



Material transmitted

Exhibit 4-20-A	HHS Standard General Ledger Chart of Accounts, pages 1-16
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Chapter 4-50	Object Class Codes, pages 1-63
Chapter 10-20	Charges and Credits between Appropriation Accounts (Expenditure and Non-Expenditure Transfers, pages 1-16
Exhibit 10-20-A	Budgetary Account Conceptual Framework, page 1
Exhibit 10-20-B	Example of Appropriation Transfer - Current-Year Authority, pages 1-13
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Exhibit 10-20-D	Example of Non-Expenditure Allocation Transfers, pages 1-22
Exhibit 10-20-E	Example of Intra-Departmental Delegation of Authority (IDDA), pages 1-9
Exhibit 10-20-F	Filled-Out Standard Form 1151 Non-Expenditure Transfer Authorization Form with Instructions, page 1
Exhibit 10-20-G	Filled-Out HHS-330 Intra-Departmental Delegation of Authority (IDDA) Form With Instructions, page 1

Material superseded

Exhibit 4-20-A	(page 1- 7	:	99.3)
	(Pages 8-16	:	99.6)
Exhibit 4-20-E	(page 1	:	98.6)
Exhibit 4-40-A	(pages 1, 12-14, 17, 19-24	:	98.4)
	(pages 2-11	:	99.6)
	(pages 15-16, 18	:	99.5)
Chapter 4-50	(pages 1-10, 12-50	:	97.3)
	(page 51-61, 64-66	:	98.4)
	(pages 11	:	99.3)
	(page 62	:	99.4)
	(page 63	:	99.5)
Chapter 10-20	(pages 1-12	:	83.5)
Exhibit 10-20-1	(page 1	:	83.5)
Exhibit 10-20-2	(page 1	:	83.5)
Exhibit 10-20-3	(pages 1- 3	:	83.5)

Background

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, ***all to be effective in Fiscal Year 2000***. The attachment to this transmittal details each addition, modification and deletion to HHS SGLs, TCs and sub-object codes. This is the fifth in a series of changes to bring the HHS general Ledger into conformance with the USSGL. The changes in this transmittal deal exclusively with Transfers and were previously issued in draft form by memo dated December 16, 1999.

In addition to the revisions, additions and deletions to SGL accounts, transaction codes and object classes listed in the TL Attachment:

- " Exhibits 4-20-A and 4-40-A and Chapter 4-50 are being reissued in their entirety because of changes in page breaks.
- " Chapter 10-20, Charges and Credits between Appropriation (Expenditures and Nonexpenditure Transfers), is being reissued in its entirety to assist the OPDIVs in maintaining a uniform method of accounting and reporting of appropriation and IDDA (formerly IOTV) transfers throughout the Department.

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

1330	Receivable for Allocation Transfers	Establish new posting account
2150	Liability for Allocation Transfers	Establish new posting account
4165	Anticipated Allocation Transfers of Current-Year Authority	Establish new posting account
4175	Allocation Transfers of Current-Year Authority	Establish new posting account
4176	Allocation Transfers of Prior-Year Authority	Establish new Posting Account

Modified SGLs

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

1300	Receivables, Net	Added sub-account 1330
2100	Accrued Liabilities - Other	Added sub-account 2150
3100	Unexpended Appropriations	Modified title and definition to SGL standard
4000	Budgetary	Added sub-accounts 4165, 4175 and 4176
4160	Anticipated Transfers - Current-Year Authority	Modified definition to SGL standard
4170	Transfers - Current-Year Authority	Modified definition to SGL standard
4180	Anticipated Transfers - Prior-Year Authority	Modified title and definition to SGL standard
4190	Transfers - Prior-Year Balances	Modified title and definition to SGL standard

TRANSACTION CODE (TC) CHANGES

New TCs

005	Record Anticipated Resources as Available - (see below for deletion of old version of TC 005.)
00X	Transfer of Allocation Transfer Authority based upon Cash Needs of receiving Agency
00Y	Receipt of Allocation Transfer Authority based upon Cash Needs of the Receiving Agency
00Z	Anticipated Allocation Transfer via Interagency Agreement (IAG)
021	Allocation Transfer Funds Transmitted to Receiving Agency - Based on Cash Needs
022	Allocation Transfer Funds Received from Transferring Agency - Based on Cash Needs
0AA	Anticipated Allocation Transfer on an Interagency Agreement (IAG) from Transferring Agency

TRANSACTION CODE (TC) CHANGES (CONTINUED)

Modified TCs

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

- 007 Added 4512 to 4590 as credit entries with sub-object classes 99.00 and 99.01, and expanded fund groups to include 000-599 and 900-999.
- 00F Changed TC title. Entry reflects actual transfer of current-year appropriation by SF 1151. A new "A" entry records a cash transfer; modifies the budgetary entry from 4170/4160 to 4450/4170. If entry is for receiving entity, the TC is reversed.
- 00G Changed TC title. Entry reflects actual transfer of prior-year appropriation by SF 1151. A new "A" entry records a cash transfer; modifies the budgetary credit entry from 4180 to 4450. If entry is for receiving entity, the TC is reversed.
- 00M Changed TC title. Deleted the proprietary entry, as cash is only transferred by SF 1151; in the budgetary entry 4450 replaces 4512. New notes added to reverse the entry for receiving entity recording; and to adjust the anticipated amount for the amount of the actual transfer recorded by TC 00F.
- 00N Changed TC title. Deleted the proprietary entry, as cash is only transferred by SF 1151; in the budgetary account 4450 replaces 4512. New notes added to reverse the entry for receiving entity recording; and to adjust the anticipated amount for the amount of the actual transfer recorded by TC 00G.
- 011 Changed TC title. Changed to reflect actual interagency allocation transfer (IAG). In entry "A," 3100 replaces 1414; in entry "B," 4512 replaced with 4511 and 4520 replaced with 4175. Description of entry revised; current note deleted and 2 notes added.
- 270 Changed TC title, added new "A" entry 3100/1011 and reclassified original "A" entry as "B."
- 271 Changed TC title, added new "A" entry 1011/3100 and reclassified original "A" entry as "B."

Deleted TCs

- 005 Deleted TC - transaction accomplished through TC 00F and 00M (due to certain entries not currently being recorded by HHS) (see above for addition of new version of TC 005).
- 010 Deleted TC - transferring and receiving transactions are both now in TC 011.

OBJECT CLASS (OC) CHANGES

New Object classes

- 99.00 Apportionments Available (HHS usage only) - replaces use of 99.00 for A-11 reporting purposes only (see below deletions)
- 99.01 Apportionments Unavailable (HHS usage only)

Deleted Object classes

(Note: all OCs previously designated for A-11 reporting purposes only are being deleted. In object class 90, this will make room for new OCs listed above.)

- 11.90 Total personnel compensation - Total of the amounts shown for OCs 11.10-11.80 (used for A-11 reporting purposes only)
- 92.00 Undistributed (used for A-11 reporting purposes only with prior OMB approval)
- 93.00 Limitation on Expenses - Revolving and Trust Funds (used for A-11 reporting purposes only)
- 99.00 Subtotal, Obligations (used for A-11 reporting purposes only)
- 99.50 Below Reporting Threshold (used for A-11 reporting purposes only)
- 99.00 Total, Obligations (used for A-11 reporting purposes only)