My agency incurred a cost related to our fleet. Where do I report it?

- **Can the cost be tied directly to a single vehicle?**
  - **Yes**: Acquisition Cost
  - **No**: Indirect Cost

1. When determining whether there is an increase in value to the vehicle from installation of add-on equipment and/or modification of the vehicle, agencies may use their own agency policy for capitalization threshold or the GSA Fleet standard of $1,000.

   For leased vehicles: Include only up-front cost to acquire the vehicle, if any (such as incremental cost paid to lessor for higher priced vehicles when paid as a lump sum), and subsequent costs to acquire/install additional equipment, when paid directly to a third-party vendor/installer or paid as a one-time, lump sum to the lessor. All costs paid to the lessor and spread out over the term of the lease will be reported as Lease Cost (OC-7).

2. Accident related costs paid after year of vehicle disposal will not be reported.

3. Indirect costs should be apportioned among all relevant vehicles using any reasonable method that is justifiable and consistent for your agency.