

Reclamation Manual

Directives and Standards

CONSTRUCTION/PLANT ACCOUNTS¹ AND ACCOUNT COMPONENTS²

<u>Plant Accounts</u>	<u>Account Components</u>	<u>Description</u>
001		DISTRIBUTIVE COSTS
	91	Facilitating Services
	92	Investigations
	93	Design and Specifications
	94	Construction Supervision
130		STRUCTURES AND IMPROVEMENTS
	10	Buildings
	20	Other structures and improvements
140		ROADS AND ROAD STRUCTURES
150		RESERVOIRS
151		DAMS
152		WATERWAYS
153		WATERWAY STRUCTURES
154		WATERWAY PROTECTIVE WORKS
160		PUMPS AND PRIME MOVERS
165		WATER WHEELS, TURBINES, AND GENERATORS
170		ACCESSORY ELECTRICAL EQUIPMENT

¹ Construction/plant account is comprised of types of assets, which are identical or similar physically or functionally. Construction/Plant Account = first three digits of Job Number (Main)

² Account Component = fourth and fifth digit of Job Number (Sub). Regions may expand numbers to meet their requirements.

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<u>Plant Accounts</u>	<u>Account Components</u>	<u>Description</u>
		<u>Lines, Substations and Switchyards</u>
175		STATION EQUIPMENT
180		INSTALLED COMMUNICATIONS EQUIPMENT
	10	Radio
	20	Microwave
	30	Telephone
	40	Carrier Current
	50	SCADA, Load & Frequency Control, Communication & Control, Other
181		TOWERS AND FIXTURES
182		POLES AND FIXTURES
	10	Wood
	20	Steel and Concrete
		<u>Conductors and Devices</u>
183		OVERHEAD CONDUCTORS AND DEVICES
	10	Wood
	20	Steel and Concrete
184		UNDERGROUND CONDUCTORS AND DEVICES
185		UNDERGROUND CONDUIT
		<u>Miscellaneous</u>
191		INTEREST DURING CONSTRUCTION
195		OTHER TANGIBLE PROPERTY
199		MISCELLANEOUS INSTALLED EQUIPMENT