

Reclamation Manual

Directives and Standards

CONSTRUCTION/PLANT ACCOUNTS¹ AND ACCOUNT COMPONENTS²

<u>Plant Accounts</u>	<u>Account Components</u>	<u>Description</u>
001		DISTRIBUTIVE COSTS
	91	Facilitating Services
	92	Investigations
	93	Design and Specifications
	94	Construction Supervision
		INFORMATION TECHNOLOGY (IT)³
		DISTRIBUTIVE COSTS
091		Facilitating Services
092		Investigations
093		Design and Specifications
094		Construction Supervision
130		STRUCTURES AND IMPROVEMENTS
	10	Buildings
	20	Other Structures and Improvements
140		ROADS AND ROAD STRUCTURES
150		RESERVOIRS
151		DAMS
152		WATERWAYS
153		WATERWAY STRUCTURES
154		WATERWAY PROTECTIVE WORKS
160		PUMPS AND PRIME MOVERS
165		WATER WHEELS, TURBINES, AND GENERATORS
170		ACCESSORY ELECTRICAL EQUIPMENT

¹Construction/plant account is comprised of types of assets, which are identical or similar physically or functionally. Construction/Plant Account = first three digits of Job Number (Main) which are the first three digits after the second period (.) of the Work Breakdown Structure (WBS).

²Account Component = fourth and fifth digit of Job Number (Sub) which are the fourth and fifth digit after the second period of the WBS. Regions may expand numbers to meet their requirements.

³Refer to Reclamation Manual Directive and Standard, *Administrative Cost Tracking: Information Management and Technology (IMT) Cost Tracking in the Financial and Business Management System (FBMS)* ([IRM 03-02](#)) and subsequent guidance for additional requirements.

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<u>Plant Accounts</u>	<u>Account Components</u>	<u>Description</u>
		<u>Lines, Substations, and Switchyards</u>
175		STATION EQUIPMENT
180		INSTALLED COMMUNICATIONS EQUIPMENT ⁴
181		TOWERS AND FIXTURES
182		POLES AND FIXTURES
	10	Wood
	20	Steel and Concrete
		<u>Conductors and Devices</u>
183		OVERHEAD CONDUCTORS AND DEVICES
	10	Wood
	20	Steel and Concrete
184		UNDERGROUND CONDUCTORS AND DEVICES
185		UNDERGROUND CONDUIT
		<u>Miscellaneous</u>
191		INTEREST DURING CONSTRUCTION
195		OTHER TANGIBLE PROPERTY
199		MISCELLANEOUS INSTALLED EQUIPMENT

⁴Refer to [IRM 03-02](#) and subsequent guidance for additional requirements.