











BCTS Service Line Descriptions (Updated February 2022)



S/L #	S/L Description	Accounting Treatment
Funding Envelope: Administration		
Project code options: 710000 = Administrative or Operational activities or 7199007 = Training		
BCTS Admin - Salaries and Benefits	42400  All salary & benefit costs. (STOB 50 – 52)	Portion Capitalized to Developed Timber Inventory and Roads
BCTS Admin - Business Area Management	42406  TSO Admin costs such as travel, training, stationary purchases & supplies etc. (May include operational costs not identified in operational service lines below. (See the Business Manager for guidance)	Portion Capitalized to Developed Timber Inventory and Roads
BCTS Admin – Administration Inventory Adjustment	42408 Restricted to BCTS HQ. Transfer of Salary and Administrative costs to Roads capital and developed timber inventory.	N/A
Funding Envelope: Planning		
Use ONLY Pooled Project code = 71A%WWW (Except for LiDAR = 71LiD%%) (STOB 60, 69, 70)		
BCTS Planning – Prepare Plans	42420  Includes costs associated with Strategic Plans, Land Use Plans, Landscape Plans, Total Chance Plans, Total Resource Plans, Forest Stewardship Plans, etc. Costs for reconnaissance conducted for the purpose of determining timber viability for TRPs. <u>Note</u> : If the block is determined development started, use Sales service line(s) Any assessments that are not cut block specific. (e.g. Watershed assessments, overview terrain assessments, chart level fisheries assessments). Any LiDAR costs should be coded to applicable LiDAR project code.	Capitalized to Developed Timber Inventory
BCTS Planning – Certification	42421  All costs (except STOB 65) involved in implementation, maintaining and monitoring of EMS conformance certification, forest certification and SAFE Co certification. Includes training, field materials and equipment (e.g. rain gauges), signs, etc. Does not include office materials and equipment (STOB 65).	Capitalized to Developed Timber Inventory
BCTS Planning - Inventory Adjustment	42425 Restricted to BCTS HQ. Transfer of Planning costs to developed timber inventory.	N/A

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	S/L #	S/L Description	Accounting Treatment
Funding Envelope: Sales (STOB 60, 69, 70)			
Use UBI or Pooled Project code = 71A%YYY where split cost is immaterial or associated to all blocks in development. All block specific development costs once Development Started = Done.			
BCTS Sales – Inventory Adjustment	42455	Restricted to BCTS HQ. Transfer of Sales costs to developed timber inventory.	N/A
BCTS Sales – Road & Major Structure Layout and Design	42467 	Costs for block reconnaissance, layout and design; includes assessments for roads and major structures.	Capitalized to Developed Timber Inventory
BCTS Sales – Ground/Aerial Beetle Recce	42468 	Costs for ground/aerial beetle reconnaissance.	Capitalized to Developed Timber Inventory
BCTS Sales – Cruising and Block Layout	42469 	Costs for block reconnaissance, layout, traversing, cruising, cruise compilation, riparian assessment and other specific block assessments.	Capitalized to Developed Timber Inventory Capitalized
Disposition Agreement/ Reduced Volume Condition licenses (RVC)	42471 	Costs of consideration to purchase block tenures/rights.	Capitalized to Developed Timber Inventory
BCTS Sales – First Nations Assessments/Archaeological Assessments	42472 	Block specific reviews associated with sales development. (i.e. AOA's and AIA's). Including block reconnaissance and layout.	Capitalized to Developed Timber Inventory
Harvest Conformance / Old Growth Strategy	42474 	Activities such as investigations, monitoring, inspections, waste and residue surveys and other activities associated with harvesting. Any activities required to verify Old Growth Strategy status or re-engineered to enable sale of block must use project code 7199083	Period Cost

BCTS Service Line Descriptions (Updated February 2022)



Funding Envelope: Access			
Use URI or Pooled Project code = 71A%XXX (STOB 60, 69, 70) (Except for Fish Habitat and Maintenance and upgrades to non-BCTS roads)			
BCTS Access - Right of Way Acquisition	42501	Costs associated with R/W and log dump acquisition including negotiation costs, purchase, ancillary agreements, including short term leases.	Capitalized to roads
BCTS Access - Construction	42503	NEW road construction ONLY. Includes stripping, sub-grading, surfacing, ditching, minor culverts, fencing, post construction surveys, contracts for administration and supervision.	Capitalized to roads
BCTS Access - Bridge & Major Structure Installation	42504	Bridge & Major Structure replacement or New installation. Includes: site preparation, fabrication, transportation and installation of materials, superstructure, substructure, decking, post construction surveys, contracts for supervision and administration.	Capitalized to roads
BCTS Access - Maintenance	42506	Road/bridge structural maintenance conducted by BCTS. Includes: brushing, spot gravelling, water management, non-permanent deactivation prescriptions, non-permanent deactivation/maintenance standard, routine culvert replacement/repairs, bridge re-decking/repairs, inspections, contracts for supervision and administration. Use when cost of works is less than 50% of new construction.	Period Cost
BCTS Access - Deactivation	42507	Costs associated with permanent deactivation of BCTS forest service roads; this includes removing bridges and other structures. All deactivation costs MUST be coded to a URI. Any works less than permanent deactivation should be charged to maintenance.	Liability drawdown (Period cost if no previous liability established)
BCTS Access Inventory Adjustment	42509	Restricted to BCTS HQ. Transfer of road construction costs and deactivation liability expense to Roads capital.	N/A
BCTS Access - Log Dump Planning & Construction	42520	Include planning/design costs (both above and below water), actual construction costs of sort area (including artificial reefs) and monitoring and survey costs. (Not including maintenance)	Capitalized to roads
BCTS Access - Road/Bridge Upgrading/Re-construction	42521	Bridge replacement and/or major structure updating. Road repair and/or reconstruction. Use when work is 50% or more than the cost of a new road or bridge. Road re-construction greater than 50% - charge to 42521 Road re-construction less than 50% - charge to 42506 If replacement of structure with NEW bridge – charge to 42504	Capitalized to roads
BCTS – Access - Rehabilitation of Fish Habitat	42523	Restricted to Coastal BAs. Investment in the rehabilitation of fish habitat areas which past logging activities have impacted to establish credits with DFO to allow for new developed shorelines for commercial purposes. Use fish habitat project code 7198F%%.	Capitalized to fish habitat inventory
BCTS – Maintenance and upgrades to non-BCTS roads and structures	42524	Maintenance and upgrades on non-BCTS roads. Use only the Engineering Pooled Project Code – e.g.71A%XXX.	Period Costs


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📄	S/L #	S/L Description	Accounting Treatment
Funding Envelope: Silviculture (STOB 60, 69, 70)			
Use UBI or Pooled Project code = 71A%ZZZ where split cost is immaterial or associated to all blocks.			
BCTS - Silviculture - Surveys	42550	Surveys required to identify and plan silviculture treatments; Plannability, regeneration, survival, free-growing, brushing etc.	Draw down from Silv Liab
BCTS - Silviculture - Seedlings	42551	Restricted to HQ not to be used by Business Areas without pre-approval of BCTS HQ Costs of seedling production, cold storage and transportation of seedlings.	Draw down from Silv Liab
BCTS - Silviculture - Seed Collection	42552	Restricted to HQ not to be used by Business Areas without pre-approval of BCTS HQ Cone collection, storage and shipping and seed purchases.	Capitalized to seed inventory
BCTS - Silviculture - Site Preparation	42553	To prepare ground for regeneration (planting or naturals). Includes broadcast burning, piling and burning, scarification and chemical treatments.	Draw down from Silv Liab
BCTS - Silviculture - Forest Health – Activities	42554	Costs associated with control of insects, disease and wildlife. To detect, assess and prevent damage caused by insect infestations. Contracts for detection surveys, damage appraisals, pheromone baiting, fall and burn and other control measures. Costs associated with activities to combat deer browsing for example: tree protectors, protector maintenance etc. Can be used for costs resulting from other wildlife activities.	Draw down from Silv Liab
BCTS - Silviculture - Planting	42556	To plant seedlings on harvested openings. Includes transportation of seedlings and reefer purchase or rental and costs to access planting sites for crews including minor road surface and minor structural repairs.	Draw down from Silv Liab
BCTS - Silviculture - Brushing	42558	Costs associated to control brush to meet free-growing requirements. Includes manual and chemical applications. Includes access to brushing sites for crews for minor road surface and structural repairs.	Draw down from Silv Liab
BCTS - Silviculture - Basic Spacing	42559	Costs associated to reduce stand density to meet free-growing requirements	Draw down from Silv Liab
BCTS Silviculture – General Administration Section 108	42579	Restricted to BCTS HQ. Business Areas to use the appropriate base budget service line listed above for Section 108.	N/A
BCTS – Silviculture Liability Expense	42580	Restricted to BCTS HQ for silviculture liability expenses.	Period Cost

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	S/L #	S/L Description	Accounting Treatment
Funding Envelope: Recoverable Programs (STOB 60, 69, 70)			
USE UBI or Pool code = 71A%ZZZ for BCTS Blocks / USE 7199015 for Carbon/FCI			
BCTS – LBIP Programs (FIA/FFT/FCI)	42430 	Expenditure and recoverable cost via LBIP programs. For all recoverable costs (except salaries) where BCTS is undertaking activities, administering contracts or doing work for others. Note: Recoverable salary costs should be coded to 42400 Salaries.	Period Cost and Recovery