

**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL**

SECTION: FOUR - OTHER PROCEDURAL TOPICS
TOPIC: CAPITAL ASSET GUIDE

ACCOUNT RANGE: 168000 – 178999, 180000 and 183000 - 189999

GEORGIA LAWS

See Section: Three – Accounting Procedures; Topic: Capital Assets on pages 3-1-23 through 3-1-25 of this manual.

ACCOUNTING PROCEDURES

GENERAL PROCEDURES

See Section: Three – Accounting Procedures; Topic: Capital Assets on pages 3-1-25 through 3-1-30 of this manual for accounting procedures regarding capital assets. The following document, “*State of Georgia Capital Assets Guide*” provides additional guidance; including asset category definitions, capitalization thresholds, depreciation methodologies, examples of expenditures for each class of assets and guidelines for construction in progress.

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