

# Reclamation Manual

## Directives and Standards

### Cost Format and Content Requirements

1. **Purpose of this Appendix.** To provide format and content requirements for cost data presentation in the Statement of Project Construction Cost and Repayment (SPCCR). The objective is to ensure consistent data presentation by all regions, for all projects, so data can be consolidated Reclamation-wide in a meaningful and transparent way and made available as needed for Reclamation users, project beneficiaries, and other external entities.
2. **SPCCR Summary Statement – General Cost Column Content and Format Requirements.** Regions are required to use the columnar format displayed in the table below for all SPCCR summary statements. Regions can prepare supplemental summaries if they have a need to present summary information by irrigation district or by power feature, but such summaries cannot replace this required summary statement. Only the four primary group headings are presented in this table. The detailed presentation requirements for each group are provided in this Appendix.

Costs	Support Schedule	Project Total	Irrigation	Power	Municipal and Industrial	Recreation	Flood Control	Continue (see note 1)	Nonreimb. Safety of Dams Costs (see note 2)
Plant, Property, and Equipment		\$	\$	\$	\$	\$	\$	\$	\$
Corollary Construction Costs									
Total Construction Costs to Date									
Estimated Cost to Complete									
Total Estimated Construction Costs									
Other Costs									
Total Costs									

**Note 1:** A separate column is required for every project purpose identified for a project; including each nonreimbursable project purpose.

**Note 2:** Safety of Dams (SOD) costs are construction costs and as such must be reported on the SPCCR as part of the project's total construction costs. A separate line must be used to show the SOD allocation for the reimbursable portion.

# Reclamation Manual

## Directives and Standards

---

- A. **Reimbursable Project Purposes.** Irrigation, municipal and industrial (M&I), and power project purpose costs are normally reimbursable but there are exceptions. There are situations where congressional legislation has declared some or all of these costs partially or wholly nonreimbursable. Flood control, recreation, and fish and wildlife project purpose costs are normally nonreimbursable, but there are cases where one or more of these purposes are partially or wholly reimbursable as the result of an administrative determinations or legislative requirements.
- B. **Presentation Minimum Requirements.** It is recognized that conditions varying between Reclamation's many projects and that such differences require some form and content flexibility for the summary statement and supporting schedules. However, uniformity will be achieved insofar as possible for:
- (a) Minimum content as established for each section in the respective appendices;
  - (b) Group, column, line item, and total/sub-total titles as established for each section in the respective appendices;
  - (c) Schedule numbers as established in Paragraphs 8.A.(1) through 8.A.(4); and
  - (d) Summary format is dictated in this Appendix and Appendix D – *Repayment Format and Content Requirements* and Appendix E – *Graphic Display Format and Content Requirements*. Present data in the summary statement by groups. Detail each group by line items. Identify actual accomplishments (rounded to whole dollars) by standard general ledger (SGL) account. Allocate groups by purpose.
- C. **Project Total Column.** Regions must include all capital investment costs in the SPCCR even if the costs must be expensed in the accounting system because they do not meet Federal Generally Accepted Accounting Principles for capitalization. Capitalized building, capitalized equipment, and all capitalized operation and maintenance (O&M) assets must also be included in the SPCCR. Total costs for every line, including nonreimbursable costs, advance funded, and repaid costs, must be presented in the **Project Total** column and then allocated to the appropriate project purpose column(s) per requirements presented below.
- D. **Cost Allocations.** Cost allocations reported on the SPCCR must be made to officially authorized project purposes or project authorities, such as irrigation, power, M&I water, flood control, fish and wildlife, recreation, and highway construction. A separate column for each applicable project purpose is required. Do not use an unidentified **Other** column. Pumping power shall be shown separately under the appropriate project purpose whenever such presentation will clarify total power costs relationship between commercial power and project use power (PUP).

## Reclamation Manual

### Directives and Standards

---

- (1) The irrigation segment must be further allocated to divisions when appropriate. If costs and credits pertaining to Warren Act (February 21, 1911; ch. 141, 36 Stat. 925; 43 U.S.C. § 523) contracts are involved, they may be grouped in a single column with appropriate heading, which in some instances may be a "Storage Division."
- (2) Allocations for divisions of those projects, allocated only in total, must be estimated and the degree of reliability indicated by footnotes. Use such estimates only for those reports for which the identified degree of reliability is acceptable.

E. **Unique Allocation Columns.** Unique allocation columns may be used in an SPCCR if Congressional legislation or some other valid authority directs that costs must be allocated to something or some one other than our normal project purposes or project authorities. For example, the Mid-Pacific Region has a legislative requirement that a set percentage of a project's total costs be allocated to the State of California. Thus, they need an allocation column title **California**. They also have a project that has an allocation directly to deferred use. It would be appropriate to have a column titled **Deferred Use** in this SPCCR **only** if the amount identified as deferred use has not been allocated to a valid project purpose(s).

- (1) If costs are not initially allocated to one project purpose(s) and then moved to a unique allocation, the costs must be allocated directly to the unique column by SGL line. If the costs are allocated first to a project purposes and then an amount or percentage is allocated to a unique allocation, the total costs must first be displayed on the SGL line in the appropriate project purpose column. Then the allocation to the unique allocation must be presented on a separate line either at the bottom of each group or at the bottom of the cost section, whichever best presents the specific circumstances, as a reduction to the initial project purpose(s) column(s) and then as an increase to the unique allocation column.
- (2) In the case of costs being allocated to deferred use, the amount allocated to deferred use must be displayed in a **Deferred Use** column only if the costs have not been allocated to a project purpose.

F. **Cost Allocation Formulas.** Usually cost allocation formulas must be obtained from feasibility and definite plan reports, unless subsequent cost allocation revisions have been approved by Reclamation's administration, by contract, or by legislative provision. Detailed allocation worksheets, as provided in Paragraph 2.F.(1) below, may be used for complex allocation formulas in lieu of itemizing the information in the SPCCR. The most common cost allocation basis is the separable costs, remaining benefits method, which is derived from the relative proportion of the project benefits.

# Reclamation Manual

## Directives and Standards

---

However, other methods such as assigned capacity and irrigable area have been used. Allocations for pumping power should be shown as a separate line entries where necessary for clarity.

- (1) **Complex Feature Allocations.** In cases where project cost-allocation relationships are extremely complicated, regions may use detailed allocation worksheets to calculate allocations or other supporting information for the SPCCR. Cost data used, in such worksheets, must tie back to the 730 – *Cost File Summary* or detailed footnotes must be provide to explain any variances.

G. **Project Purpose Columns.** Allocations must be presented in separate columns for officially authorized project purposes, such as irrigation, power, M&I water service, flood control, fish and wildlife, and recreation, and to project authorities, such as SOD, rehabilitation and betterment (R&B) program, and highway construction. Include a column for each applicable purpose. All purposes must be identified – do not use an unidentified **Other** column. Costs must be allocated only to authorized project purposes as established by project or feature official cost-allocation formula or legislative requirements. This requirement applies even in situations where the repayment responsibility has been transferred, with one exception, i.e., nonreimbursable SOD costs addressed in Paragraphs 2.H. through 2.H.(1) below.

- (1) **Project Use Power (PUP).** It is common for Reclamation's projects to provide hydropower to other project features or purposes, i.e., irrigation, recreation, etc. The most common use is to provide pumping power for water distribution. The power used by these other project features or project purposes is referred to as PUP or project use energy (PUE). The reimbursable project purposes and subsequently the beneficiaries are responsible for repaying their share of capital investment and O&M generation costs and the Power Marketing Administration's transmission costs.
  - (a) **PUE Allocation to Nonpower Purposes.** Show PUP costs **separately** as an allocation to the appropriate project purpose column whenever this will clarify the relationship to the Electric Plant in Service Accounts. Show the total costs first as an allocation in the **Power** column and then on a separate line titled Project Use Power. The allocation to the other purposes must appear as an increase with an offsetting decrease in the **Power** column.
- (2) **Aid to Irrigation.** For some projects, Reclamation law, as amended, authorizes Reclamation to consider ability-to-pay when allocating irrigation capital-investment repayment responsibility. When aid to irrigation is authorized and the irrigation's capital investment repayment is determined to exceed the irrigator's ability to repay, Reclamation has authority to transfer the repayment responsibility for the excess amount to other project purpose beneficiaries, most commonly power. The process of allocating irrigation's capital-investment

# Reclamation Manual

## Directives and Standards

---

repayment responsibility and the amount allocated to another project purpose are referred to as aid to irrigation. The aid to irrigation authority does not apply to capitalized O&M assets allocated to irrigation. The repayment responsibility transfer does not change irrigation's capital investment cost allocation. All capital investment costs allocated to irrigation must be reported under the **Irrigation Allocation** column by SGL and in the appropriate group as required by this Directive and Standard and its Appendices. Aid to irrigation is not reflected in the **Cost** section of the SPCCR. Refer to Appendix D - *Repayment Format and Content Requirements* for information regarding the presentation of aid to irrigation repayment.

- H. **SOD Program Construction Costs.** The Reclamation Safety of Dams Act of 1978 (November 2, 1978; Public Law 95-578; 92 Stat. 2471; 43 U.S.C. § 506 note), as amended, created Reclamation's SOD program. Capitalized SOD construction costs transferred to the region must be included in the SPCCR and the presentation requirements for the **Property, Plant and Equipment (PP&E)** group are the same for SOD costs as they are for other PP&E costs. Include the total capitalized SOD costs on the appropriate SGL line with the total SOD cost presented in the **Nonreimbursable SOD** column, regardless of reimbursability status. Present all other capitalized SOD costs in the estimated cost to complete, corollary costs, and other costs sections as appropriate with the totals presented first in the **Nonreimbursable SOD** column. The following paragraph provides the reimbursable capitalized SOD expenditure reporting requirements.
- (1) **Reimbursable SOD Costs.** Generally only 15 percent of the total capitalized SOD construction costs are reimbursable. This Directive and Standard (D&S) is not intended to provide any directions regarding SOD repayment of cost allocation. It is only establishing the SPCCR presentation requirements. The SPCCR preparer must work with the regional SOD coordinator or refer to Reclamation Manual (RM) D&S [FAC 06-03](#) – *Safety of Dams (SOD) – Modification Reports for Congressional Review* if they have any questions of that nature. At the bottom of each group that includes SOD costs, a separate line titled **SOD Cost Allocation must be presented and** the reimbursable SOD costs must be allocated to the appropriate reimbursable project purposes as and increase with an off-setting decrease **Non-Reimbursable Safety of Dams** column. The cumulative **Nonreimbursable Safety of Dams** column at the bottom of the Summary Statement must equal the project's total nonreimbursable SOD costs.
3. **PP&E Group – Group Content and Format Requirements.** The **PP&E** group includes all capitalized costs recorded in standard general ledger (SGL) accounts: 1711, 1720, 172C, 172D, 1730, 1740, and 1750, **excluding** Interest during Construction (IDC). Refer to RM D&S [FIN 04-20](#) – *Standard General Ledger (SGL) Chart of Accounts* for SGL account titles and definitions.

# Reclamation Manual

## Directives and Standards

Costs	Support Schedule	Project Total	Project Purpose 1	Project Purpose 2	Nonreimb. Safety of Dams
<b>Property, Plant &amp; Equipment</b>					
Land and Land Rights SGL 1711		\$	\$	\$	\$
Plant in Service SGL 1740 (excludes IDC)					
Buildings <b>Gross</b> SGL 1730 (excludes IDC)					
Construction in Progress (CIP) SGL 1720 (excludes IDC)					
Equipment SGL 1750 <b>Gross</b>					
Reimbursable SOD Cost Allocation to Reimbursable Project Purposes					
Continue - Specify					
Reimbursable SOD Allocation			+	+	-
<b>Subtotal</b>					

- A. **Capitalized Movable Equipment and Service Buildings.** The **gross** SGL 1730 – Buildings and SGL 1750 – Equipment (also referred to as capitalized movable equipment (CME)) balances must be included on the SPCCR. This requirement is new as of the effective date of this D&S. This requirement will ensure the SPCCR displays the total capitalized PP&E costs incurred on the project. Under the old requirements, only the net value was reported and this resulted in the total costs be understated on the SPCCR. These SGL balances are included in the **PP&E** group. CME and/or building costs can be included as part of a project’s capital investment and repaid based upon the terms of the capital-investment repayment schedule or they can be kept separate. When the building and CME costs are kept separate, the cost is usually recovered over the useful life of the asset based upon the annual depreciation expense. Appendix D – *Repayment Format and Content Requirements* provides the repayment display required for when the costs are kept separate from the capital investment repayment.
- B. **Capitalized O&M.** Cumulative capitalized O&M assets are a component of Reclamation’s construction program costs and must be reported on the SPCCR, even though these O&M expenditures are current-year expenses and repayment is due in advance or by the end of the year that the costs are incurred. Capitalized O&M construction costs, including costs advance funded by water customers or repaid by the power customers, must be included in the SPCCR construction costs in the year the costs are incurred. Capital investment expenditures and cumulative capitalized O&M expenditures must be disclosed on separate lines under the appropriate SGL. Refer to Appendix D for repayment disclosure requirements.
- C. **Construction in Abeyance.** Include all SGL 172B – Construction in Abeyance balances on the SPCCR under the cost section. Report these costs on the Construction in Progress line unless separate disclosure on a Construction in Abeyance line is determined to be more desirable due to materiality. These costs must be allocated to

## Reclamation Manual

### Directives and Standards

---

the appropriate project purposes on the SPCCR even though it is unlikely any of these costs will be recovered. Construction in abeyance costs must be included on the SPCCR until Congress deauthorizes the project or project feature in abeyance.

- D. Colorado River Development Fund Contributions.** Certain projects, such as the Colorado River Storage Project and Participating Projects, had their allocations developed by deducting certain prepaid contributions or Colorado River Development Fund charges before applying a formula to the balance. In order to have a consistent presentation of all the varying methods of allocating costs, the outline for the SPCCR must show those prepaid deductions as repayment. In effect, this presentation reverses the steps of the original allocation but the resulting presentations must be in agreement.
- E. Replacement and Disposition Impacts.** Replacements and dispositions may result in variations between the current value in the plant accounts as presented on the SPCCR and the summary cost estimate supporting documentation. The summary cost estimate supporting documentation used by the regional finance offices is the *Official Program Schedule Summary (PF-2) or PF-2 Report*. These differences must be absorbed in the Estimated Cost to Complete.
- 4. Corollary Construction Costs Group – Group Content and Format Requirements.** This group consists of those additional costs, which have been or will be included in Reclamation’s construction program for the specific project. Do not include nonconstruction costs.

Costs	Support Schedule	Project Total	Project Purpose 1	Project Purpose 2	Nonreimb Safety of Dams
<b>Corollary Construction Costs</b>					
Fish and Wildlife Plant (Section 8)		\$	\$		\$
Recreation Facilities (Section 8)					
Other Agencies Costs – Specify					
Rehabilitation & Betterment (R&B) Contracts, Gross					
Transitional Development Costs, Gross					
Deferred Maintenance Funded (R&B)					
Property Transfers					
Nonreimbursable Construction Expenses					
Investigations (SGL 199B)					
Reclamation Cost Transfers to BPA or Western					
Loss on Disposition of Assets (SGL 7210)					
Retirements and Abandoned Plant					
Reimbursable SOD Cost Allocation			+	+	-
<b>Subtotal</b>					

# Reclamation Manual

## Directives and Standards

---

- A. **Expensed Cost Data.** Construction costs recorded in the financial accounting system in 6-series expense (6xxx) or 7-series gains/losses (7xxx) SGL accounts to be repaid as part of the project's capital investment are reported on the SPCCR under the **Corollary Construction Costs** group.
- B. **Section 8 (Sec. 8).** Features financed with funds authorized by Sec. 8 of the April 11, 1956, Colorado River Storage Project Act must be included under the **Corollary Construction Costs** group. Sec. 8 work is predominately allocated to nonreimbursable recreation and fish and wildlife project purposes.
- C. **Construction Costs Incurred by Other Federal Entities.** Construction costs incurred by another Federal entity, i.e., Corps of Engineers or Western Area Power Administration (Western), but **not recorded in Reclamation's SGL accounts**, recovered by Reclamation from our project beneficiaries are reported in the **Corollary Construction Costs** group. This information must be obtained from the agency involved in the repayment arrangement. Enter an offsetting amount in the repayment section of the SPCCR on a line titled as **Other Credits –Nonreimbursable** in the **Other Credits** group. The regions must not record other Federal entity costs in Reclamation's proprietary SGL account. Memorandum SGL accounts must be used if a region determines it is necessary to record these other Federal entity costs in our accounting system. The other Federal entity is responsible for ensuring these costs tie back to the appropriate support documents.
- (1) An example of other Federal entity costs is PUP transmission costs incurred to transmit power to Reclamation project water customers or to other Reclamation project purposes.
- D. **R&B Program Contract Costs.** Completed R&B capitalized construction work is part of Reclamation's construction program and must be reported on the project SPCCR. Include R&B construction costs under the **Corollary Construction Costs** group.
- E. **Investigations.** Ordinarily, reimbursable investigations costs are included in the construction cost of completed features or in the total estimated cost, if uncompleted. Capitalized investigation costs not included in the CIP or Plant SGL accounts are recorded in SGL 199A and are reported on the SPCCR under the **Corollary Construction Costs** group. Refer to RM D&S [FIN 07-20-10\(B\)\(9\)](#) – *Plant Accounting – Non-Traditional Assets* for more information on this SGL account.
- F. **Asset Transfers to Other Federal Entities.** Report capitalized construction costs transferred to another Federal agency, such as those for surplus property and transmission lines transferred to Western, in the **Corollary Construction Costs** group. An offsetting credit must be recorded in the repayment section of the SPCCR on a line



# Reclamation Manual

## Directives and Standards

---

titled as Other Credits – with the other Federal entity identified in the **Other Credits** group under the appropriate project purpose.

- G. **Asset Transfers to Water Customers.** When title to a Reclamation asset, such as a single-purpose canal, or pumping station, is transferred to a water customer or district, the asset no longer belongs to Reclamation. But the capital investment cost incurred to build the asset must continue to be included as part of the total project construction costs in the SPCCR. Report the total expenditure value of any assets transferred to in the **Corollary Construction Cost** group.
- H. **Asset Transfers-In.**
- (1) **From Another Federal Agency.** Record assets transferred-in from another Federal agency in the accounting system at the net book value. Allocate this cost to project purposes, divisions, etc., as appropriate, and report the cost on the SPCCR. The net book value of the asset is a reimbursable project cost.
  - (2) **From Non-Federal Entities.** Record assets transferred-in, at no cost, from a non-Federal entity at the net book value recorded in the other entity's accounts or at fair market value if net book value cannot be determined. Report the cost on the SPCCR. Allocate the cost to the appropriate project purposes and down to divisions, etc. as needed. Record an offsetting credit in the repayment section of the SPCCR on a line titled as **Other Credits** – with the other entity identified in the **Other Credits** group under the appropriate project purpose as the Federal government did not incur for the asset.
- I. **Repayment Responsibility Transfers.**
- (1) **Transfers-Out.** Where another Federal entity has assumed the repayment liability for some or all of Reclamation's project costs, report the costs in this group, **not in the PP&E** group.
  - (2) **Transfers-In.** Include costs for which Reclamation has assumed repayment recovery responsibility from another Federal entity. Do not include costs incurred by another Federal entity in the SPCCR.
- J. **Other Long-Term Assets.** Some projects will have occasion to report costs classified in the accounts as other long-term assets. In instances where a reported amount includes the acquisition cost of power income rights of water users, the acquisition costs and power revenues realized and anticipated as a return thereof must be shown in the power allocation column of the summary statement.
- K. **Retired or Abandoned Assets.** Include only **net** retirement and abandoned costs on the Retired or abandoned plant line.

# Reclamation Manual

## Directives and Standards

- L. **Transitional Development Costs.** Transitional development costs should be reported in SGL 199A. Any future estimated costs of this nature must be included gross, prior to repayment, under the **Estimated Cost to Complete** group.
- M. **Nonreimbursable Construction Costs.** Include **only** those construction costs classified as nonreimbursable by Congress or by Reclamation practices or policy regardless of the project purpose allocation. Such nonreimbursable costs may be identified in the initial project legislation. Examples of other legislation that designated costs as nonreimbursable include the R&B program, the Farm Unit Exchange Act (August 13, 1953; ch. 428. sec. 13, 67 Stat. 568; 43 U.S.C. § 451K) and the Second Deficiency Appropriation Act for 1924 (Fact Finders' Act) (December 5, 1924; ch. 4, subsec. K, 43 Stat. 703; 43 U.S.C. § 526).

### 5. Estimated Cost to Complete Group – Group Content and Format Requirements.

Costs	Support Schedule	Project Total	Project Purpose 1	Project Purpose 2	Nonreimb. Safety of Dams
<b>Estimated Cost to Complete</b>					
Construction		\$	\$	\$	\$
Recreation Facilities					
Fish and Wildlife Plant					
Other – Specify					
Reimbursable SOD Cost Allocation			+	+	-
<b>Subtotal</b>					

- A. **Computing Estimated Cost to Complete.** Estimated cost to complete will be the total programmed future-year cost based on the PF-2. There are three basic methods to compute Estimate Cost to Complete.
- (1) **Method 1:** Total Estimated Cost per last completed SPCCR less Total Construction Cost to Date.
  - (2) **Method 2:** Estimated Construction Cost for the out-years (the years beyond the reporting year) of a PF-2 or *Official Program Schedule Detail (Working Version)* (PF-2b).
  - (3) **Method 3:** This method applies if construction has not started; the amount used is the total Program Cost figure found in Column 5 (Estimated Total) of the PF-2 and PF-2b.
- B. **Construction in Progress.** The Construction line in the **Estimated Costs to Complete** group includes Construction-in-Progress costs. Construction costs will be

# Reclamation Manual

## Directives and Standards

---

supported by the same schedule in which costs will be listed by program item. Group similar items on one line if individual listings are impractical and the group total does not involve more than one allocation formula. The schedule will contain three monetary columns: (i) Total Estimated Cost; (ii) Construction-in-Progress; and (iii) Balance to Complete Construction. The amounts in column (i) are obtained from the Official Estimate, Form 7-1720 – *Project Cost Estimate*. The amounts in column (ii) are obtained from SGL 1720, and the amounts in column (iii) are the difference between columns (i) and (ii). As a general rule, the Estimated Total Construction Cost reported in the summary statement will be in agreement with the total Construction Cost reported on Form 7-1720 if the project has no completed features as of the effective date of the SPCCR.

- (1) Obtain estimated future costs, future cost deductions, and anticipated future repayment from the latest available official estimates, control schedules, definite plan and feasibility reports, or other sources of a relevant nature, approved and in effect as of the SPCCR data. When a construction PF-2 or a PF-2b is prepared for a project, the total to be allocated in the SPCCR will be based on the costs presented in the PF-2 or PF-2b that is in effect for the year the SPCCR represents.

C. **Other Costs Included.** Cost information related to the following activities or features must be included in the **Estimated Cost to Complete** group:

- (1) Service Facilities (i.e., buildings, SGL 1730 estimated cost to complete).
- (2) Estimated cost to complete work under Section 8 of the Colorado River Storage Project Act (April 11, 1956; Public Law 485; ch. 203 sec. 8, 70 Stat. 110; 43 U.S.C. § 620g).
- (3) Future estimated transitional costs are not reported under the **Estimated Cost to Complete** group. These costs must be reported in **Other Costs** group.

6. **Other Costs Group – Group Content and Format Requirements:** This group consists of capitalized IDC and any additional costs or charges, not part of the construction cost of the project, which are included in the repayment analysis or the resulting repayment obligations of a beneficiary.

## Reclamation Manual

Directives and Standards

Costs	Support Schedule	Project Total	Project Purpose 1	Project Purpose 2	Nonreimb. Safety of Dams
<b>Other Costs</b>					
IDC Assessment		\$	\$	\$	\$
IDC Transferred to Other Federal Agencies					
Accumulated O&M Deficit					
Estimated IDC to Complete					
Costs assumed from _____ Project					
O&M Deficit Funded					
O&M Deficit Not Funded					
Interest & Penalties Funded					
Other Costs Funded					
Costs of Other Agencies – Specify					
Loans – Drought Emergency Assistance					
Reimbursable SOD Cost Allocation			+.	+	-
<b>Subtotal</b>					

- A. **Interest.** Not all projects are required by law to capitalize IDC in SGL 1720 – CIP account. For those that are, the total to date assessment can be obtained from the worksheets used to calculate the interest or from the amount recorded in the accounting system in SGLs 1720 and/or 1740. Generally, M&I water and power project purposes are always assessed IDC. There are situations where the authorizing legislation requires interest to be assessed on other project purposes. **Do not include** IDC in the **PP&E** group. IDC is to be reported as a separate line in the **Other Costs** group.
- B. **Deficits.** No deficits shall be reported without advance approval of the Commissioner. Any deficit shown **must** be footnoted. Otherwise, any cost not covered by existing repayment arrangements must be reported under Anticipated **Future Repayment** group or under the **Other Credits** group. The authorization must be cited in a footnote.
- C. **Costs Allocated to Another Project or Feature.**
- (1) In some instances, one project’s facilities (constructed or to be constructed) are intended to serve another project and the construction costs are assigned to the benefiting project for repayment. Both the assigned costs and the repayment must be reported in the benefiting project’s SPCCR and not in the originating project’s SPCCR. The assigned costs must be reported in the **Other Costs** group either on separate lines appropriately titled or clearly identified in footnotes if combined on lines with the projects other cost and repayment data. Normally, such assigned costs will be included in the benefiting project’s repayment contracts.

# Reclamation Manual

## Directives and Standards

---

- (2) Drought Emergency Assistance Loans must be included on the SPCCR in the **Other Cost** group if an SPCCR is required for the project.
  - (3) Report other agency's project costs here when associated financially with Reclamation's appropriations. Such project costs should be reported in the cost group that most closely mirrors the types of costs reported. For example, costs expended to construct physical assets would be included in the **PP&E** group detailed breakdown requirements must be followed. Report costs and interest separately. Some examples of such situations where another agency's costs are not recorded in Reclamation's SGL accounts but:
    - (a) The funding for the work was appropriated from the Reclamation fund and the expectation is that the assets will eventually be transferred to Reclamation; or
    - (b) Reclamation recovers the costs and deposits the cash into the Reclamation fund or other fund code that Reclamation manages or controls.
7. **Support Schedules – Minimum Requirements.** Supporting Schedules are required for any SPCCR that has more than one project feature or has one or more project features allocated to two or more project purposes. List Supporting Schedules in the table of contents, use the standardized naming configuration, and follow the standardized content and format requirements.
8. **Supporting Schedules – Specific Requirements.**
- A. The following are the standard required Supporting Schedule letters and names:
    - (1) **Schedule A – Property, Plant, and Equipment**
    - (2) **Schedule B – Corollary Construction Costs**
    - (3) **Schedule C – Estimated Costs to Complete**
    - (4) **Schedule D – Other Costs**
  - B. Each supporting schedule will correspond to the groups presented in the Summary Statement cost section, except for CIP costs, which are included in Schedule C instead of Schedule A. The schedule letter and title for each supporting schedule must be presented at the top of each page. Except for displaying the schedule letter and title, the regions will determine the format used to present the detailed supporting information in these supporting schedules.

## Reclamation Manual

### Directives and Standards

---

- C. **Single Purpose Allocation.** Supporting schedules are not required for a cost line-entry on the SPCCR Summary where the entire reported amount is associated with a single feature allocated to a single purpose.
  
- D. **Multiple Features and/or Allocations.** Every cost and repayment line-entry on the SPCCR Summary associated with a feature(s) allocated to two or more project purposes or distributed between divisions or repaying entities must be itemized on a Supporting Schedule(s). The supporting schedule(s) must itemize the major component feature(s) costs by project purpose and by SGL account and repayment by project purpose line item. The schedule(s) must show the basis and percentage used to allocate costs common to two or more purposes, i.e., multi-purpose (MP) costs, between purposes, divisions, or other entities.