

Reclamation Manual

Directives and Standards

Subject:	Master Data and General Ledger (GL) Chart of Accounts
Purpose:	To provide definitions, configuration, and requirements of various Bureau of Reclamation master data elements and to provide Reclamation's GL Chart of Accounts, definitions, and utilization within the Financial and Business Management System (FBMS). The benefits of this Directive and Standard (D&S) are consistent configuration of FBMS elements, consistent GL definitions, and comprehensive GL accounting direction to ensure data standardization Reclamation-wide.
Authority:	Treasury Financial Manual, Volume 1: Federal Agencies, Supplements, <i>United States Standard General Ledger (USSGL)</i> ; and the Department of the Interior's Chart of Accounts
Approving Official:	Director, Mission Support Organization
Contact:	Business Analysis Division (BAD), Compliance and Audit Team (84-27410)

1. Introduction.

- A. In fiscal year (FY) 2014, Reclamation converted its accounting system from the Federal Financial System (FFS) to FBMS. FFS relied on data elements such as cost authority, cost structure, job, etc. FBMS data elements replaced those used in FFS with different terms and/or formats.
 - B. The Department of the Treasury (Treasury) converted to a six-digit United States Standard General Ledger (USSGL) account. FBMS uses a 4-digit standard general ledger (SGL) account and a 10-digit GL account. The Department expanded the USSGL accounts to facilitate more detailed tracking of different types of transactions, simplify and automate the collection of information for external reporting purposes, and improve the usefulness of the information.
2. **Applicability.** This D&S applies to all Reclamation employees involved in the recording or reporting of transactions in FBMS.
 3. **Creations, Changes, Closure of Master Data, Approvals, Mass uploads, SharePoint Exceptions and Review and Closure of Work Breakdown Structure (WBS).** All Reclamation personnel who input transactions into FBMS or other systems that interface with FBMS must have knowledge of the master data elements and, when applicable, how the transactions they submit into FBMS affect the GL.
 - A. **Master Data Creations, Changes, and Closures.**
 - (1) **Establishing and Guidance.** The finance, property, and budget office personnel must establish master data in FBMS and provide guidance to other regional personnel who input transactions into FBMS.

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- (2) **FBMS SharePoint Site.** Reclamation personnel must use the forms on the FBMS Operations SharePoint Site, Master Data section when creating a fund or application of fund and when creating, changing, or closing a cost center/fund center, functional area (including FBMS transaction ZGLVALID), or WBS. The SharePoint site contains the forms and instructions for each of these master data elements and automatically routes the requests to the selected approvers.
- (a) The regional finance officer or regional budget officer or their designee(s) must review and approve or deny the approval of requests for cost centers/fund centers and the initial approval of functional areas, applications of funds, or funds in the FBMS Operations SharePoint site.
 - (b) The regional finance officer and regional budget officer or their designees must review WBS requests for approval.
 - (c) Labor, Controlling Object/Project Systems, and Property Accounting, Finance and Accounting Division (FAD) must coordinate the creation of WBSs for the monthly settlement of assets under construction.
 - (d) Program and Budget Office (P&B) personnel are responsible for the secondary approval of functional area, application of funds, and fund requests in the FBMS Operations SharePoint site.
 - (e) BAD personnel must review and enter cost center/fund center and functional area requests into FBMS and coordinating mass uploads of WBS requests with the Business Integration Office (BIO).
 - (f) Reporting and Accounting Team (RAT), BAD responsibilities include: the final approval of functional area requests in the FBMS Operations SharePoint site and the final approval and entering requests into FBMS for application of funds and funds.

- B. Approvals.** At a minimum, the regional finance officer or regional budget officer or their designee(s) must approve requests for cost centers/fund centers, functional areas, applications of funds or funds. The regional finance officer *and* regional budget officer or their designee(s) must approve all WBS request. Regions must state the designees in writing for historic and audit purposes. Documentation of the designation may be in any form including an e-mail from the regional finance officer and/or the regional budget officer to the designees and may specify the designees by name and/or position. The minimal required approvals are listed in the below table:

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	Cost Center/Fund Center	Functional Area (including ZGLVALID)	WBS (less than 50)	WBS (mass uploads- 50 or more)	Application of Funds	Fund
Regional Finance Officer, Regional Budget Officer or Designee	R	R			R	R
Regional Finance Officer and Regional Budget Officer or Designee			R	R		
P&B		R			R	R
RAT		S			L	L
BAD	L	L		L		

Key: R=required, S=must be second to last approver, L=must be last approver

C. **Mass Upload of WBS.** BAD personnel are responsible for coordinating mass uploads of WBS requests with BIO. BAD processes mass uploads of 50 or more WBSs of the same type (RX, RA, RR, etc.). Include the *IF624 Mass Upload of Work Breakdown Structure* spreadsheet on these requests.

D. **Exceptions to the SharePoint Site.**

- (1) During the monthly process to settle assets under construction in reimbursable funds, Financial Operations personnel may e-mail the region requesting the creation or modification of a WBS. Financial Operations personnel will copy the regional finance officer on these e-mails. Due to time constraints, the regions will process the request based on Financial Operations' e-mail and will submit the request into SharePoint and obtain the required approval(s) by the end of the month.
- (2) At month end, the Accounting and Fiscal Services (AFS), FAD processes the monthly accrual for undelivered orders. For expediency and due to the need for quick turnaround, if the monthly accrual must post to a closed WBS, AFS reactivates the WBS. AFS will close the WBS again within 1 week after the accrual posts. No approvals are required.
- (3) Reclamation does not process the end of year roll over in preparation for new FY funds and application of funds through the SharePoint site. The new roll overs are processed by the Bureaus in the Master Data Governance module in FBMS. BAD coordinates approval through P&B. RAT inputs the roll over requests. BAD has

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two approvals and BIO has the final approval prior to the new funds and application of funds being input into FMBS for use. Business Production Support Lead, BAD personnel currently coordinates process.

E. WBS Review and Closure.

- (1) On a 3-year cycle, BAD personnel will provide a list of WBSs to the regions to consider closing. Before closing, regions verify WBSs are not:
 - (a) tied to an asset,
 - (b) tied to a work order,
 - (c) associated with a sales order,
 - (d) involved with cost allocation,
 - (e) tied to a purchase order, or
 - (f) already in a closed status.
- (2) The regions consult with RAT before closing a WBSs with:
 - (a) AUAL in program used for annual adjustment,
 - (b) ALOW in program used for quarterly allowance for doubtful accounts entry, or
 - (c) 685U & 685F in program used for the quarterly Federal Employees' Compensation Act (FECA) and Unemployment Accruals.
- (3) The regional finance office personnel must review the spreadsheet provided by BAD and submit a progress report memorandum to BAD annually.
- (4) By the end of the third quarter of the first year of the cycle, the regions must review 40 percent of the list of WBSs provided by BAD. By the end of the third quarter of the second year, the regions must review an additional 30 percent of the list of WBSs. By the end of the third quarter of the third year, the regions must review the remaining WBSs on the list. Regions determine the priority in which they review the WBSs.
- (5) By the end of the third quarter of each FY in the cycle, the regions will provide BAD a memorandum stating the respective total percentage reviewed by the region for that specific year in the 3-year cycle. The memorandum will include:
 - (a) a summary of WBSs reviewed within the cycle year (number of WBSs closed, WBSs determined to be kept open, etc.), and

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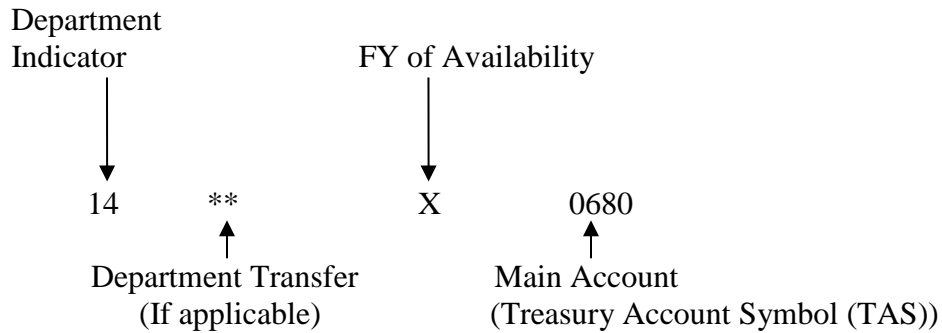
- (b) the original spreadsheet received from BAD with each line indicating (Y/N) and the date for the items below:
 - (i) whether the region closed the user status,
 - (ii) whether the region closed the system status,
 - (iii) whether the WBS will remain open, and
 - (iv) the date the region reviewed the WBS.
- 4. **Appendices.** Below is a list of the appendices available for this D&S. Each contains information at a more detailed level for the title subject matter:
 - A. Appendix A– *U.S. Standard General Ledger (USSGL) Basic Six Digit Chart of Accounts*
 - B. Appendix B – *Detailed General Ledger (GL) Chart of Accounts*
 - C. Appendix C – *General Ledger (GL) Account Definitions*
 - D. Appendix D – *Financial Business Management System (FBMS) Project Types*
 - E. Appendix E – *General Ledger (GL) Closing Accounts*
 - F. Appendix F – *Commitment Items (CI) - Budget Object Codes (BOC)*
 - G. Appendix G – *Commitment Items (CI) - Revenue Source Codes (RSC)*
- 5. **Related References.**
 - A. [FIN 02-10](#) – *Appropriations – Treasury Symbols and Corresponding Funds*
 - B. [FIN 07-24](#) – *Assets Under Construction (AUC)*
 - C. [FIN 07-22](#) – *Land*
 - D. [IRM 03-02](#) – *Administrative Cost Tracking: Information Technology (IT) Cost Tracking Pilot in the Financial and Business Management System (FBMS)*
- 6. **Definitions.**
 - A. **Application of Funds.** The application of funds is the highest level of accounting associated with the appropriation language established in accordance with the Office of Management and Budget (OMB) and Treasury guidance. The application of funds is the Treasury symbol (i.e., 14X0680) which may link to more than one fund. It serves as

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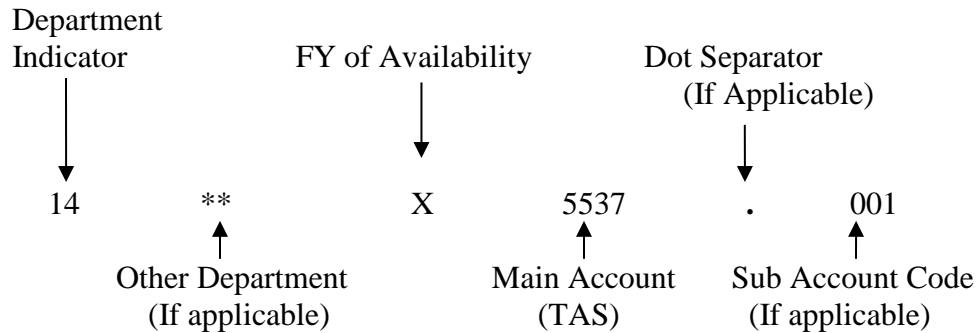
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a grouping criterion of fund master records for evaluation and reporting purposes. Reclamation has three formats for the application of funds.

- (1) **General Funds.** In the below example, enter the third and fourth digits (designated by **) only when the transaction involves a transfer with another department.



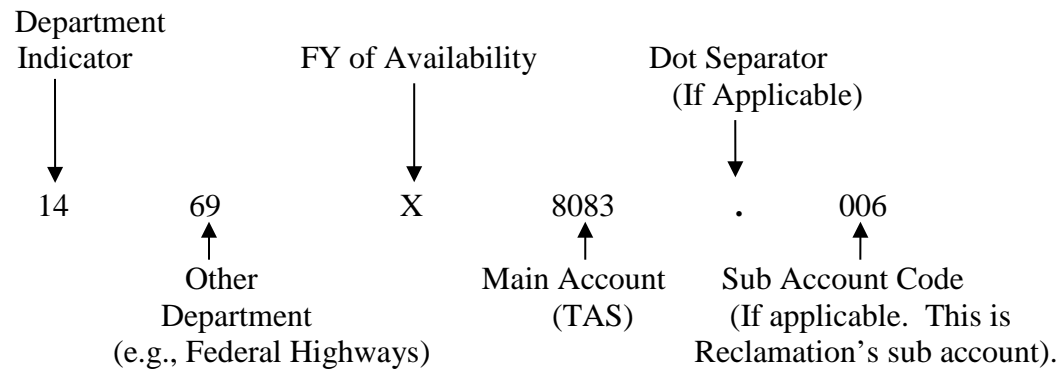
- (2) **Receipt Accounts.** In the below example, enter the third and fourth digits (designated by **) when the transaction involves a transfer with another department. The digits after the dot separator (called sub account code) capture receipts (collections) received into this symbol. Disbursements follow the example below but do not use the dot separator or sub account code. This enables Treasury and OMB to see the total amount of collections and the total amount of disbursements, respectively.



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- (3) **Parent and Child.** Allocation accounts involve both a "parent" appropriation and a "child" recipient of budgetary resources.



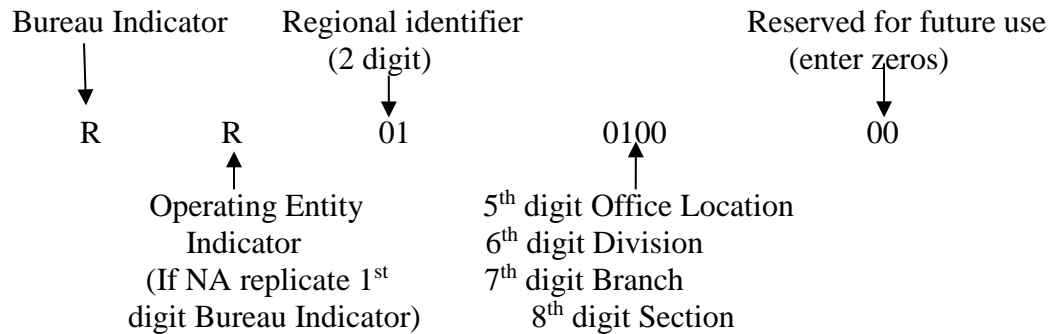
- B. Closing Accounts.** Reclamation closes current FY activity for revenue (GL 5XXX.XXXXX), expense (GL 6XXX.XXXXX), and gains/losses (GL 7XXX.XXXXX), to equity (GL 3XXX.XXXXX) accounts at the end of each FY in accounting period 16. Two different close programs run in FBMS: Allocation Phase 5 (Auto Close) and the FBMS standard close program. Auto Close closes current FY activity to a different cost structure in equity as assigned by the regional finance offices. Auto Close will systematically close current year activity to the designated equity cost structures in accounting period 16 for only a portion of WBSs stored in the cost allocation table. The FBMS standard close program then closes the remainder of the balances in accounting period 16. In addition, the FBMS standard close program closes system generated fund balance accounts (GL 1010.XXXXX) and budgetary accounts (GL 4XXX.XXXXX) at year end in accounting period 16. In general, except for the FY end closing, Reclamation does not post any accounting entries directly to the equity GLs. Refer to Appendix E for the FBMS standard close rules.
- C. Commitment Item (CI).** CIs represent budget object codes (BOCs) on spending transactions and revenue source codes (RSCs) on revenue transactions. BOCs and RSCs are independent of the other elements in the accounting string. Reclamation primarily uses the BOCs and RSCs for OMB reporting and to track changes to and use of budget authority. Reclamation also uses CIs to determine how every transaction updates within the funds management module, and therefore the budgetary ledger. Usually the GL account entered into the transaction directly derives the BOC CIs so the BOC CI will generally be the last five digits of the GL account. The GL accounts established for revenue is most commonly a generic Y0000 for Reclamation. To properly record the type of revenue remitted by the customer, Reclamation must manually enter the RSC CI with the correct and appropriate six-digit Y CI. An example is Y30N20, Power Sales/Acquired-Back End Credit. Refer to Appendix F, *Commitment Items (CI)-Budget Object Codes*, and Appendix G, *Commitment Items (CI)-Revenue Source Codes (RSC)*, for additional information and a list of Reclamation's CIs.

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D. Cost Centers/Fund Centers.

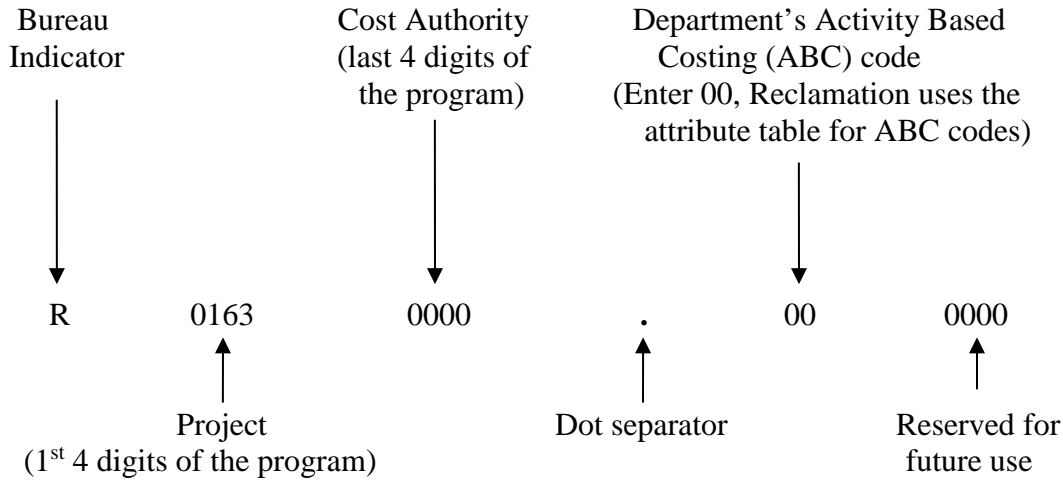
- (1) Fund centers are hierarchical elements within the funds management module in FBMS. Reclamation executes the budget using fund centers. The cost centers are in the finance module of FBMS. After the execution of the budget, disbursement and collection activity use the cost center, which derives the fund center. The cost center and fund center have a one to one relationship.
- (2) Reclamation’s cost centers/fund centers begin with R. The second digit is the operating entity which may be R for Reclamation, U for Utah Reclamation Mitigation and Conservation Commission (Commission), or C for Central Utah Project Completion Act (CUPCA). The next two digits are the regional offices: Pacific Northwest (01), Mid-Pacific (02), Lower Colorado (03), Upper Colorado (04), Great Plains (06), Denver Office (8X), and Washington Office (09). 0Z designates the Commission and CUPCA.



- E. **FBMS Project Type.** The FBMS project type governs GL postings and any settlement types required for transactions. Refer to Appendix D, *Financial Business Management System (FBMS) Project Types*, for a list of project types used by Reclamation. Note: the FBMS project types are different from the Reclamation project types (e.g., multi-purpose, irrigation, power, etc).
- F. **Functional Area.** Functional areas represent the funding level below fund, which is Reclamation’s project/program. Functional areas define the objective, function, or mission of Reclamation’s major responsibilities. Reclamation uses the functional area to distribute the budget and to track and classify spending and revenue transactions.

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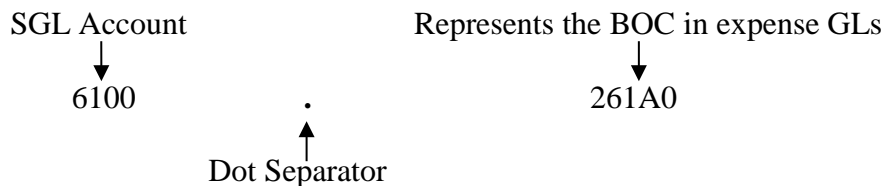


G. **Fund Types.** Fund types (for example AF, AR, etc.) are a classification of account types as defined by OMB and Treasury. They group or classify funds that have similar characteristics, such as budget processes, budgetary accounting updates, and Government-wide TAS Adjusted Trial Balance System reporting attributes. See Reclamation Manual (RM) D&S, *Appropriations – Treasury Symbols and Corresponding Fund Code* ([FIN 02-10](#)), [Appendix C](#), *Funds by Fund Type* for a complete listing of all Reclamation funds with fund type.

H. **Funds.** Reclamation assigns funds to Reclamation-specific Treasury symbols to provide additional information for tracking budgetary resources. The funding source for the work to be charged and the type of work to be done for the specific project/program determine the fund used for each cost structure. Reclamation currently has more than 300 active funds. See ([FIN 02-10](#)) for a complete listing of all Reclamation funds and related information about fund types, fund titles, fund identifiers, and Treasury symbols.

I. **GL and SGL Account.** GL and SGL accounts are the structures that classify debit and credit values for accounting transactions in the finance module of FBMS and form the basis for creating the financial statements and other regulatory reporting requirements. The primary basis of the GL and SGL accounts is the USSGL guidance. In FBMS, the SGL account is 4 digits and the GL account is 10 digits including a dot separator. Refer to Appendix C, *General Ledger (GL) Account Definitions*.

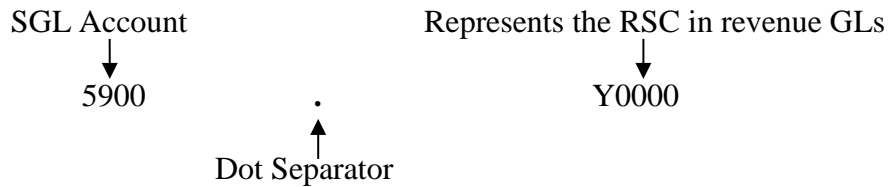
(1) **Expense GL Example.**



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(2) **Revenue GL Example.**

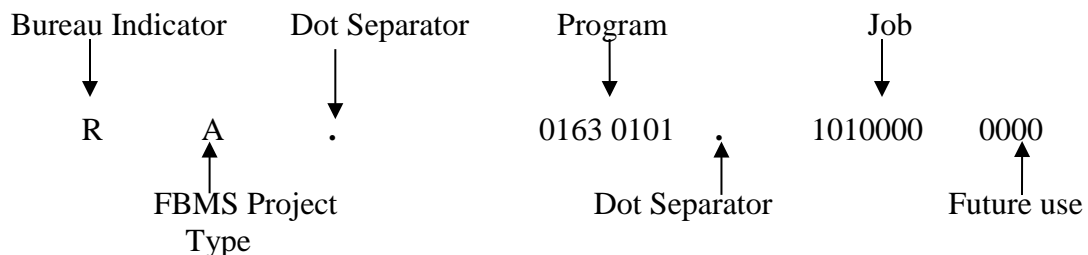


J. **Master Data.** The master data is the set of common data elements that enable Reclamation to share information with the Department and to produce management reports.

K. **WBS/Funded Program.**

(1) WBS/funded program allows for further classification of a fund center/cost center spending transactions or collection transactions. Reclamation may use the WBS for availability control purposes. The WBS elements directly derive the funded program so generally there is a one to one relationship between the WBS and the funded program. Configuration is the same except that funded program does not use dot separators. Refer to Appendix D, *Financial Business Management System (FBMS) Project Types*, for a list of FBMS project types used by Reclamation. Note: the FBMS project type is different from the Reclamation project types, which are multi-purpose, irrigation, power, etc.

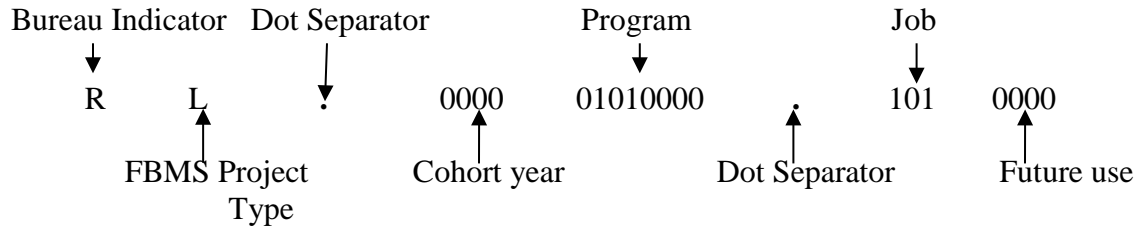
(2) With some exceptions, the regional finance offices assign a WBS based upon the numbering configuration the region elected. WBSs assigned to cost structures that record costs in capitalized real property GLs and information technology cost tracking must follow specific Reclamation configurations. Refer to RM D&S, *Assets under Construction (AUC)* ([FIN 07-24](#)); RM D&S, *Land* ([FIN 07-22](#)); and RM D&S, *Administrative Cost Tracking: Information Management Technology (IMT) Cost Tracking in the Financial and Business Management System (FBMS)* ([IRM 03-02](#)). Reclamation also reserves some WBSs such as leave and moveable property. Defer to your respective regional finance officer or subject matter experts for assistance. A WBS that ends with “.Y” (after the last four zeros of the below example) signifies cost allocation.



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- (3) The only exception from the above standard layout is Reclamation’s pre-credit and credit reform loans. The WBS layout for these loans is:



7. **Review Period.** The originating office will review this release every 4 years.

RECLAMATION MANUAL TRANSMITTAL SHEET

Effective Date: _____

Release No. _____

Ensure all employees needing this information are provided a copy of this release.

Reclamation Manual Release Number and Subject

Summary of Changes

NOTE: This Reclamation Manual release applies to all Reclamation employees. When an exclusive bargaining unit exists, changes to this release may be subject to the provisions of collective bargaining agreements.

Filing instructions

Remove Sheets

Insert Sheets

All Reclamation Manual releases are available at <http://www.usbr.gov/recman/>

Filed by: _____

Date: _____