

Reclamation Manual

Directives and Standards

Subject:	Standard General Ledger (SGL) Chart of Accounts
Purpose:	To provide the Bureau of Reclamation's SGL Chart of Accounts, definitions, and utilization within Reclamation's accounting system. The benefits of this Directive and Standard (D&S) are consistent Reclamation-wide SGL definitions and comprehensive SGL accounting direction.
Authority:	Treasury Financial Management (TFM) Supplement, U.S. Government Standard General Ledger (USSGL) Chart of Accounts; Department of the Interior (DOI) Chart of Accounts
Approving Official:	Director, Management Services Office
Contact:	Financial Policy Division (FPD), 84-27600 or (303) 445-3430

1. **Overview.** Reclamation complies with the Department of the Treasury's (Treasury) USSGL and the DOI SGL, Chart of Accounts. In addition, Reclamation also has memorandum SGLs (9xxx) that are specific to Reclamation. The USSGL accounts were expanded by DOI to accomplish several objectives. The primary objectives were to use the expanded SGL accounts to facilitate more detailed tracking of different types of transactions and to simplify and automate the collection of information for external reporting purposes. Another reason for the expansion was to improve the usefulness of the information for internal use. Refer to:
 - A. **Appendix A.** *Standard General Ledger (SGL) Basic 4-Digit Chart of Accounts* for the major classifications of SGLs.
 - B. **Appendix B.** *Detailed Standard General Ledger (SGL) Chart of Accounts* for a listing of SGLs with titles, account type and normal balance information.
 - C. **Appendix C.** *Standard General Ledger (SGL) Account Definitions* which provides the definition for Treasury USSGLs used by Reclamation, definitions for DOI- and Reclamation-unique SGLs, and in some cases, additional Reclamation-specific information.
2. **Responsibilities.**
 - A. **FPD** is responsible for:
 - (1) Ensuring that the *General Ledger Account Table* (GLAC) in the Federal Financial System (FFS) is in compliance with DOI's Chart of Accounts.

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- (2) Ensuring that the information recorded in the SGLs is accurately and clearly reported in the financial statements and in compliance with the requirements of Office of Management and Budget (OMB), Treasury, and the Federal Accounting Standards Advisory Board (FASAB).

B. **Regional finance offices** are responsible for using the SGL accounts as described herein to properly reflect in accounting terms the nature of the transactions.

3. 18-Digit Cost Structures.

A. Cost Structures.

- (1) Reclamation uses 18-digit cost structures to record financial activity for all projects and programs. Cost structures are linked to SGLs. An example of an 18-digit cost structure is provided: A10-0003-4003-000-00-0-0

Fund Code		first three digits	A10
Project Code	next four digits	0003	
Cost Authority	next four digits	4003	
Main	next three digits	000	
Sub	next two digits	00	
Class	next digit	0	
9-Way	last digit	0	

- (2) Periodically accounting procedures are reviewed and new requirements are established that address specific coding requirements related to various components of the 18-digit cost structure. Situations that have been addressed specifically can be located in either the [Reclamation Manual](#) (RM) or Reclamation accounting policy (refer to Reclamation’s finance intranet site). Periodic reviews of these sites may provide additional information in determining the appropriate coding.

B. **FFS Tables.** The last 15 digits of each cost structure are established in FFS tables in the following order:

- (1) **PCLS.** *Program Class Reference Table* is used to establish the project code, which are the fourth through seventh digits of an 18-digit cost structure. It also is used to establish the program class and name. Only designated FPD individuals can edit this FFS table. Prior to the establishment of the project code in the PCLS table, the project must first be established in the Program and Budget System (PABS) maintained by the Reclamation PABS System Administrator in the Finance and Accounting Division (FAD).
- (2) **PGMT.** *Program Reference Table* is used to establish the program, an 8-digit code explained in more detail in Paragraph 3.F., which consists of the project

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code and cost authority, the fourth through eleventh digits of an 18-digit cost structure. The table is also used to establish the program group, also referred to as the entity group on some FFS reports, which is used to prepare project financial statements. The PGMT table is maintained by the regional finance offices.

- (3) **PROJ.** *Project Reference Table* is used to establish the details of the program, such as the region, start and ending dates, General Ledger (GL) post flag, project category and type (which are explained in more detail in Paragraphs 5 and 7), funds control indicator, account status, and other program information. The PROJ table is maintained by the regional finance offices.
 - (4) **SPRJ.** *Subproject Reference Table* is used to establish a particular job with a program and region. The job number is the 12th through 18th digits of an 18-digit cost structure. The SPRJ also has a funds control indicator and account status. The SPRJ table is linked to the PROJ table, whose first key is region. The SPRJ tables are maintained by the regional finance offices.
 - (5) **FPCA.** *Budget Fiscal Year Project/Customer/Agreement Reference Table* is used to link a budget fiscal year and fund to a program and region. Other FPCA information may include a customer agreement number and particular job numbers. The FPCA table is maintained by the regional finance offices.
 - (6) Note that there are also employees in FAD and FPD who have authority to edit the **PGMT, PROJ, SPRJ, and FPCA** tables in FFS, but are authorized to do so only with the coordination of the regional finance offices. The BOR690 – *Cost File Structure Listing* report contains all cost structures used by Reclamation and can be found on INFOPAC, a software tool that provides access to FFS reports.
- C. **Fund Codes.** Fund codes are assigned to Reclamation-specific Treasury Symbols. They are used to provide additional information about how the Treasury Symbol is being used. Reclamation currently has in excess of 200 active fund codes. A fund code is assigned as the first three digits of every 18-digit cost structure. See RM *Appropriations – Treasury Symbols and Fund Codes* ([FIN 02-10-20\(A\)](#)) for a complete listing of all Reclamation fund codes and related information about fund categories, fund titles, and treasury symbols. The fund code used for each cost structure is determined by the funding source for the work to be charged and the type of work to be done for the specific project/program. Fund codes are established on the FFS FUND – *Fund Reference Table* by FAD – Systems.
- D. **Project Codes.** 4-digit project codes are established at the time Reclamation begins initial work on a project. Projects may include reservoirs, dams, canals, power plants, and pumping stations. Some examples are the Pacific Northwest Region’s project code 0003 - Boise Project, Mid-Pacific Region’s project code 0214 - Central Valley Project, Lower Colorado Region’s project code 0344 - Central Arizona Project, Upper

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Colorado Region's project code 0066 - Bonneville Unit-Central Utah Project, and the Great Plains Region's project code 0382 - Frying Pan-Arkansas Project. There are other cost structures that are not directly related to water and power facilities. Some examples of non-traditional cost structures include project code 1510 – Working Capital Fund and 1442 – Commissioner's Fund Control, which is used by FPD to make high level entries and adjustments and to record certain accretions to the Reclamation Fund.

- E. **Cost Authorities, Mains, Subs, Classes and 9-Ways.** Cost authorities, mains, subs, classes and 9-Way digits are assigned by the regional finance officers based upon the numbering configuration they elect to use with the exception of those assigned to cost structures which record costs in capitalized real property SGLs. Refer to RM D&S, *Plant Accounting – Construction in Progress (CIP)* ([FIN 07-24](#)) and *Plant Accounting – Land* ([FIN 07-20-10\(B\)\(4\)](#)) for the required mains and subs assigned to capitalized real property cost structures. Some cost authorities are reserved on a Reclamation-wide basis (i.e., leave and moveable property). Defer to your respective regional finance officer or subject matter experts for assistance such as FAD-Interagency Agreements and Property Accounting for moveable property.
- F. **Program and Job.** A project may have many programs. Programs are established to track different types of expenditures within a project, i.e., capitalized vs. expensed. For example, programs and jobs may identify specific capitalized features within a project, i.e., a dam, a power plant, a pumping station, etc. A program number consists of the project number and cost authority, and has eight digits. It always begins with the 4-digit project code and then adds a 4-digit cost authority. A job number consists of the main, sub, class, and 9-Way, and has seven digits. The program and job, preceded by a 3-digit fund code, make up a complete 18-digit cost structure. Some jobs are reserved bureau-wide for closing accounts.
4. **Regions or Divisions.** Reclamation is organized by region/divisions. At the bureau level of the organization, regions and divisions are synonymous. There are seven regions/divisions in Reclamation: Pacific Northwest (PN) or R1, Mid-Pacific (MP) or R2, Lower Colorado (LC) or R3, Upper Colorado (UC) or R4, Great Plains (GP) or R6, Denver Office (DO) or R8, and Washington Office (WO) or R9. The region/division number is technically not part of the 18-digit cost structure, but since each region or division maintains its own 18-digit cost structures, it is essential information for how FFS financial reports (that include 18-digit cost structures) are created and filed by region/division in INFOPAC.
5. **Links between Cost Structures and SGLs.**
- A. **Post Flags Linked to SGLs.** One way to link a cost structure to an SGL is through the use of a GL post flag, which is a 2-digit code (can be numeric or alpha-numeric) used to link an 8-digit program to a specific SGL. Refer to **Appendix D - Standard General Ledger (SGL) Listing with Post Flags** and **Appendix E - Post Flag Listing with Standard General Ledger (SGL) Accounts** for crosswalks between SGL accounts and

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post flags. Reclamation's BOR730 - *Cost Summary Detail* report and BOR 590 – *Cost Postings* report **ONLY** contain information for SGLs that are linked by post flags to the 8-digit programs. Regions use these reports to prepare project-specific financial statements and other reports for water and power users.

- B. SGLs Linked by Posting Models/FFS Tables, Accounting Entries Reference Table (ACEN) and the Accounting Entries Definition Reference Table (ACED).** In addition, Reclamation links cost structures to SGLs through the FFS ACEN/ACED tables. These tables are used to establish posting models which are driven by transaction codes, transaction types, and post flags. The BORRGLA2, Reclamation Accounting Transaction (RAT) report displays all table-driven posting models. The RAT report can be found on INFOPAC. INFOPAC is a Reclamation system that contains various reports for viewing and printing. The user's access level will determine what reports are accessible.
6. **Closing Accounts.** Current fiscal year activity for revenue-5XXX, expense-6XXX, and gains/losses-7XXX, are closed to equity-3XXX accounts at the end of each fiscal year in accounting period 13. Refer to **Appendix F - Standard General Ledger (SGL) Closing Accounts.** Current fiscal year activity is closed to a different cost structure in equity as assigned by the regional finance offices and defined in two FFS applications called "Auto-Close." One closes FFS programs systematically by SGL while the other requires region, 8-digit programs, and 7-digit jobs. Auto-Close will systematically close current year activity to the designated equity cost structures in accounting period 13. In general, except for the fiscal year end closing, no accounting entries are made directly to the equity SGLs. In addition, there are system generated fund balance accounts-101X and budgetary accounts-4XXX, which close at year end in accounting period 14. Cost structures for accounting period 14 entries for cash and budgetary accounts are driven by the Year End Accounting Reference Table (YACT) values. FPD determines the cost structures loaded on the YACT.
7. **Project Types and Categories.** Reclamation uses additional accounting elements to provide expenditure and revenue detail by cost structure for each project. Two of these accounting elements are project type and project category. The project type identifies the project functional purpose such as power, irrigation, flood control, etc. The project category identifies information related to revenue source and expenditure purpose.
- A. Project types are a 1- or 2-digit alpha code that can be used with any SGL. The project types are used to delineate project purposes into functional categories. The project types are listed in the FFS Table, **PJTY**. Refer to **Appendix G – Project Types** for a complete list of project types.
- B. Project categories are a 3-digit alpha-numeric code, which provide additional information about the data contained in the SGL and cost structure. The project category is used in conjunction with the project type. The first two digits were initially

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the same as the first two digits of the SGL account. The third digit (usually an alpha) was to allow for additional cost accounting information. The relationship between the first two digits and the SGL may not exist for all project categories and SGLs because the project categories were established prior to Reclamation's conversion to the USSGL accounts. Refer to FFS Table, **PJCA**. An additional appendix entitled *Project Categories* is being updated and should be available prior to the end of fiscal year 2007. This appendix will list all valid Reclamation project categories with definitions and cross walks with project types and post flags.

8. **Appendices.** Below is a list of the appendices available for this D&S. Each contains information at a more detailed level for the title subject matter:

Appendix A – Standard General Ledger (SGL) Basic 4-Digit Chart of Accounts

Appendix B – Detailed Standard General Ledger (SGL) Chart of Accounts

Appendix C – Standard General Ledger (SGL) Account Definitions

Appendix D – Standard General Ledger (SGL) Listing with Post Flags

Appendix E – Post Flag Listing with Standard General Ledger (SGL) Accounts

Appendix F – Standard General Ledger (SGL) Closing Accounts

Appendix G – Project Types

9. **Related References**

RM [FIN 02-10-20\(A\)](#), *Appropriations – Treasury Symbols and Fund Codes*

RM D&S [FIN 07-24](#), *Plant Accounting – Construction in Progress (CIP)*

RM [FIN 07-20-10\(B\)\(4\)](#), *Plant Accounting – Land*