

SAM – PROPERTY ACCOUNTING

REPAIRS AND MAINTENANCE

8618

(Revised and Renumbered from 8651.4 3/1986)

Ordinarily, repairs and maintenance costs are treated as expenditures which are not capitalized as property. These expenditures are incurred to keep assets operating and do not benefit future periods. Contact Department of Finance, [Fiscal Systems and Consulting Unit](#) if you have any questions about capitalizing repairs and maintenance costs.