



HHS TRANSMITTAL 98.5
 Departmental Accounting Manual
 Issue Date: 9/25/98

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Material transmitted

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Exhibit 1-20-A	Crosswalk Example - Indian Health Service Crosswalk Between Budget Reporting, Cost Reporting, GPRA Programs and the Statement of Net Cost, (page 1)
Exhibit 1-20-B	Worksheet Illustration, Allocating Costs to Programs and Activities for Reporting on the Statement of Net Cost, (page 1)

Material superseded

Chapter 0-30	(pages 1-2,	:	97.1).
	(page 3 ,	:	98.1).
Chapter 1-20	(pages 1-5,	:	68.4).

Background

Chapter 1-20 is being reissued in its entirety. The new guidance implements SFFAS No. 4 "Managerial Cost Accounting" and gives direction for its implementation in the OPDIVs, particularly concerning external reporting of cost information.

The draft chapter was first circulated August 11, 1998 and, after minor changes, finalized September 25, 1998.

Chapter 0-30 is revised to reflect the new title for Chapter 1-20.

Filing Instructions

Remove superseded material and replace it with the new material. 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