

## Reclamation Manual

Directives and Standards

**Statement of Project Construction Cost and Repayment (SPCCR)  
Standard General Ledger (SGL) Account  
Crosswalks between FAST General Ledger (GL) Accounts  
and FFS U.S. SGL Accounts**

1. **Purpose:** The purpose of this Appendix is to provide a historic crosswalk between the GL accounts used in the 1977 Reclamation Instructions (RI) and the SGL accounts used in the Federal Financial System (FFS) to prepare the SPCCR.
2. **Background:** The 1977 RI, found in Appendix G – *Reclamation, Series 480, Part 496 – Statement of Project Construction Cost and Repayment*, contains the Bureau of Reclamation’s historic official SPCCR preparation directions and standards. This Appendix is to preserve historic information.

<b><u>PROPERTY, PLANT &amp; EQUIPMENT</u></b>			
<b><u>Line Item</u></b>	<b><u>FAST G.L. Account (Pre- 1988)</u></b>	<b><u>1988 FFS SGL Acct and Project Type/Cat</u></b>	<b><u>1997 FFS SGL Acct and Project Type/Cat</u></b>
Multipurpose Plant	101, except interest	1740, MP, except interest & Retirement Work in Progress (RWIP)	1740, MP, except interest
Irrigation Plant, gross	102, except 102.5	1740, I, except 1740-I/175	1740, I, except 1740-I/175
Electric Plant	103, except interest	1740, P, except interest & RWIP	1740, P, except interest
Municipal and Industrial (M&I) Water Plant	104, except interest	1740, MI, except interest & RWI	1740, MI, except interest
Other — (specify)	105 through 105.4	1740, F&WL, R	1740, F&WL, R
Construction Work in Progress	107, except 107.3	1720, except interest & RWIP	1720, except interest
Other Physical Property, gross (specify)	114	1891 MP/18A	1890 MP/18A
Nonreimbursable Investigation Costs Capitalized	109	3310 IN/33K	331C IN/33K
Capitalized Movable Equipment (net)	113	1750/1759	1750/1759
Service Facilities (Net)		1730/1739	1730/1739

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<b><u>COROLLARY CONSTRUCTION COSTS</u></b>			
<b><u>Line Item</u></b>	<b><u>FAST G.L. Account (Pre-1988)</u></b>	<b><u>1988 SGL Account (Project Type/Cat)</u></b>	<b><u>1997 FFS SGL Acct and Project Type/Cat</u></b>
Fish and Wildlife Plant	105.20, 107.10	1740; 1720	1740; 1720
Recreational Facilities	105.30, 107.10	1740; 1720	1740; 1720
Costs Incurred by Other Agencies (specify)			
Rehabilitation and Betterment (R&B) Contracts, gross		1370 MP/13E	131F MP/13E
RWIP		1740 any Project Type/174	1740 any Project Type/174
Transitional Development Costs, gross		1991 I/19A	199A I/19A
Deferred Maintenance Funded (R&B)		3310 I/33R	331A or 331C/33R
Property Transfers		3310 I/33W	331A or 331C/33W
Nonreimbursable Construction Expenses		3310 AR/33K	331A or 331B
Investigation Costs		3310 IN/33K; 1991 P/19C	331A or 331B IN/33K; 199A P/19C
Bureau Costs Transferred to BPA or Western			

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<b><u>OTHER CHARGES</u></b>			
<b><u>Line Item</u></b>	<b><u>FAST G.L. Account (Pre- 1988)</u></b>	<b><u>1988 SGL Account (Project Type/Cat)</u></b>	<b><u>1997 FFS SGL Acct and Project Type/Cat</u></b>
Interest during Construction (IDC)	101, 103, 104, 108	1720; 1740	1720; 1740
Estimated IDC to Complete			
Costs assumed from _____ Project	258.1	3220	331C
Operation and Maintenance (O&M) Deficit Funded	220.1	3310	331A
O&M Deficit <u>Not</u> Funded	225	3310	331A
Interest & Penalties Funded	221	3310	331A
Other Costs Funded	220.4	3310	331A
Costs of Other Agencies (specify)	258.2	3220	331C
Loans – Drought Emergency Assistance	124.3	1352	135A, 135B

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<b><u>REPAYMENT REALIZED</u></b>			
<b><u>Line Item</u></b>	<b><u>FAST G.L. Account (Pre- 1988)</u></b>	<b><u>SGL Account (Project Type/Cat)</u></b>	<b><u>1997 FFS SGL Acct and Project Type/Cat</u></b>
Repayment contracts – Matured	219	1370	131F
R&B Contracts – Matured	122	1370	131F
Repayment of Other Physical Property	114	1710	1711
Contributions	222	3400/I34A	331C, I34A
Excess of Income over Expense			
Power Revenues	225.21	3310/P	331A, P
Irrigation Water Service & Rentals	225.21	3310/I	331A, I
M&I Water Service & Rentals	225.22	3310/MI	331A, MI
Other (specify source)	225.3/.4	3310/OT	331A, OT
Repayment Realized from Other Sources – Contributions or other	218	3310	331A
Colorado River Development Fund	212.1	3230	331C
Unfunded Depreciation	260	1749	1749
Loans – Drought Emergency Assistance – Matured	124.3	1352	135B

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<b><u>OTHER CREDITS</u></b>			
<b><u>Line Item</u></b>	<b><u>FAST G.L. Account (Pre- 1988)</u></b>	<b><u>SGL Account (Project Type/Cat)</u></b>	<b><u>1997 FFS SGL Acct and Project Type/Cat</u></b>
Repayment Reduction Authorized	269.20	1740 – I/175	1740 – I/175
Chargeoffs Authorized by Congress	102.50	3210 – I/31G; 3310 – I/33G	331C – I/31G; 331A – I/33G
Nonreimbursable Construction Expenses <sup>(1)</sup>	217	3310 – OT/33K; 1991 – I/19A, B	331A – OT/33K; 199A – I/19A, B
Cost assumed or to be assumed:			
By _____ Project	259.10	3230 – I/32T	331C – I/32T
By _____ Agency	259.20	3230 – I/32W	331C – I/32W
<sup>(1)</sup> The legislative authority for nonreimbursable costs must be cited as a footnote on the summary sheet and/or on the supporting schedule			