

Reclamation Manual

Directives and Standards

Central Utah Project Completion Act (CUPCA)

1. CUPCA.

- A. The Secretary of the Interior established accounting records for the CUPCA office to carry out the responsibilities within the act. Section 201(e) of Public Law 102-575 states the Secretary may not delegate his or her responsibilities under the Act to the Bureau of Reclamation. Therefore, all reporting must remain with the Office of the Secretary. The Office of the Secretary, in Washington, D.C, initially supplied the accounting services for the CUPCA office; but, in fiscal year 1997, Reclamation’s Upper Colorado Region (Region 4) began performing accounting services. Reclamation performs limited accounting services under an annual reimbursable support agreement between the CUPCA office and Reclamation.
- B. To comply with the Chief Financial Officer’s (CFO) Act of 1990, the Office of the Secretary’s CFO reports include CUPCA financial data. Reclamation’s CFO reports will not include CUPCA data.

2. Funds¹/Description by Application of Funds. The “FBMS Fund” column will contain entries with an asterisk (*) in the second digit. The asterisk represents the second digit of a source year for discretionary, no year funds (i.e. 14X0680 for FY14 and 15X0680 for FY15 is listed in the table as 1*X0680). Note that the first digit will change to a 2 in FY20. Research FBMS/Core Financials/Master Data/FM to validate what funding source years apply to a particular fund. The list is current as of October 20,2014.

| FBMS Fund | Fund Type | FFS Fund Code | Treasury Symbol | Description |
|---------------|-----------|---------------|-----------------|---|
| Not Converted | NA | M50 | | General Fund Proprietary Interest, Not Otherwise Classified |
| Not Converted | NA | M85 | | Small Escrow Amounts |
| Not Converted | NA | MUR | | CUPCA, Central Utah Project, Interior |
| 122R0787ZA | AF0DDB | MUD | 1420787 | R CUPCA Admin Expenses |
| 133R0787ZA | AF0DDB | MUE | 1430787 | R CUPCA Admin Expenses |
| 144R0787ZA | AF0DDB | | 1440787 | R CUPCA Admin Expenses |
| 1*XR0787ZA | AF0DDB | | 14X0787 | R CUPCA Appropriation |
| 1*XR0787ZB | AF0DDB | | 14X0787 | R CUPCA Title II |
| 1*XR0787ZC | AF0DDB | | 14X0787 | R CUPCA Title III |
| 1*XR0787ZH | AF0DDB | | 14X0787 | R CUPCA Holding Account |

¹Reference FIN 02-10 for a breakout of the FBMS Fund

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| FBMS Fund | Fund Type | FFS Fund Code | Treasury Symbol | Description |
|--------------|--------------|---------------------|--------------------|---------------------------------|
| 155R0787ZA | AF0DDB | | 14550787 | R CUPCA Administrative Expenses |
| 156R0787ZA | AF0DDB | | 145/60787 | R CUPCA 2015/2016 Appropriation |
| XXXR0787ZA | AF0DDB | MUT | 14X0787 | R CUPCA Appropriation |
| XXXR0787ZB | AF0DDB | MU2 | 14X0787 | R CUPCA Title II |
| XXXR0787ZC | AF0DDB | MU3 | 14X0787 | R CUPCA Title III |
| XXXR0787ZH | AF0DDB | MUH | 14X0787 | R CUPCA Holding Account |