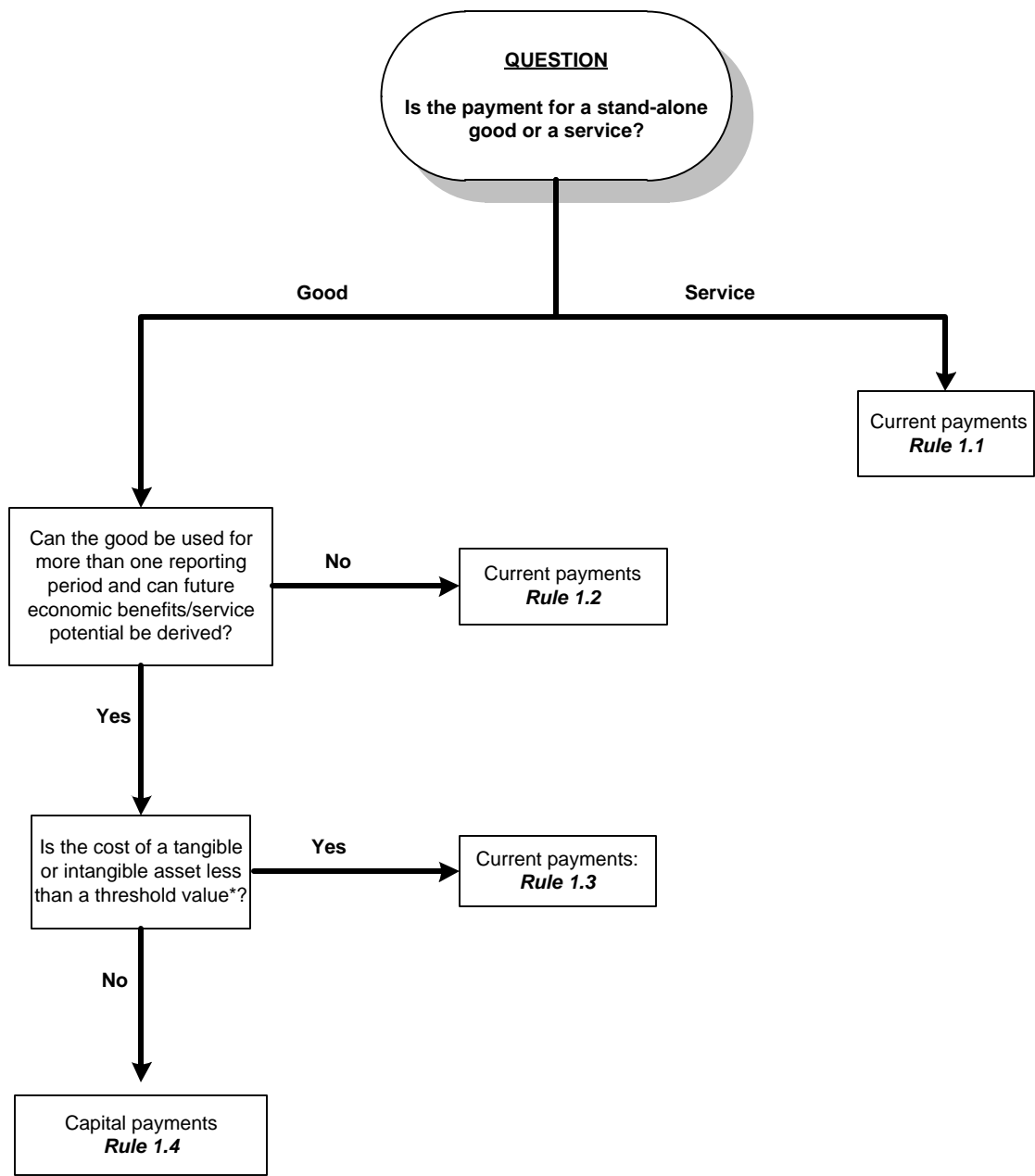


Decision Trees for Distinguishing Current from Capital Payments

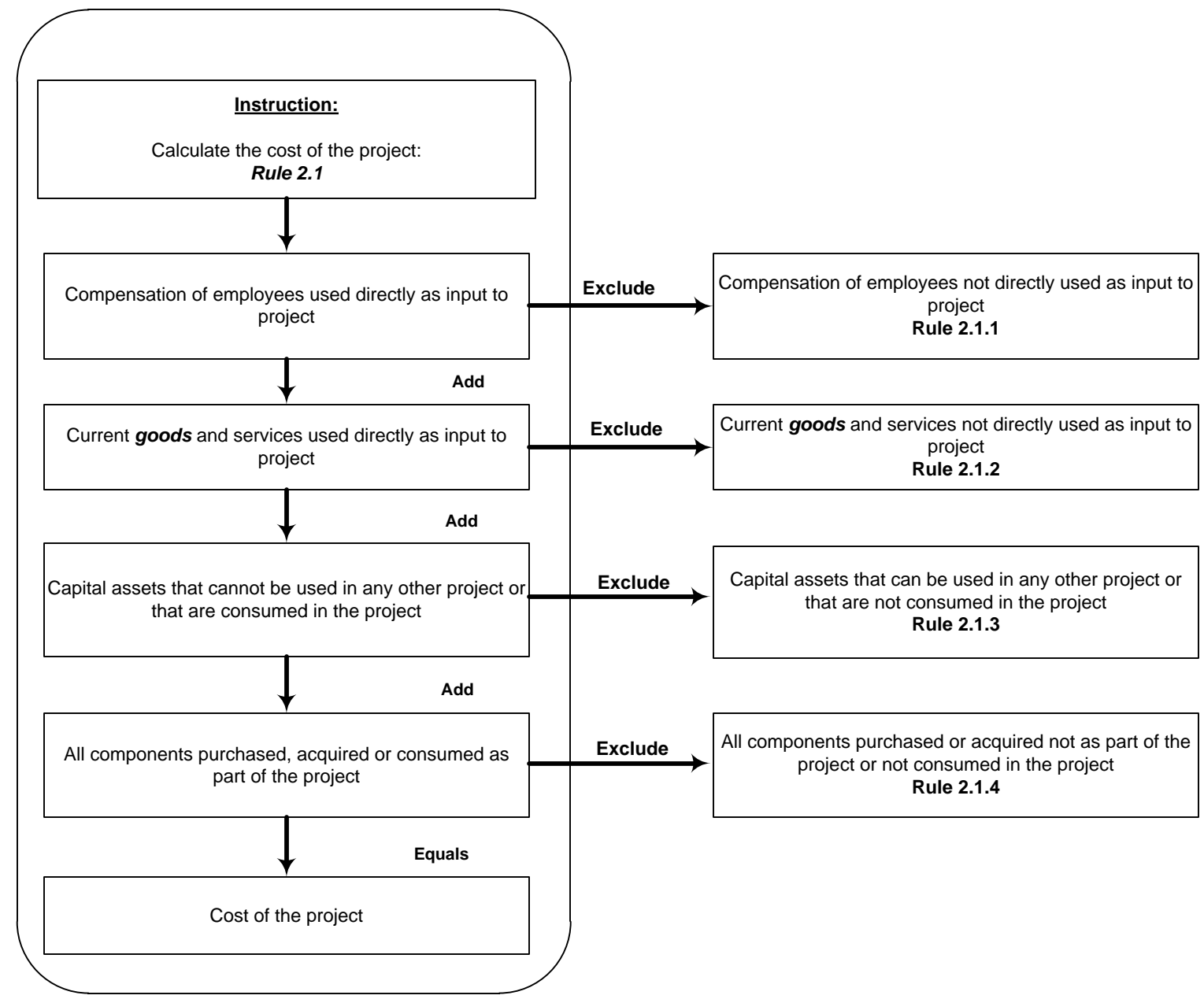
Decision Tree for Distinguishing Current from Capital Payments for Stand-Alone



*Please use the Stand-Alone Decision Tree for non-project related costs.

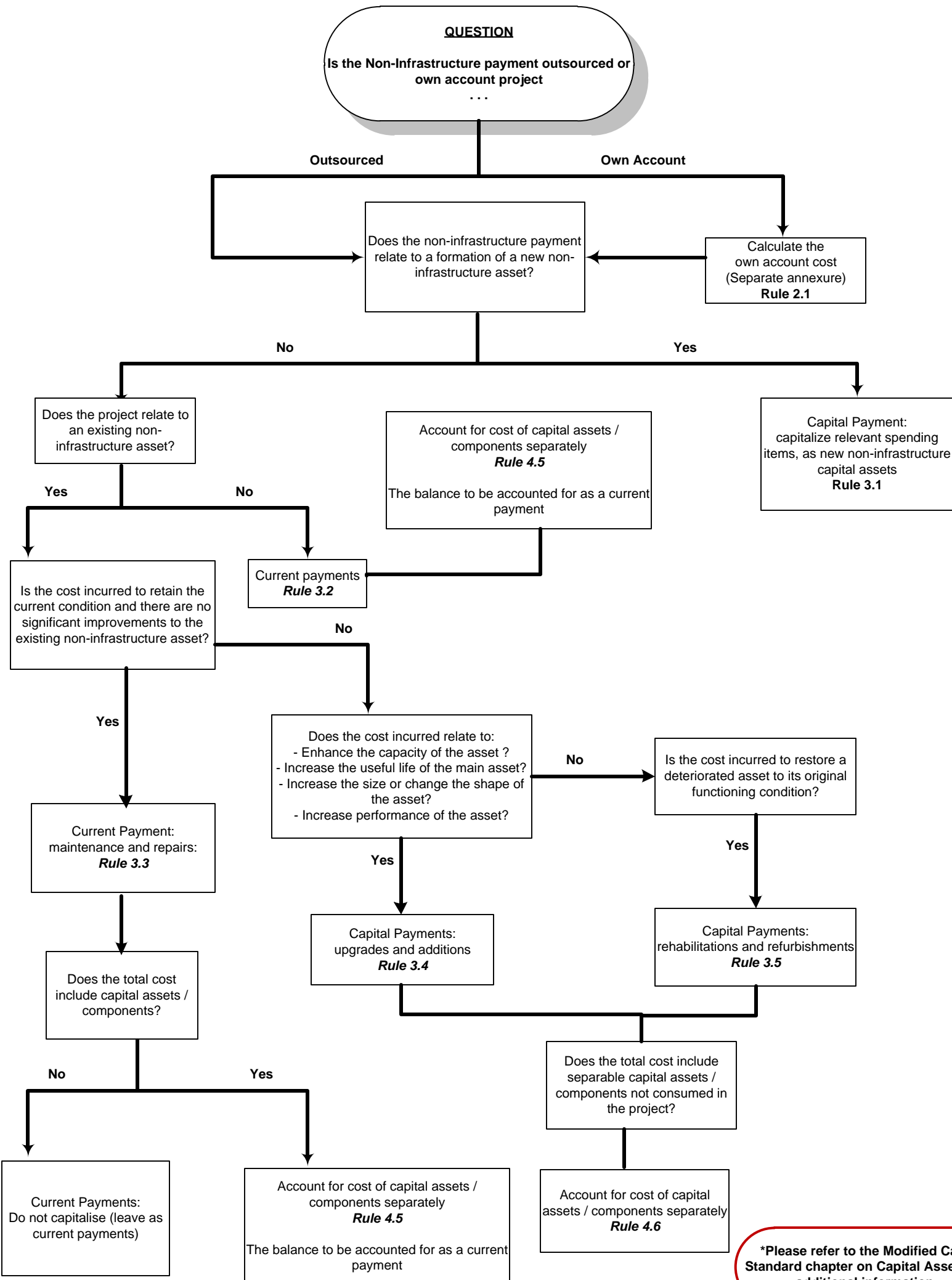
*The threshold value is specified by treasury from time-to-time

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



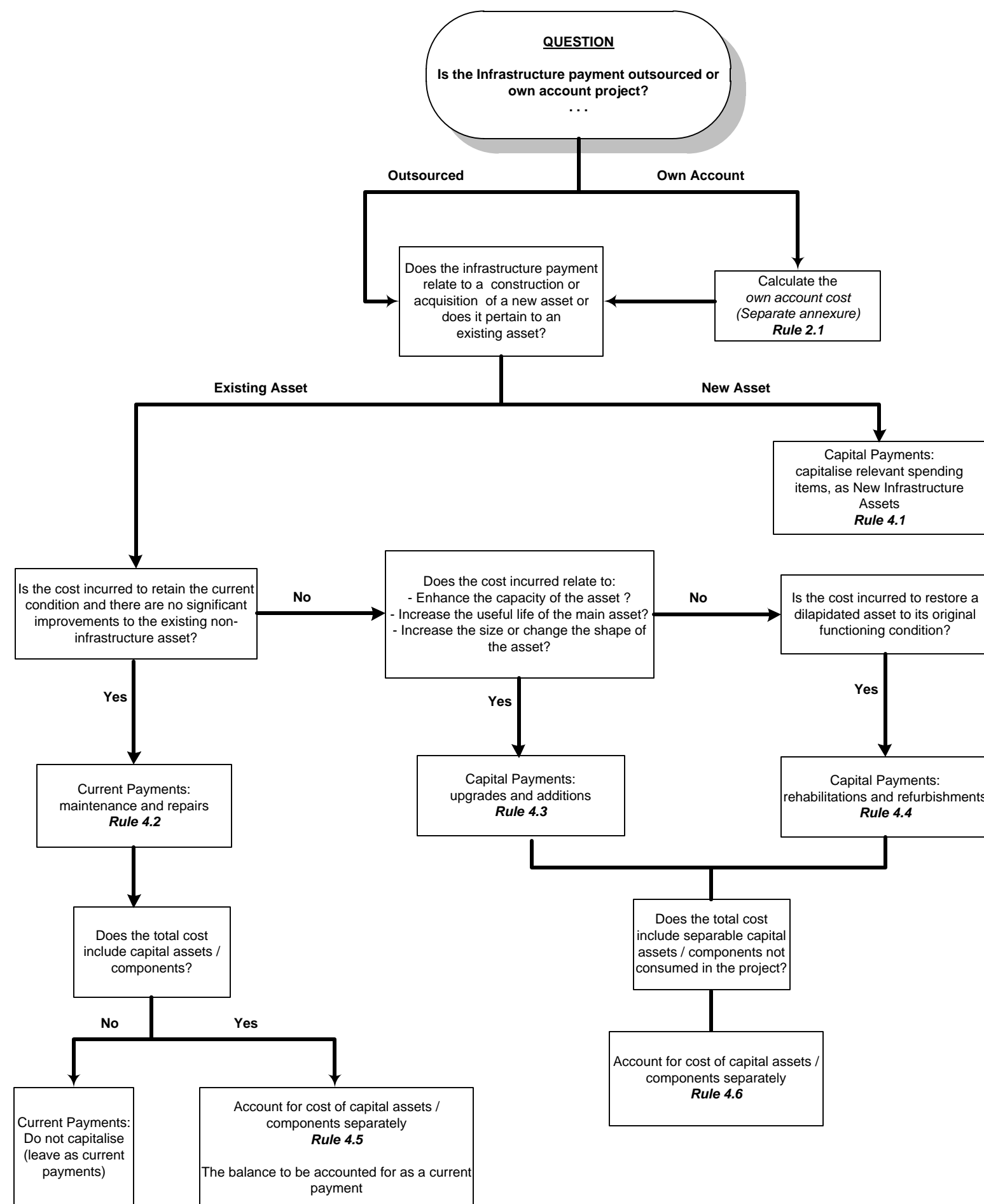
*Goods include assets less than the capitalisation threshold.

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



*Please refer to the Modified Cash Standard chapter on Capital Assets for additional information.

Decision Tree for Distinguishing Current from Capital Payments for Infrastructure



*Please refer to the Modified Cash Standard chapter on Capital Assets for additional information.