

Reclamation Manual

Directives and Standards

DETAILED STANDARD GENERAL LEDGER (SGL) CHART OF ACCOUNTS

Purpose. This Appendix only includes SGL accounts currently being used by Reclamation. The 9xxx are Reclamation specific. For a complete listing of all Department of the Treasury U.S. Government Standard General Ledger accounts, definitions, and additional information, refer to the [Treasury Financial Manual](#). To obtain a complete list of Department of the Interior SGL accounts, contact the Financial Policy Division.

SGL Acct	FFS Acct Type	Normal Balance	Title	Specific to DOI
1014	01	Debit	Fund Balance	x
1015	01	Credit	SF224 Disbursements	x
1016	01	Debit	SF224 Collections	x
1017	01	Debit	Non-SF224 Transactions	x
1120	01	Debit	Imprest Funds	
1190	01	Debit	Other Cash	x
131A	01	Debit	Accounts Receivable, Off-Budget, Billed	x
131B	01	Debit	Accounts Receivable, Off-Budget, Unbilled	x
131C	01	Debit	Accounts Receivable, On-Budget, Billed	x
131D	01	Debit	Accounts Receivable, On-Budget, Unbilled	x
131E	01	Debit	Canceled Checks Pending Confirmation	x
131F	01	Debit	Unmatured Receivables	x
131G	01	Debit	Accounts Receivable, Off-Budget, Expense Refunds, Billed	x
131H	01	Debit	Accounts Receivable, Off-Budget, Capitalized Refunds, Billed	x
131J	01	Debit	Accounts Receivable, Off-Budget, Advance/Deferred Revenue/Suspense, Billed	x
1319	01	Credit	Allowance for Loss on Accounts Receivable	
134A	01	Debit	Interest Receivable - Billed	x
134B	01	Debit	Interest Receivable - Unbilled	x
134L	01	Debit	Interest on Loans Receivable	x
134T	01	Debit	Interest Receivable - Investments - Bureau of Public Debt	x
1349	01	Credit	Allowance for Loss on Interest Receivable	
135A	01	Debit	Loans Receivable - Billed	x
135B	01	Debit	Loans Receivable - Unbilled	x
135D	01	Debit	BPA Loan Receivable	x
135W	01	Debit	WAPA Loan Receivable	x
135Z	01	Credit	WAPA/BPA Loan Allowance	x
1359	01	Credit	Allowance for Loss on Loans Receivable	

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SGL Acct	FFS Acct Type	Normal Balance	Title	Specific to DOI
136A	01	Debit	Penalties, Fines and Administrative Fees Receivable - Billed	x
1369	01	Credit	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	
1399	01	Credit	Allowance for Subsidy	
1410	01	Debit	Advances to Others	
1413	01	Debit	Travel Advances	x
1610	01	Debit	Investments in U.S. Treasury Securities Issued by BPD	
1611	01	Credit	Discount on U.S. Treasury Securities Issued by BPD	
1612	01	Debit	Premium on U.S. Treasury Securities Issued by BPD	
1613	01	Either	Amortization of Discount and Premium on U.S. Treas. Securities Issued by BPD	
1711	01	Debit	Land and Land Rights	
1720	01	Debit	Construction-in-Progress	
172B	01	Debit	Construction in Abeyance	x
172D	01	Debit	Construction for Others	x
1730	01	Debit	Buildings, Improvements, and Renovations	
1739	01	Credit	Accumulated Depreciation on Buildings, Improvements, and Renovations	
1740	01	Debit	Other Structures and Facilities	
1749	01	Credit	Accumulated Depreciation on Other Structures and Facilities	
1750	01	Debit	Equipment	
1759	01	Credit	Accumulated Depreciation on Equipment	
1830	01	Debit	Internal Use Software	
1832	01	Debit	Internal Use Software in Development	
1839	01	Credit	Accumulated Amortization on Internal Use Software	
199A	01	Debit	Other Assets	x
199B	01	Debit	Investigations and Development	x
2110	02	Credit	Accounts Payable	
2130	02	Credit	Contract Holdbacks	
2190	02	Credit	Other Accrued Liabilities	
2210	02	Credit	Accrued Funded Payroll and Leave	
2213	02	Credit	Employer Contributions and Payroll Taxes Payable	
2215	02	Credit	Other Post-Employment Benefits Due and Payable	
2220	02	Credit	Unfunded Leave	
2225	02	Credit	Unfunded FECA Liability	
2290	02	Credit	Other Unfunded Employment Related Liability	
2310	02	Credit	Advances from Others	

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2320	02	Credit	Deferred Credits	
2400	02	Credit	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	
2510	02	Credit	Principal Payable to the Bureau of the Public Debt	
2590	02	Credit	Other Debt	
2650	02	Credit	Actuarial FECA Liability	
2920	02	Credit	Contingent Liabilities	
2950	02	Credit	Liability for Subsidy Related to Undisbursed Loans	
2970	02	Credit	Resources Payable to Treasury	
299A	02	Credit	Other Liabilities - Unfunded	x
299B	02	Credit	Deferred Revenues from Unmatured Accounts Receivable	x
299J	02	Credit	Unfunded Liability to Treasury's Judgment Fund	x
2995	02	Credit	Accrued Cleanup Costs	
3100	03	Credit	Unexpended Appropriations - Cumulative	
3101	03	Credit	Unexpended Appropriations - Appropriations Received	
3102	03	Credit	Unexpended Appropriations – Transfers In	
3103	03	Debit	Unexpended Appropriations – Transfers Out	
3106	03	Either	Unexpended Appropriations - Adjustments	
3107	03	Debit	Unexpended Appropriations – Used	
331A	03	Either	Cumulative Results of Operations	x
331B	03	Either	Contributed Capital	x
331C	03	Either	Capitalized Assets	x
4060	50	Debit	Anticipated Collections from Non-Federal Sources	
4070	50	Debit	Anticipated Collections from Federal Sources	
4114	39	Debit	Appropriated Trust or Special Fund Receipts	
4117	39	Debit	Loan Administrative Expense Appropriation	
4119	39	Debit	Other Appropriations Realized	
4120	50	Debit	Appropriations Anticipated - Indefinite	
4141	39	Debit	CY Borrowing Authority - Definite	
4145	39	Credit	Borrowing Authority Converted to Cash	
4147	39	Credit	Actual Repayments of Debt PY Balances	
4148	39	Debit	Resources Realized From Borrowing Authority	
4151	39	Credit	Actual Transfers-General Fund-CY Authority	
4170	39	Either	Transfers - Current-Year Authority	
4190	39	Either	Transfers - Prior-Year Authority	
4201	39	Debit	Total Actual Resources - Collected	
4210	50	Debit	Anticipated Reimbursements and Other Income	

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SGL Acct	FFS Acct Type	Normal Balance	Title	Specific to DOI
4221	54	Debit	Unfilled Customer Orders without Advance	
4222	54	Debit	Unfilled Customer Orders with Advance	
422A	55	Debit	Unfilled Customer Orders without Advance Obligated	x
4251	52	Debit	Reimbursements and Other Income Earned - Receivable	
4252	52	Debit	Reimbursements and Other Income Earned - Collected	
4262	52	Debit	Actual Collections of Loan Principal	
4263	52	Debit	Actual Collections of Loan Interest	
4271	52	Debit	Actual Program Fund Subsidy Collected – Definite - Current	
4273	52	Debit	Interest Collected from Treasury	
4277	52	Debit	Other Actual Collections - Federal	
4393	39	Credit	Rescission – Prior Year	
4394	39	Credit	Receipts Not Available for Immediate Obligation	
4396	39	Credit	Authority Permanently Unavailable for Obligation	
4450	40	Credit	Unapportioned Authority	
4510	42	Credit	Apportionments	x
4590	42	Credit	Apportionments Unavailable - Anticipated Resources	
4610	44	Credit	Allotments - Realized Resources	
4650	39	Credit	Allotments - Expired Authority	
4801	47	Credit	Undelivered Orders - Obligations, Unpaid	
4802	47	Credit	Undelivered Orders - Obligations, Prepaid/Advanced	
4871	47	Debit	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	
4901	48	Credit	Delivered Orders - Obligations, Unpaid	
4902	48	Credit	Delivered Orders - Obligations, Paid	
520A	31	Credit	Revenue from Services Provided-Receivable	x
520B	31	Credit	Revenue from Services Provided-Collected	x
5310	31	Credit	Interest Revenue - Other	
5311	31	Credit	Interest Revenue - Investments	
5312	31	Credit	Interest Revenue –Loans Receivable/Uninvested Funds	
5320	31	Credit	Penalties, Fines and Administrative Fees Revenue	
5329	31	Debit	Contra Revenue for Penalties, Fines and Administrative Fees	
561A	31	Credit	Donated Revenue - Nonfinancial Resources - Operating Resources	x
561C	31	Credit	Donated Revenue - Nonfinancial Resources - Capitalized Assets	x

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570A	03	Credit	Expended Appropriations - Operating Expenses	x
572A	03	Credit	Financing Sources Transferred In Without Reimbursement - Non-Capitalized Assets	x
572B	03	Credit	Financing Sources Transferred In Without Reimbursement - Contributed Capital	x
572C	03	Credit	Financing Sources Transferred In Without Reimbursement - Capitalized Assets	x
573A	03	Debit	Financing Sources Transferred Out Without Reimbursement - Non-Capitalized Assets	x
573B	03	Debit	Financing Sources Transferred Out Without Reimbursement - Contributed Capital	x
573C	03	Debit	Financing Sources Transferred Out Without Reimbursement - Capitalized Assets	x
5740	03	Credit	Appropriated Earmarked Receipts Transferred In	
5745	03	Debit	Appropriated Earmarked Receipts Transferred Out	
5750	03	Credit	Expenditure Financing Sources – Transfers In	
5755	03	Credit	Nonexpenditure Financing Sources – Transfers In	
5760	03	Debit	Expenditure Financing Sources – Transfers Out	
5765	03	Debit	Nonexpenditure Financing Sources – Transfers Out	
578A	03	Credit	Imputed Financing Sources - Operating Resources	x
578C	03	Credit	Imputed Financing Sources - Capitalized Assets	x
5790	03	Either	Other Financing Sources	
5900	31	Credit	Other Revenue	
590C	31	Credit	Other Revenue - Exchange - Results in Capitalized Asset	x
590E	31	Credit	Other Revenue – Exchange	x
590N	31	Credit	Other Revenue – Non-Exchange	x
610A	22	Debit	Operating Expenses/Program Costs	x
610B	22	Debit	Operating Expenses/Program Costs - Pending Distribution	x
610Z	22	Debit	Contra to Cost Capitalization Offset (SGL 6610)	x
6310	22	Debit	Interest Expenses on Borrowing From Bureau of Public Debt	
6330	22	Debit	Other Interest Expenses	
6400	22	Debit	Employee Benefits	
6610	22	Credit	Cost Capitalization Offset	
6710	24	Debit	Depreciation, Amortization, and Depletion	
6720	24	Debit	Bad Debt Expense	
6730	24	Debit	Imputed Costs	
6790	24	Debit	Other Expenses Not Requiring Budgetary Resources	

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SGL Acct	FFS Acct Type	Normal Balance	Title	Specific to DOI
6800	24	Debit	Future Funded Expenses	
6850	24	Debit	Unfunded Benefit Program Expenses	
690D	22	Debit	Nonproduction Costs - Investment in Non-Federal Physical Property	x
690E	22	Debit	Nonproduction Costs - Investment in Stewardship Assets	x
690G	22	Debit	Nonproduction Costs - Stewardship Investments, Research and Development	x
7110	31	Credit	Gains on Disposition of Assets - Other	
7210	24	Debit	Losses on Disposition of Assets - Other	
740A	24	Debit	Prior-Period Adjustments – Change in Accounting Principle - Expense	x
740B	24	Credit	Prior-Period Adjustments – Change in Accounting Principle - Revenue	x
740C	24	Either	Prior-Period Adjustments – Change in Accounting Principle - Capitalized Assets	x
740D	24	Either	Prior-Period Adjustments – Change in Accounting Principle – Financing Sources – Non-Capitalized	x
74A1	24	Either	Prior Period Adjustments – Correction of Errors – Non-Capitalized	
74C1	24	Either	Prior Period Adjustments – Correction of Errors – Capitalized	
7600	24	Either	Changes in Actuarial Liability	
9000	03		Other Memorandum Accounts	
9111	99		Repayment Obligations - From Other Projects	
9112	99		Repayment Obligations - From Other Federal Agency	
9113	99		Repayment - Property Transferred - Non-Federal	
9116	99		Repayment Transferred – Other Projects	
9117	99		Repayment Transferred – Other Federal Agency	
9121	99	Debit	Receipt on Deposit - Special Fund	
9122	99	Credit	Reclamation Fund - Project Receipts	
9123	99	Credit	Reclamation Fund – Accretions	
9124	99	Debit	Reclamation Fund – Appropriations Less Lapses	
9131	99	Debit	BOR PUE Expenses – Rates	
9132	99	Credit	BOR PUE Revenue – Rates	
9133	99	Debit	WAPA PUE Expenses – Rates	
9134	99	Credit	WAPA PUE Revenue – Rates	
9136	99	Credit	Assign Power Revenue to Irrigation	
9137	99	Debit	Assign Unmatured Power Revenues	
9138	99	Debit	Irrigation Assistance – Matured	

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SGL Acct	FFS Acct Type	Normal Balance	Title	Specific to DOI
9141	99		Authorized charge-off - Congress	
9142	99		Authorized Reserve Repayment Reduction	
9151	99	Debit	Repayment Contracts Work in Progress	
9152	99	Credit	Unfulfilled Contract - Work in Progress	
9161	99		Unmatured Timber Sales - Contracts	
9163	99		Negotiable Securities Deposit	
9165	99		Advance Billings	
9167	99		Allocations Made	
9169	99		Suballocations Made	
9301	99			
9302	99			
9303	99			
9304	99			
9501	99	Debit	Writeoffs CNC – Current FY (DR)	
9502	99	Credit	Writeoffs CNC – Current FY (CR)	
9503	99	Debit	Writeoffs Closed – Curr FY (DR)	
9504	99	Credit	Writeoffs Closed – Curr FY (CR)	
9510	03	Debit	Writeoff Closing Acct GL 9501	
9520	03	Credit	Writeoff Closing Acct GL 9502	
9620	99		Cumulative Receipts	
9629	99		Miscellaneous Receipts	
9800	99		Conversion Clearing Account	
9901	99		Discounts Lost	
9903	99		Discounts Taken	
9905	99		Interest Penalty Statistics	
9906	99		Unobligated Balance Brought Forward	
9907	99		Obligated Balance - Beginning FY	
9908	99		Accounts Payable - Net Beginning FY	
9999	99		JV Clearing Account	
9CNC	99		Accounts Receivable - Currently Not Collectable	
9CLO	99		Accounts Receivable – Closed	
9WRT	99		Accounts Receivable - Write-Offs Total	