



HHS TRANSMITTAL 99.6
Departmental Accounting Manual
Issue Date: 12/20/99

Page 1

Material transmitted

- Exhibit 4-20-A HHS Standard General Ledger Chart of Accounts, pages 7-16
- Exhibit 4-40-A Accounting Entries and Transaction Codes, pages 1-12
- Chapter 5-65 Standard Form 132, Apportionment and Reapportionment Schedule, pages 1-3
- Exhibit 5-65-A Standard Form 132 Crosswalk, pages 1-3
- Exhibit 5-65-B Conceptual Budgetary Framework, page 1
- Exhibit 5-65-C Proforma SF 132 Scenario, page 1
- Exhibit 5-65-D Scenario Transactions, pages 1-5
- Exhibit 5-65-E Scenario Preclosing Trial Balance, page 1
- Exhibit 5-65-F Scenario Standard Form 132, pages 1-3

Material superseded

- Exhibit 4-20-A (page 8 : 99.3)
- (pages 9 - 12 : 99.5)
- (pages 13 - 15 : 99.4)
- Exhibit 4-40-A (pages 2 - 5 : 98.4)
- (pages 6 & 11 : 99.3)
- (Pages 7 - 10 : 99.5)

Background

Over the past few years numerous changes have been made to the US Standard General Ledger (SGL) Chart of Accounts which necessitate changes to our HHS SGL accounts and related transaction codes (TCs). These changes are effective for FY 2000. These changes affect the transactions needed to produce the Standard Form 132, Apportionment and Reapportionment Schedule, the SF 133, Report on Budget Execution, and the Statement of Budgetary Resources.

This transmittal includes new Chapter 5-65, Standard Form 132, Apportionment and Reapportionment Schedule; and revisions to Exhibits 4-20-A and 4-40-B. Also included as an attachment to this transmittal is a listing of Standard General Ledger (SGL) and Transaction Code (TC) changes.

These changes and the new chapter were previously issued in draft form by memos dated August 24 and December 16, 1999. Please note that most of the Exhibit 4-20-A and 4-40-B page changes are due to changes in page break resulting from insertion of new SGL accounts and TCs.

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
George H. Strader
Deputy Assistant Secretary, Finance

STANDARD GENERAL LEDGER (SGL) CHANGES

New SGLs

4255	Appropriation Trust Fund Expenditure Transfers - Collected	Establish new posting account
4283	Interest Receivable from Treasury	Establish new posting account
4287	Other Federal Receivables	Establish new posting account
4393	Rescissions - Prior Year	Establish new posting account
4396	Authority Permanently Not Available Pursuant to Public Law	Establish new posting account

Modified SGLs

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

4000	Budgetary	Added sub-accounts 4255, 4283, 4287 and 4396
4147	Actual Transfers to Treasury	Modified title and definition to SGL Standard
4265	Actual Collections from Sale of Foreclosed Property	Modified title and definition to SGL Standard
4390	Balance Available for Restoration, Writeoff and Withdrawal	Added sub-account 4393
4392	Rescissions - Current Year	Modified title and definition to SGL Standard
4395	Authority Unavailable Pursuant to Public Law - Temporary	Modified title to SGL Standard

Deleted SGLs

4113	Appropriations Rescinded	Replaced by 4392 and 4393
4410	Budgetary Resource - Not Available Pursuant to Public Law	Replaced by 4396 and 4395

TRANSACTION CODE (TC) CHANGES

New TCs

- 00L Budgetary Resources Rescinded by Congress - Prior-Year. This TC will record budget authority rescinded by legislative action or authority made unavailable pursuant to public law.
- 00Q To Record Authority Temporarily Unavailable Pursuant to Public Law. This TC will record authority temporarily unavailable pursuant to public law

Modified TCs

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

- 00H Change 4410 to 4396, Authority Permanently not Available Pursuant to Public Law
- 00K Change 4113 to 4392, Rescissions - Current Year