

Reclamation Manual

Directives and Standards

FAST General Ledger (GL) Crosswalk to FFS U.S. Standard General Ledger (SGL) Accounts										
Line #	FFS SGL		FAST GL Description	FFS			Project Category Description	FAST GL		FAST GL Account Description
	Acct 1/	Acct 2/		Post Flag	Type PJTY	Cat PJCA		Acct	Acct	
1	1740	10110	Other Structures & Facilities	51	MP	171	Plant In Service	*10110		Multipurpose Plant in Service
2	1740	10120	Other Structures & Facilities	51	MP	172	Plant Leased to Others	*10120		Multipurpose Plant Leased to Others
3	1740	10130	Other Structures & Facilities	51	MP	173	Plant Held for Future Use	*10130		Multipurpose Plant Held for Future Use
4	1740	10140	Other Structures & Facilities	51	MP	174	Plant Abandoned	*10140		Multipurpose Plant Abandoned
5										
6	1740	10210	Other Structures & Facilities	51	I	171	Plant In Service	*10210		Irrigation Plant in Service
7	1740	10220	Other Structures & Facilities	51	I	172	Plant Leased to Others	*10220		Irrigation Plant Leased to Others
8	1740	10230	Other Structures & Facilities	51	I	173	Plant Held for Future Use	*10230		Irrigation Plant Held for Future Use
9	1740	10240	Other Structures & Facilities	51	I	174	Plant Abandoned	*10240		Irrigation Plant Abandoned
10	1740	10250	Other Structures & Facilities	51	I	175	Provisions for Charge-Offs	*10250		Provisions for Charge—offs by Congress
11										
12	1740	10310	Other Structures & Facilities	51	P	171	Plant in Service	*10310		Electric Plant In Service
13	1740	10320	Other Structures & Facilities	51	P	172	Plant Leased to Others	*10320		Electric Plant Leased to Others
14	1740	10340	Other Structures & Facilities	51	P	174	Plant Abandoned	*10340		Electric Plant Abandoned
15	1740	10350	Other Structures & Facilities	51	P	176	Plant Acquisition Adjustments	*10350		Electric Plant Acquisition Adjustments
16										
17	1740	10410	Other Structures & Facilities	51	MI	171	Plant in Service	*10410		Municipal & Industrial Water Plant in Service
18	1740	10440	Other Structures & Facilities	51	MI	174	Plant Abandoned	*10440		Municipal & Industrial Plant Abandoned
19										
20	1740	10510	Other Structures & Facilities	51	FC	171	Plant in Service	*10510		Other Plant — Flood Control Plant
21	1740	10520	Other Structures & Facilities	51	FW	171	Plant in Service	*10520		Other Plant — Fish & Wildlife Plant
22	1740	10530	Other Structures & Facilities	51	R	171	Plant in Service	*10530		Other Plant — Recreation
23	1740	10550	Other Structures & Facilities	51	SC	171	Plant in Service	*10550		Other Plant — Salinity Control
24										
25	1720	10710	Construction in Progress	09	MP	17B	(CWP) General Construction	*10710		(CWP) General Construction
26	1720	10720	Construction in Progress	09	MP	17C	(CWP) Rehab & Betterment	*10720		(CWP) Rehabilitation & Betterment
27	1720	10730	Construction in Progress	09	MP	17D	(CWP) Op & Mtc Const (O&M)	*10730		(CWP) Operation & Maintenance Construction
28	1720	10740	Construction in Progress	09	I	17E	(CWP) Loan Program-Distrib Sys	*10740		(CWP) Loan Program—Distribution System
29	1720	10751	Construction in Progress	09	I	17F	(CWP) Loan Prog-Small Rec Proj	*10751		(CWP) Loan Program - Small Rec Projects - Loan
30	1720	10752	Construction in Progress	09	I	17H	(CWP) Loan Program-Grants	*10752		(CWP) Loan Program - Small Rec Projects - Grants
31	1720	10790	Construction in Progress	09	MP	17J	(CWP) Other Construction	*10790		(CWP) Other Construction
32										
33	1720	10800	Construction in Progress	09	MP	17K	Interest During Construction	*10800		Interest During Construction
34										
35	1893	10900	Nonreimb Capital Invest	52	IN	18H	Nonreimbursable Investigations	*10900		Nonreimbursable Investigation Costs Capitalized
36										
37	1750	11300	Equipment	12	P	17X	Capitalized Movable Equipment	*11300		Capitalized Movable Equipment (Net) All 11300 Convert
38	1759	New	Accumulated Depreciation-Equip	15	P	17Y	Accum Depreciation—Equipment	New		(Not used for conversion)
39										
40	1710	11410	Land	08	MP	17A	Settlement Land Purchase/Resale Acct	*11410		Settlement Land Purchase and Resale Account
41	1891	11420	Other Fixed Assets	13	MP	18A	Other Physical Property	*11420		Other Physical Property — Other
42										
44	1730	11500	Buildings	10	MP	17M	Service Facilities	*11500		Service Facilities — Acquisition Cost
45										
46	1892	11610	Investigation & Development	14	MP	18B	Bas in Investigations	*11610		Bas in Investigations
47	1892	11620	Investigation & Development	14	MP	18C	Project Investigations	*11620		Project Investigations
48	1892	11630	Investigation & Development	14	MP	18D	Advance Planning	*11630		Advance Planning
49	1892	11640	Investigation & Development	14	MP	18E	General Engineering & Research	*11640		General Engineering & Research
50	1892	11650	Investigation & Development	14	MP	18F	Abandoned Investigations	*11650		Abandoned Investigations
51										
52	1991	11710	Other Assets	16	I	19A	Settlers' Assistance Costs	*11710		Settlers' Assistance Costs
53	1991	11720	Other Assets	16	I	19B	Future Yrs Capacity Provisions	*11720		Future Years Capacity Provisions
54										
55	1352	12110	Loans Receivable—Public	50	I	13A	Value Repay Contr-Not Def (Dr)	*12110		Value of Repayment Contracts-Not Deferred (Dr.)
56	1352	12120	Loans Receivable—Public	50	I	13B	Value of Repay Contr—Def (Dr)	*12120		Value of Repayment Contracts-Deferred (Dr.)
57	1352	12130	Loans Receivable—Public	50	I	13C	Matured Val Cont—Not Def (Cr)	*12130		Matured Value of Repay Contracts-Not Deferred (Cr.)
58	1352	12140	Loans Receivable—Public	50	I	13D	Matured Val Cont—Deferred (Cr)	*12140		Matured Value of Repayment Contracts-Deferred (Cr.)
59										
60	1352	12200	Loans Receivable — Public	50	MP	13E	Rehab & Betterment Contracts	*12200		Rehabilitation and Betterment Contracts
61										
62	1991	12300	Other Assets	16	P	19C	Power Rights	*12300		Power Rights
63										
64	1352	12410	Loans Receivable—Public	50	I	13F	Loans — Distribution Systems	*12410		Loans — Distribution Systems
65	1352	12420	Loans Receivable—Public	50	I	13H	Loans-Small Reclamation Proj	*12420		Loans — Small Reclamation Projects
66	1352	12430	Loans Receivable—Public	50	I	13J	Loans 76-77 Drought Relief	*12430		Loans - 1976-1977 Emergency Drought Relief
67										
68	1991	12510	Other Assets	16	MP	19I	Operation and Maint Charges	*12510		Operation and Maintenance Charges
69	1991	12520	Other Assets	16	MP	19J	Interest and Penalties	*12520		Interest and Penalties
70	1991	12530	Other Assets	16	MP	19K	Land Development Chg-Ummatured	*12530		Land Development Charges — Ummatured
71	1991	12540	Other Assets	16	MP	19L	Land Sale Contracts-Ummatured	*12540		Land Sale Contracts — Ummatured
72	1991	12590	Other Assets	16	MP	19S	Miscellaneous	*12590		Miscellaneous

Reclamation Manual

Directives and Standards

FAST General Ledger (GL) Crosswalk to FFS U.S. Standard General Ledger (SGL) Accounts									
Line #	FFS SGL Acct I/	FAST GL Acct	FFS SGL Description I/	FFS			Project Category Description	FAST GL Acct	FAST GL Account Description
				GL Post Flag 2/	Type PJTY 3/	Cat PJCA 4/			
73									
74	9151	12610	Repay Contracts-Work in Progr	78	I	91W	Value of Repay Contracts-Work in Prog (Dr.)	*12610	Value of Repayment Contracts-Work in Progress (Dr.)
75	9152	12620	Unfulfilled Cont-Work in Prog	79	I	91X	Unfulfilled Repay Contracts-Work In Prog (Cr.)	*12620	Unfulfilled Repayment Contracts-Work In Progress (Cr.)
76									
77	9121	12800	Receipts on Deposit-Special Fund	70	MP	91F	Special Fund Receipt on Deposit	*12800	Special Fund Receipts on Deposit (Commissioner's Acct)
78									
79	1010	13110	Fund Balance with Treasury	N/A	N/A	N/A	Project Category not used	*13110	Funds with Disbursing Officer
80	1120	13120	Impost Funds	N/A	N/A	N/A	Project Category not used	*13120	Cash on Hands — Cashiers
81	1010	13410	Fund Balance with Treasury	N/A	N/A	N/A	Project Category not used	*13410	Deposit Funds — Special
82	1010	13420	Fund Balance with Treasury	N/A	N/A	N/A	Project Category not used	*13420	Deposit Funds — Other
83	1015	New	SF—224 Sec II Disbursements	N/A	N/A	N/A	Project Category not used	New	New
85	1016	New	SF—224 Sec III Collections	N/A	N/A	N/A	Project Category not used	New	New
86	1017	New	Non SF—224 Transactions	N/A	N/A	N/A	Project Category not used	New	New
87									
88	1190	13500	Other Cash	N/A	N/A	N/A	Project Category not used	*13500	Escrow Accounts
89									
90	1991	14000	Other Assets	16	I	196	Due from Wtr Users—Oper Deficit	*14000	Due from Water Users — Operating Deficit
91									
92	132x	14210	Accounts Receivable	N/A	MP	N/A	Project Category not used	*14210	Refunds Receivable
93	132x	14220	Accounts Receivable	N/A	MP	N/A	Project Category not used	*14220	Reimbursements Receivable
94	4230	14225	Unfilled Customer Orders -Unobl	N/A	MP	N/A	Project Category not used	*14225	Unbilled /Unfilled Customer Orders
95	132x	14290	Accounts Receivable	N/A	MP	N/A	Project Category not used	*14290	Other Accounts Receivable
96	132x	14291	Accounts Receivable	N/A	MP	N/A	Project Category not used	*14291	Other Accounts Receivable — Trust Funds
97	132x	14292	Accounts Receivable	N/A	MP	N/A	Project Category not used	*14292	Other Accounts Receivable — W/F & WU user
98	132x	14293	Accounts Receivable	N/A	MP	N/A	Project Category not used	*14293	Other Accounts Receivable — Susp Acct Nac
99	132x	14294	Accounts Receivable	N/A	MP	N/A	Project Category not used	*14294	Other Accounts Receivable — Susp Acct Ca
100	132x	14295	Accounts Receivable	N/A	MP	N/A	Project Category not used	*14295	Other Accounts Receivable — Bond Account
101	132x	14296	Accounts Receivable	N/A	MP	N/A	Project Category not used	*14296	Other Accounts Receivable — State & Local Taxes
102	132x	14297	Accounts Receivable	N/A	MP	N/A	Project Category not used	*14297	Other Accounts Receivable — Holdback
103	1321	New	Accounts Rec-Billed-Federal	N/A	MP	N/A	Project Category not used	New	New
104									
105									
106	1322	New	Accounts Rec-Billed Public	N/A	MP	N/A	Project Category not used	New	New
107	1311	New	Accounts Rec-Urbilled Federal	N/A	MP	N/A	Project Category not used	New	New
108	1312	New	Accounts Rec-Urbilled Public	N/A	MP	N/A	Project Category not used	New	New
109									
110	4120	14700	A prop Anticipated (Indefinite)	N/A	MP	N/A	Project Category not used	*14700	Estimated Appropriation Transfers
111									
112	1510	15400	Inventory for Agency Operation	06	MP	15A	Stores	*15400	Stores
113									
114	1411	16510	Advances — Federal	01	MP	14A	Prepayments to Other - Gov't	*16510	Prepayments to Other Government Agencies
115	1412	16620	Advances — Public	02	MP	14B	Advances for Relocation Property	*16620	Advances for Relocation Properties
116	1412	16590	Advances — Public	02	MP	14C	Other Advances	*16590	Other Advances
117	1413	16530	Advances — Travel	03	MP	14D	Travel Advances	*16530	Travel Advances
118									
119	6111	17900	Operating/Program Exp-Funded	28	MP	61R	Operating Expenses—Reimb	*17900	Other Work in Progress
120	1540	17910	Inventory — Work in Process	07	MP	15C	Services Performed for PM	*17910	Services Performed for PM Region, Boise
121	1540	17920	Inventory — Work in Process	07	MP	15D	Services Performed for NP	*17920	Services Performed for MP Region, Sacramento
122	1540	17930	Inventory — Work in Process	07	MP	15E	Services Performed for IC	*17930	Services Performed for LC Region, Boulder City
123	1540	17940	Inventory — Work in Process	07	MP	15F	Services Performed for UC	*17940	Services Performed for UC Region, Salt Lake City
124	1540	17950	Inventory — Work in Process	07	MP	15G	Services Performed for SW	*17950	Services Performed for SW Region, Amarillo
125	1540	17960	Inventory — Work in Process	07	MP	15H	Services Performed for NB	*17960	Services Performed for MB Region, Billings
126	1540	17970	Inventory — Work in Process	07	MP	15I	Services Performed for IN	*17970	Services Performed for LM Region — Denver
128	1540	17980	Inventory — Work in Process	07	MP	15K	Other Work In Progress - Reg	*17980	Other Work In Progress - Regions
129	1540	17990	Inventory Work in Process	07	MP	15M	Services Performed for Comis	*17990	Svcs Performed for Commissioner Office, Washington
130	6111	17999	Operating/Program Exp-Funded	28	MP	61S	Operating Expenses Foreign Act	*17999	Washington Office Foreign Activities
131									
132	1749	18000	Accoun Depr—Other Structures	11	MP	17N	Retirement Work In Progress	*18000	Retirement Work in Progress
133									
134	1991	18200	Other Assets	16	MP	19Y	Extraordinary Losses on Property	*18200	Extraordinary Losses on Property
135									
136	1993	18410	Other Assets — Clearing Acct	17	MP	19K	Transportation Expense	*18410	Transportation Expense
137	1993	18420	Other Assets — Clearing Acct	17	MP	19M	Stores Expense	*18420	Stores Expense
138	1993	18430	Other Assets — Clearing Acct	17	MP	19N	General Expense	*18430	General Expense
139	1993	18440	Other Assets — Clearing Acct	17	MP	19P	Service Facilities & Equipment	*18440	Service Facilities & Equipment
140	1993	18450	Other Assets — Clearing Acct	17	MP	19R	Personnel Compensation & Ben	*18450	Personnel Compensation & Ben
141	1993	18460	Other Assets — Clearing Acct	17	MP	19T	Shop Operations	*18460	Shop Operations
142	1993	18470	Other Assets — Clearing Acct	17	MP	19W	Miscellaneous Expense	*18470	Miscellaneous Expense
143	1993	18480	Other Assets — Clearing Acct	17	MP	19X	Leave	*18480	Leave
144									

Reclamation Manual

Directives and Standards

FAST General Ledger (GL) Crosswalk to FFSU.S Standard General Ledger (SGL) Accounts										
Line #	FFS SGL Acct I/	FAST GL Acct	FFS SGL Description I/	FFS			Project Category Description	FAST GL Acct	FAST GL Account Description	
				GL Post Flag 2/	Type PJTY 3/	Cat PJCA 4/				
145	1991	18610	Other Assets	16	MP	19D	Interchange Energy	*18610	Interchange Energy	
146	1991	18620	Other Assets	16	MP	19E	Delinquent Accounts	*18620	Delinquent Accounts	
147	1991	18630	Other Assets	16	MP	19F	Prelim Loan Costs — Loan Prog	*18630	Preliminary Loan Costs — Loan Program	
148	1991	18640	Other Assets	16	MP	19G	Part Share Fuel/Oper Sup Inv	*18640	Participants Share in Fuel & Operating Supplies Invent	
149	1991	18690	Other Assets	16	MP	19H	Other	*18690	Other	
150										
151	4131	18700	Contract Auth W/Liquid Approp	N/A	N/A	N/A	Project Category not used	*18700	(Not Used) Authority to Incur Obligations Under Contra	
152										
153	N/A	18810	Not Converted/Not used				Not Converted	*18810	Reclamation Account — Civil Service Commission (Dr.)	
154	N/A	18820	Not Converted/Not used				Not Converted	*18820	Retirement Deductions — Prior Periods (Cr.)	
155	N/A	18830	Not Converted/Not used				Not Converted	*18830	Retirement Deductions — Current Calendar Year (Cr.)	
156	N/A	18840	Not Converted/Not used				Not Converted	*18840	Retirement Contributions — Current Calendar (Cr.)	
157										
158	4560	20010	Funds Available for Allotment	N/A	N/A	N/A	Project Category not used	*20010	Unallotted Appropriations	
159	4560	20011	Funds Available for Allotment	N/A	N/A	N/A	Not converted	*20011	Unallotted Appropriations by Source of Funds (Cr.)	
160	4172	20012	Appropriation Transfers-Unobi	N/A	N/A	N/A	Not converted	*20012	Internal Transfers-Beb Appropriations (Cr.)	
161	4172	20013	Appropriation Transfers-Unobi	N/A	N/A	N/A	Not converted	*20013	Appropriation Transferred to Other Agencies (Dr.)	
162	4570	20014	Allotments Issue d	N/A	N/A	N/A	Not converted	*20014	Allotments by Project or Activity (Dr.)	
163	4610	20020	Allotments Available Comm/Obl	N/A	N/A	N/A	Project Category not used	*20020	Unobligated Balance of Funds	
164	480x	20030	Undelivered Orders	N/A	N/A	N/A	Project Category not used	*20030	Unliquidated Obligations	
165	4801	New	Undelivered Orders - Federal	N/A	N/A	N/A	Project Category not used	*New		
166	4802	New	Undelivered Orders - Public	N/A	N/A	N/A	Project Category not used	*New		
167	3100	20040	Appropriated Capital	54	MP	31A	Project Category not used	*20040	Extended Funds — Net Prior Years	
168	4901	20050	Extended Appropriation-Federal	N/A	N/A	N/A	Project Category not used	*20050	Extended Funds — Current Year	
169	4902	20050	Extended Appropriation-Public	N/A	N/A	N/A	Project Category not used	*20050	Extended Funds — Current Year	
171	3100	20060	Appropriated Capital	54	MP	31B	Project Category not used	*20060	Reimbursements & Available Revenues — Prior Years	
172	4250	20070	Reimbursements Earned	N/A	N/A	N/A	Project Category Not Used	*20070	Reimbursements and Available Revenues-Current Year	
173	4150	20080	Other New Bucket Authority	N/A	N/A	N/A	Project Category not used	*20080	Trust Advances	
174	4172	20090	Appropriation Transfers-Unobi	N/A	N/A	N/A	Project Category not used	*20090	Appropriation Transfers	
175										
176	480x	20100	Undelivered Orders	N/A	N/A	N/A	Project Category not used	*20100	Contract Authority(Unliquidated Obligations)	
177	4801	New	Undelivered Orders-Federal	N/A	N/A	N/A		*New		
178	4802	New	Undelivered Orders-Public	N/A	N/A	N/A		*New		
179										
180	N/A	20210	Not Converted				Not Converted	*20210	Unappropriated Special Funds — Reclamation Fund	
181	9122	20211	BOR Fund-Project Receipts (Cr)	71	MP	91H	BOR Fund—Project Receipts (Cr)	*20211	Reclamation Fund — Project Receipts (Cr)	
182	9123	20212	BOR Fund-Accretions (Cr)	72	MP	91J	BOR Fund — Accretions (Cr)	*20212	Reclamation Fund — Accretions (Cr)	
183	9124	20213	BOR Fund -Appn Less Lapses	73	MP	91K	Rec Fund — Appn Less Lapses	*20213	Recl Fund — Appropriations Less Lapses Etc (Dr)	
184	N/A	20220	Not Converted				Not Converted	*20220	Unappropriated Special Funds-CRDF, Boulder Canyon	
185	N/A	20221	Not Converted				Not Converted	*20221	Colorado River Dam Fund - Receipts (Cr)	
186	N/A	20222	Not Converted				Not Converted	*20222	Colorado River Dam Fund — Appropriations (Dr)	
187	N/A	20230	Not Converted				Not Converted	*20230	Unappropriated Special Funds — Other Special Funds	
188	N/A	20231	Not Converted				Not Converted	*20231	Other Special Funds — Receipts (Cr)	
189	N/A	20232	Not Converted				Not Converted	*20232	Other Special Funds — Appropriations (Dr)	
190										
191	4132	20310	Contract Auth w/o Liqu Approp	N/A	MP	41F	Project Category not used	*20310	Unliquidated Contract Authority — Memorandum (Dr.)	
192	N/A	20320	Not used				Not Converted	*20320	Unliquidated Contract Authority - Memorandum (Cr.)	
193										
194	6112	20400	Op/Program Exp-Unfunded	62	MP	61H	Unused Annual Leave	*20400	Unused Annual Leave - Dr	
195										
196	3100	20510	Appropriated Capital	54	P	31C	Interest During Construction	*20510	Interest During Construction Capitalized — Power	
197	3100	20520	Appropriated Capital	54	MI	31C	Interest During Construction	*20520	Interest During Construction Capitalized — M&I	
198	3100	20530	Appropriated Capital	54	OT	31C	Interest During Construction	*20530	Interest During Construction Capitalized — Other	
199										
200	3100	20710	Appropriated Capital	54	P	31D	Interest Federal Investment	*20710	Interest Accrued on Power Investment	
201	3100	20720	Appropriated Capital	54	MI	31D	Interest Federal Investment	*20720	Interest Accrued on Municipal and Industrial Water Inv	
202	3100	20730	Appropriated Capital	54	OT	31D	Interest Federal Investment	*20730	Interest Accrued on Other Investment	
203										
204	3100	20800	Appropriated Capital	54	MP	31E	Interest Due from US Treas (Dr)	*20800	Interest Due from the United States Treasury(Dr.)	
205										
206	9136	21010	Assign Power Rev to Irrigation	75	I	91M	Pres Assign Power Rev/Tr Asst	*21010	Present Assignment of Power Revenue to Irrigation Assi	
207	9137	21020	Assign Unmature Power Rev	76	I	91N	Unmat Assign Power Rev/Tr Asst	*21020	Unmatured Assignments of Power Rev to Irrigation Assi	
208										
209	9138	21030	Irrigation Assistance Matured	77	I	91P	Irrigation Assistance Matured	*21030	Irrigation Assistance Matured-Memorandum (Dr.)	
210										
211	3220	21210	Transfers-In W/O Reimb	55	MP	32A	NAT Cost Tran From Bur Proj	*21210	Cost & Property Transfers-Nonappropriation-Other Bur	
212	3220	21210	Transfer-Out W/O Reimb	56	MP	32F	NAT Cost Tran To Bur Proj	*21210	Cost & Property Transfers-Nonappropriation-Other Bur	
214	N/A	21220	NOT USED				NOT USED	*21220	Not Used-Cost & Property Transfers-Nonappropriatio	
215	N/A	21230	NOT USED				NOT USED	*21230	Not Used-Cost S Property Transfers-Nonappropriatio	
216	3220	21221	Transfers-In W/O Reimb	55	P	32B	NAT WAPA Revenues	*21221	Cost & Other Transfers, Nonappropriation Western Area	

Reclamation Manual

Directives and Standards

FAST General Ledger (GL) Crosswalk to FFS U.S. Standard General Ledger (SGL) Accounts										
Line #	FFS SGL Acct 1/	FAST GL Acct	FFS SGL Description 1/	FFS			Project Category Description	FAST GL Acct	FAST GL Account Description	
				GL Post Flag 2/	Type PJTY 3/	Cat PJCA 4/				
217	3230	21222	Transfers-Out W/O Reimb	56	P	32H	NAT Cost/Prop Tran Oth-WAPA	*21222	Cost & Other Transfers, Nonappropriation WAPA	
218	3230	21223	Transfers-In W/O Reimb	55	MP	32C	NAT Cost/Prop Tran Other Govt	*21223	Cost & Other Transfers, Nonappropriation-Other Gover	
219	3230	21223	Transfers-Out W/O Reimb	56	MP	32J	NAT Cost/Prop Tran Other Govt	*21223	Cost & Other Transfers, Nonappropriation-Other Gover	
220										
221	3230	21230	Transfers-Out W/O Reimb	56	MP	32K	NAT Cost/Prop Trans-NonFederal	*21230	Cost & Property Transfers-Nonapprop-Non-Feder	
222	3230	21240	Transfers-In W/O Reimb	55	I	32D	Trans of Repayment Assumed(Cr)	*21240	Transfers of Repayment Assumed (Cr.)	
223	3230	21250	Transfers-Out W/O Reimb	56	I	32M	Costs Repair Proj/Oth Govt (Dr)	*21250	Costs Repair by Other Projects and Other Gov't Agency	
224	3220	21260	Transfers-In W/O Reimb	55	MP	32E	Claim Settlements-Nonproj Fund	*21260	Claim Settlements — Nonproject Funds	
225										
226	3100	21400	Chg-off Auth by Congress (Dr)	54	I	31G	Charge-off Auth by Congress (Dr)	*21400	Charge-offs as Authorized by Congress (Dr.)	
227										
228	3627	21610	Misc Receipts Non SF-224	N/A	N/A	N/A	Project Category not used	*21610	Funds Returned to United States Treasury (Dr.)	
229	3625	New	Misc Receipts Sec II-SF-224	N/A	N/A	N/A	Project Category not used	*New	New	
230	3626	New	Misc Receipt Sec III-SF-224	N/A	N/A	N/A	Project Category not used	*New	New	
231	3627	New	Misc Receipts Non SF-224	N/A	N/A	N/A	Project Category not used	*New	New	
232	3627	21620	Misc Receipts Non SF-224	N/A	N/A	N/A	Project Category not used	*21620	Unappropriated Special Fund Receipts	
233										
234	3310	21710	Cumulative Result Operations	60	FC	33K	Cum Result of Ops-Nonreimb Exp	*21710	Flood Control	
235	3310	21720	Cumulative Result Operations	60	N	33K	Cum Result of Ops-Nonreimb Exp	*21720	Navigation	
236	3310	21730	Cumulative Result Operations	60	FW	33K	Cum Result of Ops-Nonreimb Exp	*21730	Fish & Wildlife	
237	3310	21740	Cumulative Result Operations	60	R	33K	Cum Result of Ops-Nonreimb Exp	*21740	Recreation	
238	3310	21750	Cumulative Result Operations	60	IN	33K	Cum Result of Ops-Nonreimb Exp	*21750	Investigations	
239	3310	21760	Cumulative Result Operations	60	D	33K	Cum Result of Ops-Nonreimb Exp	*21760	Desalination	
240	3310	21790	Cumulative Result Operations	60	OT	33K	Cum Result of Ops-Nonreimb Exp	*21790	Other	
241										
242	3400	22210	Donations and Other Items	61	I	34A	Contrib in Aid of Construction	*22210	Contributions in Aid of Construction on Other Activiti	
243	3400	22220	Donations and Other Items	61	I	34B	Miscellaneous Contributions	*22220	Miscellaneous Contributions	
244										
245	3310	22410	Cumulative Result Operations	60	I	33M	Accum Income from Repay Contr	*22410	Accumulated Net Income from Repayment Contracts	
246	3310	22420	Cumulative Result Operations	60	I	33N	Accum Income-Other Sources	*22420	Accumulated Net Income-Repayment fr Other Sources	
247	3310	22430	Cumulative Result Operations	60	I	33P	Accum Income-O&M Deficits (Dr)	*22430	Accumulated Net Income-O&M Deficits (Dr.)	
248	3310	22440	Cumulative Result Operations	60	I	33R	Accum Inc-Deferred Mntc R&B (Dr)	*22440	Accumulated Net Inc-Deferred Maintenance, R&B (Dr)	
249	3310	22450	Cumulative Result Operations	60	I	33T	Accum Inc-Interest & Penalties Funded	*22450	Accumulated Net Income-Interest & Penalties Funded	
250	3310	22460	Cumulative Result Operations	60	I	33W	Accum Inc-Property Trans (Dr)	*22460	Accumulated Net Income-Property Transfer (Dr.)	
251	3310	22470	Cumulative Result Operations	60	I	33X	Accum Inc — Other Costs (Dr.)	*22470	Accumulated Net Income-Other Costs (Dr.)	
252										
253	3310	22510	Cumulative Result Operations	60	P	33A	Other Accum Net Income or Loss	*22510	Power	
254	3310	22521	Cumulative Result Operations	60	I	33A	Other Accum Net Income or Loss	*22521	Water — Irrigation	
255	3310	22522	Cumulative Result Operations	60	MI	33A	Other Accum Net Income or Loss	*22522	Water — Municipal & Industrial Water	
257	3310	22531	Cumulative Result Operations	60	P	33B	Misc Net Income or Loss	*22531	Miscellaneous — Power	
258	3310	22532	Cumulative Result Operations	60	I	33B	Misc Net Income or Loss	*22532	Miscellaneous — Irrigation	
259	3310	22533	Cumulative Result Operations	60	MI	33B	Misc Net Income or Loss	*22533	Miscellaneous — Municipal & Industrial	
260	3310	22534	Cumulative Result Operations	60	OT	33B	Misc Net Income or Loss	*22534	Miscellaneous — Other	
261	3310	22540	Cumulative Result Operations	60	I	33C	Net Power Income Pend Distrib	*22540	Net Power Income Pending Distribution	
262	3310	22550	Cumulative Result Operations	60	I	33D	Net Wtr Sales/Rental Pend Dist	*22550	Net Water Rental & Sales Income Pending Distribution	
263	3310	22560	Cumulative Result Operations	60	I	33F	Net Misc Income Pending Dist	*22560	Net Miscellaneous Income Pending Distribution	
264	3310	22570	Cumulative Result Operations	60	OT	33H	Net Inc not Credit to Proj Cst	*22570	Net Income not Creditable to Repayment of Project Cons	
265	3310	22583	Cumulative Result Operations	60	MP	33J	Retained Earnings-Work Cap Fnd	*22580	Retained Earnings — Working Capital Fund	
266										
267	211x	23200	Accounts Payable	N/A	N/A	N/A	Project Category Not Used	*23200	Accounts Payable a New	
268	2111	New	Accounts Payable — Federal	N/A	N/A	N/A	Project Category Not Used	New		
269	2112	New	Accounts Payable — Public	N/A	N/A	N/A	Project Category not used	New		
270										
271	2400	24210	Deposit Suspense Liability	23	MP	24A	Suspense	*24210	Suspense	
272	2400	24220	Deposit Suspense Liability	23	MP	24B	Bond Deductions	*24220	Unavailable Cancelled Checks	
273	2130	24230	Contract Holdbacks—Public	18	MP	21A	Contract Holdbacks	*24230	Contract Holdbacks	
274	2400	24240	Deposit Suspense Liability	23	MP	24C	Facility User's Deposits	*24240	Facility User's Deposits	
275	2400	24250	Deposit Suspense Liability	23	MP	24D	Withheld State and Local Taxes	*24250	Withheld State and Local Taxes	
276										
277	2990	24300	Other Liabilities	24	I	29A	Credit Due Wtr User-Surplus	*24300	Credit Due Water Users — Operating Surplus	
278										
279	2990	24400	Other Liabilities	24	MP	29B	Liability for Escrow Accounts	*24400	Liability for Escrow Accounts	
280										
281	2322	25100	Deferred Credits-Public	22	I	23T	Deferred Income-Repay Contract	*25100	Deferred Income — Repayment Contracts	
282										
283	2312	25200	Advances from Others-Public	20	MP	23B	Facility Users Adv for Constr	*25200	Facility Users' Advances for Construction	
284										
285	2312	25310	Advances from Others-Public	20	MP	23C	Adv Pay Construction Charges	*25310	Advance Payments Construction Charges	
286	2312	25320	Advances from Others-Public	20	MP	23D	Adv Pay Oper & Maint Charges	*25320	Advance Payments Operation & Maintenance Charges	
287	2312	25330	Advances from Others-Public	20	MP	23E	Adv Pay Water Rental Charges	*25330	Advance Payments Water Rental Charges	
288	2312	25340	Advances from Others-Public	20	MP	23F	Advance Payments Miscellaneous	*25340	Advance Payments Miscellaneous	

Reclamation Manual

Directives and Standards

FAST General Ledger (GL) Cmswalk to FFSU.S Standard General Ledger (SGL) Accounts										
Line #	FFS SGL Acct I/	FAST GL Acct	FFS SGL Description I/	FFS			Project Category Description	FAST GL Acct	FAST GL Account Description	
				GL Post Flag 2/	Type PJTY 3/	Cat PJCA 4/				
289										
290	2321	New	Deferred Credits-Federal		MP	23J	Deferred Credits-Federal	New		
291	2322	25330	Deferred Credits- Public	22	MP	23G	Miscellaneous Deferred Credits	*25330	Miscellaneous Deferred Credits	
292	2322	25360	Deferred Credits-Public	22	MP	23H	Interchange Energy	*25360	Interchange Energy	
293	N/A	25370	Not Converted				Not used	*25370	Cashier Funds	
294	2311	25380	Advances from Others-Federal	19	MP	23A	Adv Pay/Ord-Working Cap Fund	*25380	Advance Payments/Orders — Working Capital Fund	
295										
296	2210	New	Accrued Funded Payroll-Benefit	58	MP	22C	Accrued Funded Payroll-Benefit	*New		
297	2211	New	Accrued Funded Annual Leave	57	MP	22B	Accrued Funded Annual Leave	*New		
298	2220	25400	Accrued Unfunded Annual Leave	53	MP	22A	Accrued Unfunded Annual Leave	*25400	Unfunded Accrued Annual Leave Liability(See 234)	
300	3220	25810	Transfers-In W/O Reimb	55	I	32N	From Other Projects (Dr.)	*25810	From Other Projects (Dr.)	
301	3220	25820	Transfers-In W/O Reimb	55	I	32P	From Other Gov't Agcy (Dr)	*25820	From Other Government Agencies (Dr.)	
302	3220	25830	Transfers-In W/O Reimb	55	I	32R	Prop Trans to Non-Fed Agcy(Dr)	*25830	For Properties Transferred to Non-Fed Agencies (Dr)	
303										
304	3220	25910	Transfer-Out W/O Reimb	56	I	32T	To Other Projects (Cr.)	*25910	To Other Projects (Cr.)	
305	3220	25920	Transfer-Out W/O Reimb	56	I	32W	To Other Government Agcy(Cr)	*25920	To Other Government Agencies (Cr.)	
306										
307	1749	26010	Accum Depr-Other Structures	11	I	17P	Accum Depr—Other Structures	*26010	Allowance for Depreciation — Irrigation (Net)	
308	1749	26020	Accum Depr-Other Structures	11	P	17P	Accum Depr—Other Structures	*26020	Allowance for Depreciation — Electric (Net)	
309	1749	26030	Accum Depr-Other Structures	11	MI	17P	Accum Depr—Other Structures	*26030	Allowance for Depreciation Municipal & Industrial Wtr	
310	1749	26040	Accum Depr-Other Structures	11	OT	17P	Accum Depr—Other Structures	*26040	Allowance for Depreciation Other Reimbursable (Net)	
311	1749	26050	Accum Depr-Other Structures	11	MP	17R	Allow for Depreciation Nonreimb	*26050	Allowance for Depreciation Nonreimbursable (?Net)	
312										
313	1749	26110	Accum Depr-Other Structures	11	I	17T	Allowance for Replacement	*26110	Allowance for Replacement-Irrigation (Net)	
314	1749	26120	Accum Depr-Other Structures	11	P	17T	Allowance for Replacement	*26120	Allowance for Replacement-Electric (Net)	
315	1749	26130	Accum Depr-Other Structures	11	MI	17T	Allowance for Replacement	*26130	Allowance for Replacement-Municipal & Industrial Wat	
316	1749	26140	Accum Depr-Other Structures	11	OT	17T	Allowance for Replacement	*26140	Allowance for Replacement-Other Reimbursable (Net)	
317	1749	26150	Accum Depr-Other Structures	11	MP	17W	Allow for Replacement—Nonreim	*26150	Allowance for Replacement-Nonreimbursable (Net)	
318										
319	2330	26910	Special Reserves - Public	21	MP	23K	Pay States/Tran Co Riv Dev Fnd	*26910	Payments to States & Transfers to Colorado River Devel	
320	2330	26920	Special Reserves - Public	21	MP	23M	Repay Reductions Authorized	*26920	Reserve for Repayment Reductions Authorized	
321	2330	26930	Special Reserves - Public	21	I	23N	Replac Reserve Fnd-North Platte	*26930	Replacement Reserve Fund — North Platte Project	
322	2330	26940	Special Reserves - Public	21	MP	23P	Other Reserves	*26940	Other Reserves	
323										
324	5201	41000	Revenue frm Service Provil-Fed	25	MP	52A	Operating Income	*41000	Operating Income — Working Capital Fund	
325	6111	41100	Operating/Program Exp-Funded	28	MP	61A	Operating Expenses	*41100	Operating Expenses — Working Capital	
326										
327	5201	45000	Revenue frm Service Provil-Fed	25	P	52A	Operating Income	*45000	Operating Income	
328	6111	45100	Operating/Program Exp-Funded	28	P	61B	Operation & Maintenance Exp	*45100	Operation & Maintenance Expense	
329	6112	45300	Operating/Prog Exp-Unfunded	62	P	61J	Prov for Depreciation/Replacnt	*45300	Provisions for Replacement and Depreciation	
330	6112	45400	Operating/Prog Exp-Unfunded	62	P	61K	Property Loss Chargeable to Oper	*45400	Property Losses Chargeable to Operations	
331	5202	45510	Revenue frm Service Provil-Pub	26	P	52B	Inc frm Plant Leased to Others	*45510	Income from Electric Plant Leased to Others	
332	6111	45520	Operating/Program Exp-Funded	28	P	61C	Exp of Plant Leased to Others	*45520	Expenses of Electric Plant Leased to Others	
333	6310	45600	Other Interest Expense	63	P	63A	Interest on Investment	*45600	Interest on Investment Charges	
334	6330	45700	Other Interest Expense	29	P	63B	Other Interest Charges	*45700	Other Interest Charges	
335	6112	45800	Operating/Prog Exp-Unfunded	62	P	61M	Misc Reservations of Net Inc	*45800	Miscellaneous Reservations of Net Income	
336										
337	5202	46000	Revenue frm Service Provil-Pub	26	I	52A	Operating Income	*46000	Operating Income	
338	6111	46100	Operating/Prog Exp-Funded	28	I	61B	Operation & Maint Expense	*46100	Operation & Maintenance Expense	
339	6112	46300	Operating/Prog Exp-Unfunded	62	I	61J	Prov for Depreciation/Replacnt	*46300	Provisions for Replacement and Depreciation	
340	6112	46400	Operating/Prog Exp-Unfunded	62	I	61K	Property Loss Chargeable to Oper	*46400	Property Losses Chargeable to Operations	
341	6310	46500	Other Interest Expense	63	I	63A	Interest on Investment	*46500	Interest on Investment Charges	
343	6330	46600	Other Interest Expense	29	I	63B	Other interest Charges	*46600	Other Interest Charges	
344										
345	5202	47000	Revenue frm Service Provil-Pub	26	MI	52A	Operating Income	*47000	Operating Income	
346	6111	47100	Operating/Program Exp-Funded	28	MI	61B	Operation and Maintenance Expen	*47100	Operation and Maintenance Expense	
347	6112	47300	Operating/Prog Exp-Unfunded	62	MI	61J	Prov for Depreciation/Replacnt	*47300	Provisions for Replacement and Depreciation	
348	6112	47400	Operating/Prog Exp-Unfunded	62	MI	61K	Property Loss Chargeable to Oper	*47400	Property Losses Chargeable to Operations	
349	6310	47500	Other Interest Expense	63	MI	63A	Interest on Investment	*47500	Interest on Investment Charges	
350	6330	47600	Other Interest Expense	29	MI	63B	Other Interest Charges	*47600	Other Interest Charges	
351										
352	6111	48100	Operating/Program Exp-Funded	28	MP	61N	Multipurpose Operations	*48100	Multipurpose Operations	
353										
354	5902	48300	Other Revenue-Public	27	I	59Z	Income from Revayment Contract	*48300	Income from Revayment Contracts	
355										
356	5901	New	Other Revenue-Federal	30	MP	59M	Sale of Town Lots (Net)	*	New — for conversion use 5902	
357	5901	New	Other Revenue-Federal	30	MP	59N	Sale of Water (Net)	*	New — for conversion use 5902	
358	5901	New	Other Revenue-Federal	30	MP	59P	Sale of Land (Net)	*	New — for conversion use 5902	
359	5901	New	Other Revenue-Federal	30	MP	59R	Lease of Graz/Farm Lands (Net)	*	New — for conversion use 5902	
360	5901	New	Other Revenue-Federal	30	MP	59T	Other Leases (Net)	*	New — for conversion use 5902	

Reclamation Manual

Directives and Standards

FAST General Ledger (GL) Crosswalk to FFS U.S. Standard General Ledger (SGL) Accounts										
Line #	FFS SGL		FFS SGL Description	FFS			Project Category Description	FAST GL		FAST GL Account Description
	Acct 1/	FAST GL Acct		Post Flag 2/	Type PJTY 3/	Cat PJCA 4/		Acct	Acct	
361	9901	New	Other Revenue-Federal	30	MP	99W	Visitor Fac & Services—Net	*		New — for conversion use 9902
362	9901	New	Other Revenue-Federal	30	MP	99X	Nonutility Operations	*		New — for conversion use 9902
363	9901	New	Other Revenue-Federal	30	MP	99Y	Miscellaneous	*		New — for conversion use 9902
364										
365	9902	49010	Other Revenue-Public	27	MP	99B	Sale of Town Lots (Net)	*49010		Sale of Town Lots (Net)
366	9902	49020	Other Revenue-Public	27	MP	99C	Sale of Water (Net)	*49020		Sale of Water (Net)
367	9902	49030	Other Revenue-Public	27	MP	99D	Sale of Land (Net)	*49030		Sale of Land (Net)
368										
369	9902	49110	Other Revenue-Public	27	MP	99F	Lease of Graz/Farm Lands (Net)	*49110		Lease of Grazing & Farming Lands (Net)
370	9902	49120	Other Revenue-Public	27	MP	99G	Other Leases (Net)	*49120		Other Leases (Net)
371										
372	9902	49200	Other Revenue-Public	27	MP	99H	Visitor Fac & Services—Net	*49200		Visitors Facilities & Services (Net)
373	9902	49300	Other Revenue-Public	27	MP	99J	Nonutility Operations	*49300		Nonutility Operations (Net)
374	9902	49400	Other Revenue-Public	27	MP	99K	Miscellaneous	*49400		Miscellaneous (Net)
375										
376	9902	49510	Interest & Penalty Revenue-Pub	31	MP	99A	Interest & Penalties	*49510		Interest & Penalties
377	9902	49520	Interest & Penalty Revenue-Pub	31	MP	99B	Construction Charges Forfeited	*49520		Construction Charges Forfeited
378	9902	49530	Interest & Penalty Revenue-Pub	31	MP	99C	Land Charges Forfeited	*49530		Land Charges Forfeited
379										
380	6111	49910	Operating/Program Exp-Funded	28	FC	61F	Nonreim Expenses — FY Activity	*49910		Flood Control
381	6111	49920	Operating/Program Exp-Funded	28	N	61F	Nonreim Expenses — FY Activity	*49920		Aids to Navigation
382	6111	49930	Operating/Program Exp-Funded	28	FW	61F	Nonreim Expenses — FY Activity	*49930		Fish & Wildlife
383	6111	49940	Operating/Program Exp-Funded	28	R	61F	Nonreim Expenses — FY Activity	*49940		Recreation
384	6111	49950	Operating/Program Exp-Funded	28	I	61F	Nonreim Expenses — FY Activity	*49950		Irrigation
386	6111	49960	Operating/Program Exp-Funded	28	D	61F	Nonreim Expenses — FY Activity	*49960		Desalination
387	6111	49990	Operating/Program Exp-Funded	28	OT	61F	Nonreim Expenses — FY Activity	*49990		Other
388										
389	1/		Standard General Ledger (SGL), see FFS tables GLAC and ACEN.							
390										
391	2/		The GL Post Flag is used for transaction processing only. Its purpose is to							
392			post transactions to the respective general ledger as identified in the Project							
393			(PROJ) table. See FFS tables ACED and PROJ.							
394										
395	3/		Project Type is the specific Reclamation purpose. Each FFS project (Reclamation cost authority) must							
396			the appropriate purpose. The purpose is used in conjunction with the Project Category (see 4/ below).							
397			See FFS tables PJTY and PROJ. The Project Types are:							
398										
399	D		= Desalination							
400	FD		= Flood Control							
401	FW		= Fish and Wildlife							
402	HA		= Historical and Archeological							
403	HC		= Highway Construction							
404	I		= Irrigation							
405	IN		= Investigations							
406	MI		= Mineral and Industrial							
407	MP*		= Multipurpose							
408	N		= Navigation							
409	OT		= Other							
410	P		= Power/Electric							
411	R		= Recreation							
412	S		= Scenic Conservation							
413	SC		= Salinity Control							
414										
415			* Multipurpose will be used for conversion purposes in instances where the specific purpose							
416			is not known. After conversion, Project Tables will have to be reviewed by each region and the							
417			New Projects (cost authorities) should reflect the appropriate purpose.							
418										
419	4/		The purpose of Project Category is to retain in FFS the FAST general ledger							
420			nomenclature. It works in conjunction with Project Type. See FFS tables PJCA and PROJ.							
421			Each project (cost authority) loaded into FFS must reflect the appropriate Project Category.							
422										
423										
424										