

Reclamation Manual

Directives and Standards

1. **Closing Accounts.** Closing accounts are GL accounts used for year-end closing. The Bureau of Reclamation does not normally use the closing accounts in recording daily transactions. GLs 4384.00000, 4394.00000, 4450.00000, 4650.00000, 4801.00000, and 4901.00000 are exceptions as Reclamation uses these GLs throughout the year.

GL Closing Acct	Title	Closing Period
1010.BB000	Fund Balance Beginning Balance	16
3100.00000	Unexpended Appropriations - Cumulative	16
3310.A0000	Cumulative Results of Operations - Operating	16
3310.C0000	Cumulative Results of Operations - Capitalized Assets	16
4149.00000	Borrowing Authority Carried Forward	16
4201.00000	Total Actual Resources - Collected	16
4384.00000	Temporary Reduction/Cancellation Returned by Appropriation	16
4394.00000	Receipts Unavailable for Obligation Upon Collection	16
4450.00000	Unapportioned Authority	16
4650.00000	Allotments - Expired Authority	16
4801.P0000	Undelivered Orders - Obligations, Unpaid	16
4901.00000	Delivered Orders - Obligations, Unpaid	16
9000.00000	Other Memorandum accounts	16

2. **Pre-Close GL Accounts.** See the below table for the GL accounts and their respective pre-closing accounts.

Company Code	From Fiscal Years	Closing Rule	Fund Type	Fund Status ⁱ	From Account	To Account ⁱⁱ	Receiver Account	Return Supplemental ⁱⁱⁱ
1400	2019	FY19PRECLS		*	4032.00000	4032.ZZZZZ	4450.00000	X
1400	2019	FY19PRECLS		*	4034.00000	4034.ZZZZZ	4450.00000	X
1400	2019	FY19PRECLS		*	4042.00000	4042.ZZZZZ	4450.00000	X
1400	2019	FY19PRECLS		*	4044.00000	4044.ZZZZZ	4450.00000	X
1400	2019	FY19PRECLS		*	4047.00000	4048.ZZZZZ	4450.00000	X
1400	2019	FY19PRECLS		*	4120.00000	4120.00000	4450.00000	X
1400	2019	FY19PRECLS		*	4160.00000	4160.00000	4450.00000	X
1400	2019	FY19PRECLS		*	4165.00000	4165.ZZZZZ	4450.00000	X
1400	2019	FY19PRECLS		*	4180.00000	4180.ZZZZZ	4450.00000	X
1400	2019	FY19PRECLS		*	4210.00000	4210.00000	4450.00000	X
1400	2019	FY19PRECLS		*	4310.00000	4310.ZZZZZ	4450.00000	X
1400	2019	FY19PRECLS		*	4395.00000	4395.ZZZZZ	4450.00000	X
1400	2019	FY19PRECLS		*	4590.00000	4590.00000	4450.00000	X
1400	2019	FY19PRECLS		*	4690.00000	4690.ZZZZZ	4450.00000	X
1400	2019	FY19PRECLS		1	2985.MC000	2985.MCC00	1010.NC000	

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Company Code	From Fiscal Years	Closing Rule	Fund Type	Fund Status ⁱ	From Account	To Account ⁱⁱ	Receiver Account	Return Supplemental ⁱⁱⁱ
1400	2019	FY19PRECLS		3	1010.00000	1010.ZZZZZ	3106.00000	
1400	2019	FY19PRECLS		3	4650.00000	4650.ZZZZZ	4350.00000	
1400	2019	FY19PRECLS	AF1DDB	*	4060.00000	4060.00000	4450.00000	X
1400	2019	FY19PRECLS	AF1DDB	*	4070.00000	4070.00000	4450.00000	X
1400	2019	FY19PRECLS	AF1DIB	*	4060.00000	4060.00000	4450.00000	X
1400	2019	FY19PRECLS	AF1DIB	*	4070.00000	4070.00000	4450.00000	X
1400	2019	FY19PRECLS	AF1MDB	*	4060.00000	4060.00000	4450.00000	X
1400	2019	FY19PRECLS	AF1MDB	*	4070.00000	4070.00000	4450.00000	X
1400	2019	FY19PRECLS	AF3DDB	*	4060.00000	4060.00000	4450.00000	X
1400	2019	FY19PRECLS	AF3DDB	*	4070.00000	4070.00000	4450.00000	X
1400	2019	FY19PRECLS	AF3MDB	*	4060.00000	4060.00000	4450.00000	X
1400	2019	FY19PRECLS	AF3MDB	*	4070.00000	4070.00000	4450.00000	X
1400	2019	FY19PRECLS	AF4DDB	*	4060.00000	4060.00000	4450.00000	X
1400	2019	FY19PRECLS	AF4DDB	*	4070.00000	4070.00000	4450.00000	X
1400	2019	FY19PRECLS	RV0DDB	*	4060.00000	4060.00000	4450.00000	X
1400	2019	FY19PRECLS	RV0DDB	*	4070.00000	4070.00000	4450.00000	X
1400	2019	FY19PRECLS	RV0MDB	*	4060.00000	4060.00000	4450.00000	X
1400	2019	FY19PRECLS	RV0MDB	*	4070.00000	4070.00000	4450.00000	X
1400	2019	FY19PRECLS	RV1DDB	*	4060.00000	4060.00000	4450.00000	X
1400	2019	FY19PRECLS	RV1DDB	*	4070.00000	4070.00000	4450.00000	X
1400	2019	FY19PRECLS	RV1MDB	*	4060.00000	4060.00000	4450.00000	X
1400	2019	FY19PRECLS	RV1MDB	*	4070.00000	4070.00000	4450.00000	X
1400	2019	FY19PRECLS	XM0ZZZ	1	2990.MC000	2990.MC000	1010.NC000	
1400	2019	FY19PRECLS	XM1ZZZ	1	2990.MC000	2990.MC000	1010.NC000	

3. **Close GL Accounts.** See the below table for the GL accounts and their respective closing accounts.

Company Code	From Fiscal Years	Closing Rule	Fund Type	Fund Status ^{iv}	From Account	To Account ^v	Receiver Account	Return Supplemental ^{vi}
1400	2019	FY19 CLOSE		*	1010.00000	1010.BAZZZ	1010.BB000	
1400	2019	FY19 CLOSE		*	1010.BC000	1010.ZZZZZ	1010.BB000	
1400	2019	FY19 CLOSE		*	3101.00000	3102.00000	3100.00000	
1400	2019	FY19 CLOSE		*	3103.00000	3103.00000	3100.00000	
1400	2019	FY19 CLOSE		*	3106.00000	3106.00000	3100.00000	
1400	2019	FY19 CLOSE		*	3107.00000	3109.00000	3100.00000	
1400	2019	FY19 CLOSE		*	3410.00000	3420.ZZZZZ	3400.00000	
1400	2019	FY19 CLOSE		*	4081.00000	4081.ZZZZZ	4126.00000	

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Company Code	From Fiscal Years	Closing Rule	Fund Type	Fund Status ^{iv}	From Account	To Account ^v	Receiver Account	Return Supplemental ^{vi}
1400	2019	FY19 CLOSE		*	4082.00000	4082.ZZZZZ	4166.00000	
1400	2019	FY19 CLOSE		*	4083.00000	4083.ZZZZZ	4171.00000	
1400	2019	FY19 CLOSE		*	4111.00000	4119.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4123.00000	4124.00000	4384.00000	X
1400	2019	FY19 CLOSE		*	4125.00000	4125.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4128.00000	4130.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4131.00000	4135.ZZZZZ	4139.00000	
1400	2019	FY19 CLOSE		*	4138.00000	4138.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4140.00000	4141.ZZZZZ	4149.00000	
1400	2019	FY19 CLOSE		*	4142.00000	4142.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4143.00000	4145.ZZZZZ	4149.00000	
1400	2019	FY19 CLOSE		*	4146.00000	4147.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4148.00000	4148.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4150.00000	4152.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4155.00000	4155.00000	4137.00000	
1400	2019	FY19 CLOSE		*	4157.00000	4157.ZZZZZ	4397.00000	
1400	2019	FY19 CLOSE		*	4158.00000	4158.ZZZZZ	4398.00000	
1400	2019	FY19 CLOSE		*	4167.00000	4167.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4168.00000	4168.ZZZZZ	4384.00000	
1400	2019	FY19 CLOSE		*	4170.00000	4170.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4173.00000	4173.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4175.00000	4175.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4176.00000	4176.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4190.00000	4190.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4191.00000	4191.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4195.00000	4195.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4199.00000	4199.ZZZZZ	4225.00000	
1400	2019	FY19 CLOSE		*	4212.00000	4212.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4221.C0000	4221.C0000	4221.00000	
1400	2019	FY19 CLOSE		*	4222.C0000	4222.C0000	4222.00000	
1400	2019	FY19 CLOSE		*	4230.00000	4230.ZZZZZ	4221.00000	
1400	2019	FY19 CLOSE		*	4231.00000	4231.ZZZZZ	4222.00000	
1400	2019	FY19 CLOSE		*	4232.00000	4232.ZZZZZ	4225.00000	
1400	2019	FY19 CLOSE		*	4233.00000	4233.ZZZZZ	4251.00000	
1400	2019	FY19 CLOSE		*	4234.00000	4234.ZZZZZ	4287.00000	
1400	2019	FY19 CLOSE		*	4251.C0000	4251.C0000	4251.00000	
1400	2019	FY19 CLOSE		*	4252.00000	4253.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4255.00000	4255.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4260.00000	4260.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4261.00000	4261.00000	4201.00000	

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Company Code	From Fiscal Years	Closing Rule	Fund Type	Fund Status ^{iv}	From Account	To Account ^v	Receiver Account	Return Supplemental ^{vi}
1400	2019	FY19 CLOSE		*	4262.00000	4262.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4263.00000	4263.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4264.00000	4266.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4267.00000	4267.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4271.00000	4271.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4273.00000	4273.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4275.00000	4277.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4355.00000	4355.ZZZZZ	4201.00000	X
1400	2019	FY19 CLOSE		*	4382.00000	4382.00000	4384.00000	
1400	2019	FY19 CLOSE		*	4383.00000	4383.00000	4384.00000	
1400	2019	FY19 CLOSE		*	4387.00000	4388.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4391.00000	4392.Z0000	4201.00000	
1400	2019	FY19 CLOSE		*	4393.00000	4393.00000	4201.00000	
1400	2019	FY19 CLOSE		*	4399.00000	4399.ZZZZZ	4397.00000	
1400	2019	FY19 CLOSE		*	4801.CP000	4801.CP000	4801.P0000	
1400	2019	FY19 CLOSE		*	4831.00000	4831.ZZZZZ	4801.P0000	
1400	2019	FY19 CLOSE		*	4832.00000	4832.ZZZZZ	4802.P0000	
1400	2019	FY19 CLOSE		*	4871.00000	4871.ZZZZZ	4801.P0000	
1400	2019	FY19 CLOSE		*	4872.00000	4872.ZZZZZ	4802.P0000	
1400	2019	FY19 CLOSE		*	4881.00000	4881.ZZZZZ	4801.P0000	
1400	2019	FY19 CLOSE		*	4882.00000	4882.ZZZZZ	4802.P0000	
1400	2019	FY19 CLOSE		*	4901.CP000	4901.CP000	4901.00000	
1400	2019	FY19 CLOSE		*	4902.00000	4902.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4931.00000	4931.ZZZZZ	4901.00000	
1400	2019	FY19 CLOSE		*	4971.00000	4971.ZZZZZ	4901.00000	
1400	2019	FY19 CLOSE		*	4972.00000	4972.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	4981.00000	4981.ZZZZZ	4901.00000	
1400	2019	FY19 CLOSE		*	4982.00000	4982.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		*	5000.00000	5610.CZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	5610.DA000	5610.DCZZZ	3310.C0000	
1400	2019	FY19 CLOSE		*	5610.DI000	5720.AZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	5720.B0000	5720.BZZZZ	3310.B0000	
1400	2019	FY19 CLOSE		*	5720.C0000	5720.CZZZZ	3310.C0000	
1400	2019	FY19 CLOSE		*	5730.A0000	5730.AZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	5730.B0000	5730.BZZZZ	3310.B0000	
1400	2019	FY19 CLOSE		*	5730.C0000	5730.CZZZZ	3310.C0000	
1400	2019	FY19 CLOSE		*	5740.00000	5756.ZZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	5760.00000	5765.ZZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	5766.00000	5780.AZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	5780.C0000	5780.CZZZZ	3310.C0000	

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Company Code	From Fiscal Years	Closing Rule	Fund Type	Fund Status ^{iv}	From Account	To Account ^v	Receiver Account	Return Supplemental ^{vi}
1400	2019	FY19 CLOSE		*	5780.Z0000	5780.Z0000	3310.A0000	
1400	2019	FY19 CLOSE		*	5781.00000	5900.ZZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	5901.00000	5909.ZZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	5910.00000	6100.9CA10	3310.A0000	
1400	2019	FY19 CLOSE		*	6100.9CIA0	6100.9CIS0	3310.C0000	
1400	2019	FY19 CLOSE		*	6100.9CIT0	6190.ZZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	6199.00000	6499.ZZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	6500.00000	6500.ZZZZZ	3310.C0000	
1400	2019	FY19 CLOSE		*	6600.00000	6609.ZZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	6610.00000	6710.ZZZZZ	3310.C0000	
1400	2019	FY19 CLOSE		*	6720.00000	6900.ZZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	7110.00000	7110.AZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	7110.C0000	7110.CZZZZ	3310.C0000	
1400	2019	FY19 CLOSE		*	7110.Y0000	7110.Y0000	3310.A0000	
1400	2019	FY19 CLOSE		*	7111.00000	7180.ZZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	7190.00000		3310.A0000	
1400	2019	FY19 CLOSE		*	7190.C0000	7209.ZZZZZ	3310.C0000	
1400	2019	FY19 CLOSE		*	7210.A0000	7210.AZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	7210.B0000	7210.XZZZZ	3310.C0000	
1400	2019	FY19 CLOSE		*	7210.Y0000	7210.Y0000	3310.A0000	
1400	2019	FY19 CLOSE		*	7210.Z0000	7210.ZZZZZ	3310.C0000	
1400	2019	FY19 CLOSE		*	7211.00000	7211.ZZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	7271.00000	7272.ZZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	7280.00000	7280.ZZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	7290.00000	7290.AZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	7290.C0000	7290.CZZZZ	3310.C0000	
1400	2019	FY19 CLOSE		*	7291.00000	7400.A0000	3310.A0000	
1400	2019	FY19 CLOSE		*	7400.B0000	7400.B0000	3310.B0000	
1400	2019	FY19 CLOSE		*	7400.C0000	7400.C0000	3310.C0000	
1400	2019	FY19 CLOSE		*	7401.00000	7401.A0000	3310.A0000	
1400	2019	FY19 CLOSE		*	7401.B0000	7401.B0000	3310.A0000	
1400	2019	FY19 CLOSE		*	7401.C0000	7401.C0000	3310.C0000	
1400	2019	FY19 CLOSE		*	7500.00000	7600.ZZZZZ	3310.A0000	
1400	2019	FY19 CLOSE		*	8020.00000	8034.00000	8010.00000	
1400	2019	FY19 CLOSE		*	8036.00000	8045.00000	8010.00000	
1400	2019	FY19 CLOSE		*	8053.00000	8065.00000	8070.00000	
1400	2019	FY19 CLOSE		*	8801.00000	8801.00000	3310.C0000	
1400	2019	FY19 CLOSE		*	8802.00000	8802.00000	3310.A0000	
1400	2019	FY19 CLOSE		*	8803.00000	8803.00000	3310.A0000	
1400	2019	FY19 CLOSE		*	9401.00000	9402.ZZZZZ	9000.00000	

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1400	2019	FY19 CLOSE		*	9501.00000	9501.00000	9510.00000	
1400	2019	FY19 CLOSE		*	9502.00000	9502.00000	9520.00000	
1400	2019	FY19 CLOSE		*	9503.00000	9503.00000	9530.00000	
1400	2019	FY19 CLOSE		*	9504.00000	9504.00000	9540.00000	
1400	2019	FY19 CLOSE		1	4420.00000	4420.ZZZZZ	4450.00000	
1400	2019	FY19 CLOSE		1	4430.00000	4430.00000	4450.00000	
1400	2019	FY19 CLOSE		1	4510.00000	4510.S0000	4450.00000	
1400	2019	FY19 CLOSE		1	4630.00000	4630.ZZZZZ	4450.00000	
1400	2019	FY19 CLOSE		1	4700.00000	4700.ZZZZZ	4450.00000	
1400	2019	FY19 CLOSE		1	4720.00000	4720.ZZZZZ	4620.00000	
1400	2019	FY19 CLOSE		2	4420.00000	4420.ZZZZZ	4650.00000	
1400	2019	FY19 CLOSE		2	4430.00000	4430.00000	4650.00000	
1400	2019	FY19 CLOSE		2	4450.00000	4450.ZZZZZ	4650.00000	
1400	2019	FY19 CLOSE		2	4510.00000	4510.S0000	4650.00000	
1400	2019	FY19 CLOSE		2	4610.00000	4610.ZZZZZ	4650.00000	
1400	2019	FY19 CLOSE		2	4620.00000	4620.ZZZZZ	4650.00000	
1400	2019	FY19 CLOSE		2	4630.00000	4630.ZZZZZ	4650.00000	
1400	2019	FY19 CLOSE		2	4700.00000	4700.ZZZZZ	4650.00000	
1400	2019	FY19 CLOSE		2	4720.00000	4720.ZZZZZ	4650.00000	
1400	2019	FY19 CLOSE		3	4350.00000	4350.ZZZZZ	4201.00000	
1400	2019	FY19 CLOSE		3	4385.00000	4385.Z0000	4201.00000	
1400	2019	FY19 CLOSE	AR5MDB	*	4392.00000		4139.00000	
1400	2019	FY19 CLOSE	XM0ZZZ	*	2985.MRC00		2985.MR000	
1400	2019	FY19 CLOSE	XM1ZZZ	*	2985.MRC00		2985.MR000	

ⁱ Fund Status:

- 1-Unexpired
- 2-Expired
- 3-Canceled

*-Unexpired, Expired, or Canceled

ⁱⁱ The “to account” column is blank when there is only one GL and not a range of GLs.

ⁱⁱⁱ The return supplemental designates the budgetary amounts recorded in the accounts noted in the range of the from/to columns close into the receiver column budgetary account automatically via a budgetary entry (FMBB in the funds management module).

^{iv} Fund Status:

- 1-Unexpired
- 2-Expired
- 3-Canceled

*-Unexpired, Expired, or Canceled

^v The “to account” column is blank when there is only one GL and not a range of GLs.

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^{vi} The return supplemental designates the budgetary amounts recorded in the accounts noted in the range of the from/to columns close into the receiver column budgetary account automatically via a budgetary entry (FMBB in the funds management module).