

Reclamation Manual

Directives and Standards

Detailed General Ledger (GL) Chart of Accounts

1. **Chart of Accounts.** The chart below includes the GL accounts the Bureau of Reclamation currently uses as of February 29, 2016. For a current version of Reclamation's GL accounts, contact the Reclamation Integration Office. To obtain a complete list of the Department of the Interior GL accounts, contact the Reporting and Accounting Team in the Business Analysis Division. For a complete listing of all the Department of the Treasury U.S. Standard GL accounts, definitions, and additional information, refer to the [Treasury Financial Manual](#).

2. **Chart Headings.**
 - A. **Auto Post.** The system is configured to post to the auto post GL based on the program being run. Do not manually post to these GLs.

 - B. **Reconciliation GL Accounts Ready for Input.** Reconciliation GL accounts retain the customer or vendor name and numbers for easy reporting. The Financial and Business Management System (FBMS) uses customer, vendor, and asset reconciliation GL accounts. A customer record or vendor record can tie to only one reconciliation GL at a time. Reconciliation accounts also establish the integration of the accounts payable, accounts receivable and asset sub-ledger accounts into the general journal.

 - C. **Posting Block.** Posting block indicates those GLs blocked from posting.

 - D. **Deletion Flag.** Notates GLs marked for deletion.

GL Account	Normal Balance	Title	Commit- ment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
1010.ADV00	Debit	Customer Collections Advance - BOR	YADV00					
1010.BB000	Debit	Beginning Balance	CASH					
1010.CL000	Debit	Other Collections	CASH					
1010.CNFS0	Debit	Change Non-Fed Securities (Market Value)	CASH					
1010.CT000	Debit	Other Collections - Revenue transfer JVs	CASH		X			
1010.CZ000	Debit	Other Collections - Exp/Rev JVs	CASH					
1010.CZR00	Debit	Other Collections - Expense Revenue Receipts	CASH					
1010.DS000	Debit	Other Disbursements	CASH					
1010.DT000	Debit	Other Disbursements - Expense transfer JVs	CASH		X			

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GL Account	Normal Balance	Title	Commitment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
1010.DZ000	Debit	Other Disbursements - Exp/Rev JVs	CASH					
1010.GCC00	Debit	IPAC Revenue Collections from Customers	CASH					
1010.GCV00	Debit	IPAC Refunds from Vendor Overpayments	CASH					
1010.GDC00	Debit	IPAC Refunds to Customers of Revenues	CASH					
1010.GDV00	Debit	IPAC Disbursements to Vendors	CASH					
1010.GG000	Debit	Grants/ASAP	CASH					
1010.INV00	Debit	Non-SF224 Investments	CASH					
1010.IOI00	Debit	Non-SF224 Interest Earned on Investments	CASH					
1010.NC000	Debit	Non-SF224 Collections	CASH					
1010.ND000	Debit	Non-SF224 Disbursements	CASH					
1010.OCNFS	Debit	Offset Change Non-Fed Securities (Market Value)	CASH					
1010.PCC00	Debit	Imprest Customer Collections	CASH					
1010.PDV00	Debit	Imprest Vendor Disbursement	CASH					
1010.RCC00	Debit	SF215/DD5515 - Offsetting Receipts (Used when recording revenue only)	CASH					
1010.RCQ00	Debit	Offsetting Receipts - Quarters	CASH					
1010.RD000	Debit	Disbursements - Refund of Offsetting Receipts (Refund resulting from cash (1010.RCC00)/revenue posting)	CASH					
1010.RGC00	Debit	IPAC - Collections of Offsetting Receipts (Used when recording revenue only)	CASH					
1010.RTC00	Debit	Other Offsetting Receipts (Intra-Bureau)	CASH					
1010.TCC00	Debit	SF215/DD5515 - Collections of Revenues	CASH					
1010.TCV00	Debit	SF215 Refunds from Vendors	CASH					
1010.TDC00	Debit	Disbursements - Refunds to Customer	CASH					

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GL Account	Normal Balance	Title	Commitment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
1010.TDV00	Debit	Disbursements - Payments to Vendors	CASH					
1010.TR000	Debit	Transfers - Non Expenditures	CASH					
1010.WA000	Debit	Warrants	CASH					
1090.00000	Debit	FBWT under a Continuing Resolution	CASH					
1120.00000	Debit	Imprest Funds	NA					
1310.A0000	Debit	AR Revenue Off-budget Actual	AR			X		
1310.B0000	Debit	AR Revenue Off-budget Est Accrual	AR					
1310.C0000	Debit	AR Revenue On-budget Actual	AR			X		
1310.CZ000	Debit	E-SAM Billable Rate Receivable	AR					
1310.D0000	Debit	AR Revenue On-budget Est Accrual	AR					
1310.E0000	Debit	AR Canceled Checks Pending Confirmation	AR					
1310.F0000	Debit	AR Unmatured Receivables	AR			X		
1310.FZ000	Debit	Unmatured Receivables JV	N/A			X		
1310.G0000	Debit	AR Expense Off-budget Actual	AR			X		
1310.J0000	Debit	AR Liabilities Off-budget Actual	AR			X		
1310.P0000	Debit	Accounts Receivable In Transit Account - IPAC	DIT					
1319.00000	Credit	Allowance for Loss on Accounts Receivable	NA					
1330.00000	Debit	Receivable for Transfers of Currently Invested Bal	NA					
1340.A0000	Debit	Interest Receivable-Not Otherwise Classified-Off budget Actual	AR			X		
1341.LA000	Debit	Interest Receivable Loans Off-Budget Actual	AR			X		
1341.LZ000	Debit	Interest Receivable Loans JV	AR					
1342.TM000	Debit	Interest Receivable Investment Marketable - BPD	AR					
1342.TS000	Debit	Interest Receivable Investment Actual - BPD	AR					

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1347.00000	Credit	Allowance for Loss Int Rec- Not Otherwise Class	NA					
1350.A0000	Debit	Loans Off-Budget Actual	AR			X		
1350.B0000	Debit	Loans Receivable - Unbilled	Enter CI					
1359.00000	Credit	Allowance for Loss on Loans Receivable	NA					
1360.A0000	Debit	Penalties/Fines Recvble Off- Budg Actual	AR			X		
1367.00000	Credit	Allow for Loss Penalty and Fines Not Other Class	NA					
1370.A0000	Debit	Admin Fees Rec Not Otherwise Class	AR			X		
1377.00000	Credit	Allow for Loss Admin Fees Not Otherwise Class	NA					
1399.00000	Credit	Allowance for Subsidy	NA					
1410.OTH00	Debit	Other Advances - JV	NA					
1410.WCN0 0	Debit	Advances - BOR Water Contracts	NA					
1610.TS000	Debit	Investments in US Trsry Securities Issued by BPD	NA	2000				
1611.TS000	Credit	Discounts on Treasury Securities Issued by BPD	NA	2000				
1612.TS000	Debit	Premium on Treasury Securities Issues by BPD	NA	2000				
1613.TS000	Debit	Amortization on Treasury Securities Issued by BPD	NA	2000				
1620.00000	Debit	Investments in Securities Othr than BPD Securities	NA					
1621.00000	Credit	Discount on Securities Other than BPD Securities	NA					
1623.00000	Debit	Amortization of Dis/Prem on Securities not BPD	NA					
1711.321A0	Debit	Capital Land	NA					
1711.321E0	Debit	Capital Easements and Right of Ways	NA					
1712.322Z0	Debit	Capital Non-Structure Improvements	NA					
1719.00000	Credit	Accumulated Deprec on Improvements to Land	NA					
1720.CIA00	Debit	Construction in Abeyance	NA					
1720.CIP00	Debit	Construction in Progress	NA					
1730.323C0	Debit	Capital Buildings, Improvements & Renovations	NA					

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1739.00000	Credit	Accumulated Depreciation - Bldgs Improvs Renov	NA					
1739.Z0000	Credit	Accum Depreciation - Bldgs Improvs Renov JV	NA					
1740.322D0	Debit	Capitalized Dams - Constructed	NA					
1740.323Z0	Debit	Capital Structures & Water Projects	NA					
1749.00000	Credit	Accumulated Depreciation Othr Structure&Facilities	NA					
1749.Z0000	Credit	Accum Depreciation Othr Structure&Facilities JV	NA					
1750.311A0	Debit	Capitalized - Equipment	NA					
1750.311AC	Debit	Capitalized - Equipment Conversion	NA					
1750.311C0	Debit	Capitalized Radio Communication Equipment	NA					
1750.311CC	Debit	Capitalized Radio Communication Equip JV	NA					
1750.311E0	Debit	Capitalized - Information Technology Equipment	NA					
1750.311EC	Debit	Capitalized Info Technology Equipment Conversion	NA					
1750.311H0	Debit	Capitalized - Furniture & Fixtures	NA					
1750.311HC	Debit	Capitalized Furniture and Fixtures - Conversion	NA					
1750.311J0	Debit	Capitalized - Copier/Duplicator	NA					
1750.311K0	Debit	Capitalized - Heavy Machinery	NA					
1750.311KC	Debit	Capitalized Heavy Machinery Conversion	NA					
1750.311L0	Debit	Capitalized - Transportatn Equip(Includes Horses)	NA					
1750.311LC	Debit	Capitalized Transportation Equipment - Conversion	NA					
1759.00000	Credit	Accumulated Depreciation on Equipment	NA					
1759.Z0000	Credit	Accumulated Depreciation Equipment JV	NA					
1820.323H0	Debit	Capital Leasehold Improvements	NA					
1829.00000	Credit	Accumulated Amortization on Leasehold Improvements	NA					

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1830.311D0	Debit	Internal Use Software (over \$100k)	NA					
1832.00000	Debit	Internal Use Software in Development	NA					
1839.00000	Credit	Accumulated Amortization on Internal Use Software	NA					
1990.A0000	Debit	Other Assets	NA					
2110.AA000	Credit	AP Liability - Accts Payable Automated Accrual	AP					
2110.AC000	Credit	AP Manual Accrual Non-referencing	AP					
2110.AU000	Credit	AP Liability - AP Manual Accrual (Non-Recon)	AP					
2110.GR000	Credit	AP Liability - Goods Received and Accepted	GR/IR		X			
2110.IN000	Credit	AP Liability - Invoiced	AP			X		
2110.MA000	Credit	AP Liability - Accts Payable Manual Accrual	AP					
2110.Z0000	Credit	AP JV Upload	AP					
2120.00000	Credit	Disbursements in Transit	DIT					
2130.00000	Credit	Contract Holdbacks	AP					
2130.Z0000	Credit	Contract Holdbacks Manual	HDBK					
2170.00000	Credit	Subsidy Payable to the Financing Account	NA					
2190.00000	Credit	Other Accrued Liabilities	NA					
2190.DZ000	Credit	E-SAM Billable Rate Payable	NA					
2190.GA000	Credit	Grants Accrual - Automated	AP					
2210.00000	Credit	Accrued Funded Payroll and Leave	NA					
2213.00000	Credit	Employer Contributions and Payroll Taxes Payable	NA					
2220.00000	Credit	Unfunded Leave	NA					
2225.00000	Credit	Unfunded FECA Liability	NA	1601				
2290.00000	Credit	Other Unfunded Employment Related Liability	NA					
2310.A0000	Credit	Advances from Others Reimbursable	REIMB0					
2310.C0000	Credit	Advances from Others Adjustments - JV	NA					
2310.D0000	Credit	Advances From Others	NA			X		
2320.ARC00	Credit	Deferred Credits Customer	NA			X		

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2320.C0000	Credit	Deferred Credits JV	NA					
2400.AP000	Credit	Liab Nonfid Dep Funds & Undep Coll - Vendors	NA					
2400.AR000	Credit	Liab Nonfid Dep Funds & Undep Coll - AR	NA					
2400.ARC00	Credit	Liab Nonfid Dep Funds & Undep Coll - Customers	NA			X		
2400.C0000	Credit	Liab Nonfid Dep Funds & Undep Coll - JV	NA					
2400.Z0000	Credit	LiabNonFidUndCol MRM	NA					
2510.00000	Credit	Principal Payable to the Bureau of the Public Debt	NA					
2650.00000	Credit	Actuarial FECA Liability	NA					
2970.00000	Credit	Resources Payable to Treasury	NA					
2985.MC000	Credit	Liability Non-Custodial Statement Collections	NA	9900				
2985.MCC00	Credit	Liability Non-Custodial Statement Collections JV	NA					
2985.MR000	Credit	Liability Non-Custodial Statement Receivable	NA	9900				
2985.MRC00	Credit	Liability Non-Custodial Statement Receivable JV	NA					
2990.A0000	Credit	Other Liabilities (FT=XR using XM acct models=BLM)	NA					
2990.B0000	Credit	Deferred Revenues from Unmatured Accounts Recvbl	NA					
2990.D0000	Credit	Bureau Unique Other Liabilities - Unfunded	NA					
2990.J0000	Credit	Unfunded Liability to Treasury's Judgment Fund	NA					
2990.K0000	Credit	Credit Reform Downward Re-Estimate	NA					
2990.W000	Credit	Other Liabilities - BOR Western CRSP Project	NA					
2995.N0000	Credit	Estimated Cleanup Cost Liab - Unfunded	NA					
2995.Y0000	Credit	Estimated Cleanup Cost Liab - Asbestos	NA					
3100.00000	Credit	Unexpended Appropriations - Cumulative	NA					
3101.00000	Credit	Unexpended Appropriations - Appropriations Receive	NA					

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GL Account	Normal Balance	Title	Commit- ment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
3102.00000	Credit	Unexpended Appropriations - Transfers-In	NA					
3103.00000	Debit	Unexpended Appropriations - Transfers-Out	NA					
3106.00000	Debit	Unexpended Appropriations - Adjustments	NA					
3107.00000	Debit	Unexpended Appropriations - Used	NA		X			
3107.C0000	Debit	Unexpended Appropriations - Used JV	NA					
3310.A0000	Credit	Cumulative Results of Operations - Operating	NA					
3310.C0000	Credit	Cumulative Results of Operations - Capital Assets	NA					
4060.00000	Debit	Anticipated Collections from Non-Federal Sources	NA		X			
4113.00000	Debit	Appr Rcpts from Unavlbl Trust/Spcl Fund Rcpts	NA		X			
4114.00000	Debit	Appropriated Trust or Special Fund Receipts	NA		X			
4114.Z0000	Debit	Approp Trust or Special Fund Rcpts JV (MRM Only)	NA					
4118.00000	Debit	Re-estimated Loan Subsidy Appropriation	NA		X			
4119.00000	Debit	Other Appropriations Realized	NA		X			
4120.00000	Debit	Appropriations Anticipated - Indefinite	NA		X			
4120.Z0000	Debit	Appropriations Anticipated - Indefinite JV	NA					
4137.00000	Debit	Transfers of Contract Authority	NA		X			
4145.00000	Credit	Borrowing Authority Converted to Cash	NA		X			
4148.00000	Debit	Resources Realized from Borrowing Authority	NA		X			
4151.00000	Credit	Actual Cap Transfers to Gen Fund of Trsry-CY Auth	NA		X			
4170.00000	Debit	Transfers - Current-Year Authority	NA		X			
4175.00000	Debit	Allocation Trnfr CY Auth for Non-Investd Accts	NA		X			
4176.00000	Debit	Allocation Transfers of Prior-Year Balances	NA		X			
4190.00000	Debit	Transfers - Prior-Year Balances	NA		X			

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4201.00000	Debit	Total Actual Resources - Collected	NA		X			
4210.00000	Debit	Anticipated Reimbursements and Other Income	NA		X			
4221.00000	Debit	Unfilled Customer Orders without Advance	NA		X			
4222.00000	Debit	Unfilled Customer Orders with Advance	NA		X			
4251.00000	Debit	Reimbursements & Other Income Earned - Receivable	NA		X			
4252.00000	Debit	Reimbursements and Other Income Earned - Collected	NA		X			
4252.I0000	Debit	Reimb and Other Income Earned - Collctd BOR Invest	NA					
4260.Z0000	Debit	Actual Collections of "Governmental-type" Fees JV	NA					
4262.00000	Debit	Actual Collections of Loan Principal	NA		X			
4263.00000	Debit	Actual Collections of Loan Interest	NA					
4266.00000	Debit	Othr Actual Business-Type Coll frm Non-Fed Sources	NA		X			
4273.00000	Debit	Interest Collected from Treasury	NA	2000	X			
4277.00000	Debit	Other Actual Collections - Federal	NA		X			
4350.00000	Credit	Canceled Authority	NA		X			
4384.00000	Credit	Reduction Returned Approp Spec & Trust Designated Avail	NA		X			
4394.00000	Credit	Receipts Unavailable for Obligtn Upon Collection	NA		X			
4394.Z0000	Credit	Rcpts Unavailable for Oblig Upon Collectn JV (MRM)	NA					
4450.00000	Credit	Unapportioned Authority	NA		X			
4450.Z0000	Credit	Unapportioned Authority - JV	NA					
4510.A0000	Credit	Apportionments	NA		X			
4590.00000	Credit	Apportionments Unavailable - Anticipated Resources	NA		X			
4610.00000	Credit	Allotments - Realized Resources	NA		X			

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GL Account	Normal Balance	Title	Commit- ment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
4610.A0000	Credit	Allotments - Resources Unavailable for Obligation	NA		X			
4610.Z0000	Credit	Allotments - Realized Resources - JV	NA					
4650.00000	Credit	Allotments - Expired Authority	NA		X			
4650.Z0000	Credit	Allotments - Expired Authority JV	NA					
4700.00000	Credit	Commitments - Programs Subject to Apportionment	NA		X			
4801.A0000	Credit	UDO - Automatic Accrual JV	NA					
4801.C0000	Credit	UDO - Obligations Unpaid - Temporary Adjustments JV	NA					
4801.CP000	Credit	UDO - Obligations Unpaid - Permanent Adjustments JV	NA					
4801.P0000	Credit	UDO - Obligations Unpaid	NA		X			
4802.C0000	Credit	UDO - Obligations Prepaid/Advanced - Prism JV	NA					
4802.P0000	Credit	UDO - Obligations Prepaid/Advanced	NA		X			
4871.C0000	Debit	Downward Adjust PY - JV	NA					
4871.P0000	Debit	Downward Adjust PY Unpd UDO - Oblg Recvry	NA		X			
4881.C0000	Credit	Upward Adjustment of PY - JV	NA					
4881.P0000	Credit	Upward Adjustment of PY Unpaid UDO - Obligations	NA		X			
4901.A0000	Credit	Delivered Orders-Automatic Accrual JV	NA					
4901.C0000	Credit	Delivered Orders - Obligations Unpaid JV	NA					
4901.00000	Credit	Delivered Orders - Obligations Unpaid	NA				X	
4901.Z0000	Credit	Delivered Orders - Obligations Unpaid JV (MRM Only)	NA					
4902.00000	Credit	Delivered Orders - Obligations Paid	NA		X			
4902.C0000	Credit	Delivered Orders - Obligations Paid JV	NA					
4902.Z0000	Credit	Delivered Orders - Obligations Paid JV (MRM Only)	NA					

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GL Account	Normal Balance	Title	Commit- ment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
4971.C0000	Debit	Downward Adj PY Unpd Expended Authority JV	NA					
4981.C0000	Credit	Upward Adj PY Unpd Expended Authority JV	NA					
5200.REIMA	Credit	Rev from Svcs Provided - Customer Orders - Accrued	REIMA0					
5200.REIMB	Credit	Rev from Svcs Provided - Customer Orders - Actual	REIMA0					
5200.Y0000	Credit	Revenue from Services Sold - Water and Power	Y00000					
5200.Y0500	Credit	Bureau-wide Indirect Cost Revenues	Y05000					
5200.Y0600	Credit	Regional Indirect Cost Revenues	Y06000					
5200.Y0800	Credit	Office Indirect Cost Revenues	Y08000					
5200.Y0900	Credit	Interior Indirect Cost Revenues	Y09000					
5200.Y1000	Credit	Leave Revenues	Y10000					
5310.S0000	Credit	Other - Interest Revenue (Dept wide)	S00000					
5310.Y0000	Credit	Interest Revenue - Sale of Water and Power	Y00000					
5311.EA000	Credit	Interest Revenue - Investments Amort Prem/Disc	EA0000					
5311.EC000	Credit	Interest Revenue - Investments Receipt Cash	EC0000					
5311.ER100	Credit	Interest Revenue - Investments Receivable- BL Only	ER0000					
5312.LA000	Credit	Interest Revenue Actual - Loans	LA0000					
5312.LL000	Credit	Interest Revenue - Loans Principle	LL0000					
5312.LR000	Credit	Interest Revenue Accrued - Loans	LR0000					
5313.L0000	Credit	Interest Revenue - Subsidy Amortization	NA					
5320.O0000	Credit	Pen & Fines-Misc Recpts	O00000					
5320.Y0000	Credit	Penalties and Fines Revenue - Water and Power	Y00000					
5325.O0000	Credit	Admin Fees Misc Rec	O00000					
5325.Y0000	Credit	Administrative Fees Revenue - Power and Water	Y00000					

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5610.DA000	Credit	Donations - Assets	DA0000					
5610.DL000	Credit	Donated Revenue - Non-Finance Source Liability	NA					
5610.IK000	Credit	Donations In-Kind Services BOR	IK0000					
5700.00000	Credit	Expended Appropriations	NA		X			
5700.C0000	Credit	Expended Appropriations JV	NA					
5720.C0000	Credit	Financing Source Trf In W/O Reimbrsmt-Capital Assets	NA					
5730.C0000	Debit	Financing Sources Trf Out W/O Reimbrsmt-Capital Asset	NA					
5740.00000	Credit	Appropriated Earmarked Receipts Transferred In	NA					
5740.Z0000	Credit	Appropriated Earmarked Receipts Transferred In JV	NA					
5745.00000	Debit	Appropriated Earmarked Recpt Transferred Out	NA					
5745.Z0000	Credit	Appropriated Earmarked Recpt Transfer Out JV	NA					
5750.BR000	Credit	Financing Sources Trf In - Budget Trf Revenue	BR0000					
5755.00000	Credit	Nonexpenditure Financing Sources-Transfers In-Other	NA					
5756.L0000	Credit	Nonexpenditure Financing Sourc Trnsfrs in Cap Loan	L00000					
5756.Z0000	Credit	Nonexpenditure Financing Sources Transfers (JV)	NA					
5765.00000	Debit	Nonexpenditure Financing Sources-Transfers Out-Oth	NA					
5766.00000	Debit	Nonexpenditure Financing Sources Transfers Out-Cap	NA					
5766.Z0000	Credit	Nonexpenditure Financing Sources Transfers Out-Cap JV	NA					
5776.00000	Debit	Non Budgetary Finance Sources Transfer Out	NA					
5776.Z0000	Debit	Non Budgetary Finance Sources Transfer Out JV	NA					
5780.A0000	Credit	Imputed Financing Source - Operations	NA					
5780.Z0000	Credit	Imputed Financing Source - Other	NA					

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5791.00000	Credit	Adj to Financing Sources - Dwn Reest or Neg Sbsdy	NA					
5791.Z0000	Credit	Adj to Financing Srcs - Dwn Reest or Neg Sbsdy JV	NA					
5900.IK000	Credit	Other Revenue - In Kind Services	IK0000					
5900.Q0000	Credit	Other Revenues - Rent of Land and Structures	Q00000					
5900.Y0000	Credit	Other Revenues - Water and Power	Y00000					
5900.YRB00	Credit	Oil and Gas Royalties Non- exchange	Y00000					
5993.00000	Debit	Offset to Non-Equity Collections	NA	9900				
5993.Z0000	Debit	Offset Collections JV	NA	9900				
5994.00000	Debit	Offset to Non-Equity Accrued Collections	NA	9900				
5994.Z0000	Debit	Offset Accrued Collections JV	NA	9900				
6100.11100	Debit	FTP Wages Cost Alloc	NA		X			
6100.111A0	Debit	FTP Regular Civilian	111A00					
6100.111B0	Debit	FTP Federal Wage Sys & Adm Determined	111B00					
6100.111F0	Debit	FTP Terminal Leave - Lump Sum	111F00					
6100.111G0	Debit	FTP Leave Assessment	111G00					
6100.111T0	Debit	FTP Time Off Awards	111T00					
6100.11300	Debit	OTP Regular Civilian Cost	NA		X			
6100.113A0	Debit	OTP Regular Civilian	113A00					
6100.113B0	Debit	OTP Federal Wage Sys & Adm Determined	113B00					
6100.113C0	Debit	OTP Consultant/Expert/Advisory	113C00					
6100.113F0	Debit	OTP Terminal Leave - Lump Sum	113F00					
6100.113G0	Debit	OTP Leave Assessment	113G00					
6100.113T0	Debit	OTP Time Off Awards	113T00					
6100.11500	Debit	Other Personnel Compensation	NA		X			
6100.115A0	Debit	Overtime	115A00					
6100.115B0	Debit	Awards - Monetary	115B00					
6100.115C0	Debit	Interest on Back Pay	115C00					
6100.115D0	Debit	Credit Hours - Paid	115D00					

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6100.115E0	Debit	Awards - Non-Monetary	115E00					
6100.115F0	Debit	Paid Holidays Worked	115F00					
6100.115G0	Debit	Other Comp - Leave Assessment	115G00					
6100.115H0	Debit	Environmental/Hazardous Duty	115H00					
6100.115M0	Debit	Compensatory Time - Paid	115M00					
6100.115N0	Debit	Stipend In-Lieu of Premium/Compensatory Pay	115N00					
6100.115T0	Debit	Sunday Pay	115T00					
6100.115V0	Debit	Nightwork Differential	115V00					
6100.115X0	Debit	Penalty Pay	115X00					
6100.115Z0	Debit	Supervisory Differential	115Z00					
6100.11800	Debit	Special Personal Services Payments	NA		X			
6100.118A0	Debit	Non-Federal Employee Compensation/Awards	118A00					
6100.118P0	Debit	CSRS Reimburse Reemployed Annuitant	118P00					
6100.12100	Debit	Civilian Personnel Benefits	NA		X			
6100.12110	Debit	Relocation Bonus	121100					
6100.12120	Debit	Relocation - Subsistence in Temporary Quarters	121200					
6100.12130	Debit	Relocation-Real Estate Transactions (Direct Reim)	121300					
6100.12140	Debit	Relocation - Relocation Service Contractor	121400					
6100.12150	Debit	Relocation - Income Tax Allowance and Withholding	121500					
6100.12160	Debit	Relocation - Miscellaneous Moving Allowance	121600					
6100.121C0	Debit	Retention Allowance	121C00					
6100.121D0	Debit	Public Transportation Benefits	121D00					
6100.121E0	Debit	Contributions - Thrift Plan Basic (1%)	121E00					
6100.121EL	Debit	Contrib - TP Basic (1%) Leave surcharge	121EL0					
6100.121F0	Debit	Contributions - Thrift Plan Match (5%)	121F00					
6100.121FL	Debit	Contrib. TP Matching (5%) Leave Surcharge	121FL0					

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6100.121G0	Debit	Personnel Benefits - Leave Assessment	121G00					
6100.121I0	Debit	Lost Thrift Savings Earnings	121I00					
6100.121M0	Debit	Recruitment Bonus	121M00					
6100.121R0	Debit	Allowances - Quarters Meals Uniforms & Electricity	121R00					
6100.121S0	Debit	Employee Settlements (not court-ordered)	121S00					
6100.121Y0	Debit	Other Employee Benefits	121Y00					
6100.122A0	Debit	Employee Professional Liability Insurance Reim	122A00					
6100.13000	Debit	Benefits for Former Personnel	NA		X			
6100.130B0	Debit	Former Personnel Unemployment Compensation	130B00					
6100.130G0	Debit	Former Personnel Other Employee Benefits	130G00					
6100.21100	Debit	Non-Foreign Travel	NA		X			
6100.211A0	Debit	Non-Foreign ATM Travel Advance Expense	211A00					
6100.211B0	Debit	Non-Foreign TMC Transaction Fees	211B00					
6100.211C0	Debit	Non-Foreign Commercial Transportatn-Tourist Class	211C00					
6100.211D0	Debit	Non-Foreign Employee Per Diem	211D00					
6100.211E0	Debit	Non-Foreign Employee M & IE	211E00					
6100.211F0	Debit	Non-Foreign Trans-Exceeds Tourist	211F00					
6100.211I0	Debit	Non-Foreign Other Incidental Expenses	211I00					
6100.211L0	Debit	Non-Foreign Local Travel	211L00					
6100.211O0	Debit	Non-Foreign Travel	211O00					
6100.211P0	Debit	Non-Foreign POV Mileage Allowance	211P00					
6100.211R0	Debit	Non-Foreign Passenger Vehicle Rental	211R00					
6100.211T0	Debit	Non-Foreign Taxi Fare	211T00					
6100.21200	Debit	Foreign Travel	NA		X			
6100.212A0	Debit	Foreign - ATM Travel Advance Expense	212A00					

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GL Account	Normal Balance	Title	Commitment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
6100.212B0	Debit	Foreign - TMC Transaction Fees	212B00					
6100.212C0	Debit	Foreign - Commercial Trans Tourist Class	212C00					
6100.212D0	Debit	Foreign - Employee Per Diem	212D00					
6100.212E0	Debit	Foreign Employee M & IE	212E00					
6100.212F0	Debit	Foreign Commercial Trans Exceeds Tourist	212F00					
6100.212I0	Debit	Foreign - Other Incidental Expenses	212I00					
6100.212P0	Debit	Foreign - POV Mileage Allowance	212P00					
6100.212T0	Debit	Foreign - Taxi Fare	212T00					
6100.21300	Debit	Non-Foreign Relocation	NA		X			
6100.213B0	Debit	Non-Foreign TMC Transaction Fees	213B00					
6100.213C0	Debit	Non-Foreign Commercial Transportatn - Tourist Class	213C00					
6100.213D0	Debit	Non-Foreign Employee Per Diem	213D00					
6100.213P0	Debit	Non-Foreign POV Mileage Allowance	213P00					
6100.213R0	Debit	Non-Foreign Passenger Vehicle Rental	213R00					
6100.213V0	Debit	Non-Foreign Per Diem - House Hunting	213V00					
6100.213W0	Debit	Non-Foreign Transportation - Advance House Hunting	213W00					
6100.21400	Debit	Locl Busns Trvl Ofcl	NA					
6100.214L0	Debit	Locl Trvl Ofcl Duty	214L00					
6100.221A0	Debit	Freight - Equipment	221A00					
6100.221B0	Debit	Freight - Other	221B00					
6100.221C0	Debit	GSA Shipping Surcharges	221C00					
6100.222C0	Debit	Truck Transportation - Rental	222C00					
6100.222D0	Debit	Truck Transport - Bureau Owned	222D00					
6100.222E0	Debit	Truck Transportation - GSA	222E00					
6100.223A0	Debit	Mail Transport - Parcel Post	223A00					
6100.224F0	Debit	Transportation - Household Goods - GBL	224F00					

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GL Account	Normal Balance	Title	Commitment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
6100.224G0	Debit	Transportation - Household Goods - Non-GBL	224G00					
6100.224K0	Debit	Transportation of Mobile Home	224K00					
6100.224L0	Debit	Transportation of POV	224L00					
6100.231A0	Debit	Space Rental Payments To GSA	231A00					
6100.23200	Debit	Rental Payments to Others	NA		X			
6100.232A0	Debit	Space Rental Payments To Others	232A00					
6100.232B0	Debit	Rental of Exhibit Space	232B00					
6100.23300	Debit	Communications Utilities & Misc. Charges	NA		X			
6100.233B0	Debit	GSA Communications FTS	233B00					
6100.233C0	Debit	Commercial Communications Charges - Local	233C00					
6100.233D0	Debit	Commercial Communications Charges - Long Distance	233D00					
6100.233E0	Debit	Wireless Communications	233E00					
6100.233F0	Debit	Telephone Equip-Leases Rentals Repairs & Maint	233F00					
6100.233G0	Debit	Postage	233G00					
6100.233H0	Debit	Postage - Box & Meter Rental	233H00					
6100.233J0	Debit	Express Mail	233J00					
6100.233K0	Debit	Utilities	233K00					
6100.233L0	Debit	Equip Rental includes GSA Passenger Vehic Rental	233L00					
6100.233LA	Debit	Equipmn (include GSA passngr vehic rental) Accrual	233LA0					
6100.233M0	Debit	Equipment Rental - Information Technology	233M00					
6100.233N0	Debit	Software Rental - Information Technology	233N00					
6100.233O0	Debit	Equipment Rental - Data Communications	233O00					
6100.233P0	Debit	Equipment Rental - Copiers	233P00					
6100.233Q0	Debit	Equipment Rental - Heavy	233Q00					
6100.233R0	Debit	Federal Voicemail Communications Services	233R00					

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GL Account	Normal Balance	Title	Commitment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
6100.233S0	Debit	Federal Data Communications Services	233S00					
6100.233T0	Debit	Commercial Voicemail Communications Services	233T00					
6100.233U0	Debit	Commercial Data Communications Services	233U00					
6100.24000	Debit	Printing & Reproduction - Cost	NA		X			
6100.241A0	Debit	Printing & Reproduction - GPO	241A00					
6100.241B0	Debit	Binding - GPO	241B00					
6100.241E0	Debit	Print & Reproduction - Within Government - Not GPO	241E00					
6100.242A0	Debit	Print & Reproduction - Commercial	242A00					
6100.242B0	Debit	Binding - Commercial	242B00					
6100.243C0	Debit	Copy Centers	243C00					
6100.243D0	Debit	Graphics Centers	243D00					
6100.25100	Debit	Contracts - Advisory & Assistance Services	NA		X			
6100.251A0	Debit	Contracts - Consultants	251A00					
6100.251B0	Debit	Information Technology Support Services	251B00					
6100.251C0	Debit	Radio Communication Support Services	251C00					
6100.25200	Debit	Contracts - Other Services	NA		X			
6100.252A0	Debit	Contracts - Architectural & Engineering	252A00					
6100.252C0	Debit	Contracts - Development of Data Sets	252C00					
6100.252D0	Debit	Contracts - Drilling	252D00					
6100.252E0	Debit	Real Property Appraisals Titles and Fees	252E00					
6100.252G0	Debit	Direct State Services Vouchers	252G00					
6100.252I0	Debit	Contracts - Indian Self-Determination Services	252I00					
6100.252J0	Debit	Contracts - Consultants - Non Advisory	252J00					
6100.252K0	Debit	Contracts - Non-Federal Contract Personnel On-Site	252K00					
6100.252L0	Debit	Contracts - Airplanes & Helicopters	252L00					

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GL Account	Normal Balance	Title	Commit- ment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
6100.252M0	Debit	Contracts - Mapping	252M00					
6100.252P0	Debit	Contracts - Photolab Operations	252P00					
6100.252Q0	Debit	Contracts - Aerial Photography	252Q00					
6100.252R0	Debit	Contracts - Professional Services	252R00					
6100.252S0	Debit	Tuition	252S00					
6100.252T0	Debit	Training/Conference Registration Fees	252T00					
6100.252U0	Debit	Contracts - Studies	252U00					
6100.252V0	Debit	Contracts - Training Services	252V00					
6100.252W0	Debit	Advertising - Public Printer	252W00					
6100.252X0	Debit	Advertising - Commercial	252X00					
6100.252Y0	Debit	Student Expenses - Extracurricular	252Y00					
6100.252Z0	Debit	Other	252Z00					
6100.25300	Debit	Purchases of Goods/Services from Govt Accounts	NA		X			
6100.253A0	Debit	GSA Reimbursable Work Authority - Recurring	253A00					
6100.253B0	Debit	GSA Reimbursable Work Authority - Non-Recurring	253B00					
6100.253C0	Debit	Rental Agreements for Other Federal Agencies	253C00					
6100.253D0	Debit	Bureau-wide Assessments - Agency Internal	253D00					
6100.253E0	Debit	Cost Allocation Expense	253E00					
6100.253F0	Debit	Fleet Usage Not Otherwise Classified	253F00					
6100.253G0	Debit	Reimbursable Agreements - Internal	253G00					
6100.253H0	Debit	Reimbursable Agreements - Other Agency	253H00					
6100.253I0	Debit	Reimb Agreements - DOI/NBC Assessments	253I00					
6100.253J0	Debit	Billable Rate Science & Engineering Services	253J00					
6100.253K0	Debit	Fees Science and Engineering Services	253K00					
6100.253L0	Debit	Intra-Bureau Fund Agrmts Science & Engineer Srvcs	253L00					

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GL Account	Normal Balance	Title	Commit- ment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
6100.253M0	Debit	WCF Information Technology & Related Services	253M00					
6100.253N0	Debit	WCF Survey Inspection and Related Services	253N00					
6100.253O0	Debit	WCF Bureau Operated Vehicles and Aircraft	253O00					
6100.253Q0	Debit	WCF Science Engineering and Related Services	253Q00					
6100.253R0	Debit	WCF Heavy Equipment Use Charge	253R00					
6100.253S0	Debit	WCF Overhead Assess- Regional Indirect Cost (RIC)	253S00					
6100.253U0	Debit	WCF Fleet Usage - Not Otherwise Classified	253U00					
6100.253V0	Debit	WCF Drilling and Related Services	253V00					
6100.253X0	Debit	WCF Water Studies Lab Analyses & Related Services	253X00					
6100.253Z0	Debit	WCF Overhead Assess- Office Indirect Cost (OIC)	253Z00					
6100.25400	Debit	Operations & Maintenance of Facilities	NA		X			
6100.254A0	Debit	Operations Maintenance & Repairs - Buildings	254A00					
6100.254B0	Debit	Operations Maintenance & Repairs - Other Structures	254B00					
6100.254C0	Debit	Operations, Maintenance & Repairs - Radio Facility	254C00					
6100.25500	Debit	Research and Development Contracts	NA		X			
6100.255A0	Debit	ADP Service Contracts - Research & Development	255A00					
6100.255C0	Debit	Research and Development Consultant Contracts	255C00					
6100.255D0	Debit	Private Sector - R & D	255D00					
6100.25600	Debit	Medical Care	NA		X			
6100.256M0	Debit	Medical and Health Care Services	256M00					
6100.25700	Debit	Operation and Maintenance of Equipment	NA		X			
6100.257A0	Debit	Expenses - Storage	257A00					
6100.257B0	Debit	Expenses - Shop	257B00					

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GL Account	Normal Balance	Title	Commit- ment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
6100.257C0	Debit	Repairs & Maintenance - IT Equipment & Software	257C00					
6100.257D0	Debit	Repairs & Maintenance - Vehicle	257D00					
6100.257DA	Debit	Repairs & Maintenance Vehicle Accrual	257DA0					
6100.257E0	Debit	Repairs & Maintenance - Other	257E00					
6100.257G0	Debit	Service Facility - Heavy Equipment	257G00					
6100.257H0	Debit	Service Facility - Other	257H00					
6100.257I0	Debit	Repairs & Maintenance - Equipment	257I00					
6100.257J0	Debit	Repairs & Maintenance - Radio Communications	257J00					
6100.257L0	Debit	Maintenance - Voice Communications Equipment	257L00					
6100.257M0	Debit	Maintenance - Data Communications Equipment	257M00					
6100.257P0	Debit	Storage of Household Goods under PCS	257P00					
6100.25800	Debit	Subsistence and Support of Persons	NA		X			
6100.258A0	Debit	Subsistence & Lodging	258A00					
6100.26000	Debit	Supplies & Materials Cost	NA		X			
6100.261A0	Debit	Office Supplies & Materials	261A00					
6100.261B0	Debit	Student Supplies & Materials	261B00					
6100.261C0	Debit	Stores Inventory Expense	261C00					
6100.261F0	Debit	Supplies - FEDSTRIP	261F00					
6100.261M0	Debit	Motor Vehicles Supplies and Materials	261M00					
6100.261X0	Debit	Laboratory Supplies	261X00					
6100.262A0	Debit	Books	262A00					
6100.262F0	Debit	Periodicals & Subscriptions	262F00					
6100.262J0	Debit	Library Materials Not Books	262J00					
6100.263L0	Debit	Radio Communication Supplies and Materials	263L00					
6100.263O0	Debit	Information Technology Supplies and Materials	263O00					
6100.264A0	Debit	Building Supplies	264A00					
6100.264B0	Debit	Field Supplies	264B00					

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GL Account	Normal Balance	Title	Commitment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
6100.264J0	Debit	Recurring Reimbursable GSA Special Work	264J00					
6100.264K0	Debit	Non-Recurring Reimbursable GSA Special Work	264K00					
6100.264S0	Debit	Seeds	264S00					
6100.265C0	Debit	Employee Clothing and Clothing Supplies	265C00					
6100.265F0	Debit	Food & Beverage - Human Consumption	265F00					
6100.265S0	Debit	Employee Supplies - Safety	265S00					
6100.267A0	Debit	Ammunition	267A00					
6100.26900	Debit	Supplies Cost	NA		X			
6100.269A0	Debit	Animal Food	269A00					
6100.269B0	Debit	Satellite Data	269B00					
6100.269C0	Debit	Ink & Chemicals	269C00					
6100.269D0	Debit	Acquisition of Data Sets	269D00					
6100.269F0	Debit	Fuel - Motor Vehicle Aircraft Etc.	269F00					
6100.269G0	Debit	Fuel - Cooking Heating Etc.	269G00					
6100.31000	Debit	Equipment Cost Expensed	NA		X			
6100.312A0	Debit	Non-Capitalized - Controlled Equipment	312A00					
6100.312B0	Debit	Non-Capitalized - Non-Controlled Equipment	312B00					
6100.312C0	Debit	Non-Capitalized - Radio Communication Equipment, Contr	312C00					
6100.312D0	Debit	Non-Capitalized - Information Technology Software	312D00					
6100.312E0	Debit	Non-Capitalized - Info Technology Equip Controlled	312E00					
6100.312F0	Debit	Non-Capitalized - Info Techno Equip Non-control	312F00					
6100.312G0	Debit	Non-Capitalized - Furniture & Fixtures Controlled	312G00					
6100.312H0	Debit	Non-Capitalized - Furniture & Fixtures Non-Contrl	312H00					
6100.312J0	Debit	Non-Capitalized - Copier/Duplicator	312J00					

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GL Account	Normal Balance	Title	Commitment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
6100.312K0	Debit	Non-Capitalized - Heavy Machinery	312K00					
6100.312L0	Debit	Non-Capitalized - Radio Communications - Non-Contr	312L00					
6100.312T0	Debit	Non-Capitalized - Vehicles (Includes Horses)	312T00					
6100.312X0	Debit	Artwork & Artifacts	312X00					
6100.312Z0	Debit	Non-Capitalized - Transfers	312Z00					
6100.313L0	Debit	Capital Lease - Equipment	313L00					
6100.32000	Debit	Land and Structures	NA		X			
6100.321A0	Debit	Capitalized - Land Acquisition	321A00					
6100.321B0	Debit	Capitalized - Land Relocation Expenses	321B00					
6100.321E0	Debit	Capitalized - Easements & Rights-Of-Way	321E00					
6100.322B0	Debit	Capitalized - Bridges - Constructed	322B00					
6100.322D0	Debit	Capitalized - Dams - Constructed	322D00					
6100.322R0	Debit	Capitalized - Roads - Constructed	322R00					
6100.322Z0	Debit	Capitalized - Other Non-Structure Improvements	322Z00					
6100.323B0	Debit	Capitalized - Buildings - Constructed	323B00					
6100.323C0	Debit	Capitalized - Buildings - Purchased	323C00					
6100.323H0	Debit	Capitalized - Improvements	323H00					
6100.323Y0	Debit	Capitalized-Othr Structure&Facilities-Constructed	323Y00					
6100.323Z0	Debit	Capitalized-Othr Structure&Facilities-Purchased	323Z00					
6100.324J0	Debit	Capitalized - Major Machinery & Fixed Equipment	324J00					
6100.325E0	Debit	Non-Capitalized - Easements & Rights-Of-Way	325E00					
6100.326C0	Debit	Non-Capitalized - Bridges - Purchased	326C00					

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GL Account	Normal Balance	Title	Commit- ment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
6100.326D0	Debit	Non-Capitalized - Dams - Constructed	326D00					
6100.326R0	Debit	Non-Capitalized - Roads - Constructed	326R00					
6100.326S0	Debit	Non-Capitalized - Roads - Purchased	326S00					
6100.326Z0	Debit	Non-Capitalized - Other Non-Structure Improvements	326Z00					
6100.327B0	Debit	Non-Capitalized - Buildings - Constructed	327B00					
6100.327C0	Debit	Non-Capitalized - Buildings - Purchased	327C00					
6100.327H0	Debit	Non-Capitalized - Improvements	327H00					
6100.327L0	Debit	Non-Capitalized - Radio Structures & Facilities -	327L00					
6100.327Y0	Debit	Non-Capitalized-Othr Structure & Facility- Constructd	327Y00					
6100.327Z0	Debit	Non-Capitalized-Othr Structure & Facility - Purchased	327Z00					
6100.328J0	Debit	Non-Capitalized-Major Machinery & Fixed Equipment	328J00					
6100.33000	Debit	Investments & Loans	NA		X			
6100.332A0	Debit	Loans	332A00					
6100.41000	Debit	Grants Subsidies and Contributions	NA		X			
6100.411C0	Debit	Cooperative Agreements	411C00					
6100.411G0	Debit	Grants	411G00					
6100.411P0	Debit	PILT - Other Revenue Sharing	411P00					
6100.412A0	Debit	Subsidies Contributions & Other Aid	412A00					
6100.413A0	Debit	Indian Tribal Government Grant	413A00					
6100.421A0	Debit	Fees - Equal Access To Justice Act	421A00					
6100.421B0	Debit	Attorney Fees	421B00					
6100.421D0	Debit	Tort Claims - Vehicle	421D00					
6100.421E0	Debit	Tort Claims - Other	421E00					
6100.421J0	Debit	Indemnities & Other Claims	421J00					

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GL Account	Normal Balance	Title	Commit- ment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
6100.441A0	Debit	Refunds	441A00					
6100.9B000	Debit	Reimbursable Asset JV - Billable	9B0000					
6100.9C000	Debit	Cost Allocation Expense - BOR	NA		X			
6100.9CA00	Debit	Cost Allocation Expense - BOR	9CA000					
6100.9CA10	Debit	Cost Allocation Expense - BOR	9CA100					
6100.9NB00	Debit	Reimbursable Asset JV – Non Billable	9NB000					
6100.DISC0	Debit	Discounts Taken (Expense Reduction)	NA					
6190.00000	Credit	Contra Bad Debt Expense – Incurred for Others	NA					
6199.00000	Credit	Adjustment to Subsidy Expense	NA					
6310.431A0	Debit	Int Exp on Borrowing frm BPD &/or Fed Fin Bank	431A00					
6330.00000	Debit	Other Interest Expenses	Enter CI		X			
6330.00MA N	Debit	Other Interest Expenses -- Manual Posting	Enter CI					
6330.Z0000	Debit	Other Interest Expenses JV Upload	NA					
6400.12100	Debit	Civilian Personnel	NA		X			
6400.121A0	Debit	Contributions - Medicare	121A00	9900				
6400.121H0	Debit	Contributions - Accident Comp-OWCP	121H00	1601				
6400.121J0	Debit	Contributions - CSRS Retirement	121J00					
6400.121K0	Debit	Contributions - FERS Retirement	121K00	2400				
6400.121T0	Debit	Contributions - Life Ins/Professional Liability Ins	121T00	2400				
6400.121W0	Debit	Contributions - Health Benefits	121W00	2400				
6610.00000	Credit	Cost Capitalization Offset	NA					
6710.00000	Debit	Depreciation Exp - Personal Property	NA					
6710.10000	Debit	Depreciation Exp - Improvements to Land	NA					
6710.20000	Debit	Depreciation Exp - Bldg Improve and Renovtn	NA					

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GL Account	Normal Balance	Title	Commitment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
6710.30000	Debit	Depreciation Exp - Other Structures and Facilities	NA					
6710.40000	Debit	Amortization Exp - Capital Lease	NA					
6710.50000	Debit	Amortization Exp - Leasehold Improvements	NA					
6710.60000	Debit	Amortization Exp - Internal use Software	NA					
6710.70000	Debit	Depreciation Exp - Other Assets	NA					
6720.00000	Debit	Bad Debt Expense	NA					
6730.00000	Debit	Imputed Costs	NA					
6790.00000	Debit	Other Expenses Not Requiring Budgetary Resources	NA					
6790.W0000	Debit	Othr Exp Not Require Budgetary Resources Health Ben	NA					
6800.00000	Debit	Future Funded Expenses	NA					
6850.00000	Debit	EmplyrContrbEmplyBenProgNotRequir CYBA-Unoblg	NA					
6850.F0000	Debit	Employer contrib benefit prog not required CYBA FECA	NA	1601				
6850.U0000	Debit	Emplyr Contrib to Emplye Bnfits not Req CYBA Other	NA	1601				
6900.D0000	Debit	Nonproduction Costs-Invest - Non-Fed Physical Prop	NA					
6900.DC000	Debit	Nonproduction Costs-Invest-Non-Fed Phys Prop CosAl	9CAF00					
6900.E0000	Debit	Nonproduction Costs-Invest - Stewardship Assets	NA					
6900.F0000	Debit	Nonproduction Costs-Invest - Heritage Assets	NA					
6900.G0000	Debit	Nonproduction Costs-Stewardship - R&D	NA					
6900.GC000	Debit	Nonproduction Costs-Stewardship-R&D Cost Alloc	9CAF00					
7110.Y0000	Credit	Gains on Disposition of Assets - Other	Y00000					
7111.EC000	Credit	Gains on Disposition of Investments	EC0000					
7190.00000	Credit	Other Gains	NA					

Reclamation Manual

Directives and Standards

GL Account	Normal Balance	Title	Commitment Item ⁱ	Trading Partner	Auto Post	Recon Acct Ready for Input	Posting Block	Deletion Flag
7190.C0000	Credit	Other Gains - Found Inventory	NA					
7210.C0000	Debit	Losses on Disposition of Assets - Other	NA					
7210.Y0000	Credit	Contra Losses on Disposition of Assets - Other	Y00000					
7600.00000	Debit	Changes in Actuarial Liability	NA					
8801.00000	Credit	Offset for Purchases of Capitalized Assets	NA					
8802.00000	Debit	Purchases of Capitalized Assets	NA					
9125.00000	Debit	Permanent Impairment Pending Deauthorization	NA					
9126.00000	Credit	Offset for Permanent Impairment Pending Deauthorization	NA					
9401.00000	Debit	Offsetting Receipts Current FY	NA					
9402.00000	Credit	Offsetting Receipts DOI Requirements	NA					

ⁱ -Roll up expense Commitment Items (CI) (ending with 000) with NA do not receive posts except when FBMS posts work order settlements to them as indicated by Auto Post.
 -Although the CI displays NA for budgetary (4XXX.XXXXX) GLs, the 47*, 48*, and 49* GLs related to commitment and obligations will have a “real” BOC established by the proprietary accounts when automatically posted. All other budgetary GLs with NA in the CI will have CIs that come from actual budget document entries.
 -Reclamation maps CIs beginning with “9” to BOC 253 for budget object code requirement reporting and Digital Accountability and Transparency Act of 2014 reporting.
 -GL accounts 1350.B0000, 6330.0000 and 6330.00MAN have blank CIs because the user enters the correct CI on the transaction.