

Reclamation Manual

Directives and Standards

FUND CODES BY TREASURY SYMBOL

BOULDER CANYON PROJECT

14x 5656

- P11 Colorado River Dam - Water and Energy
- P41 Colorado River Dam - Facility - Operations
- P51 Colorado River Dam - Facility - Maintenance and Rehabilitation

BUREAU OF RECLAMATION INTERMEDIARY ACCOUNTS

14x 5430

- ZW1 Water and Related - Transfer Fund (Budget - Middleman Purposes only)

14x 5685

- ZL1 Loan Program - Transfer Fund (Budget - Middleman Purposes only)

BOR DIRECT LOAN FINANCING ACCOUNT, DOWNWARD RE-ESTIMATE OF SUBSIDIES

14 2742.3

- R60 Downward Re-estimates/Subsidy

CALIFORNIA BAY-DELTA

14x 0687

- N11 California Bay-Delta - Water Management
- N30 California Bay-Delta - Ecosystem Restoration
- N31 California Bay-Delta - Fish and Wildlife

CENTRAL VALLEY PROJECT RESTORATION FUND RECEIPT/EXPENDITURE ACCOUNTS

14x 5173

- H30 CVP¹ Restoration - Fish and Wildlife - Management and Development
- H37 CVP Restoration - Fish and Wildlife - Management and Development (Habitat)

14 5173.3

- RF0 CVP Restoration Fund Receipts
- RF1 Pre-Renewal Charges
- RF2 Water Transfer Charges
- RF3 Tiered Water Charges
- RF4 Friant Surcharges
- RF5 Mitigation and Restoration Payments
- RF6 Municipal and Industrial Surcharges
- RF7 CVP Restoration Fund - Non-Federal Donations

DUTCH JOHN INVESTMENT ACCOUNT

14x 5455

- QD1 Dutch John - Investment Account
- QD2 Dutch John - Expenditure Account

¹ CVP - Central Valley Project

Reclamation Manual

Directives and Standards

LOAN PROGRAMS

14x 0667

- 500 Loan Program - Distribution System
- 510 Loan Program - Small Reclamation Projects
- 520 Loan Program - Administration

14x 0685

- L10 Loan Program Account - Subsidy
- L11 Subsidy Re-estimates
- L60 Loan Program - Administration

14x 4547

- 540 Direct Loans - Financing Account
- 541 Direct Loans - Financing Account "(65) prefix on Treasury Symbol"

LOWER COLORADO REVOLVING FUND

14x 4079

- D10 LCRBDF² - Water and Energy - Management and Development
- D1R LCRBDF - Contributions
- D20 LCRBDF - Land Management and Development
- D2R LCRBDF - Contributions
- D30 LCRBDF - Contributions Fish and Wildlife Management and Development
- D3R LCRBDF - Contributions
- D40 LCRBDF - Facility Operations
- D50 LCRBDF - Facility Maintenance and Rehabilitation
- V10 LCRBDF - Revenues - Water and Energy
- V40 LCRBDF - Revenues - Facility - Operations
- V41 LCRBDF - Interim Revenues
- V42 LCRBDF - Revenues

MISCELLANEOUS RECEIPTS

14 1060

- R20 Forfeitures Unclaimed Money

14 1424

- R30 Interest Investment - Colorado River Project

14 1427

- R40 Interest on Advance - Colorado River Dam Fund

14 1435

- R50 General Fund - Proprietary Interest

14 2814

- R80 Repayment Capital Investment and Recoveries

14 3220

- R90 General Fund - Proprietary Receipts

² LCRBDF - Lower Colorado River Basin Development Fund

Reclamation Manual

Directives and Standards

NORTH PLATTE AVAILABLE RECEIPT

14x 5058

P44 North Platte Project - Facility - Operations

14x 5059

P43 North Platte - Farmers ID - Facility

14x 5103

P12 Klamath - Water and Energy

POLICY AND ADMINISTRATION

14x 5065

G60 Policy and Administration Expense (P&A)

RECLAMATION TRUST FUNDS

14x 8070

T01 -Txx Central Valley Project Improvement Act (Approved for Region 2, MP use)

SAN GABRIEL RESTORATION FUND

14x 5483

Y10 San Gabriel Restoration Fund - Available Receipts Expenditure Fund

Y1D San Gabriel Restoration Fund - Discount

Y1I San Gabriel Restoration Fund - Investments

Y1R San Gabriel Restoration Fund - Redemptions

14x 5483.2

Y1B San Gabriel Restoration Fund - Interest Revenue

Y1P San Gabriel Restoration Fund - Premium

SUSPENSE ACCOUNTS

14F 3875 (06)

841 Suspense - Water Deposits

843 Lower Owens

870 Budget Clearing Account - Suspense

878 Payroll Non-Tax Related

14F 3880 (06)

873 Unavailable Check Cancel/Overpayment

14F 3885 (06)

875 IPAC³ Suspense Transactions

876 Other Intergovernmental Payments

877 Grazing Fees Undistributed

14x 6276 (06)

844 Fed Pay Tax with Travel

845 Fed Pay Tax with Other

14x 6500 (06)

846 Reimbursable Advance Public

847 Litigation Deposits

848 Other Prepayments

³ IPAC - Intra-Governmental Payment and Collection System

Reclamation Manual

Directives and Standards

SUSPENSE ACCOUNTS (continued)

14x 6501 (06)

- 849 Small Escrow (1 yr or Less)
- 850 Travel Passthrough

TRANSFER APPROPRIATION FROM BUREAU OF INDIAN AFFAIRS (BIA)

14x 2301 (06)

- E40 Bureau of Indian Affairs Construction
- E45 Bureau of Indian Affairs Construction

TRANSFER APPROPRIATION FROM FEDERAL HIGHWAYS ADMINISTRATION

14-69x 8083 (06)

- E20 Federal Highway Program Activity

TRANSFER APPROPRIATION FROM INTERIOR, OFFICE OF THE SECRETARY

1414x 1618 (06)

- FW2 Natural Resource Damage Assessment/Restoration

1414x 5198 (06)

- FW1 Natural Resource Damage Assessment/Restoration

TREASURY ACCOUNTS

20x 1807

- 623 Refund of Money Received in Error

20x 6133

- 560 Payment of Unclaimed Monies (Treasury)

UNAVAILABLE SPECIAL RECEIPTS

14 5000

- 600 Unappropriated Receipt Accounts Summary

14 5000.21

- 602 Miscellaneous Interest

14 5000.24

- 606 Royalties on Natural Resources

14 5000.25

- 607 Sale of Timber and Other Products

14 5000.26

- 608 Sale of Electric Energy, Bonneville Power Association (BPA)

14 5000.27

- 615 Sale of Power, Western Area Power Association (WAPA) (WO only)

14 5000.28

- 601 Principal Repayments - Loans
- 603 Operations and Maintenance Expense Repayment
- 604 Miscellaneous Fees
- 605 Rent of Land
- 609 Sale of Power
- 610 Sale of Water
- 611 Contract Payments - Irrigation and Municipal and Industrial Repay Cont.
- 614 Drought Loans - Principal

Reclamation Manual

Directives and Standards

UNAVAILABLE SPECIAL RECEIPTS (continued)

14 5000.29

612 Sale of Public Domain

14 5109

621 Receipt Account - Recreation Entrance/Use Fees

UPPER COLORADO REVOLVING FUNDS

14x 4081

B10 UCRBF⁴ - Water and Energy - Management and Development
B20 UCRBF - Land - Management and Development
W10 UCRBF - Water User - Water and Energy
W20 UCRBF - Water User - Land - Management and Development
W30 UCRBF - Water User - Fish and Wildlife - Management and Development
W40 UCRBF - Water User - Facility - Operations
W41 UCRBF - Water User - Facility - Operations
W50 UCRBF - Water User - Facility - Maintenance and Rehabilitation
X10 UCRBF - Revenues - Water and Energy
X20 UCRBF - Revenues - Land - Management and Development
X30 UCRBF - Revenues - Fish and Wildlife - Management and Development
X40 UCRBF - Revenues - Facility - Operations
X50 UCRBF - Revenues - Facility - Maintenance and Rehabilitation
X90 UCRBF - O&M Revenues

WATER AND RELATED RESOURCES

14x 0680

A10 Water and Energy - Management and Development
A1N California Bay-Delta - Water and Energy - Management and Development
A1R Reimbursements - Water and Energy
A20 Land - Management and Development
A2H Land Management and Development - Central Hazardous Fund - BLM
A2R Reimbursements - Land
A30 Fish and Wildlife - Management and Development
A3N California Bay-Delta - Fish and Wildlife Development
A3R Reimbursements - Fish and Wildlife
A40 Facility - Operations
A4R Reimbursements - Operations
A50 Facility - Maintenance and Rehabilitation
A5R Reimbursements - Maintenance and Rehabilitation
A99 Commission Contract Fund/Water Reservation
C20 CRSP⁵, Sect. 8 Land - Management and Development
C30 CRSP, Sect. 8 Fish and Wildlife - Management and Development
S10 CRBSCP⁶ - Water and Energy - Management and Development

⁴ UCRBF - Upper Colorado River Basin Fund

⁵ CRSP- Colorado River Storage Project

⁶ CRBSCP - Colorado River Basin Salinity Control Project

Reclamation Manual

Directives and Standards

WATER AND RELATED RESOURCES (continued)

14x 0680 (continued)

S20	CRBSCP - Land - Management and Development
S30	CRBSCP - Fish and Wildlife - Management and Development
S40	CRBSCP - Facilities - Operations
S50	CRBSCP - Facilities - Maintenance and Rehabilitation
S5R	Reimbursement - CRBSCP - Maintenance and Rehabilitation
U1N	Water User - Water and Energy
U1P	Power User - Water and Energy
U2N	Water User - Land - Management and Development
U2P	Power User - Land - Management and Development
U3N	Water User - Fish and Wildlife - Management and Development
U3P	Power User - Fish and Wildlife - Management and Development
U41	Water User - Facility - Operations (Region 4, UC)
U4N	Water User - Facility - Operations
U4P	Power User - Facility - Operations
U5N	Water User - Facility - Maintenance and Rehabilitation
U5P	Power User - Facility - Maintenance and Rehabilitation

WORKING CAPITAL FUND/REVOLVING FUND

14x 4524

K12	Indirect Costs
KA2	Office Indirect Costs
KB2	Office Indirect Costs
KC2	Office Indirect Costs
KD2	Office Indirect Costs
KE2	Office Indirect Costs
KF2	Office Indirect Costs
KG2	Office Indirect Costs
KH2	Office Indirect Costs
KI2	Information Resource Management Indirect Cost
KJ2	Office Indirect Costs
KK2	Office Indirect Costs
KL2	Office Indirect Costs
KM2	Office Indirect Costs
KN2	Office Indirect Costs
KP2	Office Indirect Costs
KR2	Office Indirect Costs
KS2	Office Indirect Costs
KT2	Office Indirect Costs
KU2	Office Indirect Costs
KW2	Office Indirect Costs
KX2	Office Indirect Costs
K13	Minicomputer Systems Fund

Reclamation Manual

Directives and Standards

WORKING CAPITAL FUND/REVOLVING FUND (continued)

14x 4524

- K14 Transportation Vehicles
 - KC4 Transportation Vehicles - Construction Office, Yakima
 - KE4 Transportation Vehicles - Snake River Area Office, East
 - KG4 Transportation Vehicles - Grande Coulee Area Office
 - KK4 Transportation Vehicles - Construction Office, Grand Coulee
 - KL4 Transportation Vehicles - Lower Columbia Area Office
 - KU4 Transportation Vehicles - Upper Columbia Area Office
 - KW4 Transportation Vehicles - Snake River Area Office, West
- K17 Aircraft Operations
 - KA7 Office Indirect Costs
- K18 Drill Operations
 - KA8 Office Indirect Costs
- K19 Centralized Finance
- K21 Soil and Water Quality Laboratories
- K25 Materials Lab
- K27 Geographic Information System (GIS)
- K29 Personal Computer Lab
- K33 ADP Capital Investment
- K34 Underwater Inspection Team
- K35 Construction Office
- K36 Pacific Northwest Regional Activity
- K37 Heavy and Mobile Equipment
- K40 Photogrammetry and Surveys
 - K4A Western Area Colorado Office Survey Group
 - K4B Provo Area Survey Group
- K47 Denver Common Supply Activities
- K50 Bank Card Interface Default
- K65 IRS Operating Fund
- K66 IT Investment Fund
- K88 Technical Service Center
- K90 Leave Account