

# Reclamation Manual

## Directives and Standards

### General Ledger (GL) Account Definitions

This appendix only includes GL accounts currently used by the Bureau of Reclamation as of February 29, 2024. Reclamation began with the Department of the Interior’s chart of accounts and provided definitions and additional information specific to Reclamation. To obtain a complete list of the Department’s GL accounts, contact Reporting, Accounting & Production Support. For Department of the Treasury’s accounts, definitions and additional information refer to the [Treasury Financial Manual, U.S. Standard General Ledger](#).

#### 1. 100000 ASSETS

**1010.ADV00 Customer Collections Advance – Reclamation.** The amount of payments received in advance of performance of activities for which revenue has not been earned. Used when the offset general ledger account is 2310.D0000, 2320.ARC00, and 2400.ARC00. This encompasses Reclamation fund types available receipt funds, revolving funds, trust funds and deposit funds. Also, use this cash account for intra-governmental payment and collection (IPAC) advances from others.

**1010.BB000 Beginning Balance.** Reclamation’s balance in this account represents the carryover fund balance, current year appropriations, rescissions, and fund transfers which may be available or unavailable.

**1010.CL000 Other Collections.** This account records revenues for overhead processing and related corrections. This account should net to zero with 1010.DS000, which is the expense side of overhead processing.

Overhead	Expense General Ledger	Revenue General Ledger
Regional Indirect Costs (OH1)	6100.253S0	5200.Y0600
Office Indirect Costs (OH2)	6100.253Z0	5200.Y0800
Bureau Indirect Costs (OH3)	6100.253D0	5200.Y0500
Interior Indirect Costs (OH4)	6100.253I0	5200.Y0900

**1010.CNFS0 Change Non-Federal Securities (Market Value).** The Lower Colorado Basin Region records Investment Amortization Discount Outside of Treasury and Redemption of Investment at Par – Outside of Treasury Paid Down in this general ledger account.

**1010.CT000 Other Collections – Revenue Transfer Journal Vouchers (JVs).** This GL account must be entered with a revenue/revenue JV (document type VC). The VC transaction derives the cash side of the entry.

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**1010.CZ000 Other Collections – Expense/Revenue Journal Vouchers (JVs).** This general ledger (GL) account must be entered with an expense/revenue JV (document type VB) where the offset ties to GL account 5xxx.xxxxx. Cash must equal the amount recorded in the revenue amount, net. The use of this cash account is in funds not tied to Treasury symbols reported with point accounts to reflect collections (receipts) independent of the disbursements. For Reclamation, these are revolving funds in the Lower Colorado Basin Region and Upper Colorado Basin Region, and the working capital fund.

**1010.CZR00 Other Collections – Expense/Revenue Receipts.** This account is used when cash and revenue is moved to all funds that are **\*\*\*R5xxxx\*\*** and **\*\*\*R8070\*\*** tied to Treasury symbols with point accounts. The entry to the expense account generates revenue. The offsetting entry to revenue is this cash account. Document type VB.

**1010.DS000 Other Disbursements.** The other side of this cash account is the entry recording expenses for overhead processing and related corrections. This account should net to zero with 1010.CL000, which is the revenues side of overhead processing.

Overhead	Expense General Ledger	Revenue General Ledger
Regional Indirect Costs (OH1)	6100.253S0	5200.Y0600
Office Indirect Costs (OH2)	6100.253Z0	5200.Y0800
Bureau Indirect Costs (OH3)	6100.253D0	5200.Y0500
Interior Indirect Costs (OH4)	6100.253I0	5200.Y0900

**1010.DT000 Other Disbursements – Expense Transfer Journal Vouchers (JV).** JVs with a VA (expense/expense) document type derive this general ledger account. The VA transaction derives the cash side of the entry.

**1010.DZ000 Other Disbursements – Expense/Revenue Journal Vouchers (JV).** General ledger (GL) account specifically entered in a JV with a VB (expense/revenue) document type, offset to GL account 6xxx.xxxxx. Must enter cash tied to expense amount, net.

**1010.GCC00 IPAC Revenue Collections from Customers.** Intra-governmental revenue collections received from other Federal agencies that are not related to advances from others. Use this cash account in funds not tied to Treasury symbols reported with point accounts to reflect collections (receipts) independent of the disbursements. For Reclamation, these are revolving funds in the Lower Colorado Basin Region and Upper Colorado Basin Region, and the working capital fund.

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Record intra-governmental collections processed as advances from others outside of the sales and distribution (SD) funds (\*\*R0680R\* and \*\*R0680U\*/W\*) as 1010.ADV00 tied to a balance sheet liability GL account offset of 2310.D0000, 2320.ARC00, or 2400.ARC00.

- 1010.GCV00 IPAC Refunds from Vendor Overpayments.** The Accounting Services Division, Accounts Receivable & Reimbursable Accounting processes IPAC refunds from vendors in the accounts payable (AP) module. If a vendor refund is tied to a purchase order or miscellaneous obligation, funding is added back to the line of the purchase order or miscellaneous obligation.
- 1010.GDC00 IPAC Refunds to Customers of Revenues.** IPAC refunds of revenue to customers are refunds to customers processed by the Accounting Services Division, Accounts Receivable & Reimbursable Accounting. For IPAC advances from others refund, use cash account 1010.ADV00.
- 1010.GDV00 IPAC Disbursements to Vendors.** IPAC disbursements to vendors are disbursements to vendors made by the Accounting Services Division, Accounts Receivable & Reimbursable Accounting in the accounts payable (AP) module.
- 1010.GG000 Grants/Automated Standard Application for Payments (ASAP).** This general ledger account records payments using ASAP.
- 1010.INV00 Non-SF224 Investments.** Used for investments with the Department of the Treasury's Bureau of the Fiscal Service.
- 1010.IOI00 Non-SF224 Interest Earned on Investments.** Used for interest earned on investments with the Department of the Treasury's Bureau of the Fiscal Service.
- 1010. NC000 Non-SF224 Collections.** This account is the generic "other collections" that posts as a non-SF224. It occurs when the other Federal agency directly posts to Reclamation's Treasury symbol. Reclamation records this posting as a non-SF224 because it was reported and recorded by the Department of the Treasury at the time the other Federal agency posted to our symbol e.g., Federal Energy Regulatory Commission or Western Area Power Administration transfers.
- 1010.ND000 Non-SF224 Disbursements.** Government-wide Treasury Account Symbol (GTAS) disbursements. Non-SF224 activity, e.g., GTAS timing differences.

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- 1010.OCNFS Offset Change Non-Federal Securities (Market Value).** Use this general ledger account for investments outside of the Department of the Treasury.
- 1010.PCC00 Imprest Customer Collections.** Collection of petty cash funds.
- 1010.PDV00 Imprest Vendor Disbursements.** Disbursement of petty cash funds.
- 1010.RCC00 Standard Form 215/Direct Deposit 5515 – Offsetting Receipts.** Use for all funds tied to Treasury symbols with point accounts. This would be all funds that are **\*\*\*R5xxxx\*\*** and **\*\*\*R8070\*\***, where revenue is being recorded. If the collection is an advance from others, then the cash account is 1010.ADV00.
- 1010.RCQ00 Offsetting Receipts – Quarters.** This cash account is for all quarters revenue collected in fund **\*\*\*R5053P5** via payroll.
- 1010.RD000 Disbursements – Refund of Offsetting Receipts.** Refund for funds that are **\*\*\*R5xxxx\*\*** and **\*\*\*R8070\*\*** where recording revenue. If the collection is an advance from others, then the cash account is 1010.ADV00.
- 1010.RGC00 IPAC - Collections of Offsetting Receipts.** Use for all funds tied to Treasury symbols with point accounts. This is all funds that are **\*\*\*R5xxxx\*\*** and **\*\*\*R8070** where recording revenue. If the collection is an advance from others, then the cash account is 1010.ADV00.
- 1010.RTC00 Other Offsetting Receipts (Intra–Bureau).** Use for intra-bureau activity for all funds tied to Treasury symbols with point accounts. This is all funds that are **\*\*\*R5xxxx\*\*** and **\*\*\*R8070\*\*** where revenue is being recorded. If the collection is an advance from others, then the cash account is 1010.ADV00.
- 1010.TCC00 Standard Form 215/Direct Deposit 5515 – Collections of Revenues.** Key word is “revenues.” These are processed in the accounts receivable (AR) module, collections from customers. If the collection is processed referencing a customer and is an appropriation refund (6790/6100.xxxxx), then the cash account to use is 1010.TCV00.
- 1010.TCV00 Standard Form 215 Refunds From Vendors.** A collection received from a vendor for an overpayment (disbursement). If a vendor refund is tied to a purchase order or miscellaneous obligation, funding is added back to the line of the purchase order or miscellaneous obligation. 6790/6100.xxxxx entries for appropriation refund bills are recorded as 1010.TCV00 in the accounts receivable (AR) module with a customer record.

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- 1010.TDC00 Disbursements – Refunds to Customer.** These are processed in the accounts receivable (AR) module. This is a disbursement to customers (refund of a collection).
- 1010.TDV00 Disbursements – Payments to Vendors.** Cash account of record when the Treasury check(s) confirmation file is processed. This results from a disbursement to a vendor.
- 1010.TR000 Transfers – Non Expenditures.** Use with the processing of transfers in, transfers out, transfers of offsetting collections, rescission/sequester via FMBB in the funds management (FM) module. A portion of the warranted Reclamation fund dollars are processed via journal voucher (JV) by the Program and Budget Office from the Reclamation fund(s) using this cash account. There is no transfer budget - budgeting workbench (FMBB) funds management entry for this, thus the JV in the Reclamation fund type is XS\*\*\*\*.
- 1010. WA000 Warrants.** Used for recording the appropriation warrants via transfer budget - budgeting workbench (FMBB) transaction in the funds management (FM) module.
- 1090.00000 Fund Balance with Treasury under a Continuing Resolution.** The amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's (OMB) automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation by the Department of the Treasury's (Treasury) Bureau of the Fiscal Service. The account balance will adjust to zero when Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.
- 1120.00000 Imprest Funds.** Amount of cash authorized to be held by agency cashiers at personal risk.
- 1120.CC000 Imprest Funds – Cashier Customer.** Amount of cash authorized to be held by agency cashiers at personal risk.
- 1120.CV000 Imprest Funds – Cashier Vendor.** Amount of cash authorized to be held by agency cashiers at personal risk.
- 1310.A0000 Account Receivable Revenue Off-Budget Actual.** The Department of the Interior bureaus established this general ledger (GL) account to reflect

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receivables that would not have a corresponding budgetary receivable account. The offset account to 1310.A0000 is a revenue GL account.

- 1310.B0000** **Accounts Receivable Revenue Off-Budget Estimated Accrual.** Used for capturing estimated revenues owed to a bureau by both Federal and non-Federal customers. As example, a Bureau of Ocean Energy Management oil and gas royalty estimate. Also used for recording Reclamation's credit reform loans.
- 1310.C0000** **Accounts Receivable Revenue On-Budget Actual.** This general ledger (GL) account indicates that there is a budgetary receivable tied to GL account 4251.00000. The offset account is a revenue GL account. The 1310.C0000 GL account can only be in a revolving fund or a reimbursable fund. For Reclamation, this GL account is most often tied to Federal customers because there are only a few legislative exceptions that allow Reclamation to bill non-Federal customers in arrears.
- 1310.CZ000** **Electronic Service Agreement Model (E-SAM) Billable Rate Receivable.** Used for E-SAM- interface file E490 accruals. This proprietary account has the budgetary receivable 4251.00000. The offset account is revenue 5200.Y0000.
- 1310.D0000** **Accounts Receivable Revenue On-Budget Estimated Accrual.** 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. Used for sales distribution (SD) earned unbilled program only. This general ledger (GL) account indicates that a budgetary receivable is tied, GL account 4251.00000. The 1310.D0000 offset GL account is revenue GL account 5200.REIMA, which resides only in the SD funds (\*\*R0680R\*, \*\*R0680U\*, \*\*R0680W\*). For Reclamation this GL account is most often tied to Federal customers because there are only a few legislative exceptions that allow Reclamation to bill non-Federal customers in arrears.
- 1310.E0000** **Accounts Receivable Canceled Checks Pending Confirmation.** Used to record canceled checks pending confirmation.
- 1310.F0000** **Accounts Receivable Unmatured Receivables.** The balance in this account plus 1310.FZ000 is reciprocal to general ledger (GL) account 2990.B0000. The regions maintain a subsidiary ledger, by repayment contract, in support of this account. The balances reported in GL 1310.Fxxxx and GL 2990.B0000 are not included in the financial statements but are discussed in the notes. The accounts receivable (AR) module is configured to allow for

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this unique posting for Reclamation's repayment customers. The use of a journal voucher to record repayment of customer amounts is not to be used in this account. Refer to Reclamation Manual (RM) Directives and Standards (D&S), *Un-matured Receivables for Construction Repayment Contracts* ([FIN 06-30](#)), for additional information.

- 1310.FZ000** **Accounts Receivable Unmatured Receivables Journal Vouchers (JVs).** The balance in this account plus 1310.F0000 is reciprocal to general ledger (GL) account 2990.B0000. This account is recorded with a JV. The balances reported in GL 1310.Fxxxx and GL 2990.B0000 are not included in the financial statements but are discussed in the notes. The use of this GL account and JV transaction is temporary and should be on a self-reversing JV to reverse immediately in the next current period. The JV is only for the financial statement note reference. Any out of balance of 1310.F0000 and 2990.B0000 must be corrected through the accounts receivable (AR) module on the customer records and the transactions that caused the out of balance. Refer to Reclamation Manual (RM) Directives and Standards (D&S) *Un-matured Receivables for Construction Repayment Contracts* ([FIN 06-30](#)) for additional information.
- 1310.G0000** **Accounts Receivable Expense Off-Budget Actual.** A disbursement issued resulting in an overpayment to a vendor, a benefit paid by the government on behalf of an employee (health benefits), or another form of overpayment to an employee. The offset to this general ledger (GL) account is an expense GL.
- 1310.J0000** **Accounts Receivable Liabilities Off-Budget Actual (Advance/Deferred Revenue/Suspense, Bill).** Used to initiate billings requesting advance payment for services to be provided. This receivable is off-budget and has no corresponding budgetary receivable.
- 1310.P0000** **Accounts Receivable in Transit Account – Intra-Governmental Payment and Collection.** This account represents intra-governmental payment and collection (IPAC) amounts in transit for goods and/or services for Federal agencies and for pass through Federal customers.
- 1319.00000** **Allowance for Loss on Accounts Receivable.** Estimated amount of uncollectible accounts receivable. This account is reviewed and adjusted upward or downward based on the delinquent non-Federal receivables under review for the reporting/recording period. The write off of debt posts to this general ledger account.

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- 1330.00000** **Receivable for Transfers of Currently Invested Balance.** The amount representing transfers receivable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving Federal entity will request a transfer of funds. The investing Federal entity will disinvest and transfer necessary funds via a Standard Form 1151: Non-expenditure Transfer Authorization. The budget authority from the transfer is realized and obligations may be incurred before the actual transfer of funds. This account applies to the Federal Highway Administration (FHWA) posting scenarios. The funds are XXXR8083EA and XXXR8083EB.
- 1330.Z0000** **Receivable for Transfers of Currently Invested Balance JV.** The amount representing temporarily adjusted transfers receivable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving Federal entity will request a transfer of funds. The investing Federal entity will disinvest and transfer necessary funds via a Standard Form 1151: Non-expenditure Transfer Authorization. The budget authority from the transfer is realized and obligations may be incurred before the actual transfer of funds. This account applies to the Federal Highway Administration (FHWA) posting scenarios. The funds are XXXR8083EA and XXXR8083EB.
- 1335.Z0000** **Expenditure Transfers Receivable JV.** This account is used to record the amount of financing sources receivable from a trust fund or a Federal fund (as defined by the Office of Management and Budget (OMB)) resulting from a non-exchange transaction. This account does not close at year-end.
- 1340.A0000** **Interest Receivable – Not Otherwise Classified Off-Budget Actual.** The balance in this account represents interest charged to the customer as indicated on the customer invoice.
- 1341.LA000** **Interest Receivable Loans Off-Budget Actual.** The balance in this account represents the accrued interest on direct loans off-budget. The account requires the use of the accounts receivable (AR) module and customer master records if the loan debt is subject to delinquent interest assessments.
- 1341.LZ000** **Interest Receivable Loans Journal Vouchers.** This account is used to temporarily record the quarterly accrual on interest earnings and is accomplished through entry of a journal voucher, doc type SB.
- 1342.TM000** **Interest Receivable Investment Marketable.** The amount of accrued interest earned receivable on marketable investment securities. A marketable



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security is an investment that is done outside of the Department of the Treasury's Bureau of Fiscal Service.

- 1342.TS000 Interest Receivable Investment Actual.** The amount of accrued interest earned receivable on investment securities. This is a security investment done through the Department of the Treasury's Bureau of Fiscal Service.
- 1347.00000 Allowance for Loss Interest Receivable – Not Otherwise Classified.** The estimated amount of loss due to uncollectible interest receivable not otherwise classified.
- 1349.LA000 Interest Receivable on Uninvested Funds.** This account is used to record the amount of accrued interest receivable on Uninvested Funds with Treasury. This account does not close at year-end.
- 1349.LZ000 Interest Receivable on Uninvested Funds Accrual JV.** This account is used to temporarily record the amount of accrued interest receivable on Uninvested Funds with Treasury. This account does not close at year-end.
- 1350.A0000 Loans Off-Budget Actual.** Amounts that have been billed to individuals, private sector organizations, or state and local governments. A subsidiary ledger, by loan contract, will be maintained in support of this account.
- 1350.B0000 Loans Receivable – Unbilled.** Amounts that 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.
- 1359.00000 Allowance for Loss on Loans Receivable.** Estimated amounts of uncollectible loans receivable. The account is increased or decreased by the amount estimated to be uncollectible each fiscal year and decreased by the actual amounts subsequently written off.
- 1360.A0000 Penalties/Fines Receivable Off-Budget Actual.** Amounts of penalties and fines off-budget on accounts due to the delinquency of a debt that has been billed.
- 1367.00000 Allowance for Loss Penalty and Fines Not Otherwise Classified.** Estimated amounts of uncollectible penalties and fines receivable not otherwise classified. The account is increased or decreased by the amount estimated to be uncollectible and decreased by the actual amounts subsequently written off. This account excludes allowances for loans subject to credit reform.

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- 1370.A0000** **Administrative Fees Receivable Not Otherwise Classified.** The amount of administrative fees receivable not otherwise identified.
- 1374.Z0000** **Criminal Restitution Receivable - JV.** The amount of criminal restitution funds receivable, resulting from court-ordered fines and restitution in which a convicted offender is ordered to reimburse funds for losses incurred to Federal entities. Criminal restitution may be ordered for losses incurred directly related to the offender's crime. Recognize as a receivable when court actions determine an assessment (the Federal Accounting Standards Board (FASAB), Statement of Federal Financial Accounting Standard (SFFAS) [No. 7](#), *Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting*, Paragraph 54). This account does not close at year-end.
- 1377.00000** **Allowance for Loss Administrative Fees Not Otherwise Classified.** The estimated amount of loss due to uncollectible administrative fees receivable not otherwise identified. The account is increased or decreased by the amount estimated to be uncollectible and decreased by the actual amounts subsequently written off.
- 1379.00000** **Allowance Loss on Criminal Restitution Receivable.** The estimated amount of loss due to uncollectible criminal restitution receivables. This account does not close at year-end.
- 1390.00000** **Appropriated Dedicated Collections Receivable.** This account is used to record the amount due from unavailable receipt account for funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's (OMB) automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation derived from an unavailable special or trust non-revolving receipt account by the Department of the Treasury's Bureau of the Fiscal Service. This account may also be used while waiting a warrant for reductions from the expenditure Treasury Account Symbol (TAS) to the unavailable receipt account. The balance in this account will adjust to zero when the Bureau of Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.
- 1390.Z0000** **Appropriated Dedicated Collections Receivable JV.** This account is used to manually record the amount due from unavailable receipt account for funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's (OMB) automatic apportionment bulletin. Pursuant to a continuing resolution or enacted

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annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation derived from an unavailable special or trust non-revolving receipt account by the Department of the Treasury's Bureau of the Fiscal Service. This account may also be used while waiting a warrant for reductions from the expenditure Treasury Account Symbol (TAS) to the unavailable receipt account. The balance in this account will adjust to zero when the Bureau of Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

- 1399.00000 Allowance for Subsidy.** This amount reflects the unamortized credit reform subsidy for direct loans. It appears in the financing fund (fund code XXXR45475H) of the direct loan and is subtracted from loans receivable (general ledger account 1350.A0000) on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction is normally the transfer of subsidy monies from the program fund (fund code XXXR0685L1) to the financing fund (XXXR45475H). Additional transactions record upward and downward adjustments to the account.
- 1410.OTH00 Other Advances – Journal Vouchers.** The amount of payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets. For the Indian Self-Determination and Education Assistance Act (Public Law 93-638), on construction contracts where Reclamation holds the title and the tribe has authorization to draw down in advance, the Automated Standard Application for Payments (ASAP) records the advance as expenses in Financial and Business Management System. The region submits a journal voucher to reverse the expense and record the advance.
- 1410.WCN00 Advances – Reclamation Water Contracts.** The amount of payments made in contemplation of future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets. Used when the invoice is a prepayment referencing purchase order.
- 1610.TS000 Investments in Treasury Securities Issued by Bureau of Public Debt.** The par value of Treasury securities issued by the Department of the Treasury's Bureau of Fiscal Service and held by Reclamation. Note: The Bureau of Public Debt is now the Bureau of Fiscal Services.
- 1611.TS000 Discounts on Treasury Securities Issued by Bureau of Public Debt.** The unamortized amount of discount on securities issued by the Department of the Treasury's Bureau of Fiscal Service. Note: The Bureau of Public Debt is now the Bureau of Fiscal Services.

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- 1612.TS000**    **Premium on Treasury Securities Issues by Bureau of Public Debt.** The unamortized amount of premiums on securities. Note: The Bureau of Public Debt is now the Bureau of Fiscal Services.
- 1613.TS000**    **Amortization on Treasury Securities Issued by Bureau of Public Debt.** The amortized amount of discounts and premiums on Treasury securities held by Reclamation. Note: The Bureau of Public Debt is now the Bureau of Fiscal Services.
- 1620.00000**    **Investments in Securities Other than Bureau of Public Debt Securities.** The par value of U.S. securities issued by Federal agencies and the par value of securities issued by non-Federal entities. Note: The Bureau of Public Debt is now the Bureau of Fiscal Services.
- 1621.00000**    **Discount on Securities Other than Bureau of Public Debt Securities.** The full discount on securities other than the Bureau of the Fiscal Service securities held by an agency. Does not include Troubled Assets Relief Program related securities. Note: The Bureau of Public Debt is now the Bureau of Fiscal Services.
- 1623.00000**    **Amortization of Discount/Premium on Securities not Bureau of Public Debt.** The amortization amount of discount and premium on securities other than the Bureau of the Fiscal Service securities held by a Federal agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. Note: The Bureau of Public Debt is now the Bureau of Fiscal Services.
- 1711.321A0**    **Capital Land.** The identifiable cost of land 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.
- 1711.321E0**    **Capital Easements and Right of Ways.** The identifiable cost of land rights of unlimited duration acquired for or in connection with plant, property, and equipment used in general operations, including permanent improvements.
- 1712.322Z0**    **Capital Non-Structure Improvements.** The cost of nonpermanent, depreciable improvements to land used in general operations. Also includes similar costs to land subject to stewardship reporting, as well as land rights of limited duration associated with general operations.

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- 1719.00000**    **Accumulated Depreciation on Improvements to Land.** The amount of accumulated depreciation charged to expense for improvements to land.
- 1720.CIA00**    **Construction in Abeyance.** Includes the costs of facilities that have been other than permanently suspended and are not officially de-authorized by Congress. Refer to Reclamation Manual (RM) Directives and Standards (D&S), *Construction in Abeyance* ([FIN 07-26](#)) and RM D&S, *Determination to Suspend an Authorized Construction Activity* ([FAC 01-13](#)). Posting to this account is done via a journal voucher.
- 1720.CIP00**    **Construction in Progress.** Also known as asset under construction (AUC). Includes costs of direct labor, direct material, and overhead incurred in the construction of property, plant, and equipment (except internal use software) for which Reclamation is accountable. Interest during construction (IDC) is also part of the costs included in this account. Do not post directly to this account. It is populated via the Financial and Business Management System settlement process. Upon substantial completion, these costs are transferred to the proper capital asset account as the acquisition cost of the item. Refer to Reclamation Manual (RM) Directives and Standards (D&S), *Assets under Construction (AUC)*, ([FIN 07-24](#)).
- 1730.323C0**    **Capital Buildings, Improvements, and Renovations.** The cost of Federally owned buildings acquired for and used in providing general Federal 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 operations. This account includes buildings acquired through a contract or agreement that transfers ownership. Buildings consisting of houses, garages, and shops owned by Reclamation and used in power, irrigation, municipal and industrial, and multipurpose operations which are not included in structures and facilities of a specific project. Buildings are valued at acquisition cost and 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.
- 1739.00000**    **Accumulated Depreciation – Building Improvements.** Accumulates depreciation charged to expense for buildings including improvements and renovations of buildings.
- 1739.Z0000**    **Accumulated Depreciation – Building Improvements Renovation Journal Vouchers.** This general ledger (GL) account is used to allocate building improvements and renovation depreciation (GL account 1739.00000) costs assessed via the property depreciation module for Reclamation cost allocation needs.

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- 1740.322D0 Capitalized Dams – Constructed.** The cost or appraised value of constructed dams purchased by general, trust, revolving, and/or other funds and are under Reclamation’s control.
- 1740.323Z0 Capital Structures and Water Projects.** The cost or appraised value of capital structures and water projects purchased by general, trust, revolving, and/or other funds and are under Reclamation’s control. Reclamation property, plant, and equipment (PP&E) are classified as general PP&E in accordance with the Federal Accounting Standards Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) [No. 6, Accounting for Property, Plant, and Equipment](#). Refer to Reclamation Manual (RM) Directive and Standards (D&S), *General Property, Plant, and Equipment (G-PP&E)* ([FIN 07-20](#)) for more information. Some examples of features recorded in this general ledger account are dams, canals, power plants, pumping stations, reservoirs, communication facilities, poles and fixtures, and waterways.
- 1749.00000 Accumulated Depreciation Other Structure 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, *Depreciation and Amortization*, ([FIN 07-23](#)).
- 1749.Z0000 Accumulated Depreciation Other Structure and Facilities Journal Vouchers.** This general ledger (GL) account is used to allocate other structure and facilities depreciation (GL account 1749.00000) costs assessed via the property depreciation module for Reclamation cost allocation needs.
- 1750.311A0 Capitalized – Equipment.** Capitalized cost of tangible equipment items, of a durable nature, used by Reclamation in providing goods and services (excluding internal use computer software).
- 1750.311AC Capitalized Equipment Conversion.** Converted capitalized cost of tangible equipment items, of a durable nature, used by Reclamation in providing goods and services (excluding internal use computer software). Account used at conversion.
- 1750.311C0 Capitalized Radio Communication Equipment.** Capitalized radio communication equipment used by Reclamation in providing goods and services (excluding internal use computer software).
- 1750.311CC Capitalized Radio Communication Equipment Journal Vouchers.** Capitalized radio communication equipment used by Reclamation in

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providing goods and services (excluding internal use computer software). A journal voucher is used to address financial reporting and is only a temporary entry that must be reversed.

- 1750.311E0 Capitalized – Information Technology Equipment.** The capitalized cost of information technology used by Reclamation in providing goods and services (excluding internal use computer software).
- 1750.311EC Capitalized Information Technology Equipment Conversion.** The capitalized cost of information technology equipment used by Reclamation in providing goods and services (excluding internal use computer software). Account used at conversion.
- 1750.311H0 Capitalized – Furniture and Fixtures.** The capitalized cost of furniture and fixtures used by Reclamation in providing goods and services (excluding internal use computer software).
- 1750.311HC Capitalized Furniture and Fixtures – Conversion.** The capitalized cost of furniture and fixtures used by Reclamation in providing goods and services (excluding internal use computer software). Account used at conversion.
- 1750.311J0 Capitalized – Copier/Duplicator.** The capitalized cost of copier/duplicator equipment used by Reclamation in providing goods and services (excluding internal use computer software).
- 1750.311K0 Capitalized – Heavy Machinery.** The capitalized cost of heavy machinery equipment used by Reclamation in providing goods and services (excluding internal use computer software).
- 1750.311KC Capitalized Heavy Machinery Conversion.** The capitalized cost of heavy machinery equipment items of a durable nature used by Reclamation in providing goods and services (excluding internal use computer software). Account used at conversion.
- 1750.311L0 Capitalized – Transportation Equipment (Includes Horses).** The capitalized cost of transportation equipment used by Reclamation in providing goods and services (excluding internal use computer software).
- 1750.311LC Lower Colorado Basin Region Capitalized Transportation Equipment – Conversion.** The capitalized cost of transportation equipment used by the Lower Colorado Basin Region in providing goods and services (excluding internal use computer software). Account used at conversion.

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- 1759.00000** **Accumulated Depreciation on Equipment.** Accumulates depreciation charged to expense for equipment.
- 1759.Z0000** **Accumulated Depreciation Equipment Journal Vouchers.** Used to allocate equipment depreciation (general ledger account 1759.00000) costs assessed via the property depreciation module for Reclamation cost allocation needs.
- 1810.\*** **Assets Under Capital Lease.** The amount of assets being leased under terms equivalent to an installment purchase.
- 1810.313L0** **Capital Lease – Equipment.**
- 1810.323L0** **Capital Lease – Building & Structures.**
- 1810.CL000** **Assets Under Capital Lease-Other than Equipment.**
- 1810.LEE00** **Cap Lease – Equipment.**
- 1819.\*** **Accumulated Depreciation on Assets under Capital Lease.** The amount of accumulated depreciation charged to expense for assets under capital lease.
- 1819.00000** **Accumulated Depreciation on Capital Leases.**
- 1819.CL000** **Amortization - Other than Equipment.**
- 1819.LEEA0** **Amortization-Equipment.**
- 1819.Z0000** **Accumulated Depreciation on Capital Leases JV.**
- 1820.323H0** **Leasehold Improvements.** The cost of improvements to leased land, buildings, structures, and facilities occupied by Reclamation as a lessee, as well as easements and right-of-way.
- 1829.00000** **Accumulated Amortization on Leasehold Improvements.** The amount of accumulated amortization charged to expense for leasehold improvements. General ledger accounts 6710.50000/1829.00000 are used.
- 1830.311D0** **Internal Use Software.** The capitalized cost of purchased off-the-shelf software, contractor developed software, and cost elements of internally developed software. Refer to Reclamation Manual (RM) Directives and



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Standards (D&S), *Computer Software Costs* ([FIN 07-32](#)) for more information.

- 1832.00000** **Internal Use Software in Development.** Includes the full cost, as defined in the Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (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 general ledger account 1830.311D0 after the successful test of each module or component of a software project. Refer to Reclamation Manual Directives and Standards, *Computer Software Costs* ([FIN 07-32](#)) for more information.
- 1839.00000** **Accumulated Amortization on Internal Use Software.** Accumulates depreciation charged to expense for internal use software.
- 1925.00000** **Capital Transfers Receivable.** This account is used to record the amount of capital transfers due to a General Fund Receipt Account from Federal entities. This account does not close at year-end.
- 1930.Z0000** **Lessor Lease Receivable JV.** The present value of lease payments to be received for the lease term in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. For certain payments not included in the measurement of the Lessor Lease Receivable, see the Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) [No. 54](#), *Leases*, Paragraphs 57-58.
- 1939.Z0000** **Allowance for Loss on Lease Receivable JV.** Uncollectible amounts of payments measured within the Lessor Lease Receivable.
- 1950.Z0000** **Lessee Right-To-Use Lease Asset JV.** The lessee's right to control the use of an underlying asset during the lease term in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. It is measured at the start of the lease term by adding the amount of the initial lease liability, any lease payments made to the lessor at or before the start of the lease term (less incentives) and any indirect lease costs necessary to place the lease asset into service.
- 1959.Z0000** **Accumulated Amortization on Lessee Lease Assets JV.** The amount of accumulated amortization charged to expense for a lessee's lease assets.
- 1981.Z0000** **Custodial Federal AR - JV.** This account is used to record a custodial or non-entity transaction between two Federal entities, there is an entity who

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collects on behalf of another entity, but is not entitled to retain the collections (collecting entity or custodian) and a Federal entity on whose behalf the collecting entity is collecting (receiving entity). This account should be used by the receiving entity to record the amount that will be transferred to them by the collecting entity. These assets are a direct offset to the collecting entity's Custodial Liability (GL account 2980.\*) and Liability for Non-Entity Assets Not Reported on the Statement of Custodial Liability (GL account 2985.\*).

**1990.A0000 Other Assets.** Assets not otherwise classified in another general ledger account. An example is the Lower Colorado Basin Region's firming credit rights. Other regions may have valid situations to track costs in this GL account, but they should consider other more traditional asset GL accounts before utilizing this one.

## 2. 2000 LIABILITIES

**2110.AA000 Accounts Payable Liability – Accounts Payable Automated Accrual.** An automated accrual is recorded for amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered. This automated accrual is known as the undelivered orders (UDO) accrual. The grant accruals are recorded under general ledger account 2190.GA000 through this UDO accrual program.

**2110.AC000 Accounts Payable Manual Accrual Non-Referencing.** An accounts payable (AP), manual accrual (non-referencing), recorded for amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered. Non-referencing means the transaction used to post to this general ledger account did not reference an obligation document (miscellaneous or purchase order). Not to be used for grants accrual.

**2110.AU000 Accounts Payable Liability – Accounts Payable Manual Accrual (Non-Reconciliation).** An account payable manual accrual (non-reconciliation) recorded for amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered. Not to be used for grants accrual. (Reconciliation general ledger (GL) accounts retain the customer or vendor name and numbers for easy reporting. The Financial and Business Management System uses customer, vendor, and asset reconciliation GL accounts. A customer record or a vendor record can tie to only a single reconciliation GL account at a time. Reconciliation

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accounts also establish the integration of the accounts payable, accounts receivable and asset sub-ledger accounts into the general journal.)

- 2110.GR000** **Accounts Payable Liability – Goods Received and Accepted.** An accounts payable accrual (based on a goods receipt or service entry sheet) recorded for amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered.
- 2110.IN000** **Accounts Payable Liability – Invoiced.** Amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered.
- 2110.MA000** **Accounts Payable Liability – Accounts Payable Manual Accrual.** Manual accrual for amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered.
- 2110.Z0000** **Accounts Payable Liability – Journal Voucher Upload.** Manual accrual for amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered.
- 2120.00000** **Disbursements in Transit.** Disbursements in transit for amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered.
- 2130.00000** **Contract Holdbacks.** The amounts withheld from grantees or contractors pending completion of related contracts. This account was used at conversion to convert outstanding holdbacks from the Federal Financial System into the Financial and Business Management System. The document type used to convert the holdbacks was a SA journal voucher. Currently, the activity being recorded to this account is the reversal of converted holdbacks when the holdbacks are to be paid.
- 2130.Z0000** **Contract Holdbacks Manual.** The amounts withheld from grantees or contractors pending completion of related contracts. When the vendor invoices for the entire progress payment amount, the accounts payable team adjusts the invoice for the contract holdback amount when they enter the invoice into the Financial and Business Management System. The portion held back is entered on the general ledger (GL) tab of the invoice against the 2130.Z0000 GL account.
- 2170.00000** **Subsidy Payable to the Financing Account.** The amount of subsidy payable from a program account to a financing account for both undisbursed

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direct loans and undisbursed guaranteed loans. This account does not close at year-end.

- 2190.00000 Other Accrued Liabilities.** Accrual for amounts of liabilities not otherwise classified above.
- 2190.DZ000 Electronic Service Agreement Model (E-SAM) Billable Rate Payable.** Used to record E-SAM billable rate payable amount.
- 2190.GA000 Grants Accrual – Automated.** Used to record an automated grant accrual amount via the undelivered orders (UDO) accrual program.
- 2210.00000 Accrued Funded Payroll and Leave.** The estimated liability for salaries, wages, funded annual leave, and sick leave that have been earned but are unpaid.
- 2213.00000 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 (non-Federal or public attribute “N”), and health and life insurance for covered employees.
- 2220.00000 Unfunded Leave.** The amount recorded by an employer Federal agency for unpaid leave earned which an employee is entitled to upon separation and will be funded by future years' budgetary resources.
- 2225.00000 Unfunded Federal Employees’ Compensation Act 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.
- 2290.00000 Other Unfunded Employment Related Liability.** 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.A0000 Advances from Others Reimbursable.** The balance of amounts (for reimbursable activity) advanced by other Federal and non-Federal entities for goods and services to be furnished. This account must only be used in the sales and distribution (SD) funds.
- 2310.C0000 Advances from Others Adjustments – Journal Vouchers.** The balance of amounts advanced by other Federal and non-Federal entities for goods and

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services to be furnished. This account is not just for journal voucher entries. This account is used as the offset account when recording the receivable account 1310.J0000 for invoicing. This account is NOT to be used in sales and distribution (SD) funds.

- 2310.D0000** **Advances from Others.** The balance of amounts advanced by other Federal and non-Federal entities for goods and services to be furnished. This account's offset account is cash 1010.ADV00. This account is NOT to be used in sales and distribution (SD) funds.
- 2320.ARC00** **Deferred Credits Customer.** Revenue or income received but not yet earned. This is a customer reconciliation account. This account's offset account is cash 1010.ADV00. This account is NOT to be used in sales and distribution (SD) funds. (Reconciliation general ledger (GL) accounts retain the customer or vendor name and numbers for easy reporting. The Financial and Business Management System uses customer, vendor, and asset reconciliation GL accounts. A customer record or a vendor record can tie to only a single reconciliation GL account at a time. Reconciliation accounts also establish the integration of the accounts payable, accounts receivable and asset sub-ledger accounts into the general journal.)
- 2320.C0000** **Deferred Credits Journal Vouchers.** Revenue or income received but not yet earned. This account is not just for journal voucher entries. This account is used as the offset account when recording the receivable account 1310.J0000 for invoicing. This account is NOT to be used in sales and distribution (SD) funds.
- 2330.Z0000** **Unearned Lessor Revenue JV.** The amount of lease revenue expected to be received during a lease term, but on which lessees will make payments over the life of the lease term for the right to use an underlying asset. Lessors should record unearned revenue in leases other than short-term leases, lease contracts that transfer ownership, and intragovernmental leases only. See the Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) [No. 60](#), *Omnibus Amendments 2021: Leases-Related Topics*, Paragraph 26.
- 2400.AP000** **Liability Non-Fiduciary Deposit Funds and Undeposited Collections – Vendors.** The amount offsetting undeposited collections and collections deposited in non-fiduciary deposit funds awaiting disposition. Note: these collections are not customer collections eventually processed through the accounts receivable (AR) module. These are collections awaiting disposition in the deposit funds that will eventually be applied via the accounts payable (AP) module to the vendor record.

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- 2400.AR000**    **Liability Non-Fiduciary Deposit Funds and Undeposited Collections – Accounts Receivable.** The amount offsetting undeposited collections and collections deposited in non-fiduciary deposit funds awaiting disposition. This account is NOT to be used on a collection. It is the offset account for the receivable 1310.J0000. It is a non-reconciliation account in the Financial and Business Management System (FBMS) and is used with the FBMS reconciliation account receivable 1310.J0000. See general ledger account 2320.ARC00 for the explanation of a reconciliation account.
- 2400.ARC00**    **Liability Non-Fiduciary Deposit Funds and Undeposited Collections – Customers.** The amount offsetting undeposited collections and collections deposited in non-fiduciary deposit funds awaiting disposition. This is a customer reconciliation account and is the offset account used when recording the cash collection 1010.ADV00. See general ledger account 2320.ARC00 for explanation of a reconciliation account.
- 2400.C0000**    **Liability Non-Fiduciary Deposit Funds and Undeposited Collections – Journal Vouchers (JV).** Used to record bi-weekly BATCHPAY labor charges received from payroll and related adjustments. Reclamation receives a payroll file from payroll to upload to the Financial and Business Management System to distribute the labor charges to the appropriate fund/work breakdown structure. The file also posts a JV to suspense (general ledger account 1010.DS000/GL account 2400.C0000) so the payroll division recoups its upfront outlay of cash. Primarily used during conversion.
- 2400.Z0000**    **Liability Non-Fiduciary Deposit Funds and Undeposited Collections – Journal Vouchers (JV).** Used to record bi-weekly BATCHPAY labor charges received from payroll and related adjustments. Reclamation receives a payroll file from payroll to upload to the Financial and Business Management System to distribute the labor charges to the appropriate fund/work breakdown structure. The file also posts a JV to suspense (1010.DS000/2400.C0000) so the payroll division recoups its upfront outlay of cash. A subsequent JV is prepared by the Reporting, Accounting & Production Support Team to clear suspense.
- 2510.00000**    **Principal Payable to the Bureau of the Public Debt.** The amount of loan principal payable to the Department of the Treasury’s Bureau of Fiscal Service. Note: The Bureau of Public Debt is now the Bureau of Fiscal Services.
- 2650.00000**    **Actuarial Federal Employees' Compensation Act (FECA) Liability.** Amount recorded by employer agencies for the actuarial present value of

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future FECA benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease.

- 2930.Z0000** **Lessee Lease Liability JV.** The present value of lease payments required to be paid to a lessor for the lease terms in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. For certain payments not included in the measurement of the Lessee Lease Liability, see the Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) [No. 54, Leases](#), Paragraph 42. To record the lease liability for lease payments that will be funded by future years' budgetary resources, use GL 2930.Z0010 instead.
- 2930.Z0010** **Unfunded Lessee Lease Liability JV.** The present value of lease payments required to be paid to a lessor for the lease term, that will be funded by future years' budgetary resources. For certain payments not included in the measurement of the Lessee Lease Liability, see the Federal Accounting Standards Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) [No. 54, Leases](#), Paragraph 41.
- 2940.00000** **Capital Lease Liability.** The present value of liabilities for assets acquired under a lease agreement that meets the test for capitalizing the asset.
- 2970.00000** **Resources Payable to Treasury.** Liquidating fund assets, in excess of liabilities, being held as working capital. After liquidating all liabilities, these funds are returned to the General Fund of the Treasury.
- 2985.MC000** **Liability Non-Custodial Statement Collections.** The amount of non-entity assets held in a General Fund receipt account or other Department of the Treasury account symbol for transfer to other Federal entities. This account excludes amounts defined as custodial in the Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) [No. 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting](#). For amounts collected or to be collected on behalf of the General Fund of the Treasury, which are not on the Statement of Custodial Activity or on a custodial footnote, use Federal/non-Federal code attribute domain value "G" and transaction partner agency identifier attribute domain value "099." This general ledger (GL) account is included on the GL crosswalk for the Balance Sheet, but is not included on the GL crosswalk for the Statement of Custodial Activity or on a custodial footnote. The MC in the GL account number stands for miscellaneous receipts collected.

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- 2985.MCC00 Liability Non-Custodial Statement Collections Journal Voucher.** The amount of non-entity assets held in a General Fund receipt account or other Department of the Treasury account symbol for transfer to other Federal entities. This account excludes amounts defined as custodial in the Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) [No. 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting](#). For amounts collected or to be collected on behalf of the General Fund of the Treasury which are not on the Statement of Custodial Activity or on a custodial footnote, use Federal/non-Federal code attribute domain value "G" and transaction partner agency identifier attribute domain value "099." This general ledger (GL) account is included on the GL crosswalk for the Balance Sheet, but it is not included on the GL crosswalk for the Statement of Custodial Activity or on a custodial footnote.
- 2985.MR000 Liability Non-Custodial Statement Receivable.** The amount of non-entity assets held in a General Fund receipt account or other Treasury account symbol for transfer to other Federal entities. This account excludes amounts defined as custodial in the Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) [No. 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting](#). For amounts collected or to be collected on behalf of the General Fund of the Treasury that are not on the Statement of Custodial Activity or on a custodial footnote, use Federal/non-Federal code attribute domain value "G" and transaction partner agency identifier attribute domain value "099." This general ledger (GL) account is included on the GL crosswalk for the Balance Sheet, but it is not included on the GL crosswalk for the Statement of Custodial Activity or on a custodial footnote. The MR in the GL account title stands for miscellaneous receipts receivable.
- 2985.MRC00 Liability Non-Custodial Statement Receivable Journal Voucher.** The amount of non-entity assets held in a General Fund receipt account or other Treasury account symbol for transfer to other Federal entities. This account excludes amounts defined as custodial in the Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Financial Accounting Standards (SFFAS) [No. 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting](#). For amounts collected or to be collected on behalf of the General Fund of the Treasury that are not on the Statement of Custodial Activity or on a custodial footnote, use Federal/non-Federal Code attribute domain value "G" and transaction partner agency identifier attribute domain value "099." This general ledger (GL) account is included on the GL crosswalk for the Balance



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Sheet, but it is not included on the GL crosswalk for the Statement of Custodial Activity or on a custodial footnote. This account does not close at yearend.

- 2990.A0000 Other Liabilities.** The balance in this account represents the amount of liabilities that are not otherwise classified.
- 2990.B0000 Deferred Revenues from Un-matured Accounts Receivable.** The balance in this account represents the un-matured, unbilled amount of Reclamation's repayment contracts. The balance is reciprocal to general ledger (GL) account 1310.F0000 plus 1310.FZ000. Its balances and those of 1310.Fxxxx are not included in the financial statements, but are discussed in the financial statement notes. Refer to Reclamation Manual (RM) Directives and Standards (D&S) *Un-matured Receivables for Construction Repayment Contracts* ([FIN 06-30](#)) for additional information.
- 2990.D0000 Bureau Unique Other Liabilities – Unfunded.** The amount of Reclamation's unique other liabilities. The general ledger accounts for this activity are 5610.DL000/2990.D0000.
- 2990.J0000 Unfunded Liability to Treasury's Judgment Fund.** The balance in this account represents the unfunded liabilities based on estimated information received from the Department of the Interior.
- 2990.K0000 Credit Reform Downward Re-Estimate.** This account is used to record credit reform downward re-estimates. The general ledger accounts for this activity are 1399.00000/2990.K0000 and 5776.Z00000/5791.Z0000.
- 2990.W0000 Other Liabilities –Reclamation's Western Colorado River Storage Project.** To record a liability for Reclamation's Western Colorado River Storage Project.
- 2991.00000 Other Liabilities - Reductions.** This account is used to record other liabilities of reductions where there is not a related budgetary obligation. Use while awaiting a warrant to be issued for a reduction (i.e., rescission, across-the-board reduction, and sequestration). This account may also be used while awaiting a warrant to be issued for a reduction of unobligated balances of indefinite appropriations derived from the General Fund of the U.S. Government. The warrant must be issued by year-end. This account does not close at year-end.
- 2992.00000 Appropriated Dedicated Collections Liability.** This account is used to record the amount due to the expenditure Treasury Account Symbol (TAS)

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from an unavailable receipt account for funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's (OMB) automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation derived from an unavailable special or trust non-revolving receipt account by the Department of the Treasury's Bureau of the Fiscal Service. This account may also be used while waiting a warrant for reductions from the expenditure TAS to the unavailable receipt account. The balance in this account will adjust to zero when the ' Bureau of Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

- 2992.Z0000**    **Appropriated Dedicated Collections Liability JV.** This account is used to manually record the amount due to the expenditure Treasury Account Symbol (TAS) from an unavailable receipt account for funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's (OMB) automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation derived from an unavailable special or trust non-revolving receipt account by the Department of the Treasury's Bureau of the Fiscal Service. This account may also be used while waiting a warrant for reductions from the expenditure TAS to the unavailable receipt account. The balance in this account will adjust to zero when the Bureau of Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.
- 2995.N0000**    **Estimated Cleanup Cost Liability – Unfunded.** 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.
- 2995.Y0000**    **Estimated Cleanup Cost Liability – Asbestos.** 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.

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### 3. 3000 NET POSITION

- 3100.00000 Unexpended Appropriations – Cumulative.** The amount of unexpended appropriations after fiscal year-end closing. The balance in this account remains the same during the fiscal year. Amounts appropriated by Congress that have not been expended. Activity to increase or decrease unexpended appropriations is reflected in other general ledger (GL) accounts in the 310x.xxxxx series. At year-end, the nominal GL accounts in 310x.xxxxx series are closed to this GL account. During the fiscal year, net debit and credit balances in the 310x.xxxxx series accounts reflect the total remaining balance of unused appropriations. Reclamation has general funded (appropriations) in all of its expenditure funds, which includes available receipts and Upper and Lower Colorado revolving funds.
- 3101.00000 Unexpended Appropriations – Appropriations Received.** The amount of new appropriations received during the fiscal year. In general, Federal agencies' amounts do not include dedicated and earmarked receipts; therefore, special and trust funds do not use this general ledger account to record appropriations. However, the Department of the Interior is an exception to this rule. Both Utah Reclamation Mitigation and Conservation Commission (for which Reclamation performs accounting services), and Reclamation have appropriations in earmarked (special) receipt funds.
- 3102.00000 Unexpended Appropriations – Transfers-In.** The amount of unexpended appropriations from current or prior years, transferred in during the fiscal year.
- 3103.00000 Unexpended Appropriations – Transfers-Out.** The amount of unexpended appropriations from current or prior years, transferred out during the fiscal year.
- 3106.00000 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. The normal balance assigned to this account is "credit."
- 3107.00000 Unexpended Appropriations – Accrued.** The amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with general ledger account 5700.00000 when goods and services are received or benefits provided.

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- 3107.00010 Unexpended Appropriations – Disbursed.** This account is used to record the amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with general ledger account 5700.00010 when goods and services are received, or benefits provided.
- 3107.C0000 Unexpended Appropriations – Used Journal Voucher.** The amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with general ledger account 5700.C0000 when goods and services are received or benefits provided. This account is being used with the undelivered orders (UDO) accrual program.
- 3107.Z0000 Unexpended Appropriations – Accrued - JV.** This account is used to record the amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with 5700.Z0000, when goods and services are received, or benefits provided.
- 3107.Z0010 Unexpended Appropriations – Disbursed - JV.** This account is used to record the amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with 5700.Z0010, when goods and services are received, or benefits provided.
- 3310.A0000 Cumulative Results of Operations – Operating.** The net difference since the inception of the activity between (1) expenses and losses and (2) financing sources including appropriations, revenues, and gains. Note: In general, no activity is posted during the fiscal year directly to the equity accounts 3310.A0000, and 3310.C0000.
- 3310.C0000 Cumulative Results of Operations – Capital Assets.** This balance should agree with the net amount of all 17xx.xxxxx, 18xx.xxxxx, and 19xx.xxxxx general ledger accounts, i.e., the net book value of all capitalized assets. Note: This relationship is only valid for post fiscal year – close balances (accounting period 16) and beginning balances. In general, no activity is posted during the fiscal year directly to the equity accounts 3310.A0000, and 3310.C0000.

#### 4. 4000 BUDGETARY

- 4060.00000 Anticipated Collections from Non-Federal Sources.** The amount of non-Federal collections, excluding reimbursables, expected in the current fiscal year.

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- 4113.00000** **Appropriation Receipts from Unavailable Trust/Special Fund Receipts.** The amount of receipts appropriated from an "unavailable" trust or special fund receipt account to a corresponding trust or special fund expenditure account. (Amounts deposited into trust or special fund receipt accounts designated by the Department of the Treasury as "unavailable" are appropriated via Treasury warrant, upon legislative action, to the corresponding expenditure account.) This budgetary resource account does not correspond with proprietary general ledger account 3101.00000, "Unexpended Appropriations – Appropriations Received."
- 4113.Z0000** **Appropriation Receipts from Unavailable Trust/Special Fund Receipts JV.** The amount of receipts appropriated from an "unavailable" trust or special fund receipt account manually recorded to a corresponding trust or special fund expenditure account. (Amounts deposited into trust or special fund receipt accounts designated by the Department of the Treasury (Treasury) as "unavailable" are appropriated via Treasury warrant, upon legislative action, to the corresponding expenditure account.) This budgetary resource account does not correspond with proprietary general ledger account 3101.00000, "Unexpended Appropriations – Appropriations Received."
- 4114.00000** **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 the Department of the Treasury (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 general ledger account 3101.00000, *Unexpended Appropriations – Appropriations Received*. Actual budgetary postings are occurring here.
- 4114.Z0000** **Appropriated Trust or Special Fund Receipts – Journal Voucher.** 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 the Department of the Treasury (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 general ledger account 3101.00000, *Unexpended Appropriations – Appropriations Received*. Actual budgetary postings are occurring here. This account is used temporarily to allow for the Government-wide Treasury Account Symbol (GTAS) trial balance reporting to pass fatal edits.

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- 4115.Z0000** **Loan Subsidy Appropriation JV.** This account is used to manually record the amount of budget authority appropriated by law for loan subsidies in direct loan and loan guarantee programs.
- 4117.Z0000** **Loan Administrative Expense Appropriation JV.** This account is used to manually record the amount of new budget authority appropriated by law for administrative expenses in direct loan and loan guarantee programs.
- 4118.00000** **Re-estimated Loan Subsidy Appropriation.** The amount of budget authority appropriated for direct loan and loan guarantee subsidies based upon re-estimates as specified in the Federal Credit Reform Act of 1990.
- 4118.Z0000** **Re-estimated Loan Subsidy Appropriation JV.** The amount of temporarily budgeted authority appropriated for direct loan and loan guarantee subsidies based upon re-estimates as specified in the Federal Credit Reform Act of 1990.
- 4119.00000** **Other Appropriations Realized.** All other appropriations not classified above. Additionally, this account may include the annualized amount of appropriations for continuing resolutions.
- 4119.00010** **Indefinite Appropriation - Upward Adjustments.** The amount of budgetary authority derived from the General Fund of the U.S. Government to cover upward adjustments where a prior year appropriation act is cited.
- 4119.00020** **Mandatory Non-Expenditure Transfer under CR.** This account is used to record the amount of budget authority derived from a mandated non-expenditure transfer in an appropriation Act referenced in section 101 of a continuing resolution (CR) that is factored into the rate for operations of both the giving and receiving Treasury Appropriation Fund Symbols (TAFS). (See Office of Management and Budget (OMB) Circular No. [A-11](#) Section 123.2 and OMB CR Bulletin.) After the enactment of the full-year appropriation Act, adjust the amount as identified in the Act and continue to report the mandated non-expenditure transfer amount in this account until the amount is actually transferred after the enactment of a short-term CR. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account reflects activity that must adjust to zero before the fourth quarter adjusted trial balance submission.
- 4119.AA000** **Advance Appropriation Realized.** This account is used to record the amount of budget authority appropriated as specified in the appropriation language of a prior fiscal year for all other appropriations not otherwise classified.

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- 4120.00000 Appropriations Anticipated – Indefinite.** The current estimate of anticipated amounts to become available under existing law. Actual budgetary postings are occurring here. This anticipated account is created in available receipt funds (AR\*), and trust funds (TF\*).
- 4120.Z0000 Appropriations Anticipated – Indefinite Journal Voucher.** The current estimate of anticipated amounts to become available under existing law. This account is used temporarily to allow for the Government-wide Treasury Account Symbol (GTAS) trial balance reporting to pass fatal edits.
- 4137.00000 Transfers of Contract Authority.** The amount of contract authority transferred between parent and allocation (child) Treasury Appropriation Fund Symbols (TAFS) based upon an approved letter. This occurs before the actual transfer of funds, which is to be accomplished as a non-expenditure allocation transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. The Federal Highway Administration’s (FHWA) symbol which Reclamation is the allocation (child) would, when appropriate, post to this account in those funds (\*\*R8083\*\*).
- 4145.00000 Borrowing Authority Converted to Cash.** The amount of nonexpenditure transfers during the fiscal year that reduces borrowing authority.
- 4146.Z0000 Actual Repayments of Debt Current Year Authority - JV.** This account is used to manually record amounts actually transferred by non-expenditure transfer during the fiscal year from current-year resources to repay debt. This also includes amounts actually transferred by non-expenditure transfer during the fiscal year to repay debt forgiven. This excludes amounts related to actual repayments of borrowing authority converted to cash.
- 4148.00000 Resources Realized from Borrowing Authority.** The amount drawn during the fiscal year to fund borrowing authority at the time of disbursement.
- 4151.00000 Actual Capital Transfers to General Fund of Treasury.** Current year authority amounts actually transferred by non-expenditure transfer during the fiscal year of current year resources.
- 4166.00000 Alloc Realized Authy-To be Trnsfer fr Invest Bal.** This account is used to record the amount of undistributed funds to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until

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needed for disbursement. This general ledger account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for a Standard Form (SF) 1511: Nonexpenditure Transfer Authorization and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at year-end. This account applies to the Federal Highway Administration (FHWA) posting scenarios. The funds are XXXR8083EA and XXXR8083EB.

**4166.Z0000** **Alloc Realized Authy-To be Trnsfer fr Invst Bal JV.** This account is used to temporarily record the amount of undistributed funds to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This general ledger account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for a Standard Form (SF) 1511: Nonexpenditure Transfer Authorization and is only permissible under specific circumstances). Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at year-end. This account applies to the Federal Highway Administration (FHWA) posting scenarios. The funds are XXXR8083EA and XXXR8083EB.

**4167.00000** **Alloc Realized Authority-Trnsfr fr Invest Bal - JV.** This account is used to record the net amount of realized authority and accomplished non-expenditure transfers during the fiscal year of current-year or prior-year obligated authority. Use this general ledger allocation account when the parent Treasury Appropriation Fund Symbol has investment authority; most commonly associated with trust and special funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account applies to the Federal Highway Administration (FHWA) posting scenarios. The funds are XXXR8083EA and XXXR8083EB.

**4167.ZC000** **Alloc Realized Authority-Trnsfr fr Invest Bal - JV.** This account is used to temporarily record the net amount of realized authority and accomplished non-expenditure transfers during the fiscal year of current-year or prior-year obligated authority. Use this general ledger allocation account when the parent Treasury Appropriation Fund Symbol has investment authority; most commonly associated with trust and special funds. Although the normal



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balance for this account is debit, it is acceptable for this account to have a credit balance. This account applies to the Federal Highway Administration (FHWA) posting scenarios. The funds are XXXR8083EA and XXXR8083EB.

- 4170.00000**    **Transfers – Current Year Authority.** The amount of realized non-expenditure transfers between two Treasury Appropriation Fund Symbols (TAFS) during the fiscal year of current year unobligated authority. This amount excludes transfers of amounts from invested balances. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.
- 4170.AA000**    **Transfers – Current-Year Advanced Authority.** This account is used to record the amount of realized non-expenditure transfers between two Treasury Appropriation Fund Symbols during the fiscal year of current-year unobligated authority which was authorized in a prior fiscal year. This amount excludes transfers of amounts from invested balances. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.
- 4175.00000**    **Allocation Transfer Current Year Authority for Non-Invested Accounts.** The amount of new budget authority transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via a non-expenditure transfer, during the fiscal year, when no investment authority is involved. This general ledger account is recorded mainly by general funds and revolving funds, which typically do not have investment authority. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.
- 4175.AA000**    **Allocation Transfer Advance Authorized for Non-Investment Accounts.** The amount of new budget authority, authorized in a prior fiscal year, transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via a non-expenditure transfer, during the fiscal year, when no investment authority is involved. This general ledger account is recorded mainly by general funds and revolving funds, which typically do not have investment authority. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.
- 4176.00000**    **Allocation Transfers of Prior Year Balances.** The amount of unobligated prior year balances transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via a non-expenditure transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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- 4176.AA000 Allocation Transfer PY Advance Authorized for Non-Investment Accounts.** The amount of unobligated prior year balances, authorized by an advanced appropriation, transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via a non-expenditure transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.
- 4190.00000 Transfers – Prior Year Balances.** The net amount of realized non-expenditure transfers during the fiscal year of prior year unobligated balances to or from appropriations and funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.
- 4190.AA000 Transfers – Prior-Year Advanced Authority.** The net amount of realized non-expenditure transfers during the fiscal year of prior year unobligated balances, authorized by an advanced appropriation, to or from appropriations and funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.
- 4201.00000 Total Actual Resources – Collected.** This account is used at year-end closing to consolidate the total amount of actual resources collected from all sources.
- 4210.00000 Anticipated Reimbursements and Other Income.** The estimate of reimbursements expected to be earned during the current fiscal year, subject to Office of Management and Budget (OMB) apportionment, other authorized reimbursements, and/or other income for which current fiscal year obligational authority is automatically established based on customer orders received. This anticipated account is created in the reimbursable funds (RM\*) and the revolving funds (RV\*).
- 4221.00000 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 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. Reclamation has only a few exceptions permitted by law that allows recording to this account by non-Federal customers (Section 1203(d) of the Yakima River Basin Water Enhancement Project Act of 1994 (Public Law 103-434) and Reclamation’s foreign activities in Denver).

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- 4222.00000**    **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 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. This account does not close at year-end. The balance in this account is tied to the proprietary advances from others 2310.A0000 and 2310.D0000 in the reimbursable and revolving funds, respectively.
- 4223.00000**    **Uncollected Subsidy from Program Account.** This account is used to record the amount of subsidy due to a financing account but not yet collected from a program account. This account does not close at year end.
- 4251.00000**    **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. This account is created in reimbursable funds and revolving funds tied to proprietary receivable 1310.D0000 (reimbursable funds only) and 1310.C0000 (reimbursable and revolving funds).
- 4251.AR000**    **Other Federal Receivables Reimb.** The amount of reimbursements and other income earned but not collected to date through the delivery of goods and performance of services. This account does not close at year-end.
- 4252.00000**    **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. This account is created in reimbursable funds and revolving funds.
- 4252.AR000**    **Reimbursements and Other Income Earned – Coll AR.** The amount of reimbursements and other income earned but not collected to date through the delivery of goods and performance of services. This account is created in reimbursable funds and revolving funds.
- 4252.I0000**    **Reimbursements and Other Income Earned – Collected Reclamation Investments.** The amount of reimbursements and other income collected to date through investment revenue collected. The balance in this account is tied to the proprietary account 5311.EA000.
- 4254.00000**    **Reimbs Earned-Collected From Non-Fed Srcs.** This account is used to record the amount of reimbursements earned and collected to date through

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the provision of goods and performance of services provided to a non-Federal entity.

- 4254.AR000 Reimbs Earned-Collected From Non-Fed Srcs-AR.** This account is used to record the amount of reimbursements earned and collected to date through the provision of goods and performance of services provided to a non-Federal entity.
- 4254.Z0000 Reimbs Earned-Collected From Non-Fed Srcs-JV.** This account is used to temporarily record the amount of reimbursements earned and collected to date through the provision of goods and performance of services provided to a non-Federal entity.
- 4260.Z0000 Actual Collections of "Governmental-Type" Fees Journal Voucher.** The amount of fees collected during the fiscal year from non-Federal sources arising from the Federal Government's exercise of its sovereign or governmental powers.
- 4262.00000 Actual Collections of Loan Principal.** The total amount of loan principal collected during the fiscal year from non-Federal sources.
- 4263.00000 Actual Collections of Loan Interest.** The total amount of loan interest collected during the fiscal year from non-Federal sources.
- 4266.00000 Other Actual Business-Type Collection from Non-Federal Sources.** The amount collected during the fiscal year from non-Federal sources for which a specific general ledger account does not exist. These collections result from business-type transactions.
- 4273.00000 Interest Collected from Treasury.** The amount of interest collected during the fiscal year from Treasury.
- 4277.00000 Other Actual Collections – Federal.** The amount collected during the fiscal year from Federal sources for which a specific general ledger account has not been established.
- 4350.00000 Canceled Authority.** The amount of appropriation authority that is canceled 5 years after the expiration of an annual or a multi-year appropriation. This is part of the yearend process and does not involve a Treasury warrant. This account does not close at yearend.
- 4383.Z0000 Reduction – Prior Year-Special & Trust Designated Available - JV.** This account is used to record the amount of prior-year balances temporarily

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reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections.

- 4384.00000 Reduction Returned Appropriation Special and Trust Designated Available.** The amount of a temporary reduction or cancellation reclassified at year-end closing. Use only for Treasury Appropriation Fund Symbol (TAFS) receiving a temporary reduction or a cancellation of amounts payable from invested trust or special fund balances. Also use for the amount subsequently recorded as new budget authority and returned as an appropriation to a TAFS in the next year.
- 4385.00000 Temporary Sequester Returned for Cancellation.** This account is used to record the amount of appropriation derived from the General Fund of the U.S. Government or offsetting collections previously sequestered in the unexpired available but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.
- 4385.Z0000 Temporary Sequester Return for Cancellation JV.** This account is used to temporarily record the amount of appropriation derived from the General Fund of the U.S. Government or offsetting collections previously sequestered in the unexpired available but unavailable for obligation in the subsequent fiscal year that must be made available for cancellation.
- 4394.00000 Receipts Unavailable for Obligation upon Collection.** The amount of receipts, which 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 general ledger (GL) account will offset the budgetary resource appropriation lines on the SF 133: Report on Budget Execution and Budgetary Resources/Budget Program and Financing Schedule, for a net-zero effect.
- 4394.Z0000 Receipts Unavailable for Obligation upon Collection Journal Voucher.** The amount of receipts, which 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 general ledger (GL) account will offset the budgetary resource appropriation lines on the SF 133: Report on

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Budget Execution and Budgetary Resources/Budget Program and Financing Schedule, for a net-zero effect. The journal voucher entry to record this GL account is for the Utah Reclamation Mitigation and Conservation Commission interest transfer.

- 4450.00000 Un-Apportioned Authority.** The amount of unobligated budgetary resources not yet apportioned. These funds are not available for obligation. This general ledger (GL) account is posted to during the fiscal year and is a closing account. Refer to Appendix E for list of GL accounts that close to GL account 4450.00000.
- 4450.Z0000 Un-Apportioned Authority – Journal Voucher.** The amount of unobligated budgetary resources not yet apportioned. These funds are not available for obligation. This general ledger (GL) account is posted to during the fiscal year and is a closing account. Refer to Appendix E for list of GL accounts that close to GL account 4450.00000. This account is used temporarily to allow for the Government-wide Treasury Account Symbol (GTAS) trial balance reporting to pass fatal edits.
- 4510.A0000 Apportionments.** The amounts apportioned by Office of Management and Budget (OMB) as apportionments that are available for allotment and are used to account for categories and availability in the current period.
- 4590.00000 Apportionments Unavailable – Anticipated Resources.** Anticipated amounts apportioned for the current or subsequent periods. These amounts are unavailable for obligation.
- 4610.00000 Allotments – Realized Resources.** The current period amount of funds available for obligation or commitment. Allowances or sub-allotments may be established at an agency level.
- 4610.A0000 Allotments -- Resources Unavailable for Obligation.** The current period amount of funds unavailable for obligation or commitment. Allowances or sub-allotments may be established at an agency level. Reclamation has two funds where the budget is not immediately available requiring additional entry by Program and Budget. These funds are XXXR5109P6 and XXXR5058P4. These funds are subject to possible sequestration that requires the collections received be unavailable initially.
- 4610.Z0000 Allotments – Realized Resources Journal Voucher.** The current period amount of funds available for obligation or commitment. Allowances or sub-allotments may be established at an agency level. This account is used

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temporarily to allow for the Government-wide Treasury Account Symbol (GTAS) trial balance reporting to pass fatal edits.

- 4650.00000 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.
- 4650.A0000 Allotments – Expired Authority Unavailable NA.** The amount of unobligated appropriation authority from prior years that is no longer available for new obligations. This authority is not available for adjustments to existing obligations.
- 4650.Z0000 Allotments – Expired Authority Journal Voucher.** 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. This account is used temporarily to allow for the Government-wide Treasury Account Symbol (GTAS) trial balance reporting to pass fatal edits.
- 4700.00000 Commitments – Programs Subject to Apportionment.** The amount of allotment or lower-level authority committed in anticipation of obligation for programs subject to apportionment. This account is posted when a purchase requisition is created.
- 4801.A0000 Undelivered Order-Obligations, Unpaid - Automatic Accrual Journal Voucher.** 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. This account is used with the undelivered orders (UDO) accrual program.
- 4801.C0000 Undelivered Orders, Obligations Unpaid -Temporary Adjustments Journal Voucher.** 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. This account is used temporarily to allow for the Government-wide Treasury Account Symbol (GTAS) Adjusted Trial Balance System timing adjustments.

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- 4801.CP000 Undelivered Orders, Obligations Unpaid -- Permanent Adjustments Journal Voucher.** 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. General ledger (GL) account 4801.CP000 closes to GL account 4801.P0000.
- 4801.P0000 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. The creation of miscellaneous obligations and purchase orders posts to this account.
- 4802.C0000 Undelivered Orders, Obligations Prepaid/Advanced –Journal Voucher.** 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. This account is used temporarily to allow for the Government-wide Treasury Account Symbol (GTAS) trial balance reporting to pass fatal edits.
- 4802.P0000 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. This is the budgetary account posted when an advances to others/prepayment is processed (1410.\*). The 1410.\* and 4802.P0000 should always have the same balances.
- 4871.C0000 Downward Adjustments Prior Year – Journal Voucher.** The amount of recoveries during the fiscal year resulting from downward adjustments to general ledger account 4801.P0000 Undelivered Orders – Obligations, Unpaid which were originally recorded in a prior fiscal year.
- 4871.P0000 Downward Adjustments Prior Year Unpaid Undelivered Orders, Obligation Recovery.** The amount of recoveries during the fiscal year



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resulting from downward adjustments to general ledger account 4801.P0000 Undelivered Orders – Obligations, Unpaid which were originally recorded in a prior fiscal year.

- 4881.C0000 Upward Adjustment of Prior Year – Journal Voucher.** The amount of upward adjustments during the current fiscal year to obligations that were originally recorded in a prior fiscal year in general ledger account 4801.P0000, Undelivered Orders – Obligations, Unpaid.
- 4881.P0000 Upward Adjustment of Prior Year Unpaid Undelivered Orders, Obligations.** The amount of upward adjustments during the current fiscal year to obligations that were originally recorded in a prior fiscal year in general ledger account 4801.P0000, Undelivered Orders – Obligations, Unpaid.
- 4901.00000 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.
- 4901.A0000 Delivered Orders-Automatic Accrual Journal Voucher.** 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. Budgetary adjustments between general ledger accounts 4801.A0000 and 4901.A0000 are posted at the time the undelivered orders (UDO) accrual program is uploaded.
- 4901.C0000 Delivered Orders – Obligations Unpaid Journal Voucher.** 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. This account is used temporarily to allow for the Government-wide Treasury Account Symbol (GTAS) trial balance reporting to pass fatal edits. Both the 4901.C0000 and 4901.Z0000 are being used with no specific distinction for their purposes.
- 4901.Z0000 Delivered Orders – Obligations Unpaid Journal Voucher.** The amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods

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and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. This account is used temporarily to allow for the Government-wide Treasury Account Symbol (GTAS) trial balance reporting to pass fatal edits. Both the 4901.C0000 and 4901.Z0000 are being used with no specific distinction for their purposes.

- 4902.00000**    **Delivered Orders – Obligations Paid.** The amount paid/outlaid 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.C0000**    **Delivered Orders – Obligations Paid Journal Voucher.** The amount paid/outlaid 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. This account is used temporarily to allow for the Government-wide Treasury Account Symbol (GTAS) trial balance reporting to pass fatal edits.
- 4902.Z0000**    **Delivered Orders – Obligations Paid Journal Voucher.** The amount paid/outlaid 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. This account is used temporarily to allow for the Government-wide Treasury Account Symbol (GTAS) trial balance reporting to pass fatal edits.
- 4971.C0000**    **Downward Adjustment Prior Year Unpaid Expended Authority Journal Voucher.** The amount of recoveries during the fiscal year resulting from downward adjustments to general ledger account 4901.00000, Delivered Orders – Obligations, Unpaid, which were originally recorded in a prior fiscal year.
- 4981.C0000**    **Upward Adjustment Prior Year Unpaid Expended Authority Journal Voucher.** The amount of upward adjustments during the fiscal year to general ledger (GL) account 4901.00000, Delivered Orders – Obligations, Unpaid, or GL account 4902.00000, Delivered Orders – Obligations, Paid, which were originally recorded in a prior fiscal year.

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### 5. 5000 REVENUE AND OTHER FINANCING SOURCES

Because of Reclamation's incidental revenue reporting, at the time of deployment into the Financial and Business Management System (FBMS), Reclamation requested to be exempt from using all of the various revenues designated by various alpha characters (A through Y) in an effort to have one alpha character to capture its revenues. The alpha character is "Y" for Reclamation. In some instances, the Department of the Interior already configured certain programs in FBMS. Reclamation follows these revenue postings, which result in exceptions to the alpha character of "Y".

**5200.REIMA Revenue from Services Provided Customer Orders – Accrued.** The amount of revenue earned from the sale of services provided. This account is utilized when a receivable is established in conjunction with recording the revenue earned. When the receivable is collected, the amount in 5200.REIMA transfers to 5200.REIMB. These accounts are posted in the sales and distribution (SD) funds only. The programs which populate these accounts are earned unbilled and resource related billings which run only in the SD module.

**5200.REIMB Revenue from Services Provided Customer Orders – Actual.** The amount of revenue earned from the sale of services provided. This account is used for revenue when the actual collection of funds has occurred. These accounts are posted to in the sales and distribution (SD) funds only. The programs which populate these accounts are earned unbilled and resource related billings which run only in the SD module.

**5200.Y0000 Revenue from Services Sold.** Revenue earned from the sale of services provided, including sale of power, transportation, etc. This account is used in Reclamation's funds that are collectors of revenue: Reclamation fund, revolving funds.

**5200.Y0500 Bureau-wide Indirect Cost Revenues.** Revenue earned from the sale of services provided. Used to capture bureau-wide revenues earned in the working capital fund for indirect cost.

**5200.Y0600 Regional Indirect Cost Revenues.** Revenue earned from the sale of services provided. Used to capture regional revenues earned in the working capital fund for indirect cost.

**5200.Y0800 Office Indirect Cost Revenues.** Revenue earned from the sale of services provided. Used for revenues from office indirect cost.

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- 5200.Y0900 Interior Indirect Cost Revenues.** Revenue earned from the sale of services provided. Used for revenues from Department of the Interior indirect cost.
- 5200.Y1000 Leave Revenues.** Revenue earned from the sale of services provided. Used for leave revenues.
- 5310.S0000 Other – Interest Revenue (Department-wide).** The amount of revenue earned from interest not associated with investments or from borrowings/loans. This account is created at the time of the automatic running and posting of the FMFEE schedule, which is the program that accesses interest, administrative charges, and penalties on delinquent debt.
- 5310.Y0000 Interest Revenue.** The amount of revenue earned from interest not associated with investments or from borrowings/loans. This account is to be entered when a manual entry of interest is owed on a Reclamation receivable.
- 5311.EA000 Interest Revenue – Investments Amortization Premium/Discount.** The amount of interest revenue earned from investments' amortized premium or discount.
- 5311.EC000 Interest Revenue – Investments Receipt Cash.** The amount of interest revenue earned from investments receipts in cash.
- 5311.ERI00 Interest Revenue – Investments Receivable - Budgetary Ledger Document Only.** The amount of interest revenue earned, but not received, from investments.
- 5312.LA000 Interest Revenue - Actual – Loans (Cash Received).** The amount of interest revenue earned for credit reform and non-credit reform loans and un-invested balances in credit reform financing funds. Interest revenue on loans.
- 5312.LL000 Interest Revenue – Loans Principle (Billed).** The amount of interest revenue earned for credit reform and non-credit reform loans receivable and un-invested balances receivable in credit reform financing funds. Interest revenue receivable on loan principle.
- 5312.LR000 Interest Revenue Accrued – Loans.** The amount of interest revenue earned, but not received, for credit reform and non-credit reform loans receivable and un-invested balances in credit reform financing funds.
- 5313.L0000 Interest Revenue – Subsidy Amortization.** The amortized amount of subsidy cost allowance for direct loans that are subject to the Federal Credit Reform Act of 1990, as amended. The amortized amount is recognized as an

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increase or decrease in interest revenue. This revenue needs to be tracked separately from interest revenue collected from borrowers for reporting purposes. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

- 5320.O0000 Penalties/Fines Miscellaneous Receipts.** The amount of revenue from penalties and fines. Posted via FMFEE Schedule.
- 5320.Y0000 Penalties and Fines Revenue.** The amount of revenue from penalties and fines. Manual entry of penalty.
- 5325.O0000 Admin Fees Miscellaneous Receipts.** The amount of revenue earned from administrative fees. Posted via FMFEE Schedule.
- 5325.Y0000 Administrative Fees Revenue.** The amount of revenue earned from administrative fees. Manual entry of administrative fee.
- 5610.DA000 Donations – Asset.** The amount of nonfinancial resources donated to a Federal entity from a non-Federal source (for example land or buildings). This account is posted to via a property transaction. Do not use a journal voucher.
- 5610.DL000 Donated Revenue – Non-Finance Source Liability.** Central Utah Project Completion Act. This account is used by a journal voucher only for recording the Central Utah Project Completion Act’s quarterly adjustment for financial statement reporting. The offset account tied to this account is 2990.D0000.
- 5610.IK000 Donations In-Kind Services Reclamation.** The amount of nonfinancial resources donated to a Federal entity from a non-Federal source. Reclamation offset general ledger account is 6100.312Z0 only. This is only allowed in appropriated fund type.
- 5700.00000 Expended Appropriations - Accrued.** The amount of appropriations used during the fiscal year when goods and services are received or benefits are provided. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.
- 5700.00010 Expended Appropriations - Disbursed.** This account is used to record the disbursement of appropriations used during the fiscal year when goods and services are received or benefits are provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this account when Fund Balance with Treasury is disbursed.

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- 5700.C0000** **Expended Appropriations Journal Voucher - Accrued.** The amount of appropriations used during the fiscal year when goods and services are received or benefits are provided. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account. The undelivered orders (UDO) accrual program posts to this account.
- 5700.Z0010** **Expended Appropriations – Disbursed- JV.** This account is temporarily used to record the disbursement of appropriations used during the fiscal year when goods and services are received or benefits are provided. Any funds that receive appropriations from the General Fund of the U.S. Government are to use this account when Fund Balance with Treasury is disbursed.
- 5713.Z0000** **Custodial Federal Accrual - JV.** This account is used to record a custodial or non-entity transactions between two Federal entities, there is an entity who collects on behalf of another entity, but is not entitled to retain the collections (collecting entity or custodian) and an entity on whose behalf the collecting entity is collecting (receiving entity). This account should be used by the receiving entity to accrue the amount that will be transferred to them by the collecting entity. This general ledger (GL) account is a direct offset to the collecting entity's Accrual Collections for Others Statement of Custodial Activity (GL account 5991.\*), Offset to Non-Entity Accrued Collections Statement of Changes in Net Position (GL account 5994.\*), and in certain situations, Collections for Others - Statement of Custodial Activity (GL account 5990.\*).
- 5720.C0000** **Financing Source Transfer In Without Reimbursement-Capital Assets.** The amount determined to increase the financing source of a reporting Federal entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at the transferring Federal entity's book value of the asset.
- 5730.C0000** **Financing Sources Transfer Out Without Reimbursement-Capital Asset.** The amount determined to decrease the financing source of a reporting Federal 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.
- 5735.00000** **Appropriated Dedicated Collections to be Transferred In.** This account is used to record the amount to be appropriated to the expenditure account of dedicated collections, via warrant, from an unavailable receipt account. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's (OMB) automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a

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warrant from the unavailable receipt account. This account may be used while awaiting a warrant for reductions from the expenditure Treasury Account Symbol (TAS) to the unavailable receipt account. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

**5735.Z0000** **Appropriated Dedicated Collections to be Transferred In - JV.** This account is used to manually record the amount to be appropriated to the expenditure account of dedicated collections, via warrant, from an unavailable receipt account. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's (OMB) automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant from the unavailable receipt account. This account may be used while awaiting a warrant for reductions from the expenditure Treasury Account Symbol (TAS) to the unavailable receipt account. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

**5736.00000** **Appropriated Dedicated Collections to be Transferred Out.** The amount to be appropriated from an unavailable receipt account to the expenditure account of dedicated collection, via warrant. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's (OMB) automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant from the unavailable receipt account. This account may be used while waiting a warrant for reductions from the expenditure Treasury Account Symbol (TAS) to the unavailable receipt account. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

**5736.Z0000** **Appropriated Dedicated Collections to be Transferred Out - JV.** The amount to be appropriated from an unavailable receipt account to the expenditure account of dedicated collection, via warrant. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's (OMB) automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant from the unavailable receipt account. This account may be used while

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waiting a warrant for reductions from the expenditure Treasury Account Symbol (TAS) to the unavailable receipt account. The balance in this account will adjust to zero when the Department of the Treasury's Bureau of the Fiscal Service issues a warrant and must adjust to zero by year-end. This account does not close at year-end.

- 5740.00000** **Appropriated Earmarked Receipts Transferred In.** The amount in the expenditure account of dedicated collections appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.
- 5740.Z0000** **Appropriated Earmarked Receipts Transferred In Journal Voucher - Warrant.** The amount in the expenditure account of dedicated collections appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact. Reclamation uses this account for warrant transfer that cannot be accomplished via a budgetary transaction.
- 5745.00000** **Appropriated Earmarked Receipt Transferred Out.** The amount in the unavailable receipt account of dedicated collections appropriated, via warrant, to an expenditure account.
- 5745.Z0000** **Appropriated Earmarked Receipt Transferred Out Journal Voucher.** Utah Reclamation Mitigation and Conservation Commission. The amount in the unavailable receipt account of dedicated collections appropriated, via warrant, to an expenditure account. Utah Reclamation Mitigation and Conservation Commission fund transfer.
- 5750.BR000** **Finance Source Transfer In – Budget Transfer Revenue.** The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in. This account is used to move revenues between accounting strings (fund, functional area, fund center, funded program) in revolving funds only. The commitment item BR0000 derives the appropriate budgetary account postings. The transaction used is a journal voucher document type VC (revenue/revenue).
- 5750.EPL00** **Finance Source Transfer In – Emergency Paid Leave.** The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in.
- 5755.00000** **Non-Expenditure Financing Sources Transfers-In – Other.** The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a non-exchange,



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non-expenditure transfer-in between two trust funds or two Federal funds (as defined by Office of Management and Budget (OMB)) where a credit to unexpended appropriations is not valid. This general ledger account excludes non-expenditure transfers classified as capital transfers.

Transactions using this account will have a budgetary impact. Note: the 5755.XXXXX and 5765.XXXXX are the accounts paired when doing eliminations with fellow agencies.

- 5756.L0000 Non-Expenditure Financing Sources Transfers-In – Capital Loans.** The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a non-exchange, non-expenditure capital transfer into a General Fund receipt account. Transactions using this account will not have a budgetary impact. Note: the 5756.XXXXX and 5766.XXXXX are the accounts paired when doing eliminations with fellow agencies.
- 5756.Z0000 Non-Expenditure Financing Sources Transfers – Journal Voucher.** The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a non-exchange, non-expenditure capital transfer into a General Fund receipt account. Transactions using this account will not have a budgetary impact. Journal vouchers are primarily used for fund transfers, corrections, temporary or permanent adjustments. Reclamation uses this account for capital repayment of the General Fund.
- 5765.00000 Non-Expenditure Financing Sources-Transfers Out – Other.** The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a non-exchange, non-expenditure transfer out between two trust funds or two Federal funds (as defined by Office of Management and Budget (OMB)) where a debit to unexpended appropriations is not valid. This general ledger account excludes non-expenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact. Note: the 5755.XXXXX and 5765.XXXXX are the accounts paired when doing eliminations with fellow agencies.
- 5766.00000 Non-Expenditure Financing Sources Transfers Out – Capital.** The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a non-exchange, non-expenditure capital transfer to a General Fund receipt account. Transactions using this account will have a budgetary impact. Note: the 5756.XXXXX and 5766.XXXXX are the accounts paired when doing eliminations with fellow agencies.

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- 5766.Z0000 Non-Expenditure Financing Sources Transfers Out – Capital – Journal Voucher.** The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a non-exchange, non-expenditure capital transfer to a General Fund receipt account. Transactions using this account will have a budgetary impact. Note: the 5756.XXXXX and 5766.XXXXX are the accounts paired when doing eliminations with fellow agencies.
- 5776.00000 Non-Budgetary Finance Sources Transfer Out.** The amount of financing sources transferred out or to be transferred out to an account such as a General Fund receipt account or a clearing account. The transfer has no budgetary impact. This general ledger (GL) account is on the GL crosswalk for the Statement of Changes in Net Position, but it is not included on the GL crosswalk for the Statement of Custodial Activity or on a custodial footnote.
- 5776.Z0000 Non-Budgetary Finance Sources Transfer Out – Journal Voucher.** The amount of financing sources transferred out or to be transferred out to an account such as a General Fund receipt account or a clearing account. The transfer has no budgetary impact. This general ledger (GL) account is on the GL crosswalk for the Statement of Changes in Net Position, but it is not included on the GL crosswalk for the Statement of Custodial Activity or on a custodial footnote.
- 5780.A0000 Imputed Financing Source – Operations.** The amount of financing sources recorded by the receiving Federal entity to cover imputed costs for operating resources. The balance in this account plus general ledger (GL) account 5780.Z0000 must equal the balance in GL account 6730.00000, Imputed Costs. The use of this account tied to the 6730.00000 is for all non-interest during construction and non-interest on investment imputed costs and can never be on an asset under construction work breakdown structure (WBS). The 5780.A0000 is not configured to settle on an AUC WBS and will result in the AUC WBS being unable to settle which would require existing costs be moved off and the WBS closed.
- 5780.Z0000 Imputed Financing Source – Other.** The amount of financing sources recorded by the receiving Federal entity to cover imputed costs. The balance in this account plus general ledger (GL) account 5780.A0000 must equal the balance in GL account 6730.00000, Imputed Costs. This account is used for recording the interest during construction and interest on investment. This account was configured for the settlement of asset under construction (AUC) work breakdown structures (WBS) to GL account 1720.CIP00, or in the case of the interest on investment to a non-AUC WBS.

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- 5791.00000**    **Adjustment to Financing Sources – Downward Re-estimate or Negative Subsidy.** The amount of adjustment to financing sources for a downward re-estimates of subsidy expense, negative subsidy, or for modification adjustment transfer. Record as a debit in the credit reform program account to offset the negative (credit) subsidy expense or gain. Record as a credit in the credit reform financing account to offset the debit to the loan guarantee liability or direct loan allowance for subsidy.
- 5791.Z0000**    **Adjustment to Financing Sources – Downward Re-estimate or Negative Subsidy Journal Voucher.** The amount of adjustment to financing sources for downward re-estimates of subsidy expense, negative subsidy, or for modification adjustment transfer. Record as a debit in the credit reform program account to offset the negative (credit) subsidy expense or gain. Record as a credit in the credit reform financing account to offset the debit to the loan guarantee liability or direct loan allowance for subsidy. Journal vouchers are primarily used for fund transfers, corrections, and temporary or permanent adjustments. Reclamation uses this account for permanent accrual of downward subsidy and subsequent close entries.
- 5900.IK000**    **Other Revenue – In Kind Services.** The amount of revenue received for in kind services. Reclamation offset general ledger account is 6100.312Z0 only. This 5900 is allowed in available receipt and revolving funds. This posting occurs when the region wishes to reflect the operations and maintenance costs that occurred in the current fiscal year that was performed outside of Reclamation at no cost (no budget incurred) by another party. Example would be a water district.
- 5900.Q0000**    **Other Revenue – Rent of Land and Structures.** The amount of revenue received for rent of land and structures. Reclamation’s revenue for quarters is posted against this general ledger account.
- 5900.Y0000**    **Other Revenues.** The amount of revenue received by Reclamation. Reclamation, at the time of deployment, requested it be exempt from using all of the various revenues designated by various alpha characters (A through X and Z) in an effort to have one alpha character to capture Reclamation’s revenues. This request was the result of Reclamation’s incidental revenue reporting. The alpha character used by Reclamation is “Y”. Reclamation personnel should override the Y0000 with a revenue source code. See Appendix G for additional information.
- 5900.YRB00**    **Oil and Gas Royalties Non-Exchange.** The amount of revenue received for Office of Natural Resources revenue royalties.

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- 5930.Z0000** **Lessor Lease Revenue.** The amount of revenue earned from (1) Short-term lease payments paid to a lessor based on the provisions of the lease contract; (2) Intragovernmental lease receipts to a lessor, including lease related operating costs (maintenance, utilities, taxes, etc.) received from the lessee based on the provisions of the lease agreement; and (3) Variable payments based on future performance of the lessee or usage of the underlying asset in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. For certain variable payments included in the lease receivable rather than revenue, see the Federal Accounting Standards Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) [No. 54](#), Leases, Paragraphs 57-58.
- 5933.Z0000** **Amortization of Unearned Lessor Revenue.** The amortized amount of a Lessor's Unearned Revenue – reclassifying it to earned revenue – in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. See the Federal Accounting Standards Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) [No. 60](#), *Omnibus Amendments 2021: Leases-Related Topics*, Paragraph 26.
- 5939.\*** **Contra Revenue for Lessor Lease Revenue.** The amount reflecting a reduction in revenue earned when realization is not expected. Amounts recorded are based on adjustments, allowances, and refunds in which revenue is earned. Provisions for credit losses on lease revenue estimated in general ledger 1939.\*. Allowance for Loss on Lease Revenue also are recorded in this general ledger.
- 5993.00000** **Offset to Non-Equity Collections.** The offset to amounts collected for another Federal entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal/non-Federal code attribute domain value "G" and transaction partner agency identifier attribute domain value "099." For all other amounts, use the appropriate attribute domain value. This general ledger (GL) account is included on the GL crosswalk for the Statement of Changes in Net Position, but it is not included on the GL crosswalk for the Statement of Custodial Activity or on a custodial footnote.
- 5993.Z0000** **Offset to Non-Equity Collections – Journal Voucher.** This account is used to record the offset to amounts to be collected for another Federal entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal/non-Federal code attribute domain value "G" and transaction partner agency identifier attribute domain value "099." For all other amounts, use the appropriate attribute domain value. This general ledger (GL) account is included on the GL crosswalk for the Statement of Changes in Net Position, but it is not included on the GL crosswalk for the Statement of Custodial

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Activity or on a custodial footnote. Reclamation uses this account for capital transfers to the Department of the Treasury.

- 5994.00000**    **Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position.** The offset to amounts to be collected for another Federal entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal/non-Federal Code attribute domain value "G" and transaction partner agency identifier attribute domain value "099." For all other amounts, use the appropriate attribute domain value. This general ledger (GL) account is included on the GL crosswalk for the Statement of Changes in Net Position, but it is not included on the GL crosswalk for the Statement of Custodial Activity or on a custodial footnote.
- 5994.Z0000**    **Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position Journal Voucher - Capital Transfer to Treasury.** This account is used to record the offset to amounts to be collected for another Federal entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal/non-Federal Code attribute domain value "G" and transaction partner agency identifier attribute domain value "099." This general ledger (GL) account is included on the GL crosswalk for the Statement of Changes in Net Position, but it is not included on the GL crosswalk for the Statement of Custodial Activity or on a custodial footnote. Reclamation uses this account for capital transfers to the Department of the Treasury.
- 5997.C0000**    **Custodial Financing Sources Transferred in.** This account is used to record the amount of financing sources transferred into a special or trust non-revolving fund receipt account (respectively associated with either a special or trust non-revolving expenditure account) or a general or revolving fund expenditure account (as offsetting collections) from collections previously recorded on the Statement of Custodial Activity by a custodial collecting entity.
- 5997.CA000**    **Custodial Financing Sources Transferred in – Non-Offsetting Collections.** This account is used to record the amount of financing sources transferred into a special or trust non-revolving fund receipt account (respectively associated with either a special or trust non-revolving expenditure account) or a general or revolving fund expenditure account (as non-offsetting collections) from collections previously recorded on the Statement of Custodial Activity by a custodial collecting entity.
- 5997.Y0000**    **Custodial Financing Sources Transferred in - Water, Power.** This account is used to record the amount of financing sources transferred into a special or trust non-revolving fund receipt account (respectively associated

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with either a special or trust non-revolving expenditure account) or a general or revolving fund expenditure account (as offsetting collections) from collections previously recorded on the Statement of Custodial Activity by a custodial collecting entity.

**5997.Z0000** **Custodial Financing Sources Transferred in JV.** This account is used to manually record the amount of financing sources transferred into a special or trust non-revolving fund receipt account (respectively associated with either a special or trust non-revolving expenditure account) or a general or revolving fund expenditure account (as offsetting collections) from collections previously recorded on the Statement of Custodial Activity by a custodial collecting entity.

### 6. 6000 OPERATING EXPENSE SENIOR EXECUTIVE SERVICE/PROGRAM COSTS

Throughout the expenses noted below, there is a roll up account (example 6100.11100) which posts into Financial Business Management System via the cost allocation transaction doc types. Although the account posts as 6100.11100, the commitment item (CI) reflects the true budget object class CI, such as 111A00. When doing additional entries where the 6100.11100 posted, be sure to use the true six-digit CI. See Appendix F, *Commitment Items (CI) – Budget Object Codes (BOC)* and Office of Management and Budget (OMB) [Circular A-11](#) Section 83.6 for additional information.

**6100.11\*\*\*** **Personnel Compensation.** Comprises gross compensation (before deductions) directly related to duties performed for the Government by Federal civilian employees, military personnel, and non-Federal personnel including payments for terminal leave, reimbursable details and services rendered by consultants. Budget object class (BOC) 11 covers BOC 11.1 through 11.8.

All expenditures classified under budget object class 11 (and all 11XX sub-objects) are calculated by the automated Federal Payroll and Personnel System from time and attendance reports and other payroll documents. The definitions are provided to allow managers and analysts to understand the nature of various costs included under each sub-object class so they can use and interpret the Financial Business Management System reports that contain such data.

**6100.111\*\*** **Full-time Permanent (FTP).** FTP civilian employees with permanent appointments. FTP employees are those who are full-time civilian employees with permanent appointments as defined by the Office of Personnel Management. The nature of the employee's appointment is controlling, not the nature of the position.

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### **FTP employees include the following:**

- a. Competitive service with career and career-conditional appointments.
- b. Excepted service whose appointments carry no restriction or condition. Include those serving trial periods or whose tenure is equivalent to career-conditional tenure in the competitive service.
- c. Senior executive service with career appointments as defined in 5 USC 3132(a)(4) and non-career appointments as defined in 5 USC 3132(a)(7).

### **Excludes:**

Excepted employees serving on indefinite appointments and appointments limited to a specific time.

### **Costs Include:**

- d. Regular salaries and wages paid to the employees (some of which may be withheld from the employee's check to pay taxes, to pay a bill in a credit union, or to pay the employee's share of life and health insurance).
- e. Other payments that become part of their basic pay (for example, geographic differentials and critical position pay).
- f. Regular salaries and wages paid while the employees are on paid leave, such as annual, sick, or compensatory leave.
- g. Lump sum annual leave payments upon separation (also called terminal leave payments).

### **Excludes:**

- h. Compensation above the basic rate, for example, overtime, or other premium pay, which will be classified in budget object class 11.5, Other Personnel Compensation.
- i. Full-time temporary employees who are full-time civilian employees with temporary appointments as defined by Office of Personnel Management who will be classified in budget object class 11.3, Other than full-time permanent.

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#### **6100.11100 FTP Wages.**

#### **6100.111A0 FTP Regular Civilian.**

#### **6100.111B0 FTP Federal Wage Sys and Admin Determined.**

#### **6100.111F0 FTP Terminal Leave – Lump Sum.**

#### **6100.111G0 FTP Leave Assessment.**

#### **6100.111T0 FTP Time Off Awards.**

**6100.113\*\* Other Than Full-Time Permanent (OTP).** Regular salaries and wages paid to civilian employees for part-time, temporary, or intermittent employment. Include:

- a. Part-time permanent employees, with appointments that require work on a prearranged schedule of fewer hours or days of work than prescribed for full-time employees in the same group or class.
- b. Temporary employees who have appointments for a limited period of time, generally less than a year, such as full-time temporary employees, seasonal employees without permanent appointments, employees with term appointments, and employees with indefinite appointments.
- c. Personnel appointments and advisory committees.
- d. Intermittent employees with appointments that require work on an irregular or occasional basis and who are paid only for the time actually employed or services actually rendered.
- e. Note: For personal services contracts with individuals who are classified by Office of Personnel Management as Federal employees, classify the basic pay in this budget object class (BOC) and classify compensation above the basic pay in BOC 11.5, other personnel compensation. On the other hand, classify the payments to a contractor principally for the personal services of a group of the contractor's employees according to the type of contract involved (for example, classify personal services contracts for operation and maintenance of facilities under object class 25.4).

#### **6100.11300 OTP Regular Civilian.**

#### **6100.113A0 OTP Regular Civilian.**



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**6100.113B0 OTP Federal Wage System and Administratively Determined.**

**6100.113C0 OTP Consultant/Expert/Advisory.**

**6100.113F0 OTP Terminal Leave – Lump Sum.**

**6100.113G0 OTP Leave Assessment.**

**6100.113T0 OTP Time-Off Awards.**

**6100.115\*\* Other Personnel Compensation.** Compensation above the basic rates paid directly to civilian employees.

**Includes:**

- a. Overtime, which is pay for services in excess of the established work period as defined in 5 USC 5542, standby duty and administratively uncontrollable overtime as defined in 5 USC 5545, and unscheduled availability duty hours for criminal investigations as defined in 5 USC 5545a.
- b. Holiday pay as defined in 5 USC 5546 (b).
- c. Night work differential, which is pay above the basic rate, for regularly scheduled night work.
- d. Post differentials, which are authorized under 5 USC 5925 above the basic rate for service at hardship posts abroad that are based upon conditions of environment substantially different from those in the continental United States and warrant additional pay as a recruitment and retention incentive.
- e. Hazardous duty pay, which is pay above the basic rate because of assignments involving performance of duties that subject the employee to hazards or physical hardships.

**Note:** Post differentials and hazardous duty pay result from the job or services performed. For example, a job performed at a hardship post abroad or under hazardous duty is different from what might appear to be the same job performed elsewhere and under non-hazardous conditions. Hence, both are classified with other pay in budget object class (BOC) 11 and not as benefits in BOC 12. By contrast, compensation in the form of cost of living allowances is classified as benefits in BOC 12 because they

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do not result from the job or services performed. The cost for a job in one locale is different from the same job in another locale simply because the cost of living is higher in one locale.

- f. Supervisory differential, which is pay above the basic rate to adjust the compensation for a supervisor to a level greater than the highest paid subordinate. The differential applies to a general schedule.
- g. Employee who supervises one or more employees not covered by the general schedule.
- h. Cash incentive awards, which are payments for cash awards that do not become part of the Federal civilian employee's basic rate of pay, such as those authorized under 5 USC 4503-4505a, 5 USC 4507, and 5 USC 5384.
- i. Other payments above basic rates, which are payments for other premium pay, such as standby pay and premium pay in lieu of overtime and special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid.
- j. Royalties to Federal scientists and inventors which may last up to 17 years and may be paid after the employee has left Federal service or to the employee's beneficiary.

#### **Excludes:**

Other payments, classified in 12.1, Civilian Personnel Benefits.

#### **6100.11500 Other Personnel Compensation.**

##### **6100.115A0 Overtime.**

##### **6100.115B0 Awards – Monetary.**

##### **6100.115C0 Interest on Back Pay.**

##### **6100.115D0 Credit Hours – Paid.**

##### **6100.115E0 Awards – Non-Monetary.**

##### **6100.115F0 Paid Holidays Worked.**

##### **6100.115G0 Other Comp – Leave Assessment.**

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**6100.115H0 Environmental/Hazardous Duty.**

**6100.115M0 Compensatory Time – Paid.**

**6100.115N0 Stipend In-Lieu of Premium/Compensate Pay.**

**6100.115T0 Sunday Pay.**

**6100.115V0 Night work Differential.**

**6100.115X0 Penalty Pay.**

**6100.115Z0 Supervisory Differential.**

**6100.118\*\* Special Personal Services Payments.** Payments for personal services that do not represent salaries or wages paid directly to Federal employees and military personnel.

**Includes:**

- a. Reimbursable details, that is, payments to other accounts for personal services of civilian employees and military personnel on reimbursable detail (both compensation and personnel benefits).
- b. Reemployed annuitants, that is, payments by an agency employing an annuitant to reimburse the civil service retirement and disability fund for the annuity paid to that employee under 5 USC 8339 - 8344.
- c. Non-Federal civilians, such as witnesses; casual workers, patient and inmate help, and allowances for trainees and volunteers.
- d. Salary equalization (authorized under 5 USC 3372 and 3584) to individuals on leave of absence while employed by international organizations or state and local governments, when the equalization payment is 50 percent or less of the person's salary.
- e. Staff of former Presidents paid by General Services Administration (GSA) under 3 USC 102(b).
- f. Payments to a person who tells someone in authority about alleged dishonest or illegal activities occurring in a government agency. Often referred to as a "whistleblower."

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### **6100.118A0 Non-Federal Employee Compensation/Awards.**

### **6100.118P0 Civil Service Retirement System Reimburse Reemployed Annuitant.**

**6100.12\*\*\* Personnel Benefits.** Benefits for currently employed Federal civilian, military, and certain non-Federal personnel. Exclude benefits to certain former civilian and military personnel that are classified in budget object classes (BOC) 13.0 and 42.0. Covers BOC 12.1 and 12.2.

All expenditures classified to the category of sub-object codes 12.10 and 12.2X are calculated by the Federal Personnel Payroll System. The definitions are provided here solely for information to assist in reviewing and interpreting Financial Business Management System reports.

**6100.121\*\* Civilian Personnel Benefits.** Cash payments (from the agency, not funds withheld from employee compensation) to other funds for the benefit of Federal civilian employees or direct payments to these employees. Include payments to or for certain non-Federal employees as required by law. Non-Federal civilian employees are employees who are not reportable to Office of Personnel Management as Federal employees, such as witnesses, casual workers, trainees, and volunteers. For example, Peace Corps and Volunteers in Service to America volunteers, Job Corps enrollees, and United States Department of Agriculture Extension Service Agents.

#### **Excludes:**

Cash incentive awards classified under budget object class (BOC) 11.5 and payments to former employees resulting from their employment.

#### **Civilian personnel benefits include:**

Insurance and annuities, which are the employer's share of payments for life insurance, health insurance, employee retirement (including agency contributions to the Thrift Saving Program), work injury disabilities or death and professional liability insurance (payments to reimburse qualified Federal employees for up to one half the cost of professional liability insurance premiums, as authorized by Public Law 104-208 and amended by Public Law 106-58):

a. Recruitment, retention, and other incentives, such as:

- payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 USC 5753 and 5754.

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- Relocation and other expenses related to permanent change of station (PCS), except expenses for travel and transportation and the storage and care of vehicles and household goods (see subsection 83.8 of the Office of Management and Budget (OMB), Circular [A-11](#), *Preparation, Submission, and Execution of the Budget*).
- Cash allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, and personal allowances based upon assignment or position, and overseas differentials.
- Cost of living allowances as authorized under 5 USC 5924 and 5941 and other laws.

**Note:** Cost of living allowance is classified as benefits in BOC 12 (and not as compensation in BOC 11) because they are not related to the job or service performed. Student loan repayment authorized by 5 USC 5379. Other allowances and payments such as allowances for uniforms and quarters, special pay that is paid in a lump sum (such as compensatory damages or employee settlements), reimbursements for notary public expenses, and subsidies for commuting costs, that is, payments to subsidize the costs of Federal civilian employees in commuting by public transportation.

#### **6100.12100 Civilian Personnel Benefits.**

#### **6100.12110 Relocation Bonus.**

#### **6100.12120 Relocation – Subsistence in Temporary Quarters.**

#### **6100.12130 Relocation-Real Estate Transaction (Direct Reimbursement).**

#### **6100.12140 Relocation – Relocation Service Contractor.**

#### **6100.12150 Relocation – Includes Tax Allowance and Withholding.**

#### **6100.12160 Relocation – Miscellaneous Moving Allowance.**

#### **6100.12170 Relocation - Home Sale Incentive.**

#### **6100.12180 Extended Assignment Incentive.**

#### **6100.12190 PCS Lump Sum Payment**

#### **6100.121C0 Retention Allowance.**

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**6100.121D0 Public Transportation Benefits.**

**6100.121E0 Contributions – Thrift Plan Basic (1%).**

**6100.121EL Contributions – TP Basic (1%) Leave surcharge.**

**6100.121F0 Contributions – Thrift Plan Match (5%).**

**6100.121FL Contribution – TP Matching (5%) Leave Surcharge.**

**6100.121G0 Personnel Benefits – Leave Assessment.**

**6100.121H0 Lost Thrift Savings Earnings.**

**6100.121M0 Recruitment Bonus.**

**6100.121R0 Allowance Quarters, Meals, Uniform, and Electric.**

**6100.121S0 Employee Settlements (not court-ordered).**

**6100.121Y0 Other Employee Benefits.**

**6100.122A0 Employee Professional Liability Insurance Reimbursement.**

**6100.13\*\*\* Benefits for Former Personnel.** Benefits for former officers and employees or their survivors that are based on (at least in part) the length of service to the Federal Government. Excludes benefits in-kind, such as hospital and medical care, which are classified under the budget object class (BOC) representing the nature of the item purchased. Also excludes indemnities for the disability or death of former employees, which are classified under BOC 42.

**Includes:**

- a. Retirement benefits in the form of pensions, annuities, or other retirement benefits paid to former military and certain civilian government personnel or to their survivors, exclusive of payments from retirement trust funds, which are classified as insurance claims and indemnities under BOC 32.0.
- b. Separation pay, which are severance payments to former employees who were involuntarily separated through no fault of their own.

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- c. Payments to other funds for ex-Federal employees and ex-service personnel (agency payments to the unemployment trust fund for ex-Federal employees and one-time payments of final basic pay to the civil service retirement fund for employees who took the early-out under buy-out authority) and other benefits paid directly to beneficiaries. Also, government payment to the employee health and life insurance funds for annuitants.

### **6100.130B0 Former Personnel Unemployment Compensation.**

### **6100.130G0 Former Personnel Other Employee Benefits.**

**6100.21\*\*\*** **Travel and Transportation of Persons.** Travel and transportation costs of government employees and other persons, while in an authorized travel status, that are to be paid by the government either directly or by reimbursing the traveler. Covers travel away from official stations subject to regulations governing civilian and military travel, and local travel and transportation of persons in and around the official station of an employee.

#### **Includes:**

- a. Contracts to transport people from place to place, by land, air, or water, such as commercial transportation charges; rental or lease of passenger cars; charter of trains, buses, vessels, or airplanes; ambulance service or hearse service; and expenses incident to the operation of rented or chartered conveyances. (Rental or lease of all passenger-carrying vehicles is to be charged to this budget object class (BOC), even though such vehicles may be used incidentally for the transportation of things.)
- b. Vehicle transportation away from a designated post of duty. Mileage allowances include the use of privately owned vehicles and related charges, which are specifically authorized (such as highway and ferry tolls). It includes rental or lease of passenger motor vehicles from government motor pools for use while in authorized travel status. Also bus, subway, streetcar, and taxi fares (including tips).
- c. Subsistence for travelers which are payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence. Other types of subsistence payments are classified in BOC 25.8.
- d. Incidental travel expenses, which are other expenses directly related to official travel, such as baggage transfer, and telephone and telegraph expenses as authorized by travel regulations.

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- 6100.211\*\* Non-Foreign Travel.**
  - 6100.21100 Non-Foreign Travel.**
  - 6100.211A0 Non-Foreign Automated Teller Machine Travel Advance Expense.**
  - 6100.211B0 Non-Foreign Travel Management Companies Transaction Fees.**
  - 6100.211C0 Non-Foreign Commercial Transportation – Tourist Class.**
  - 6100.211D0 Non-Foreign Employee Per Diem.**
  - 6100.211E0 Non-Foreign Employee Meals and Incidental Expenses.**
  - 6100.211F0 Non-Foreign Transactions – Exceeds Tourist.**
  - 6100.211I0 Non-Foreign Other Incidental Expenses.**
  - 6100.211L0 Non-Foreign Local Travel.**
  - 6100.211O0 Non-Foreign Travel.**
  - 6100.211P0 Non-Foreign Privately Owned Vehicle Mileage Allowance.**
  - 6100.211R0 Non-Foreign Passenger Vehicle Rental.**
  - 6100.211T0 Non-Foreign Taxi Fare.**
  
- 6100.212\*\* Foreign Travel.**
  - 6100.212A0 Foreign – Automated Teller Machine Travel Advance Expense.**
  - 6100.212B0 Foreign – Travel Management Center Transaction Fees.**
  - 6100.212C0 Foreign – Commercial Transportation Tourist Class.**
  - 6100.212D0 Foreign – Employee Per Diem.**
  - 6100.212E0 Foreign – Employee Meals and Incidental Expenses.**



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- 6100.212F0 Foreign – Commercial Trans Exceeds Tourist.**
- 6100.212I0 Foreign – Other Incidental Expenses.**
- 6100.212P0 Foreign – Privately Owned Vehicle Mileage Allowance.**
- 6100.212T0 Foreign – Taxi Fare.**
- 6100.213\*\* Travel Associated with Relocation.**
  - 6100.21300 Non-Foreign Relocation.**
  - 6100.213B0 Non-Foreign Transactions on Mobile Computing Fees.**
  - 6100.213C0 Non-Foreign Commercial Transport – Tourist Class.**
  - 6100.213D0 Non-Foreign Employee Per Diem.**
  - 6100.213P0 Non-Foreign Privately Owned Vehicle Mileage Allowance.**
  - 6100.213R0 Non-Foreign Passenger Vehicle Rental.**
  - 6100.213V0 Non-Foreign Per Diem – House Hunting.**
  - 6100.213W0 Non-Foreign Transportation – Advanced House Hunting.**
- 6100.214\*\* Local Travel.**
  - 6100.21400 Local Business Travel Official Station.**
  - 6100.214L0 Local Travel at Official Duty Station.**
- 6100.219\*\* Student Travel.**
- 6100.22\*\*\* Transportation of Things (Including Animals).** The care of such things while in process of being transported and other services incident to the transportation of things. (Excludes transportation paid by a vendor, regardless of whether to cost is itemized on the bill, for the commodities purchased by the government.)

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#### **Includes:**

- a. Freight and express charges by common carrier and contract carrier, including freight and express, switching, crating, refrigerating, and other incidental expenses.
- b. Trucking and other local transportation charges for hauling, handling, and other services incident to local transportation, including contractual transfers of supplies and equipment.
- c. Mail transportation charges for express package services (i.e., charges for transporting freight) and postage used in parcel post. (Exclude other postage and charges that are classified under budget object class (BOC) 23.3).
- d. Transportation of household goods related to permanent change of station (PCS). Payments to Federal employees for transportation of household goods and effects or house trailers in lieu of payment of actual expense when payment is for transfer of personnel from one official station to another. Charges for other PCS expenses are classified under BOC 12.1, 12.2, 21.0, or 25.2, as appropriate.

**6100.221\*\* Freight and Shipping.** Freight and express charges, by common carrier and contract carrier, include incidental expenses.

**6100.221A0 Freight – Equipment.**

**6100.221B0 Freight – Other.**

**6100.221C0 General Services Administration Shipping Surcharges.**

**6100.222\*\* Transportation and Trucking.** Charges for hauling, handling, and other services incident to transportation, including contractual transfers of supplies and equipment.

**6100.222C0 Truck Transportation – Rental.**

**6100.222D0 Truck Transportation – Bureau Owned.**

**6100.222E0 Truck Transportation – General Services Administration.**

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**6100.223A0 Mail Transport – Parcel Post.** Parcel post postage and express package services that represent charges for transporting freight (excludes other postage which is classified under budget object classes 23.5A through 23.5J).

**6100.224\*\* Transportation of Household Goods.**

**6100.224F0 Transportation – Household Goods – Government Bill of Lading.** Includes temporary storage of household goods of less than 120 days; for longer-term storage, see budget object class (BOC) 25.7P.

**6100.224G0 Transportation – Household Goods (Non-Government Bill of Lading).** Commuted rate or actual expense.

**6100.224K0 Transportation of Mobile Home.**

**6100.224L0 Transportation of Privately Owned Vehicle.** Excludes mileage for privately owned vehicle driven by employee or family, see BOC 21.1P.

**6100.23\*\*\* Rent, Communication, and Utilities.** Payments for the use of land, structures, or equipment owned by others and charges for communication and utility services. Budget object class (BOC) 23 covers BOC 23.1 through 23.3.

**Excludes:**

Payments for rental of transportation equipment, which are classified under BOC 21.0, Travel and Transportation of Persons, or BOC 22.0, Transportation of Things.

**6100.231A0 Space Rental Payments To GSA.** Payments to General Service Administration (GSA) for rental of space and rent related services. Direct obligations of rental of space and rent-related services assessed by GSA as rent, formerly known as standard level user charges (Sensible Land Use Coalition).

**6100.231B0 Space Rental Payments To DHS.** Payments to Department of Homeland Security (DHS) for rental of space and rent related services. Direct obligations of rental of space and rent-related services assessed by GSA as rent, formerly known as standard level user charges (Sensible Land Use Coalition).

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### Excludes payments:

- a. To a non-Federal source. This will be reported in BOC 23.2, Rental Payments to Others.
- b. To agencies other than General Services Administration (GSA) for space, land, and structures that are subleased or occupied by permits, which will be classified in BOC 25.3, Purchases of Goods and Services from Government Accounts, regardless of whether the space is owned or leased by the agency other than GSA.
- c. For related services provided by GSA in addition to services provided under rental payments, e.g., extra protection or extra cleaning, which will be classified in BOC 25.3, Purchases of Goods and Services from Government Accounts.

**6100.232\*\*** **Rental Payments to Others.** Payments to a non-Federal source for rental space, land, and structures. Also, rental payments to Federal agencies other than General Services Administration (GSA) for space, land and structures that are subleased or occupied by permits, regardless of whether the space is owned or leased, will be classified under budget object class 25.3.

**6100.23200 Rental Payments to Others.**

**6100.232A0 Space Rental Payments to Others.**

**6100.232B0 Rental of Exhibit Space.**

**6100.233\*\*** **Communications, Utilities, and Miscellaneous Charges.** Rental or lease of information technology equipment and services, postal services and rentals, and utility services.

### Includes:

- a. Rental or lease of information technology equipment, include any hardware or software, or equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information, such as mainframe, mid-tier, and workstation computers. Exclude contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing, which will be

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- classified in budget object class (BOC) 25.7, Operation and Maintenance of Equipment.
- b. Software license renewal, where the license agreement is only for use of the software and does not include software upgrades or maintenance, which would be classified in BOC 25.7, Operation and Maintenance of Equipment.
  - c. Information technology services include data, voice, and wireless communication services, such as long-distance telephone services from other Federal agencies or accounts. Excludes charges for maintenance of information technology and related training and technical assistance, when significant and readily identifiable in the contract or billing, which will be classified in BOC 25.7, Operation and Maintenance of Equipment.
  - d. Postal services and rentals include postage (exclude parcel post and express mail service for freight); contractual mail (include express mail service for letters) or messenger service; and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment.
  - e. Utility services include heat, light, power, water gas, electricity, and other utility services.
  - f. Telephone equipment and services including local and intercity voice and data usage, telegraph, facsimile, radio, audio/video and data transmission terminal equipment and services. Telephone calls made by employees while in travel status and claimed on travel vouchers should be charged to BOC 21.1i or 21.2i.
  - g. Equipment rental or lease. Does not include charges for maintenance of leased equipment and technical assistance when significant and readily identifiable in the contract or billing, which are classified under BOC 25. Includes periodic charges under lease-purchase agreements for equipment, except when the lease is essentially equivalent to an installment purchase. When the lease-purchase agreement is equivalent to an installment purchase, payments should be classified under BOC 31.0. Payments under lease-purchase contracts for construction of structures are classified under BOC 32 or 43.
  - h. Local transportation in and around a designated post of duty. Includes rental or lease of passenger motor vehicles from government motor pools, mileage allowances for use of privately owned vehicles and related

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charges that are specifically authorized (such as highway, and ferry tolls). Also, bus, subway, streetcar, and taxi fares (including tips).

- i. Miscellaneous charges, for example, periodic charges under purchase rental agreements for equipment. (Payments subsequent to acquisition of title to the equipment should be classified under BOC 31.0, Equipment.)

#### **Excludes:**

- j. Contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing, which will be classified in BOC 25.7, Operation and Maintenance of Equipment.
- k. Payments under lease-purchase contracts for construction of buildings, which will be classified in BOC 32.0, Land and Structures, or BOC 43.0, Interest and Dividends.
- l. Lease-purchase contracts for information technology and telecommunications equipment which will be classified in BOC 32.0, Equipment.

**6100.23300 Communications Utilities and Miscellaneous Charges.**

**6100.233A0 General Services Administration Communications Non-Federal Communication Service.**

**6100.233B0 General Services Administration Communications Federal Communication Service.**

**6100.233C0 Commercial Communications – Local.**

**6100.233D0 Commercial Communications – Long Distance.**

**6100.233E0 Wireless Communications.**

**6100.233F0 Phone Equipment-Leases, Rent, Repairs and Maintenance.**

**6100.233G0 Postage.**

**6100.233H0 Postage – Box and Meter Rental.**

**6100.233J0 Express Mail.**

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**6100.233K0 Utilities.**

**6100.233L0 Equipment Rent Including General Services Administration  
Passenger Vehicle Rental.**

**6100.233LA Equipment Including General Services Administration  
Passenger Vehicle Rental Accrual.**

**6100.233M0 Equipment Rental – Information Technology.**

**6100.233N0 Software Rental – Information Technology.**

**6100.233O0 Equipment Rental – Data Communications.**

**6100.233P0 Equipment Rental – Copiers.**

**6100.233Q0 Equipment Rental – Heavy.**

**6100.233R0 Federal Voicemail Communication Services.**

**6100.233S0 Federal Data Communications Services.**

**6100.233T0 Commercial Voicemail Communications Services.**

**6100.233U0 Commercial Data Communications Services.**

**6100.24\*\*\* Printing and Productions.** Printing and reproduction obtained from the private sector or from other Federal entities:

- a. Typesetting and lithography.
- b. Duplicating.
- c. Standard forms when specially printed or assembled to order and printed envelopes and letterheads.
- d. Publication or notices, advertising, radio, and television time.
- e. Photo composition, photography, blueprinting, Photostatting, and microfilming.
- f. The related composition and binding operations performed by the Government Printing Office, other agencies, or other units of the same

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agency on a reimbursable basis, and commercial printers or photographers.

**Note:** In determining subclasses for administrative use, Reclamation may appropriately maintain a distinction between traditional printing technologies and photostatic reproduction.

### **6100.24000 Printing and Reproduction – Cost.**

#### **6100.241A0 Printing and Reproduction – U.S. Government Printing Office.**

#### **6100.241B0 Binding – U.S. Government Printing Office.**

#### **6100.241E0 Print and Reproduction – Within Government – Not U.S. Government Printing Office.**

#### **6100.242A0 Print and Reproduction – Commercial.**

#### **6100.242B0 Binding – Commercial.**

**6100.243C0 Copy Centers.** Charges incurred for all common processes of duplicating obtained on a contractual or reimbursable base for equipment such as copying machines, mimeographing, and stencil equipment.

#### **6100.243D0 Graphics Centers.**

**6100.25\*\*\* Other Contractual Services.** Obligations for contractual services with non-Federal sources that are not otherwise classified will be reported under this budget object class (BOC), which covers 25.1 through 25.8.

#### **Includes:**

- a. All charges for contractual services relating to the furtherance of Federal programs and the repairs and maintenance of government facilities and equipment.
- b. Fixed ownership and use rate for working capital fund equipment.
- c. Services contracts for the rental of heavy equipment with operator and rental of aircraft with pilot.



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- d. Supplies and materials furnished by the contractor in connection with such services.

**Exclude:**

- e. Charges for services in connection with the initial installation of equipment, when performed by the vendor, which are classified under BOC 31.
- f. Improvements to lands and structures even when performed by contract are classified in BOC 32.

**6100.251\*\*** **Advisory and Assistance Services.** Services acquired by contract from non-Federal sources (e.g., the private sector, foreign governments, state and local governments, tribes, etc.) as well as from other units within the Federal Government. This budget object class consists of three types of services:

- a. Management and professional support services.
- b. Studies, analyses, and evaluations.
- c. Engineering and technical services.

**Note:** Each is described in further detail below.

**Management and professional support services that:**

- d. Assist, advise, or train staff to achieve efficient and effective management and operation of organizations, activities, or systems (including management and professional support services for information technology and research and development activities).
- e. Provide information technology system design and systems architecture.
- f. Are normally closely related to the basic responsibilities and mission of the agency contracting for the services, and
- g. Support or contribute to improved organization of program management, logistics management, project monitoring and reporting, data collection, budgeting, accounting, performance, auditing, and administrative/technical support for conferences and training programs. Exclude auditing of financial statements, which will be classified in BOC 25.2, other services.

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**Studies, analyses, and evaluations.** Provide organized analytic assessments or evaluations in support of policy development, decision-making, management, or administration.

**Include:**

- h. Studies in support of information technology and research and development activities.
- i. Models, methodologies, and related software supporting studies, analyses, or evaluations.

**Engineering and technical services.** (Excluding routine engineering services and operation and maintenance of information technology and data communications services) that:

- j. Support the program office during the acquisition cycle by providing such services as information technology architecture development, systems engineering, and technical direction (Federal Acquisition Regulations (FAR) 9.505-1(b)).
- k. Ensure the effective acquisition, operation, and maintenance of a major acquisition, weapon system, or major system, as defined in Office of Management and Budget (OMB) Circular No. [A-11](#) and the Circular's supplemental appendix, [Capital Programming Guide](#).
- l. Provide direct support of a major acquisition or weapons system that is essential to planning, research and development, production, or maintenance of the acquisition or system.
- m. Include information technology consulting services, such as information technology architecture design and capital programming, and investment control support services.
- n. Include software services such as implementing a web-based, commercial off-the-shelf software product which is an integral part of a consulting services contract.
- o. Contracts – Consultants.

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#### **Excludes:**

- p. Information technology consulting services, which have large scale systems acquisition and integration or large scale software development as their primary focus. Classify these in BOC 31.0, Equipment.
- q. Personnel appointments and advisory committees. Classify these in BOC 11.3, Other Than Full-Time Permanent.
- r. Contracts with the private sector for operation and maintenance of information technology and telecommunication services. Classify these in BOC 25.7, Operation of Maintenance of Equipment.
- s. Architectural and engineering services as defined in the FAR 36.102 (40 USC 541).
- t. Research on theoretical mathematics and basic medical, biological, physical, social, psychological, or other phenomena, which will be classified in BOC 25.5, Research and Development Contracts.
- u. Other contractual services classified in BOC 25.2, Other Services, through 25.8, Subsistence and Support of Persons, and 26.0, Supplies and Materials.

#### **6100.25100 Contracts – Advisory and Assistance Services.**

#### **6100.251A0 Contracts – Consultants.**

#### **6100.251B0 Information Technology Support Services.**

#### **6100.251C0 Radio Communication Support Services.**

**6100.252\*\* Other Services.** Report contractual services with non-Federal sources that are not otherwise classified under this budget object class (BOC).

#### **Examples include:**

- a. Auditing of financial statements when done by contract with the private sector. Exclude performance auditing by contract with the private sector, which will be classified in BOC 25.1, Advisory and Assistance Services and auditing of financial statements when done by contract with another Federal Government entity, which will be classified in BOC 25.3, Purchases of Goods and Services from Government Accounts.

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- b. Typing and stenographic service contracts with the private sector.
- c. Tuition for the general education of employees (e.g., for courses for credit leading to college or postgraduate degrees). Exclude tuition for training closely-related to the basic responsibilities and mission of the agency, which are classified under BOC 25.1, Advisory and Assistance Services.
- d. Fees and other charges for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel Management), and surety bonds.

#### **Excludes:**

- e. Advisory and assistance services contracts, which are classified under BOC 25.1, Advisory and Assistance Services.
- f. Contractual services reported in other BOCs 21.0, 22.0, 23.1-23.3, 24.0, 25.1, 25.3-25.8, and 26.0.
- g. Information technology services and support, which are classified under BOC 25.1, Advisory and Assistance Services.
- h. Services in connection with the initial installation of equipment when performed by the vendor, which will be classified in BOC 31.0, Equipment.
- i. Expenditure transfers between Federal accounts which are classified in BOC 25.3, Purchases of Goods and Services from Government Accounts, and 92.0. Undistributed, as described below.
- j. Repair, maintenance, and storage of vehicles and storage of household goods, which are reported in BOC 25.7, Operation and Maintenance of Equipment.
- k. Repairs and alterations to, or operation of, buildings, which are classified in BOC 25.4, Operation and Maintenance of Facilities, or 32.0, Land and Structures, as appropriate.
- l. Subsistence and support of persons, which is classified as BOC 25.8, Subsistence and Support of Persons.

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- m. Research and development contracts, which will be classified in BOCs, Advisory and Assistance Services; 25.4, Operation and Maintenance of Facilities; and 25.5, Research and Development Contracts, as appropriate.
- n. Tuition for training closely-related to the basic responsibilities and mission of the agency, which are classified under BOC 25.1, Advisory and Assistance Services.

**6100.25200 Contracts – Other Services.**

**6100.252A0 Contracts – Architectural and Engineering.**

**6100.252C0 Contracts – Development of Data Sets.**

**6100.252D0 Contracts – Drilling.**

**6100.252E0 Real Property Appraisals, Titles and Fees.**

**6100.252G0 Direct State Services Vouchers.**

**6100.252I0 Contracts-Indian Self-Determination Service.**

**6100.252J0 Contracts – Consultants – Non-Advisory.**

**6100.252K0 Contracts – Non-Federal Contract Personnel Onsite.**

**6100.252L0 Contracts – Airplanes and Helicopters.**

**6100.252M0 Contracts – Mapping.**

**6100.252P0 Contracts – Photo Lab Operations.**

**6100.252Q0 Contracts – Aerial Photography.**

**6100.252R0 Contracts – Professional Services.**

**6100.252S0 Tuition.**

**6100.252T0 Training/Conference Registration Fees.**

**6100.252U0 Contracts – Studies.**

**6100.252V0 Contracts – Training Services.**

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**6100.252W0 Advertising – Public Printer.**

**6100.252X0 Advertising – Commercial.**

**6100.252Y0 Student Expenses – Extracurricular.**

**6100.252Z0 Other.**

**6100.252ZB Other – Obligation Distribution.**

**6100.253\*\* Other Purchases of Goods/Services from Government Accounts.**  
Purchases from other Federal agencies or accounts that are not otherwise classified.

**Includes:**

- a. Rental payments to Federal accounts other than the General Services Administration (GSA) Federal Buildings Fund.
- b. Interagency agreements for contractual services (including the Economy Act) for the purchase of goods and services, except as described below.
- c. Expenditure transfer between Federal accounts for jointly-funded grants or projects.

**Excludes:**

- d. Purchases from state and local governments, the private sector, and government sponsored enterprises which will be classified in 25.2, Other Services.
- e. Data communication services (voice, data, and wireless) from other agencies or accounts, which will be classified in budget object class (BOC) 23.3, Communications, Utilities, and Miscellaneous Charges.
- f. Agreements with other agencies to make repairs and alterations to buildings, which are classified in BOC 25.4, Operation and Maintenance of Facilities, or 32.0, Land and Structures, as appropriate.
- g. Storage and maintenance of vehicles and household goods, which are classified in BOC 25.7, Operation and Maintenance of Equipment.

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- h. Subsistence and support of persons, which are classified in BOC 25.8, Subsistence and Support of Persons.
- i. Development of software, or for software or hardware maintenance, which are classified in BOC 31.0, Equipment and 25.7, Operation and Maintenance of Equipment, respectively.
- j. Advisory and assistance services, which are classified in BOC 25.1, Advisory and Assistance Services.
- k. Payments made to other agencies for services of civilian employees or military personnel or reimbursable detail, which are classified in BOC 11.8, Special Personal Services Payments.
- l. Contractual services classified under BOCs 21.0, 22.0, 23.1-23.3, 24.0, 25.2, 25.4-25.8, and 26.

#### **6100.25300 Purchases of Goods/Services from Government Accounts.**

#### **6100.25310 Regional Assessments within a Bureau.**

#### **6100.253A0 General Services Administration Reimbursable Work Authority – Recurring.**

#### **6100.253B0 General Services Administration Reimbursable Work Authority – Non-Recurring.**

#### **6100.253C0 Rental Agreements for Other Federal Agencies.**

#### **6100.253D0 Bureau-wide Assessments – Agency Internal.**

#### **6100.253E0 Cost Allocation Expense.**

#### **6100.253F0 Fleet Usage Not Otherwise Classified.**

#### **6100.253G0 Reimbursable Agreements – Internal.**

#### **6100.253H0 Reimbursable Agreements – Other Agency.**

#### **6100.253I0 Reimbursable Agreements – Department of the Interior/National Business Center Assessments.**

#### **6100.253J0 Billable Rate Science and Engineering Service.**

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**6100.253K0 Fees Science and Engineering Services.**

**6100.253L0 Intra-Bureau Fund Agreements Science and Engineering.**

**6100.253M0 Working Capital Fund Information Technology and Related Services.**

**6100.253N0 Working Capital Fund Survey, Inspection, and Related Services.**

**6100.253O0 Working Capital Fund Bureau Operated Vehicles and Aircraft.**

**6100.253Q0 Working Capital Fund Science, Engineering, and Related Services.**

**6100.253R0 Working Capital Fund Heavy Equipment Use Charge.**

**6100.253S0 Working Capital Fund Overhead Assessed- Regional Indirect Cost.**

**6100.253U0 Working Capital Fund Fleet Usage – Not Otherwise Classified.**

**6100.253V0 Working Capital Fund Drilling and Related Services.**

**6100.253X0 Working Capital Fund Water Studies, Lab, and Related Services.**

**6100.253Z0 Working Capital Fund Overhead Assessment – Office Indirect Cost.**

**6100.254\*\* Operation and Maintenance of Facilities.** Operation and maintenance of facilities when done by contract with the private sector or another Federal Government account.

**Includes:**

- a. Government-owned contractor-operated facilities.
- b. Service contracts and routine repair of facilities and upkeep of land.
- c. Operation of facilities engaged in research and development activities.



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#### **Excludes:**

- d. Alterations, modifications, or improvements to facilities and land, which will be reported in budget object class (BOC) 32.0, Land and Structures.
- e. Charges incurred for repairs and maintenance of buildings, and like items when done under contract. Contractual services for the operation of Bureau facilities, recreational facilities, campsites, visitor centers, etc. are classified under BOC 25.4B.

#### **6100.25400 Operations and Maintenance of Facilities.**

##### **6100.254A0 Operations, Maintenance and Repairs – Buildings.**

##### **6100.254B0 Operations, Maintenance and Repairs – Other Structures.**

##### **6100.254C0 Operations, Maintenance and Repairs – Radio Facilities.**

**6100.255\*\* Research and Development Contracts.** Contracts for the conduct of basic and applied research and development.

#### **Excludes:**

- a. Advisory and assistance services for research and development, budget object class (BOC) 25.1, Advisory and Assistance services.
- b. Operation and maintenance of research and development facilities. BOC 25.4, Operation and Maintenance of Facilities.

##### **6100.255A0 ADP Service Contracts – Research and Development.**

##### **6100.255C0 Research and Development Consultant Contracts.**

##### **6100.255D0 Private Sector – Research and Development.**

**6100.256\*\* Medical Care.** Payments made on contracts for medical care.

#### **Includes:**

- a. Medicare contractors.
- b. Private hospitals.

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- c. Nursing homes.
- d. Group health organizations for medical care services provided to veterans.
- e. Carriers by the employees' and retired employees' health benefits fund and Civilian Health and Medical Program of the Uniformed Services.

#### **Excludes:**

- f. Contracts with individuals who are reportable under Office of Personnel Management regulations as Federal employees, budget object class (BOC) 11.3, Other Than Full-Time Permanent, or 11.5, Other Personnel Compensation, as appropriate.
- g. Payments to compensate casual workers and patient help, BOC 11.8, Special Personal Services Payments.
- h. 25.6M Medical and Health Care Services.

#### **6100.25600 Medical Care.**

#### **6100.256M0 Medical and Health Care Services.**

#### **6100.256O0 Medical -Other.**

**6100.257\*\* Operation and Maintenance of Equipment.** Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal account.

#### **Includes:**

- a. Storage and care of vehicles and storage of household goods, including those associated with a permanent change of station (PCS). Obligations for other PCS expenses are classified under budget object class 12.1, 12.2, 21.0, or 22.0.
- b. Operation and maintenance of information technology systems, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing.
- c. Software license renewal, where software upgrades and/or maintenance are included.

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#### **Excludes:**

- d. Rental of information technology systems, services, and other rentals, which are classified in budget object class (BOC) 23.3, Communications, Utilities, and Miscellaneous Charges.
- e. Contracts where the principal purpose is to develop or modernize software, which are classified in BOC 31.0, Equipment. Renewal of Software Licenses solely for use of the software.

#### **6100.25700 Operation and Maintenance of Equipment.**

#### **6100.257A0 Expenses – Storage.**

#### **6100.257B0 Expenses – Shop.**

#### **6100.257C0 Repairs and Maintenance – Information Technology Equipment and Software.**

#### **6100.257D0 Repairs and Maintenance – Vehicle.**

#### **6100.257DA Repairs and Maintenance Vehicle Accrual.**

#### **6100.257E0 Repairs and Maintenance – Other.**

#### **6100.257G0 Service Facility – Heavy Equipment.**

#### **6100.257H0 Service Facility – Other.**

#### **6100.257I0 Repairs and Maintenance – Equipment.**

#### **6100.257J0 Repairs and Maintenance – Radio Communication.**

#### **6100.257L0 Maintenance – Voice Communications Equipment.**

#### **6100.257M0 Maintenance – Data Communications Equipment.**

#### **6100.257P0 Storage of Household Goods under Permanent Change of Station.**

#### **6100.257S0 Service Ship Water Vessel.**

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**6100.258\*\*** **Subsistence and Support of Persons.** Contractual services with the public or another Federal Government account for the board, lodging, and care of persons, including prisoners.

**Excludes:**

- a. Travel items, which are classified under budget object class (BOC) 21.0, Travel and Transportation of Persons.
- b. Hospital care, which is classified under BOC 25.6, Medical care.

**6100.258A0 Subsistence and Lodging.**

**6100.26\*\*\*** **Supplies and Materials.** Commodities that are:

- a. Ordinarily consumed or expended within one year after they are put into use.
- b. Converted in the process of construction or manufacture.
- c. Used to form a minor part of equipment or fixed property.
- d. Other property of little monetary value which does not meet any of the three criteria listed above, at the option of the agency.

**Includes:**

- e. Office supplies, such as pencils, paper, calendar pads, notebooks, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands.
- f. Publications, such as pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency. See exclusions below.
- g. Information technology supplies and materials, such as manuals, data storage media (compact disc read-only memory, diskettes, digital tape), and toner cartridges for laser printers for fax machines.

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- h. Excludes purchases of software, which should be classified in either BOC 25.1, Advisory and Assistance Services, or BOC 31.0, Equipment.
- i. Chemicals, surgical and medical supplies.
- j. Fuel used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels.
- k. Clothing and clothing supplies, such as materials and sewing supplies used in manufacture of wearing apparel.
- l. Provisions such as food and beverages.
- m. Cleaning and toilet supplies.
- n. Ammunition and explosives.
- o. Materials and parts used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.
- p. Bulk commodities (including power) or stores inventory purchased for resale.

#### **Excludes:**

- q. Publication acquired for permanent collections which are classified under budget object class (BOC) 31.0, Equipment.
- r. Charges for off-the-shelf software which should be classified in BOC 25.1, Advisory and Assistance Services, if the purchase is an integral part of a consulting contract, or BOC 31.0, Equipment, if the purchase is considered equipment.

#### **6100.261A0 Office Supplies and Materials.**

#### **6100.261B0 Student Supplies and Materials.**

#### **6100.261C0 Stores Inventory Expense.**

#### **6100.261F0 Supplies – FEDSTRIP.**

#### **6100.261M0 Motor Vehicles Supplies and Materials.**

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**6100.261X0 Laboratory Supplies.**

**6100.262A0 Books.**

**6100.262F0 Periodicals and Subscriptions.**

**6100.262J0 Library Materials Not Books.**

**6100.263L0 Radio Communication Supplies and Materials.**

**6100.263O0 Information Technology Supplies and Materials.**

**6100.264A0 Building Supplies.**

**6100.264B0 Field Supplies.**

**6100.264K0 Non-Recurring Reimbursables – General Services  
Administration Special Work.**

**6100.264S0 Seeds.**

**6100.265C0 Employee Clothing and Clothing Supplies.**

**6100.265F0 Food and Beverage – Human Consumption.**

**6100.265S0 Employee Supplies – Safety.**

**6100.267A0 Ammunition.**

**6100.26900 Supplies Cost.**

**6100.269A0 Animal Food.**

**6100.269B0 Satellite Data.**

**6100.269C0 Ink and Chemicals.**

**6100.269D0 Acquisition of Data Sets.**

**6100.269F0 Fuel – Motor Vehicle, Aircraft, Etc.**

**6100.269G0 Fuel – Cooking, Heating, Etc.**

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#### 6100.31\*\*\* Equipment.

##### Purchases of:

- a. Personal property of a durable nature, that is, property that normally may be expected to have a period of service of a year or more after being put into use without material impairment of its physical condition or functional capacity.
- b. The initial installation of equipment when performed under contract.

##### Includes:

- c. Transportation equipment. Obligations for vehicles, including passenger-carrying automobiles, motor trucks, and motorcycles; tractors, aircraft; trains; and steamships, barges, power launches; and other vessels.
- d. Furniture and fixtures. Obligations for movable furniture, fittings, fixtures, and household equipment. Includes desks, tables, chairs, typewriters, word processing equipment, and calculators.
- e. Publications for permanent collections.
- f. Tools and implements.
- g. Machinery including construction machinery. Obligations for engines, generators, manufacturing machinery, transformers, ship equipment, and pumps, and other production and construction machinery.
- h. Instruments and apparatus. Obligations for surgical instruments, x-ray apparatus, electronic equipment, scientific instruments, and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.
- i. Information technology hardware or software, custom and commercial off-the shelf software, regardless of costs, such as central processing units (CPUs), modems, signaling equipment, telephone and telegraph equipment, and large scale system integration services. See exclusions below.
- j. Armaments including special and miscellaneous military equipment.

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#### **Excludes:**

- k. Software that is an integral part of consulting services contracts, as defined in budget object class (BOC) 25.1.
- l. Rental of information technology systems and services, which are classified under BOC 23.3, Communications, Utilities, and Miscellaneous Charges.
- m. Supplies and materials classified under BOC 26.0, Supplies and Materials.
- n. Purchase of fixed equipment, which is classified under BOC 32.0, Land and Structures.
- o. Operation, maintenance, and repair of equipment classified in BOC 25.7, Operation and Maintenance of Equipment.

**6100.31000** **Equipment Cost Expensed.** Major equipment, furniture, and other personal property with an acquisition cost over the capitalization threshold per individual property number/item. Also used for property/equipment add-ons under either of the following two conditions; (1) the budget object class is used when the purchase price is at or above the capitalization threshold, or (2) when an item's original purchase price is below the threshold and there is an add-on during the same fiscal year that brings the value at or above the threshold.

#### **Excludes:**

Systems furniture, regardless of cost, which will be classified under 31.2G, Non-Capitalized Furniture and Fixtures, Controlled.

**6100.312\*\***  
**and**  
**6100.313\*\***

**Equipment under capitalization threshold per property number/item.** Equipment, furniture, and other personal property with an acquisition cost under the capitalization threshold per individual property number/item. Any shipping or transportation costs charged by the contractor and service charges for initial installation when performed under contract by the vendor are included in the acquisition cost. It is also used for property/equipment add-on costing less than the capitalization threshold.

**6100.312A0 Non-Capitalized – Controlled Equipment.**



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**6100.312B0 Non-Capitalized – Non-Controlled Equipment.**

**6100.312C0 Non-Capitalized – Radio Communication Equipment, Controlled.**

**6100.312D0 Non-Capitalized – Information Technology Software.**

**6100.312E0 Non-Capitalized-Information Technology Equipment Controlled.**

**6100.312F0 Non-Capitalized-Information Technology Equipment Non-Control.**

**6100.312G0 Non-Capitalized – Furniture and Fixtures, Controlled.**

**6100.312H0 Non-Capitalized-Furniture and Fixtures, Non-Controlled.**

**6100.312J0 Non-Capitalized – Copier/Duplicator.**

**6100.312K0 Non-Capitalized – Heavy Machinery.**

**6100.312L0 Non-Capitalized – Radio Communications, Non-Controlled.**

**6100.312T0 Non-Capitalized – Vehicles (Includes Horses).**

**6100.312X0 Artwork and Artifacts.**

**6100.312Z0 Non-Capitalized - Transfers.**

**6100.313L0 Capital Lease – Equipment.**

**6100.32\*\*\* Land and Structures.** Comprises land and interests in land, buildings and other structures, roads, additions to buildings, nonstructural (or resource) improvements such as fences and landscaping, and fixed equipment additions and replacements when acquired under contract. Pre-acquisition costs not to be included in the valuation of the land, easement, or right-of-way should be classified as budget object class (BOC) 25 or 26.

**Purchase and Improvement (Additions, Alterations, and Modifications) includes:**

a. Land and interest in lands, including easements and rights of way.

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- b. Buildings and other structures, including principal payments under lease-purchase contracts for construction of buildings.
- c. Non-structural improvements of land, such as landscaping, fences, sewers, wells, and reservoirs.
- d. Fixed equipment when acquired under contract (whether an addition or a replacement). These are fixtures and equipment that become permanently attached to or a part of buildings or structures. Examples include elevators, plumbing, power-plant boilers, fire-alarm systems, lighting or heating systems, and air-conditioning or refrigerating systems. Include the cost of the initial installation when performed under contract.

#### **Excludes:**

- e. Routine maintenance and repair, which will be classified in BOC 25.4, Operation and Maintenance of Facilities.

#### **6100.32000 Land and Structures.**

#### **6100.321A0 Capitalized – Land Acquisition.**

#### **6100.321B0 Capitalized – Land Relocation Expenses.**

#### **6100.321E0 Capitalized – Easements and Rights-Of-Way.**

#### **6100.322B0 Capitalized – Bridges Constructed.**

#### **6100.322D0 Capitalized – Dams Constructed.**

#### **6100.322R0 Capitalized – Roads Constructed.**

#### **6100.322Z0 Capitalized – Other Non-Structure Improvement.**

#### **6100.323B0 Capitalized – Buildings Constructed.**

#### **6100.323C0 Capitalized – Buildings Purchased.**

#### **6100.323H0 Capitalized – Improvements.**

#### **6100.323M0 Capital Radio Structures.**

#### **6100.323Y0 Capitalized – Other Structures and Facilities Constructed.**

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- 6100.323Z0 Capitalized – Other Structure and Facilities Purchased.**
- 6100.324J0 Capitalized – Major Machinery and Fixed Equipment.**
- 6100.325E0 Non-Capitalized – Easements and Rights-Of-Way.**
- 6100.326C0 Non-Capitalized – Bridges Purchased.**
- 6100.326D0 Non-Capitalized – Dams Constructed.**
- 6100.326R0 Non-Capitalized – Roads Constructed.**
- 6100.326S0 Non-Capitalized – Roads Purchased.**
- 6100.326Z0 Non-Capitalized – Other Non-Structure Improvements.**
- 6100.327B0 Non-Capitalized – Buildings Constructed.**
- 6100.327C0 Non-Capitalized – Buildings Purchased.**
- 6100.327H0 Non-Capitalized – Improvements.**
- 6100.327L0 Non-Capitalized – Radio Structures and Facilities.**
- 6100.327Y0 Non-Capitalized – Other Structures and Facility  
Constructed.**
- 6100.327Z0 Non-Capitalized – Other Structures and Facility Purchased.**
- 6100.328J0 Non-Capitalized – Major Machinery and Fixed Equipment.**

**6100.33\*\*\* Investments and Loans.**

**Includes purchase of:**

- a. Stocks, bonds, debentures, and other securities that are neither United States Government securities nor securities of wholly-owned Federal Government enterprises.
- b. Temporary or permanent investments.
- c. Interest accrued at the time of purchase and premiums paid on all investments. Including payments over par value for the purchase of

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government securities and discounts under par value on sales of government securities.

**Note:** For credit programs accounts and liquidating accounts, see Section 185 of the Office of Management and Budget Circular (OMB) [A-11](#), *Preparation, Submission and Execution of the Budget* for object classification related to defaults. There should be no object classification for crediting financing accounts printed in the [A-11](#) appendix. However, Reclamation should continue to provide object class information for the financing accounts.

### 6100.332A0 Loans.

**6100.41\*\*\* Grants, Subsidies and Contributions.** Cash payments to states, other political subdivisions, corporations, associations, and individuals.

#### **Include:**

- a. Grants (including revenue sharing).
- b. Subsidies (including credit program costs).
- c. Gratuities and other aid (including readjustment and other benefits for veterans, other than indemnities for death or disability).
- d. Contributions to foreign countries, international societies, commissions, proceedings, or projects that are:
  - Lump sum or quota of expenses.
  - Fixed by treaty.
  - Discretionary grants.
  - Taxes imposed by state and local taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes) and payments in lieu of taxes.

**Note:** Obligations under grant programs that involve the furnishing of services, supplies, materials, and the like by the Federal Government, rather than cash, are not charged to this budget object class (BOC), but to the BOC

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representing the nature of the services, articles, or other items that are purchased.

**6100.41000 Grants Subsidies and Contributions.**

**6100.411C0 Cooperative Agreements.**

**6100.411G0 Grants.**

**6100.411P0 Payments in Lieu of Taxes – Other Revenue Sharing.**

**6100.412A0 Subsidies, Contributions, and Other Aid.**

**6100.413A0 Indian Tribal Government Grant.**

**6100.42\*\*\* Insurance Claims and Indemnities.** Benefit payments from the social insurance and Federal retirement trust funds and payments for losses and claims including those under the Equal Access to Justice Act.

**Include:**

- a. Social insurance and retirement payments for individuals from special and trust funds for:
  - Social security.
  - Medicare.
  - Unemployment insurance.
  - Railroad retirement.
  - Federal civilian retirement.
  - Military retirement.
  - Other social insurance and retirement programs.
- b. Insurance payments from Federal insurance revolving funds, such as the Bank Insurance Fund, for:
  - Liquidation and insurance.
  - Litigation settlements due receivers and trustees.

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- Working capital outlays.
- Net case resolution losses.
- Other unpaid resolution obligations, not otherwise classified.

#### **Other Claim or Indemnity Payments:**

- c. To veterans and former civilian employees or their survivors for death or disability, whether service-connected or not.
- d. Of claims and judgments arising from court decisions or abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death.
- e. To or for persons displaced as a result of Federal and Federally assisted programs, as authorized under 42 USC 4622-4624.
- f. For losses made good on government shipments.
- g. From liquidating accounts on guarantees where no asset is received and where forgiveness is not provided by law.

Note: Classify other payments by Federal insurance revolving funds to budget object classes (BOC) to which they apply, for example classify premiums on investments in BOC 33.0, Investments and Loans and interest expenses in BOC 43.0, Interest and Dividends.

#### **6100.421A0 Fees – Equal Access to Justice Act.**

#### **6100.421B0 Attorney Fees.**

#### **6100.421D0 Tort Claims – Vehicle.**

#### **6100.421E0 Tort Claims – Other.**

#### **6100.421J0 Indemnities and Other Claims.**

**6100.441A0 Refunds.** Payments of amounts collected by the government in a previous fiscal year.

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**Include:**

- a. Payments to correct errors in computations, erroneous billing, and other factors. (See Office of Management and Budget (OMB) Circular [A-11](#) section 20.10.)
- b. Payments to former employees or their beneficiaries for employee contributions to retirement and disability funds (e.g., payments made when employees die before retirement or before their annuities equal the amount withheld).
- c. Payments to return cash advances or other offsetting collections or special or trust fund receipts received in a prior fiscal year (see section 20.10).

**Note:** In the account receiving the refund, previously recorded obligations will be reduced in the appropriate budget object class(es) by the amount of the refund, if the refund is received in the same year as the obligations are reported.

**6100.9\*\*\*\* Other.** This major budget object class (BOC) covers BOCs 91.0 through 99.5.

**6100.9B00 Reimbursable Asset Journal Voucher – Billable.** Offset posting general ledger account is 6100.9NB00. The 6100.9B00 side is picked up by sales and distribution (SD) programs as a cost subject to revenue earned. The 6100.9NB00 (NB means not billed) side is ignored by the SD program(s). These two expense accounts are posted along with the capitalized asset account via a purchase order when Reclamation purchases a capitalized asset (example, a truck over \$15,000).

**6100.9C000 Cost Allocation Expense – Bureau of Reclamation.**

**6100.9CA00 Cost Allocation Expense – Bureau of Reclamation.**

**6100.9CA10 Cost Allocation Expense – Bureau of Reclamation.**

**6100.9NB00 Reimbursable Asset Journal Voucher – Non-Billable.**  
Offset posting general ledger account is 6100.9B000.

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- 6100.DISC0 Discounts Taken (Expense Reduction).** This account is used when accounts payable is taking a discount offered on the invoice within the time frame allotted on the invoice.
- 6190.00000 Contra Bad Debt Expense – Incurred for Others.** The amount of bad debt expense related to accounts receivable held for others. This is recorded in fund types XM\*\*\* which stands for miscellaneous receipts. The offset to this account is 6720.00000. These fund types are not to have equity (see definition of 3310.A0000) in them so there is a 6720.00000 and 6199.00000 posting as a debit/credit or vice versa so equity nets to zero at year-end.
- 6199.00000 Adjustment to Subsidy Expense.** The amount of adjustment to subsidy expense in the program fund reflecting the amount of subsidy funds transferred to a special receipt account by the financing fund as a result of a downward re-estimate. This account also will be used for recording the effect of negative subsidy on the program fund.
- 6310.431A0 Interest Expense on Borrow from Bureau of the Public Debt and/or Federal Financing Bank.** The amount of interest expense incurred by the Federal agency during the current fiscal year on amounts borrowed from the Department of the Treasury's Bureau of the Fiscal Service and/or the Federal Financing Bank. Use Federal/non-Federal code attribute domain value "F" and transaction partner agency identifier "020." Note: The Bureau of Public Debt is now the Bureau of Fiscal Services.
- 6330.00000 Other Interest Expenses.** The amount of interest expense incurred by a Federal agency from late payment of accounts and loans, and the current interest accruing on amounts owed others which are not otherwise classified. This account is automatically populated via the Prompt Pay Act calculation program in Financial Business Management System (FBMS). Only this FBMS automated program may post to this account.
- 6330.00MAN Other Interest Expenses.** Manual Posting of interest expense incurred by a Federal agency from late payment of accounts and loans, and the current interest accruing on amounts owed others not otherwise classified. This is used to manually calculate and post the interest owed. It is also used for moving the automated 6330.00000 dollars from the accounting string that was originally used when the Prompt Pay Act calculation assessment occurred.
- 6330. Z0000 Other Interest Expenses Journal Voucher Upload.** This account should not be used. The 6330.00MAN is the correct account for journal vouchers.



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**6400.121\*\*** **Benefit Expense.** Provided below are separate definitions for "program" (Federal) and "administering" (non-Federal) 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, Federal Employees' Compensation Act, unemployment for Federal employees, Social Security (Old Age and Survivor's Insurance, Supplemental Security Income, Disability Insurance, Hospital Insurance (Hi-Medicare, Part A)). Use Federal/non-Federal code attribute domain value "F" and transaction partner agency identifier (3-digit agency code) as defined in the Treasury Financial Manual, Volume I, Part 2, [Chapter 4700](#).

**Note:** Report in general ledger (GL) account 6100.00000, 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 GL account 6400.121KL with Federal/non-Federal code attribute domain value "N." For "administering" activities, record the amount of expense incurred for benefit payments to non-Federal entities using Federal/non-Federal code attribute domain value "N" for reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, Voluntary Separation Incentive Payment, Federal Election Campaign Act, unemployment, entitlements (as listed in the definition of GL account 2160.00000, Entitlement Benefits Due and Payable), and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

**6400.12100 Civilian Personnel.**

**6400.121A0 Contributions – Medicare.**

**6400.121B0 Contributions – Old Age, Survivor, and Disability Insurance.**

**6400.121H0 Contributions – Accident Comp-Office of Workers' Compensation Programs.**

**6400.121J0 Contributions – Civil Service Retirement System Retirement.**

**6400.121K0 Contributions – Federal Employees Retirement System.**

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#### **6400.121T0 Contributions – Life Insurance/Professional Liability Insurance.**

#### **6400.121W0 Contributions – Health Benefits.**

- 6610.00000 Cost Capitalization Offset.** The amount of any costs originally recorded into another expense account that is directly linked to a specific job or a product. These costs are transferred to an "in-progress" asset account such as, assets under construction, 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.
- 6710.00000 Depreciation, Amortization, and Depletion.** Offset posting general ledger account is 1759.00000 or 1759.Z0000 (cost allocations).
- 6710.10000 Depreciation Expense – Improvements to Land.** Offset posting general ledger account is 1791.00000.
- 6710.20000 Depreciation Expense – Building Improve and Renovation.** Offset posting general ledger account is 1739.00000 or 1739.Z0000 (cost allocations).
- 6710.30000 Depreciation Expense – Other Structures and Facilities.** Offset posting general ledger account is 1749.00000 or 1749.Z0000 (cost allocations).
- 6710.50000 Amortization Expense – Leasehold Improvement.** Offset posting general ledger account is 1829.00000.
- 6710.60000 Amortization Expense – Internal use Software.** Offset posting general ledger account is 1839.00000.
- 6710.70000 Depreciation Expense – Other Assets.** Offset posting general ledger account is 1990.A0000.
- 6713.Z0000 Lessee Lease Amortization.** The expense recognized from the process of allocating costs of a lease asset over the shorter of the lease term or the underlying asset's useful life.

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- 6720.00000** **Bad Debt Expense.** The amount of bad debt expense related to uncollectible non-credit reform receivables, where the revenue is classified as exchange or is an appropriation refund expense.
- 6730.00000** **Imputed Costs.** The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. [A-136](#), *Financial Reporting Requirements*. 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 or non-Federal entities. This 6730.00000 account is used in the assessment of interest during construction and interest on investment. Its offset account is 5780.Z0000 with a trading partner of 001406 and the appropriate main account. The entry is done via a journal voucher (JV). It is also used with the imputed costs associated with Office of Personnel Management and Corps of Engineers. These entries are JV and their offset account is general ledger account 5780.A0000.
- 6790.00000** **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). This account is used on the accounts receivables where there has been an overpayment to a vendor or employee, where the overpayment is not related to health benefit. The offset account tied to this is the receivable 1310.G0000.
- 6790.W0000** **Other Expenses Not Requiring Budgetary Resources Health Benefit.** Costs for health that do not require budgetary resources. This account is used on the accounts receivables where there has been payments made by the agency on behalf of the employee pertaining to their health benefit. The offset account tied to this is the receivable 1310.G0000.
- 6800.00000** **Future Funded Expenses.** The amount of accrued expenses that is required to be funded from future year appropriations. Examples include, but are not limited to, accrued annual leave expense and upward subsidy re-estimates for credit reform loan programs. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.
- 6850.00000** **Employer Contributions to Employee Benefit Programs Not Requiring Current Year Budget Authority (Unobligated).** The amount of benefit expense incurred that does not require current year budget authority (unobligated) by a Federal agency for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employees' Compensation Act and unemployment for Federal employees.

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**6850.F0000 Unfunded Federal Employees' Compensation Act (Federal Election Campaign Act).** Requires trading partner 001601.

**6850.U0000 Unfunded Unemployment Compensation.** Requires trading partner 001601.

**6900.\*\*\*\*\* Non-Production Costs.** Costs incurred and recognized which are linked to events other than the production of goods and services. Examples include, but are not limited to, acquisition of general property, plant, and equipment (PP&E) not used in the production of goods and services; heritage PP&E; stewardship land; reorganization costs; and nonrecurring cleanup costs resulting from facility abandonment that is not accrued. It also includes other post-employment benefits, other than Federal Employees' Compensation Act and unemployment for Federal employees reported in general ledger account 6400.\*\*\*\*\*, Benefit Expense. This account is used in conjunction with the government additives budget object class commitment items. Please refer to the 6400.121\*\* accounts noted above with the breakouts.

The 6900.\*\*\*\*\* accounts are posted via derivation rules. These rules are based upon the second character of the work breakdown structure (WBS). When doing any modifications to purchase requisitions/purchase orders, charge card reallocations, or labor adjustments, the appropriate 6100.\*\*\*\*\* is to be used. The system will take this transaction and through the rule, repost to the 6900.\*\*\*\*\* account based on the alpha character in the second position of the WBS.

**6900.D0000 Non-Production Cost – Investment - Non-Federal Physical Property.** The work breakdown structure beginning with RN.\* will drive to this account posting.

**6900.DC000 Non-Production Costs – Investment - Non-Federal Physical Property.** This account is used in Reclamation's cost allocation process.

**6900.E0000 Non-Production Costs - Investment – Stewardship Assets.** The work breakdown structure beginning with RS.\* will drive to this account posting.

**6900.F0000 Non-Production Costs - Investment – Heritage Assets.** The work breakdown structure beginning with RH.\* will drive to this account posting.

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**6900.G0000 Non-Production Costs - Stewardship – Research and Development.** The work breakdown structure beginning with RY.\* will drive to this account posting.

**6900.GC000 Non-Production Costs - Stewardship – Research and Development.** This account is used in Reclamation’s cost allocation process.

**6930.\* Lessee Lease Expense.** The amount of expenses incurred from (1) Short-term lease payments paid by a lessee to a lessor based on the provisions of the lease contract; (2) Intragovernmental lease expenses paid by a lessee to a lessor, including lease-related operating costs (maintenance, utilities, taxes, etc.) based on the provisions of the lease agreement; and (3) Variable payments based on future performance of the lessee or usage of the underlying asset in leases other than short-term, intragovernmental, and lease contracts that transfer ownership. For certain variable payments included in the lessee lease liability rather than expense, see the Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standard (SFFAS) [No. 54, Leases](#), Paragraph 41. (Note: lease-related operating costs (maintenance, utilities, taxes, etc.) NOT paid to a lessor should be included in general ledger 6100.\* rather than 6930.\*)

**6930.23100 Rental Payments to GSA (U.S. General Services Administration).**

**6930.231D0 Space Rental Payments to GSA(U.S. General Services Administration).**

## 7. GAINS/LOSS SENIOR EXECUTIVE SERVICE/MISCELLANEOUS ITEMS

**7110.Y0000 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. This account is used at time of collection and recording of cash that was a sale value higher than net book value.

**7111.EC000 Gains on Disposition of Investments.** The gain on the disposition (such as sale or exchange) of investments.

**7190.00000 Other Gains.** The gain on assets resulting from events other than disposition. This excludes amounts related to the gain on the change in long-term assumptions from experience and gain on the change in long-term assumptions for Federal employee pension, other retirement benefit and other

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post-employment benefit liabilities, including veteran's compensation. This account includes amounts related to Federal Employees' Compensation Act program.

- 7190.C0000 Other Gains – Found Inventory.** The gain on assets resulting from events other than disposition. Gains in this account results from found inventory.
- 7210.C0000 Losses on Disposition of Assets – Other.** This account posts when the asset and the associated depreciation are removed from the property and finance modules.
- 7210.Y0000 Contra Losses on Disposition of Assets.** This account is used at time of collection and recording of cash received from the disposal of an asset.
- 7290.C0000 Other Losses – Found Inventory.** This account is used to record the loss on assets resulting from events other than disposition.
- 7292.00000 Other Losses From Impairment of Assets.** The loss from the partial impairment of General Property, Plant and Equipment (G-PP&E), except internal use software, as prescribed by the Federal Accounting Standards Advisory Board (FASAB) Statement of Federal Accounting Standards (SFFAS) [No. 44, Accounting for Impairment of General Property, Plant, and Equipment Remaining in Use](#). G-PP&E includes any property, plant, and equipment (PP&E) used in providing goods or services. G-PP&E does not include heritage assets, such as historic and national landmarks, and stewardship land.
- 7600.00000 Changes in Actuarial Liability.** The amount of increase or decrease in actuarial liability. Although the normal balance for this account is a debit, it is acceptable in certain instances for this account to have a credit balance.

## 8. MEMORANDUM

- 8801.00000 Offset for Purchases of Capitalized Assets.** The amount is recorded to offset activity in general ledger (GL) account 8802.00000, Purchases of Property, Plant, and Equipment. This account is normally a credit and closes into GL account 3310.C0000, Cumulative Results of Operations – Capitalized Assets, at year-end.
- 8802.00000 Purchases of Capitalized Assets.** The amount is recorded when there is a capitalized property, plant, and equipment purchased during the fiscal year.

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This account is normally a debit and closes into general ledger account 3310.A00000, Cumulative Results of Operations – Operating, at year-end.

#### 9. AGENCY-SPECIFIC STATISTICAL AND/OR MEMORANDUM DATA

**9000.00000 Other Memorandum Accounts.** Closing account for the 9000 series (memorandum accounts). This balance in this account is zero at year-end.

**9125.00000 Permanent Impairment Pending Deauthorization.** This account is to record cost for construction activities permanently impaired pending Congressional de-authorization. The offset account is 9126.00000. This account does not close at year-end.

**9126.00000 Offset for Permanent Impairment Pending Deauthorization.** This account is recorded as an offset to 9125.00000. This account does not close at year-end.

**9401.00000 Offsetting Receipts Current FY.** This account is recorded upon cash receipts received into Reclamation's offsetting receipt Treasury symbols. The offset account is 9402.00000. At year-end, it closes into account 9000.00000.

**9402.00000 Offsetting Receipts.** Department of the Interior requirements. This account is recorded as the offset to 9401.00000 at time of offsetting receipt collections. At year-end, it closes into account 9000.00000.