



HHS TRANSMITTAL 99.5
Departmental Accounting Manual
Issue Date: 9/30/99

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Material transmitted

Chapter 0-30 Table of Contents, pages 1-2
Chapter 1-70 Reimbursable Accounting, pages 1-4
Exhibit 1-70-A Budgetary Conceptual Framework, page 1
Exhibit 1-70-B Proforma Reimbursable Transactions;
Trial Balances and Closing Transactions;
and SF-133 Report, pages 1-8
Chapter 4-20 General Ledger Accounts and Records, pages 5-6
Exhibit 4-20-A General Ledger Accounts and Records, pages 9-12
Exhibit 4-40-A Accounting Entries and Transactions Codes,
pages 7-10, 15-18
Chapter 4-50 Object Class Codes, pages 63-64

Material superseded

Chapter 0-30 (pages 1- 2 : 98.5)
Chapter 4-20 (page 6 : 98.6)
Exhibit 4-20-A (pages 9-12 : 99.3)
Exhibit 4-40 (pages 7- 8 : 99.3)
(pages 9-10, 15-16, 18 : 98.4)
Chapter 4-50 (page 63 : 98.4)

Background

During the past year the USSGL Board has approved numerous changes in the US Chart of Accounts that require changes to our HHS general ledger accounts and the accompanying accounting entries and transaction codes, as well as a few changes in our sub-object classification codes. The attachment to this transmittal details each addition, modification and deletion to HHS SGLs, TCs and sub-object class codes. This is the third of a series of changes to bring the HHS general ledger into conformance with the USSGL. The changes in this transmittal deal exclusively with Reimbursable Accounting and were previously issued in draft form by memo dated August 4, 1999.

In addition to the revisions, additions and deletions to SGL accounts and transaction codes, a new chapter 1-70, Reimbursable Accounting, has been developed (including a case study) to assist the OPDIVs in

maintaining a uniform method of accounting and reporting throughout the Department. The titles for SGL accounts 4800 and 4900 on page 6 of Chapter 4-20 have been updated and Chapter 0-30, Table of Contents, has been revised to reflect new chapter 1-70.

Filing Instructions

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

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Deputy Assistant Secretary, Finance

STANDARD GENERAL LEDGER (SGL) CHANGES

New SGLs

4221	Unfilled Customer Orders Without Advance	Establish new Posting Account
4222	Unfilled Customer Orders With Advance	Establish new Posting Account
4251	Reimbursements and Other Income Earned - Receivable	Establish new Posting Account
4252	Reimbursements and Other Income Earned - Collected	Establish new Posting Account

Modified SGLs

**(Note: SGL Modifications have no impact on
DAM Exhibit 4-20-A unless the TC title changes.)**

4000	Budgetary	Added sub-accounts 4221, 4222, 4251, 4252 and deleted 4220, 4240, 4250, 4255
4450	Unapportioned Authority	Account title updated
4590	Apportionments Unavailable - Anticipated Resources"	Account title updated
4800	Unexpended Obligations	Account title updated
4801	Unexpended Obligations - Unpaid	Account title updated
4802	Unexpended Obligations - Prepaid/ Advanced	Account title updated
4870	Downward Adjustments of Prior-Year Unexpended Obligations"	Account title updated
4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Account title updated
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	Account title updated
4880	Upward Adjustments of Prior-Year Unexpended Obligations	Account title updated
4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Account title updated
4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	Account title updated
4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Account title updated
4972	Downward Adjustments of Prior-Year Paid Unexpended Authority Refunds Collected	Account title updated
4981	Upward Adjustments of Prior-Year Unpaid Unexpended Authority	Account title updated
4982	Upward Adjustments of Prior-Year Paid Unexpended Authority	Account title updated

STANDARD GENERAL LEDGER (SGL) CHANGES (CONTINUED)

Deleted SGLs

4220	Reimbursable Orders Accepted	Replaced by 4221 & 4222
4230	Unfilled Customer Orders - Unobligated	Replaced by 4221 & 4222
4240	Unfilled Customer Orders - Obligated	Replaced by 4221 & 4222
4250	Reimbursements and Other Income Earned	Replaced by 4251 & 4252
4255	Revolving Fund Earned Revenue	Not Used

TRANSACTION CODE (TC) CHANGES

New TCs

185	Return Advance When Cost of Reimbursable order is less than advance
336	Records Amount of Reimbursable Expense Incurred to Reimbursements Earned and distributes costs to unfilled orders

Modified TCs

**(Note: TC Modifications have no impact on
DAM Exhibit 4-40-A unless the TC title changes.)**

006	Deleted note pending update on loan programs; also deleted "D" from SGL 4450.
007	Changed the credit entry in "Unapportioned Authority - Available" from 4512 (Apportionment Available for Distribution - Subsequent Quarters) to 4590 (Apportionments Unavailable - Anticipated Resources).
050	Deleted component entries for reimbursable transactions: 4250/4230, 4240/4230 and 1314/5200
053	Deleted component entries for reimbursable transactions: 4250/4240, 4250/4230, 4240/4230 and 1314/5200
055	Deleted B entry (4210/4240).
080,	081, 084, 090, 098, 181: Deleted component entry for reimbursable transactions: 4250/4240 and 1314/5200.
089,	190, 236: Deleted component entries for reimbursable transactions: 4250/4230 and 1314//5100/5200.
091,	095, 191: Deleted component entries for reimbursable transactions: 4250/4240, 4230/4240, 4240/4230 and 1314/5100/5200.
130	Changed the Description to "to record reimbursable revenue earned that was financed by an advance" and also deleted component entry C (4250/4230).
132	Changed the Description to "to record reimbursable revenue earned that was not financed by an advance and requires billing" and also deleted component entry B (4250/4230).
134	Changed the Description to "to record reimbursable revenue earned that was not financed by an advance, but not yet ready to be billed" and also deleted component entry B (4250/4230); also modified the note regarding reversal of TC 132.

TRANSACTION CODE (TC) CHANGES (CONTINUED)

Modified Tcs (continued)

- 192 Deleted component entries for reimbursable transactions: 4230/4250, 4250/4230, 5200/1314 and 1314/5200.
- 238 Changed the Description to "received advance for Consolidated Working Fund, Management and Revolving Funds, and direct appropriations for Reimbursable Orders" and added 030-399 to the Fund Group column.
- 310 Changed the accounting entries for the Acceptance of Reimbursable Orders from 4230/4220 to 4221 and 4222/4210 and a component entry 4590/4512.

Deleted TCs

- 311, 312, 402: Regarding 402, and increases or decreases in 4210, Anticipated Reimbursement, should be made by TC 310.

Object Class (OC) Changes

New Object classes

- 61.7J Advance - Unfilled Customer Orders
61.7K No Advance - Unfilled Customer Orders