

## Final Department of Commerce FY 2008/2009 Financial Statements Guidance Intragovernmental Transactions Reporting/Reconciliation

### I. Purpose

This attachment provides instructions and guidance to the Department of Commerce reporting entities' (hereinafter referred to as bureaus) on how to report and perform reconciliations of intragovernmental proprietary transactions.

Bureaus are required to identify all general ledgers intragovernmental transactions by trading partner for their HFM Expanded Trial Balances data submissions.

Bureaus are required to use the new account structures that were provided during the HFM training. This Attachment, however, will generally be limited to additional bureau requirements related to intra-governmental transactions beyond what is needed for the HFM Expanded Trial Balances.

#### ***Expanded Bureau Requirement: Bureaus' Reporting of Intragovernmental Transactions for Proprietary Transactions***

- Bureaus that provide goods or services to or receive goods/services from other Federal Departments are required to submit Intragovernmental Transaction Detail Reports (TDRs) for Proprietary Transactions, in both Excel<sup>®</sup> and Access<sup>®</sup> formats, to the Office of Financial Management (OFM). The TDR will report all individual proprietary transactions (e.g. receivables, payables, advances from others/unearned revenue, prepayments, customer deposits, revenues, expenses, transfers in and transfers out, etc.) for each U. S. Standard General Ledger (USSGL) account and for each trading partner Federal Department Code within each USSGL account.

#### **Reconciliation of Intragovernmental Proprietary Transactions**

- Every quarter, the bureaus are required to submit to OFM a reconciled detailed intragovernmental transactions report by group (fiduciary, exchange providing, exchange receiving, transfers) by trading partner. These requirements are set forth in various Office of Management and Budget (OMB) and Treasury guidance/requirements.
- OFM's role is to serve as the liaison between the bureaus and other federal agencies. And as such, the bureaus are responsible for assisting OFM during the reconciliation process with other federal agencies. **OFM may require bureaus to resolve un-reconciled transactions with other federal agency on a quarterly basis, and bureaus should plan to have adequate staffing available for this responsibility.**

## II. Background

To properly report transactions and balances in the financial statements and Closing Package/Federal Agencies' Centralized Trial Balance System I (FACTS I) submissions, bureaus must identify all intragovernmental transactions and balances with other Federal Departments or entities. OFM will use the intragovernmental transactions data submitted by the bureaus to:

- a) submit to partner federal agencies and/or be used in the intragovernmental reconciliation process;
- b) support the Department's Closing Package/FACTS I submissions;
- c) submit the Department's quarterly intragovernmental "F" transaction submissions; and
- d) support the intragovernmental line items on the bureaus' and the Department's financial statements.

Additionally, the Government Management Reform Act (GMRA) requires that the Treasury prepares consolidated financial statements for the U.S. government. Treasury uses agencies' Closing Package submissions to prepare the financial statements for the U.S. government. The U.S. government's financial statements present the results of operations and the financial position of the U.S. government's agencies and entities as if the group were a single enterprise. The rationale behind preparing consolidated financial statements for the U.S. government is that it disregards the distinction between separate federal entities, thus preventing the overstatement of revenues, expenses, assets, and liabilities by virtue of federal entities doing business with each other. Accordingly, intragovernmental transactions and balances are eliminated to properly report the financial position and results of operations of the U.S. government.

### **Compliance with OMB M-07-03, Business Rules for Intragovernmental Transactions**

Bureaus are required to comply with OMB Memorandum M-07-03 *Business Rules for Intragovernmental Transactions*, issued on November 13, 2006. These rules cover both intragovernmental exchange and fiduciary transactions. Bureaus are encouraged to closely review the details of the intragovernmental business rules and be in compliance with the requirements. A copy of these rules can be obtained on the Treasury Financial Manual website Bulletin No. 2007-03 at <http://fms.treas.gov/tfm/vol1/07-03.html>.

**NOTE:** Agencies that do not use these business rules will be downgraded on their progress score for financial management on the Executive Branch Management Scorecard. OFM and the Department's Office of Acquisition Management will be actively working with the bureaus in this regard.

## III. TDRs Preparation Process for Transactions

Treasury Financial Manual (TFM), Volume 1, Part II, Chapter 4700, *FACTS I* (TFM Transmittal Letter No. 644, May 2008), which can be obtained at <http://www.fms.treas.gov/factsi/vol1/TFM-2-4700.pdf>, and Treasury's Federal Intragovernmental Transactions Accounting Policies Guide which can be obtained [http://fms.treas.gov/factsi/manuals/APGFINAL\\_8.15.08.pdf](http://fms.treas.gov/factsi/manuals/APGFINAL_8.15.08.pdf) are valuable sources of intragovernmental transactions.

### 1. Identifying Proprietary USSGL Accounts for Intragovernmental TDRs

- Bureaus must identify all proprietary USSGL accounts that may contain proprietary intragovernmental transactions and balances (e.g. receivables, payables, prepayments, advances from others/unearned revenue, customer deposits, unexpended appropriations transfers, revenues, expenses, gains, losses, and other financing sources).

**Exhibit 1** contains the Common Reciprocal Proprietary USSGL Accounts for All Intragovernmental transactions obtained from TFM, Volume 1, Part II, and Chapter 4700, FACTS I (TFM Transmittal Letter No. 644, May 2008).

### 2. Identifying Proprietary Intragovernmental Transactions for TDRs

- The bureau's general ledger and other accounting records (e.g. subsidiary ledgers, Intragovernmental Payment and Collection (IPAC) listings) should be reviewed in detail to ensure that all intragovernmental transactions and balances are identified. OFM encourages bureaus to capture the data needed for the TDRs in their financial systems by establishing and maintaining an effective internal control structure.
- On the TDRs, for each applicable USSGL account, individual intragovernmental transactions must be reported for each federal trading partner.
- ***The individual transactions shown on the TDRs should be consistent with the transactions included in the bureau's general ledger. Accordingly, the general ledger should be the source for all intragovernmental transactions.***

**NOTE:** OMB M-07-03, Business Rules for Intragovernmental Transactions Section 13.4, indicates transactions with *USDA Graduate School* should be reported as public activity.

### 3. Recording Proprietary Intragovernmental Transactions

Each bureau is responsible for documenting and supporting its intragovernmental transactions. Bureaus should identify federal agency trading partners, ***and, also, whenever possible, agency partner component (e.g., Federal Aviation Administration would be a partner component of the Department of Transportation; Bureau of Indian Affairs would be a partner component of the Department of the Interior).*** To further facilitate reconciliations with partner federal entities, whenever possible, bureaus should record document/reference numbers in their financial systems that are common to the partner federal entity. Specifically, important reference numbers to include in its financial system include the customer's obligating number (e.g. purchase order number, contract number), the customer's agreement number, and the ALC (Agency Location Code) billed. When recording an IPAC System transaction, the IPAC bill number should be referenced. **The TDRs should be submitted to OFM as zipped files in both Excel<sup>®</sup> and Access<sup>®</sup> formats.**

#### 4. *Trading Partner Codes for USSGL Account Numbers with Intragovernmental Balances*

FACTS I Federal Department Codes: Bureaus are required to use the new account structures that were provided during the HFM training.

- Trading Partner Code '99' (Treasury General Fund) is strictly reserved for recording transactions with the Treasury General Fund, rather than the Treasury administrative entity, as follows (as related to providing transactions):
  - Custodial activity, such as tax revenue and miscellaneous revenue that is collected or accrued for the Treasury General Fund. USSGL account numbers applicable to this activity include 2980F, 5800F, 5801F, 5990F and 5991F
  - Employer FICA contributions collected by the Internal Revenue Service
  - Transfers out and distributions of income (e.g., USSGL 7500F)
  - Government-wide entity/custodial accounts (USSGL 5790F) for only Treasury Bureaus: FMS, Bureau of the Public Debt (BPD)
  - Treasury-managed Trust Funds
  - Liquidating fund assets in excess of liabilities
  - Receivable from appropriation (USSGL account 1921F)
  - Rescissions that are permanently canceled by law
  - Other asset/liability activities associated with the Treasury General Fund (e.g., USSGL account 2400F)

#### 5. *Reporting Proprietary Intragovernmental Transactions on the TDRs*

- There will not be any reporting thresholds. Each bureau shall include 100% of its intragovernmental transactions
- All credit balances are to be shown as negative numbers
- **TDRs will be required quarterly, as follows:**

- a) Bureaus submit a cumulative TDR for intragovernmental transactions quarterly. The TDR will list individual transactions for each USSGL account, and for each partner federal entity within each USSGL account. **Transactions with the Department of Commerce (Trading Partner 13) are NOT included.** All individual intragovernmental transactions will be reported (by USSGL account), which include the following categories: **assets, liabilities, unexpended appropriations, revenues, expenses, gains, losses, and other financing sources.**
- b) Part I of the FY 2008/2009 TDR Review Checklist (**Exhibit 3**) must be submitted to OFM along with the TDR.

- **Final FY 2008/2009 TDRs:**

Following the consolidated audit bureaus will submit **Final FY 2008/ 2009 TDRs.** These reports will be the final reports for the entire fiscal year, and **must include any audit adjustments.** Part II of the FY 2008/2009 TDR Review Checklist (**Exhibit 4**) must also be completed and submitted to OFM along with the Final FY 2008/2009 TDR. If audit adjustments are late, the report should still be submitted with a notation that audit adjustments are pending, and that the report will be updated when audit adjustments are finalized.

## 6. *Reporting Formats:*

### **Intragovernmental TDRs**

- TDRs must follow the standard sample format presented in **Exhibit 2**
- Ensure to include all proprietary transactions

### **Excel<sup>®</sup> Instructions:**

- Only one header at the top of the file (e.g., no account titles, headings, etc. in the body)
- **REMINDER:** A column for your bureau code (**i.e., 63\_00, 51\_01**) must be included, make sure this format is followed to ensure all of the transactions are included
- Organize the TDR by USSGL account number, in ascending order. Within each USSGL account, organize partner federal Department Codes (*see **Financial Statement Guidance, Attachment K, Federal Trading Partners, Exhibit 3***) in ascending order. Only valid federal Department Codes should be included on the TDR. ***Do not include federal Department Code “13” (Department of Commerce) transactions***
- Make sure there are no formulas in the cells
- Highlighting the entire worksheet, select “Edit and Copy”

- Select “Edit” again and select “Paste Special”, select “Paste Values.” Select “OK” and then hit Enter. (This should remove any formulas; however, if there are placeholders, this will not remove them.)
- If you have zeros in the front of a number you should go to Format, Cells, Numbers, and Custom, then, a box will come up with different examples; choose the three number example (#,##.0). Place the number of zeros required in front of the “#”, then delete the remainder of the line after the “#” sign.

**DO NOT** deviate from Access<sup>®</sup> column types or the information will not import correctly into Access<sup>®</sup>

- USSGL A/C –Number
- Bureau Code – Text
- BPN # (Business Partner Network number)-Text
- TFS – Text (use only the last four digits of your code)
- Partner Code – Text
- ALC Billed – Text
- Partner Component – Text
- Trans Date – Date
- Customer PO # - Text (The bureaus internal reference code/number)
- IPAC # - Text
- Agreement # - Text (common order/agreement # between Trading Partners)
- Descr – Text
- Accrual, Advance, Disburse – Text (state if the transaction is an accrual, advance, or disbursement)
- Amount – Currency

When you have completed the spreadsheet go into Access<sup>®</sup>. Only have one spreadsheet on the Excel<sup>®</sup> workbook.

### **Access<sup>®</sup> Instructions:**

- Launch Access
- Create a new database with a Blank Access<sup>®</sup> database
- When the box comes up, choose where you would like to save the database and what you want to call it. Click the “Save In” box, choose your desired drive and folder (at top). Click the file name box and name file and select create (at bottom).
- Select “Create Table in Design View” (first choice)
- In the Field Name box, type the column headings used on the Excel spreadsheet
- In the Data Type box, use the pull down menu and select the type that matches from the check procedures listed above

- When you have finished entering all of the Field Names and Type, then Save
- Give table a name
- It will ask if you want to create a Primary Key, Click “NO”
- Close the table
- Click “File,” “Get External Data,” “Import”
- Go to the location where you have saved your Excel<sup>®</sup> TDR
- Go to the bottom of the box where it has the Files of Type, select “Excel”
- Highlight the desired file and press “Import”
- The Import Wizard will open; check that first row contains column headings, select “Next”
- Click “Store in Existing Table,” select the table you created, select “Next”
- Select “Finished”
- Click on your table to see if all the information imported as it was on your Excel<sup>®</sup> spreadsheet

#### **IV. Bureaus' Responsibilities for Reconciliation of All Intragovernmental Transactions**

- The integrity of the data reported in each bureau’s financial records and reports are dependent on timely and accurate reconciliations of intragovernmental activities and resulting account balances
- Bureaus’ finance staffs are responsible for participating in the reconciliation of material intragovernmental differences (**for all intragovernmental transactions**) with partner federal agencies. The Department and the partner federal agencies involved will jointly determine the materiality of unreconciled differences. OFM will attempt to determine the applicable bureaus for the material unreconciled differences. OFM will then act as a facilitator a go-between for the bureaus and the federal partner agencies, for exchanging information, setting up meetings, reconciling transactions, etc.
- Transactions and balances with the Department’s bureaus (intra-Commerce transactions) and within a Departmental bureau (intra-bureau transactions) must be reconciled with partner bureaus and within the bureau. The Department’s guidance is set forth in FY 2008/2009 Financial Statements Guidance, Attachment B, *Intra-Commerce and Intra-Bureau Transactions Reporting/Reconciliation*.

**V. Bureaus' Confirmations for Fiduciary Transactions with a) Department of Labor (DOL); b) Office of Personnel Management (OPM); and c) Bureau of the Public Debt**

Fiduciary transactions include:

- Investments with the Bureau of the Public Debt including interest accruals, interest income and expense, and amortization of premiums and discounts
- Borrowings from the Bureau of the Public Debt, Federal Financing Bank or other entities including interest accruals, interest income and expense
- Transactions with DOL relating to the Federal Employees' Compensation Act (FECA), including routine payments and accruals for actuarial liabilities
- Transactions with OPM relating to the FERS, CSRS, FEGLI, and FEHB programs, including routine payments and post-retirement benefits

The Federal Intragovernmental Transactions Accounting Policies Guide (**August 15th, 2008**) is a valuable source of information regarding fiduciary transactions, and can be obtained at: [http://fms.treas.gov/factsi/manuals/APGFINAL\\_8.15.08.pdf](http://fms.treas.gov/factsi/manuals/APGFINAL_8.15.08.pdf)

**1. Bureaus' Fiduciary Confirmations**

*Bureaus are required to input their DOL and OPM confirmation data into HFM. For instructions on entering data into HFM see FY 2008/2009 Attachment K.*

**a. DOL Confirmations**

Procedures for confirming balances and reconciling transactions with DOL are set forth in the Federal Intragovernmental Transactions Accounting Policies Guide. Confirmation forms must be prepared at the agency level (e.g. Department of Commerce) and submitted to Treasury's Internet-based Intragovernmental Fiduciary Confirmation System (IFCS).

OFM also requests bureaus to provide information regarding unemployment expense that is included in the USSGL account 6400 in order to accurately complete the DOL confirmation and reconciliation. As of Q1 FY 2008, DOC bureaus will now record their unemployment expense that is included in the USSGL account 6400 with Trading Partner 51\_01 (DM S&E), as unemployment expense is billed to DOC bureaus through DM S&E A&R billings. DM S&E will record the Department's consolidated expense with DOL by using USSGL account 6400F.16, and will provide OFM with the specific breakdown of the bill by DOC bureau. The consolidating DOL Confirmation reports can be viewed in the HFM Reports module (Report Set: QUARTERLY\_BUREAUS, Report Name: DOLQCONF), and will be updated so that each individual bureau can enter their unemployment expense. Individual amounts entered should tie to the bureau detail that OFM will receive from DM S&E.

**b. OPM Confirmations**

Procedures for confirming balances and reconciling transactions with OPM are set forth in the Federal Intragovernmental Transactions Accounting Policies Guide. Confirmation forms must be prepared at the agency level and submitted to IFCS.

For the bureaus' OPM confirmation, a continuing requirement is a breakdown of USSGL account numbers 2213.F.24 and 6400F.24 into three categories, Retirement, Health Benefits, and Life Insurance.

**c. BPD and FFB Confirmations**

Procedures for confirming balances and reconciling transactions for a) Investments with the Bureau of the Public Debt; and b) Borrowings from Bureau of the Public Debt, Federal Financing Bank or other entities are set forth in the Federal Intragovernmental Transactions Accounting Policies Guide.

OFM currently expects that balances/transactions with the Bureau of the Public Debt will or may be applicable to NOAA, Emergency Steel Loan Guarantee Program, and Emergency Oil and Gas Loan Guarantee Program. Applicable bureaus will report and reconcile fiduciary transactions quarterly using IFCS. Applicable bureaus are required to enter confirmation data into IFCS.

Bureaus should notify OFM's IFCS Administrator (Sakiyna Salaam or **Kitina White**) immediately when there are requested additions, deletions, or revisions to bureaus' IFCS users. The quarterly FY 2008 BPD and/or FFB confirmation data should be entered at the following web site: <http://fmsapps.treas.gov/ifcs> (login required).

**2. OFM's IFCS Reporting Point of Contacts**

Sakiyna Salaam - OFM  
 E-mail: [ssalaam@doc.gov](mailto:ssalaam@doc.gov)  
 14th & Constitution Ave, NW  
 HCHB 6321  
 Washington, DC 20230  
 Phone: (202) 482-4343  
 Fax: (202) 482-1992 or 1050

**Kitina White** - OFM  
 E-mail: [kwhite2@doc.gov](mailto:kwhite2@doc.gov)  
 14th & Constitution Ave, NW  
 HCHB 6321  
 Washington, DC 20230  
 Phone: (202) 482-**0831**  
 Fax: (202) 482-1992 or 1050

## VI. Due Dates for Submissions

- See FY 2008/2009 Financial Statement Guidance, Attachment I, *Due Date Calendar*, for due dates. In addition, the [www.fms.treas.gov/factsi/IRRI-key-dates.html](http://www.fms.treas.gov/factsi/IRRI-key-dates.html), the Treasury web site provides important intragovernmental tentative key dates.
- OFM will record bureaus' submissions of the TDRs, and HFM confirmation submissions against the due dates listed above. A deadline may be considered not met if the data is incomplete and/or inaccurate.
- Please e-mail all TDRs, in Excel and Access, to Sakiyna Salaam, and fax Checklists to OFM at the number listed below:

Sakiyna Salaam - OFM  
E-mail: [ssalaam@doc.gov](mailto:ssalaam@doc.gov)  
14th & Constitution Ave, NW  
HCHB 6321  
Washington, DC 20230  
Phone: (202) 482-4343  
Fax: (202) 482-1992 or 1050

## VII. OFM Contact

Questions related to Attachment C can be directed to:

Marlon Rock - OFM  
E-mail: [mrock@doc.gov](mailto:mrock@doc.gov)  
14th & Constitution Ave, NW  
HCHB 6321  
Washington, DC 20230  
Phone: (202) 482-0590  
Fax: (202) 482-1992 or 1050

### Intragovernmental Transactions Categories of Reciprocal Proprietary USSGL Accounts

SOURCE: TFM, Volume 1, Part II, Chapter 2-4700, *FACTS I* (TFM Transmittal Letter No. 644, May 2008, Appendix 7, which can be obtained at <http://www.fms.treas.gov/factsi/vol1/vol1appen7.doc>)

#### **Federal Intragovernmental Transactions Categories of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts**

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01	Federal Investments/Debt	1610F(20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	2530F(XX)	Securities Issued by Federal Agencies Under General and Special Financing Authority
		1611F(20)	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	2531F(XX)	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1612F(20)	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	2532F(XX)	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1613F(20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	2533F(XX)	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1618F(20)	Market Adjustment – Investments		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01 (Cont'd)		1620F(XX)	Investments in Securities Other Than the Bureau of the Public Debt Securities	2540F(XX)	Participation Certificates
	Federal Investments/Debt	1621F(XX)	Discount on Securities Other Than the Bureau of the Public Debt Securities		
		1622F(XX)	Premium on Securities Other Than the Bureau of the Public Debt Securities		
		1623F(XX)	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		
		1630F(20)	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		
		1631F(20)	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01 (Cont'd)		1633F(20)	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		
	Federal Investments/Debt	1638F(20)	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		
		1639F(20)	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		
		1690F(XX)	Other Investments		
02	Interest Receivable/ Interest Payable	2140F(XX)	Accrued Interest Payable	1340F(XX) 1349F(XX)	Interest Receivable Allowance for Loss on Interest Receivable
03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	5311FX(XX)	Interest Revenue - Investments (Exchange)	6320F(XX)	Interest Expense on Securities

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
03 (Cont'd)		5311FT(XX)	Interest Revenue – Investments (Nonexchange)		
		5318FX(XX)	Contra Revenue for Interest Revenue – Investments (Exchange)		
		5318FT(XX)	Contra Revenue for Interest Revenue – Investments (Nonexchange)		
	Federal Securities Interest Expense/ Interest Revenue	7111FX(XX)	Gains on Disposition of Investments (Exchange)	7211FX(XX)	Losses on Disposition of Investments (Exchange)
		7111FT(XX)	Gains on Disposition of Investments (Nonexchange)	7211FT(XX)	Losses on Disposition of Investments (Nonexchange)
		7180FX(XX)	Unrealized Gains (Exchange)	7280FX(XX)	Unrealized Losses (Exchange)
		7180FT(XX)	Unrealized Gains (Nonexchange)	7280FT(XX)	Unrealized Losses (Nonexchange)

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
05	Borrowings and Other Interest Expense/Interest Revenue	6310F(20)	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	5310FX(XX)	Interest Revenue – Other (Exchange)
				5310FT(XX)	Interest Revenue – Other (Nonexchange)
				5312FX(20)	Interest Revenue – Loans Receivable/ Uninvested Funds (Exchange)
				5312FT(20)	Interest Revenue- Loans Receivable/ Uninvested Funds (Nonexchange)
	Borrowings and Other Interest Expense/Interest Revenue	6330F(XX)	Other Interest Expenses	5317FX(XX)	Contra Revenue for Interest Revenue – Loans Receivable (Exchange)
				5317FT(XX)	Contra Revenue for Interest Revenue – Loans Receivable (Nonexchange)
				5319FX(XX)	Contra Revenue for Interest Revenue – Other (Exchange)
				5319FT(XX)	Contra Revenue for Interest Revenue – Other (Nonexchange)

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
05 (Cont'd)				7112FT(XX)	Gains on Disposition of Borrowings (Nonexchange)
				7190FT(XX)	Other Gains (Nonexchange)
				7212FT(XX)	Losses on Disposition of Borrowings (Nonexchange)
				7290FT(XX)	Other Losses (Nonexchange)
06	Borrowings-Losses/Gains	7212FX(XX)	Losses on Disposition of Borrowings (Exchange)	7112FX(XX)	Gains on Disposition of Borrowings (Exchange)
		7290FX(XX)	Other Losses (Exchange)	7190FX(XX)	Other Gains (Exchange)
07	Appropriations of Unavailable Trust or Special Fund Receipts	5740F(XX)	Appropriated Earmarked Receipts Transferred In	5745F(XX)	Appropriated Earmarked Receipts Transferred Out
08	NonExpenditure Transfers of Unexpended Appropriations and Financing Sources	3102F(XX)	Unexpended Appropriations-Transfers-In	3103F(XX)	Unexpended Appropriations-Transfers-Out
		5755F(XX)	Nonexpenditure Finance Sources-Transfers-In	5765F(XX)	Nonexpenditure Financing Sources-Transfers-Out

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
09	Expenditure Transfers of Financing Sources	5750F(XX)	Expenditure Financing Sources – Transfers-In	5760F(XX)	Expenditure Financing Sources – Transfers-Out
		5997F(XX)	Financing Sources Transferred In From Custodial Statement Collections	5998F(XX)	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
17	Loans Receivable/Payable	2510F(XX)	Principal Payable to the Bureau of the Public Debt	1350F(XX)	Loans Receivable
		2511F(XX)	Capitalized Loan Interest Payable-Non-Credit Reform	1351F(XX)	Capitalized Loan Interest Receivable-Non-Credit Reform
		2520F(XX)	Principal Payable to the Federal Financing Bank	1359F(XX)	Allowance for Loss on Loans Receivable
		2590F(XX)	Other Debt		
18	Transferred In/Out Without Reimbursement	5720F(XX)	Financing Sources Transferred In Without Reimbursement	5730F(XX)	Financing Sources Transferred Out Without Reimbursement
		5775F(XX)	Nonbudgetary Financing Sources Transferred In	5776F(XX)	Nonbudgetary Financing Sources Transferred Out

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
21	Benefit Program Contributions Receivables and Payables	2213F(XX)	Employer Contributions and Payroll Taxes Payable	1320F(XX)	Employment Benefit Contributions Receivable
		2215F(XX)	Other Post-Employment Benefits Due and Payable		
		2225F(XX)	Unfunded FECA Liability		
		2290F(XX)	Other Unfunded Employment Related Liability		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
22	Accounts Receivable/ Accounts Payable	2110F(XX)	Accounts Payable	1310F(XX)	Accounts Receivable
		2120F(XX)	Disbursements in Transit	1319F(XX)	Allowance for Loss on Accounts Receivable
		2130F(XX)	Contract Holdbacks	1990 (XX)	Other Assets
		2170F(XX)	Subsidy Payable to the Financing Account		
		2179F(XX)	Contra Liability for Subsidy Payable to the Financing Account		
		2190F(XX)	Other Liabilities With Related Budgetary Obligations		
		2950F(XX)			
		2990F(XX)	Liability for Subsidy Related to Undisbursed Loans  Other Liabilities Without Related Budgetary Obligations		
23	Advances to Others and Prepayments/ Advances From Others and Deferred Credits	1410F(XX)	Advances and Prepayments	2310F(XX)	Liability for Advances and Prepayments

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
24	Buy/Sell Costs/Revenues	6100F(XX)	Operating Expenses/Program Costs	5100FX(XX)	Revenue From Goods Sold
		6190F(XX)	Contra Bad Debt Expense – Incurred for Others	5109FX(XX)	Contra Revenue for Goods Sold
		6720F(XX)	Bad Debt Expense		
		6790F(XX)	Other Expenses Not Requiring Budgetary Resources	5200FX(XX)	Revenue From Services Provided
				5209FX(XX)	Contra Revenue for Services Provided
		6800F(XX)	Future Funded Expenses	5900FX(XX)	Other Revenue (Exchange)
					)
	6900F(XX)	Nonproduction Costs	5909FX(XX)	Contra Revenue for Other Revenue (Exchange)	
	Buy/Sell Costs/Revenues	8802F(XX)	Purchases of Property, Plant, and Equipment		
		8803F(XX)	Purchases of Inventory and Related Property		
8804F(XX)		Purchase of Assets - Others			

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
25	Imputed Costs/ Imputed Financing Sources	5780F(XX)	Imputed Financing Sources	6730F(XX)	Imputed Costs
26	Benefit Program Costs/Revenues	6400F(XX)	Benefit Expense	5400FX(XX)	Benefit Program Revenue (Exchange)
		6850F(XX)	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	5400FT(XX)	Benefit Program Revenue (Nonexchange)
				5409FX(XX)	Contra Revenue for Benefit Program Revenue (Exchange)
5409FT(XX)	Contra Revenue for Benefit Program Revenue (Nonexchange)				
27	Transfers Receivable/Payable	1330F(XX)	Receivable for Transfers of Currently Invested Balances	2150F(XX)	Payable for Transfers of Currently Invested Balances
		1335F(XX)	Expenditure Transfers Receivable	2155F(XX)	Expenditure Transfers Payable

Category 29 – Non-Reciprocating USSGL Accounts

The USSGL accounts indicated in RC29 do not eliminate against another USSGL account.

1010	Fund Balance With Treasury
1360F	Penalties, Fines, and Administrative Fees Receivable
1369F	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
1921F	Receivable From Appropriations
2400F	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections
2940F	Capital Lease Liability
2960F	Accounts Payable From Canceled Appropriations
2970F	Liability for Capital Transfers to the General Fund of the Treasury
2980F	Custodial Liability
2985F	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
3101	Unexpended Appropriations – Appropriations Received
3106	Unexpended Appropriations – Adjustments
3107	Unexpended Appropriations – Used
3109	Unexpended Appropriations – Prior-Period Adjustments Due to Changes in Accounting Principles
5320F X/T	Penalties, Fines, and Administrative Fees Revenue
5329F X/T	Contra Revenue for Penalties, Fines, and Administrative Fees
5700	Expended Appropriations
5709	Expended Appropriations – Prior-Period Adjustments Due to Changes in Accounting Principles
5790F X/T	Other Financing Sources
5791F	Adjustment to Financing Sources – Downward Reestimate
5799	Adjustment of Appropriations Used
5800F T	Tax Revenue Collected
5801F T	Tax Revenue Accrual Adjustment
5809F T	Contra Revenue for Taxes
5890F T	Tax Revenue Refunds
5900F T	Other Revenue (Nonexchange)
5909F T	Contra Revenue for Other Revenue (Nonexchange)
5990F X/T	Collections for Others – Statement of Custodial Activity
5991F X/T	Accrued Collections for Others – Statement of Custodial Activity
7401F	Prior-Period Adjustments Due to Changes in Accounting Principles
7500F X/T	Distribution of Income – Dividend
8801*	Offset for Purchases of Assets

\*USSGL Accounts 8801 through 8804 are Memorandum accounts that are not incorporated into the FR, but are used in interim IRAS reporting in order to reconcile Intragovernmental buy-sell activity.

**Required Format/Sample Bureau Quarterly FY 2008/2009 Intragovernmental Transaction Detail Report  
For Providing & Receiving Bureau Transactions (TDR)  
(Do Not Type the Header on your submission)**

USSGL A/C	Bureau Code	BPN #	(1) TFS	(2) Partner Code	(3) ALC Billed	Partner Component	Trans Date	Customer PO #	IPAC #	Agreement #	Descr	Accrual, Advance, Disburse	Amount
1310	56 00		1006	04	4000001		1/25/2006		21522454				3,653.00
1310	56 00		1006	04	4000001		2/14/2006		21522456				483
1310	56 00		1006	47	47000017		1/30/2006	Inv# 1265000000	S0033477				15,328.20
1310	56 00		1006	97	8380		1/30/2006	A00- 8740					5,482.76
1410	56 00		1006	47	47000017		1/30/2006		S0033479				
1450	56 00		1006	12	12310100	Forest Svc	2/2/2006						
2110	56 00		1006	12	12310100	Forest Service	2/14/2006						
2310	56 00		1006	12	12310100		10/1/2005				Beg Bal		-2,257.05
2310	56 00		1006	12	12310100	Forest Service	11/15/2005	6027740					-84,203.17
2310	56 00		1006	12	12310100	Forest Service	12/1/2005	5286511					-17,459.20
5200	56 00		1006	12	12310100	Forest Service	2/21/2006	370297					-320,045.00
5200	56 00		1006	12	12310100	Forest Service	4/28/2006	374032					-1,854.74
5200	56 00		1006	12	12310100	Forest Service	3/25/2006	4066951					-33
6100	56 00		1006	12	12310100	Forest Service	3/25/2006	4236521					
8801	56 00		1006	12	12310100	Forest Service	10/1/2005	3526841					

- (1) Reporting Bureau's Treasury Fund Symbol  
(2) Partner Federal Department Code  
(3) Customer's ALC (Agency Location Code) Code Billed

**FY 2008/2009 Intragovernmental Transaction Detail Report (TDR) Review Checklist**  
**Part I. First, Second, Third, and Fourth Quarter(s)**

Entity(s): \_\_\_\_\_

Fiscal Year (check one): FY 2008 \_\_\_\_\_ FY 2009 \_\_\_\_\_

Quarter (check one): First \_\_\_\_\_ Second \_\_\_\_\_ Third \_\_\_\_\_ Fourth \_\_\_\_\_

Step	Procedure	Completed (yes/no)	Explanation (required for "No" responses)
A.	Is the TDR for transactions in the required standard format? Within each USSGL account, are partner federal Department Codes/Names presented in federal Department Code order?	_____	
B.	Has the bureau completely and accurately accounted for in detail the intragovernmental transactions, and placed these transactions on the TDR?	_____	
C.	Does the TDR include, for each partner Federal Department, intragovernmental transactions for October 1 through the quarter end for the following categories, as applicable?		
	<ul style="list-style-type: none"> <li>- Assets</li> <li>- Liabilities</li> <li>- Unexpended Appropriations</li> <li>- Revenue</li> <li>- Expenses</li> <li>- Gains</li> <li>- Losses</li> <li>- Other Financing Sources</li> <li>- Memorandum</li> </ul>	_____	
D.	Does the TDR have the required information for each transaction?	_____	
E.	Are the underlying intragovernmental transactions for the entire quarter and the end of the quarter asset and liability transactions reported on the accrual basis?	_____	
F.	Was the TDR submitted by the due date?	_____	

Checklist Completed by: \_\_\_\_\_  
Printed Name
Title

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Reminder: The due date to OFM for this checklist is the same due date as for the TDR**

**FY 2008/2009 Intragovernmental Transaction Detail Report (TDR) Review Checklist  
Part II. Final FY 2008/2009 (Includes any Audit Adjustments)**

Entity(s): \_\_\_\_\_

Fiscal Year (check one): FY 2008 \_\_\_\_\_ FY 2009 \_\_\_\_\_

Step	Procedure	Completed (yes/no)	Explanation (required for "No" responses)
A.	Is the TDR for transactions in the required standard format? Within each USSGL account, are partner federal Department Codes/Names presented in federal Department Code order?	_____	
B.	Has the bureau completely and accurately accounted for in detail the intragovernmental transactions, and placed these transactions on the TDR?	_____	
C.	Does the TDR include, for each partner federal Department, intragovernmental transactions for the fiscal year, <b>including any audit adjustments</b> , for the following categories, as applicable?  - Assets - Liabilities - Unexpended Appropriations - Revenue - Expenses - Gains - Losses - Other Financing Sources	_____	
	Memorandum	_____	
D.	Does the TDR have the required information for each transaction?	_____	
E.	Are the underlying intragovernmental transactions for the entire fiscal year and the September 30 asset and liability transactions reported on the accrual basis?	_____	
F.	Was the TDR submitted by the due date?	_____	

Checklist Completed by: \_\_\_\_\_  
Printed Name Title

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Reminder: The due date to OFM for this checklist is the  
same due date as for the Final FY 2008/2009 TDR**