

Reclamation Manual

Directives and Standards

COMMITMENT ITEMS (CI) – REVENUE SOURCE CODE (RSC)

1. **Revenue CI.** The Bureau of Reclamation uses CIs to account for the various types of revenue received. In the Financial and Business Management System (FBMS), the general ledger (GL) account derives the CI but it is not detailed enough. When entering revenue, Reclamation manually enters the six-digit RSC to override the CI derived from the revenue GL. Most of Reclamation’s RSCs begin with a “Y”. The exceptions to “Y” CIs are quarter’s revenue, three accounts tied to the FBMS program funds management fee (FMFEE) calculations, investment activity and a few others identified below. The below chart is as of November 7, 2019. For an updated list contact the Business Analysis Division

2. **Reclamation Designation.** The name/title/description of Reclamation’s revenues with a Y RSC begins with an “R” to designate Reclamation. It is extremely important to differentiate Reclamation’s revenues with an “R” because the funds management module reflects all funds at the Department level.

RSC	Name ⁱ
BR0000	BUDGET TRANSFER REVENUE
IK0000	IN KIND SERVICES
INVADN	INVESTMENT AMORTIZATION DISCOUNT OUTSIDE TREASURY
INVAMD	INVESTMENT- AMORTIZATION DISCOUNT
INVAMP	INVESTMENT - AMORTIZATION PREMIUM
INVDSC	INVESTMENT-DISCOUNT
INVIA0	INVESTMENT- INTEREST ACCRUAL
INVIC0	INVESTMENT-PURCHASE-INTEREST
INVIR0	INVESTMENT-INTEREST RECEIVABLE
INVPAP	REDEMPTION OF INVESTMENT AT PAR - OUTSIDE OF TREASURY PAID DOWN
INVPAR	INVESTMENT - PRINCIPAL
INVPR0	INVESTMENT - PREMIUM- PURCHASE
O00000	OTHER-INTEREST REVENUE DCI FMFEE
Q00000	RENT OF LAND&STRUCTURE
REIMA0	REIMB-CUSTOMER ORDER ACCRUED
REIMB0	REIMB-CUSTOMER ORDER ACTUAL
S00000	PENALTIES DELINQUENT DEBT FMFEE
Y00000	RSALE OF POWER AND WATER
Y01000	RREBATES/CAPITAL CREDITS
Y02000	RADMINISTRATIVE FEES
Y03000	RSALE OF GOVERNMENT PERSONAL PROPERTY
Y04000	RRECYCLING
Y05000	RBUREAU-WIDE ASSESSMENT REVENUES

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Y06000	RREGIONAL INDIRECT COST REVENUES
Y07000	RPOWER INTERFERENCE CHARGES
Y08000	ROFFICE INDIRECT COST REVENUES
Y09000	RDEPARTMENTAL ASSESSMENT REVENUES
Y10000	RLEAVE REVENUES
Y11000	RCONSTRUCTION REPAYMENT
Y11N10	RCONSTRUCTION REPAYMENT/N - FRONT END CREDIT
Y11N30	RCONSTRUCTION REPAYMENT/N - UPPER COLORADO RIVER DEVELOPMENT FUND
Y12000	RSMALL LOAN REPAYMENTS
Y13000	RDROUGHT LOAN REPAYMENT
Y14000	RO&M REPAYMENT
Y14F00	RFIXED OWNERSHIP RATE (FOR) -FLEET
Y14N20	RO&M REPAYMENT/N -BACK END CREDIT
Y14N30	RO&M REPAYMENT/N - GENERAL CREDIT TO RECLAMATION FUND
Y14U00	RUSE RATE-FLEET
Y16N00	RCREDIT REFORM FINANCING FUND-LOAN
Y21000	RINTEREST ON REPAYMENT CONTRACT
Y21N30	RINTEREST ON REPAYMENT CONTRACT/N - GENERAL CREDIT TO RECLAMATION FUND
Y22000	ROTHER INTEREST
Y22A20	RINTEREST/AQUIRED -BACK END CREDIT
Y22N10	RINTEREST/N - FRONT END CREDIT
Y22N30	RINTEREST/N - GENERAL CREDIT TO RECLAMATION FUND
Y23000	RPENALTIES
Y23N30	RPENALTIES/N - GENERAL CREDIT TO RECLAMATION FUND
Y24000	RINTEREST ON INVESTMENT
Y24N00	RINTEREST ON INVESTMENT/N
Y24N30	RINTEREST ON INVESTMENT/N - GENERAL CREDIT TO RECLAMATION FUND
Y24N90	RINTEREST ON INVESTMENT/N - 'GENERAL FUND TREASURY
Y25000	RINTEREST DURING CONSTRUCTION
Y26N00	RCREDIT REFORM FINANCING FUND-INTEREST
Y30000	RPOWER SALES
Y30A20	RPOWER SALES/ACQUIRED - BACK END CREDIT

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Y30A30	RPOWER SALES/ACQUIRED -GENERAL CREDIT TO RECLAMATION FUND
Y30N00	RPOWER SALES/N
Y30N20	RPOWER SALES/N - BACK END CREDIT
Y30N70	RPOWER SALES/N - COLORADO RIVER DAM FUND
Y30N80	RPOWER SALES/N - LOWER COLORADO RIVER DEVELOPMENT FUND
Y31A90	RRECREATION FEES/AQUIRED -GENERAL FUND TREASURY
Y37F00	RFOR - HEAVY EQUIP
Y37U00	RUSE - HEAVY EQUIP
Y41000	RIRRIGATION WATER SALES
Y41A20	RIRRIGATION WATER SALES/AQUIRED - BACK END CREDIT
Y41N00	RIRRIGATION WATER SALES/N
Y41N10	RIRRIGATION WATER SALES/N - FRONT END CREDIT
Y41N20	RIRRIGATION WATER SALES/N - BACK END CREDIT
Y41N30	RIRRIGATION WATER SALES/N - GENERAL CREDIT TO RECLAMATION FUND
Y41N80	RIRRIGATION WATER SALES/N - LOWER COLORADO RIVER DEVELOPMENT FUND
Y42000	RM&I WATER SALES
Y42N00	RM&I WATER SALES/N
Y42N20	RM&I WATER SALES/N - BACK END CREDIT
Y42N30	RM&I WATER SALES/N - GENERAL CREDIT TO RECLAMATION FUND
Y42N70	RM&I WATER SALES/N - COLORADO RIVER DAM FUND
Y42N80	RM&I WATER SALES/N - GENERAL FUND TREASURY
Y42N90	RM&I WATER SALES/N -LOWER COLORADO RIVER DEVELOPMENT FUND
Y42W30	RM&I WATER SALES/WITHDRAWN - CREDIT TO RECLAMATION FUND
Y44N70	RPARKING FEES/N - COLORADO RIVER DAM FUND
Y45A20	RHAYING/AQUIRED - BACK END CREDIT
Y46N70	RHOOVER DAM PROD & PUBLIC SALES - COLORADO RIVER DAM FUND
Y47000	RHEADWATER BENEFITS
Y48N10	RPOWER SALES - SUBSECTION I/N - FRONT END CREDIT
Y49A20	RTRANSPORT OF MINERALS/AQUIRED - BACK END CREDIT

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RSC	Nameⁱ
Y49A80	RTRANSPORT OF MINERALS/AQUIRED - LOWER COLORAD RIVER DEVELOPMENT FUND
Y49W20	RTRANSPORT OF MINERALS/WITHDRAWN - BACK END CREDIT
Y49W30	RTRANSPORT OF MINERALS/WINDRAWN - GENERAL CREDIT TO RECLAMATION FUND
Y49W40	RTRANSPORT OF MINERALS/WITHDRAWN - UPPER COLORAD RIVER DEVELOPMENT FUND
Y50A20	RFILM/SOUND/PHOTO MAKING/AQUIRED - BACK END CREDIT
Y50A40	RFILM/SOUND/PHOTO MAKING/AQUIRED - UPPER COLORADO RIVER DEVELOPMENT FUND
Y50N70	RFILM/SOUND/PHOTO MAKING/N - COLORADO RIVER DAM FUND
Y50W40	RFILM/SOUND/PHOTO MAKING/WITHDRAWN -UPPER COLORAD RIVER DEVEOPMENT FUND
Y52A10	RLAND SALES/AQUIRED - FRONT END CREDIT
Y52A20	RLAND SALES/AQUIRED - BACK END CREDIT
Y52A30	RLAND SALES/AQUIRED - GENERAL CREDIT TO RECLAMATION FUND
Y52A40	RLAND SALES/AQUIRED - UPPER COLORADO RIVER DEVELOPMENT FUND
Y52A50	RLAND SALES/AQUIRED - COLUMBIA BASIN FUND
Y52A80	RLAND SALES/AQUIRED - LOWER COLORADO RIVER DEVELOPMENT FUND
Y52A90	RLAND SALES/AQUIRED - GENERAL FUND TREASURY
Y52N90	RLAND SALES/N - GENERAL FUND TREASURY
Y52W20	RLAND SALES/WITHDRAWN -BACK END CREDIT
Y52W90	RLAND SALES/WITHDRAWN - GENERAL FUND TREASURY
Y53P30	RTIMBER SALES/PUBLIC DOMAIN - GENERAL CREDIT TO RECLAMATION FUND
Y54N20	RPROP SALE/N - BACK
Y54N70	RPROPERTY SALES/N - COLORADO RIVER DAM FUND
Y54N90	RPROP SALE/N-GN TRES
Y55A20	RMINERAL SALES/ACQUIRED - BACK END CREDIT
Y55W30	RMINERAL SALES/WITHDRAWN - GENERAL CREDIT TO RECLAMATION FUND
Y55W40	RMINERAL SALES/WITHDRAWN - UPPER COLORADO RIVER DEVELOPMENT FUND

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RSC	Name ⁱ
Y56N20	RSALE OF SURPLUS WTR 1920 ACT/N - BACK END CREDIT
Y56N40	RSALE OF SURPLUS WTR 1920 ACT/N - UPPER COLORADO RIVER DEVELOPMENT FUND
Y57N40	RRECLAMATION REFORM ACT ADMINISTRATIVE-WATER TO INELIGIBLE EXCESS LAND/N - UPPER COLORADO RIVER DEVELOPMENT FUND
Y58N20	RSALE OF WATER TEMPORARY/N -BACK END CREDIT
Y590A9	RMISC REVENUES/ACQUIRED - GENERAL FUND TREASURY
Y59N30	RSTORAGE/CONVEYANCE NON PROJECT WATER/N - GENERAL CREDIT TO RECLAMATION FUND
Y59N40	RSTORAGE/CONVEYANCE NON PROJECT WATER/N - UPPER COLORADO RIVER DEVELOPMENT FUND
Y59N90	RSTORAGE/CONVEYANCE A NON PROJECT WATER/N - GENERAL FUND TREASURY
Y67N90	RRECLAMATION REFORM ACT ADMINISTRATIVE-WATER TO INELIGIBLE EXCESS LAND/N - GENERAL FUND TREASURY
Y68N00	RRECLAMATION REFORM ACT ADMINISTRATIVE COST NO FORM SUBMITT/N
Y68N90	RRECLAMATION REFORM ACT ADMINISTRATIVE COST NO FORM SUBMITT/N - GENERAL FUND TREASURY
Y69N00	RRECLAMATION REFORM ACT ADMINISTRATIVE COST FORM INCORRECT/N
Y69N90	RRECLAMATION REFORM ACT ADMINISTRATIVE COST FORM INCORRECT/N- GENERAL FUND TREASURY
Y71A10	RGRAZING FEES/ACQUIRED - FRONT END CREDIT
Y71A20	RGRAZING FEES/ACQUIRED -BACK END CREDIT
Y71A50	RGRAZING FEES/ACQUIRED -COLUMBIA BASIN FUND
Y71I50	RGRAZING FEES/IMPROVED WITHDRAWN -COLUMBIA BASIN FUND
Y71W10	RGRAZING FEES/WITHDRAWN - FRONT END CREDIT
Y71W20	RGRAZING FEES/WITHDRAWN - BACK END CREDIT
Y71W30	RGRAZING FEES/WITHDRAWN - GENERAL CREDIT TO RECLAMATION FUND
Y71W40	RGRAZING FEES/WITHDRAWN - UPPER COLORADO RIVER DEVELOPMENT FUND
Y71W50	RGRAZING FEES/WITHDRAWN - COLUMBIA BASIN FUND
Y71W60	RGRAZING FEES/WITHDRAWN - NORTH PLATTE PROJECT FUND

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RSC	Name ⁱ
Y72P30	RMINERAL ROYALITES/PUBLIC DOMAIN - GENERAL CREDIT TO RECLAMATION FUND
Y72W30	RMINERAL ROYALTIES/WITHDRAWN - GENERAL CREDIT TO RECLAMATION FUND
Y73000	RELEASE: POWER FACILITIES
Y74A20	RELEASE: COMMERICAL/ACQUIRED - BACK END CREDIT
Y74A40	RELEASE: COMMERICAL/ACQUIRED - UPPER COLORADO RIVER DEVELOPMENT FUND
Y74A90	RELEASE: COMMERICAL/ACQUIRED - GENERAL FUND TREASURY
Y74D30	RELEASE: COMMERICAL/DONATED - GENERAL CREDIT TO RECLAMATION FUND
Y74W10	RELEASE: COMMERICAL/WITHDRAWN - FRONT END CREDIT
Y74W20	RELEASE: COMMERICAL/WITHDRAWN - BACK END CREDIT
Y74W30	RELEASE: COMMERICAL/WITHDRAWN - GENERAL CREDIT TO RECLAMATION FUND
Y74W40	RELEASE: COMMERICAL/WITHDRAWN - UPPER COLORADO RIVER DEVELOPMENT FUND
Y74W90	RELEASE: COMMERICAL/WITHDRAWN - GENERAL FUND TREASURY
Y75A20	RELEASE: RESIDENTIAL/ACQUIRED - BACK END CREDIT
Y75A50	RELEASE: RESIDENTIAL/ACQUIRED -COLUMBIA BASIN FUND
Y75I20	RELEASE: RESIDENTIAL/IMPROVED WITHDRAWN -BACK END CREDIT
Y75W40	RELEASE: RESIDENTIAL/WITHDRAWN - UPPER COLORADO RIVER DEVELOPMENT FUND
Y76A20	RACQUIRED MINERALS/ACQUIRED - BACK END CREDIT
Y76A50	RACQUIRED MINERALS/ACQUIRED - COLUMBIA BASIN FUND
Y77A20	RELEASE: FARMING/ACQUIRED - BACK END CREDIT
Y78A10	RLSE AGRI/ACQ-FRONT
Y78A20	RELEASE: AGRICULTURAL/ACQUIRED - BACK END CREDIT
Y78A30	RELEASE: AGRICULTURAL/ACQUIRED - GENERAL CREDIT TO RECLAMATION FUND
Y78A50	RELEASE: AGRICULTURAL/ACQUIRED - COLUMBIA BASIN FUND
Y78W10	RLSE-AGRI/WD-FRONT

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RSC	Name ⁱ
Y78W20	RELEASE: AGRICULTURAL/WITHDRAWN-BACK END CREDIT
Y78W30	RELEASE: AGRICULTURAL/WITHDRAWN - GENERAL CREDIT TO RECLAMATION FUND
Y79N00	RRECLAMATION REFORM ACT FULLCOST LEASING QUALIFIED/N
Y79N10	RRECLAMATION REFORM ACT FULLCOST LEASING QUALIFIED/N - FRONT END CREDIT
Y79N30	RRECLAMATION REFORM ACT FULLCOST LEASING QUALIFIED/N -- GENERAL CREDIT TO RECLAMATION FUND
Y80N00	RRECLAMATION REFORM ACT FULLCOST LEASING LIMIT 320
Y81N00	RRECLAMATION REFORM ACT FULLCOST LEASING LIMIT ZERO/N
Y81N30	RRECLAMATION REFORM ACT FULLCOST LEASING LIMIT ZERO/N -GENERAL CREDIT TO RECLAMATION FUND
Y82N00	RRECLAMATION REFORM ACT FULLCOST LEASING PRIOR LAW/N
Y83N30	RRECLAMATION REFORM ACT FULL COST WATER TO INELIGIBLE EXCESS LAND/N - GENERAL CREDIT TO RECLAMATION FUND
Y86N20	RRECLAMATION REFORM ACT FULLCOST ISOLATED TRACTS/N - BACK END CREDIT
Y88N20	RRECLAMATION REFORM ACT FULLCOST RELIGIOUS/CHARITY/N - BACK END CREDIT
Y90000	RMISCELLANEOUS REVENUES
Y90A00	RMISCELLANEOUS REVENUES/ACQUIRED
Y90A20	RMISCELLANEOUS REVENUES/ACQUIRED - BACK END CREDIT
Y90N10	RMISCELLANEOUS REVENUES/N - FRONT END CREDIT
Y90N30	RMISCELLANEOUS REVENUES/N - GENERAL CREDIT TO RECLAMATION FUND
Y90N90	RMISCELLANEOUS REVENUES/N - GENERAL FUND TREASURY
Y90W40	RMISCELLANEOUS REVENUES/WITHDRAWN - UPPER COLORADO RIVER DEVELOPMENT FUND
Y91N70	RVISITOR FEES - HOOVER/N - COLORADO RIVER DAM FUND
Y92A20	RRECREATION FEES/ACQUIRED - BACK END CREDIT

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RSC	Nameⁱ
Y92A50	RRECREATION FEES/ACQUIRED - COLUMBIA BASIN FUND
Y92AJ0	RRECREATION FEES/ACQUIRED - RECREATION ENTRANCE & USER FEE
Y92I20	RRECREATION FEES/IMPROVED WITHDRAWN - BACK END CREDIT
Y92NK0	RREC ENHANCEMENT/N - RECREATION ENHANCEMENT ACT
Y92W30	RRECREATION FEES/WITHDRAWN - GENERAL CREDIT TO RECLAMATION FUND
Y92WJ0	RRECREATION FEES/WITHDRAWN - RECREATION ENTRANCE & USER FEE
Y93A20	RRIGHT OF WAYS/ACQUIRED - BACK END CREDIT
Y93A40	RRIGHT OF WAYS/ACQUIRED - UPPER COLORADO RIVER DEVELOPMENT FUND
Y93A50	RRIGHT OF WAYS/ACQUIRED - COLUMBIA BASIN FUND
Y93A80	RRIGHT OF WAYS/ACQUIRED - LOWER COLORADO RIVER DEVELOPMENT FUND
Y93A90	RRIGHT OF WAYS/ACQUIRED - GENERAL FUND TREASURY
Y93D30	RRIGHT OF WAYS/DONATED - GENERAL CREDIT TO RECLAMATION FUND
Y93N90	RRIGHT OF WAYS/N - GENERAL FUND TREASURY
Y93W20	RRIGHT OF WAYS/WITHDRAWN - BACK END CREDIT
Y93W30	RRIGHT OF WAYS/WITHDRAWN - GENERAL CREDIT TO RECLAMATION FUND
Y93W40	RRIGHT OF WAYS/WITHDRAWN - UPPER COLORADO RIVER DEVELOPMENT FUND
Y93W70	RRIGHT OF WAYS/WITHDRAWN - UPPER COLORADO RIVER DEVELOPMENT FUND
Y93W90	RRIGHT OF WAYS/WITHDRAWN - GENERAL FUND TREASURY
Y94A20	RCABIN SITES/ACQUIRED - BACK END CREDIT
Y94W20	RCABIN SITES/WITHDRAWN - BACK END CREDIT
Y94W30	RCABIN SITES/WITHDRAWN - GENERAL CREDIT TO RECLAMATION FUND
Y95A20	RRECREATION FEES/ACQUIRED - BACK END CREDIT
Y95A50	RRECREATION FEES/ACQUIRED - COLUMBIA BASIN FUND
Y95AJ0	RRECREATION FEES/ACQUIRED - RECREATION ENTRANCE FEES

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RSC	Name ⁱ
Y95W30	RRECREATION FEES/WITHDRAWN - GENERAL CREDIT TO RECLAMATION FUND
Y96A20	RCONCESSIONS/AQUIRED - BACK END CREDIT
Y96W30	RCONCESSIONS/WITHDRAWN - GENERAL CREDIT TO RECLAMATION FUND
Y96W40	RCONCESSIONS/WITHDRAWN - UPPER COLORADO RIVER DEVELOPMENT FUND
Y97A20	RSPECIAL USE PERMITS/AQUIRED - BACK END CREDIT
Y97A30	RSPECIAL USE PERMITS/ACQUIRED-GENERAL CREDIT TO RECLAMATION FUND
Y97W20	RSPECIAL USE PERMITS/WITHDRAWN - BACK END CREDIT
Y97W30	RSPECIAL USE PERMITS/WITHDRAWN - GENERAL CREDIT TO RECLAMATION FUND
Y98A20	RCOMMUNICATIONS/ACQUIRED - BACK END CREDIT
Y98A80	RCOMMUNICATIONS/ACQUIRED - LOWER COLORADO RIVER DEVELOPMENT FUND
Y98I20	RCOMMUNICATIONS/IMPROVED WITHDRAWN - BACK END CREDIT
Y98I30	RCOMMUNICATIONS/IMPROVED WITHDRAWN - GENERAL CREDIT TO RECLAMATION FUND
Y98W30	RCOMMUNICATIONS/WITHDRAWN - GENERAL CREDIT TO RECLAMATION FUND
Y98W40	RCOMMUNICATIONS/WITHDRAWN - UPPER COLORADO RIVER DEVELOPMENT FUND
Y99N30	RRECLAMATION REFORM ACT FULLCOST-OTHER/N - GENERAL CREDIT TO RECLAMATION FUND

ⁱ N used in the name column (/N) = Land Status Not Applicable