

**Reclamation Manual**

## Directives and Standards

**STANDARD GENERAL LEDGER (SGL) LISTING WITH POST FLAGS**

**Definition and Purpose.** A post flag is a 2-digit numeric or alpha code used to tie a program (18-digit cost structure) to a specific SGL account. (FFS Table: PROJ)

<b>SGL Account</b>	<b>Title</b>	<b>Post Flag</b>
131F	Unmatured Receivables	47, 49
134B	Interest Receivable - Unbilled	33
134T	Interest Receivable - Investments - Bureau of Public Debt	1A
135B	Loans Receivable - Unbilled	50
135D	BPA Loan Receivable	BL
135W	WAPA Loan Receivable	WL
135Z	WAPA/BPA Loan Allowance	WA
1410	Advances to Others	01, 02
1413	Travel Advances	03
1511	Operating Materials and Supplies Held for Use	06
1610	Investments in U.S. Treasury Securities Issued by BPD	04
1611	Discount on U.S. Treasury Securities Issued by BPD	05
1612	Premium on U.S. Treasury Securities Issued by BPD	98
1613	Amortization of Discount and Premium on U.S. Treas. Securities Issued by BPD	99
1711	Land and Land Rights	08
1712	Improvements to Land	38
1720	Construction-in-Progress	09
172B	Construction in Abeyance	40
1730	Buildings, Improvements, and Renovations	10
1739	Accumulated Depreciation on Buildings, Improv., and Renovations	81
1740	Other Structures and Facilities	51
1749	Accumulated Depreciation on Other Structures and Facilities	11
1750	Equipment	12
1759	Accumulated Depreciation on Equipment	15
1830	Internal Use Software	34
1832	Internal Use Software in Development	35
1839	Accumulated Amortization on Internal Use Software	36
1890	Other General Property, Plant, and Equipment	13, 82
199A	Other Assets	16
199B	Investigations and Development	14
2130	Contract Holdbacks	18
2190	Other Accrued Liabilities	37
2220	Unfunded Leave	53
2290	Other Unfunded Employment Related Liability	1B

## Reclamation Manual

### Directives and Standards

SGL Account	Title	Post Flag
2310	Advances from Others	19, 20
2320	Deferred Credits	21, 22, 32
2400	Liability for Deposit Funds, Clearing Accts., and Undeposited Collections	23
2510	Principal Payable to the Bureau of the Public Debt	80
2590	Other Debt	48
2920	Contingent Liabilities	46
299A	Other Liabilities – Unfunded	24
299J	Unfunded Liability to Treasury's Judgment Fund	1C
331A	Cumulative Results of Operations	57, 60, 83
331B	Contributed Capital	41
331C	Capitalized Assets	54, 55, 56, 61
5200	Revenue from Services Provided	25, 26
520A	Revenue from Services Provided - Receivable	2A
520B	Revenue from Services Provided - Collected	2B
5310	Interest Revenue – Other	31
5311	Interest Revenue - Investments	3A
5312	Interest Revenue – Loans Receivable/Uninvested Funds	3B
5320	Penalties, Fines and Administrative Fees Revenue	39
5329	Contra Revenue for Penalties, Fines and Administrative Fees	1D
560A	Donated Revenue - Non-Capitalized Assets	42
560C	Donated Revenue - Capitalized Assets	43
561A	Donated Revenue - Nonfinancial Resources - Operating Resources	96
561C	Donated Revenue - Nonfinancial Resources - Capitalized Assets	97
572A	Financing Sources Transferred In Without Reimbursement - Non-Capitalized Assets	92
572C	Financing Sources Transferred In Without Reimbursement - Capitalized Assets	93
573A	Financing Sources Transferred Out Without Reimbursement - Non-Capitalized Assets	94
573C	Financing Sources Transferred Out Without Reimbursement - Capitalized Assets	95
5750	Expenditure Financing Sources - Transfers In	FS
5760	Expenditure Financing Sources - Transfers Out	F2
578A	Imputed Financing Sources - Operating Resources	44
578C	Imputed Financing Sources - Capitalized Assets	45
5790	Other Financing Sources	F1
5900	Other Revenue	27, 30
590C	Other Revenue - Exchange - Results in Capitalized Asset	1H

**Reclamation Manual**

## Directives and Standards

<b>SGL Account</b>	<b>Title</b>	<b>Post Flag</b>
5990	Collections for Others	58, 59
610A	Operating Expenses/Program Costs	RM, 07, 28, 52
610B	Operating Expenses/Program Costs - Pending Distribution	17
6190	Contra Bad Debt Expense - Incurred for Others	65
6199	Adjustment to Subsidy Expense	1K
6310	Interest Expenses on Borrowing from BPD and/or the Federal Financing Bank	63
6330	Other Interest Expenses	29
6710	Depreciation, Amortization, and Depletion	62
6720	Bad Debt Expense	64
6730	Imputed Costs	66
6790	Other Expenses Not Requiring Budgetary Resources	68
6800	Future Funded Expenses	67
6850	Unfunded Benefit Program Expenses	69
690D	Nonproduction Costs – Invest. in Non-Federal Physical Property	1G
690E	Nonproduction Costs - Investment in Stewardship Assets	1E
690F	Nonproduction Costs - Investment in Heritage Assets	1F
690G	Nonproduction Costs - Stewardship Invest., Research and Dev.	1J
7110	Gains on Disposition of Assets - Other	84
7190	Other Gains	85
7210	Losses on Disposition of Assets - Other	86
7290	Other Losses	87
7300	Extraordinary Items	88
740A	Prior-Period Adjustments – Expense	89
740B	Prior-Period Adjustments - Revenue	90
740C	Prior-Period Adjustments - Capitalized Assets - Not Restated	91
740D	Prior-Period Adjustments – Financing Sources – Non-Cap.	1N
7600	Changes in Actuarial Liability	1M
9121	Receipt on Deposit - Special Fund	70
9122	Reclamation Fund - Project Receipts	71
9123	Reclamation Fund - Accretions	72
9124	Reclamation Fund - Appropriation Less Lapses	73
9131	BOR PUE Expenses – Rates	9A
9132	BOR PUE Revenue – Rates	9B
9133	WAPA PUE Expenses – Rates	9C
9134	WAPA PUE Revenue – Rates	9D
9136	Assign Power Revenue to Irrigation	75
9137	Assign Unmatured Power Revenues	76
9138	Irrigation Assistance - Matured	77
9151	Repayment Contracts Work in Progress	78

# Reclamation Manual

Directives and Standards

---

<b>SGL Account</b>	<b>Title</b>	<b>Post Flag</b>
9152	Unfulfilled Contract - Work in Progress	79