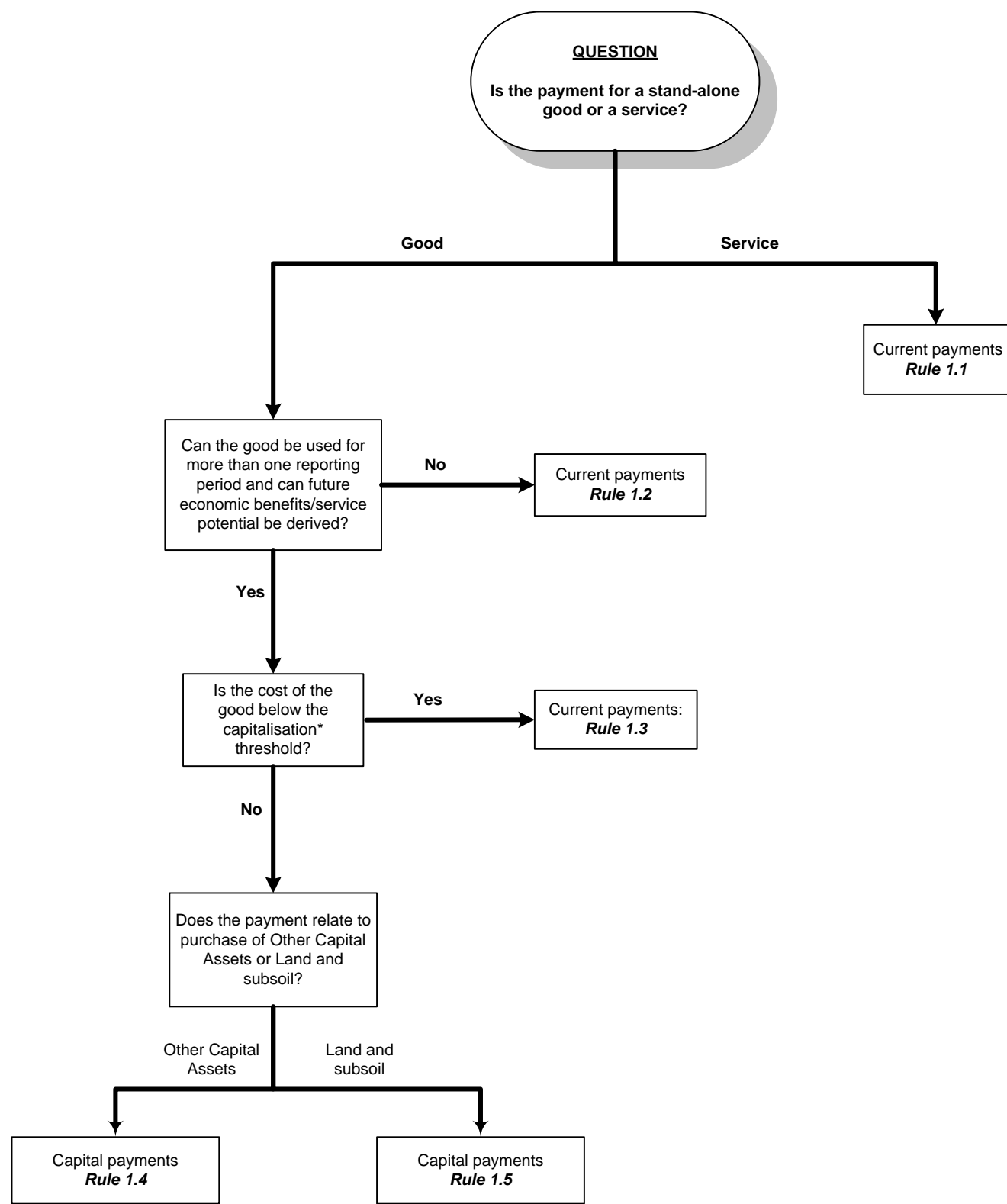


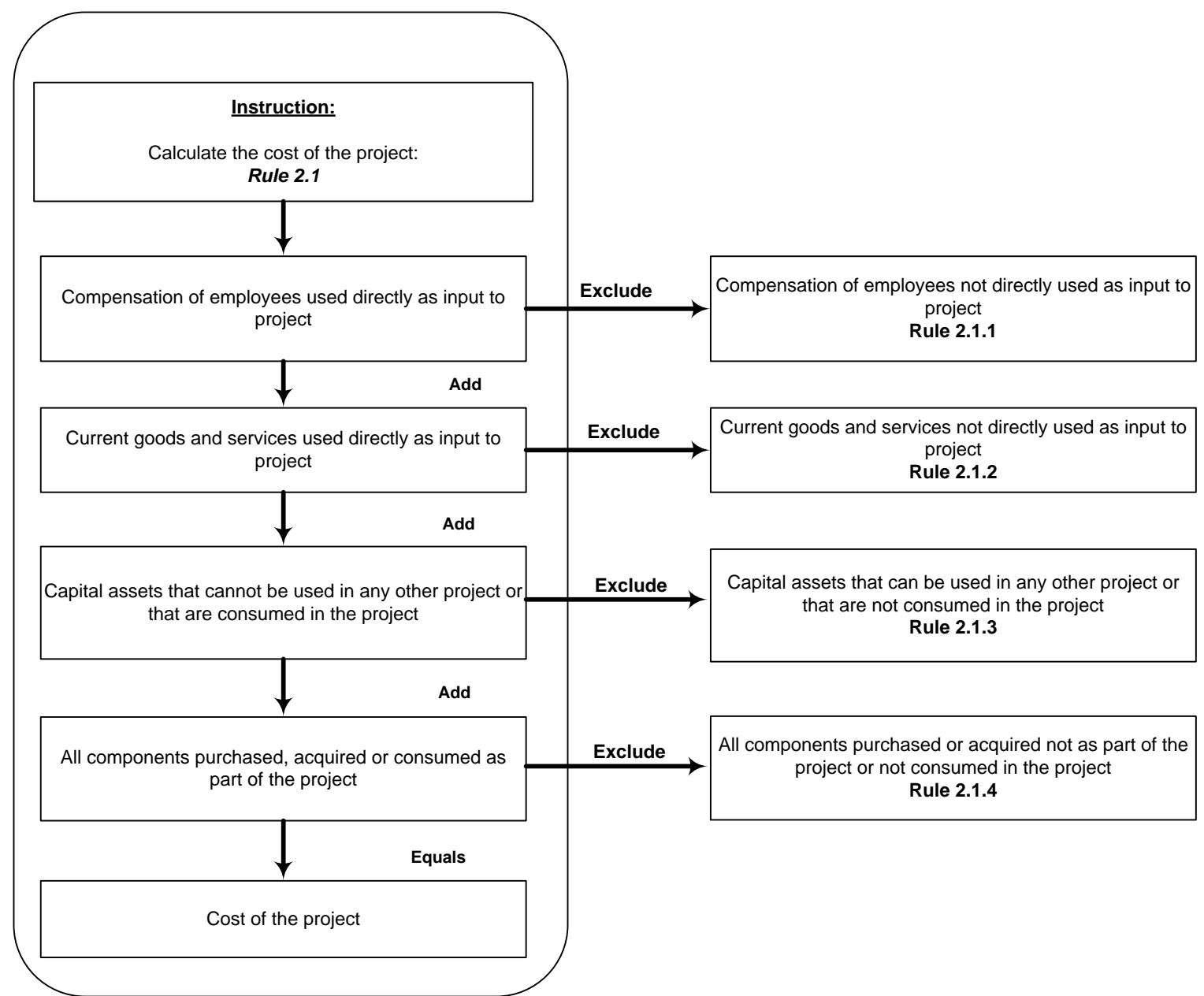
# Decision Trees for Distinguishing Current from Capital Payments

Decision Tree for Distinguishing Current from Capital Payments for Stand-Alone

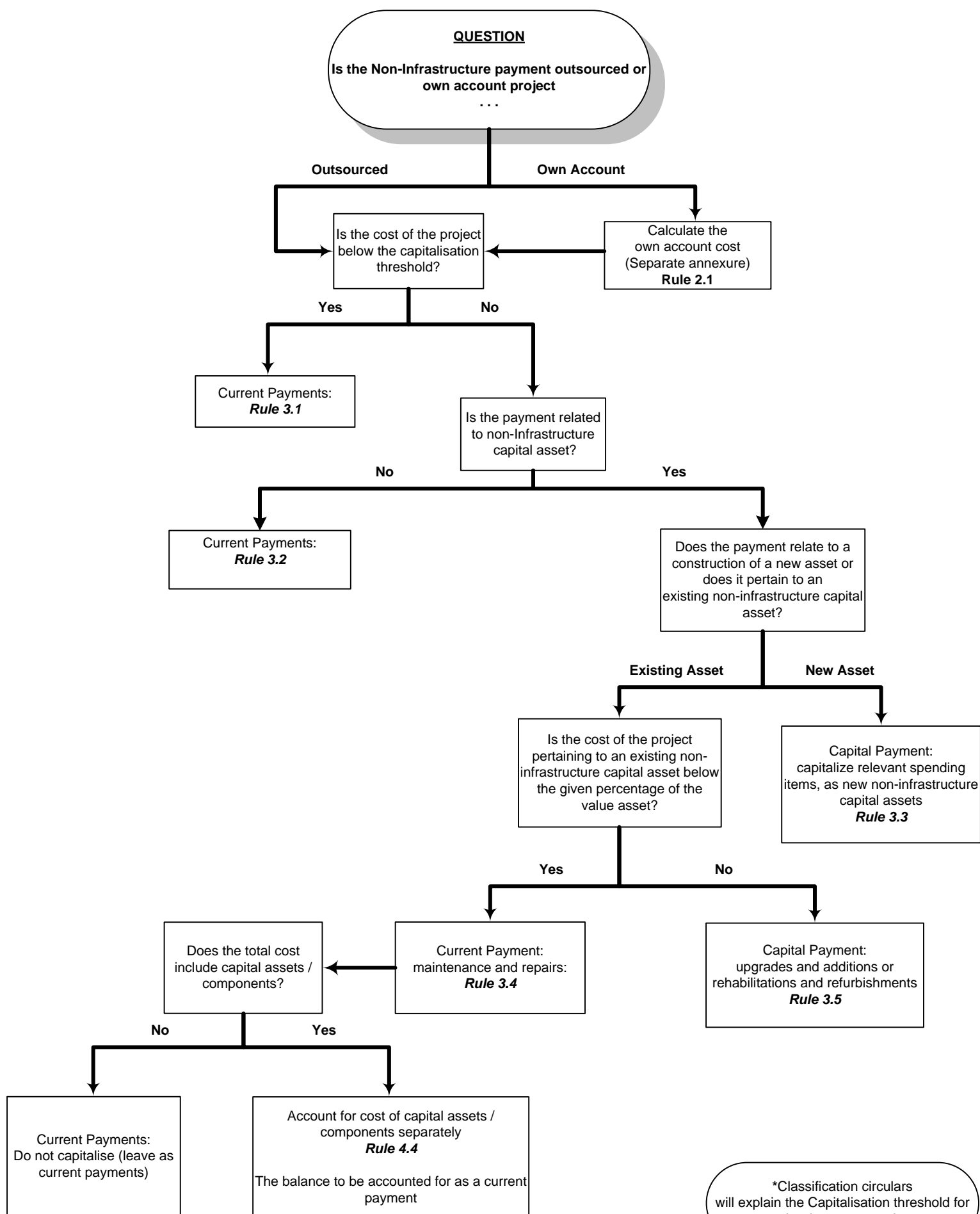


\*Classification circulars will explain the Capitalisation threshold for each relevant asset class.

Treatment of cost of production associated with own account capital projects undertaken by government units

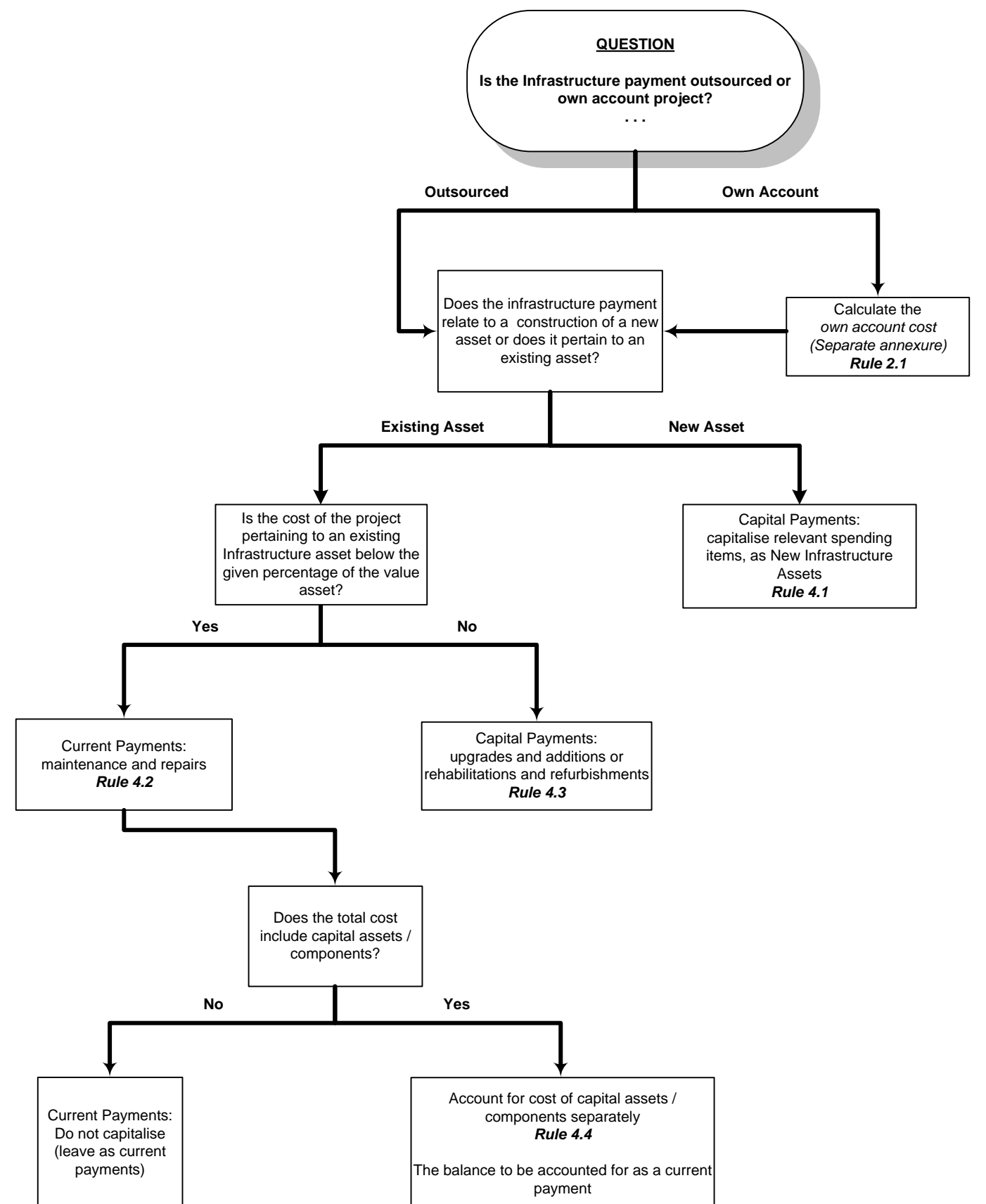


Decision Tree for Distinguishing Current from Capital Payments for Non-Infrastructure



\*Classification circulars will explain the Capitalisation threshold for each relevant asset class.

Decision Tree for Distinguishing Current from Capital Payments for Infrastructure



\*Classification circulars will explain the Capitalisation threshold for each relevant asset class.