

Appendix B

Standard General Ledger/Project Group Crosswalk

This crosswalk table contains the Standard General Ledger Accounts, Project Groups, Useful Life and applicable Budget Object Class Code for real property accounting.

Table B.1 – Crosswalk: Project Groups, Cost Organizations, Standard General Ledger (SGL) Accounts, Budget Object Class Codes (BOCC)

Note: Use of Project Group numbers is subject to capitalization policy

Project Group	Title	Cost Org Forest Service only	Useful Life	SGL	BOCC
				Asset Depreciation	
01	Office Buildings	RP (Cap. Real Prop)	30	1730	3220
				1739	5220
02	Housing	RP	30	1730	3220
				1739	5220
03	Storage Buildings	RP	30	1730	3220
				1739	5220
04	Service Buildings	RP	30	1730	3220
				1739	5220
05	Research and Development Buildings	RP	30	1730	3220
				1739	5220
06	Recreation Buildings	RP	30	1730	3220
				1739	5220
07	Other Types of Buildings	RP	30	1730	3220
				1739	5220
08	Multi-Site Utility	RP	15	1740	3230
				1749	5230
09	Communication Sites	RP	20	1740	3230
				1749	5230
10	Administrative Developed Sites	RP	20	1740	3230
				1749	5230
11	Leasehold Improvements	RP	10	1820	3240

Project Group	Title	Cost Org Forest Service only	Useful Life	SGL Asset Depreciation	BOCC
12	GPP&E Land and Land Rights	RP	N/A	1711	3210
13	Assets Under Capital Lease	RP	Lease term	1810	N/A
21	Road Prism Construction	RP	50	1712 1719	3260 5200
22	Road Surface Construction	RP	10	1712 1719	3260 5200
24	Road Bridges Construction	RP	50	1740 1749	3230 5230
26	Dams and Holding Ponds	RP	50	1740 1749	3230 5230
30	Recreation Sites	RP	20	1740 1749	3230 5230
71	Timber Resource Improvements	RP	20	1740 1749	3230 5230
75	Fire Control Improvements	RP	20	1740 1749	3230 5230