Write downs and write offs	R	A			C	

Instructional Notes for the RACI Matrix:

The RACI Matrix is a powerful tool to assist in the identification of roles and assigning of cross-functional responsibilities to a project deliverable or activity.

RACI represents: **R** - Responsibility, **A** - Accountable, **C**- Consulted, and **I** - Informed

RACI Definitions:

Responsibility = person or role responsible for completing the item

Accountable = person or role accountable for the final results (there can be only one)

Consulted = person or role whose subject matter expertise is required in order to complete the item

Informed = person or role that needs to be kept informed of the status of item completion

Simply place an R, A, C, I or any appropriate combination in each of the applicable roles for each activity. Each Activity should have at least one individual Accountable while there may be shared responsibilities depending on the activity.