

Reclamation Manual

Directives and Standards

Statements of Project Construction Cost and Repayment (SPCCR)
Standard General Ledger Account
Crosswalks between FAST General Ledger Accounts
and
FFS U.S. Standard General Ledger Accounts

1. **Purpose:** The purpose of this Appendix is to provide a crosswalk between the general ledger (GL) accounts used in the old 1977 Reclamation Instructions (RI) and the standard general ledger (SGL) accounts Reclamation is using currently to prepare the SPCCR.
 - A. **Background:** The 1977 RI, found in **Appendix G – Reclamation, Series 480, Part 496 – Statement of Project Construction and Repayment.**, contained Reclamation’s last official SPCCR preparation directions and standards. Significant changes have taken place since 1977. This Directive and Standard and its Appendices supersede the old RI while at the same time providing crosswalks between the old and the new accounting information. The following tables provide crosswalks between the GL accounts that were previously used on SPCCRs and the SGL accounts currently being used.

<u>PROPERTY, PLANT & EQUIPMENT</u>			
<u>Line Item</u>	<u>FAST G.L. Account (Pre-1988)</u>	<u>1988 FFS SGL Acct and Project Type/Cat</u>	<u>1997 FFS SGL Acct and Project Type/Cat</u>
Multipurpose Plant	101, except interest	1740, MP, except interest & Retirement Work in Progress (RWIP)	1740, MP, except interest
Irrigation Plant, gross	102, except 102.5	1740, I, except 1740-I/175	1740, I, except 1740-I/175
Electric Plant	103, except interest	1740, P, except interest & RWIP	1740, P, except interest
Municipal and Industrial Water Plant	104, except interest	1740, MI, except interest & RWI	1740, MI, except interest
Other — (specify)	105 through 105.4	1740, F&WL, R	1740, F&WL, R
Construction Work in Progress	107, except 107.3	1720, except interest & RWIP	1720, except interest
Other Physical Property, gross (specify)	114	1891 MP/18A	1890 MP/18A
Nonreimbursable Investigation Costs Capitalized	109	3310 IN/33K	331C IN/33K
Capitalized Movable Equipment (net)	113	1750/1759	1750/1759
Service Facilities (Net)		1730/1739	1730/1739

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<u>COROLLARY CONSTRUCTION COSTS</u>			
<u>Line Item</u>	<u>FAST G.L. Account (Pre- 1988)</u>	<u>1988 SGL Account (Project Type/Cat)</u>	<u>1997 FFS SGL Acct and Project Type/Cat</u>
Fish and Wildlife Plant	105.20, 107.10	1740; 1720	1740; 1720
Recreational Facilities	105.30, 107.10	1740; 1720	1740; 1720
Costs Incurred by Other Agencies (specify)			
Rehabilitation and Betterment (R&B) Contracts, gross		1370 MP/13E	131F MP/13E
Retirement Work in Progress (RWIP)		1740 any Project Type/174	1740 any Project Type/174
Transitional Development Costs, gross		1991 I/19A	199A I/19A
Deferred Maintenance Funded (R&B)		3310 I/33R	331A or 331C/33R
Property Transfers		3310 I/33W	331A or 331C/33W
Nonreimbursable Construction Expenses		3310 AR/33K	331A or 331B
Investigation Costs		3310 IN/33K; 1991 P/19C	331A or 331B IN/33K; 199A P/19C
Bureau Costs Transferred to BPA or Western			

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<u>OTHER CHARGES</u>			
<u>Line Item</u>	<u>FAST G.L. Account (Pre- 1988)</u>	<u>1988 SGL Account (Project Type/Cat)</u>	<u>1997 FFS SGL Acct and Project Type/Cat</u>
Interest during Construction (IDC)	101, 103, 104, 108	1720; 1740	1720; 1740
Estimated IDC to Complete			
Costs assumed from _____ Project	258.1	3220	331C
O&M Deficit Funded	220.1	3310	331A
O&M Deficit <u>Not</u> Funded	225	3310	331A
Interest & Penalties Funded	221	3310	331A
Other Costs Funded	220.4	3310	331A
Costs of Other Agencies (specify)	258.2	3220	331C
Loans – Drought Emergency Assistance	124.3	1352	135A, 135B

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<u>REPAYMENT REALIZED</u>			
<u>Line Item</u>	<u>FAST G.L. Account (Pre- 1988)</u>	<u>SGL Account (Project Type/Cat)</u>	<u>1997 FFS SGL Acct and Project Type/Cat</u>
Repayment contracts – Matured	219	1370	131F
Rehabilitation and Betterment (R&B) Contracts – Matured	122	1370	131F
Repayment of Other Physical Property	114	1710	1711
Contributions	222	3400/I34A	331C, I34A
Excess of Income over Expense			
Power Revenues	225.21	3310/P	331A, P
Irrigation Water Service & Rentals	225.21	3310/I	331A, I
M&I Water Service & Rentals	225.22	3310/MI	331A, MI
Other (specify source)	225.3/.4	3310/OT	331A, OT
Repayment Realized from Other Sources – Contributions or other	218	3310	331A
Colorado River Development Fund	212.1	3230	331C
Unfunded Depreciation	260	1749	1749
Loans – Drought Emergency Assistance – Matured	124.3	1352	135B

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<u>OTHER CREDITS</u>			
<u>Line Item</u>	<u>FAST G.L. Account (Pre- 1988)</u>	<u>SGL Account (Project Type/Cat)</u>	<u>1997 FFS SGL Acct and Project Type/Cat</u>
Repayment Reduction Authorized	269.20	1740 – I/175	1740 – I/175
Chargeoffs Authorized by Congress	102.50	3210 – I/31G; 3310 – I/33G	331C – I/31G; 331A – I/33G
Nonreimbursable Construction Expenses ⁽¹⁾	217	3310 – OT/33K; 1991 – I/19A, B	331A – OT/33K; 199A – I/19A, B
Cost assumed or to be assumed:			
By _____ Project	259.10	3230 – I/32T	331C – I/32T
By _____ Agency	259.20	3230 – I/32W	331C – I/32W
⁽¹⁾ The legislative authority for nonreimbursable costs must be cited as a footnote on the summary sheet and/or on the supporting schedule			