Appendix A
Overview/What is FACTS II?

The Treasury Department/Financial Management Service (FMS) and OMB, with significant input from Federal agencies, have built a Treasury-run system, FACTS II (Federal Agencies' Centralized Trial-Balance System II), that agencies will start using in Fall 1999 to submit one set of financial data that fulfills the needs of the FMS 2108 Year-End Closing Statement, the SF 133 Report on Budget Execution, and much of the initial set of data that will appear in the prior year column of the Program and Financing (P&F) Schedule of the FY 2001 Budget.

Background

OMB, Treasury, and other agencies recognize that data for all accounts submitted on the FMS 2108, SF 133, and P&F Schedule in the President's Budget should agree, and should be reported consistently from all agencies. In order to eliminate duplicate reporting and improve the consistency of data reported government-wide, an inter-agency group determined how accounting data in agency systems should map to each entry on the FMS 2108, SF 133, and much of the prior year column of the P&F Schedule. The group used Standard General Ledger (SGL) accounts, and also identified 20 other kinds of data that are needed to create precise cross-walks between agency accounting data and the FMS 2108, SF 133, and P&F. Since then, OMB and Treasury have made a number of changes in the data they collect from agencies to improve the consistency of what they request, and to improve the consistency between data in agency accounting systems and what OMB and Treasury publish.

Benefits

The switch to using FACTS II will provide several benefits for agencies, FMS, and OMB. For example, FACTS II:

- Eliminates duplicate reporting of SF 133 and FMS 2108 information;
- Initializes much of the prior year column of the P&F Schedule with FACTS II data, saving data entry for budget formulation shops;
- Eliminates reconciling SF 133, FMS 2108, and P&F submissions;
- Facilitates communication between budget formulation and budget execution staffs;
- Allows data to be submitted via bulk transfers;
- Produces SF 133 and FMS 2108 report output;

- Is Y2K compliant;
- Is free for agencies to use, unlike some other FMS/GOALS systems, including the current SF 133 application;
- Is a Windows application so is easier to use than some other FMS/GOALS systems; and
- Improves consistency of data reported across the government by relying on U.S. SGL account adjusted trial balances plus attributes. The use of FACTS II requires familiarity with U.S. Standard General Ledger (SGL), basic accounting, SGL accounts and related attributes that are used for FACTS II reporting;

  - The Federal Financial Management Improvement Act (P.L. 104-208, section 101(f)(803)) and section 7(c) of OMB Circular No. A-127 require agencies' financial systems to comply with SGL at the transaction level. Auditors are required to test for SGL compliance.

Note: FACTS II does not replace FACTS I, a separate GOALS application, that collects data used to produce the Consolidated Financial Statements.

Treasury Financial Manual Transmittal Letter No. S2 99-01 provides guidance on FACTS II and crosswalks between the SGL and the SF 133, the FMS 2108, and the Budget P&F.

Appendix B

More information

More information about FACTS II including Treasury guidance and crosswalks is located on the Internet at **www.fms.treas.gov/ussgl/FACTSII**

More information about the SGL is located on the Internet at www.fms.treas.gov/ussgl

If you have any questions regarding FACTS II please have the following information available when you call GOALS marketing at (202) 874-8270

- User Id (e.g. JSmith)
- Fund Symbol (e.g. 20X1801)
- Version of Windows (e.g. Windows NT version 4.0)
- Model of hardware (e.g. IBM PC 300XL)
- Specific description of problem

Appendix C

Guidance

FACTS II is used to fulfill several OMB and Treasury reporting requirements. For guidance related to the reports and the definitions of the reports' components, please refer to the following:

FACTS II
Treasury Financial Manual, SGL Supplement

Standard General Ledger accounts and attributes:
Treasury Financial Manual, SGL Supplement

FMS 2108 Year-end Closing Statement:
Treasury Financial Manual, Volume 1, Chapter 4200

FACTS I
Treasury Financial Manual, Volume 1, Chapter 4000

SF 133 Report on Budget Execution:
OMB Circular No. A-34

Program and Financing (P&F) schedule of the President's Budget:
OMB Circular No. A-11

Appendix D

Acronyms and Definitions

Acronyms

ATB	Adjusted Trial Balance
BRB	Budget Reports Branch at the Financial Management Service
FACTS I	Federal Agencies Centralized Trial-Balance System I
FACTS II	Federal Agencies Centralized Trial-Balance System II
FMS	Treasury/Financial Management Service
FPA	Federal Program Agency
GOALS	Government On-line Accounting Link System
GOALS II	Government On-line Accounting Link System II
MAF	Master Account File
OMB	Office of Management and Budget
P&F	Program & Financing Schedule in the President's Budget
RT7	Record Type 7 Indicator
SGL	U.S. Standard General Ledger
TAFS	Treasury Appropriation Fund Symbol account

Definitions

Adjusted Trial Balance (ATB) - The adjusted trial balance for an SGL account and related attributes that makes up a portion of a FACTS II submission as of a specific date for a specific Treasury Appropriation Fund Symbol.

Certifier - A certifier, who is typically a high level official at an agency, verifies the accuracy of year-end submissions for the agency (or a portion of the agency). Certifiers may either certify or reject submissions that were entered by preparers.

FACTS I - FACTS I, the Federal Agencies Centralized Trial-Balance System, is a data entry system used by Federal program agencies (FPAs) to report mainly proprietary SGL accounts to create the Consolidated Financial Statements of the United States Government. FACTS Notes is a part of FACTS I.

FACTS II - FACTS II, the Federal Agencies Centralized Trial-Balance System II, is a data entry system used by Federal program agencies (FPAs) to report budget execution data that fulfill several reporting requirements of OMB and Treasury.

FMS - The Financial Management Service (FMS) of the Treasury Department is the U.S. Government's financial manager, central disburser, and collections agent, as well as its accountant and reporter of financial information.

GOALS - GOALS, the Government On-line Accounting Link System, is a contractor-run system that FPAs use to submit various reports (e.g., SF 224, Statement of Transactions). GOALS became operational in October, 1984.

GOALS II - GOALS II, the Government On-line Accounting Link System II, is a Treasury-run system that FPAs use to access FACTS II and other applications. GOALS II becomes operational in Fall, 1999.

Normal Balance Indicator - Normal condition of the balance in an SGL account. (Debit or Credit).

Master Account File - The Treasury account fund symbols that are reported in FACTS II. The MAF also contains the preparer and certifier id's for each fund symbol.

OMB - The Office of Management and Budget assists the President in overseeing the preparation of the Federal budget and in supervising the administration of the Budget.

Preparer - The preparer is a representative from the Federal Program Agencies (FPA) who prepares the Adjusted Trial Balance (ATB) information for one or more TAFS accounts.

Record Type 7 (RT7) - A three digit numeric code attached to the end of the Treasury Appropriation Fund Symbol that identifies specific kinds of fund resources such as Fund Held Outside the Treasury, Authority to Borrow from the Treasury and Unrealized Discounts.

SecurID card - An electronic device (the size of a credit card) that generates a new code each minute, which is used in combination with an assigned password, to gain entry to GOALS II.

SGL Account - U.S. Government Standard General Ledger accounts are used to record, classify, and report accounting events in a uniform manner government-wide (e.g. 4119: Other Appropriations Realized). SGL accounts: (1) provide control over all financial transactions and resource balances, (2) in combination with other attributes, satisfy basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrate proprietary and budgetary accounting.

Treasury Appropriation Fund Symbol (TAFS) - The code that represents the department, account symbol, and period of availability to incur new obligations (e.g. 14X0102).

TAFS Split - The Treasury Appropriation Fund Symbol (TAFS) split sub-divides a Treasury appropriation fund symbol. Splits are established for programmatic and/or administrative reasons.

TAFS Status - TAFS Status indicates the status of a specific TAFS account. "Unexpired" means the TAFS may incur new obligations. "Expired" means that they TAFS may liquidate obligations or make adjustments, but may not incur new obligations. "Canceled" means the TAFS will have no more reportable activity.

Treasury Undisbursed Balance - The fund balance (cash) for a TAFS account at a point in time (e.g., as of September 30).

Appendix E

Feedback

We want to improve FACTS II. If you have any comments on how to improve this user's guide or any other aspect of FACTS II system please call those listed on the contacts page. It will be more likely that specific, written suggestions will be implemented before vague, unwritten ones. For example, mark-up a copy of a page of the user's guide (or a screen print) with suggested changes and let us know the release date of the version you have. With all suggestions, please provide your name, agency, bureau, office phone number, and Internet e-mail address. Thank you in advance for taking your time to help improve FACTS II.