

Reclamation Manual

Directives and Standards

Statement of Project Construction Cost and Repayment Crosswalk between Federal Financial System (FFS) Standard General Ledger (SGL) Accounts and Financial and Business Management System (FBMS) SGL and General Ledger (GL) Accounts

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
1010			1	FUND BALANCE WITH TREASURY	TRES BALANCE	G	1010	1010
1014	101	1	1	FUND BALANCE	FUND BALANCE	G	1014	1010
1015	101	1	1	SF224 DISBURSEMENTS	224 DISBRS	G	1015	1010
1016	101	1	1	SF224 COLLECTIONS	224 COLLECTS	G	1016	1010
1017	101	1	1	NON-SF224 TRANSACTIONS	NON-224 TRAN	G	1017	1010
1018	101	1	1	THIRD PARTY DRAFT DISBURSEMENT	3RD PARTY	G	1018	1010
1019	101	1	1	PAYROLL CLEARING ACCOUNT	PAY CLEARING	G	1019	1010
1090			1	FUND BAL-CONTINUING RESOLUTION	FUND BAL-CR	G	1090	1090
1110	111	1	1	UNDEPOSITED COLLECTIONS	UNDEP COLLECT	G	1110	1110
1120	112	1	1	IMPREST FUNDS	IMPREST FUND	G	1120	1120
1130	113	1	1	FUNDS HELD BY THE PUBLIC	FNDS HLD PUB	G	1130	1130
1190	119	1	1	OTHER CASH	OTHER CASH	G	1190	1190
1195	119	1	1	OTHER MONETARY ASSETS	OTH MON ASST	G	1195	1195
1200	120	1	1	FOREIGN CURRENCY	FOREIGN CURR	G	1200	1200
131A	131	1	1	ACCT REC - OFF BUDG - BILLED	A/R OFF-BILL	G	131A	1310
131B	131	1	1	ACCT REC - OFF BUDG - UNBILLED	A/R OFF-UNBI	G	131B	1310
131C	131	1	1	ACCT REC - ON BUDG - BILLED	A/R ON-BILL	G	131C	1310
131D	131	1	1	ACCT REC - ON BUDG - UNBILLED	A/R ON-UNBIL	G	131D	1310
131E	131	1	1	CANCELLED CHECKS PENDING CONF	CNCLD CHECKS	G	131E	1310
131F	131	1	1	UNMATURED RECEIVABLES	UNMAT A/R	G	131F	1310

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
131G	131	1	1	ACCT REC-OFF BUDG-EXP REFUND	A/R EXP REFU	G	131G	1310
131H	131	1	1	ACCT REC-OFF BUDG-CAP REFUND	A/R CAP REFU	G	131H	1310
131J	131	1	1	ACCT REC-OFF BUDG-ADV/SUSPENSE	A/R ADV/SUSP	G	131J	1310
1310			1	ACCOUNTS RECEIVABLE	ACCTS REC	G	1310	1310
1319	131	1	1	ALLOW FOR LOSS ON ACCTS RECEIV	A/R ALLOW	G	1319	1319
1320			1	EMPLYMNT BENE CONTRIB REC	EM/BN RECV	G	1320	1320
1325			1	TAX RECEIVABLE	TAX RECEIV	G	1325	1325
1329			1	ALLOW FOR LOSS TAX RECEIVABLE	ALLOW TAX	G	1329	1329
1330	133	1	1	RECV-TRNF OF CURR INVEST BAL	REC INV BAL	G	1330	1330
1335	133	1	1	EXPENDITURES TRNF RECEIVABLE	EXP TRF REC	G	1335	1335
134A	134	1	1	INTEREST RECEIVABLE - BILLED	INT A/R BILL	G	134A	1340
134B	134	1	1	INTEREST RECEIVABLE - UNBILLED	INT A/R UNBI	G	134B	1340
134L	134	1	1	INTEREST RECEIVABLE - LOANS	INT - LOANS	G	134L	1340
134T	134	1	1	INT RECV-INVEST-BUR PUB DEBT	INT-BPD INVS	G	134T	1340
1340			1	INTEREST RECEIVABLE	INT RECEIV	G	1340	1340
1341	134	1	1	INTEREST RECEIVABLE - LOANS	INT - LOANS	G	1341	1341
1342	134	1	1	INTEREST INVESTMENT - BPD	INT-INV BPD	G	1342	1342
1345	134	1	1	ALLOW INTEREST - LOANS	AL INT LOANS	G	1345	1345
1347	134	1	1	ALLOW INTEREST NOT CLASSIFIED	INT ALLOW	G	1347	1347
1349	134	1	1	ALLOW FOR LOSS ON INTER RECEIV	INT ALLOW	G	1349	1349
135A	135	1	1	LOAN RECEIVABLE - BILLED	LOAN BILLED	G	135A	135A
135B	135	1	1	LOAN RECEIVABLE - UNBILLED	LOAN UNBILL	G	135B	1350
135D	135	1	1	BPA LOAN RECEIVABLE	BPA LOAN	G	135D	1350
135W	135	1	1	WAPA LOAN RECEIVABLE	WAPA LOAN	G	135W	1350

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
135Z	135	1	1	WAPA/BPA LOAN ALLOWANCE	WAPA/BPA ALW	G	135Z	1350
1350	135	1	1	LOANS RECEIVABLE	LOANS	G	1350	1350
1359	135	1	1	ALLOWANC FOR DOUBTFUL LOANS	ALLOW LOANS	G	1359	1359
136A	136	1	1	PEN,FINES,ADMIN FEES REC-BILL	PEN A/R BILL	G	136A	1360
136B	136	1	1	PEN,FINES,ADMIN FEES REC-UNBIL	PEN AR UNBIL	G	136B	1360
136L	136	1	1	PEN,FINES,ADMIN FEES REC-LOANS	PEN - LOANS	G	136L	1360
1360			1	PEN,FINES,ADMIN FEES RECEIV	PEN A/R REC	G	1360	1360
1361	136	1	1	PENALTY/FINES RECEIVABLE LOANS	PEN - LOANS	G	1361	1361
1365	136	1	1	ALLOW PEN/FINE - LOANS	AL PEN LOANS	G	1365	1365
1367	136	1	1	ALLOW PEN/FINE NOT CLASSIFIED	ALLOW-PENALT	G	1367	1367
1369	136	1	1	ALLOW FOR LOSS ON PEN/FINE REC	ALLOW-PENALT	G	1369	1369
1370	137	1	1	ACCT REC -ADMIN FEES BILLED	A/R ADMINFEE	G	1370	1370
1371	137	1	1	REC- ADMIN FEES BILLED - LOANS	ADMIN LOAN	G	1371	1371
1375	137	1	1	ALLOW ADMIN FEES - LOANS	AL ADM LOANS	G	1375	1375
1377	137	1	1	ALLOW ADMIN FEE NOT CLASSIFIED	AL ADMINFEE	G	1377	1377
1399	139	1	1	ALLOWANCE FOR SUBSIDY	ALLOW SUBSID	G	1399	1399
1410	141	1	1	ADVANCES TO OTHERS	ADVANCE OTH	G	1410	1410
1413	141	1	1	TRAVEL ADVANCES	TRAVL ADVAN	G	1413	1410
1450	145	1	1	PREPAYMENTS	PREPAY	G	1450	1450
1511	151	1	1	OP MATLS & SUP HELD FOR USE	OP MATLS USE	G	1511	1511
1512	151	1	1	OP MATLS & SUPPL HELD IN RESER	OP MATLS HLD	G	1512	1512
1513	151	1	1	OP MATLS & SUPPL EXCESS	OP MATLS EXC	G	1513	1513
1514	151	1	1	OP MATLS & SUPPLY, REPAIR	OP MAT,REPAR	G	1514	1514

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
1519	151	1	1	OP MATL & SUPPLY ALLOWANCE	OP MAT,ALLOW	G	1519	1519
1521	152	1	1	INVENTORY PURCHASED FOR RESALE	INV FOR SALE	G	1521	1521
1522	152	1	1	INVENTORY HELD IN RESERVE	INV RESERVE	G	1522	1522
1523	152	1	1	INV HELD FOR REPAIR	HLD REPAIR	G	1523	1523
1524	152	1	1	INV EXCESS	INV EXCESS	G	1524	1524
1525	152	1	1	INVENTORY - RAW MATERIALS	RAW MATLS	G	1525	1525
1526	152	1	1	INVENTORY - WORK IN PROCESS	IN PROCESS	G	1526	1526
1527	152	1	1	INVENTORY - FINISHED GOODS	FINISHED GDS	G	1527	1527
1529	152	1	1	INVENTORY ALLOWANCE	INV ALLOW	G	1529	1529
1541	154	1	1	FORF PROP HELD FOR SALE	FORF PROP SA	G	1541	1541
1542	154	1	1	FORF PROP HELD FOR DON OR USE	FORF PROP US	G	1542	1542
1549	154	1	1	FORF PROP ALLOWANCE	FORF PROP AL	G	1549	1549
1551	155	1	1	FORECLOSED PROPERTY	FORC PROP	G	1551	1551
1559	155	1	1	FORECLOSED PROPERTY ALLOWANCE	FORC PROP AL	G	1559	1559
1561	156	1	1	COMM HELD UDER PRICE SUPPORT	COMM HELD	G	1561	1561
1569	156	1	1	COMMODITIES - ALLOWANCE	COMM ALLOW	G	1569	1569
1571	157	1	1	STOCKPILE MATLS HELD IN RESERV	STCKPL HELD	G	1571	1571
1572	157	1	1	STOCKPILE MATLS HELD FOR SALE	STCKPL SALE	G	1572	1572
159A	159	1	1	INVENTORY - NATURAL GAS	NATURAL GAS	G	159A	1591
159B	159	1	1	INVENTORY - STORAGE RIGHTS	STORG RIGHTS	G	159B	1591
1591	159	1	1	OTHER RELATED PROPERTY	OTHER PROP	G	1591	1591
1599	159	1	1	OTHER RELATED PROP - ALLOWANCE	OTHER PROP A	G	1599	1599
1610	161	1	1	INV IN US TSEC ISS BY PUB DEBT	T-SEC INVEST	G	1610	1610
1611	161	1	1	DISC ON US TSEC ISS BY PUB DBT	T-SEC DISC	G	1611	1611

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
1612	161	1	1	PREM ON US TSEC ISS BY PUB DBT	T-SEC PREMUM	G	1612	1612
1613	161	1	1	AMORT ON PREM & DISC US T-SECU	T SEC AMORT	G	1613	1613
1618	161	1	1	MARKET ADJ - INVESTMENTS	INV MRKT ADJ	G	1618	1618
1620	162	1	1	INV IN US SEC OTHR PUB DEBT	NON-T INVEST	G	1620	1620
1621	161	1	1	DISC ON SEC OTHR THN PUB DEBT	NON-T DISC	G	1621	1621
1622	161	1	1	PREM ON SEC OTHR THN PUB DEBT	NON-T PREMIUM	G	1622	1622
1623	161	1	1	AMORT ON PREM & DISC OTHR	NON-T AMORT	G	1623	1623
1630	163	1	1	INV US ZERO BONDS ISS PUB DEBT	INV PUB DEBT	G	1630	1630
1631	163	1	1	DISC US ZERO BOND ISS PUB DEBT	DIS PUB DEBT	G	1631	1631
1633	163	1	1	AMORT DISC ZERO BOND PUB DEBT	AMORT DIS PD	G	1633	1633
1638	163	1	1	MARKET ADJ-INV US ZERO BOND	INV MRKT ADJ	G	1638	1638
1639	163	1	1	CONTRA MRKT ADJ-INV ZERO BOND	CONT MRKT AD	G	1639	1639
1690	169	1	1	OTHER INVESTMENTS	OTHER INVEST	G	1690	1690
1711	171	1	1	LAND AND LAND RIGHTS	LAND & RIGH	G	1711	1711
1712	171	1	1	IMPROVEMENTS TO LAND	LAND & WATER	G	1712	1712
1719	171	1	1	ACCUM DEPR ON IMPROV TO LAND	IMPROV DEPR	G	1719	1719
172B	172	1	1	CONSTRUCTION IN ABEYANCE	CIP ABEYANCE	G	172B	1720.CIA00
172C	172	1	1	CONSTRUCT COMPLETE-NOT IN SVC	CIP NO SVC	G	172C	1720.CNS00
1720	172	1	1	CONSTRUCTION IN PROGRESS	CONSTRUCTION	G	1720	1720.CIP00
1730	173	1	1	BUILDINGS, IMPROV & RENOVATION	BUILDINGS	G	1730	1730
1739	173	1	1	ACCUM DEPR--BUILDINGS	AC DEPR BLDG	G	1739	1739
1740	174	1	1	OTHER STRUCTURES, FACILITIES	STRUCTURES	G	1740	1740
1749	174	1	1	ACCUM DEPR--OTHER STRUCTURES	AC DEPR OTHR	G	1749	1749

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
1750	175	1	1	EQUIPMENT	EQUIPMENT	G	1750	1750
1759	175	1	1	ACCUM DEPR--EQUIPMENT	AC DEPR EQUIP	G	1759	1759
1810	181	1	1	ASSETS UNDER CAPITAL LEASE	CAPITL LEASE	G	1810	1810
1819	181	1	1	ACCUM DEPR--CAPITAL LEASE	AC DPR LEASE	G	1819	1819
1820	182	1	1	LEASEHOLD IMPROVEMENTS	LEASE IMPRVM	G	1820	1820
1829	182	1	1	ACCUM DEPR--LEASEHOLD IMPROVEM	AC DPR IMPRV	G	1829	1829
1830	183	1	1	INTERNAL USE SOFTWARE	IT SOFTWARE	G	1830	1830
1832	183	1	1	INTERNAL USE SOFTWARE IN DEVEL	INT SFTW DEV	G	1832	1832
1839	183	1	1	ACCUM AMORT-INTERNAL USE STFWR	AMORT SFTWR	G	1839	1839
1840			1	OTHER NATURAL RESOURCES	NATURL RESRC	G	1840	1840
1849	184	1	1	ALLOWANCE FOR DEPLETION	DEPLETION	G	1849	1849
1890	189	1	1	OTHER GENERAL PP&E	OTHER PP&E	G	1890	1890
1920	192	1	1	UNREQUISITIONED AUTHORIZE APPN	UNREQ APPN	G	1920	N/A
1921	192	1	1	RECEIVALBES FROM APPROPRIATION	A/R FROM APP	G	1921	1921
1923	192	1	1	CONTINGENT RECEIVABLE CAP TRFR	CON REC V CAP	G	1923	N/A
1925	192	1	1	CAPITAL TRANSFERS RECEIVABLE	CAP TRFR REC	G	1925	1925
199A	199	1	1	OTHER ASSETS	OTHER ASSET	G	199A	1990
199B	199	1	1	INVESTIGATION & DEVELOPMENT	INV & DEVL P	G	199B	1990
1990			1	OTHER ASSETS	OTHER ASSET	G	1990	1990
211A	211	2	2	THIRD PARTY DRAFT RECONC	THIRD PR TY	G	211A	2110
2110	211	2	2	ACCOUNTS PAYABLE	ACCTS PAYBL	G	2110	2110
2120	212	2	2	DISBURSEMENTS IN TRANSIT	DISB IN TRAN	G	2120	2120
213G	213	2	2	CONTRACT HOLDBACK-GRANTS/COOP	HOLDBK GRANT	G	213G	2130
2130	213	2	2	CONTRACT HOLDBACK	CONTR HOLD	G	2130	2130

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
2140	214	2	2	ACCRUED INTEREST PAYABLE	INTR PAYABL	G	2140	2140
2141	214	2	2	ACCRUED INTEREST PAYABLE -DEBT	INT PAY DEBT	G	2141	2141
2150	215	2	2	LIAB TRNF OF CURR INVEST BAL	LIAB INV BAL	G	2150	2150
2155	215	2	2	EXPENDITURE TRANSFERS PAYABLE	EXP TRNF PAY	G	2155	2155
2170	217	2	2	SUBSIDY PAYABLE TO FINAN ACCT	SUBSIDY PAY	G	2170	2170
2179	217	2	2	CONTRA LIAB FOR SUBSIDY PAYABL	CONTRA SUBSD	G	2179	2179
2180	218	2	2	LOAN GUARANTEE LIABLILITY	LOAN GUARAN	G	2180	2180
219G	219	2	2	OTHER LIABILITIES-GRANTS/COOP	GRANTS/COOP	G	219G	2190
2190	219	2	2	ACCRUED OTHER LIABILITIES	OTHER LIABIL	G	2190	2190
2210	221	2	2	ACCRUED FUNDED PAYROLL,LEAVE	FUNDED PAYRL	G	2210	2210
2211	221	2	2	WITHHOLDINGS PAYABLE	WITHHOLD PAY	G	2211	2211
2213	221	2	2	EMPLOYER CONTRIB % P/R TAX PAY	BENES PAYBLE	G	2213	2213
2215	221	2	2	OTHER POST-EMPLOY BENES PAYABL	POST-EMP BEN	G	2215	2215
2216	221	2	2	PENSION BENE DUE/PAY TO BENEFI	PENSION BENE	G	2216	2216
2217	221	2	2	BENEFIT PREM PAY TO CARRIERS	BENE PREM	G	2217	2217
2218	221	2	2	LIFE INS BENE DUE TO BENEFICI	LIFE INS DUE	G	2218	2218
2220	222	2	2	UNFUNDED LEAVE	UNFD LEAVE	G	2220	2220
2225	222	2	2	UNFUNDED FECA LIABILITY	UNFUND FECA	G	2225	2225
2290	229	2	2	OTH UNFUND EMPLOY RELATED LIAB	OTH UNFUND	G	2290	2290
2310	231	2	2	ADVANCES FROM OTHERS	ADVANCES	G	2310	2310
2320	232	2	2	DEFERRED CREDITS	DEFER CRED	G	2320	2320
2400	240	2	2	DEPOSIT, SUSPENSE LIABILITY	DEPOSIT LIAB	G	2400	2400
2510	251	2	2	PRINCIPAL PAYABLE TO TREASURY	TREASRY DEBT	G	2510	2510
2520	252	2	2	PRINCIPAL PAY-FED FINANCE BANK	FF BANK DEBT	G	2520	2520

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
2530	253	2	2	SECURITIES ISSUED SPECIAL AUTH	SPECIAL AUTH	G	2530	2530
2540			2	PARTICIPATION CERTIFICATES	PARTIC CERT	G	2540	2540
2590	259	2	2	OTHER DEBT	OTHER DEBT	G	2590	2590
2610	261	2	2	ACTUARIAL PENSION LIABILITY	PENSION LIAB	G	2610	2610
2620	262	2	2	ACTUARIAL HEALTH INSUR LIAB	HLTH INS LIA	G	2620	2620
2630	263	2	2	ACTUARIAL LIFE INSUR LIA	LIFE INS LIA	G	2630	2630
2650	265	2	2	ACTUARIAL FECA LIABILITY	ACTUARL FECA	G	2650	2650
2690	269	2	2	OTHER ACTUARIAL LIABILITIES	OTHR ACTUARY	G	2690	2690
2910	291	2	2	PRIOR LIENS O/S ACQUIRED CAPTL	PRIOR LIENS	G	2910	2910
2920	292	2	2	CONTINGENT LIABILITIES	CONTING LIAB	G	2920	2920
2940	294	2	2	CAPITAL LEASE LIABILITY	CAP LEASE	G	2940	2940
2950	295	2	2	LIABIL FOR SUBSIDU UNDISB LOAN	LIAB SUBSIDY	G	2950	2950
2960	296	2	2	ACCOUNTS PAYABLE CANC APPROP	AP CANC APPR	G	2960	2960
2970	297	2	2	RESOURCES PAYABLE TO TREASURY	A/P TREASURY	G	2970	2970
2980	298	2	2	CUSTODIAL LIABILITY	CUSTODIAL	G	2980	2980
2985	298	2	2	LIAB NON-ENTITY ASSET NOT SCA	NON-ENTITY	G	2985	2985
299A	299	2	2	OTHER LIABILITIES	OTHER LIABIL	G	299A	2990
299B	299	2	2	DEFERRED REVENUES FROM UNMAT	UNMATURED	G	299B	2990
299C	299	2	2	ESTIM RESTORATION LIAB NON-ECL	EST REST LIA	G	299C	2990
299D	299	2	2	OTHER LIABILITIES-UNFUNDED	OTH LIAB UNF	G	299D	2990
299J	299	2	2	UNFUND LIAB - TREAS JUDGE FUND	JUDGE FUND	G	299J	2990
299K	299	2	2	CREDIT REFORM DNWARD REESTIMAT	DNWD REEST	G	299K	2990
299N	299	2	2	UNFUND LIAB - NO FEAR ACT	NO FEAR ACT	G	299N	2990
299W	299	2	2	OTHER LIABILITIES-WAPA	OTHER LIABIL	G	299W	2990

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
2990			2	OTHER LIABILITIES	OTHER LIAB	G	2990	2990
2995	299	2	2	ACCRUED CLEANUP COSTS	CLEANUP COST	G	2995	2995
3100	310	3	3	UNEXPENDED APPROP - CUMULATIVE	UNEX APP CUM	G	3100	3100
3101	310	3	3	UNEXPENDED APPROP - APPR RECVD	UNEX APP RCV	G	3101	3101
3102	310	3	3	UNEXPENDED APPROP - TRANS-IN	UN APP TRSIN	G	3102	3102
3103	310	3	3	UNEXP APPROP - TRANSFER OUT	UNEXP TNFOUT	G	3103	3103
3106	310	3	3	UNEXP APPROP - ADJUSTMENTS	UNEXP ADJ	G	3106	3106
3107	310	3	3	UNEXP APPROP - USED	UNEXP USED	G	3107	3107
3109	310	3	3	UNEXP APPROP-PRIOR PERIOD ADJ	UNEXP PPA	G	3109	3109
331A	331	3	3	CUMULATIVE RESULTS OPERTIONS	CUM RESULTS	G	331A	3310
331B	331	3	3	CONTRIBUTED CAPITAL	CONTR CAP	G	331B	3310
331C	331	3	3	CAPITALIZED ASSETS	CAP ASSETS	G	331C	3310
3310			3	CUMULATIVE RESULTS OPERATIONS	CUM RESULTS	G	3310	3310
3320	332	3	3	RESERVED FOR FACTS ROUNDING	RESERVED	G	3320	N/A
4032	403	4	50	ANTICIPATED CONTRACT AUTHORITY	ANTIC CA	G	4032	4032
4034	403	4	50	ANTIC ADJUST TO CONTRACT AUTH	ANTIC ADJ CA	G	4034	4034
4042	404	4	50	ANTIC BORROWING AUTHORITY	ANTIC BA	G	4042	4042
4044	404	4	50	ANTIC REDUCTIONS BORROW AUTH	ANTIC RED BA	G	4044	4044
4047	404	4	50	ANTIC TRANSFERS TO TREASURY	ANT TRANS-TR	G	4047	4047
4060	406	4	50	ANTIC COLLECTIONS NON FEDERAL	ANTIC COLL N	G	4060	4060
4070	407	4	50	ANTIC COLLECTIONS FEDERAL	ANTIC COLL F	G	4070	4070
4111	411	4	39	DEBT LIQUIDATION APPROPRIATION	DEBT LQ APRP	G	4111	4111
4112	411	4	39	DEFICIENCY APPROPRIATIONS	DEFIC APPROP	G	4112	4112
4114	411	4	39	APPROP TRUST OR SPEC FUND RECP	APPROP SPECL	G	4114	4114

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
4115	411	4	39	LOAN SUBSIDY APPROP-DEF-CURR	LOAN SUB DEF	G	4115	4115
4116	411	4	39	ENTILTLEMENT LOAN SUBSIDY INDF	LOAN SUB IND	G	4116	N/A
4117	411	4	39	LOAN ADMIN EXP APPROP-DEF-CURR	LOAN EXP DEF	G	4117	4117
4118	411	4	39	RE-EST LOAN SUBSIDY-INDEF-PERM	RE-EST SUBSI	G	4118	4118
4119	411	4	39	OTHER APPROPRIATIONS REALIZED	OTHER APPROP	G	4119	4119
4120	412	4	50	APPROPRIATIONS ANTICIPATED	ANTIC APPROP	B	4120	4120
4121	412	4	39	LOAN SUBSIDY INDEF CURRENT	LOAN SUBSID	G	4121	N/A
4125	412	4	39	LOAN MOD ADJ TRANSFER APPROP	LOAN ADJ TRN	G	4125	4125
4126	412	4	39	APPR TREAS MGMD TRUST REVC	APP TRST REC	G	4126	4126
4127	412	4	39	APPR TREAS MGMD TRUST PAYABLE	APP TRST PAY	G	4127	4127
4128	412	4	39	APPR TREAS MGMD TRUST TRNS-IN	APP TRST TRN	G	4128	4128
4129	412	4	39	APPR TREAS MGMD TRUST TRNSOUT	APP TRST TRN	G	4129	4129
4131	413	4	39	CY CONTRACT AUTH REAL - DEFINI	CY CA DEFIN	G	4131	4131
4132	413	4	39	CY CONTRACT AUTH REAL - INDEF	CY CA INDEF	G	4132	N/A
4133	413	4	39	ACTUAL ADJUST TO CONT AUTH	ACT ADJUST	G	4133	4133
4135	413	4	39	CONTRACT AUTH LIQUIDATED	CA TO CASH	G	4135	4135
4136	413	4	39	CONTRACT AUTH LIQ TRUST FUNDS	CA LIQ TRST	G	4136	4136
4137	413	4	39	TRANSFER OF CONTRACT AUTHORITY	TRN CON AUTH	G	4137	4137
4138	413	4	39	APPR TO LIQ CONTRACT AUTH	APPR LIQ CA	G	4138	4138
4139	413	4	39	CONTRACT AUTH CARRIED FORWARD	CA CARRYFOR	G	4139	4139
4141	414	4	39	CY BORROWING AUTHORITY--DEFINI	BA-DEFINITE	G	4141	4141
4142	414	4	39	CY BORROWING AUTHORITY-INDEFIN	BA-INDEFINTE	G	4142	4142
4143	414	4	39	ACTUAL REDUCTIONS TO BORROWING	BA-WITHDRAWN	G	4143	4143

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
4145	414	4	39	BORROW AUTH CONVERT TO CASH	BA TO CASH	G	4145	4145
4146	414	4	39	ACT REPAY DEBT BY AUTHORITY	BA TO CASH	G	4146	4146
4147	414	4	39	ACTUAL REPAY OF DEBT PY BALS	REPAY PY BAL	G	4147	4147
4148	414	4	39	RESOURCES REALIZED FROM B A	REALIZED BA	G	4148	4148
4149	414	4	39	BORROW AUTH CARRIED FORWARD	BA CARRYFOR	G	4149	4149
4150	415	4	39	REAPPROPRIATION	REAPPROP	G	4150	4150
4151	415	4	39	ACT TRNS-GEN FUND-CY AUTH	TRNS GEN CY	G	4151	4151
4152	415	4	39	ACT TRNS-GEN FUND-PY BAL	TRNS GEN PY	G	4152	4152
4157	415	4	39	AUTH REC/APPR BAL PREV UNAVAIL	AUTH AVAIL	G	4157	4157
4158	415	4	39	AUTH OFFSET COLL PREV UNAVAIL	AUTH AVAIL	G	4158	4158
4160	416	4	40	ANTIC TRANSFERS CURRENT FY AUT	TRN CUR AUTH	G	4160	4160
4165	416	4	40	ALLOC AUTH-ANTIC INVEST BALS	ANTAUTH INVE	G	4165	4165
4166	416	4	40	ALLOC REAL AUTH-TO BE TRNS	ALLOC TRNS	G	4166	4166
4167	416	4	40	ALLOC REAL AUTH-TRNS INV BAL	ALLOC AUTH	G	4167	4167
4170	417	4	39	TRANSFERS CURRENT YEAR AUTH	CY TRANSF	G	4170	4170
4175	417	4	39	ALLOCATION TRANSFERS-CY AUTH	ALLOC TRN-CY	G	4175	4175
4176	417	4	39	ALLOC TRANSFER - PY BALANCE	ALLOC TRN-PY	G	4176	4176
4180	418	4	40	ANTIC TRANSFER PRIO YEAR AUTH	ANTIC PY TRN	G	4180	4180
4190	419	4	39	TRANSFERS--PRIOR YR AUTHORITY	TRN PR YR AU	G	4190	4190
4191	419	4	39	TRANSFERS--EXT AVAILABILITY	TRN EXT AVAL	G	4191	4191
4195	419	4	39	TRANSFERS OF OBLIGATED BALANCE	TRANSF OBLIG	G	4195	4195
4201	420	4	39	TOTAL ACTUAL RESOURCES COLL	ACT RESOUR	G	4201	4201
4210	421	4	50	ANTIC REIMBURSEMENT,OTHR INCOM	ANTIC REIMB	G	4210	4210
4215	421	4	50	ANTIC TRUST FUND EXPEN TRANSF	ANTIC TF TRN	G	4215	4215

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
422A	422	4	55	UNFILL CO WITHOUT ADV OBLIGATD	UCO NO ADV O	G	422A	4221
4221	422	4	54	UNFILL CO WITHOUT ADVANCE	UCO NO ADVAN	G	4221	4221
4222	422	4	54	UNFILL CO WITH ADVANCE	UCO WITH ADV	G	4222	4222
4225	422	4	54	APPR TRUST FUND EXP TRNSF REC	TF EXP TRN R	G	4225	4225
4251	425	4	52	REIMB EARNED - RECEIVABLE	REIMB REIC	G	4251	4251
4252	425	4	52	REIMB EARNED - COLLECTED	REIMB COLL	G	4252	4252
4255	425	4	52	APPR TRUST FUND EXP TRNSF COLL	TF EXP TRN C	G	4255	4255
4260	426	4	52	ACTUAL COLL-GOVT-TYPE FEES	ACT COL GOV	G	4260	4260
4261	426	4	52	ACTUAL COLL-BUSINESS-TYPE FEES	COL BTFEES	G	4261	4261
4262	426	4	52	ACTUAL COLLECTIONS OF LOAN PRI	PRINCIPLE	G	4262	4262
4263	426	4	52	ACTUAL COLLECTIONS OF LOAN INT	INTEREST	G	4263	4263
4264	426	4	52	ACTUAL COLLECTIONS OF RENT	RENT	G	4264	4264
4265	426	4	52	ACTUAL COLLECTIONS FROM SALE	FORECLOSED	G	4265	4265
4266	426	4	52	OTH ACT BUSIN-TYPE COLL-PUB	BUS COL-PUB	G	4266	4266
4267	426	4	52	ACT GOVT-TYPE COLL - PUBLIC	ACT COLL PUB	G	4267	4267
4271	427	4	52	ACT PROG SUBS COLL - DEF - CUR	SUBS COLL	G	4271	4271
4272	427	4	52	ACT PROG SUBS COLL - IND - PER	SUBS COLL	G	4272	N/A
4273	427	4	52	INTEREST COLL FROM TREASURY	TREAS INT CO	G	4273	4273
4274	427	4	52	ACT PROG SUBS COLL - IND - CUR	SUBS COLL	G	4274	N/A
4275	427	4	52	ACTUAL COLL FROM LIQUIDATING F	ACT COL LIQ	G	4275	4275
4276	427	4	52	ACTUAL COLL FROM FINANCING FND	ACT COL FIN	G	4276	4276
4277	427	4	52	OTHER ACTUAL COLLECTIONS - FED	OTHR COLL FE	G	4277	4277
4281	428	4	52	ACT PROG SUBS REC - DEF - CUR	SUBS REC	G	4281	4281
4282	428	4	52	ACT PROG SUBS REC - IND - PER	SUBS REC	G	4282	N/A

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
4283	428	4	52	INTEREST REC FROM TREASURY	TREAS INT RE	G	4283	4283
4284	428	4	52	ACT PROG SUBS REC - IND - CUR	SUBS REC	G	4284	N/A
4285	428	4	52	REC FROM LIQUIDATING FUND	REC LIQ	G	4285	4285
4286	428	4	52	REC FROM FINANCING FUND	REC FIN	G	4286	4286
4287	428	4	52	OTHER FEDERAL RECEIVABLES	OTHR REC FED	G	4287	4287
4310	431	4	56	ANTIC RECOVERY PRIOR YEAR OBLG	A RCOVR OBLG	G	4310	4310
4350	435	4	39	CANCELLED AUTHORITY	CNCLD AUTH	G	4350	4350
4386	438	4	39	RESCISSION - SPECIAL & TRUST	SPCL TRUST	G	4386	N/A
4387	438	4	39	TEMP REDUC-UNAVAIL REC-NEW BUD	NEW BUDGE	G	4387	4387
4388	438	4	39	TEMP REDUC-UNAVAIL REC-PRIOR Y	PRIOR YEAR	G	4388	4388
4391	439	4	39	ADJ TO INDEF NO-YEAR AUTHORITY	ADJ NO-YR AU	G	4391	4391
4392	439	4	39	RESCISSION - CURRENT YEAR	CY RECISSION	G	4392	4392
4393	439	4	39	RESCISSION - PRIOR YEAR	PY RECISSION	G	4393	4393
4394	439	4	39	RECPTS NOT AVAIL FOR IMMED OBL	ADJ NO-YR AU	G	4394	4394
4395	439	4	39	AUTH UNAVAIL PURS PL - TEMP	TEMP UNAVAIL	G	4395	4395
4396	439	4	39	AUTH UNAVAIL PURS PL - PERM	PERM UNAVAIL	G	4396	N/A
4397	439	4	39	REC/APPR PRECLUDED OBL-TEMP	REC/APPR TEM	G	4397	4397
4398	439	4	39	OFFSET COLL PRECLUD OBL-TEMP	OFFSET TEMP	G	4398	4398
4420	442	4	40	UNAPPORTION AUTH PEND RECISS	PEND RECISSN	G	4420	4420
4430	443	4	40	UNAPPORTION AUTH OMB DEFERRAL	OMB DEFERRAL	G	4430	4430
4450	445	4	40	UNAPPORTIONED AUTHORITY	UNAPPOR AUTH	B	4450	4450
451A	451	4	42	APPORTIONMENTS	APPORTION	G	451A	4510
4510	451	4	42	APPORTIONMENTS	APPORTION	G	4510	4510

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
4590	459	4	42	APPORTIONMENTS UNAVAILABLE	APPOR UNAVA	B	4590	4590
4610	461	4	44	ALLOTMENTS REALIZED RESOURCES	AVAIL COMMIT	B	4610	4610
4620	462	4	44	UNOBLIG FUNDS NOT SUBJ TO APOR	OTH AVL COMM	G	4620	4620
4630	463	4	42	OTHER FUNDS UNAVAIL COMM/OBLG	OTH N/A COMM	G	4630	4630
4650	465	4	39	ALLOTMENTS - EXPIRED AUTHORITY	ALLT EXPIRED	G	4650	4650
4690	469	4	42	APPORTIONMENTS UNAVAILABLE	APPOR-EXEMPT	B	4690	4690
4700	470	4	46	COMMITMENTS	COMMITMENTS	G	4700	4700
4801	480	4	47	UNDELIVERED ORDERS -- UNPAID	UDO - UNPAID	G	4801	4801
4802	480	4	47	UNDELIVERED ORDERS -- PAID	UDO - PAID	G	4802	4802
4831	483	4	47	UNDEL ORDERS TRNSF - UNPAID	UDO TRN UNP	G	4831	4831
4832	483	4	47	UNDEL ORDERS TRNSF - PAID	UDO TRN PD	G	4832	4832
4871	487	4	47	DWNWRD ADJ UDOS - PY - UNPAID	DWN ADJ PY	G	4871	4871
4872	487	4	47	DWNWRD ADJ UDOS - PY - PAID	DWN ADJ PY	G	4872	4872
4881	488	4	47	UPWRD ADJ UDOS - PY - UNPAID	UP ADJ PY	G	4881	4881
4882	488	4	47	UPWRD ADJ UDOS - PY - PAID	UP ADJ PY	G	4882	4882
4901	490	4	48	DELIVERED ORDERS-OBLIG-UNPAID	ORDER UNPAID	G	4901	4901
4902	490	4	48	DELIVERED ORDERS-OBLIG-PAID	ORDERS PAID	G	4902	4902
4971	497	4	48	DWNWRD ADJ EXP - PY - UNPAID	DWN ADJ PY	G	4971	4971
4972	497	4	48	DWNWRD ADJ EXP - PY - PAID	DWN ADJ PY	G	4972	4972
4981	498	4	48	UPWRD ADJ EXP - PY - UNPAID	UP ADJ PY	G	4981	4981
4982	498	4	48	UPWRD ADJ EXP - PY - PAID	UP ADJ PY	G	4982	4982
5100	510	5	31	REVENUE FROM GOODS SOLD	GOODS SOLD	G	5100	5100

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
5109	510	51	31	CONTRA REVENUE FOR GOODS SOLD	CONTRA GOODS	G	5109	5109
520A	520	5	31	REVENUE-SERVICES-RECEIVABLE	REV-SVC-RECV	G	520A	5200
520B	520	5	31	REVENUE-SERVICES-COLLECTED	REV-SVC-COLL	G	520B	5200
5200	520	5	31	REVENUE FROM SERVICES PROVIDED	REV-SERVICES	G	5200	5200
5310	531	5	31	INTEREST REVENUE	INTEREST	G	5310	5310
5311	531	5	31	INTEREST REVENUE-INVESTMENTS	INT REV INVS	G	5311	5311
5312	531	5	31	INTEREST REVENUE-LOANS REC	INT REV LOAN	G	5312	5312
5313	531	5	31	AMORTIZE SUBSIDY-FINANCE ACCT	AMORT SUBS	G	5313	5313
5319	531	5	31	CONTRA FOR INTEREST REVENUE	CONTRA INTR	G	5319	5319
5320	532	5	31	PENALTIES,FINES,ADMIN FEE REV	PEN & FINE	G	5320	5320
5324	532	5	31	CONTRA PEN/FINES	CONTRA PEN	G	5324	5324
5325	532	5	31	ADMINISTRATIVE FEE REVENUE	ADMIN REV	G	5325	5325
5329	532	5	31	CONTRA PEN,FINES,ADM FEE REV	CONTRA PEN	G	5329	5329
5400	540	5	31	BENEFIT PROGRAM REVENUE	BENEFIT	G	5400	5400
5409	540	5	31	CONTRA BENEFIT REVENUE	CONTRA BENEF	G	5409	5409
5500	550	5	31	INS & GUARANTEE PREM REVENUE	INS & PREM	G	5500	5500
5509	550	5	31	CONTRA INS & PREM REVENUE	CONTRA INS	G	5509	5509
5600	560	5	31	DONATED REVENUE-FIN RESOURCES	DON FIN RES	G	5600	5600
5609	560	5	31	CONTRA REV FOR DONATIONS FIN	CONTRA DONAT	G	5609	5609
561A	561	5	31	DON REV-NON FIN RES-EXP	DON NON-FIN	G	561A	5610
561C	561	5	31	DON REV-NON FIN RES-CAP ASSET	DON NON-FIN	G	561C	5610
561D	561	5	31	DON REV-NON FIN RES-LIABILITY	DON NON-FIN	G	561D	5610

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
5610	561	5	31	DONATED REVENUE-NON FIN ASSETS	DON NON-FIN	G	5610	5610
570A	570	5	3	EXPENDED APPR - OPERATING EXP	OPR EXP	G	570A	5700
570C	570	5	3	EXPENDED APPR - CAPITAL ASSETS	CAP ASSETS	G	570C	5700
5700			3	EXPENDED APPROPRIATIONS	EXPEND APPRO	G	5700	5700
572A	572	5	3	TRN IN W/OUT REIMB - NON CA	NON CAP	G	572A	5720
572B	572	5	3	TRN IN W/OUT REIMB - CONTR CAP	CONT CAP	G	572B	5720
572C	572	5	3	TRN IN W/OUT REIMB - CAP ASSET	CAP ASSET	G	572C	5720
572Z	572	5	3	TRN IN W/OUT REIMB - CAP ASSET	CAP ASSET	G	572Z	5720
5720			3	FIN SOURC TRN IN WITHOUT REIMB	TRN IN WTHOT	G	5720	5720
573A	573	5	3	TRN OUT W/OUT REIMB - NON CAP	NON CAP	G	573A	5730
573B	573	5	3	TRN OUT W/OUT REIMB - CONTR CA	CONT CAP	G	573B	5730
573C	573	5	3	TRN OUT W/OUT REIMB - CAP ASSE	CAP ASSET	G	573C	5730
573Z	573	5	3	TRN OUT W/OUT REIMB - REC APPR	REC APPROP	G	573Z	5730
5730			3	FIN SOURC TRN OUT WITHOUT REIM	TRN OUT WTHO	G	5730	5730
5740			3	APPROP EARMARKED RECP TRAN IN	SPEC REC IN	G	5740	5740
5745	574	5	3	APPROP EARMARKED RECP TRAN-OUT	SPEC REC OUT	G	5745	5745
5750	575	5	3	EXP FIN SOURCE TRANS-IN	EXP TRN IN	G	5750	5750
5755	576	5	3	NONEXPEND FIN SOURCES-TRANS IN	NONEX TR IN	G	5755	5755
5756	575	5	3	NONXP FIN SRC -TFR IN CAPITAL	CAPITAL TFR	G	5756	5756
5760	575	5	3	EXP FIN SOURCE TRANS-OUT	EXP TRN OUT	G	5760	5760
5765	576	5	3	NONEXPEND FIN SRCES-TRANS OUT	NONEX TR OUT	G	5765	5765
5766	576	5	3	NONXP FIN SRC -TFR OUT CAPITAL	CAPITAL TFR	G	5766	5766
5775	577	5	3	NONBUDGETARY FIN SRCE TRN IN	NONBUD TR IN	G	5775	5775
5776	577	5	3	NONBUDGETARY FIN SRCE TRN OUT	NONBUD OUT	G	5776	5776

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
578A	578	5	3	IMP FINANCING SRCES-OPERATING	IMPUTED	G	578A	5780
578C	578	5	3	IMP FINANCING SRCES-CAP ASSETS	IMPUTED	G	578C	5780
5780	578	5	3	IMPUTED FINANCING SOURCES	IMPUTED	G	5780	5780
5790	579	5	3	OTHER FINANCING SOURCES	OTHER	G	5790	5790
5791	579	5	3	ADJ TO FIN SRCE - DNWARD REEST	DNWARD REEST	G	5791	5791
5800	580	5	31	TAX REVENUE COLLECTED	TAXES	G	5800	5800
5801	580	5	31	TAX REVENUE ACCRUAL ADJUST	TAX ACCR ADJ	G	5801	5801
5809	580	5	31	CONTRA TAX REVENUES	CONTRA TAX	G	5809	5809
5890	589	5	31	TAX REVENUE REFUNDS	TAX REFUNDS	G	5890	5890
590C	590	5	31	OTHER EXCH REVENUE-CAP ASSETS	OTH REV CAP	G	590C	5900
590E	590	5	31	OTHER EXCH REVENUE	OTH REV CAP	G	590E	5900
5900	590	5	31	OTHER REVENUE	OTHER	G	5900	5900
5909	590	5	31	CONTRA OTHER REVENUE	CONTRA OTHER	G	5909	5909
5990	590	5	31	COLLECTIONS FOR OTHERS	COLL FOR OTH	G	5990	5990
5991	590	5	31	ACCRUED COLLECTIONS FOR OTHERS	ACC CUST REV	G	5991	5991
5993	590	5	3	OFFSET NON-ENTITY COLLECTION	OFFSET COLL	G	5993	5993
5994	590	5	3	OFFSET NON-ENTITY ACCR COLLECT	OFFSET ACCRU	G	5994	5994
610A	610	6	22	OPERATING EXP/PROGRAM COSTS	OPS EXPENSES	G	610A	6100
610B	610	6	22	OP EXP/PROG COSTS - PEND DIST	PEND DIST	G	610B	6100
610C	610	6	22	OP EXP/PROG COSTS - DISC LOST	DISC LOST	G	610C	6100
610Z	610	6	22	CONTRA COST CAP OFFSET (6610)	COST CAP OFF	G	610Z	6100
6100			22	OPERATING EXP/PROGRAM COSTS	OPS EXPENSE	G	6100	6100
6190	619	6	22	CONTRA BAD DEBT EXP - FOR OTHR	CONTRA BD	G	6190	6190
6199	619	6	22	ADJUST TO SUBSIDY EXPENSE	ADJ SUB EXP	G	6199	6199

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
6310	631	6	22	INT EXPENSES ON BORROW TREASUR	TRES INT EXP	G	6310	6310
6320	632	6	22	INTEREST EXPENSES ON SECURITIE	INT EXP SECU	G	6320	6320
6330	633	6	22	OTHER INTEREST EXPENSES	OTHR INT EXP	G	6330	6330
6340	634	6	22	INT EXPENSES - FINANCING ACCT	INT EXP-FIN	G	6340	6340
6400	640	6	22	BENEFIT EXPENSE	BENEFIT EXP	G	6400	6400
6500	650	6	22	COST OF GOODS SOLD	CST GOOD SLD	G	6500	6500
6600	660	6	22	APPLIED OVERHEAD	APPL OVHEAD	G	6600	6600
6610	610	6	22	COST CAPITALIZATION OFFSET	COST CAP OFF	G	6610	6610
6710	671	6	24	DEPRE, AMORT & DEPLETION	DEP, AM & DE	G	6710	6710
6720	672	6	24	BAD DEBT EXPENSE	BAD DEBT	G	6720	6720
6730	673	6	24	IMPUTED COSTS	IMPUTED COST	G	6730	6730
6790	679	6	24	OTHR EXP NOT REQ BUDGET RESOUR	OTHR NOT BUD	G	6790	6790
6800	680	6	24	FUTURE FUNDED EXPENSES	FUTURE	G	6800	6800
685F	685	6	24	UNFUNDED FECA EXP	UNFUND FECA	G	685F	6850
685U	685	6	24	UNFUNDED UNEMPLOYMENT EXP	UNF UNEMPLOY	G	685U	6850
6850	685	6	24	UNFUNDED BENEFIT PROGRAM EXP	UNFUND FECA	G	6850	6850
690A	690	6	22	NONPRODUCTION COSTS-OTHER	NONPROD OTH	G	690A	6900
690B	690	6	22	NONPRODUCTION COSTS-PEND DIST	NONPROD PEND	G	690B	6900
690C	690	6	22	NONPRODUCTION COSTS-DISC LOST	NONPROD DISC	G	690C	6900
690D	690	6	22	NONPRODUCTION COSTS-NONFED PRO	NONPROD PROP	G	690D	6900
690E	690	6	22	NONPRODUCTION COSTS-STEW LAND	NONPROD STEW	G	690E	6900

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
690F	690	6	22	NONPRODUCTION COSTS-HERITAGE	NONPROD HERI	G	690F	6900
690G	690	6	22	RESEARCH AND DEVELOPMENT COSTS	R & D COSTS	G	690G	6900
6900	690	6	22	NON PRODUCTION COSTS	NON PROD	G	6900	6900
6911	691	6	22	OTHER EXPENSES--FUNDED	OTH EXP--FND	G	6911	N/A
711A	711	7	31	GAINS ON SALE OF ASSETS	GAIN SALE	G	711A	7110
711C	711	7	31	GAINS ON REMOVAL OF ASSETS	GAIN DISPOSE	G	711C	7110
7110	711	7	31	GAINS ON DISPOSITION OF ASSETS	GAIN DISPOSE	G	7110	7110
7111	711	7	31	GAINS ON SALE OF INVESTMENTS	GAIN INVEST	G	7111	7111
7180	718	7	31	UNREALIZED GAINS-INVESTMENTS	UNREAL GAINS	G	7180	7180
7190	719	7	31	OTHER GAINS	OTHER GAINS	G	7190	7190
721A	721	7	24	LOSSES ON SALE OF ASSETS	LOSS SALE	G	721A	7210
721C	721	7	24	LOSSES ON REMOVAL OF ASSETS	LOSS DISPOSE	G	721C	7210
7210	721	7	24	LOSSES ON DISPOSITION OF ASSET	LOSS DISPOSE	G	7210	7210
7211	721	7	24	LOSSES ON SALE OF INVESTMENTS	LOSS INVEST	G	7211	7211
7280	728	7	24	UNREALIZED LOSSES-INVESTMENTS	UNREAL LOSS	G	7280	7280
7290	729	7	24	OTHER LOSSES	OTHER LOSSES	G	7290	7290
7300	730	7	24	EXTRAORDINARY ITEMS	EXTRAORDINRY	G	7300	7300
740A	740	7	24	PRIOR PERIOD ADJ - NON CAP	NON CAP	G	740A	7400
740B	740	7	24	PRIOR PERIOD ADJ - CONTR CAP	CONTR ASSETS	G	740B	7400
740C	740	7	24	PRIOR PERIOD ADJ - CAP ASSETS	CAP ASSETS	G	740C	7400
7400			24	PRIOR PERIOD ADJUSTMENTS	PRIOR PERIOD	G	7400	7400
7500	750	7	24	INCOME DISTRIBUTION, DIVIDEND	DIVIDENDS	G	7500	7500
7600	760	7	24	CHANGES IN ACTUARIAL LIABILITY	ACTUARIAL	G	7600	7600
8010	800	8	99	GUARANTEED LOAN LEVEL	GLL	M	8010	8010

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
8015	800	8	99	GLL UNAPPORTIONED	GLL UNAPPOR	M	8015	8015
8020	800	8	99	GLL APPORTIONED	GLL APPOR	M	8020	8020
8025	800	8	99	GLL ALLOTTED & AVAILABLE	GLL ALLOT	M	8025	8025
8030	800	8	99	GLL ADM COMM PRIOR TO SIGNING	GLL ADM COMM	M	8030	N/A
8035	800	8	99	GLL CONTR SIGNED - UNDISBURSED	GLL UNDISB	M	8035	8035
8040	800	8	99	GLL DISBURSED BY LENDERS	GLL DISBURSE	M	8040	8040
8045	800	8	99	GLL UNUSED AUTHORITY	GLL UNUSED	M	8045	8045
8050	800	8	99	GL PRINCIPLE OUTSTANDING	GL PRINCIPLE	M	8050	8050
8053	800	8	99	GL NEW DISBURSEMENT BY LENDER	GL DISBURS	M	8053	8053
8056	800	8	99	GLL REPAY AND PREPAY	GLL PAYMNTS	M	8056	N/A
8059	800	8	99	GL DEFAULT - LOAN ACQUIRED	LOAN ACQUIRE	M	8059	N/A
8062	800	8	99	GL DEFAULT - PROPERTY ACQUIRED	PROP ACQUIRE	M	8062	N/A
8065	800	8	99	GL DEFAULT - CLAIM PAYMENT ONL	CLIAM PAYMNT	M	8065	8065
8068	800	8	99	GL ADJUSTMENTS	ADJUSTMENTS	M	8068	N/A
8070	800	8	99	GL PRINCIPLE TO BE COLLECTED	GL PRINCIPLE	M	8070	8070
9CLO	900	9	99	WRITEOFFS CLOSED OUT/TERMINATE	WR CLOSED	B	9CLO	N/A
9CNC	900	9	99	WR CURRENTLY NOT COLLECTIBLE	WR CNC	B	9CNC	N/A
9WRT	900	9	99	TOTAL WRITEOFFS	TOTAL WR	B	9WRT	N/A
9111	900	9	99	REPAY OBLG- FRM OTHR PROJECTS	PROJCT REPAY	B	9111	N/A
9112	900	9	99	REPAY OBLG- FRM OTHR FED AGCY	FED REPAY	B	9112	N/A
9113	900	9	99	REPAY- PROPRTY TRANFRD-NONFED	PROPRTY REPA	B	9113	N/A
9116	900	9	99	REPAY TRNSFRD- OTHER PROJECTS	TRNSFRD PROJ	B	9116	N/A
9117	900	9	99	REPAY TRNSFRD- OTHER FED AGCY	TRNSFRD FED	B	9117	N/A

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
9121	900	9	99	RECEIPT ON DEPOSIT-SPECIAL FND	DEPOSIT FND	B	9121	9121
9122	900	9	99	BOR FUND- PROJECT RECEIPTS	PROJECT RECP	B	9122	9122
9123	900	9	99	BOR FUND- ACCRETIONS	ACCRETIONS	B	9123	9123
9124	900	9	99	BOR FUND- APPN LESS LAPSES	FND - LAPSES	B	9124	9124
9131	900	9	99	BOR PUE EXPENSES - RATES	BOR PUE EXP	B	9131	N/A
9132	900	9	99	BOR PUE REVENUE - RATES	BOR PUE REV	B	9132	N/A
9133	900	9	99	WAPA PUE EXPENSES - RATES	WAPA PUE EXP	B	9133	N/A
9134	900	9	99	WAPA PUE REVENUE - RATES	WAPA PUE REV	B	9134	N/A
9136	900	9	99	ASSIGN POWER REV TO IRRIGATION	PWR REV-IRRG	B	9136	9136
9137	900	9	99	ASSIGN UNMATURE POWER REVENUES	UNMAT PR REV	B	9137	9137
9138	900	9	99	IRRIGATION ASSISTANCE MATURED	IRRG ASSIST	B	9138	9138
9141	900	9	99	AUTHORIZED CHARGE-OFF--CONGRES	CNGR CHG/OFF	B	9141	9141
9142	900	9	99	AUTH RESERVE REPAY REDUCTION	REDUCE REPAY	B	9142	9142
9151	900	9	99	REPAY CONTRACT WORK IN PROGRES	REPAY WIP	B	9151	9151
9152	900	9	99	UNFULFILL CNTR WORK IN PROGRES	UNFIL WIP	B	9152	9152
9161	900	9	99	UNMAT TIMBER SALE-CONTRACTS	UNMAT TIMBER	B	9161	9161
9163	900	9	99	NEGOTIABLE SECURITIES DEPOSIT	NEGOT SECUR	B	9163	9163
9165	900	9	99	ADVANCE BILLINGS	ADV BILLS	B	9165	N/A
9167	900	9	99	ALLOCATIONS MADE	ALLOC MADE	B	9167	N/A
9169	900	9	99	SUBALLOCATIONS MADE	SUBALLO MADE	B	9169	N/A
9301	900	9	99	9301	CUM RECIPTS	B	9301	N/A
9302	900	9	99	9302	CUM RECIPTS	B	9302	N/A
9303	900	9	99	9303	CUM RECIPTS	B	9303	N/A

Reclamation Manual

Directives and Standards

FFS SGL ACCOUNT	FFS GL CLASS	FFS GL GROUP	FFS GL ACCT TYPE	FFS GL NAME	FFS GL SHORT NAME	FFS MEMO BOTH	FFS GL ACCOUNT	FBMS SGL or GL ACCOUNT
9304	900	9	99	9304	CUM RECEIPTS	B	9304	N/A
9501	900	9	99	WRITEOFFS CNC-CURRENT FY (DR)	WR CNC	B	9501	9501
9502	900	9	99	WRITEOFFS CNC-CURRENT FY (CR)	WR CNC	B	9502	9502
9503	900	9	99	WRITEOFFS CLOSED-CURR FY (DR)	WR CLOSED	B	9503	9503
9504	900	9	99	WRITEOFFS CLOSED-CURR FY (CR)	WR CLOSED	B	9504	9504
9510			3	WRITEOFF CLOSING ACCT GL 9501	CLOSE 9501	B	9510	9510
9520			3	WRITEOFF CLOSING ACCT GL 9502	CLOSE 9502	B	9520	9520
9530			3	WRITEOFF CLOSING ACCT GL 9503	CLOSE 9503	B	9530	9530
9540			3	WRITEOFF CLOSING ACCT GL 9504	CLOSE 9504	B	9540	9540
9620	900	9	99	CUMULATIVE RECEIPTS	CUM RECEIPTS	B	9620	9620
9629	900	9	99	MISC RECEIPTS	MISC RECEIPT	B	9629	9629
9800	900	9	99	CONVERSION CLEARING ACCOUNT	CONV CLEAR	B	9800	N/A
9901	990	9	99	DISCOUNTS LOST	DISCNT LOST	B	9901	9901
9903	990	9	99	DISCOUNTS TAKEN	DISCNT TAKEN	B	9903	9903
9905	900	9	99	INTEREST PENALTY STATISTICS	INTRST PENLT	B	9905	N/A
9906	900	9	99	UNOBLIG BAL BROUGHT FORWARD	UNOB BAL FWD	B	9906	N/A
9907	900	9	99	OBLIGATED BAL-BEGINNING FY	OBLI BAL FY	B	9907	N/A
9908	900	9	99	ACCTS PAY--NET BEGINNING FY	ACCT PAY FY	B	9908	N/A
9999	900	9	99	JV CLEARING ACCOUNT	JV CLEARING	B	9999	9999