

# Reclamation Manual

## Directives and Standards

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<b>Subject:</b>	Master Data and General Ledger (GL) Chart of Accounts
<b>Purpose:</b>	To provide definitions, configuration, and requirements of various Bureau of Reclamation master data elements and to provide Reclamation's GL chart of accounts, definitions, and utilization within the Financial and Business Management System (FBMS). The benefits of this Directive and Standard (D&S) are consistent configuration of FBMS elements, consistent Reclamation-wide GL definitions, and comprehensive GL accounting direction.
<b>Authority:</b>	Treasury Financial Manual, Volume 1: Federal Agencies, Supplements, <a href="#"><i>United States Standard General Ledger (USSGL)</i></a> ; and the Department of the Interior's Chart of Accounts
<b>Approving Official:</b>	Director, Management Services Office
<b>Contact:</b>	Business Analysis Division (BAD), Compliance and Audit Team (84-27410)

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### 1. Introduction.

- A. In fiscal year (FY) 2014, Reclamation converted its accounting system from the Federal Financial System (FFS) to FBMS. FFS relied on data elements such as cost authority, cost structure, job, etc. FBMS data elements replaced those used in FFS with different terms and/or formats.
- B. The Department of the Treasury (Treasury) converted to a six-digit United States Standard General Ledger (USSGL) account. FBMS uses a 4-digit standard general ledger (SGL) account and a 10-digit GL account. The Department expanded the USSGL accounts to facilitate more detailed tracking of different types of transactions, simplify and automate the collection of information for external reporting purposes, and improve the usefulness of the information.

2. **Applicability.** This D&S applies to all Reclamation employees involved in the recording or reporting of transactions in FBMS.

3. **Definitions.** Definitions relevant to this D&S are in Paragraphs 5.A. through 5.G., Paragraph 7, and Paragraph 8.

### 4. Responsibilities.

- A. **Reclamation Finance, Property, and Budget Office Personnel.** The finance, property, and budget office personnel are responsible for:
  - (1) establishing master data in FBMS; and
  - (2) providing guidance to other regional personnel who input transactions into FBMS.

# Reclamation Manual

## Directives and Standards

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- B. Regional Finance Office Personnel.** The regional finance office personnel are responsible for:
- (1) reviewing the spreadsheet the Reclamation Integration Office (RIO) provides containing work breakdown structures (WBS) for the region to consider closing; and
  - (2) submitting a memorandum reporting their progress of this review to RIO annually.
- C. Regional Finance Officer or Regional Budget Officer or Designees.** The regional finance officer or regional budget officer or their designee(s) are responsible for approving requests for cost centers/fund centers, functional areas, WBS, applications of funds, or funds in the FBMS Operations SharePoint site.
- D. Program and Budget Office (P&B) Personnel.** P&B personnel are responsible for approving functional area, application of funds, and fund requests in the FBMS Operations SharePoint site.
- E. Reporting and Accounting Team (RAT), BAD.** RAT is responsible for:
- (1) approving functional area requests in the FBMS Operations SharePoint site;
  - (2) approving requests for application of funds and funds in the FBMS Operations SharePoint site and entering these requests into FBMS; and
  - (3) coordinating the creation of WBSs for the monthly settlement of assets under construction.
- F. Accounting Services (AS) Personnel, Finance and Accounting Division (FAD).** AS personnel are responsible for:
- (1) processing requests from FAD Fiscal Services and Accounts Receivable (FSAR) to reactivate WBSs for the undelivered orders accrual; and
  - (2) closing the WBS again within 1 week after the accrual posts.
- G. Fiscal Services and Accounts Receivable or FSAR, FAD Personnel.** FSAR personnel are responsible for:
- (1) processing the monthly accrual for undelivered orders; and
  - (2) requesting AS to reactivate a closed WBS when required to process the accrual.

# Reclamation Manual

## Directives and Standards

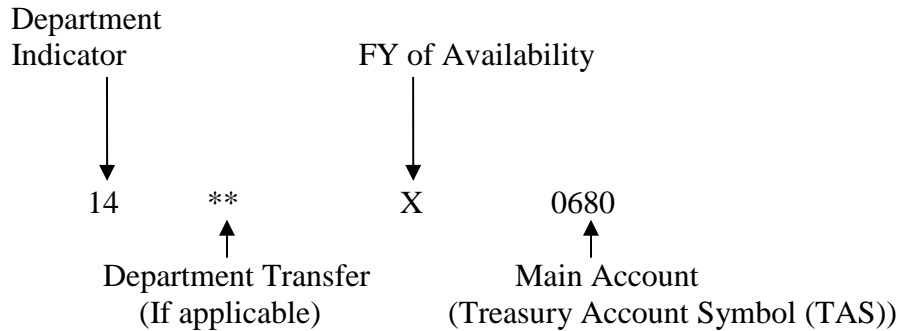
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- H. **Financial Systems and Operations (FSO) Personnel, FAD.** FSO personnel are responsible for:
- (1) approving and entering cost center/fund center and functional area requests into FBMS; and
  - (2) coordinating mass uploads of WBS requests with the Business Integration Office (BIO).
- I. **Reclamation Integration Office or RIO.** RIO is responsible for:
- (1) creating the new FY funds and application of funds upload files;
  - (2) coordinating the upload of the new FY funds and application of funds with BIO;
  - (3) providing a spreadsheet containing a list of WBSs to the regions for the regions to consider closing; and
  - (4) gathering memorandums that provide the regional finance offices' status of the review of WBSs.
- J. **All Reclamation Personnel.** All Reclamation and contractor personnel who input transactions into FBMS or other systems that interface with FBMS must have knowledge of the master data elements and, when applicable, how the transactions they submit into FBMS affect the GL.
5. **Master Data.** The master data is the set of common data elements that enable Reclamation to share information with the Department and to produce management reports.
- A. **Application of Funds.** The application of funds is the highest level of accounting associated with the appropriation language established in accordance with the Office of Management and Budget (OMB) and Treasury guidance. The application of funds is the Treasury symbol (i.e., 14X0680) which may link to more than one fund. It serves as a grouping criterion of fund master records for evaluation and reporting purposes. Reclamation has three formats for the application of funds.

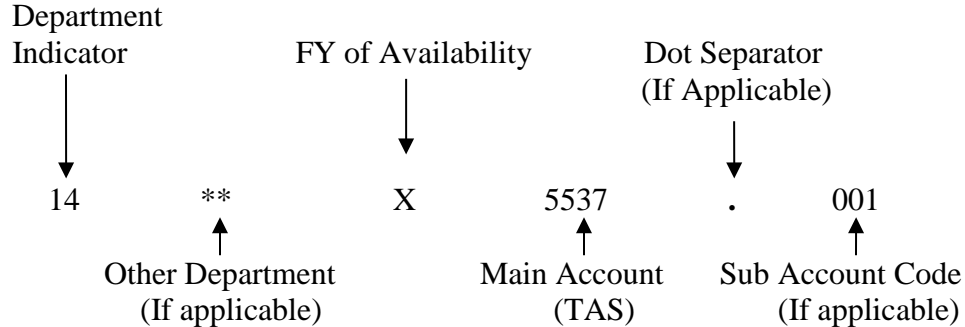
# Reclamation Manual

## Directives and Standards

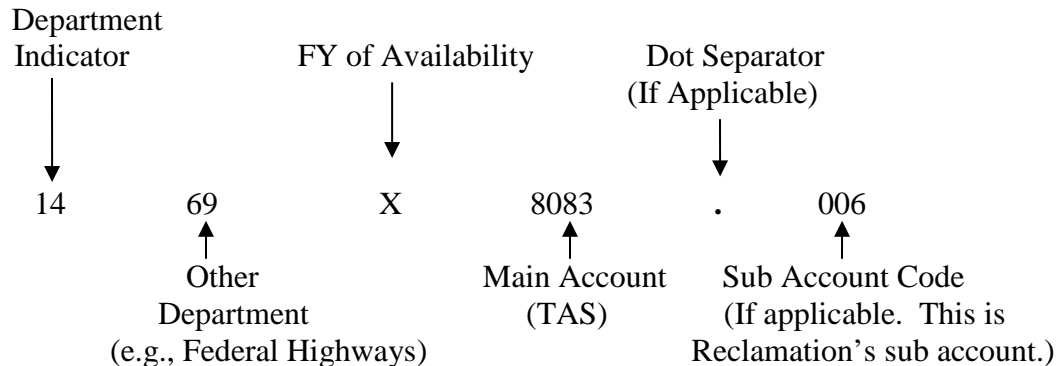
- (1) **General Funds.** In the below example, enter the third and fourth digits (designated by \*\*) only when the transaction involves a transfer with another department.



- (2) **Receipt Accounts.** In the below example, enter the third and fourth digits (designated by \*\*) when the transaction involves a transfer with another department. The digits after the dot separator (called sub account code) capture receipts (collections) received into this symbol. Disbursements follow the example below but do not use the dot separator or sub account code. This enables Treasury and OMB to see the total amount of collections and the total amount of disbursements, respectively.



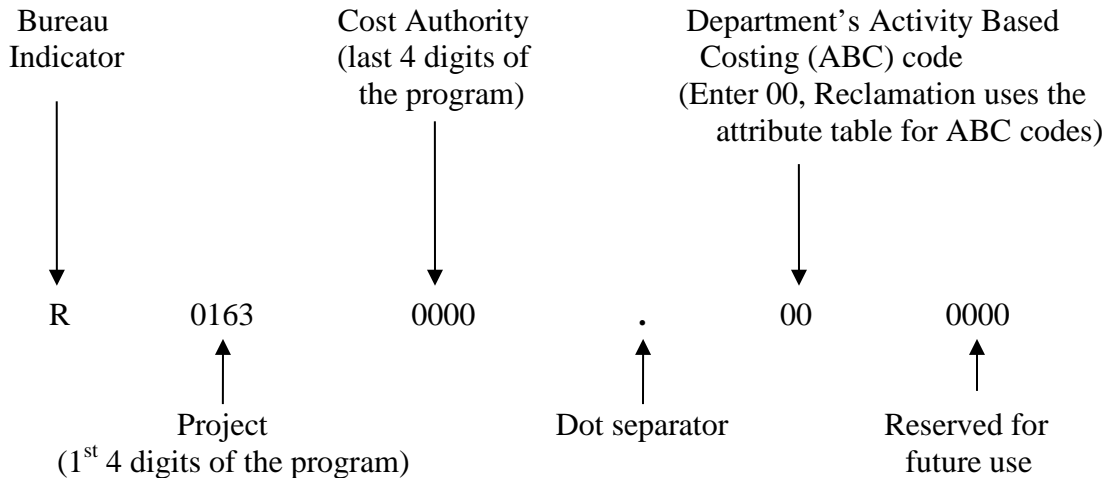
- (3) **Parent and Child.** Allocation accounts involve both a "parent" appropriation and a "child" recipient of budgetary resources.



# Reclamation Manual

## Directives and Standards

- B. **Fund Types.** Fund types (for example AF, AR, etc.) are a classification of account types as defined by OMB and Treasury. They group or classify funds that have similar characteristics, such as budget processes, budgetary accounting updates, and Government-wide TAS Adjusted Trial Balance System reporting attributes. See Reclamation Manual (RM) D&S, *Appropriations – Treasury Symbols and Corresponding Fund Code* ([FIN 02-10](#)), [Appendix C](#), *Funds by Fund Type* for a complete listing of all Reclamation funds with fund type.
- C. **Funds.** Reclamation assigns funds to Reclamation-specific Treasury symbols to provide additional information for tracking budgetary resources. The funding source for the work to be charged and the type of work to be done for the specific project/program determine the fund used for each cost structure. Reclamation currently has in excess of 300 active funds. See [FIN 02-10](#) for a complete listing of all Reclamation funds and related information about fund types, fund titles, fund identifiers, and Treasury symbols.
- D. **Functional Area.** Functional areas represent the funding level below fund, which is Reclamation’s project/program. Functional areas define the objective, function, or mission of Reclamation’s major responsibilities. Reclamation uses the functional area to distribute the budget and to track and classify spending and revenue transactions.

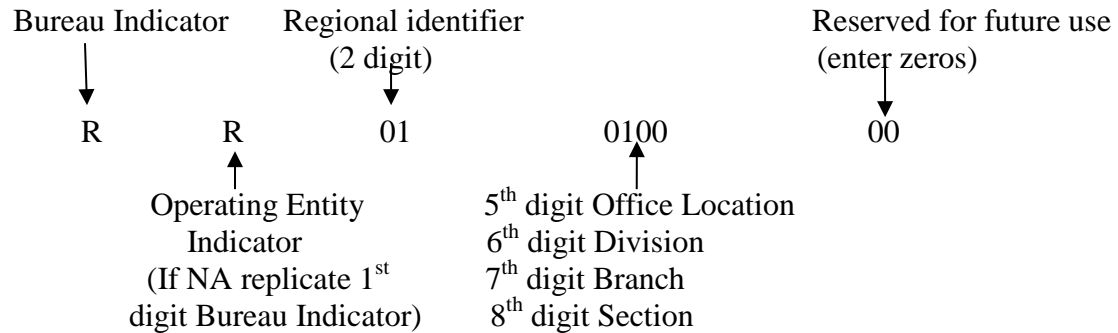


- E. **Cost Centers/Fund Centers.**
  - (1) Fund centers are hierarchical elements within the funds management module in FBMS. Reclamation executes the budget using fund centers. The cost centers are in the finance module of FBMS. After the execution of the budget, disbursement and collection activity use the cost center, which derives the fund center. The cost center and fund center have a one to one relationship.
  - (2) Reclamation’s cost centers/fund centers begin with R. The second digit is the operating entity which may be R for Reclamation, U for Utah Reclamation Mitigation and Conservation Commission (Commission), or C for Central Utah

# Reclamation Manual

## Directives and Standards

Project Completion Act (CUPCA). The next two digits are the regional offices: Pacific Northwest (01), Mid-Pacific (02), Lower Colorado (03), Upper Colorado (04), Great Plains (06), Denver Office (8X), and Washington Office (09). 0Z designates the Commission and CUPCA.



F. **FBMS Project Type.** The FBMS project type governs GL postings and any settlement types required for transactions. Refer to Appendix D, *Financial Business Management System (FBMS) Project Types*, for a list of project types used by Reclamation. Note: the FBMS project types are different from the Reclamation project types, which are multi-purpose, irrigation, power, etc.

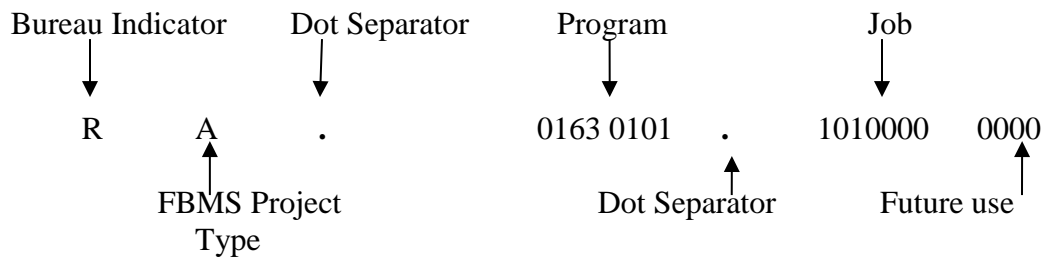
G. **WBS/Funded Program.**

- (1) WBS/Funded Program allows for further classification of a fund center/cost center spending transactions or collection transactions. Reclamation may use the WBS for availability control purposes. The WBS elements directly derive the funded program so generally there is a one to one relationship between the WBS and the funded program. Configuration is the same except that funded program does not use dot separators. Refer to Appendix D, *Financial Business Management System (FBMS) Project Types*, for a list of FBMS project types used by Reclamation. Note: the FBMS project type is different from the Reclamation project types, which are multi-purpose, irrigation, power, etc.

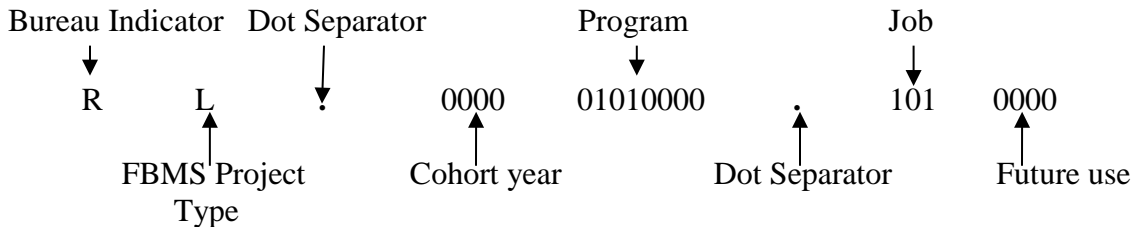
# Reclamation Manual

## Directives and Standards

- (2) With some exceptions, the regional finance offices assign a WBS based upon the numbering configuration the region elected. WBSs assigned to cost structures that record costs in capitalized real property GLs and information technology cost tracking must follow specific Reclamation configurations. Refer to RM D&S, *Assets under Construction (AUC)* ([FIN TRMR-92](#)); RM D&S, *Land* ([FIN 07-22](#)); and Temporary RM D&S, *Administrative Cost Tracking: Information Technology (IT) Cost Tracking Pilot in the Financial and Business Management System (FBMS)* ([IRM TRMR-67](#)). Reclamation also reserves some WBSs such as leave and moveable property. Defer to your respective regional finance officer or subject matter experts for assistance. A WBS that ends with “.Y” (after the last four zeros of the below example) signifies cost allocation.



- (3) The only exception from the above standard layout is Reclamation’s pre-credit and credit reform loans. The WBS layout for these loans is:



## 2. Master Data Creations, Changes, and Closures.

- A. **FBMS SharePoint Site.** Reclamation personnel must use the forms on the FBMS Operations SharePoint Site, Master Data section when creating a fund or application of fund and when creating, changing, or closing a cost center/fund center, functional area (including ZGLVALID), or WBS. The SharePoint site contains the forms and instructions for each of these master data elements and automatically routes the requests to the selected approvers.
- B. **Mass Upload of WBS.** FSO processes mass uploads of WBSs which are for 50 or more WBSs of the same type (RX, RA, RR, etc.). Include the spreadsheet *IF624 Mass Upload of Work Breakdown Structure* on these requests.
- C. **Approvals.** At a minimum, the regional finance officer or regional budget officer or their designee(s) must approve requests for cost centers/fund centers, functional

# Reclamation Manual

## Directives and Standards

areas, WBS, applications of funds or funds. Regions must state the designees in writing for historic and audit purposes. Documentation of the designation may be in any form including an e-mail from the regional finance officer and/or the regional budget officer to the designees and may specify the designees by name and/or position. The minimal required approvals are listed in the below table:

	Cost Center/Fund Center	Functional Area (including ZGLVALID)	WBS (less than 50)	WBS (mass uploads-50 or more)	Application of Funds	Fund
Regional Finance Officer, Regional Budget Officer or Designee	R	R	R	R	R	R
P&B		R			R	R
RAT		S			L	L
FSO	L	L		L		

Key: R=required, S=must be second to last approver, L=must be last approver

### D. Exceptions to the SharePoint Site.

- (1) During the monthly process to settle assets under construction in reimbursable funds, RAT may e-mail the region requesting the creation of a WBS. RAT will copy the regional finance officer on these e-mails. Due to time constraints, the regions will process the request based on RAT's e-mail and will submit the request into SharePoint and obtain the required approval(s) by the end of the month.
- (2) At month end, the FSAR processes the monthly accrual for undelivered orders. For expediency and due to the need for quick turnaround, if the monthly accrual must post to a closed WBS, FSAR requests AS to reactivate the WBS. AS will close the WBS again within 1 week after the accrual posts. No approvals are required.
- (3) Reclamation does not process the end of year roll over in preparation for new FY funds and application of funds through the SharePoint site. RIO creates these upload files and provides them to BIO for processing. The file(s) containing the new FY funds and application of funds require the same approvals as the funds and application of funds submitted during the year. RIO will receive these approvals via e-mail.



# Reclamation Manual

## Directives and Standards

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### E. WBS Review and Closure.

- (1) On a 3-year cycle, RIO will provide a list of WBSs to the regions for them to consider closing. In general, RIO will exclude WBSs:
    - (a) tied to an asset,
    - (b) tied to a work order,
    - (c) associated with a sales order,
    - (d) involved with cost allocation,
    - (e) tied to a purchase order, or
    - (f) already in a closed status.
  - (2) By the end of the third quarter of the first year of the cycle, the regions must review 40 percent of the list of WBSs provided by RIO. By the end of the third quarter of the second year, the regions must review an additional 30 percent of the list of WBSs. By the end of the third quarter of the third year, the regions must review the remaining WBSs on the list. Regions determine the priority in which they review the WBSs.
  - (3) By the end of the third quarter of each FY in the cycle, the regions will provide a memorandum to RIO stating they reviewed the respective percentage of that particular year in the 3-year cycle. The memorandum will include:
    - (a) a summary of WBSs reviewed within the cycle year (number of WBSs closed, WBSs determined to be kept permanently open, etc.), and
    - (b) the original spreadsheet received from RIO with columns added for each line indicating:
      - (i) whether the region will close the user status,
      - (ii) whether the region will close the system status,
      - (iii) whether the WBS will remain open permanently, and
      - (iv) the date the region reviewed the WBS.
3. **Commitment Item (CI).** CIs represent budget object codes (BOCs) on spending transactions and revenue source codes (RSCs) on revenue transactions. BOCs and RSCs are independent of the other elements in the accounting string. Reclamation primarily uses the BOCs and RSCs for OMB reporting and to track changes to and use of budget authority. Reclamation also uses CIs to determine how every transaction

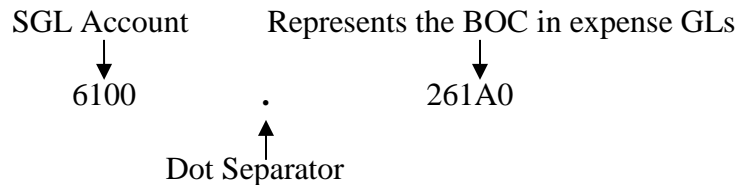
# Reclamation Manual

## Directives and Standards

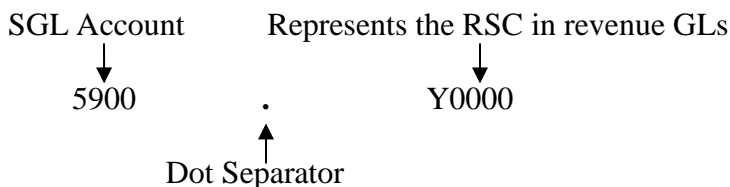
updates within the funds management module, and therefore the budgetary ledger. Usually the GL account entered into the transaction directly derives the BOC CI so the BOC CI will generally be the last five digits of the GL account. The GL accounts established for revenue is most commonly a generic Y0000 for Reclamation. To properly record the type of revenue remitted by the customer, Reclamation must manually enter the RSC CI with the correct and appropriate six-digit Y CI. An example is Y30N20, Power Sales/Acquired-Back End Credit. Refer to Appendix F, *Commitment Items (CI)-Budget Object Codes*, and Appendix G, *Commitment Items (CI)-Revenue Source Codes (RSC)*, for additional information and a list of Reclamation's CIs.

4. **GL and SGL Account.** GL and SGL accounts are the structures that classify debit and credit values for accounting transactions in the finance module of FBMS and form the basis for creating the financial statements and other regulatory reporting requirements. The primary basis of the GL and SGL accounts is the USSGL guidance. In FBMS, the SGL account is 4 digits and the GL account is 10 digits including a dot separator. Refer to Appendix C *General Ledger (GL) Account Definitions*.

### A. Expense GL Example.



### B. Revenue GL Example.



5. **Closing Accounts.** Reclamation closes current FY activity for revenue (GL 5XXX.XXXXX), expense (GL 6XXX.XXXXX), and gains/losses (GL 7XXX.XXXXX), to equity (GL 3XXX.XXXXX) accounts at the end of each FY in accounting period 16. Two different close programs run in FBMS: Allocation Phase 5 (Auto Close) and the FBMS standard close program. Auto Close closes current FY activity to a different cost structure in equity as assigned by the regional finance offices. Auto Close will systematically close current year activity to the designated equity cost structures in accounting period 16 for only a portion of WBSs stored in the cost allocation table. The FBMS standard close program then closes the remainder of the balances in accounting period 16. In addition, the FBMS standard close program closes system generated fund balance accounts (GL 1010.XXXXX) and budgetary accounts (GL 4XXX.XXXXX) at year end in accounting period 16. In general, except for the FY end closing, Reclamation does

# Reclamation Manual

## Directives and Standards

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not post any accounting entries directly to the equity GLs. Refer to Appendix E for the FBMS standard close rules.

6. **Appendices.** Below is a list of the appendices available for this D&S. Each contains information at a more detailed level for the title subject matter:
  - A. Appendix A.– *U.S. Standard General Ledger (USSGL) Basic Six Digit Chart of Accounts*
  - B. Appendix B – *Detailed General Ledger (GL) Chart of Accounts*
  - C. Appendix C –*General Ledger (GL) Account Definitions*
  - D. Appendix D – *Financial Business Management System (FBMS) Project Types*
  - E. Appendix E – *General Ledger (GL) Closing Accounts*
  - F. Appendix F – *Commitment Items (CI) - Budget Object Codes (BOC)*
  - G. Appendix G – *Commitment Items (CI) - Revenue Source Codes (RSC)*
7. **Related References.**
  - A. [FIN 02-10](#) – *Appropriations – Treasury Symbols and Corresponding Funds*
  - B. [FIN TRMR-92](#) – *Assets Under Construction (AUC)*
  - C. [FIN 07-22](#) – *Land*
  - D. [IRM TRMR-67](#) – *Administrative Cost Tracking: Information Technology (IT) Cost Tracking Pilot in the Financial and Business Management System (FBMS)*

**RECLAMATION MANUAL TRANSMITTAL SHEET**

Effective Date: \_\_\_\_\_

Release No. \_\_\_\_\_

Ensure all employees needing this information are provided a copy of this release.

**Reclamation Manual Release Number and Subject**

**Summary of Changes**

NOTE: This Reclamation Manual release applies to all Reclamation employees. When an exclusive bargaining unit exists, changes to this release may be subject to the provisions of collective bargaining agreements.

**Filing instructions**

Remove Sheets

Insert Sheets

All Reclamation Manual releases are available at <http://www.usbr.gov/recman/>

Filed by: \_\_\_\_\_

Date: \_\_\_\_\_