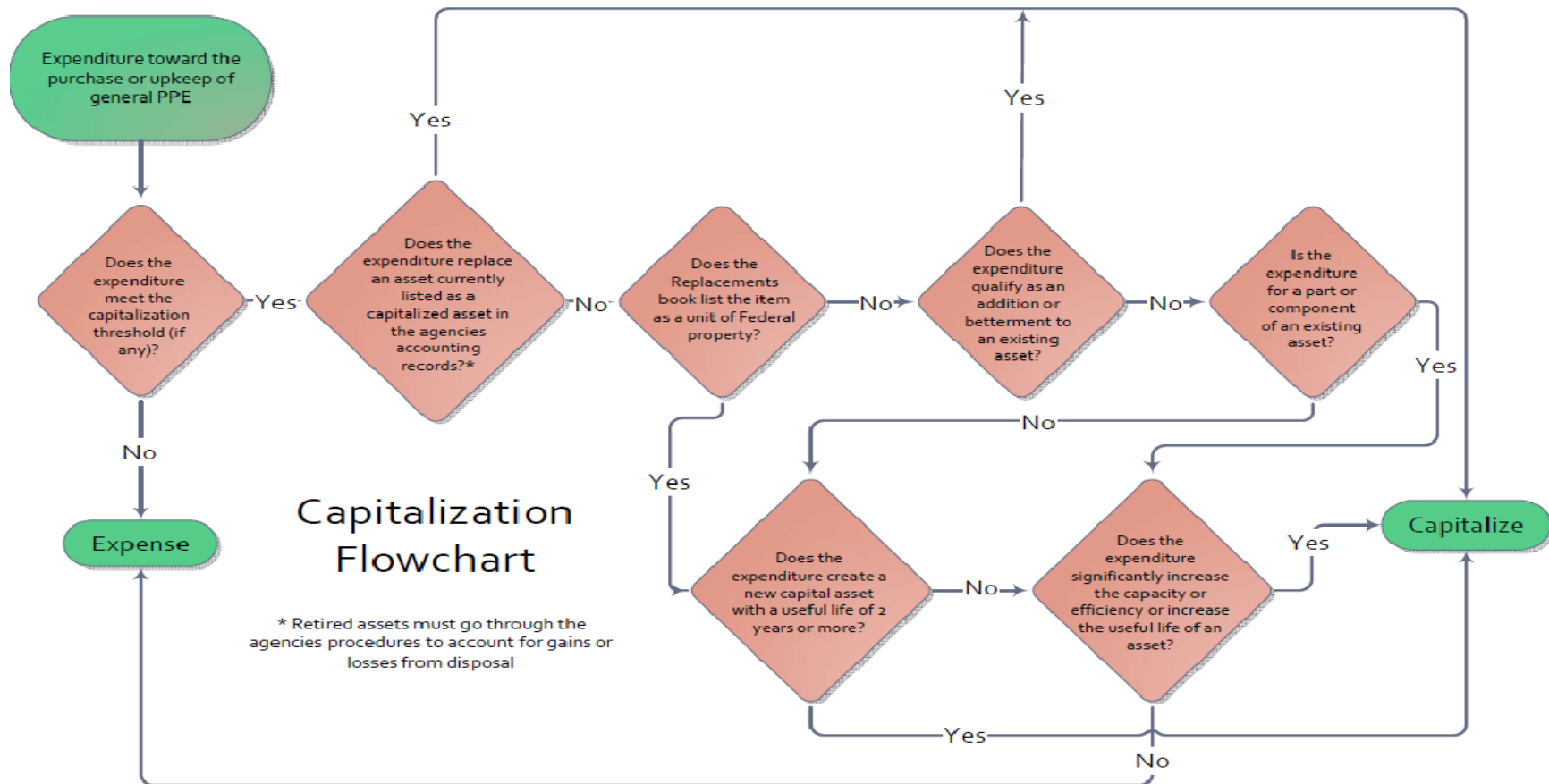


Reclamation Manual

Directives and Standards



PPE is property, plant, and equipment. Use this flowchart to assist in determining capitalization. The regional finance office personnel are responsible for determining whether to capitalize or expense costs.