

Expenditure Subobject Coding for Capitalization of Land and Buildings

Attachment A to Informational Circular 02-A-017

	<u>Non-Capital</u>	<u>Capital/Non-Inventory</u>	<u>Capital/Inventory</u>
		Equal to or greater than \$5,000 and less than \$100,000	
Construction Project Cost	Less than \$5,000		\$100,000 or more
On DAFR 8460 (monthly report)	no	no	yes
On Form DA-84 (land)	yes	yes	yes
On Form DA-86 (buildings & improvements)	Agency discretion	yes	yes
Duplicating, Blueprinting, Reproducing:			
Buildings and Improvements	2230	4239	4230
Land	2230	4439	4430
Other Vendor Printing and Binding:			
Buildings and Improvements	2290	4249	4240
Land	2290	4449	4440
Buildings and Grounds Repair and Service:			
Buildings and Improvements	2440	4259	4250
Land	2440	4459	4450
Architects and Engineers:			
Buildings and Improvements	2710	4279	4270
Land	2710	4479	4470
Other Professional Fees:			
Buildings and Improvements	2790	4289	4280
Land	2790	4489	4480
Materials and Supplies:			
Buildings and Improvements	3410	4299	4290