

## Reclamation Manual

### Directives and Standards

#### STANDARD GENERAL LEDGER (SGL) CLOSING ACCOUNTS

**Purpose.** Closing accounts are SGL accounts used for year-end closing and are not normally used in recording daily transactions. SGLs 1014, 4450, and 4801 are exceptions. They are used throughout the year.

**Accounting Period 13.** SGL closing accounts 3100, 331A, 331B, and 331C

**Accounting Period 14.** SGL closing accounts 1014, 4201, 4450, and 4801

SGL Closing Acct	Title
1014	Fund Balance
3100	Unexpended Appropriations - Cumulative
331A	Cumulative Results of Operations
331B	Contributed Capital
331C	Capitalized Assets
4201	Total Actual Resources - Collected
4450	Unapportioned Authority
4801	Undelivered Orders - Obligations, Unpaid

See the below table for the SGL accounts and their respective closing accounts.

SGL Acct	Title	Closes To
1015	SF224 Disbursements	1014
1016	SF224 Collections	1014
1017	Non-SF224 Transactions	1014
3101	Unexpended Appropriations - Appropriations Received	3100
3102	Unexpended Appropriations - Transfers-In	3100
3103	Unexpended Appropriations - Transfers-Out	3100
3106	Unexpended Appropriations - Adjustments	3100
3107	Unexpended Appropriations - Used	3100
4114	Appropriated Trust or Special Fund Receipts	4201
4117	Loan Administrative Expense Appropriation	4201
4119	Other Appropriations Realized	4201
4120	Appropriations Anticipated	4450
4141	Current Year Borrowing Authority - Definite	4149
4145	Borrowing Authority Converted to Cash	4149
4147	Actual Repayments of Debt, Prior-Year Balances	4201
4148	Resources Realized From Borrowing Authority	4201
4170	Transfers - Current-Year Authority	4201
4190	Transfers - Prior-Year Authority	4201

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SGL Acct	Title	Closes To
4210	Anticipated Reimbursements and Other Income	4450
4252	Reimbursements and Other Income Earned - Collected	4201
4262	Actual Collections of Loan Principal	4201
4263	Actual Collections of Loan Interest	4201
4271	Actual Program Fund Subsidy Collected – Definite - Current	4201
4273	Interest Collected from Treasury	4201
4277	Other Actual Collections - Federal	4201
4510	Apportionments	4450
4590	Apportionments Unavailable	4450
4610	Allotments - Realized Resources	4450
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	4801
4902	Delivered Orders - Obligations, Paid	4201
5200	Revenue from Services Provided	331A
520A	Revenue from Services Provided - Receivable	331A
520B	Revenue from Services Provided – Collected	331A
5310	Interest Revenue - Other	331A
5311	Interest Revenue - Investments	331A
5312	Interest Revenue – Loans Receivable/Uninvested Funds	331A
5320	Penalties, Fines and Administrative Fees Revenue	331A
5329	Contra Revenue for Penalties, Fines and Administrative Fees	331A
561A	Donated Revenue - Nonfinancial Resources - Capitalized Assets	331A
561C	Donated Revenue - Nonfinancial Resources - Capitalized Assets	331C
570A	Expended Appropriations - Operating Expenses	331A
572A	Financing Sources Transferred In Without Reimbursement - Non- Capitalized Assets	331A
572B	Financing Sources Transferred In Without Reimbursement - Contributed Capital	331B
572C	Financing Sources Transferred In Without Reimbursement - Capitalized Assets	331C
573A	Financing Sources Transferred Out Without Reimbursement - Non-Capitalized Assets	331A
573B	Financing Sources Transferred Out Without Reimbursement - Contributed Capital	331B
573C	Financing Sources Transferred Out Without Reimbursement - Capitalized Assets	331C
5740	Appropriated Earmarked Receipts Transferred In	331A
5745	Appropriated Earmarked Receipts Transferred Out	331A
5750	Expenditure Financing Sources – Transfers In	331A
5755	Nonexpenditure Financing Sources – Transfers In	331A all non K** funds

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SGL Acct	Title	Closes To
		331B K** funds only
5760	Expenditure Financing Sources – Transfers Out	331A
5765	Nonexpenditure Financing Sources – Transfers Out	331A all non K** funds 331B K** funds only
578A	Imputed Financing Sources - Operating Resources	331A
578C	Imputed Financing Sources - Capitalized Assets	331C
5790	Other Financing Sources	331A
5900	Other Revenue	331A
610A	Operating Expenses/Program Costs	331A
610B	Operating Expenses/Program Costs - Pending Distribution	331A
610Z	Contra to Cost Capitalization Offset (SGL 6610)	331A
6310	Interest Expenses on Borrowing from BPD or FFB	331A
6330	Other Interest Expenses	331A
6610	Cost Capitalization Offset	331C
6710	Depreciation, Amortization, and Depletion	331C
6720	Bad Debt Expense	331A
6730	Imputed Costs	331A
6790	Other Expenses Not Requiring Budgetary Resources	331A
6800	Future Funded Expenses	331A
6850	Unfunded Benefit Program Expenses	331A
690D	Nonproduction Costs - Investment in Non-Federal Physical Property	331A
690E	Nonproduction Costs - Investment in Stewardship Assets	331A
690F	Nonproduction Costs - Investment in Heritage Assets	331A
690G	Research and Development Costs	331A
7110	Gains on Disposition of Assets - Other	331C
7210	Losses on Disposition of Assets - Other	331C
740A	Prior-Period Adj. – Change in Accounting Principle - Expense	331A
740B	Prior-Period Adj. - Change in Accounting Principle - Revenue	331A
740C	Prior-Period Adj. - Change in Accounting Principle -Capitalized Assets	331C
740D	Prior-Period Adj. – Change in Accounting Principle -Financing Sources – Non-Capitalized	331A
74A1	Prior Period Adj. – Correction of Errors – Non-Capitalized	331A
74C1	Prior Period Adjustments – Correction of Errors – Capitalized	331C
7600	Changes in Actuarial Liability	331A