

# Reclamation Manual

## Directives and Standards

**TEMPORARY RELEASE**  
(Expires 11/11/2016)

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 crosswalk between the GL accounts used in the old 1977 Reclamation Instructions (RI) and the SGL accounts Reclamation is using currently 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.**, contained Reclamation’s last official SPCCR preparation directions and standards. Significant changes have taken place since 1977. This Directive and Standard and its Appendices supersede the old RI while at the same time providing crosswalks between the old and the new accounting information. The following tables provide crosswalks between the GL accounts that were previously used on SPCCRs and the SGL accounts currently being used.

| <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.<br/>Account (Pre-<br/>1988)</u></b> | <b><u>1988 SGL<br/>Account (Project<br/>Type/Cat)</u></b> | <b><u>1997 FFS SGL<br/>Acct and Project<br/>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.<br/>Account (Pre-<br/>1988)</u></b> | <b><u>SGL Account<br/>(Project Type/Cat)</u></b> | <b><u>1997 FFS SGL<br/>Acct and Project<br/>Type/Cat</u></b> |
| Repayment Reduction Authorized  | 269.20  | 1740 – I/175                                     | 1740 – I/175   |
| Chargeoffs Authorized by<br>Congress  | 102.50  | 3210 – I/31G;<br>3310 – I/33G                    | 331C – I/31G;<br>331A – I/33G                                |
| Nonreimbursable Construction<br>Expenses <sup>(1)</sup>   | 217   | 3310 – OT/33K;<br>1991 – I/19A, B                | 331A –<br>OT/33K;<br>199A – I/19A, B                         |
| Cost assumed or to be assumed:  |   |  |  |
| By _____<br>Project   | 259.10  | 3230 – I/32T                                     | 331C – I/32T   |
| By _____<br>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 |   |  |  |