



**SUBJECT: FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE
SYSTEM (FACTS)**

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5-30-00 AUTHORITY

Section 405 of the Government Management Reform Act of 1994 (GMRA) (31 U.S.C. 331 (e)(1)) requires the Secretary of the Treasury to annually prepare and submit to the President and the Congress an audited financial statement for the preceding fiscal year, covering all accounts and associated activities of the executive branch of the United States Government. Section 114 of the Budget and Accounting procedures Act of 1950 (31 U.S.C. 3513a) provides that each executive agency must furnish the Secretary of the Treasury with information relating to the agency's financial condition and operations as the Secretary may require. HHS accounting offices responsible for OPDIV financial records will transmit pre-closing proprietary trial balance data electronically through the Treasury Financial Management Service (FMS) Federal Agencies' Centralized Trial-Balance System (FACTS).

The SF 220-8 (Report on Guaranteed Loans) and the Treasury Report on Receivables Due from the Public (formerly Schedule 9) will continue to be reported on a quarterly basis as required in I TFM 2-4100, Credit and Debt Management Reporting.

5-30-10 REPORTING STANDARDS

This chapter supplements the FACTS instructions contained in I TFM 2-4000, Federal Agencies' Centralized Trial-Balance System (FACTS). The TFM chapter contains more detailed information on electronically transmitting a pre-closing proprietary adjusted trial-balance (ATB) at the Treasury appropriation/fund group level using the U.S. Government Standard General Ledger (SGL) accounts. Additionally, OPDIVs must electronically transmit the FACTS NOTES Report and any supplements required by I TFM 2-4000. A full description of the Notes Report with instructions are contained in I TFM 2-4000 Appendix No. 1.

Pre-closing proprietary ATBs and the NOTES Report will be transmitted by each OPDIV entity responsible for the maintenance and reporting of financial data. These reporting entities are also responsible for reporting ATBs on the funds and appropriations transferred-in from another component or Federal Agency.

Each pre-closing ATB will include balances of all proprietary SGL accounts (assets, liabilities, equity, revenues and expenses) for each appropriation/fund group for the fiscal year, to include all adjustments made prior to closing and those made as a result of the audit of the financial statements. All fund years for a given appropriation symbol are combined into a single ATB for FACTS transmission. The exception is that a single ATB can be transmitted for all fund groups in the following categories:

1. Clearing Accounts (use default 3800 for the fund group)
1. Deposit Fund Accounts (use default 6000 for the fund group)
2. Unavailable Receipt Accounts (use default 5000 for the fund group)

See Exhibit 5-30-A for a listing of HHS SGL subsidiary accounts crosswalked to the Treasury listed accounts. Subsidiary accounts must be summarized to the Treasury account for transmission.

5-30-20 TRANSMISSION METHODS

ATBs may be transmitted by one of three methods: a host-to-host transfer, a PC-to-host transfer, or with a PC application. NOTES must be transmitted via the FMS Intranet using their Internet browser. The address for the FMS Intranet is (<http://intouch.fpa.fms.treas.gov>). OPDIVs should transmit their ATBs at least one full business day before the FACTS NOTES report. FMS will not consider the FACTS NOTES report and ATBs as received if the SGL account balances reported on the FACTS NOTES and the SGL balances on the ATBs differ.

5-30-30 REPORTING ENTITIES SUBMISSIONS

Master Appropriation File (MAF)

Reporting entities are required to establish a MAF on the FACTS database and transmit MAF data through a PC application. All users must verify their data electronically and annually review and update their automated MAF and submit to FMS by October 15th. Treasury staff will examine the updated files. After Treasury concurs, the data will be uploaded to the MAF. Then the reporting entity must initiate an action in the PC application to acknowledge the Treasury concurrence of the updated MAF.

SGL Account Balances Transmitted

Agencies must transmit electronically preclosing ATBs at the Treasury appropriation/fund group level using SGL accounts with balances. In addition, a number of the accounts will be appended with an attribute to identify whether the underlying transactions were with a government (G) or non-government (N) organization. Report the 2-digit department code of the trading partner when using the "G" attribute. The department codes are in I TFM 2-4000 Appendix No. 4.

FACTS has a variety of transmission edits to verify the SGL accounts transmitted are valid and have equal debit and credit balances. Any ATB that does not meet the edits will not be accepted.

Rounding

Account balances transmitted through FACTS are to be in whole dollars. Round amounts to the nearest dollar and report rounding differences in SGL account 3320, FACTS Rounding Differences. Do not use this account for anything other than rounding differences, and the total in this account should not exceed \$100.

NOTES Report Transmitted

The twenty-five notes required by FACTS generally follow the note disclosures described in I TFM 2-4000 Appendix 2 for the OPDIV financial statements. The FACTS NOTES report is submitted via the FMS intranet.

Submission Due Date for ATB, NOTES Report and Summarized FACTS Data

Annually, Treasury publishes submission requirements in its TFM Bulletin entitled "Year-End Closing Procedures." In 1999, the ATBs and FACTS NOTES report are due to FMS by **February 1st**. It is essential this date be met.

The ATB account balances and NOTES data transmitted will be the same ATB account balances used in the OPDIV financial statements. The FACTS notes should be the same as the notes accompanying the financial statements, wherever possible.

The Trust Fund Management Branch, Bureau of the Public Debt (BPD) will provide an ATB of the audited trust fund activity no later than December 31st for the following trust funds:

- Federal Supplementary Medical Insurance (SMI)
- Federal Hospital Insurance (HI)
- Vaccine Injury Compensation

HCFA and PSC must consolidate the trust fund data into the OPDIV's ATB. Direct any questions regarding the ATB data from BPD to BPD's accounting operations at 304-480-5133.

FMS will e-mail the summarized FACTS data, described on the next section, on **February 8th**.

5-30-40 **FACTS DATA VERIFICATION**

OPDIV Verification

It is essential that the trial balances submitted to Treasury by reporting entities are the same trial balances used in the preparation of the OPDIV financial statements. The trial balances submitted to Treasury are the source data for the preparation of the Government-wide financial statements and the OPDIV financial statements are the source data for the preparation of the HHS-wide financial statements. Therefore, OPDIV internal operating procedures should ensure that a verification of trial balances takes place. Further, OPDIV auditors should verify, as part of the audit coverage, that the ATBs submitted to Treasury are the same trial balances used in preparing the financial statements. OPDIV CFOs will provide assurance to the HHS CFO that trial balance verifications have been made as support for the CFOs certification procedures described below.

Facts ATB Report Format

The first step in the verification process is to verify FMS has accurately recorded in their system the ATB data transmitted to them. FMS returns the data in the format of the reports shown in I TFM 2-4050.10. These formats are for the Departmental level. We have requested FMS to produce these reports at the OPDIV level, a summary of all ATB's by SGL and detailed underlying reports at the appropriation/fund level.

The FACTS ATB Report Format displays three columns of data for each SGL account reported. Column 1 is the *Combined ATB*, Column 2 is the *Intra-Departmental Eliminations* which will be identified with the corresponding HHS two digit department code (75). The third column will be the *sum of the SGL account less all "G" accounts coded with the two digit departmental identifier*.

The purpose of the Departmental report is to show the consolidated figures which should match the financial statement figures. However, this report at the OPDIV level will not produce the OPDIV level consolidated figures because Column 2 contains both the *intra-OPDIV eliminations* and the *inter-OPDIV eliminations*. For this reason the

formats should be extended for a Column 4 entitled *Inter-OPDIV Eliminations*. Taking into consideration the *inter-OPDIV eliminations*, Column 3 plus Column 4 should produce the *Consolidated OPDIV ATB* figures. See Exhibit 5-30-B for the amended headings.

Besides checking to see if the combined and consolidated amounts agree with OPDIV records, the eliminations should agree with the elimination file furnished the Department for *intra-OPDIV* and *inter-OPDIV eliminations*.

The Column 5 data, *Consolidated OPDIV ATB*, are to be entered on the *Account Groupings Worksheet* which is described on page 18 of I TFM 2-4000, as Column 2 *Amount from FACTS ATB*.

In addition, FMS will provide a *Schedule of Differences* between the ATB and the *FACTS NOTES Report*.

Account Groupings Worksheet

The second step in the verification process is to prepare the *Account Groupings Worksheet* which is exhibited in I TFM 2-4050.10, beginning on page 18. The worksheet is available on the FMS Intranet. The Intranet address is <http://www.fms.treas.gov/cfs/dev/indexhhtml> -- choose *Account Groupings Worksheet* from the index. The template is in Excel format. You can download and modify the worksheet wherever necessary to match your OPDIV financial statements.

This *Account Groupings Worksheet* is a summary of SGLs per line item of the financial statements. For the first column the OPDIV will list the amounts from the OPDIV consolidated financial statements. Since the financial line items have been rounded to thousands (millions for HCFA), the SGL lines must be adjusted by adding zeros. This rounding will be one element to be described in Column (3) Differences. For Column (2), OPDIVs will list the SGLs from Column (5) of the *Summarized Facts Data, Amended*, and place on the appropriate line of the *Account Groupings Worksheet*. Any difference between Column (1) and (2) will be explained in Column (3) of which rounding will be one element.

Beginning on page 6 of I TFM 2-4000 are the procedures to be used in making comparisons between the financial statement data and the summarized FACTS data, keeping in mind that the procedures were prepared for the Departmental level. The worksheet must be available for review by your auditors. This worksheet can be prepared as soon as FMS e-mails the preliminary *Summarized Facts Data* which is set as **February 8th**. If adjustments are submitted to FMS on **February 24th**, then the worksheet must be revised after receiving from FMS the adjusted *Summarized FACTS Data* on **February 26th**.

OPDIVs must submit their *Account Groupings Worksheet* electronically and in hard copy to the HHS Office of Finance by **February 28th**. This allows one week for the Office of Finance to consolidate the data for submission to Treasury, the Office of Management and Budget (OMB) and the General Accounting Office (GAO). The *Account Groupings Worksheets* will be used to consolidate the data for the Departmental *Account Groupings worksheet*.

HHS CFO and OIG Verification

The HHS Chief Financial Officer and the Inspector General (IG) are required to verify, independently, the consistency of FACTS data against the Department-wide audited financial statements submitted to OMB, GAO and Treasury through the use of the *Account Groupings Worksheet*. As noted above, these same procedures should be followed at the OPDIVs to ensure the accuracy of the data on the *Account Groupings Worksheet* before submission to the Office of Finance. The Department will e-mail the Departmental *Account Groupings Worksheet* along with the explanation for the differences to FMS, GAO and OMB on **March 3rd**.

FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM (FACTS)
HHS STANDARD GENERAL LEDGER ACCOUNTS CROSSWALKED TO TREASURY ACCOUNTS
(EXHIBIT WILL BE UPDATED ANNUALLY AS REQUIREMENTS CHANGE)

HHS ACCTS	ACCOUNT TITLES	TREASURY ACCOUNTS	G/N	PARTNER CODE
1000	ASSETS			
1010	FUND BALANCE WITH TREASURY	1010		
1011	AUTHORITY			
1012	DISBURSEMENTS (OTHER THAN PAYROLL)			
1013	DISBURSEMENTS (PAYROLL)			
1014	FOREIGN DISBURSEMENTS			
1015	COLLECTIONS			
1016	DEPOSIT FUNDS AND BUDGET CLEARING/SUSPENSE ACCTS			
1100	CASH			
1110	UNDEPOSITED COLLECTIONS	1110	N	
1120	IMPREST FUNDS	1120	N	
-	FUNDS HELD BY THE PUBLIC	1130	N	
1190	OTHER CASH	1190	N	
1195	OTHER MONETARY ASSETS	1195	N	
1200	FOREIGN CURRENCY	1200	N	
1300	RECEIVABLES			
1310	ACCOUNTS RECEIVABLE	1310	G/N	XX
1311	ADVANCES AND REIMBURSEMENTS REC.- BILLED			
1312	REFUNDS RECEIVABLE			
1313	ADVANCES AND REIMBURSEMENTS REC.- UNBILLED			
1314	ADVANCES AND REIMBURSEMENTS RECEIVABLE			
1315	AUDIT DISALLOWANCES RECEIVABLE			
1316	ANTICIPATED RECOVERIES-AUDIT DISALLOWANCES			
1317	INSURANCE PREMIUMS RECEIVABLE			
1318	ACCOUNTS RECEIVABLE-NON-CURRENT			
131A	ANTICIPATED RECOVERY- PROGRAM DISALLOWANCE			
1319	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	1319	G/N	XX
(b) -	EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE	1320	N	
(d) -	TAXES RECEIVABLE	1325	G	XX
(d) -	ALLOWANCE FOR LOSS ON TAXES RECEIVABLE	1329	G	XX
1330	RECEIVABLE FOR ALLOCATION TRANSFERS	1330	G	XX
(d) -	EXPENDITURE TRANSFERS RECEIVABLE	1335	G	XX
1340	INTEREST RECEIVABLE	1340	G/N	XX
1341	INTEREST RECEIVABLE ON LOANS			
1343	INTEREST RECEIVABLE ON INVESTMENTS			
1344	INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS			
134A	INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS			
134B	INTEREST RECEIVABLE ON DELINQUENT LOANS			
1349	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	1349	G/N	XX

FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM (FACTS)
HHS STANDARD GENERAL LEDGER ACCOUNTS CROSSWALKED TO TREASURY ACCOUNTS
(EXHIBIT WILL BE UPDATED ANNUALLY AS REQUIREMENTS CHANGE)

HHS ACCTS	ACCOUNT TITLES	TREASURY ACCOUNTS	G/N	PARTNER CODE
1350	LOANS RECEIVABLE	1350	G/N	XX
1351	LOANS RECEIVABLE - PRINCIPAL			
1352	LOANS RECEIVABLE - COLLECTION			
1353	GENERAL/TRUST FUND RCPTS LOANS REC - PRINCIPAL			
1354	GENERAL/TRUST FUND RCPTS LOANS REC - COLLECTIONS			
1355	LOANS RECEIVABLE-GUARANTEED/PLEDGED-PRINCIPAL			
1356	LOANS RECEIVABLE-GUARANTEED/PLEDGED-COLLECTIONS			
1357	LOANS RECEIVABLE-DEFAULTED-PRINCIPAL			
1358	LOANS RECEIVABLE-DEFAULTED-COLLECTIONS			
135A	LOANS RECEIVABLE-CURRENT			
1359	ALLOWANCE FOR LOSS ON LOANS RECEIVABLE	1359	G/N	XX
1360	PENALTIES, FINES AND ADMINISTRATIVE FEES REC.	1360	G/N	XX
(a) 1361	PENALTIES, FINES AND ADMIN FEES REC. ON DEL. ACCTS.			
(a) 1362	PENALTIES, FINES AND ADMIN. FEES REC. ON DEL. LOANS			
1369	ALLOWANCE FOR LOSS ON PENALTIES, FINES AND ADMIN. FEES RECEIVABLE	1369	G/N	XX
1399	ALLOWANCE FOR SUBSIDY	1399	N	
1400	ADVANCES AND PREPAYMENTS			
1410	ADVANCES TO OTHERS	1410	G/N	XX
1411	TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS			
1412	ADVANCES TO COMMISSIONED OFFICERS			
1413	ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS			
1414	ADVANCES TO OTHERS BY NON-EXPENDITURE TRANSFER			
1417	ADVANCES TO OTHERS - ALL OTHER			
1418	ADVANCES TO OTHERS - ESTIMATED ACCRUALS			
1450	PREPAYMENTS AND DEFERRED CHARGES	1450	G/N	XX
1451	PREPAYMENTS			
1452	DEFERRED CHARGES			
1500	INVENTORY AND RELATED PROPERTY			
1510	OPERATING MATERIALS AND SUPPLIES			
1511	OPERATING MATERIALS AND SUPPLIES HELD FOR USE	1511	N	
1512	OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE	1512	N	
1513	OPERATING MATERIALS AND SUPPLIES-EXCESS, UNSERVICEABLE AND OBSOLETE	1513	N	
1520	INVENTORY (FOR SALE), NET			
1521	INVENTORY PURCHASED FOR RESALE	1521	N	
1522	INVENTORY HELD IN RESERVE FOR FUTURE SALE	1522	N	
1523	INVENTORY HELD FOR REPAIR	1523	N	
1524	INVENTORY - EXCESS, UNSERVICEABLE AND OBSOLETE	1524	N	
1525	MANUFACTURING-RAW MATERIALS AND SUPPLIES	1525	N	
1526	MANUFACTURING-WORK IN PROCESS	1526	N	
1527	MANUFACTURING-FINISHED GOODS	1527	N	
1529	INVENTORY (FOR SALE)-ALLOWANCE	1529	N	

**FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM (FACTS)
 HHS STANDARD GENERAL LEDGER ACCOUNTS CROSSWALKED TO TREASURY ACCOUNTS
 (EXHIBIT WILL BE UPDATED ANNUALLY AS REQUIREMENTS CHANGE)**

HHS ACCTS	ACCOUNT TITLES	TREASURY ACCOUNTS	G/N	PARTNER CODE
1530	SEIZED MONETARY ASSETS			
(c) -	SEIZED MONETARY INSTRUMENTS	1531	N	
(b) -	SEIZED CASH DEPOSITED	1532	N	
1540	FORFEITED PROPERTY			
(d) 1541	FORFEITED PROPERTY HELD FOR SALE	1541	N	
(d) 1542	FORFEITED PROPERTY HELD FOR DONATION OR USE	1542	N	
(d) 1549	FORFEITED PROPERTY - ALLOWANCE	1549	N	
1550	FORECLOSED PROPERTY			
(d) 1551	FORECLOSED PROPERTY	1551	N	
(d) 1559	FORECLOSED PROPERTY - ALLOWANCE	1559	N	
1560	COMMODITIES			
(d) 1561	COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS	1561	N	
(d) 1569	COMMODITIES - ALLOWANCE	1569	N	
1570	STOCKPILE MATERIALS			
1571	STOCKPILE MATERIALS HELD IN RESERVE	1571	N	
1572	STOCKPILE MATERIALS HELD FOR SALE	1572	N	
1590	OTHER RELATED PROPERTY			
1591	OTHER RELATED PROPERTY	1591	N	
1599	OTHER RELATED PROPERTY - ALLOWANCE	1599	N	
1600	INVESTMENTS			
1610	INVESTMENT IN U.S. TREASURY SECURITIES ISSUED BY PUBLIC DEBT	1610	G	XX
(a) 1611	DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY PUBLIC DEBT	1611	G	XX
(a) 1612	PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY PUBLIC DEBT	1612	G	XX
1613	AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY PUBLIC DEBT	1613	G	XX
1620	INVESTMENTS IN SECURITIES OTHER THAN PUBLIC DEBT SECURITIES	1620	G/N	XX
1621	DISCOUNTS ON SECURITIES OTHER THAN PUBLIC DEBT SECURITIES	1621	G/N	XX
1622	PREMIUM ON SECURITIES OTHER THAN PUBLIC DEBT SECURITIES	1622	G/N	XX
1623	AMORTIZATION ON PREMIUM AND DISCOUNT ON SECURITIES OTHER THAN PUBLIC DEBT SECURITIES	1623	G/N	XX
1690	OTHER INVESTMENTS	1690	G/N	XX
1700	GENERAL PROPERTY, PLANT AND EQUIPMENT			
1710	LAND			
1711	LAND AND LAND RIGHTS	1711	N	
1712	IMPROVEMENTS TO LAND	1712	N	
1719	ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND	1719	N	

FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM (FACTS)
HHS STANDARD GENERAL LEDGER ACCOUNTS CROSSWALKED TO TREASURY ACCOUNTS
(EXHIBIT WILL BE UPDATED ANNUALLY AS REQUIREMENTS CHANGE)

HHS ACCTS	ACCOUNT TITLES	TREASURY ACCOUNTS	G/N	PARTNER CODE
1720	CONSTRUCTION IN PROGRESS	1720	N	
1730	BUILDINGS	1730	N	
1739	ACCUMULATED DEPRECIATION ON BUILDINGS	1739	N	
1740	OTHER STRUCTURES AND FACILITIES	1740	N	
1749	ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES	1749	N	
1750	EQUIPMENT	1750	N	
1751	EQUIPMENT IN USE OTHER THAN IT (ADP AND TC)			
1752	EQUIPMENT - PENDING DISPOSAL			
1753	CENTRAL LIBRARY - EQUIPMENT AND BOOKS			
1754	FEDERAL PROPERTY IN CUSTODY OF OTHERS			
1756	IT (ADP AND TC) EQUIPMENT IN USE			
1759	ACCUMULATED DEPRECIATION ON EQUIPMENT	1759	N	
1810	ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	1810	N	
1819	ACCUMULATED DEPR ON ASSETS UNDER CAPITAL LEASE	1819	N	
1820	LEASEHOLD IMPROVEMENTS	1820	N	
1829	ACCUM AMORT ON LEASEHOLD IMPROVEMENTS	1829	N	
1830	INTERNAL USE SOFTWARE	1830	N	
1839	ACCUM. AMORT. ON INTERNAL USE SOFTWARE	1839	N	
(d) 1840	OTHER NATURAL RESOURCES	1840	N	
(d) 1849	ALLOWANCE FOR DEPLETION	1849	N	
1890	OTHER GENERAL PROPERTY, PLANT AND EQUIPMENT	1890	N	
1900	OTHER ASSETS			
1920	UNREQUISITIONED AUTHORIZED APPROPRIATION	1920	G	
1921	RECEIVABLE FROM APPROPRIATIONS	1921	G	
1930	INTRA-OFFICE TRANSFERS - ISSUED			
1931	WITHIN FUND TRANSFER			
1932	ADVANCES AND REIMBURSEMENTS			
1933	ALL OTHER TRANSFERS			
1940	INTRA-OFFICE TRANSFERS - RECEIVED			
1941	WITHIN-FUND TRANSFER			
1942	ADVANCES AND REIMBURSEMENTS			
1943	ALL OTHER TRANSFERS			
1990	OTHER ASSETS	1990	G/N	XX
2000	LIABILITIES			
2100	ACCRUED LIABILITIES-OTHER			
2110	ACCOUNTS PAYABLE	2110	G/N	XX
(d) 2120	DISBURSEMENTS IN TRANSIT	2120	G/N	XX
(d) 2130	CONTRACT HOLDBACKS	2130	G/N	XX
2140	ACCRUED INTEREST PAYABLE	2140	G/N	XX

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HHS ACCTS	ACCOUNT TITLES	TREASURY ACCOUNTS	G/N	PARTNER CODE
2150	LIABILITY FOR ALLOCATION TRANSFERS	2150	G	XX
(b) -	EXPENDITURE TRANSFERS PAYABLE	2155	G	XX
(b) -	ENTITLEMENT BENEFITS DUE AND PAYABLE	2160	G/N	XX
(b) -	SUBSIDY PAYABLE TO FINANCING ACCOUNT	2170	G	XX
(b) -	CONTRA LIABILITY FOR SUBSIDY PAYABLE TO FIN. ACCT.	2179	G	XX
2180	LOAN GUARANTEE LIABILITY	2180	N	
2190	OTHER ACCRUED LIABILITIES	2190	G/N	XX
2200	ACCRUED LIABILITIES - PAYROLL AND BENEFITS			
(e) 2210	ACCRUED FUNDED PAYROLL AND LEAVE	2210	G/N	XX
(e) 2211	ACCRUED FUNDED PAYROLL			
(e) 2212	ACCRUED FUNDED ANNUAL LEAVE			
(e) 2213	ACCRUED COMPENSATORY LEAVE			
(b) -	WITHHOLDINGS PAYABLE	2211	N	
(b) -	EMPLOYEE CONTRIBUTIONS AND PAYROLL TAXES PAYABLE	2213	N	
(b) -	OTHER POST-EMPLOYMENT BENEFITS DUE AND PAYABLE	2215	N	
(b) -	PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES	2216	N	
(b) -	BENEFIT PREMIUMS PAYABLE TO CARRIERS	2217	N	
(b) -	LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES	2218	N	
2220	UNFUNDED LEAVE	2220	G/N	XX
2221	UNFUNDED ANNUAL LEAVE			
2222	UNFUNDED COMPENSATORY LEAVE			
2225	UNFUNDED FECA LIABILITY	2225	G	XX
(b) -	OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY	2290	G/N	XX
2300	UNEARNED REVENUE (ADVANCES)			
2310	ADVANCES FROM OTHERS	2310	G/N	XX
2311	ADV FROM FED AGENCIES FOR DISB THRU MGMT FUNDS			
2312	ADV FROM FED AGENCIES BY NON-EXPENDITURE TRNSFR			
2313	ADVANCES - ALL OTHER			
2314	ADVANCES - ESTIMATED ACCRUALS			
2315	ADVANCES - THROUGH THIRD-PARTY DRAFT			
2320	DEFERRED CREDITS	2320	G/N	XX
2400	LIABILITY FOR DEPOSIT FUNDS, CLEARING ACCOUNTS AND UNDEPOSITED FEDERAL COLLECTIONS	2400	G/N	XX
2500	DEBT			
2510	PRINCIPAL PAYABLE TO TREASURY	2510	G	XX
2511	PRINCIPAL PAYABLE TO TREASURY - BORROWING			
2512	PRINCIPAL PAYABLE TO TREASURY - REPAYMENT			
2520	PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK	2520	G	XX
2521	BORROWING FROM FED FIN BANK (FFB) - BORROWING			
2522	BORROWING FROM FED FIN BANK (FFB) - REPAYMENT			

FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM (FACTS)
HHS STANDARD GENERAL LEDGER ACCOUNTS CROSSWALKED TO TREASURY ACCOUNTS
(EXHIBIT WILL BE UPDATED ANNUALLY AS REQUIREMENTS CHANGE)

HHS ACCTS	ACCOUNT TITLES	TREASURY ACCOUNTS	G/N	PARTNER CODE
2530	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY, NET	2530	G/N	XX
2531	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY - BORROWING			
2532	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY - REPAYMENT			
2540	PARTICIPATION CERTIFICATES	2540	G/N	XX
2590	OTHER DEBT	2590	G/N	XX
2591	OTHER DEBT - BORROWING			
2592	OTHER DEBT - REPAYMENT			
2600	ACTUARIAL LIABILITIES			
2610	ACTUARIAL PENSION LIABILITY	2610	N	
(d) 2620	ACTUARIAL HEALTH INSURANCE LIABILITY	2620	N	
(d) -	ACTUARIAL LIFE INSURANCE LIABILITY	2630	N	
(f) -	ACTUARIAL FICA LIABILITY	2650	N	
2690	OTHER ACTUARIAL LIABILITIES	2690	N	
2900	OTHER LIABILITIES			
2910	PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL	2910	N	
2920	CONTINGENT LIABILITIES	2920	G/N	XX
2940	CAPITAL LEASE LIABILITY	2940	G/N	XX
2950	LIABILITY FOR SUBSIDY RELATED TO UNDISBURSED LOANS	2950	G	XX
(g) 2960	ACCOUNTS PAYABLE CANCELLED	2960	G/N	XX
2970	RESOURCES PAYABLE TO TREASURY	2970	G	XX
(b) -	CUSTODIAL LIABILITY	2980	G/N	XX
2990	OTHER LIABILITIES	2990	G/N	XX
2995	ESTIMATED CLEANUP COST LIABILITY	2995	G/N	XX
3000	EQUITY			
3100	UNEXPENDED APPROPRIATIONS	3100		
(d) 3105	APPROPRIATED CAPITAL FUNDING CANCELLED PAYABLES	3105		
3300	RESULTS OF OPERATIONS			
3310	CUMULATIVE RESULTS OF OPERATIONS	3310		
3312	FEDERAL PROPERTY IN CUSTODY OF OTHERS			
3313	APPROPRIATED FOR REVOLVING AND MGMT. FUNDS			
-	RESERVED FOR FACTS ROUNDING DIFFERENCES	3320		
5000	REVENUES AND FINANCING SOURCES			
5100	REVENUE FROM GOODS SOLD	5100	G/N	XX
(b) -	CONTRA REVENUE FOR GOODS SOLD	5109	G/N	XX
5200	REVENUE FROM SERVICES PROVIDED	5200	G/N	XX
(b) -	CONTRA REVENUE FOR SERVICES PROVIDED	5209	G/N	XX

FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM (FACTS)
HHS STANDARD GENERAL LEDGER ACCOUNTS CROSSWALKED TO TREASURY ACCOUNTS
(EXHIBIT WILL BE UPDATED ANNUALLY AS REQUIREMENTS CHANGE)

HHS ACCTS	ACCOUNT TITLES	TREASURY ACCOUNTS	G/N	PARTNER CODE
5300	INTEREST AND PENALTIES RECEIVABLE			
5310	INTEREST REVENUE	5310	G/N	XX
(a) 5311	INTEREST REVENUE EARNED - RETAINED BY AGENCY			
(a) 5312	INTEREST REVENUE EARNED - GEN/TRUST FUND RECEIPTS			
5319	CONTRA REVENUE FOR INTEREST	5319	G/N	XX
(a) 5320	INTEREST, PENALTY AND ADMIN COSTS EARNED ON DELINQUENT ACCOUNTS - GEN/TRUST FUND RECEIPTS	5320	G/N	XX
5329	CONTRA REVENUE FOR PENALTIES, FINES AND ADMINISTRATIVE FEES REVENUE	5329	G/N	XX
5400	BENEFIT PROGRAM REVENUE	5400	G/N	XX
(b) -	CONTRA REVENUE FOR BENEFIT PROGRAM EXPENSE	5409	G/N	XX
5500	INSURANCE AND GUARANTEE PREMIUM REVENUE	5500	G/N	XX
(b) -	CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE	5509	G/N	XX
5600	DONATED REVENUE-FINANCIAL RESOURCES	5600	N	
5609	CONTRA REVENUE FOR DONATIONS-FINANCIAL RESOURCES	5609	N	
(a) 5610	DONATED REVENUE-NON-FINANCIAL RESOURCES	5610	N	
5619	CONTRA DONATED REVENUE-NON-FINANCIAL RESOURCES	5619	N	
5700	EXPENDED APPROPRIATIONS	5700		
5720	FINANCING SOURCES TRANSFERRED IN WITHOUT REIMB.	5720	G	XX
5730	FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMB.	5730	G	XX
(b) -	APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN	5740	G	XX
(b) -	APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT	5745	G	XX
(b) -	EXPENDITURE FINANCING SOURCES-TRANSFERS IN	5750	G	XX
(b) -	NON-EXP. TRUST FUND FINANCING SOURCES-TRANSFERS IN	5755	G	XX
(b) -	EXPENDITURE FINANCING SOURCES-TRANSFERS OUT	5760	G	XX
(b) -	NON-EXP TRUST FUND FINANCING SOURCES-TRANSFERS OUT	5765	G	XX
5780	IMPUTED FINANCING SOURCES	5780	G	XX
5790	OTHER FINANCING SOURCES	5790	G	XX
(d) 5799	ADJUSTMENT OF APPROPRIATIONS USED	5799		
(d) 5800	TAX REVENUE COLLECTED	5800	G/N	XX
(d) -	TAX REVENUE ACCRUAL ADJUSTMENT	5801		
(d) -	CONTRA REVENUE FOR TAXES	5809	G/N	XX
(d) -	TAX REVENUE REFUNDS	5890	N	
5900	OTHER REVENUE	5900	G/N	XX
5901	MISC REVENUE - GENERAL/TRUST FUND RECEIPTS			
5902	INTRA-OFFICE SALES REVENUE - TRANSFERS OUT			
5903	REVENUE - ALL OTHER SOURCES			
5909	CONTRA REVENUE FOR OTHER REVENUE	5909	G/N	XX
5990	COLLECTIONS FOR OTHERS	5990	G/N	XX
(b) -	ACCRUED COLLECTIONS FOR OTHERS	5991	G/N	XX

**FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM (FACTS)
 HHS STANDARD GENERAL LEDGER ACCOUNTS CROSSWALKED TO TREASURY ACCOUNTS
 (EXHIBIT WILL BE UPDATED ANNUALLY AS REQUIREMENTS CHANGE)**

HHS ACCTS	ACCOUNT TITLES	TREASURY ACCOUNTS	G/N	PARTNER CODE
6000	EXPENSE			
6100	OPERATING/PROGRAM EXPENSES	6100	G/N	XX
(a)(h) 6101	OPERATING/PROGRAM EXPENSES			
6102	INTRA-OFFICE PURCHASES EXPENSE - TRANSFERS IN			
6103	EXPENSE - COST CAPITALIZED			
6104	EXPENSE - CASH DISCOUNTS LOST/NOT TAKEN			
6105	EXPENSE - PRICE VARIATION/CASH DISCOUNTS TAKEN			
6108	EXPENSE-RECLASSIFIED AS EXTRAORDINARY ITEM			
6190	CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS	6190	G/N	XX
6199	ADJUSTMENTS TO SUBSIDY EXPENSE	6199	G	XX
6300	INTEREST EXPENSES			
6310	INTEREST EXPENSES ON BORROWING FROM TREASURY	6310	G	XX
6320	INTEREST EXPENSES ON SECURITIES	6320	G/N	XX
6330	OTHER INTEREST EXPENSES	6330	G/N	XX
(h) 6400	BENEFIT PROGRAM EXPENSES	6400	G/N	XX
6500	COST OF GOODS SOLD	6500	G/N	XX
6600	APPLIED OVERHEAD	6600	G/N	XX
(a) 6710	DEPRECIATION, AMORTIZATION AND DEPLETION	6710	N	
(a) 6720	BAD DEBT EXPENSE	6720	N	
6730	IMPUTED COST	6730	G/N	XX
(a) 6790	OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES	6790	G/N	XX
(b) 6800	FUTURE FUNDED EXPENSES	6800	G/N	XX
(a) 6801	ANNUAL AND COMPENSATORY LEAVE			
(a)(h) 6805	OTHER FUTURE FUNDED EXPENSES			
6900	NONPRODUCTION COSTS	6900	G/N	XX
7000	GAINS, LOSSES AND UNUSUAL ITEMS			
7100	GAINS			
7110	GAINS ON DISPOSITION OF ASSETS	7110	G/N	XX
7111	GAINS ON DISP OF ASSETS - BOOK VALUE OF ASSET			
7112	GAINS ON DISP OF ASSETS - PROCEEDS OF SALE			
7190	OTHER GAINS	7190	G/N	XX
7200	LOSSES			
7210	LOSSES ON DISPOSITION OF ASSETS	7210	G/N	XX
7211	LOSSES ON DISP OF ASSETS - BOOK VALUE OF ASSET			
7212	LOSSES ON DISP OF ASSETS - PROCEEDS OF SALE			
7290	OTHER LOSSES	7290	G/N	XX
7300	EXTRAORDINARY ITEMS	7300	G/N	XX
7400	PRIOR PERIOD ADJUSTMENTS	7400	G/N	XX
(h) 7401	PRIOR YEAR UNFUNDED FECA EXPENSE			
(h) 7402	PRIOR YEAR FUNDED FECA EXPENSE			
7500	DISTRIBUTION OF INCOME - DIVIDEND	7500	G/N	XX
7600	CHANGES IN ACTUARIAL LIABILITY	7600	N	

NOTES:

- (a) 1361 includes amounts previously recorded in 123C and 134E;
1362 includes amounts previously recorded in 134D and 134F;
1611 includes amounts previously recorded in 1612;
5311 includes amounts previously recorded in 5301;
5312 includes amounts previously recorded in 5302;
5320 includes amounts previously recorded in 5303;
5610 includes amounts previously recorded in 5601, 5602, 5603 and 5604;
6101 includes amounts previously recorded in 6901;
6710 includes amounts previously recorded in 6902;
6720 includes amounts previously recorded in 6903;
6790 includes amounts previously recorded in 6107 and 6905;
6801 includes amounts previously recorded in 6904; and
6805 includes amounts previously recorded in 6906.
- (b) New SGLs not yet established in HHS; if data applicable, extract amounts from other SGLs, in some cases by object class, or from individual documents.
- (c) 1531 is presently assigned to 1530 in HHS systems, although the account is rarely used, if ever.
- (d) Not applicable to HHS at the present time.
- (e) 2210 is a summary account in HHS, even though it is a posting account in USSGL. HHS SGL accounts 2211 (accrued funded payroll), 2212 (accrued funded annual leave,) and 2213 (accrued compensatory leave) should be rolled-up and reported in 2210.
- (f) Amounts applicable to 2650 are presently included in 2690.
- (g) 2960 not presently used in HHS; data to be included in a financial statement footnote.
- (h) 6400 includes amounts now recorded in the following SGL accounts: 6101 as FECA charge-back expense, 6805 which was formerly 6906 (OC 61.59), 7401 (OC 61.56), 7402 (OC 13.14); also for civilian retirement benefits - CSRS (OC 12.11), FERS (OC 12.14) and FEHB (OC 12.17).

SUMMARIZED FACTS DATA, AMENDED

Amend the following formats upon receipt of the Summarized FACTS Data from FMS. The added columns are to adjust the Inter-Departmental eliminations to delete Inter-OPDIV eliminations and to adjust the FACTS whole dollars to the rounded amounts used in the financial statements.

FACTS ATB Report Format, Amended

(1)	(2)	(3)	(4)	(5)
Combined	Intra-	OPDIV	Inter-OPDIV	Consolidated
OPDIV	Departmental	Consolidated	Eliminations	OPDIV
ATB	Eliminations	ATB	(to adjust	ATB
		(Computed	column 2)	
		by FMS)		

NOTE: Add additional columns (4) and (5) to the other reports:

FACTS Statement of Net Cost Report Format (3 sections)
FACTS Statement of Operations & Changes in Net Position Report Format