

## **SAM—PROPERTY ACCOUNTING**

### **IMPROVEMENTS OTHER THAN BUILDINGS**

**8613**

(Revised and Renumbered from 8651.1, 8651.3, 8652.2, 8652.21 03/86)

Additions, improvements, and betterments to assets will be capitalized if all of the conditions in SAM Section 8602 are met. Additions are extensions of existing units. Improvements and betterments ordinarily do not increase the physical size of the asset. Instead, they make the asset better than its previous condition (e.g., longer life, increased capacity, lower operating costs, etc.). Examples of improvements and betterments are roads, bridges, curbs and gutters, tunnels, parking lots, streets and sidewalks, drainage and lighting systems. Account for Improvements Other Than Buildings in General Ledger Account Number 2331. All other additions, improvements, and betterments will be capitalized to the asset benefited.