

CHAPTER 4**FACTS I and FACTS II**0401 FACTS I

The Federal Agencies Centralized Trial-Balance System (FACTS) was developed to allow the submission of financial reporting data via an adjusted trial balance and a NOTES report using standard general ledger accounts and other data elements. The Treasury Financial Manual ([TFM](#)) describes requirements for the electronic transmission of pre-closing adjusted trial balance(s) and the FACTS I data verification process for fiscal year end reporting.

FACTS I supports FMS' tactical objective of improving financial management in the Federal government and supports the Office of Management and Budget (OMB) in implementing financial management legislation government-wide.

040101. FACTS I User Guide. The FACTS I User Guide is located at the following hyperlink: [FACTS I User Guide](#)

040102. FACTS I Attributes. To meet external reporting requirements, agencies need to report data at a level below the 4-digit United States Standard General Ledger (USSGL) account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement should appear on the crosswalks.

The attributes in the FACTS I data table were effective in agencies' systems October 1, 2000, for fiscal 2001 yearend reporting. However, attributes collected in FACTS I are used in preparation of the Financial Report of the United States Government and do not include all of the attributes used to prepare agency financial statements required by OMB.

USSGL attribute tables for the FACTS I "trial-balance" reporting system administered by the Department of Treasury Financial Management Service are located at the following website: [USSGL Account Attributes](#).

040103. Gaining Access to FACTS I. The FACTS I application on GOALS II is an Internet application. Any user requesting access to FACTS I on GOALS II must submit a GOALS II ESAAS form to obtain a logon ID and password. Users can download the Enterprise Security Access Administration System (ESAAS) request form from the Internet Web site at <http://www.fms.treas.gov/goals>. Fax the completed form to the Department of Treasury's Financial Reports Division (FRD) at 202-874-9907. Processing the access request form and mailing the logon ID and password require significant lead time; therefore, please request a logon ID and password for all users as soon as possible.

040104. Information on FACTS I. Contact the Department of Treasury Financial Reports Division (FRD) for information related to the FACTS I roles listed on the ESAAS form since FRD affords specific privileges to each role. Users requesting to switch FACTS I roles must contact FRD for approval and must submit an ESAAS form for processing. If a user misplaces or forgets the logon ID or password, he or she should contact the GOALS II Customer Support Staff on 202-874-8270 to request resetting the ID or password. For information relating to the FACTS I application on GOALS II, contact FRD at 202-874-9910. For GOALS II training needs, call the GOALS II Customer Support Staff at 202-874-8270.

040105. Treasury Bulletins on FACTS I. The Department of the Treasury publishes bulletins on various topics including FACTS I. A listing of, and electronic access to those bulletins is available at the following website: <http://www.fms.treas.gov/tfm/vol1/bull.html>

0402 FACTS II

The Federal Agencies' Centralized Trial-Balance System (FACTS II) is a computer program that allows agencies to submit one set of accounting data. This data includes mostly budgetary information that is required for the Report on Budget Execution and Budgetary Resources (SF 133), the Year-End Closing Statement (FMS 2108), and much of the initial data that will appear in the prior year column of the Program and Financing (P&F) Schedule of the President's Budget. Treasury, OMB 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 spent a year determining 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 (USSGL) accounts, and also identified 20 other kinds of data that are needed to create precise crosswalks between agency accounting data (mostly budgetary, some proprietary) and the FMS 2108, SF 133, and P&F. Since then, Treasury and OMB 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 Treasury and OMB publish.

040201. FACTS II Benefits. FACTS II provides numerous benefits for agencies, FMS and OMB. For example, FACTS II:

- Eliminates duplicate reporting: agencies submit one set of FACTS II data rather than separately submitting SF 133, FMS 2108 and P&F data.
- 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 FMS 2108, SF 133 and P&F submissions
- Improves consistency of data reported across the government by relying on USSGL account adjusted trial balances plus attributes. The use of FACTS II requires familiarity with basic accounting, USSGL accounts and related attributes that are used for FACTS II reporting.
- Allows data to be submitted via bulk transfers using [FACTS II Bulk Transfer File Formats](#) .
- Facilitates communication between budget formulation and budget execution staffs.
- Produces SF 133 and FMS 2108 report output.

Additional information about FACTS II can be found at the following website:
<http://www.fms.treas.gov/factsii/index.html>

040201. FACTS II User Guide. The FACTS II User Guide is located at the following website: http://www.fms.treas.gov/factsii/factsii_cleint_user_guide_q32004.pdf

040202. FACTS II Attributes. Subparagraph 040102 above explains the purpose of attributes. Attributes used in the FACTS II reporting system are located at the following website:
http://www.fms.treas.gov/ussgl/tfm_archive/effective03_sept02/sec4factsiiatable2003pgs63-69.pdf

040203. Gaining Access to FACTS II. Any user requesting access to FACTS II must submit a GOALS II ESAAS form to obtain a SecurID card, logon ID, and password. Users can download the ESAAS form from the Internet Web site at <http://www.fms.treas.gov/goals>. On the ESAAS form, select a FACTS II role. The FACTS II roles include:

- A. Preparers-Input FACTS II data, ensure the data passes edits, and change data status;
- B. Certifiers-Reject or approve and certify the data for fourth-quarter submission only; and
- C. Headquarters reviewers-View the data of all Treasury Account Fund Symbol (TAFS) within a department.

Budget Reports Division (BRD) will establish FACTS II role assignments. It will assign TAFS to preparers and preparers to certifiers and headquarters reviewers.

Agencies fax the completed ESAAS form to 202-874-7232. Processing the access request form and mailing the card require significant lead time; therefore, please request a

SecurID card, logon ID, and password for all users as soon as possible. Contact BRD on 202-874-9880 for further questions or follow-up.

Users requesting to switch FACTS II roles contact BRD for approval and submit an ESAAS form for processing. Users transferring to a different agency notify BRD and submit an ESAAS form to update their SecurID card and ID profile.

If a user misplaces or forgets the logon ID or password, he or she should contact the FMS Help Desk on 202-874-4357 to request resetting of the ID or password. Report lost or stolen SecurID cards to FMS' Security Office and complete an ESAAS form requesting revocation of the lost card and reissue of a replacement card.

To return any SecurID card or revoke FACTS II access, send the card with a letter from management requesting revocation of the access to the FMS Security Office at:

Enterprise Security Branch
Financial Management Service
3700 East-West Highway, Room 279
Hyattsville, MD 20782
Telephone: 202-874-4357

040204. Information on FACTS II. For specific guidance on reporting via FACTS II, see the Internet Web site at <http://www.fms.treas.gov/factsii>. For assistance in logging on and navigating through the FACTS II application, click on the link to the FACTS II User's Guide at http://www.fms.treas.gov/factsii/factsii_cleint_user_guide_q32004.pdf. For crosswalks to standard external reports (FMS 2108 and SF 133), refer to the USSGL at <http://www.fms.treas.gov/ussgl/current.html>. The most recent list of USSGL attributes used on the budgetary reports are at <http://www.fms.treas.gov/ussgl/current.html>.

Refer dial-up and logon questions to the FMS Help Desk on 202-874-4357. Refer questions on the FACTS II application, such as edit checks and TAFS, to the Combined Statement Team (202-874-9880).

Maintain up-to-date information on the FACTS II Contact Information profile, such as telephone numbers and e-mail addresses. Access the Contact Information dialogue box through the FACTS II on-line application under the File menu of the toolbar.

040205. Treasury Bulletins on FACTS II. The Department of the Treasury publishes bulletins on various topics including FACTS II. A listing of, and electronic access to those bulletins is available at the following website: <http://www.fms.treas.gov/tfm/vol1/bull.html>