

**Forest Service Handbook
National Headquarters - Washington Office
Washington, DC**

**Forest Service Handbook 6509.11f – Working Capital Fund Accounting Operations Handbook
Chapter 20 - Capitalization of Assets**

Amendment: 6509.11f-1996-1

Effective date: 1996

Duration: This amendment is effective until superseded or removed.

Approved by: Jack Ward Thomas, Chief

Date approved:

Responsible Staff:

Last Change: Amendment No. 6

Superseded Document(s): 20--1 - 20--2

Digest: Following is an explanation of the changes throughout the directive by section.

29: Establishes code for Computer Service for issuance of an interim directive.

Contents

21	Types of Property and Equipment Capitalized into the Fleet Equipment/Working Capital Fund Accounting System
21.1	Amount To Capitalize
21.2	Costs Paid From Working Capital Fund and Not Capitalized
21.3	Costs Paid From Other Funds and Not Capitalized
22	Codes
22.1	Class Codes
22.2	Manufacturer's Codes
22.3	Standard Form 82 Codes
22.4	Julian Dates
23	Equipment and Property Numbering System
24	Establishing Obligations for Forest Service-Owned Motor Vehicles
24.1	Submitting Orders for Motor Vehicles
24.2	Changing or Deleting Obligations for Motor Vehicles
24.3	Initiating the Depreciation Process on Working Capital Fund Fleet Equipment
25	Fleet Equipment/Working Capital Fund Property Master Files
25.1	For Fleet Equipment and Working Capital Fund Aircraft
25.11	Establishing Master File
25.12	Changing, Updating, or Transferring Master File (Except Key Data)
25.13	Changing Key Data on Master File
25.14	Deleting Erroneously Established Master File
25.2	For Property Other Than Fleet Equipment and Working Capital Fund Aircraft
25.21	Establishing Master File
25.22	Changing, Updating, or Transferring Master File
25.23	Changing Key Data on Master File
25.24	Deleting Erroneously Established Master File
26	Updating Fleet Equipment/Working Capital Fund Master File from Budget Cost Records
27	Disposal of Working Capital Fund Equipment and Property
28	Financial Management
28.1	Plan for Multiappropriation Financing of Fleet Additions
29	Computer Service (Interim Directive)