STANDARD GENERAL LEDGER (SGL) ACCOUNT DEFINITIONS

Purpose. This Appendix only includes SGL accounts currently being used by Reclamation. The source of all definitions, unless otherwise identified, is from the Department of the Treasury U.S. Government Standard General Ledger. For accounts, definitions, and additional information, refer to the Treasury Financial Manual. To obtain a complete list of Department of the Interior SGL accounts, contact Financial Policy Division.

1. 1000 ASSETS.

1014 Fund Balance. Reclamation’s balance in this account represents the carryover fund balance, current year appropriations, rescissions, and fund transfers that may be available or unavailable. At fiscal year end, SGL accounts 1015, 1016, and 1017 are closed to this SGL.

1015 SF224 Sec II Disbursements. The balance in this account represents current fiscal year disbursements which have affected the SF224 via l166s, SIBACS, and IPACs.

1016 SF224 Sec III Collections. The balance in this account represents current year collections which have affected the SF224 via SF215 deposit tickets (over-the-counter and lockbox) for collections from outside vendors such as reimbursements, advances, contract repayments and loan sales. Disbursements (negative collections) are also made via Treasury’s ASAP grant system to this SGL.

1017 Non-SF224 Transactions. Non-SF224 transactions affect this account such as SF1081 collections and foreign government disbursements/collections.

1120 Imprest Funds. The authorized amount of cash held by agency cashiers at personal risk.

1190 Other Cash. Cash holdings not otherwise classified above.

131A Accounts Receivable, Off-Budget, Billed. Amounts due on contracts for electric energy delivered; amounts accrued and owing to the project by others as payment on their contractual obligations to the United States for construction costs, and amounts due for operation, maintenance and other miscellaneous receivables. It also includes rents receivables. This account will be maintained by appropriation and limitation for appropriated funds, and by fund symbol for other accounts.
131B Accounts Receivable, Off-Budget, Unbilled. Refunds of overpayments and Special Receipts to be billed.

131C Accounts Receivable, On-Budget, Billed. The balance in this account represents the Accounts Receivable for the excess of billed expenses over revenues in a reimbursable project.

131D Accounts Receivable, On-Budget, Unbilled. The balance in this account represents the Accounts Receivable for the excess of unbilled expenses over revenues in a reimbursable project. This amount will be billed to the customer at a later time.

131E Canceled Checks Pending Confirmation. The balance in this account represents the Accounts Receivable for Treasury checks issued and canceled at Reclamation's request. However, Treasury has not confirmed the check cancellation.

131F Unmatured Receivables. The balance in this account is reciprocal to SGL 299B. A subsidiary ledger, by repayment contract, will be maintained in support of this account. The balances reported in this SGL or in SGL 299B are not included in the CFO financial statements but are discussed in the financial statement notes.

131G Accounts Receivable, Off-budget, Expense Refunds, Billed. Amounts due from others when the right to receive funds accrues. This may result from performance of services, the delivery of goods, or court-ordered assessment. This DOI sub-account is used to initiate billings for refund receivables where the original cost structure is pointed to an expense account. This receivable does not update budget availability until collected.

131H Accounts Receivable, Off-budget, Capitalized Refunds, Billed. Amounts due from others when the right to receive funds accrues. This may result from performance of services, the delivery of goods, or court-ordered assessment. This DOI sub-account is used to initiate billings for refund receivables where the original cost structure is pointed to a capitalized asset account. This receivable does not update budget availability until collected.

131J Accounts Receivable, Off-budget, Advance/Deferred Revenue/Suspense, Billed. Amounts due from others when the right to receive funds accrue. This may result from performance of services, the delivery of goods, or court-ordered assessment. This DOI sub-account is used to initiate billings requesting advance payment for services to be provided and/or to initiate billings for refund of an overpayment of an advance. This receivable does not update budget availability until collected.
### Allowance for Loss on Accounts Receivable

Estimated amount of uncollectible accounts receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. The amount should consider outstanding advances.

### Interest Receivable – Billed

The balance in this account represents interest, penalty, and administrative charges that have been added as indicated on the Bill for Collection.

### Interest Receivable - Unbilled

Interest, penalty and administrative charges that are yet to be billed.

### Interest Receivable - Loans

The balance in this account represents the accrued interest on direct loans.

### Interest Receivable - Investments - Bureau of Public Debt

The balance in this account represents the accrued interest on investment securities issued by the Bureau of Public Debt.

### Allowance for Loss on Interest Receivable

The estimated amount of loss due to uncollectible interest from: 1) credit programs prior to fiscal year 1992; and 2) other interest receivable for all years. Amounts related to credit programs beginning with fiscal year 1992 will be accounted for in account 1399, Allowance for Subsidy.

### Loans Receivable – Billed

Amounts which have been billed to individuals, private sector organizations, or state and local governments and are currently due.

### Loans Receivable - Unbilled

Amounts which have not been billed to individuals, private sector organizations, or state and local governments and are due in future years. A subsidiary ledger, by loan contract, will be maintained in support of this account.

### BPA Loan Receivable

Amount receivable from BPA for Reclamation Fund power related cost recovery. Used with fund 608 only.

### WAPA Loan Receivable

Amount receivable from WAPA for Reclamation Fund power related cost recovery. Used with fund 615 only.

### WAPA/BPA Loan Allowance

Estimated amounts of uncollectible loans receivable. Used only with funds 615 or 608.
### Allowance for Loss on Loans Receivable
Estimated amounts of uncollectible loans receivable. The account will be increased by the amount estimated to be uncollectible each fiscal year, and decreased by the actual accounts subsequently written off.

### Penalties, Fines, and Administrative Fees Receivable – Billed
Amounts of penalties, fines, and administrative fees on accounts and loans receivable due to the delinquency of a debt that have been billed.

### Allowance for Loss on Penalties, Fines and Administrative Fee Receivable
Estimated amounts of uncollectible penalties, fines, and administrative fees receivable. The account will be increased by the amount estimated to be uncollectible each fiscal year, and decreased by the actual accounts subsequently written off. This account excludes allowances for loans subject to credit reform.

### Allowance for Subsidy
This amount reflects the unamortized credit reform subsidy for direct loans. It appears in the financing fund (Fund Code 540) of the direct loan and is subtracted from loans receivable (SGL 135A) on the statement of financial position. All transactions that affect the subsidy will be recorded in this account. The first transaction would normally be the transfer of subsidy monies from the program fund (Fund Code L10) to the financing fund (540). Additional transactions record upward and downward adjustments to the account.

### Advances to Others
Payments made in contemplation of future performances of services, receipt of goods, incurrence of expenditures, or other assets.

### Travel Advances
Advances made to employees for travel in accordance with the Travel Expense Act of 1949, and the related Standardized Government Travel Regulations. This account will be supported by prescribed employee records.

### Investments in U.S. Treasury Securities Issued by BPD
The par value of U.S. Treasury securities issued by the Bureau of Public Debt held by Reclamation.

### Discount on U.S. Treasury Securities Issued by BPD
The unamortized amount of discount on securities.

### Premium on U.S. Treasury Securities Issued by BPD
The unamortized amount of premiums on securities.

### Amortization of Discount and Premium on U.S. Treas. Securities Issued by BPD
The amortized amount of discounts and premiums on U.S. Treasury securities held by Reclamation.
1711 **Land and Land Rights.** The identifiable cost of land and land rights of unlimited duration acquired for or in connection with plant, property, and equipment used in general operations, including permanent improvements. Stewardship land (national park or forest and land in public domain) is excluded. Also, excluded are materials beneath or above the surface and outer-continental shelf resources.

1720 **Construction in Progress.** Includes costs of direct labor, direct material, and overhead incurred in the construction of property, plant, and equipment (except information technology software) for which the agency will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item. [This is a control account and is supported by a Cost File Summary.]

Property, plant, and equipment that are constructed, replaced, or added are first recorded in this SGL, in the appropriate construction/plant accounts. The costs of construction include both contract costs and non-contract costs, such as direct labor, direct materials and indirect costs incurred to bring the asset to its intended use. Refer to Reclamation Manual (RM) FIN 07-24 – *Plant Accounting – Construction in Progress (CIP)* for examples of cost items associated with the construction of an asset that are typically recorded in this SGL and for additional information about construction in progress. Refer to RM FIN 07-24 Appendix A for a complete list of construction/plant accounts.

172B **Construction in Abeyance.** Includes the costs of facilities that have been indefinitely suspended, but not officially de-authorized by Congress. Refer to RM FIN 07-20-10(B)(8) – *Plant Accounting - Construction in Abeyance (CIA).*

1730 **Buildings, Improvements, and Renovations.** The cost of Federal government-owned buildings acquired for and used in providing general Federal government services or goods. It includes the cost of renovation, improvement, restoration, or reconstruction of multi-use heritage assets when those costs are directly tied to the conduct of Federal government operations. [This account includes buildings acquired under lease-purchase agreements. This account will be supported by Cost File Summaries and Completion reports where applicable.]

Buildings consists of houses, garages, and shops owned by Reclamation and used in power, irrigation, M&I, multipurpose operations and are not included in structures and facilities of a specific project. Buildings are valued at acquisition cost and are depreciated over their estimated useful lives using the straight-line method. The estimated useful life for calculating depreciation on buildings ranges from 10 to 50 years.
1739 **Accumulated Depreciation on Buildings, Improvements, and Renovations.** Accumulates depreciation charged to expense for buildings, improvements, and renovations.

1740 **Other Structures and Facilities.** The cost or appraised value of Federal government-owned structures and facilities other than buildings that are purchased by general and trust fund appropriations and are under the control of the agency.

Reclamation property, plant, and equipment (PP&E) are classified as general PP&E in accordance with the Federal Accounting Standards Board, Statement of Federal Financial Accounting Standards No. 6 – *Accounting for Property, Plant, and Equipment*. Refer to RM FIN 07-20-10(B) – *Plant Accounting General Property, Plant, and Equipment* for more information. Some examples of features recorded in this SGL are: dams, canals, power plants, pumping stations, reservoirs, communication facilities, poles and fixtures, waterways.

1749 **Accumulated Depreciation - on Other Structures and Facilities.** Accumulates depreciation charged to expense for structures and facilities. For treatment of depreciation associated with abandoned or retired property refer to: Reclamation Manual – Directives and Standards, FIN 07-29, Depreciation on Plant in Service and Buildings.

1750 **Equipment.** The capitalized cost of tangible equipment items of a durable nature used by the agency in providing goods and services (excluding computer software). [Refer to the Accounting Procedures Manual for Movable and Fixed Property, Chapter 4, for designations of equipment type and crediting of dispositions.]

1759 **Accumulated Depreciation on Equipment.** Accumulates depreciation charged to expense for equipment. [Refer to the Accounting Procedures Manual for Movable and Fixed Property.]

1830 **Internal Use Software.** The capitalized cost of purchased off-the-shelf software, contractor developed software, and cost elements of internally developed software. Refer to RM FIN 07-20-10(C) – *Computer Software Costs* for more information.

1832 **Internal Use Software in Development.** Includes the full cost, as defined in FASAB SFFAS No. 10, “Accounting for Internal Use Software,” incurred during the software development stage of (1) contractor-developed software, and (2) internally developed software. These costs are transferred to SGL 1830 after the successful test of each module or component of a software project. Refer to RM FIN 07-20-10(C) – *Computer Software Costs* for more information.
Reclamation Manual
Directives and Standards

1839 **Accumulated Amortization on Internal Use Software.** Accumulates depreciation charged to expense for equipment.

1890 **Other General PP & E.** This is not currently being used by Reclamation due to past audit issues. If a region believes they have a valid need to begin using SGL 1890, they need to provide a justification to the FPD manager and must have the manager’s approval before activating the SGL.

199A **Other Assets.** The value of fixed assets not otherwise classified such as statues, monuments, and artwork.

Reclamation specific: Region 3 uses this SGL to record power rights. Other regions may have valid situations to track costs in this SGL account as well but they should consider other more traditional asset SGL accounts before utilizing this one.

199B **Investigations and Development.** The cost of reimbursable investigations (regardless of source of funds) to be transferred to SGL 1720 - *Construction in Progress* in the applicable project accounts when the accounting program group is established. Costs debited to this account will be supported by Cost File Summaries. Refer to RM FIN 07-20-10(B)(12) – *Plant Accounting – Investigations and Development* for Reclamation’s accounting policy for how to record investigation costs.

The Dams Safety Program (SOD) has very specific guidance with regard to when investigation costs should be capitalized; what actions have to occur before investigation or other costs are capitalized; and what types of investigation costs are capitalized. Until such time as formal accounting policy is developed for the SOD program, regions should contact the Region 8 SOD staff for guidance on how to charge SOD investigations costs.

2. **2000 LIABILITIES.**

2110 **Accounts Payable.** Amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees (see SGL 2210 and 2220).

2130 **Contract Holdbacks.** The amounts withheld from grantees or contractors pending completion of related contracts.

2190 **Accrued Other Liabilities.** Amounts of liabilities not otherwise classified above.
2210 **Accrued Funded Payroll Leave.** The estimated liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid.

2213 **Employer Contributions and Payroll Taxes Payable.** The employer portion of payroll taxes and benefit contributions, such as retirement, including the agency’s contribution to the Thrift Savings Plan ("N" attribute), and health and life insurance for covered employees.

2215 **Other Post-Employment Benefits Due and Payable.** Amounts due to former or inactive employees (not retired) and/or beneficiaries. Other post-employment benefits can include salary continuation, severance benefits, counseling, training, funded unemployment liability for Federal employees, funded Federal Employee Compensation Act (FECA) liability, and the current portion of veterans’ disability compensation benefits. This is not an actuarial liability.

2220 **Unfunded Leave.** The amount recorded by an employer agency for unpaid leave earned that the employee is entitled to upon separation and that will be funded from future years’ appropriations.

2225 **Unfunded FECA Liability.** The amount of Federal Employees Compensation Act (FECA) liability billed to agencies by the Department of Labor for FECA payments made on the agencies’ behalves. The funding for the liability will be made from a future appropriation. This is not an actuarial liability.

2290 **Other Unfunded Employment Related Liabilities.** Amounts of unfunded employment related liabilities not covered by the current year’s budget authority and not otherwise classified above. Include the unfunded liability for unemployment for Federal employees in this account.

2310 **Advances From Others.** The balance of amounts advanced by other Federal and non-Federal entities for goods and services to be furnished.

2320 **Deferred Credits.** Revenue or income received but not yet earned.

2400 **Liability for Deposit Funds and Suspense Accounts.** Amounts offsetting undeposited collections and collections deposited in deposit funds and clearing accounts, including suspense accounts, awaiting disposition or reclassification.

2510 **Principal Payable to Treasury.** The amount of loan principal payable to the Bureau of Public Debt.

2590 **Other Debt.** All other forms of Federal Government obligations, secured and unsecured, not otherwise classified above.
2650 **Actuarial FECA Liability.** Amount recorded by employer agencies for the actuarial present value of future FECA benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease.

2920 **Contingent Liabilities.** Amount that is recognized as a result of a past event where a future outflow or other sacrifice of resource is probable and measurable. Record a contingent liability related to environmental cleanup cost in SGL account 2995, “Estimated Cleanup Cost Liability.”

2950 **Liability for Subsidy Related to Undisbursed Loans.** The amount of subsidy owed by the financing fund for direct and guaranteed loans that have not been disbursed. This liability will be liquidated when the loan is disbursed. If the loan is not disbursed, the accrued subsidy must be removed from the financing fund.

2970 **Resources Payable to Treasury.** Liquidating fund assets in excess of liabilities that are being held as working capital. After liquidating all liabilities, these funds will be returned to the General Fund of the Treasury.

2995 **Accrued Cleanup Costs.** The estimated liability for projected future cleanup costs (not yet due and payable) associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment.

299A **Other Liabilities.** The balance in this account represents the amount of liabilities that are not otherwise classified.

299B **Deferred Revenues from Unmatured Accounts Receivable.** The balance in this account represents the unmatured, unbilled amount of Reclamation’s repayment contracts. The balance in this account is reciprocal to SGL 131F. The balances in this SGL or in SGL 131F are not included in the CFO financial statements but are discussed in the financial statement notes.

299J **Unfunded Liability - Treasury Judgment Fund.** The balance in this account represents the unfunded liabilities based on estimated information from the DOI.

3. **3000 NET POSITION.**

3100 **Unexpended Appropriations - Cumulative.** The amount of unexpended appropriations after fiscal yearend closing. The balance in this account remains the same during the fiscal year. Amounts appropriated by Congress which have not been expended. Activity to increase or decrease unexpended appropriations is
reflected in other SGL accounts in the 3100 series. At yearend, the nominal SGL accounts in the 3100 series are closed to this SGL account. During the fiscal year, the net of debit and credit balances in the 3100 series accounts reflects the total remaining balance of unused appropriations. Trust funds do not use this SGL account.

Do not post any activity directly to SGL 3100 during the fiscal year.

3101 **Unexpended Appropriations – Appropriations Received.** The amount of new appropriations received during the fiscal year. This amount does not include dedicated and earmarked receipts; therefore, special and trust funds do not use this SGL account to record appropriations.

3102 **Unexpended Appropriations – Transfers In.** The amount of unexpended appropriations from current or prior years, transferred in during the fiscal year.

3103 **Unexpended Appropriations – Transfers Out.** The amount of unexpended appropriations from current or prior years, transferred out during the fiscal year.

3106 **Unexpended Appropriations – Adjustments.** The amount of adjustments during the fiscal year to unexpended appropriations from current or prior years. Examples of adjustments include rescissions, capital transfers, and cancellation of expired appropriations. FACTS I normal balance assigned to this account is “credit.”

3107 **Unexpended Appropriations – Used.** The amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with SGL account 5700 when goods and services are received or benefits provided.

331A **Cumulative Results of Operations.** The net difference since the inception of the activity between (1) expenses and losses and (2) financing sources including appropriations, revenues and gains. *

331B **Contributed Capital.** The balance in this account consists of three components; annual appropriations, original transfers-in appropriations from GAE carryover, and the net book value of equipment transferred in to the WCF from appropriations. *

331C **Capitalized Assets.** This balance should agree with the net amount of all 17xx, 18xx, and 19xx SGLs, i.e., the net book value of all capitalized assets. *

* Note: This relationship is only valid for balances as of AP00 (beginning balances) AP13 and AP14 (post-close balances). In general, no activity is posted during the fiscal year directly to the equity accounts 331A, 331B, and 331C. If a
region has a need to reconcile their equity accounts, such equity adjustments must be recorded on a JV document and submitted to FPD for approval and processing.

4. **4000 BUDGETARY.**

   - **4060 Anticipated Collections From Non-Federal Sources.** The amount of non-Federal collections, excluding reimbursables, expected in the current fiscal year.
   
   - **4070 Anticipated Collections From Federal Sources.** The amount of Federal collections, excluding reimbursables, expected in the current fiscal year.
   
   - **4114 Appropriated Trust or Special Fund Receipts.** The amount of receipts appropriated to a trust or special fund expenditure account from the corresponding receipt account. (Amounts deposited into trust or special fund receipt accounts designated by Treasury as “unavailable” are appropriated via warrant, upon legislative action, to the corresponding expenditure account. Amounts designated by Treasury as “available” are immediately transferred without further action.) This budgetary resource account does not correspond with proprietary SGL account 3101, “Unexpended Appropriations - Appropriations Received.”
   
   - **4117 Loan Administrative Expense Appropriation.** The amount of new budget authority appropriated by law for administrative expenses in direct loan and loan guarantee programs.
   
   - **4119 Other Appropriations Realized.** All other appropriations not classified above. Additionally, this account may include the annualized amount of appropriations for continuing resolutions.
   
   - **4120 Appropriations Anticipated – Indefinite.** The current estimate of anticipated amounts to become available under existing law.
   
   - **4141 Current Year Borrowing Authority - Definite.** The authorized amount of new authority to expend monies borrowed from the Bureau of Public Debt or other investors. Report authority borrowed for such obligations even though the agency ultimately will use subsequent appropriations or offsetting collections to liquidate the obligations.
   
   - **4145 Borrowing Authority Converted to Cash.** The amount of nonexpenditure transfers during the fiscal year that reduces borrowing authority.
4147 Actual Repayments of Debt, Prior-Year Balances. Amounts actually transferred by nonexpenditure transfer during the fiscal year from prior-year balances to repay debt.

4148 Resources Realized From Borrowing Authority. The amount drawn during the fiscal year to fund borrowing authority at the time of disbursement.

4151 Actual Capital Transfers to the General Fund of the Treasury, Current-year Authority. Amounts actually transferred by nonexpenditure transfer during the fiscal year of current-year resources to capital transfer miscellaneous receipt accounts, such as Treasury Appropriation Fund Symbols (TAFS) series 1610 – Earnings of Government-Owned Enterprises and 2810 – Repayments of Capital Investment, Government Owned Enterprises.

4170 Transfers – Current-Year Authority. The amount of realized nonexpenditure transfers between two Treasury Appropriations Fund Symbols (TAFS) during the fiscal year of current-year unobligated authority. This amount includes transfers of unobligated balances resulting from legislation that changes the purpose for which the balances are available for obligation. This amount also includes transfers of amounts from invested balances that reduce previously established SGL accounts 4171, “Transfers - Current-Year Authority - Receivable,” or 4172, “Transfers - Current-Year Authority - Payable.” FACTS II normal balance assigned to this account is “debit.”

4190 Transfers - Prior-Year Authority. The net amount of realized nonexpenditure transfers during the fiscal year of prior-year unobligated balances to or from appropriations and funds. FACTS II normal balance assigned to this account is “debit.”

4201 Total Actual Resources – Collected. This account is used at yearend closing to consolidate the total amount of actual resources collected from all sources.

4210 Anticipated Reimbursements and Other Income. The estimate of reimbursements expected to be earned during the current fiscal year, subject to OMB apportionment, other authorized reimbursements, and/or other income for which current fiscal year obligational authority is automatically established based on customer orders received.

4221 Unfilled Customer Orders Without Advance. The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public if permitted by law and by long-standing, generally
accepted practice. It also includes amounts for “jointly supported projects.” At the time goods and/or services are furnished, the amount becomes reimbursements earned.

422A Unfilled Customer Orders without Advance Obligated. The amount of obligated orders accepted for goods and services to be furnished on a reimbursable basis without advance payment. At such time as the goods or services are furnished the amount obligated becomes reimbursements earned.

4222 Unfilled Customer Orders With Advance. The total amount of unearned reimbursable orders accepted with an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies or the public. It also includes amounts for “jointly supported projects.” At the time goods and/or services are furnished, the amount becomes reimbursements earned.

4251 Reimbursements and Other Income Earned – Receivable. The amount of reimbursements and other income earned but not collected to date through the delivery of goods and performance of services.

4252 Reimbursements and Other Income Earned – Collected. The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services.

4262 Actual Collections of Loan Principal. The total amount of loan principal collected during the fiscal year from non-Federal sources.

4263 Actual Collections of Loan Interest. The total amount of loan interest collected during the fiscal year from non-Federal sources.

4271 Actual Program Fund Subsidy Collected – Definite - Current. The amount of subsidy for loan programs collected during the fiscal year by the financing fund from the program fund.

4273 Interest Collected from Treasury. The amount of interest collected during the fiscal year from Treasury.

4277 Other Actual Collections – Federal. The amount collected during the fiscal year from Federal sources for which a specific SGL account has not been established.

4393 Rescission - Prior Year. The amount of prior-year budgetary resources rescinded by enacted legislation. For authority rescinded in special and trust Treasury Appropriation Fund Symbols (TFAS) designated by Treasury as
Reclamation Manual
Directives and Standards

“available” use SGL account 4383, Rescission – Prior Year – Special and Trust TAFS Designated by Treasury as ‘Available’.” For across-the-board rescissions, OMB may require reporting rescissions as reductions.

4394 Receipts Not Available for Immediate Obligation. The amount of receipts that, immediately upon collection, are not available for obligation. For example, the authorizing legislation may specify the receipts are not available for obligation until a specified time in the future. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. This SGL account will offset the budgetary resource on line 1A of the SF 133: Report on Budget Execution, for a net zero effect. This SGL account also will crosswalk to column 11 of the FMS 2108: Yearend Closing Statement, to support the balances of the fund balance with Treasury and/or investments.

4396 Authority Permanently unavailable for Obligation Pursuant to Public Law. General permanent statutory reductions to budget authority that rescind the authority of more than one appropriation fund symbol; for example, Gramm-Rudman-Hollings Act and cancellation due to reappropriation. For reductions in special and trust Treasury Appropriation Fund Symbol (TAFS) designated by Treasury as “available,” use SGL account 4386, “Authority Permanently Unavailable for Obligation Pursuant to Public Law – Special and Trust TAFS Designated by Treasury as ‘Available’.”

4450 Unapportioned Authority. The amount of unobligated budgetary resources not yet apportioned. These funds are not available for obligation. This SGL is posted to during the fiscal year and is a closing account. Refer to Appendix F for list of SGLs that close to SGL 4450.

451A Apportionments. The amounts apportioned by OMB as category A and B apportionments that are available for allotment and are used to account for categories and availability in the current period.

4590 Apportionments Unavailable - Anticipated Resources. Anticipated amounts apportioned for the current or subsequent periods. These amounts are unavailable for obligation.

4610 Allotments - Realized Resources. The current period amount of category A and B funds available for obligation or commitment. Allowances or sub-allotments may be established at an agency level.

4650 Allotments - Expired Authority. The amount of unobligated appropriation authority from prior years that is no longer available for new obligations. This authority is only available for adjustments to existing obligations.
Reclamation Manual
Directives and Standards

4801 Undelivered Orders - Obligations, Unpaid. Used throughout the fiscal year to record the amount of goods and/or services ordered, which have not been actually or constructively received and for which amounts have not been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred.

SGL 4801 are also used to close SGL 4871, Downward Adjustments of Prior-Year Undelivered Orders-Obligations and Recoveries that have occurred throughout the fiscal year.

4802 Undelivered Orders - Obligations, Prepaid/Advanced. The amount of goods and/or services ordered, which have not been actually or constructively received but have been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has occurred.

4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries. The amount of recoveries during the fiscal year resulting from downward adjustments to SGL 4801 Undelivered Orders - Obligations, Unpaid that were originally recorded in a prior fiscal year.

4901 Delivered Orders - Obligations, Unpaid. The amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

4902 Delivered Orders - Obligations, Paid. The amount paid/outlayed for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries. The amount of recoveries during the fiscal year resulting from downward adjustments to SGL account 4901, “Delivered Orders - Obligations, Unpaid,” that were originally recorded in a prior fiscal year.

5. 5000 REVENUE AND OTHER FINANCING SOURCES.

520A Revenue from Services Provided-Receiveable. Revenue earned from the sale of services provided, including sale of power, transportation, etc. This account is
utilized when a receivable is established in conjunction with recording the revenue earned. When the receivable is collected, the amount in 520A transfers to 520B. Note: SGL 520A and 520B replaced SGL 5200 on 10/01/04.

520B Revenue from Services Provided-Collected. Revenue earned from the sale of services provided, including sale of power, transportation, etc. This account is used for revenue when the actual collection of funds has occurred. Note: SGL 520A and 520B replaced SGL 5200 on 10/01/04.

5310 Interest Revenue – Other. Revenue earned from interest not associated with investments or from borrowings/loans.

5311 Interest Revenue – Investments. Interest revenue earned from investments.

5312 Interest Revenue – Loans Receivable/Uninvested Funds. Interest revenue earned for credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.

5320 Penalties, Fines, and Administrative Fees Revenue. Amounts of revenue from penalties, fines, and administrative fees.

5329 Contra Revenue for Penalties, Fines, and Administrative Fees. The amount reflecting a reduction in revenue for penalties, fines, and administrative fees when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations. Credit losses on penalties, fines, and administrative fees also are recorded in this account.

561A Donated Revenue - Nonfinancial Resources - Operating Resources. Donations of nonfinancial resources to a Federal Government entity from a non-Federal government entity which will be consumed in normal operations.

561C Donated Revenue - Nonfinancial Resources - Capitalized Assets. Donations of nonfinancial resources to a Federal Government entity from a non-Federal Government entity such as land or buildings.

570A Expended Appropriations - Operating Expenses. The amount of expended appropriations used during the fiscal year when goods and services are received or benefits provided. Special and trust funds do not use this SGL account.

572A Financing Sources Transferred In Without Reimbursement - Non-Capitalized Assets. The amount determined to increase the financing source of a reporting entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring entity.
## Reclamation Manual

### Directives and Standards

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>572B</td>
<td>Financing Sources Transferred In Without Reimbursement - Contributed Capital.</td>
<td>The amount determined to increase the financing source of a reporting entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring entity.</td>
</tr>
<tr>
<td>572C</td>
<td>Financing Sources Transferred In Without Reimbursement - Capitalized Assets.</td>
<td>The amount determined to increase the financing source of a reporting entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring entity.</td>
</tr>
<tr>
<td>573A</td>
<td>Financing Sources Transferred Out Without Reimbursement - Non-Capitalized Assets.</td>
<td>The amount determined to decrease the financing source of a reporting entity that occurs as a result of an asset being transferred out. The amount of the asset is recorded at book value as of the transfer date.</td>
</tr>
<tr>
<td>573B</td>
<td>Financing Sources Transferred Out Without Reimbursement - Contributed Capital.</td>
<td>The amount determined to decrease the financing source of a reporting entity that occurs as a result of an asset being transferred out. The amount of the asset is recorded at book value as of the transfer date.</td>
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</tr>
<tr>
<td>5740</td>
<td>Appropriated Earmarked Receipts Transferred In.</td>
<td>The amount in the expenditure account of earmarked receipts appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.</td>
</tr>
<tr>
<td>5745</td>
<td>Appropriated Earmarked Receipts Transferred Out.</td>
<td>The amount in the unavailable receipt account of earmarked receipts appropriated, via warrant, to an expenditure account.</td>
</tr>
<tr>
<td>5750</td>
<td>Expenditure Financing Sources – Transfers In.</td>
<td>The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange expenditure transfer-in from a trust or Federal fund (as defined by OMB). Transactions using this account will have a budgetary impact.</td>
</tr>
<tr>
<td>5755</td>
<td>Nonexpenditure Financing Sources – Transfers In.</td>
<td>The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange nonexpenditure transfer-in between two...</td>
</tr>
</tbody>
</table>
trust funds or two Federal funds (as defined by OMB) where a credit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

5760 **Expenditure Financing Sources – Transfers Out.** The amount of financing sources of a reporting entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange expenditure transfer-out to a trust or Federal fund (as defined by OMB). Transactions using this account will have a budgetary impact.

5765 **Nonexpenditure Financing Sources – Transfers-Out.** The amount of financing sources of a reporting entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange nonexpenditure transfer-out between two trust funds or two Federal funds (as defined by OMB) where a debit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

578A **Imputed Financing Sources - Operating Resources.** The amount of financing sources recorded by the receiving Federal entity to cover imputed costs for operating resources. The balance in this account must equal the balance in SGL account 6730, “Imputed Costs.”

578C **Imputed Financing Sources - Capitalized Assets.** The amount of financing sources recorded by the receiving Federal entity to cover imputed costs for capitalized assets. The balance in this account must equal the balance in SGL account 6730, “Imputed Costs.”

5790 **Other Financing Sources.** This account is used to record financing sources not provided for in other accounts. FACTS I normal balance assigned to this account is “credit”.

5900 **Other Revenue.** Revenue received but not otherwise classified above.

590C **Other Revenue - Exchange - Results in Capitalized Asset.** Revenue received but not otherwise classified above, where Reclamation receives a capitalized asset.

590E **Other Revenue-Exchange.** Revenue received but not otherwise classified above. This replaces SGL 5900.

590N **Other Revenue-Non-Exchange.** Revenue received but not otherwise classified above. This replaces SGL 5900.
6. **6000 EXPENSE.**

   **610A Operating Expenses/Program Costs.** Operating expenses and program costs not otherwise classified below. This includes employee benefit expense not specifically defined in SGL account 6400.

   **610B Operating Expenses/Program Costs - Pending Distribution.** These accounts are provided for: (1) costs and expenses which normally must be distributed in some manner to other accounts (e.g., Transportation Expense, Shop Operations); and (2) for other costs for which distribution to the proper accounts is impractical at the time the cost is incurred. This account should be distributed on a monthly basis and must have a zero balance prior to closing the accounts at fiscal year end.

   **610Z Contra to Cost Capitalization Offset (SGL 6610).** Directly offsets any amounts posted in account 6610.

   **6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank.** The amount of interest expense incurred by the agency during the current fiscal year on amounts borrowed from Treasury’s Bureau of the Public Debt and/or the Federal Financing Bank. Use FACTS I attribute domain values Federal “F” and transaction partner “20”.

   **6330 Other Interest Expenses.** The amount of interest expense incurred by the agency from late payment of accounts and loans, and current interest accruing on amounts owed others that are not otherwise classified above.

   **6400 Employee Benefits.** Provided below are separate definitions for “program” and “administering” activities included in this account.

   For “program” activities, record the employer’s portion of the contributions to the following employee benefit programs administered by Federal agencies; retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employees’ Compensation Act (FECA), unemployment for Federal employees, Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A). Use an “F” attribute and a 2-digit partner (agency) code for FACTS I reporting as defined in I TFM 2-4700.

   Note: Report in SGL account 6100, “Operating Expenses/Program Costs,” the costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in SGL account 6100 with an “N” attribute.
For “administering” activities, record the amount of expense incurred for benefit payments to non-Federal entities using an “N” attribute for FACTS I reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, VSIP, FECA, unemployment, entitlements (as listed in the definition of SGL account 2160, “Entitlement Benefits Due and Payable”), and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

6610 **Cost Capitalization Offset (610Z).** The amount of any costs originally recorded into another expense account that are directly linked to a specific job or a product. These costs are transferred to an “in-progress” asset account such as inventory-work-in-process, construction-in-progress, internal-use software in development, or a completed asset account.

6710 **Depreciation, Amortization, and Depletion.** Expenses recognized by the process of allocating costs of an asset (tangible or intangible) over the period of time benefited or the asset's useful life.

6720 **Bad Debt Expense.** The amount of bad debt expense related to uncollectible non-credit reform receivables.

6730 **Imputed Costs.** OMB limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, “Financial Reporting Requirements,” as amended. The amount of costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in SGL account 578A, “Imputed Financing Sources.”

6790 **Other Expenses Not Requiring Budgetary Resources.** Other costs that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used).

6800 **Future Funded Expenses.** The amount of accrued expenses that are required to be funded from future-year appropriations. Examples include, but are not limited to, accrued annual leave expense and upward subsidy reestimates for credit reform loan programs.

6850 **Unfunded Benefit Program Expenses.** The amount of benefit expense incurred that does not require current-year budget authority (unobligated) by a Federal program agency for the employer’s portion of contributions to employee benefit programs. This benefit expense includes Federal Employees’ Compensation Act (FECA) and unemployment for Federal employees.

690D **Nonproduction Costs – Non Federal Programs.** Stewardship investment items that are treated as expenses in calculating net cost but meriting special treatment...
to highlight their substantial investment and long-term benefit nature. They are costs incurred and recognized that are linked to events other than the production of goods and services.

DOI specific: A category of stewardship investment costs used to accumulate costs incurred for the purchase or maintenance or rehabilitation of tangible property not owned by the federal government.

690E **Nonproduction Costs – Stewardship Assets.** Property owned by the Federal Government that are of historical or natural significance; are of cultural, educational, or artistic importance, referred to as heritage assets. No asset amount shall be shown on the balance sheet of the Federal financial statements for heritage assets or stewardship lands. The costs of acquiring, constructing, improving, reconstructing, or renovating heritage assets shall be considered an expense in the period incurred when determining the net cost of operation and the costs shall be recorded in this SGL. Refer to SFFAS No. 8, paragraph 14 through 18.

Stewardship investment items that are treated as expenses in calculating net cost but meriting special treatment to highlight their substantial investment and long-term benefit nature. Stewardship assets are costs incurred and recognized for the purchase or maintenance or rehabilitation of physical assets that are not related to general PP&E assets or associated with the production of goods or providing services. An example would be the acquisition of land by some Federal bureaus that is used solely for fish and wildlife purposes. Other examples are the Statue of Liberty, the Liberty Bell, etc.

**Reclamation Clarification.** The only Reclamation owned physical property that would fall in this category is withdrawn lands, which have never left Federal ownership and have no identifiable costs associated with the acquisition of the asset. All of Reclamation’s other assets are classified as general PP&E. Refer to SFFAS No. 6, paragraphs No. 24 and No. 25.

690G **Research and Development Costs.** Investment items that are treated as expenses in calculating net cost but meriting special treatment to highlight their substantial investment and long-term benefit nature. Expenses included in calculating net cost for research and development programs that are intended to increase or maintain national economic productive capacity or yield other future benefits shall be reported as investments in research and development in required supplementary stewardship information accompanying the financial statements of the Federal Government and its component units. Continued categorization of program expenses as investment is predicated on output and outcome data consistent with the program’s intent. Refer to SFFAS No. 8.
7. **7000 GAINS/LOSSES/MISCELLANEOUS ITEMS.**

7110 **Gains on Disposition of Assets – Other.** The gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

7210 **Losses on Disposition of Assets – Other.** The loss on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

740A **Prior-Period Adjustments – Change in Accounting Principle - Expense.** The amount of material adjustments affecting the cumulative results of operations for changes in accounting principle from prior periods involving expenses.

740B **Prior-Period Adjustments – Change in Accounting Principle - Revenue.** The amount of material adjustments affecting the cumulative results of operations for changes in accounting principle from prior periods involving revenues.

740C **Prior-Period Adjustments – Change in Accounting Principle - Capitalized Assets.** The amount of material adjustments affecting the cumulative results of operations for changes in accounting principle from prior periods involving capitalized assets.

740D **Prior-Period Adjustments – Change in Accounting Principle – Financing Sources - Non-Capitalized.** The amount of material adjustments affecting the cumulative results of operations for changes in accounting principle from prior periods involving non-capitalized financing sources.

74A1 **Prior Period Adjustments – Correction of Errors – Non-Capitalized.** The amount of adjustments affecting the cumulative results of operations for correcting material errors from prior periods involving revenues, expenses, gains and losses. These adjustments require restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, “Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others.” FASAB has retained the current requirement that prior-period financial statements not be restated for changes in accounting principles, unless otherwise specified in the transition instruction of a new FASAB standard.

74C1 **Prior Period Adjustments – Correction of Errors – Capitalized.** The amount of adjustments affecting the capitalized asset balances. These adjustments require restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, “Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others.” FASAB has retained the
current requirement that prior-period financial statements not be restated for changes in accounting principles, unless otherwise specified in the transition instruction of a new FASAB standard.

7600 Changes in Actuarial Liability. The amount of increase or decrease in actuarial liability. FACTS I normal balance assigned to this account is “debit.”

8. 9000 MEMORANDUM. The 9000 memo accounts are Reclamation specific and other agencies may use the same accounts with different names and/or accounting uses.

9000 Other Memorandum Accounts.

9111 Repayment Obligations – From Other Projects.

9112 Repayment Obligations – From Other Federal Agency.

9113 Repayment – Property Transferred – Non-Federal.

9116 Repayment Transferred – Other Projects.

9117 Repayment Transferred – Other Federal Agency.

9121 Receipt on Deposit - Special Fund. The total debits in SGL 9121 and (plus) SGL-9124 should be equal to the total credits of SGL 9122 and (plus) SGL 9123.

9122 Reclamation Fund - Project Receipts. The receipts, by limitation number, which are recorded to project or activity costs or income.

9123 Reclamation Fund - Accretions. The receipts or accretions, by limitation number, which are not recorded in project or activity accounts. In addition, accretions from the sale or lease of withdrawn lands will be maintained by the State in which the leased or sold land is located.


9131 BOR PUE Expenses – Rates. Cumulative Central Valley Project, project use energy expenses allocated to the Bureau of Reclamation. Tracked for rate setting purposes.

9132 BOR PUE Revenue – Rates. Cumulative Central Valley Project, project use energy revenue allocated to the Bureau of Reclamation. Tracked for rate setting purposes.
### Reclamation Manual

**Directives and Standards**

<table>
<thead>
<tr>
<th>SGL</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>9133</td>
<td>WAPA PUE Expenses – Rates.</td>
<td>Cumulative Central Valley Project, project use energy expenses allocated to the Western Area Power Administration. Tracked for rate setting purposes.</td>
</tr>
<tr>
<td>9134</td>
<td>WAPA PUE Revenue – Rates.</td>
<td>Cumulative Central Valley Project, project use energy revenue allocated to the Western Area Power Administration. Tracked for rate setting purposes.</td>
</tr>
<tr>
<td>9136</td>
<td>Assign Power Revenue to Irrigation.</td>
<td>That portion of the cost of plant in service and other costs which are allocated to irrigation and are to be repaid from power revenues of other Government agencies (e.g., Bonneville Power Administration). Credit entries to this account will be offset by debit entries in SGL 9137.</td>
</tr>
<tr>
<td>9137</td>
<td>Assign Unmatured Power Revenues.</td>
<td>The unpaid portion of the amount recorded in SGL 9136. Debit entries to this account will be offset by credit entries in SGL 9136. Credit entries in this account will be offset by debit entries in SGL 9138.</td>
</tr>
<tr>
<td>9138</td>
<td>Irrigation Assistance - Matured.</td>
<td>The paid portion of the amount recorded in SGL 9136. Payments of irrigation assistance from other Government agencies will be debited to this account.</td>
</tr>
<tr>
<td>9141</td>
<td>Authorized Charge-Off – Congress.</td>
<td></td>
</tr>
<tr>
<td>9142</td>
<td>Authorized Reserve Repayment Reduction.</td>
<td></td>
</tr>
<tr>
<td>9151</td>
<td>Repayment Contracts Work in Progress.</td>
<td>The estimated value of the contract obligations of the water and other facility users for the repayment of construction and rehabilitation and betterment costs applicable to Government-owned facilities, where Reclamation performance obligations have not been completed. SGL 9152, Unfulfilled Repayment Contracts - Work in Progress, will be credited whenever this account is debited. This account, as well as, SGL 9152 is for information purposes only. The entries to this account and SGL 9152 will be reversed when the Reclamation contract performance obligations have been completed. At that point, a corresponding entry will be made by debiting SGL 131F and crediting SGL 299B (No Post Flag).</td>
</tr>
<tr>
<td>9152</td>
<td>Unfulfilled Contract - Work in Progress.</td>
<td>This account is used for the same purposes stated in SGL 9151 and is the reciprocal of that account.</td>
</tr>
<tr>
<td>9161</td>
<td>Unmatured Timber Sales – Contracts.</td>
<td></td>
</tr>
<tr>
<td>9163</td>
<td>Negotiable Securities Deposit.</td>
<td></td>
</tr>
</tbody>
</table>
9165  Advance Billings.

9167  Allocations Made.

9169  Suballocations Made.

9301  9301

9302  9302

9303  9303

9304  9304

9501  Writeoffs CNC Current FY (DR). Debit amounts for writeoffs currently not collectible. Bills over two years old must be taken off the Current Accounts Receivable Aging Report. However, the bill is currently at Treasury for collection or is in Administrative Review, Appeal or Waiver Status.

9502  Writeoffs CNC Current FY (CR). Credit amounts for writeoffs currently not collectible. Bills over two years old must be taken off the Current Accounts Receivable Aging Report. However, the bill is currently at Treasury for collection or is in Administrative Review, Appeal or Waiver Status.

9503  Writeoffs Closed – Current FY (DR). Debit amounts for writeoffs with a closed out status. The bill is deemed to no longer be collectible, is being written off and no further collection process will be performed.

9504  Writeoffs Closed – Current FY (CR). Credit amounts for writeoffs with a closed out status. The bill is deemed to no longer be collectible, is being written off and no further collection process will be performed.

9510  Writeoff Closing Acct GL 9501. Closing account will accept the annual closing amounts from SGL 9501.

9520  Writeoff Closing Acct GL 9502. Closing account will accept the annual closing amounts from SGL 9502.

9620  Cumulative Receipts.

9629  Miscellaneous Receipts.

9800  Conversion Clearing Account.
### Reclamation Manual
Directives and Standards

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9901</td>
<td>Discounts Lost.</td>
</tr>
<tr>
<td>9903</td>
<td>Discounts Taken.</td>
</tr>
<tr>
<td>9905</td>
<td>Interest Penalty Statistics.</td>
</tr>
<tr>
<td>9906</td>
<td>Unobligated Balance Brought Forward.</td>
</tr>
<tr>
<td>9907</td>
<td>Obligated Balance Brought Forward.</td>
</tr>
<tr>
<td>9908</td>
<td>Accounts Payable – Net Beginning Fiscal Year.</td>
</tr>
<tr>
<td>9999</td>
<td>JV Clearing Account. Unfunded offset for purposes of balancing cost accounts.</td>
</tr>
<tr>
<td>9CNC</td>
<td>Accounts Receivable – Currently Not Collectable.</td>
</tr>
<tr>
<td>9CLO</td>
<td>Accounts Receivable – Closed.</td>
</tr>
<tr>
<td>9WRT</td>
<td>Accounts Receivable – Write-Offs Total.</td>
</tr>
</tbody>
</table>