

Reclamation Manual

Directives and Standards

POST FLAG LISTING WITH STANDARD GENERAL LEDGER (SGL) ACCOUNTS

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)

Post Flag	SGL Account	Title
01	1410	Advances to Others
02	1410	Advances to Others
03	1413	Travel Advances
04	1610	Investments in U.S. Treasury Securities Issued by BPD
05	1611	Discount on U.S. Treasury Securities Issued by BPD
06	1511	Operating Materials and Supplies Held for Use
07	610A	Operating Expenses/Program Costs
08	1711	Land and Land Rights
09	1720	Construction-in-Progress
10	1730	Buildings, Improvements, and Renovations
11	1749	Accumulated Depreciation on Other Structures and Facilities
12	1750	Equipment
13	1890	Other General Property, Plant, and Equipment
14	199B	Investigations and Development
15	1759	Accumulated Depreciation on Equipment
16	199A	Other Assets
17	610B	Operating Expenses/Program Costs - Pending Distribution
18	2130	Contract Holdbacks
19	2310	Advances from Others
1A	134T	Interest Receivable - Investments - Bureau of Public Debt
1B	2290	Other Unfunded Employment Related Liability
1C	299J	Unfunded Liability to Treasury's Judgment Fund
1D	5329	Contra Revenue for Penalties, Fines and Administrative Fees
1E	690E	Nonproduction Costs - Investment in Stewardship Assets
1F	690F	Nonproduction Costs - Investment in Heritage Assets
1G	690D	Nonproduction Costs - Investment in Non-Federal Physical Property
1H	590C	Other Revenue - Exchange - Results in Capitalized Asset
1J	690G	Nonproduction Costs - Stewardship Investments, Research and Development
1K	6199	Adjustment to Subsidy Expense
1M	7600	Changes in Actuarial Liability
1N	740D	Prior-Period Adjustments – Financing Sources – Non-Capitalized
20	2310	Advances from Others
21	2320	Deferred Credits
22	2320	Deferred Credits

Reclamation Manual

Directives and Standards

Post Flag	SGL Account	Title
23	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections
24	299A	Other Liabilities – Unfunded
25	5200	Revenue from Services Provided
26	5200	Revenue from Services Provided
27	5900	Other Revenue
28	610A	Operating Expenses/Program Costs
29	6330	Other Interest Expenses
2A	520A	Revenue From Services Provided-Receivable
2B	520B	Revenue From Services Provided-Collected
30	5900	Other Revenue
31	5310	Interest Revenue - Other
32	2320	Deferred Credits
33	134B	Interest Receivable - Unbilled
34	1830	Internal Use Software
35	1832	Internal Use Software in Development
36	1839	Accumulated Amortization on Internal Use Software
37	2190	Other Accrued Liabilities
38	1712	Improvements to Land
39	5320	Penalties, Fines and Administrative Fees Revenue
3A	5311	Interest Revenue - Investments
3B	5312	Interest Revenue – Loans Receivable/Uninvested Funds
40	172B	Construction in Abeyance
41	331B	Contributed Capital
42	560A	Donated Revenue - Non-Capitalized Assets
43	560C	Donated Revenue - Capitalized Assets
44	578A	Imputed Financing Sources - Operating Resources
45	578C	Imputed Financing Sources - Capitalized Assets
46	2920	Contingent Liabilities
47	131F	Unmatured Receivables
48	2590	Other Debt
49	131F	Unmatured Receivables
50	135B	Loans Receivable - Unbilled
51	1740	Other Structures and Facilities
52	610A	Operating Expenses/Program Costs
53	2220	Unfunded Leave
54	331C	Capitalized Assets
55	331C	Capitalized Assets
56	331C	Capitalized Assets
57	331A	Cumulative Results of Operations

Reclamation Manual

Directives and Standards

Post Flag	SGL Account	Title
58	5990	Collections for Others
59	5990	Collections for Others
60	331A	Cumulative Results of Operations
61	331C	Capitalized Assets
62	6710	Depreciation, Amortization, and Depletion
63	6310	Interest Expenses on Borrowing from BPD and/or the Federal Financing Bank
64	6720	Bad Debt Expense
65	6190	Contra Bad Debt Expense - Incurred for Others
66	6730	Imputed Costs
67	6800	Future Funded Expenses
68	6790	Other Expenses Not Requiring Budgetary Resources
69	6850	Unfunded Benefit Program Expenses
70	9121	Receipt on Deposit - Special Fund
71	9122	Reclamation Fund - Project Receipts
72	9123	Reclamation Fund - Accretions
73	9124	Reclamation Fund - Appropriation Less Lapses
75	9136	Assign Power Revenue to Irrigation
76	9137	Assign Unmatured Power Revenues
77	9138	Irrigation Assistance - Matured
78	9151	Repayment Contracts Work in Progress
79	9152	Unfulfilled Contract - Work in Progress
80	2510	Principal Payable to the Bureau of the Public Debt
81	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations
82	1890	Other General Property, Plant, and Equipment
83	331A	Cumulative Results of Operations
84	7110	Gains on Disposition of Assets - Other
85	7190	Other Gains
86	7210	Losses on Disposition of Assets - Other
87	7290	Other Losses
88	7300	Extraordinary Items
89	740A	Prior-Period Adjustments – Expense
90	740B	Prior-Period Adjustments - Revenue
91	740C	Prior-Period Adjustments - Capitalized Assets - Not Restated
92	572A	Financing Sources Transferred In Without Reimbursement - Non-Capitalized Assets
93	572C	Financing Sources Transferred In Without Reimbursement - Capitalized Assets
94	573A	Financing Sources Transferred Out Without Reimbursement - Non-Capitalized Assets

Reclamation Manual

Directives and Standards

Post Flag	SGL Account	Title
95	573C	Financing Sources Transferred Out Without Reimbursement - Capitalized Assets
96	561A	Donated Revenue - Nonfinancial Resources - Operating Resources
97	561C	Donated Revenue - Nonfinancial Resources - Capitalized Assets
98	1612	Premium on U.S. Treasury Securities Issued by BPD
99	1613	Amortization of Discount and Premium on U.S. Treas. Securities Issued by BPD
BL	135D	BPA Loan Receivable
F1	5790	Other Financing Sources
F2	5760	Expenditure Financing Sources - Transfers Out
FS	5750	Expenditure Financing Sources - Transfers In
RM	610A	Operating Expenses/Program Costs
WA	135Z	WAPA/BPA Loan Allowance
WL	135W	WAPA Loan Receivable