

APPENDIX A

CAPITALIZATION AND MAJOR/MINOR ITEM  
THRESHOLDS

Table A-1 Capitalization and Major/Minor Item Thresholds						
Asset Type	Acquisition Cost					
	Civil Less than \$25K	Military Less than \$100K	Civil \$25K and Over	Military \$100K and Over	Civil Less than \$700K	Civil \$700K and Over
Revolving Fund Owned Asset	Expense	N/A	Capitalize	N/A	Minor Item	Major Item
Civil Project Owned Asset	Expense	N/A	Capitalize	N/A	N/A	N/A
Military Project Owned Asset	N/A	Expense	N/A	Capitalize	N/A	N/A

\* Real Property is capitalized, regardless of cost.