

Reclamation Manual

Directives and Standards

Bureau of Reclamation										
1988 - 1997 FFS SGL Account Changes Crosswalk										
	Col 1	Col 2	3	4	5	6	Col 7	Col 8	Col 9	Col 10
Row	Old	New	Foot-note	Sta-tus	Old Used	New Used	3310	Old SGL Description	New SGL Description	Notes
1	n/a	1010		R	No	Y			Roll up Account for Fund Balance	Not a posting account
2	1010	1014		C	Y	Y		Fund Balance with Treasury	Fund Balance with Treasury	-Includes Carryover, warrants
3	1012	1014		C	Y	Y		Open Bal PFY Unobig Auth	Fund Balance with Treasury	
4	1015	1015		NC	Y	Y		SF224 Sec II Disbursements	SF224 Disbursements	and approp transfers (SF1151's)
5	1016	1016		NC	Y	Y		SF224 Sec III Collections	SF224 Collections	
6	1017	1017		NC	Y	Y		Non-SF224 Transactions	Non-SF224 Transactions	
7	1120	1120		NC	Y	Y		Imprest Funds	Imprest	
8	1190	1190		NC	Y	Y		Other Cash	Other Cash	
9	n/a	1310		R	No	Y			Accounts Receivable	
10	1312	134B		C	Y	Y		Loan Interest - Receivable	Interest Receivable	
11	1316	131E		C	Y	Y		Canceled Checks Pen Confirm	Canceled Checks Pen Confirm	
12	1319	1319		NC	Y	Y		Allowance-Doubtful Accts Rec	Allowance for loss on Accounts Receivable	
13	1321	131A		C	Y	Y		Acct Rec - Billed -- Federal		
14	1322	131A		C	Y	Y		Acct Rec - Billed -- Public		
15	1331	131D		C	Y	Y		Acct Rec -- Unbilled Federal		
16	1332	131D		C	Y	Y		Acct Rec - Unbilled Public		
17	1321/2*	131A	7/	C	Y	Y			Accounts Receivable, Off-Budget, Billed	-Refunds, Special Receipts Receivable
18	1321/2*	131B	7/	C	Y	Y			Accounts Receivable, Off-Budget, Unbilled	-Refunds, Special Receipts Receivable
19	1331/2*	131C		C	Y	Y			Accounts Receivable, On-Budget, Billed	-Reimbursable receivable
20	1331/2*	131D		C	Y	Y			Accounts Receivable, On-Budget, Unbilled	-Reimbursable receivable
21	1341	134A		C	Y	Y		Interest Receivable - Federal		
22	1342	134A		C	Y	Y		Interest Receivable - Public		
23	1341/2*	134A		C	Y	Y			Interest Receivable, Billed	-all interest receivables, incl loans
24	1341/2*	134B		C	Y	Y			Interest Receivable, Unbilled	-all interest receivables, incl loans
25	n/a	1349		N	No	Y			Allowance for Loss on Interest Receivable	
26	n/a	1350		R	No	Y			Loans Receivable	
27	1352	135B		N	Y	Y		Loan Receivable - Public	Loans Receivable-Unbilled	
28	1351/2*	135A		N	Y	Y		Loan Receivable - Public	Loans Receivable-Billed	
29	1351/2*	135B		N	Y	Y		Loan Receivable - Public	Loans Receivable-Unbilled	
30	n/a	1359		N	No	Y			Allowance for Loss on Loans Receivable	
31	1370	131F		C	Y	Y		Deferred & Unmatured Receivable		
32	1399	1399		NC	Y	Y		Allowance for Subsidy	Allowance for Subsidy	
33	1411	1410		C	Y	Y		Advances - Federal	Advances to Others	
34	1412	1410		C	Y	Y		Advances - Public	Advances to Others	
35	1413	1413		C	Y	Y		Advances - Travel	Advances to Others	
36	1510*	1511		D				Inventory for Agency Operation		BOR will no longer have inventory
37	1540*	610A		D			331A	Inventory - Work in Process		BOR will no longer have inventory
38	1610	1610		NC	Y	Y		Securities (At Par)	Securities (At Par)	

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39	1611	1611		NC	Y	Y		Securities - Unamortized Premium or	Securities Unamortized Premium or Discount	
40	1710	1711		NC	Y	Y		Land	Land and Land Rights	Under review in policy
41	n/a	1712		N	No	??			Improvements to Land	Under review in policy
42	n/a	1719		N	No	??			Accumulated Depreciation on Improvements to Land	Under review in policy
43	1720	1720		NC	Y	Y		Construction in Progress	Construction in Progress	
44	1730	1730		NC	Y	Y		Buildings	Buildings, Improvements, and Renovations	
45	1739	1739		NC	Y	Y		Accumulated Depreciation on Building	Accum Depr on Bldgs, Improvements, and Renovations	
46	1740	1740		NC	Y	Y		Other Structures, Facilities	Other Structures, Facilities	
47	1749	1749		NC	Y	Y		Accumulated Depreciation on Other St.	Accum Depr on Other Structures and Facilities	
48	1750	1750		NC	Y	Y		Equipment	Equipment	
49	1759	1759		NC	Y	Y		Accumulated Depreciation on Equipment	Accumulated Depreciation Equipment	
50	n/a	1810		N	No	Y			Assets Under Capital Lease	
51	n/a	1819		N	No	Y			Accum Depreciation on Assets Under Capital Lease	
52	n/a	1820		N	No	Y			Leasehold Improvements	
53	n/a	1829		N	No	Y			Accumulated Amortization on Leasehold Improvements	
54	1831	1830		C	No	Y		Data Process Software Develop	Information Technology Software	
55	n/a	1839		N	No	Y			Accum Amortization on Information Technology Software	
56	1891	1890		C	Y	Y		Other Fixed Assets	Other General Property, Plant, and Equipment	Being discussed as being eliminated by Treasury
57	1892	199B		C	Y	Y		Investigation & Development	Investigation and Development	
58	1893	610A		C	Y	Y	331A	Nonreimburse Capital Investigation	Other Expenses closes to 331A	
59	1922	1922		NC	Y	Y		Borrowings Receivable from Treasury	Borrowings Receivable from Treasury	
60	n/a	1990		R	No	Y			Other Assets, Net	
61	1991	199A		C	Y	Y		Other Assets	Other	
62	1892	199B		C	Y	Y		Investigation & Development	Investigations	
63	1993	610B	8/	C	Y	Y	331A	Clearing Account	Clearing Account	
64	2111	2110		C	Y	Y		Accounts Payable Federal	Accounts Payable	
65	2112	2110		C	Y	Y		Accounts Payable - Public	Accounts Payable	
66	2120	2120		NC	No	Y			Disbursements in Transit	
67	2130	2130		NC	Y	Y		Contract Holdbacks--Public	Contract Holdbacks	
68	n/a	2140		N	No	Y			Accrued Interest Payable	
69	2195	2220		C	Y	Y		Other Accr Liab Unfunded-Fed	Accrued Unfunded Liabilities	
70	2210	2210		NC	Y	Y		Accrued Funded Payroll Benefit	Accrued Funded Payroll and Benefits	
71	2220	2220		C	Y	Y		Accrued Unfunded Annual Leave	Accrued Unfunded Liabilities	
72	2311	2310		C	Y	Y		Advances from Others- Federal	Advances from Others	
73	2312	2310		C	Y	Y		Advances from Others- Public	Advances from Others	
74	2321	2320		C	Y	Y		Deferred Credits-Federal	Deferred Credits	
75	2322	2320		C	Y	Y		Deferred Credits-Public	Deferred Credits	
76	2330	2320		C	Y	Y		Special Reserves - Public	Deferred Credits	Unique to Region 4

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77	2351	299B		C	Y	Y		Unbilled Deferred Rev - Fed	Deferred Revenues from Unmatured Accounts Receivable	
78	2352	299B		C	Y	Y		Unbilled Deferred Rev - Pub	Deferred Revenues from Unmatured Accounts Receivable	
79	2400	2400		NC	Y	Y		Deposit, Suspense Liability	Liability for Deposit Funds and Suspense Accounts	
80	2510	2510		NC	Y	Y		Borrowing from Treasury	Principal to Treasury	
81	n/a	2590		N	Y	Y			Other Debt	
82	n/a	2920		N	Y	Y			Contingent Liabilities	
83	2930	2930		NC	Y	Y		Liability for future Borrowing	Liability for Borrowings to be Received	
84	n/a	2940		N	Y	Y			Capital Lease Liability	
85	2950	2950		NC	Y	Y		Liability Subsidy Undisb Loans	Liability for Subsidy Related to Undisbursed Loans	
86	n/a	2960		N	Y	Y			Accounts Payable Canceled	
87	2970	2970		NC	Y	Y		Resources Payable to Treasury	Resources Payable to Treasury	
88	n/a	2980		N	Y	Y			Custodial Liability	
89	n/a	2990		R	Y	Y		Other Liabilities	Other Liabilities	
90	2990	299A		C	Y	Y		Other Liabilities	Other Liabilities	
91	2991	299A		C	Y	Y		Other Liabilities - Federal	Other Liabilities	
92	2351	299B		C	Y	Y		Unbilled Deferred Revenues - Fed	Deferred Revenues from Unmatured Accounts Receivable	
93	2352	299B		C	Y	Y		Unbilled Deferred Revenues - Public	Deferred Revenues from Unmatured Accounts Receivable	
94	n/a	2995		N	Y	Y			Accrued Cleanup Cost	
95	3100	3100	1/	C	Y	Y		Appropriated Capital	Unexpended Appropriations	
96	3110	1399		D	Y	Y		Subsidy Capital	Allowance for Subsidy	
97	3210	331C	2/	D	Y	Y		Capital Investments	Capitalized Assets	
98	3220	331C	2/	C	Y	Y		Transfers-In w/o Reimbursement	Nonappropriation Transfers - Net	
99	3220*	572A/C	2/	C	Y	Y	331A/C	Transfers-In w/o Reimbursement	Nonappropriation Transfers - Net	
100	3230	331C	2/	C	Y	Y		Transfers-Out w/o Reimbursement	Nonappropriation Transfers - Net	
101	3230*	573A/C	2/	C	Y	Y	331A/C	Transfers-Out w/o Reimbursement	Nonappropriation Transfers - Net	
102	n/a	3310		R	C	Y			Cumulative Results of Operations	
103	3310	331A		C	Y	Y		Cumulative Results of Operations		All will convert to one account
104	3310*	331ABC	3/	C	Y	Y		Cumulative Results of Operations		
105	3315	331A		?	Y	Y		<i>Special Fund Transfers Out</i>		<i>Unique to Region 3 - to be discussed</i>
106	n/a	331B		N	Y	Y			Contributed Capital	Unique to revolving funds - including WCF
107	n/a	331C		N	Y	Y			Capitalized Assets	
108	3400	331C		C	Y	Y		Donations and Other Items	NonFunded Contributions and Donations	
109	3400*	560A/C		C	Y	Y	331A/C	Donations and Other Items	NonFunded Contributions and Donations	
110	3501	331A		C	Y	Y		Future Funding requirements		
111	4042	4042		NC	Y	Y		Anticipated Borrowing Authority	Anticipated Borrowing Authority	
112	4070	4070		NC	Y	Y		Anticipated Collections - Fed	Anticipated Collections from Federal Sources	
113		4111		NC	Y	Y			Debt Liquidation Appropriation	
114	4114	n/a		D	Y	Y	NA	Appropriations Withdrawn		

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115	4115	4115		NC	Y	Y	4201	Loan Subsidy Appropriation - Definite	Loan Subsidy Appropriation - Definite - Current	
116	4119	4119		NC	Y	Y	4201	Other Appropriations Realized	Other Appropriations Realized	
117	4120	4120		N	Y	Y	Preclosed		Appropriations Anticipated - Indefinite	
118		4121		N	Y	Y			Loan Subsidy Appropriation - Indefinite - Current	
119	4141	4141		NC	Y	Y		Borrowing Authority - Definite	Current Year Borrowing Authority Realized - Definite	
120	4142	4142		NC	Y	Y		Borrowing Authority - Indefinite	Current Year Borrowing Authority Realized - Indefinite	
121		4143		N	Y	Y			Actual Reductions to Borrowing Authority	
122		4145		N	Y	Y			Borrowing Authority Converted to Cash	
123		4147		N	Y	Y			Actual Payments to Treasury	
124	4172	4170		C	Y	Y	4201	Appropriations Transfers - Unobl	Transfers - Current-Year Authority	
125	4190	4190		N	Y	Y	4201		Transfers - Prior-Year Authority	
126	4201	4201		NC	Y	Y		Total Actual Resources - Collected	Total Actual Resources - Collected	
127	4210	4210		NC	Y	Y	Preclosed	Antic Reimbursement - Other Income	Anticipated Reimbursements and Other Income	
128	4220	4210		R	No	Y	Preclosed	Reimbursable Orders Accepted	Unfilled Customer Orders	Changed from Credit to Debit normal balance
129	4230	4210		C	No	Y	Preclosed	Unfilled Customer Orders - Unoblig	Unfilled Customer Orders without Advances	Debit normal balances
130	4230*	4221	4/	R	No	Y	Preclosed	Reimbursable Orders Accepted	Unfilled Customer Orders	Changed from Credit to Debit normal balance
131	4230*	4222	4/	N	No	Y			Unfilled Customer Orders with Advance	Debit normal balances
132	4241	422C		C	No	Y		Unfilled Customer Orders - ObligFed	Unfilled Customer Orders without Advance Obligated	Debit normal balances
133	4242	422C		C	No	Y		Unfilled Customer Orders - ObligPub	Unfilled Customer Orders without Advance Obligated	Debit normal balances
134	4250	4251		N	No	Y		Reimbursements Earned	Reimbursements and Other Income Earned - Receivable	Reconciles to Reimbursable Receivables
135	4250*	4252		N	No	Y	4201	Reimbursements Earned	Reimbursements and Other Income Earned - Collected	
136		4261		N	No	Y	4201		Actual Collection of Fees	
137		4262		N	No	Y	4201		Actual Collection of Loan Principal	
138		4263		N	No	Y	4201		Actual Collection of Loan Interest	
139		4264		N	No	Y	4201		Actual Collection of Rent	
140		4265		N	No	Y	4201		Actual Collections from Sale of Foreclosed Property	
141		4266		N	No	Y	4201		Other Actual Collections - Non-Federal	
142	4271	4271		NC	Y	Y	4201	Act Subsidy Coll - Def Curr	Actual Program Subsidy Collected-Definite-Current	
143	4310	4310		NC	Y	Y	Preclosed	Antic Recovery Prior Year Oblig	Anticipated Recoveries of Prior-Year Obligations	
144	4350	4350		NC	Y	Y		Canceled Authority	Canceled Authority	
145					Y	Y				
146	4391	4392		C	Y	Y	4201	Restoration/Writeoff/Withdrawal	Rescissions - Current-Year	
147		4395		N	Y	Y	4201		Authority Unavailable Pursuant to Public Law	
148	4450	4450		NC	Y	Y		Authority Avail for Apportionment	Unapportioned Authority - Available	
149	4512	4510		C	Y	Y	4450	Apportionment Avail Category - B	Apportionments	Used for Appropriated Auth
150	4512*	4590		C	Y	Y		Apportionment Avail Category - B	Apportionments - Unavailable	Used for Reimb Apport Auth
151	4610	4610		NC	Y	Y	4450	Allot/Alloc Avail Comm/Oblig	Allotments - Realized resources	
152	4650	4650		NC	Y	Y		Expired Authority	Allotments - Expired Authority	

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153	4651	4871		C	Y	Y	See 4871	Drward Spend Adj--Expired Authority	Allotments - Expired Authority	
154	4652	4881		C	Y	Y	See 4881	Upward Spend Adj--Expired Appr	Allotments - Expired Authority	
155	4700	4700		NC	Y	Y	Preclosed	Commitments Available for Obligation	Commitments	
156	4801	4801	5/	C	Y	Y		Undelivered Orders-Federal	Undelivered Orders - Unpaid	
157	4802	4801	5/	C	Y	Y		Undelivered Orders-Public	Undelivered Orders - Unpaid	
158	4801/2*	4801	5/	C	Y	Y			Undelivered Orders - Unpaid	
159	4801/2*	4802	5/	C	Y	Y			Undelivered Orders - Paid	
160		4871		C	Y	Y	4801	See old 4651	Drwd Adjs ofPY Undelivered Orders - Unpaid	
161		4881		C	Y	Y	4801	See old 4652	Upwd Adjs ofPY Undelivered Orders - Unpaid	
162	4901	4902	6/	C	Y	Y	4201	Expended Appropriations-Fed	Expended Authority - Paid	
163	4902	4902	6/	C	Y	Y	4201	Expended Appropriations-Public	Expended Authority - Paid	
164	4901/2*	4901	6/	C	Y	Y			Expended Authority - Unpaid	Reconcles to 2100 + 2210 - Does not close
165	4901/2*	4902	6/	C	Y	Y	4201		Expended Authority - Paid	
166	n/a	5100		N	Y	Y			Revenue from Goods Sold	
167	5201	5200		C	Y	Y	331A	Revenue frm Services provid--Fed	Revenue from Services Provided	
168	5202	5200		C	Y	Y	331A	Revenue frm Services provid-Pub	Revenue from Services Provided	
169	5301	5310		C	Y	Y	331A	Interest & Penalty Revenue-Pub	Interest Revenue	
170	5302	5310		C	Y	Y	331A	Interest & Penalty Revenue-Pub	Interest Revenue	
171	5302*	5320		C	Y	Y	331A	Interest & Penalty Revenue-Pub	Penalties and Fines Revenue	
172	n/a	5400		N	Y	Y			Benefit Program Revenue	
173	n/a	5500		N	Y	Y			Insurance and Guarantee Premium Revenue	
174	n/a	5600		R	N	Y			Donated Revenue	
174	5601/2*	560A		N	Y	Y	331A		Donated Revenue - Non-capitalized assets	Note: 560A will generate budget authority
175	3400*	560A		N	Y	Y	331A		Donated Revenue - Non-capitalized assets	Note: 560A will generate budget authority
176	3400*	560C		N	Y	Y	331C		Donated Revenue - Capitalized Assets	
177	n/a	5700		R	N	Y		Appropriated Capital Used	Appropriations Used	
178	5700	570A		C	Y	Y	331A	Appropriated Capital Used	Appropriations Used-Operational Expenses	
179	5700*	570C		C	Y	Y	331C	Appropriated Capital Used	Appropriations Used-Capitalized Assets	
180	n/a	5720		R	N	Y			Fin Sources Transferred in w/o Reimb	
181	n/a	572A		N	Y	Y	331A		Fin Sources Transferred in w/o Reimb-Non-cap Assets	
182	n/a	572B		N	Y	Y	331B		Fin Sources Transferred in w/o Reimb-Contributed Capital	
183	n/a	572C		N	Y	Y	331C		Fin Sources Transferred in w/o Reimb-Cap Assets	
184	n/a	5730		R	N	Y			Fin Sources Transferred Out w/o Reimb	
185	n/a	573A		N	Y	Y	331A		Fin Sources Transferred Out w/o Reimb-Non-capitalized Assets	
186	n/a	573B		N	Y	Y	331B		Fin Sources Transferred Out w/o Reimb-Contributed Capt	
187	n/a	573C		N	Y	Y	331C		Fin Sources Transferred Out w/o Reimb-Capitalized Asset	
188	n/a	578A		N	No	Y	331A		Imputed Financing Sources, Operating Expenses	At this time - we are not using
189	n/a	578C		N	No	Y	331A		Imputed Financing Sources, Capitalized Assets	At this time - we are not using
190		5790		N	Y	Y	331A		Other Financing Sources	

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Row	Old	New	Foot-note	Status	Old Used	New Used	3310	Old SGL Description	New SGL Description	Notes
191		5799		N	Y	Y	331A		Adjustment of Appropriated Capital Used	
192	5901	5900		C	Y	Y	331A	Other Revenue - Federal	Other Revenue	
193	5902	5900		C	Y	Y	331A	Other Revenue - Public	Other Revenue	
194	5991	5990		C	Y	Y	331A	Contra Rev Collect For Other Fed	Collections for Others	
195	5992	5990		C	Y	Y	331A	Contra Rev Collect For Other Pub	Collections for Others	
196	n/a	6100		R	N	Y			Operating Expenses	
197	6111	610A		C	Y	Y	331A	Operating/Program Exp-Funded	Operating/Program Expense	
198	1993	610B		C	Y	Y	331A	Clearing Account	Clearing Account	
199	6112	6800		N	Y	Y	331A	Operating Expense Other Unfunded	Unfunded Expenses	
200	6113	6720		C	Y	Y	331A	Other Expenses - Unfunded	Bad Debt Expense	
201	n/a	610C		N	Y	Y	331A		Discounts Lost	Being discussed by SACAT, 6/20/97
202	6190	6190		NC	Y	Y	331A	Contra Bad Debt Exp - for Othr	Contra Bad Debt Expense - Incurred for Others	
203	n/a	6199		N	Y	Y	331A		Excess Subsidy Returned	
204	6310	6730		N	Y	Y	331A		Imputed Expenses	
205	6310*	6310		NC	Y	Y	331A	Interest Expenses to Treasury	Interest Expenses on Borrowing from Treasury	
206	n/a	6320		N	Y	Y	331A	Treasury Interest Expense	Interest Expenses on Securities	
207	6330	6730		NC	Y	Y	331A	Other Interest Expenses	Imputed Expenses	
208	6330*	6330		NC	Y	Y	331A	Other Interest Expenses	Other Interest Expenses	
209	6911	610A		C	No	Y	331A	Other Expenses - Funded	Other Expenses	
210	n/a	6700		R	N	Y			Prefunded Expenses	
211	6112*	6710		R	N	Y	331C		Prefunded Expenses	
212	6113	6720		C	Y	Y	331A	Other Expenses - Unfunded	Bad Debt Expense	
213	6310/30	6730		N	Y	Y	331A		Imputed Expenses	Changed
214	6112	6800		C	Y	Y	331A	Other Expenses - Unfunded	Unfunded Expenses	
215	n/a	7110		N	No	Y	331A		Gains on Disposition of Assets	
216	n/a	7190		N	No	Y	331A		Other Gains	
217	7210	7210		NC	Y	Y	331C	Losses on Disposition of Asset	Losses on Disposition of Assets	
218	n/a	7290		N	No	Y	331A		Other Losses	
219	n/a	7300		N	No	Y	331A		Extraordinary Items	
220	7400	7400A		R	Y	Y	331A	Prior Period Adjustments	Prior Period Adjustments	
221	7400*	740A		C	No	Y	331A	Prior Period Adjustments	Prior Period Adjustments- Non-capitalized Assets	
222	7400*	740B		C	No	Y	331B	Prior Period Adjustments	Prior Period Adjustments - Contributed Capital	
223	7400*	740C		C	No	Y	331C	Prior Period Adjustments	Prior Period Adjustments - Cap Assets(Go to 17xx?)	
C (Change) D (Delete) N (New) NC (No Change) No (No)									R (Rolled Up) Y (Yes) ** (Reserved for Agency Use)	
* Not applicable to conversion - but indicates next years use of the SGL account										

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Footnotes:	
1/ GLAC 3100 will only be used with appropriations from the Treasury General Fund (Not the Reclamation Fund) except revolving funds.	
2/ All GLACs 3200 have been eliminated per FASAB. To track these accounts, GLAC 331C has been established for DOI bureaus for capitalized assets equity.	
3/ All appropriations from the Reclamation Fund as well as other special receipt or trust funds will use this equity account. All entries to 331- will be posted through revenue, financing sources (572X), expense (6XXX), and gains/losses/prior period adjustments (7XXX) No entries will be posted to change 3310 during the year except to reclassify the cumulative results balance between non-cap to cap.	
4/ Budgetary entries have to be made for advances from others. The entry will 4210 credit/4222 debit will only be applicable to reimbursable funds.	
5/ Budgetary entries have to be made for advances to others. The entry will be 4801 debit/4802 credit.	
6/ Accrued expenditures are not broken out by paid and unpaid. Unpaid represents accounts payable pending confirmation of outlay by Treasury.	
7/ Does not post to generate budget authority.	
8/ Distributive clearing account has been changed from 1993 to 610B.	
3/98 original document date.	As of 9/25/97 (converted document to Excel 2/14/07)