



Material transmitted

Exhibit 4-20-A HHS Standard General Ledger Chart of Accounts, pages 5-8
 Chapter 4-50 Object Class Codes, pages 15-16 and 23-24
 Exhibit 5-30-A Federal Agencies' Centralized Trial Balance System (FACTS) - HHS SGL Accounts Crosswalked to Treasury Accounts, pages 3-6

Material superseded

Exhibit 4-20-A (pages 5 and 8 : 1999.8)
 Chapter 4-50 (pages 15 and 24 : 1999.8)
 Chapter 5-30-A (pages 4 and 6 : 2000.1)

Background

This transmittal reflects miscellaneous changes to SGL Accounts and Object Classes in DAM Exhibits 4-20-A and 5-30-A, and Chapter 4-50.

The USSGL Board has approved numerous changes in the US Chart of Accounts that require changes to our HHS general ledger accounts. The below listed SGLs have been changed only to reflect title changes and/or modifications to the account definition. Title changes will be reflected in DAM Exhibits 4-20-A and 5-30-A.

SGL A/C # SGL Account Title and Definition

1830	Internal Use Software (title changed and definition modified)
	Definition: The value of off-the-shelf software, contractor developed software and capitalized costs of internally developed software.
1839	Accumulated Amortization on Internal Use Software (title changed and definition modified)
	Definition: Accumulated amortization charges to expense for internal use software. Internal use software will be amortized in a systematic and rational manner over the estimated useful life of the software. Software acquired for research and development with no alternative future use will be amortized over the period of the project as opposed to the normal life cycle amortization.

2690 Other Actuarial Liabilities (definition modified)

Definition: Amount recorded by administering agencies for actuarial liability of future benefit payments to Federal civilian and military employees that is not otherwise classified above. Include other post-employment benefit (OPEB) actuarial liability here. For example, actuarial liability for Veterans Affairs burial and compensation.

2995 Estimated Cleanup Cost Liability (title changed and definition modified)

Definition: The estimated liability for projected future cleanup costs (not yet due and payable) associated with the removing, containing and/or disposing of 1) hazardous waste from property, or 2) material and/or property that consists of hazardous waste at permanent or temporary closure or shutdown of associated PP&E.

Object class changes to Chapter 4-50 are as follows:

" New sub-object classes for travel allowances and expenses were added by memorandum dated February 22, 2000.

12.AF Tax allowance - TDY Travel
12.AG Bank equivalent Late Fee - Travel
21.9L Travel - Interest Late Fee
21.9M Travel management fees

" Child Care Legislation (Public Law 106-58, Section 643) necessitates the establishment of a new object class for child care subsidy.

12.AH Child care subsidy (PL 106-58, Sect 643 Pilot)

Filing Instructions

Place the new material in the appropriate section. Post receipt of this transmittal to the HHS Checklist of Transmittals and file this transmittal in sequential order after the checklist.

/signed/
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Deputy Assistant Secretary, Finance