

CAPITAL OUTLAY ACCOUNTING

3046

(Sept. 1999)

Each Capital Outlay project is given a separate PCA code. These are assigned by the CDF Accounting Office in Sacramento. They can be readily identified because they all start with the number 8 (i.e., 8XXXX). The object codes to be used with these Capital Outlay PCA's also start with an 8 (i.e., 8XX.XX). See the Accounting Handbook for descriptions of the 800 series object codes. For Minor Capital Outlay projects overhead and administrative accounts will be established by the Regions to capture miscellaneous costs such as tools and equipment. Support object codes are not to be used with Capital Outlay PCA's, except for personal services.

All CDF performed projects are to be completed within the authority provided.

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