

## Final Department of Commerce Financial Statements Guidance FY 2008/2009 Due Date Calendar

### NOTES:

Below Due Date Calendar is arranged in chronological order by the FY 2008 column.

OFM will monitor bureaus' submissions against the due dates. A deadline MAY be considered not met if the data is incomplete, inaccurate, or not reconciled to other applicable data.

**Dates are subject to change** if the requirement affects the timely completion of the audit or timely preparation of financial reporting/analyses requirements.

The following helpful information is included after the below Due Date Calendar:

- Monthly Calendars for 2008 and 2009
- General Guidelines Used to Prepare Due Dates

Due dates include estimates when actual dates are not yet known (**estimated dates are in blue font**). For example, Treasury has not yet published **all** of its FY 2009 due date requirements (i.e. FACTS I, TROR, and IFCS window periods).

| Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Attachment Reference | Due Date                                          |                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------|----------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                      | FY 2008                                           | FY 2009                                            |
| <b>INTERIM QUARTER 1</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |                                                   |                                                    |
| All bureaus notify OIG, IPAs, and OFM of scheduled PP&E and inventory counts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | A                    | When Known                                        | When Known                                         |
| OFM e-mails bureaus a summary of significant new requirements/changes to the FS process.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | N/A                  | On or Around<br>DEC 1, 2007<br><b>(Saturday)</b>  | No Later Than<br>DEC 1, 2008                       |
| OFM e-mails bureaus the draft version of the Financial Statements Guidance for bureau comment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | N/A                  | On or Around<br>DEC 8, 2007<br><b>(Saturday)</b>  | No Later Than<br>DEC 8, 2008                       |
| OFM e-mails bureaus the manual templates and the final version of the Financial Statements Guidance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | N/A                  | On or Around<br>DEC 15, 2007<br><b>(Saturday)</b> | No Later Than<br>DEC 15, 2008                      |
| All bureaus load into HFM and verify Preclose ETBs and Preclose supplemental data submissions.<br><br>All bureaus enter into HFM footnotes, DOL/OPM confirmation, and erroneous payments data. Erroneous payments data should include disbursements and erroneous payments by payment type, disbursements and erroneous payments by program, and projected disbursements by program.<br><br>All bureaus print/verify HFM data/reports during the window period. Unless requested by the bureaus, OFM will review/provide comments after the window close date.<br><br>Updates to HFM for significant changes will be handled on a case-by-case basis. | K                    | JAN 1, (or earlier) –<br>10, 2008                 | JAN 1, (or earlier) -<br>11 <b>(Sunday)</b> , 2009 |
| All bureaus canvass their program offices for <u>all</u> unasserted claims through December 31.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | F                    | JAN 3, 2008                                       | JAN 2, 2009                                        |
| Applicable bureaus submit to NIST the DM/G&B trial balances.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | N/A                  | JAN 4, 2008                                       | JAN 5, 2009                                        |
| All bureaus submit to partner bureaus Preliminary Intra-Commerce TDR & TSR.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | B                    | (Saturday)<br>JAN 5, 2008                         | JAN 6, 2009                                        |
| Applicable bureaus submit to NIST SF-133's for bureau's portion of GSA Federal Buildings Fund TFS 13-47X4542.001.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | H                    | JAN 7, 2008                                       | JAN 7, 2009                                        |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

| Action                                                                                                                                                                                                                                                                                                                                 | Attachment Reference | Due Date                             |                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------|--------------------------------------|
|                                                                                                                                                                                                                                                                                                                                        |                      | FY 2008                              | FY 2009                              |
| All bureaus submit to partner bureaus Reconciled Intra-Commerce TDR and TSR, and submit to OFM Intra-Commerce Checklist Part I.                                                                                                                                                                                                        | <b>B</b>             | JAN 8, 2008                          | JAN 9, 2009                          |
| OFM provides bureaus with data for pensions and other retirement benefits, Treasury Judgment Fund payments, and actual FECA costs. (If data is not received in time, bureaus will estimate or default to prior SEP 30 data.) (If data arrives before final financial statements preparation, OFM MAY adjust bureau data.)              | N/A                  | JAN 8, 2008, or Earlier if Available | JAN 8, 2009, or Earlier if Available |
| All bureaus enter trial balance/attribute data into FACTS II, and print out complete trial balances and SF 133s.                                                                                                                                                                                                                       | N/A                  | JAN 8-18 2008                        | JAN 8-18 2009                        |
| All bureaus submit to OFM unasserted claims through DEC 31 for the Department's materiality threshold.                                                                                                                                                                                                                                 | <b>F</b>             | JAN 9, 2008                          | JAN 9, 2009                          |
| Department's OGC, Department's OCR, and USPTO's Solicitor's Office submit to OFM copy of legal letter update through DEC 31.                                                                                                                                                                                                           | <b>F</b>             | JAN 9, 2008                          | JAN 9, 2009                          |
| Applicable bureaus submit fiduciary confirmation data in Intragovernmental Fiduciary Transaction Confirmation System, for transactions relating to<br>a) Investments with Bureau of the Public Debt<br>b) Borrowings from Bureau of the Public Debt<br>c) Borrowings from Federal Financing Bank                                       | <b>C</b>             | JAN 8-16, 2008                       | JAN 8-16, 2009                       |
| OFM submits fiduciary confirmation data in Intragovernmental Fiduciary Transaction Confirmation System, for transactions related to DOL and OPM.                                                                                                                                                                                       | <b>C</b>             | JAN 8-24, 2008                       | JAN 8-24, 2009                       |
| All bureaus submit to OFM<br>a) Manual footnotes text matrix<br>b) Explanations for tie-point differences excluding BP tie-points.<br>c) Manual footnotes data (Loans Receivable), if applicable<br>d) Intra-Commerce Checklist Part I                                                                                                 | <b>A</b>             | JAN 10, 2008                         | JAN 11, 2009                         |
| Stand-alone bureau submits stand-alone financial statements, footnotes, and SNC by Major Program                                                                                                                                                                                                                                       | <b>A</b>             | JAN 11, 2008                         | JAN 11, 2009                         |
| All bureaus submit to OFM Intra-governmental TDR for providing and receiving bureau transactions, and Intragovernmental Checklist Part I.                                                                                                                                                                                              | <b>C</b>             | JAN 11, 2008                         | JAN 12, 2009                         |
| All bureaus submit to OFM Review Checklists signed by bureau Finance Manager (excluding Subsequent Review Checklist), with explanations for anomaly balances and net position analyses differences.                                                                                                                                    | <b>A</b>             | JAN 11, 2008                         | JAN 12, 2009                         |
| OFM reviews bureaus' data/reports and provides comments to bureaus.                                                                                                                                                                                                                                                                    | N/A                  | JAN 11, 2008                         | JAN 12, 2009                         |
| Bureaus respond to OFM review comments, and resolve any outstanding issues that may impact OFM's LOCKDOWN of HFM ETB data, and the start of consolidated reporting                                                                                                                                                                     | N/A                  | <b>(Saturday)</b><br>JAN 12, 2008    | JAN 13, 2009                         |
| OFM prepares and sends to bureaus Intra-Commerce Transaction Grids and High-level Summaries. OFM specifically identifies the category differences requiring corrections by bureaus.                                                                                                                                                    | <b>B</b>             | <b>(Saturday)</b><br>JAN 12, 2008    | JAN 13, 2009                         |
| Stand-alone bureau submits to their Office of Civil Rights and respective human resources office inquiry letter on employee cases as of December 31, 2007                                                                                                                                                                              | <b>F</b>             | JAN 14, 2008                         | JAN 13, 2009                         |
| All bureaus submit to OFM explanations for significant financial statement fluctuations.<br><b>Note: Bureaus should provide fluctuation explanations for the top 5 dollar (\$) amounts out of the fluctuations that would normally be explained based on bureau thresholds. OFM may request additional explanations/information if</b> | <b>A</b>             | JAN 15, 2008                         | JAN 14, 2009                         |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

| Action                                                                                                                                                                                                                      | Attachment Reference | Due Date                               |                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------------|----------------------------------------|
|                                                                                                                                                                                                                             |                      | FY 2008                                | FY 2009                                |
| necessary for the consolidated fluctuation analyses.                                                                                                                                                                        |                      |                                        |                                        |
| OFM reviews bureaus' fluctuation analyses and provides comments to bureaus.                                                                                                                                                 | N/A                  | JAN 16, 2008                           | JAN 15, 2009                           |
| All bureaus submit to OFM signed Review Checklists (excluding Subsequent Review Checklist), with CFO Review Checklist Part I signed by bureau CFO.                                                                          | A                    | JAN 16, 2008                           | JAN 15, 2009                           |
| All bureaus submit to Treasury the Treasury Report on Receivables (TROR).                                                                                                                                                   |                      |                                        |                                        |
| <b>NOTE: Dates reflect Treasury's open window period. Due to quarterly reporting requirements, the actual date for bureaus to finalize and certify the TROR and submit to OFM has been accelerated to January 21, 2008.</b> | N/A                  | JAN 15-30 2008                         | <a href="#">JAN 15-30 2009</a>         |
| OFM submits draft SBR to Office of Budget for review.                                                                                                                                                                       | N/A                  | JAN 18, 2008                           | JAN 20, 2009                           |
| OFM submits to OMB Balance Sheet, St of Net Cost, St of BR, and fluctuation analyses.                                                                                                                                       | N/A                  | <b>NO LATER THAN<br/>JAN 21, 2008</b>  | <b>NO LATER THAN<br/>JAN 21, 2009</b>  |
| All bureaus<br>a) Enter SF 133s data into HFM St of BR vs. SF 133s Schedule<br>b) Submit to OFM explanations for St of BR vs. SF 133s differences<br>c) Fax to OFM complete SF 133s                                         | A                    | JAN 21-23, 2008                        | JAN 21-23, 2009                        |
| OFM reviews bureaus' St of BR vs. SF 133s data/explanations and provides comments to bureaus.                                                                                                                               | N/A                  | JAN 24, 2008                           | JAN 26, 2009                           |
| OFM submits to Treasury Intragovernmental Transactions Data ("F" Transactions File) by Trading Partner.                                                                                                                     | C                    | JAN 24, 2008                           | JAN 23, 2009                           |
| Bureaus and OFM reconcile intragovernmental transactions with federal agencies.                                                                                                                                             | C                    | JAN 28<br>(or Earlier)–<br>FEB 4, 2008 | JAN 28<br>(or Earlier)–<br>FEB 4, 2009 |
| OFM generates IRAS reports using GFRS/                                                                                                                                                                                      | N/A                  | JAN 30, 2008                           | <a href="#">JAN 30, 2009</a>           |
| Bureaus submit to OFM explanations of Budgetary vs. Proprietary tie-point differences, if applicable.                                                                                                                       | A                    | <b>N/A for Q1 FY 2008</b>              | JAN 30, 2009                           |
| OFM review bureaus Budgetary vs. Proprietary explanations and provides comments to bureaus.                                                                                                                                 | N/A                  | <b>N/A for Q1 FY 2008</b>              | FEB 1, 2009                            |
| All bureaus submit to OFM the TROR (copy of actual submission), the TROR Certification, Verification, and Reconciliation, the TROR Transmittal Confirmation Report, and ALL variance explanations.                          |                      |                                        |                                        |
| <b>NOTE: This date has been accelerated for reporting purposes.</b>                                                                                                                                                         | N/A                  | FEB 4, 2008                            | JAN 21, 2009                           |
| OFM submits to Treasury Intragovernmental Status of Disposition and Certification.                                                                                                                                          | C                    | FEB 5, 2008                            | FEB 5, 2009                            |
| All bureaus e-mail to OFM updates to erroneous payments data.                                                                                                                                                               | N/A                  | FEB 7, 2008                            | FEB 6, 2009                            |
| All bureaus submit to OFM final, signed Review Checklists (complete), with bureau CFO Review Checklist Parts I and II signed by bureau CFO.                                                                                 | A                    | FEB 8, 2008                            | FEB 6, 2009                            |
| OFM submits to selected partner agencies Intragovernmental Providing and Receiving TDR and TSR.                                                                                                                             | C                    | FEB 8, 2008<br>or Earlier              | FEB 9, 2009<br>or Earlier              |
| OFM submits to OMB SBR vs SF-133 Material Difference Analysis.                                                                                                                                                              | A                    | FEB 15, 2008                           | FEB 16, 2009                           |
| <b>INTERIM QUARTER 2</b>                                                                                                                                                                                                    |                      |                                        |                                        |
| All bureaus notify OIG, IPAs, and OFM of scheduled PP&E and inventory counts.                                                                                                                                               | A                    | When Known                             | When Known                             |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

| Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Attachment Reference | Due Date                                          |                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------|-----------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                      | FY 2008                                           | FY 2009                                             |
| OFM e-mails bureaus a summary of significant new requirements/changes to the FS process.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | N/A                  | On or Around<br>MAR 1, 2008<br><b>(Saturday)</b>  | On or Around<br>MAR 1, 2009<br><b>(Sunday)</b>      |
| OFM e-mails bureaus the draft version of the Financial Statements Guidance for bureau comment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | N/A                  | On or Around<br>MAR 8, 2008<br><b>(Saturday)</b>  | On or Around<br>MAR 8, 2009<br><b>(Sunday)</b>      |
| OFM e-mails bureaus the manual templates and the final version of the Financial Statements Guidance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | N/A                  | On or Around<br>MAR 15, 2008<br><b>(Saturday)</b> | On or Around<br>MAR 15, 2009<br><b>(Sunday)</b>     |
| All bureaus canvass their program offices for <u>all</u> unasserted claims through Mar. 31.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | F                    | APR 1, 2008                                       | APR 1, 2009                                         |
| All bureaus load into HFM and verify Preclose ETBs and Preclose supplemental data submissions.<br><br>All bureaus enter into HFM footnotes, DOL/OPM confirmation, and erroneous payments data. Erroneous payments data should include disbursements and erroneous payments by payment type, disbursement and erroneous payments by program, and projected disbursements by program.<br><br>All bureaus print/verify HFM data/reports during the window period. Unless requested by the bureaus, OFM will review/provide comments after the window close date.<br><br>Updates to HFM for significant changes will be handled on a case-by-case basis. | K                    | APR 1 (or earlier) -<br>10, 2008                  | APR 1 (or earlier) -<br>11 <b>(Saturday)</b> , 2009 |
| Applicable bureaus submit to NIST the DM/G&B trial balances.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | N/A                  | APR 4, 2008<br><br>(Saturday)<br>APR 5, 2008      | APR 6, 2009                                         |
| All bureaus submit to partner bureaus Preliminary Intra-Commerce TDR and TSR.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | B                    | APR 5, 2008                                       | APR 6, 2009                                         |
| Applicable bureaus submit to NIST SF-133's for bureau's portion of GSA Federal Buildings Fund TFS 13-47X4542.001.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | H                    | APR 7, 2008                                       | APR 7, 2009                                         |
| All bureaus enter trial balance/attribute data into FACTS II, and print out complete trial balances and SF 133s.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | N/A                  | APR 7-17, 2008                                    | APR 7-17, 2009                                      |
| All bureaus submit to partner bureaus Reconciled Intra-Commerce TDR and TSR. All bureaus submit Intra-Commerce Checklist Part I to OFM.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | B                    | APR 8, 2008                                       | APR 9, 2009                                         |
| OFM provides bureaus with data for pensions and other retirement benefits, Treasury Judgment Fund payments, and actual FECA costs. (If data is not received in time, bureaus will estimate or default to prior SEP 30 data.) (If data arrives before final financial statements preparation, OFM MAY adjust bureau data.)                                                                                                                                                                                                                                                                                                                            | N/A                  | APR 8, 2008, or<br>Earlier if Available           | APR 8, 2009, or<br>Earlier if Available             |
| Applicable bureaus submit fiduciary confirmation data in Intragovernmental Fiduciary Transaction Confirmation System, for transactions relating to<br>a) Investments with Bureau of the Public Debt<br>b) Borrowings from Bureau of the Public Debt<br>c) Borrowings from Federal Financing Bank                                                                                                                                                                                                                                                                                                                                                     | C                    | APR 8 - 16, 2008                                  | <a href="#">APR 8 - 16, 2009</a>                    |
| OFM submits fiduciary confirmation data in Intra-governmental Fiduciary Transaction Confirmation System, for transactions related to DOL and OPM.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | C                    | APR 8 - 24, 2008                                  | <a href="#">APR 8 - 24, 2009</a>                    |
| All bureaus submit to OFM unasserted claims through MAR 31 for the Department's materiality threshold.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | F                    | APR 9, 2008                                       | APR 9, 2009                                         |
| Department's OGC, Department's OCR, and USPTO's Solicitor's Office submit to OFM copy of legal letter update through MAR 31.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | F                    | APR 9, 2008                                       | APR 9, 2009                                         |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

| Action                                                                                                                                                                                                                                                                                                                                                                                                                          | Attachment Reference | Due Date                          |                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------|-------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      | FY 2008                           | FY 2009           |
| All bureaus submit to OFM<br>a) Manual footnotes text matrix<br>b) Explanations for tie-point differences <b>excluding</b> BP tie-points, and SBR vs SF 132s comparison, if applicable.<br>c) Manual footnotes data (Loans Receivable Prior Period Adjustments, St of NC by Major Program, and Note 22), if applicable<br>d) Manual RSI (excluding intragovernmental schedules), if applicable<br>e) Manual RSSI, if applicable | A                    | APR 10, 2008                      | APR 11, 2009      |
| All bureaus submit to OFM Review Procedures Checklists signed by bureau Finance Manager (excluding Subsequent Review Checklist), with explanations for anomaly balances and net position analyses differences.                                                                                                                                                                                                                  | A                    | APR 11, 2008                      | APR 13, 2009      |
| All bureaus submit to OFM Intra-governmental TDR for providing and receiving bureau transactions and Intragovernmental Checklist Part I.                                                                                                                                                                                                                                                                                        | C                    | APR 11, 2008                      | APR 13, 2009      |
| OFM reviews bureaus' data/reports and provides comments to bureaus.                                                                                                                                                                                                                                                                                                                                                             | N/A                  | APR 11, 2008                      | APR 13, 2009      |
| Stand-alone bureau submits stand-alone financial statements, footnotes, and SNC by Major Program                                                                                                                                                                                                                                                                                                                                | A                    | APR 11, 2008                      | APR 11, 2009      |
| Bureaus respond to OFM review comments, and resolve any outstanding issues that may impact OFM's LOCKDOWN of HFM ETB data, and the start of consolidated reporting                                                                                                                                                                                                                                                              | N/A                  | <b>(Saturday)</b><br>APR 12, 2008 | APR 14, 2009      |
| OFM prepares and sends to bureaus Intra-Commerce Transaction Grids and High-level Summaries. OFM specifically identifies the category differences requiring corrections by bureaus.                                                                                                                                                                                                                                             | B                    | <b>(Saturday)</b><br>APR 12, 2008 | APR 13, 2009      |
| Stand-alone bureau submits to their Office of Civil Rights and respective human resources office inquiry letter on employee cases as of December 31, 2007                                                                                                                                                                                                                                                                       | F                    | APR 14, 2008                      | APR 13, 2009      |
| All bureaus submit to OFM explanations for significant financial statement and footnote fluctuations.                                                                                                                                                                                                                                                                                                                           | A                    | APR 15, 2008                      | APR 15, 2009      |
| All bureaus submit to OFM signed Review Checklists (excluding Subsequent Review Checklist), with CFO Review Checklist Part I signed by bureau CFO.                                                                                                                                                                                                                                                                              | A                    | APR 16, 2008                      | APR 16, 2009      |
| OFM reviews bureaus' fluctuation analyses and provides comments to bureaus.                                                                                                                                                                                                                                                                                                                                                     | N/A                  | APR. 16, 2008                     | APR. 16, 2009     |
| All bureaus submit to Treasury the Treasury Report on Receivables (TROR).<br><br><b>NOTE: Dates reflect Treasury's open window period. Due to quarterly reporting requirements, the actual date for bureaus to finalize and certify the TROR and submit to OFM has been accelerated to April 21, 2008.</b>                                                                                                                      | A                    | APR 15-30, 2008                   | APR 15-30, 2009   |
| OFM submits draft SBR to Office of Budget for review.                                                                                                                                                                                                                                                                                                                                                                           | N/A                  | APR 18, 2008                      | APR 17, 2009      |
| All bureaus<br>a) Enter SF 133s data into HFM St of BR vs. SF 133s Schedule<br>b) Submit to OFM explanations for St of BR vs. SF 133s differences<br>c) Fax to OFM complete SF 133s                                                                                                                                                                                                                                             | A                    | APR 18 – 22, 2008                 | APR 20 – 22, 2009 |
| OFM submits to OMB Balance Sheet, St of Net Cost, St of BR and fluctuation analyses.                                                                                                                                                                                                                                                                                                                                            | N/A                  | APR 21, 2008                      | APR 21, 2009      |
| All bureaus submit to OFM the TROR (copy of actual submission), the TROR Certification, Verification, and Reconciliation, the TROR Transmittal Confirmation Report, and ALL variance explanations.<br><br><b>NOTE: This date has been accelerated for reporting purposes.</b>                                                                                                                                                   | A                    | APR 21, 2008                      | APR 20, 2009      |
| OFM submits to Consolidated IPA Department's consolidated financial statements as submitted to OMB.                                                                                                                                                                                                                                                                                                                             | N/A                  | APR 22, 2008                      | <b>TBD</b>        |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

| Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Attachment Reference | Due Date                                        |                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------|-----------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                      | FY 2008                                         | FY 2009                                             |
| OFM reviews bureaus' St of BR vs. SF 133s data/explanations and provides comments to bureaus.                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | N/A                  | APR 23, 2008                                    | APR 23, 2009                                        |
| OFM submits to Treasury Intragovernmental Transactions Data ("F" Transactions File) by Trading Partner.                                                                                                                                                                                                                                                                                                                                                                                                                                                       | C                    | APR 24, 2008                                    | APR 24, 2009                                        |
| Bureaus and OFM reconcile intragovernmental transactions with federal agencies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | C                    | APR 28<br>(or Earlier) –<br>MAY 5, 2008         | APR 28<br>(or Earlier) –<br>MAY 5, 2009             |
| Bureaus submit to OFM explanations of Budgetary vs. Proprietary tie-point differences, if applicable.                                                                                                                                                                                                                                                                                                                                                                                                                                                         | A                    | APR 30, 2008                                    | APR 30, 2009                                        |
| OFM generates IRAS reports using GFRS/                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | N/A                  | APR 30, 2008                                    | <a href="#">APR 30, 2009</a>                        |
| OFM review bureaus Budgetary vs. Proprietary explanations and provides comments to bureaus.                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | N/A                  | MAY 1, 2008                                     | MAY 1, 2009                                         |
| OFM submits to Consolidated IPA Department's fluctuation analyses, net position analyses, and tie-points reports for Q2.                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/A                  | MAY 1, 2008                                     | <b>TBD</b>                                          |
| All bureaus e-mail to OFM updates to erroneous payments data.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | N/A                  | MAY 5, 2008                                     | MAY 5, 2009                                         |
| OFM submits to Treasury Intragovernmental Status of Disposition and Certification.                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | C                    | MAY 6, 2008                                     | <a href="#">MAY 6, 2009</a>                         |
| All bureaus submit to OFM final, signed Review Checklists (complete), with bureau CFO Review Checklist, Parts I and II, signed by bureau CFO.                                                                                                                                                                                                                                                                                                                                                                                                                 | A                    | MAY 9, 2008                                     | MAY 8, 2009                                         |
| OFM submits to selected partner agencies Intragovernmental Providing and Receiving TDR and TSR.                                                                                                                                                                                                                                                                                                                                                                                                                                                               | C                    | MAY 9, 2008<br>or earlier                       | MAY 8, 2009<br>or earlier                           |
| OFM submits to OMB SBR vs SF-133 Material Difference Analysis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | A                    | MAY 15, 2008                                    | MAY 15, 2009                                        |
| <b>INTERIM QUARTER 3</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                      |                                                 |                                                     |
| All bureaus notify OIG, IPAs and OFM of scheduled PP&E and inventory counts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | A                    | When Known                                      | When Known                                          |
| OFM e-mails bureaus a summary of significant new requirements/changes to the FS process.                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | N/A                  | On or Around<br>JUN 1, 2008<br><b>(Sunday)</b>  | JUN 1, 2009<br>(or earlier)                         |
| OFM submits to Consolidated IPA Department's OGC legal contingencies responses for quarter 1 and quarter 2, and legal contingencies matrix.                                                                                                                                                                                                                                                                                                                                                                                                                   | F                    | JUN 4, 2008                                     | <b>TBD</b>                                          |
| OFM e-mails bureaus the draft version of the Financial Statements Guidance for bureau comment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                | N/A                  | On or Around<br>JUN 8, 2008<br><b>(Sunday)</b>  | JUN 8, 2009<br>(or earlier)                         |
| OFM e-mails bureaus the manual templates and the final version of the Financial Statements Guidance.                                                                                                                                                                                                                                                                                                                                                                                                                                                          | N/A                  | On or Around<br>JUN 15, 2008<br><b>(Sunday)</b> | JUN 15, 2009<br>(or earlier)                        |
| All bureaus load into HFM and verify Preclose ETBs and Preclose supplemental data submissions.<br><br>All bureaus enter into HFM footnotes, DOL/OPM confirmation, and erroneous payments data. Erroneous payments data should include disbursements and erroneous payments by payment type, disbursement and erroneous payments by program, and projected disbursements by program.<br><br>All bureaus print/verify HFM data/reports during the window period. Unless requested by the bureaus, OFM will review/provide comments after the window close date. |                      |                                                 |                                                     |
| Updates to HFM for significant changes will be handled on a case-by-case basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | K                    | JUL 1 (or earlier) -<br>10, 2008                | JUL 1 (or earlier) –<br>11 <b>(Saturday)</b> , 2009 |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

| Action                                                                                                                                                                                                                                                                                                                                                                                                                             | Attachment Reference | Due Date                                |                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                    |                      | FY 2008                                 | FY 2009                                 |
| All bureaus canvass their program offices for <u>all</u> unasserted claims through JUN 30.                                                                                                                                                                                                                                                                                                                                         | F                    | JUL 1, 2008                             | JUL 1, 2009                             |
| All bureaus submit to partner bureaus Preliminary Intra-Commerce TDR and TSR.                                                                                                                                                                                                                                                                                                                                                      | B                    | (Saturday)<br>JUL 5, 2008               | JUL 6, 2009                             |
| Applicable bureaus submit to NIST the DM/G&B trial balances.                                                                                                                                                                                                                                                                                                                                                                       | N/A                  | JUL 7, 2008                             | JUL 6, 2009                             |
| Applicable bureaus submit to NIST SF-133's for bureau's portion of GSA Federal Buildings Fund TFS 13-47X4542.001.                                                                                                                                                                                                                                                                                                                  | H                    | JUL 7, 2008                             | JUL 7, 2009                             |
| All bureaus submit to partner bureaus Reconciled Intra-Commerce TDR and TSR.<br>All bureaus submit Intra-Commerce Checklist Part I to OFM.<br>All bureaus submit Intra-Commerce Agreements Listing as of JUN 30.                                                                                                                                                                                                                   | B                    | JUL 8, 2008                             | JUL 9, 2009                             |
| OFM provides bureaus with data for pensions and other retirement benefits, Treasury Judgment Fund payments, and actual FECA costs. (If data is not received in time, bureaus will estimate or default to prior SEP 30 data.) (If data arrives before final financial statements preparation, OFM MAY adjust bureau data.)                                                                                                          | N/A                  | JUL 8, 2008, or<br>Earlier if Available | JUL 8, 2009, or<br>Earlier if Available |
| All bureaus enter trial balance/attribute data into FACTS II, and print out complete trial balances and SF 133s.                                                                                                                                                                                                                                                                                                                   | N/A                  | JUL 8-18, 2008                          | JUL 8-17, 2009                          |
| All bureaus submit to OFM unasserted claims through JUN 30 for the Department's materiality threshold.                                                                                                                                                                                                                                                                                                                             | F                    | JUL 9, 2008                             | JUL 9, 2009                             |
| Department's OGC, Department's OCR, and USPTO's Solicitor's Office submit to OFM copy of legal letter update through JUN 30.                                                                                                                                                                                                                                                                                                       | F                    | JUL 9, 2008                             | JUL 9, 2009                             |
| Applicable bureaus submit fiduciary confirmation data in Intragovernmental Fiduciary Transaction Confirmation System, for transactions relating to<br>a) Investments with Bureau of the Public Debt<br>b) Borrowings from Bureau of the Public Debt<br>c) Borrowings from Federal Financing Bank                                                                                                                                   | C                    | JUL 8-17, 2008                          | JUL 8-17, 2009                          |
| OFM submits fiduciary confirmation data in Intragovernmental Fiduciary Transaction Confirmation System, for transactions related to DOL and OPM.                                                                                                                                                                                                                                                                                   | C                    | JUL 8-24, 2008                          | JUL 8-24, 2009                          |
| All bureaus submit to OFM<br>a) Manual footnotes text matrix<br>b) Explanations for tie-point differences ( <b>excluding</b> BP tie-points), and SBR vs SF 132s comparison, if applicable.<br>c) Manual footnotes data (Loans Receivable Prior Period Adjustments, St of NC by Major Program, and Note 22), if applicable<br>d) Manual RSI (excluding intragovernmental schedules), if applicable<br>e) Manual RSSI, if applicable | A                    | JUL 10, 2008                            | (Saturday)<br>JUL 11, 2009              |
| All bureaus submit to OFM Review Checklists signed by bureau Finance Manager (excluding Subsequent Review Checklist), with explanations for anomaly balances and net position analyses differences.                                                                                                                                                                                                                                | A                    | JUL 11, 2008                            | JUL 13, 2009                            |
| All bureaus submit to OFM Intra-governmental TDR for providing and receiving bureau transactions and Intragovernmental Checklist Part I.                                                                                                                                                                                                                                                                                           | C                    | JUL 11, 2008                            | JUL 13, 2009                            |
| OFM reviews bureaus' data/reports and provides comments to bureaus.                                                                                                                                                                                                                                                                                                                                                                | N/A                  | JUL 11, 2008                            | (Sunday)<br>JUL 12, 2009                |
| Stand-alone bureau submits stand-alone financial statements, footnotes, and SNC by Major Program                                                                                                                                                                                                                                                                                                                                   | A                    | JUL 11, 2008                            | (Saturday)<br>JUL 11, 2009              |
| Bureaus respond to OFM review comments, and resolve any outstanding issues that may impact OFM's LOCKDOWN of HFM ETB data, and the start of consolidated reporting                                                                                                                                                                                                                                                                 | N/A                  | (Saturday)<br>JUL 12, 2008              | JUL 13, 2009                            |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

| Action                                                                                                                                                                                                                   | Attachment Reference | Due Date                                |                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                          |                      | FY 2008                                 | FY 2009                                 |
| OFM prepares and sends to bureaus Intra-Commerce Transaction Grids and High-Level Summaries. OFM specifically identifies the category differences requiring corrections by bureaus.                                      | <b>B</b>             | <b>(Saturday)</b><br>JUL 12, 2008       | JUL 14, 2009                            |
| All bureaus submit to OFM explanations for significant financial statement and footnote fluctuations.                                                                                                                    | <b>A</b>             | JUL 15, 2008                            | JUL 15, 2009                            |
| OFM reviews bureaus' fluctuation analyses and provides comments to bureaus.                                                                                                                                              | N/A                  | JUL 16, 2008                            | JUL 16, 2009                            |
| All bureaus submit to OFM signed Review Checklists (excluding Subsequent Review Checklist), with CFO Review Checklist Part I signed by bureau CFO.                                                                       | <b>A</b>             | JUL 16, 2008                            | JUL 16, 2009                            |
| All bureaus submit to Treasury the Treasury Report on Receivables (TROR).                                                                                                                                                |                      |                                         |                                         |
| <b>NOTE: Dates reflect Treasury's open window period. Due to quarterly reporting requirements, the actual date for bureaus to finalize and certify the TROR and submit to OFM has been accelerated to July 21, 2008.</b> | <b>A</b>             | JUL 15-30, 2008                         | JUL 15-30, 2009                         |
| OFM submits draft SBR to Office of Budget for review.                                                                                                                                                                    | N/A                  | JUL 18, 2008                            | JUL 17, 2009                            |
| OFM submits to OMB Balance Sheet, St of Net Cost, St of BR and fluctuation analyses.                                                                                                                                     | N/A                  | <b>NO LATER THAN</b><br>JUL 21, 2008    | <b>NO LATER THAN</b><br>JUL 21, 2009    |
| All bureaus submit to OFM the TROR (copy of actual submission), the TROR Certification, Verification, and Reconciliation, the TROR Transmittal Confirmation Report, and ALL variance explanations.                       |                      |                                         |                                         |
| <b>NOTE: This date has been accelerated for reporting purposes.</b>                                                                                                                                                      | <b>A</b>             | JUL 21, 2008                            | JULY 20, 2009                           |
| All bureaus<br>a) Enter SF 133s data into HFM St of BR vs. SF 133s Schedule<br>b) Submit to OFM explanations for St of BR vs. SF 133s differences<br>c) Fax to OFM complete SF 133s                                      | <b>A</b>             | JUL 21-23, 2008                         | JUL 20-22, 2009                         |
| OFM reviews bureaus' St of BR vs.. SF 133s data/explanations and provides comments to bureaus.                                                                                                                           | N/A                  | JUL 24, 2008                            | JUL 23, 2009                            |
| OFM submits to Treasury Intragovernmental Transactions Data ("F" Transactions File) by Trading Partner.                                                                                                                  | <b>C</b>             | JUL 24, 2008                            | JUL 24, 2009                            |
| OFM submits to Consolidated IPA Department's financial statements, footnotes, RSI, RSSI, consolidating financial statement supporting schedules, trial balances, and intra-Commerce TSRs.                                | N/A                  | JUL 25, 2008                            | <b>TBD</b>                              |
| Bureaus and OFM reconcile intragovernmental transactions with federal agencies.                                                                                                                                          | <b>C</b>             | JUL 28<br>(or Earlier) –<br>AUG 5, 2008 | JUL 28<br>(or Earlier) –<br>AUG 5, 2009 |
| OFM generates IRAS reports using GFRS.                                                                                                                                                                                   | N/A                  | JUL 31, 2008                            | <a href="#">JUL 31, 2009</a>            |
| Bureaus submit to OFM explanations of Budgetary vs. Proprietary tie-point differences, if applicable.                                                                                                                    | <b>A</b>             | JUL 31, 2008                            | JUL 31, 2009                            |
| OFM review bureaus Budgetary vs. Proprietary explanations and provides comments to bureaus.                                                                                                                              | N/A                  | AUG 1, 2008                             | AUG 3, 2009                             |
| OFM submits to Consolidated IPA Department's OGC legal contingencies response for quarter 3.                                                                                                                             | <b>F</b>             | AUG 4, 2008                             | <b>TBD</b>                              |
| All bureaus e-mail to OFM updates to erroneous payments data.                                                                                                                                                            | N/A                  | AUG 6, 2008                             | AUG 6, 2009                             |
| OFM submits to Treasury Intragovernmental Status of Disposition and Certification.                                                                                                                                       | <b>C</b>             | AUG 6, 2008                             | <a href="#">AUG 6, 2009</a>             |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

| Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Attachment Reference | Due Date                                |                                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------|---------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                      | FY 2008                                 | FY 2009                                           |
| OFM submits to selected partner agencies Intragovernmental Providing and Receiving TDR and TSR.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>C</b>             | AUG 9, 2008<br>or Earlier               | AUG 9, 2009<br>or Earlier                         |
| OFM submits to Consolidated IPA Department's fluctuation analyses, net position analyses, and tie-points reports.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>N/A</b>           | AUG 11, 2008                            | <b>TBD</b>                                        |
| All bureaus submit to OFM final, signed Review Checklists (complete), with bureau CFO Review Checklist, Parts I and II, signed by bureau CFO.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>A</b>             | AUG 11, 2008                            | AUG 11, 2009                                      |
| All bureaus submit to OFM additions, deletions, or revisions to appropriations (Treasury Fund Symbols), so that Treasury's Master Appropriation File can be updated to receive FACTS data.                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>G</b>             | AUG 15, 2008                            | AUG 14, 2009                                      |
| OFM submits to OMB SBR vs SF-133 Material Difference Analysis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>A</b>             | AUG 15, 2008                            | AUG 17, 2009                                      |
| OFM submits Master Appropriation File updates in the Federal Agencies Centralized Trial-Balance System (FACTS I).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>G</b>             | AUG 28 –<br>SEP 19, 2008                | AUG 27 –<br>SEP 18, 2009                          |
| Consolidated IPA issues draft IT report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>N/A</b>           | AUG 29, 2008                            | <b>TBD</b>                                        |
| <b>INTERIM SEPTEMBER</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                      |                                         |                                                   |
| OFM e-mails bureaus a summary of significant new requirements/changes to the FS process.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>N/A</b>           | SEP 1, 2008<br>or Earlier               | SEP 1, 2009<br>or Earlier                         |
| OFM e-mails bureaus the draft version of the Financial Statements Guidance for bureau comment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>N/A</b>           | SEP 5, 2008<br>or Earlier               | SEP 5, 2009<br>or Earlier                         |
| OFM enters Closing Package data submission in GFRS for Modules GF001 to GF008, if applicable (including prior year data, where applicable).<br><br>NOTE: Dates reflect Treasury's open window period. Due to DCFO review and audit reporting requirements, completion of OFM data entry has been accelerated to October 31, 2008.                                                                                                                                                                                                                                                                                                                    | <b>G</b>             | <b>By 6:00pm</b><br>SEP 8-NOV 15, 2008  | <b>By 6:00pm</b><br>SEP 8-NOV 15, 2009            |
| OFM e-mails bureaus the manual templates and the final version of the Financial Statements Guidance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>N/A</b>           | SEP 15, 2008<br>or Earlier              | SEP 15, 2009<br>or Earlier                        |
| OFM transmits to Treasury, via GOALS, Department's Master Appropriation File.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>G</b>             | No later than<br>SEP 19, 2008           | No later than<br>SEP 19, 2009                     |
| <b>FINAL YEAR-END</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                      |                                         |                                                   |
| All bureaus notify OIG, IPAs and OFM of scheduled PP&E and inventory counts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>A</b>             | When Known                              | When Known                                        |
| All bureaus canvass their program offices for <u>all</u> unasserted claims through SEP 30.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>F</b>             | OCT 1, 2008                             | OCT 1, 2009                                       |
| All bureaus load into HFM and verify Preclose ETBs and PreClose supplemental data submissions.<br><br>All bureaus enter into HFM footnotes, DOL/OPM confirmation, and erroneous payments data. Erroneous payments data should include disbursements and erroneous payments by payment type, disbursement and erroneous payments by program, and projected disbursements by program.<br><br>All bureaus print/verify HFM data/reports during the window period. Unless requested by the bureaus, OFM will review/provide comments after the window close date.<br><br>Updates to HFM for significant changes will be handled on a case-by-case basis. | <b>G, K</b>          | <b>OCT 1 (or earlier) –<br/>9, 2008</b> | <b>OCT 1 (or earlier) –<br/>11 (Sunday), 2009</b> |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

| Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Attachment Reference | Due Date                                |                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------|----------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                      | FY 2008                                 | FY 2009                                      |
| OFM submits FACTS ATB data in the Federal Agencies Centralized Trial-Balance System (FACTS I)..                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>G</b>             | OCT 1 –<br>DEC 1, 2008                  | OCT 1 –<br>DEC 1, 2009                       |
| Consolidated IPA issues final IT report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | N/A                  | OCT 3, 2008                             | <b>TBD</b>                                   |
| All bureaus submit to partner bureaus Preliminary Intra-Commerce TDR and TSR.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>B</b>             | OCT 5, 2008<br>(Sunday)                 | OCT 6, 2009                                  |
| Applicable bureaus submit to NIST the DM/G&B trial balances.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/A                  | OCT 6, 2008                             | OCT 5, 2009                                  |
| All bureaus submit to partner bureaus Reconciled Intra-Commerce TDR and TSR<br>All bureaus submit Intra-Commerce Checklist Part I to OFM.                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>B</b>             | OCT 7, 2008                             | OCT 9, 2009                                  |
| Applicable bureaus submit to NIST the Trial Balances, SF-133's for bureau's portion of GSA Federal Buildings Fund TFS 13-47X4542.001.                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>H</b>             | OCT 7, 2008                             | OCT 7, 2009                                  |
| Applicable bureaus submit fiduciary confirmation data in Intragovernmental Fiduciary Transaction Confirmation System, for transactions relating to<br>a) Investments with Bureau of the Public Debt<br>b) Borrowings from Bureau of the Public Debt<br>c) Borrowings from Federal Financing Bank                                                                                                                                                                                                                                                                | <b>C</b>             | OCT 7-14, 2008                          | OCT 7-13, 2009                               |
| OFM submits fiduciary confirmation data in Intragovernmental Fiduciary Transaction Confirmation System, for transactions related to DOL and OPM.                                                                                                                                                                                                                                                                                                                                                                                                                | <b>C</b>             | OCT 7-17, 2008                          | OCT 7-17, 2009                               |
| All bureaus enter trial balance/attribute data into FACTS II, and print out complete trial balances, SF 133s, and FMS 2108s.                                                                                                                                                                                                                                                                                                                                                                                                                                    | N/A                  | OCT 7-20, 2008                          | OCT 7-19, 2009                               |
| OFM provides bureaus with data for pensions and other retirement benefits, Treasury Judgment Fund payments, actual FECA costs, and Actuarial FECA Liability breakdown by bureau. (If data is not received in time, bureaus will estimate. If data arrives before final financial statements preparation, OFM MAY adjust bureau data.)                                                                                                                                                                                                                           | N/A                  | OCT 8, 2008, or<br>Earlier if Available | OCT 8, 2009, or<br>Earlier if Available      |
| All bureaus submit to OFM unasserted claims through SEP 30 for the Department's materiality threshold.                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>F</b>             | OCT 9, 2008                             | OCT 9, 2009                                  |
| Department's OGC, Department's OCR, and USPTO's Solicitor's Office submit to OFM a copy of initial legal letter response as of SEP 30.                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>F</b>             | OCT 9, 2008                             | OCT 9, 2009                                  |
| All bureaus submit to OFM<br>a) Manual footnotes text matrix<br>b) Explanations for tie-point differences, <b>including BP tie-points</b> , and SBR vs SF 132s comparison, if applicable<br>c) Manual footnotes data (Loans Receivable Prior Period Adjustments, St of NC by Major Program, and Note 22), if applicable<br>d) Manual RSI (excluding intragovernmental schedules), if applicable<br>e) Manual RSSI, if applicable<br><br><b>*Note: For Q4 FY 08, applicable bureaus are reminded that they must also submit Table B and Table C for Note 22.</b> | <b>A, G</b>          | OCT 9, 2008                             | (Sunday, Holiday<br>Weekend)<br>OCT 11, 2009 |
| All bureaus submit to OFM Review Checklists signed by bureau Finance Manager (excluding Subsequent Review Checklist), with explanations for anomaly balances and net position analyses differences.                                                                                                                                                                                                                                                                                                                                                             | <b>A</b>             | OCT 10, 2008                            | OCT 13, 2009                                 |
| All bureaus submit to OFM Intra-governmental TDR for providing and receiving bureau transactions and Intragovernmental Checklist Part I.                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>C</b>             | OCT 10, 2008                            | OCT 13, 2009                                 |
| OFM reviews bureaus' data/reports and provides comments to bureaus.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | N/A                  | OCT 10, 2008                            | OCT 13, 2009                                 |
| Stand-alone bureau submits stand-alone financial statements, footnotes, and SNC by Major Program                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>A</b>             | OCT 10, 2008                            | (Sunday, Holiday<br>Weekend)<br>OCT 11, 2009 |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

| Action                                                                                                                                                                                                                                                                                                      | Attachment Reference | Due Date                                  |                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------|-------------------------------------------|
|                                                                                                                                                                                                                                                                                                             |                      | FY 2008                                   | FY 2009                                   |
| Bureaus respond to OFM review comments, and resolve any outstanding issues that may impact OFM's LOCKDOWN of HFM ETB data, and the start of consolidated reporting                                                                                                                                          | N/A                  | (Saturday)<br>OCT 11, 2008                | (Monday, Holiday Weekend)<br>OCT 12, 2009 |
| OFM prepares and sends to bureaus Intra-Commerce Transaction Grids and High-level Summaries. OFM specifically identifies the category differences requiring corrections by bureaus.                                                                                                                         | B                    | (Monday, Holiday Weekend)<br>OCT 13, 2008 | (No Later Than)<br>OCT 14, 2009           |
| All bureaus submit to OFM explanations for significant financial statement and footnote fluctuations.                                                                                                                                                                                                       | A                    | OCT 15, 2008                              | OCT 15, 2009                              |
| All bureaus submit to Treasury the Treasury Report on Receivables (TROR).<br><br><b>NOTE: Dates reflect Treasury's open window period. Due to year-end reporting requirements, the actual date for bureaus to finalize and certify the TROR and submit to OFM has been accelerated to October 21, 2008.</b> | A                    | OCT 15- NOV 17, 2008                      | OCT 15- NOV 16, 2009                      |
| All bureaus provide budgetary information from their financial statements to bureau GPRA Liaisons for inclusion in the PAR.                                                                                                                                                                                 | N/A                  | OCT 16, 2008                              | OCT 16, 2009                              |
| OFM reviews bureaus' fluctuation analyses and provides comments to bureaus.                                                                                                                                                                                                                                 | N/A                  | OCT 16, 2008                              | OCT 16, 2009                              |
| All bureaus submit to OFM signed Review Checklists (excluding Subsequent Review Checklist), with CFO Review Checklist Part I signed by bureau CFO.                                                                                                                                                          | A                    | OCT 16, 2008                              | OCT 16, 2009                              |
| OFM submits to Treasury Intragovernmental Transactions Data ("F" Transactions File) by Trading Partner.                                                                                                                                                                                                     | C                    | OCT 17, 2008                              | <a href="#">OCT 17, 2009</a>              |
| All bureau GPRA Liaisons submit Budgetary Resources Tables to the Office of Budget's GPRA Taskforce.                                                                                                                                                                                                        | N/A                  | OCT 20, 2008                              | OCT 20, 2009                              |
| OFM submits to Consolidated IPA Department's draft financial statements, footnotes, RSI, RSSI, consolidating financial statement supporting schedules, trial balances, and final intra-Commerce TSRs.                                                                                                       | N/A                  | OCT 20, 2008                              | TBD                                       |
| OFM submits to Consolidated IPA Department's schedule of offsetting receipts reconciled to FMS GWA Account Statement as of September 30                                                                                                                                                                     | N/A                  | OCT 20, 2008                              | TBD                                       |
| OFM submits to Consolidated IPA Department's Legal contingencies Matrix as of September 30                                                                                                                                                                                                                  | F                    | OCT 20, 2008                              | TBD                                       |
| All bureaus submit to OFM TROR (copy of actual submission) and TROR Certification, Verification, and Reconciliation, and TROR Transmittal Confirmation Report.<br><br><b>NOTE: This date has been accelerated for year-end reporting purposes.</b>                                                          | A                    | OCT 21, 2008                              | OCT 20, 2009                              |
| All bureaus submit to OFM all Manual Closing Package Notes/Other Data submissions, if applicable                                                                                                                                                                                                            |                      | OCT 21, 2008                              | OCT 20, 2009                              |
| OFM submits draft SBR to Office of Budget for review.                                                                                                                                                                                                                                                       | N/A                  | OCT 21, 2008                              | OCT 21, 2009                              |
| All bureaus<br>a) Enter SF 133s data into HFM St of BR vs.. SF 133s Schedule<br>b) Submit to OFM explanations/comments for SF 133s vs.. St of BR analysis<br>c) Fax to OFM complete SF 133s and FMS 2108s                                                                                                   | A                    | OCT 22-24,2008                            | OCT 21-23,2009                            |
| All bureaus enter Closing Package Notes/Other Data into HFM                                                                                                                                                                                                                                                 |                      | OCT 22-24,2008                            | OCT 21-23,2009                            |
| OFM generates IRAS reports using GFRS/                                                                                                                                                                                                                                                                      | N/A                  | OCT 23, 2008                              | <a href="#">OCT 23, 2009</a>              |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

| Action                                                                                                                                                                                                                                  | Attachment Reference | Due Date                                 |                                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------------------|------------------------------------------|
|                                                                                                                                                                                                                                         |                      | FY 2008                                  | FY 2009                                  |
| Bureaus and OFM reconcile intragovernmental transactions with federal agencies.                                                                                                                                                         | C                    | OCT 23<br>(or Earlier) –<br>OCT 31, 2008 | OCT 23<br>(or Earlier) –<br>OCT 30, 2009 |
| Stand-alone bureau submits to Stand-alone IPAs draft financial statements, footnotes, RSI, and RSSI.                                                                                                                                    | A                    | Per Stand-alone<br>IPA's Request         | Per Stand-alone<br>IPA's Request         |
| OFM submits to Consolidated IPA listing of contingent liabilities as of September 30.                                                                                                                                                   | A                    | OCT 24, 2008                             | TBD                                      |
| All bureaus submit to partner bureaus Audit Adjusted Intra-Commerce TDR and TSR, and submit to OFM Intra-Commerce Checklist Part II.                                                                                                    | B                    | OCT 27, 2008                             | OCT 26, 2009                             |
| All bureaus submit to OFM Audit Adjusted Intra-governmental TDR for providing and receiving bureau transactions, and Intra-governmental Checklist Part II.                                                                              | C                    | OCT 27, 2008                             | OCT 26, 2009                             |
| OFM reviews bureaus' St of BR vs. SF 133s data/explanations and provides comments to bureaus.                                                                                                                                           | N/A                  | OCT 27, 2008                             | OCT 26, 2009                             |
| OFM submits to Consolidated IPA Department's TROR and Reconciliation.                                                                                                                                                                   | A                    | OCT 27, 2008                             | TBD                                      |
| OFM prepares Closing Package reclassified financial statements, notes, and other data in GFRS. Consolidated IPA may view data through GFRS.                                                                                             | G                    | OCT 27 – NOV 9,<br>(Sunday), 2008        | OCT 26 – NOV 8,<br>(Sunday), 2008        |
| All bureaus canvass their program offices for <u>all</u> unasserted claims through <a href="#">October 27</a> .                                                                                                                         | F                    | OCT 28, 2008                             | TBD                                      |
| OFM submits to Consolidated IPA Department's draft fluctuation analyses, net position analyses, tie-points reports, Budgetary vs. Proprietary transfers reconciliation, FBWT Footnote reconciliation – Unobligated Balance to SBR Data. | N/A                  | OCT 28, 2008                             | TBD                                      |
| All bureaus submit to OFM unasserted claims through <a href="#">October 27</a> for the Department's materiality threshold.                                                                                                              | F                    | <a href="#">OCT 29, 2008</a>             | TBD                                      |
| Department's OGC, Department's OCR, and USPTO's Solicitor's Office submit to OFM a copy of the updated legal letter response as of <a href="#">October 27</a> .                                                                         | F                    | <a href="#">OCT 29, 2008</a>             | TBD                                      |
| Consolidated IPA provides OFM with draft summary of material weaknesses, significant deficiencies, and compliance matters.                                                                                                              | N/A                  | OCT 31, 2008                             | TBD                                      |
| Stand-alone bureau submits to Stand-alone IPAs final financial statements, footnotes, RSI, and RSSI.                                                                                                                                    | A                    | Per Stand-alone<br>IPA's Request         | Per Stand-alone<br>IPA's Request         |
| OFM submits to Consolidated IPA Department's draft condensed Balance Sheet and St of Net Cost, and related pie charts.                                                                                                                  | N/A                  | TBD                                      | TBD                                      |
| All bureaus e-mail to OFM updates to erroneous payments data.                                                                                                                                                                           | N/A                  | NOV 3, 2008                              | Nov . 2, 2009                            |
| OFM submits to Consolidated IPA Department's final financial statements, footnotes, RSI, RSSI, consolidating financial statement schedules, trial balances                                                                              | N/A                  | NOV 3, 2008                              | TBD                                      |
| Fieldwork ends for audits of stand-alone and consolidated bureaus.                                                                                                                                                                      | N/A                  | TBD                                      | TBD                                      |
| OFM submits to Consolidated IPA draft Financial Conditions and Results section of Performance and Accountability Report.                                                                                                                | N/A                  | NOV 5, 2008                              | TBD                                      |
| OFM submits to Consolidated IPA Department's final reconciliation of prior FY's Statement of Budgetary Resources to President's Budget.                                                                                                 | N/A                  | NOV 5, 2008                              | TBD                                      |
| OFM submits to Consolidated IPA final Financial Conditions and Results section of Performance and Accountability Report.                                                                                                                | N/A                  | NOV 5, 2008                              | TBD                                      |
| All bureaus submit to OFM final, signed Review Checklists (complete), with bureau CFO Review Checklist, Parts I and II, signed by bureau CFO.                                                                                           | A                    | NOV 6, 2008                              | NOV 6, 2009                              |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

| Action                                                                                                                                                                                                                                                               | Attachment Reference | Due Date                                           |                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------------------------|--------------------------------------------------|
|                                                                                                                                                                                                                                                                      |                      | FY 2008                                            | FY 2009                                          |
| All bureaus canvass their program offices for <u>all</u> unasserted claims through <b>November 5</b> .                                                                                                                                                               | F                    | NOV 6, 2008                                        | <b>TBD</b>                                       |
| All bureaus submit to OFM unasserted claims through <b>November 5</b> for the Department's materiality threshold.                                                                                                                                                    | F                    | NOV 7, 2008                                        | <b>TBD</b>                                       |
| OFM submits to Consolidated IPA, as of <b>November 5</b> , listing of all subsequent events that could have a significant effect on the financial statements.                                                                                                        | F                    | NOV 7, 2008                                        | <b>TBD</b>                                       |
| Department's OGC, Department's OCR, and USPTO's Solicitor's Office submit a verbal updated legal letter response, as of <b>November 5</b> to Diane Dudley, Partner, KPMG LLP at (202) 533-3002, with an e-mail to OFM, indicating that telephone call was completed. | F                    | NOV 7, 2008                                        | <b>TBD</b>                                       |
| OFM submits to Consolidated IPA Department's final condensed Balance Sheet and St of Net Cost, and related pie charts.                                                                                                                                               | N/A                  | <b>TBD</b>                                         | <b>TBD</b>                                       |
| OFM submits to GAO draft financial statements, footnotes, RSI, RSSI, and auditors' reports.                                                                                                                                                                          | N/A                  | <b>TBD</b>                                         | <b>TBD</b>                                       |
| Consolidated IPA issues draft audit report to OIG and OFM.                                                                                                                                                                                                           | N/A                  | NOV 7, 2008                                        | <b>TBD</b>                                       |
| OFM submits to Consolidated IPA Department's final fluctuation analyses, net position analyses, and tie-points reports.                                                                                                                                              | N/A                  | <b>TBD</b>                                         | <b>TBD</b>                                       |
| OFM submits to selected partner agencies Intragovernmental Providing and Receiving TDR and TSR.                                                                                                                                                                      | C                    | NOV 7, 2008<br>Or Earlier                          | NOV 9, 2009<br>Or Earlier                        |
| Fieldwork ends at the Department-level.                                                                                                                                                                                                                              | N/A                  | NOV 7, 2008                                        | <b>TBD</b>                                       |
| All bureaus submit to Department's Deputy CFO management representation letter through <b>November 7</b> .                                                                                                                                                           | F                    | (Saturday)<br>NOV 8, 2008                          | <b>TBD</b>                                       |
| OFM submits to Consolidated IPA Department's management representation letter as of <b>November 7</b> . NOTE: On this date, the Secretary's signature MAY not be included.                                                                                           | F                    | NOV 10, 2008                                       | <b>TBD</b>                                       |
| OFM and OIG comments on draft reports.                                                                                                                                                                                                                               | N/A                  | NOV 10, 2008                                       | <b>TBD</b>                                       |
| Department's CFO submits to Consolidated IPA Department's final Performance and Accountability Report.                                                                                                                                                               | N/A                  | NOV 12, 2008                                       | <b>TBD</b>                                       |
| OFM provides copies of Closing Package reclassified financial statements, notes, and other data to Consolidated IPA.                                                                                                                                                 | G, K                 | <b>TBD</b>                                         | <b>TBD</b>                                       |
| Consolidated IPA issues final audit report to OIG and OFM.                                                                                                                                                                                                           | N/A                  | NOV 12, 2008                                       | <b>TBD</b>                                       |
| OIG provides to OFM draft audit report on Closing Package financial statements and notes.                                                                                                                                                                            | N/A                  | NOV 14, 2008                                       | <b>TBD</b>                                       |
| CFO approves Closing Package data in GFRS.                                                                                                                                                                                                                           | G, K                 | (Saturday, By<br>6:00PM)<br>NOV 15, 2008           | (Sunday, By 6:00PM)<br>NOV 15, 2008              |
| OFM submits to OMB Quarterly Unaudited Statements                                                                                                                                                                                                                    | N/A                  | <b>NO LATER THAN</b><br>(Saturday)<br>NOV 15, 2008 | <b>NO LATER THAN</b><br>(Sunday)<br>NOV 15, 2009 |
| OFM submits to GAO final financial statements, footnotes, RSI, RSSI, and auditors' reports.                                                                                                                                                                          | N/A                  | (Saturday)<br>NOV 15, 2008                         | (Sunday)<br>NOV 15, 2009                         |
| All bureaus canvass their program offices for <u>all</u> unasserted claims through <b>November 14</b> .                                                                                                                                                              | F                    | (Saturday)<br>NOV 15, 2008                         | <b>TBD</b>                                       |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

| Action                                                                                                                                                                                                                                                                                                                                                                                        | Attachment Reference | Due Date                    |                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------|------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                               |                      | FY 2008                     | FY 2009                      |
| Department's CFO submits to OMB and Congress Department's final Performance and Accountability Report.                                                                                                                                                                                                                                                                                        | N/A                  | By 6:00PM<br>NOV 17, 2008   | By 6:00PM<br>NOV 16, 2009    |
| All bureaus submit to OFM unasserted claims through <a href="#">November 14</a> for the Department's materiality threshold.                                                                                                                                                                                                                                                                   | F                    | NOV 17, 2008                | TBD                          |
| OFM submits to Treasury and Consolidated IPA any FY 2007/FY 2008 Closing Package Journal Vouchers.                                                                                                                                                                                                                                                                                            | G                    | TBD                         | TBD                          |
| Department's OGC, Department's OCR, and USPTO's Solicitor's Office submit an updated verbal legal letter response (Closing Package) as of <a href="#">November 14</a> to Diane Dudley, Partner, KPMG LLP at (202) 533-3002, with an e-mail to OFM, indicating that telephone call was completed.                                                                                              | F                    | NOV 17, 2008                | TBD                          |
| OFM submits to Consolidated IPA the Department's Management Representation Letter for the Closing Package as of <a href="#">November 17, 2008</a>                                                                                                                                                                                                                                             | N/A                  | NOV 17, 2008                | TBD                          |
| OIG provides to OFM, Treasury, and GAO opinion on Closing Package including Trading Partner Note.                                                                                                                                                                                                                                                                                             | N/A                  | By 6:00PM<br>NOV 17, 2008   | By 6:00PM<br>NOV 16, 2009    |
| OFM generates IRAS reports based on the Closing Package data using GFRS.                                                                                                                                                                                                                                                                                                                      | N/A                  | NOV 21, 2008                | <a href="#">NOV 20, 2009</a> |
| OFM delivers to OIG, Treasury FMS, and GAO the CFO Representations for Intragovernmental Activity and Balances with the completed <i>Closing Package Material Differences/Status of Disposition Certification Reports</i> .                                                                                                                                                                   | C, G                 | NOV 25, 2008                | <a href="#">NOV 25, 2009</a> |
| OFM generates Intragovernmental Comparative Closing Package Explanations of Differences report using GFRS, and distributes to CFO and IG.                                                                                                                                                                                                                                                     | C                    | NOV 28, 2008                | <a href="#">NOV 30, 2009</a> |
| Applicable bureaus submit to OFM USSGL trial balances (proprietary and budgetary accounts) for bureau's portion of GSA Federal Buildings Fund TFS 13-47X4542.001.                                                                                                                                                                                                                             | H                    | NOV 28, 2008                | NOV 27, 2009                 |
| OFM submits to Consolidated IPA the Department's Management Representation Letter for the Intragovernmental agreed-upon procedures as of <a href="#">December 1, 2008</a>                                                                                                                                                                                                                     | N/A                  | TBD                         | TBD                          |
| OFM submits to Treasury Department's FACTS ATBs data.                                                                                                                                                                                                                                                                                                                                         | G                    | By 6:00PM<br>DEC 1, 2008    | <a href="#">DEC 1, 2009</a>  |
| All bureaus load into HFM final Postclose ETBs and Postclose Balance Sheet Split SGL Accounts supplemental data submissions.<br><br>All bureaus print/verify HFM data/reports during the window period. Unless requested by the bureaus, OFM will review/provide comments after the window close date.<br><br>Updates to HFM for significant changes will be handled on a case-by-case basis. | K                    | DEC 1-5, 2008               | DEC 1-4, 2009                |
| <b>OIG (OFM will follow-up)</b> to inform Treasury FMS and disclose any subsequent events since the issuance of the audited financial statements and prior to <a href="#">December 1, 2008</a>                                                                                                                                                                                                | N/A                  | <a href="#">DEC 2, 2008</a> | <a href="#">DEC 2, 2008</a>  |
| OIG provides to OFM draft management letter and Superfund agreed-upon procedures.                                                                                                                                                                                                                                                                                                             | N/A                  | DEC 5, 2008                 | TBD                          |
| <b>OFM (CFO) to inform OMB, OFFM, Treasury FMS, Main Treasury, and GAO of any subsequent changes to the management representation letters and financial statements since the date of the financial statement audits and up through <a href="#">December 5, 2008</a></b>                                                                                                                       | N/A                  | <a href="#">DEC 8, 2008</a> | <a href="#">DEC 8, 2008</a>  |
| OIG delivers the draft <i>Agreed-Upon Procedures Report</i> related to intragovernmental activity and balances to the agency CFO, FMS, and GAO.                                                                                                                                                                                                                                               | C, G                 | DEC 19, 2008                | TBD                          |
| OIG provides to OFM final management letter and Superfund agreed-upon procedures.                                                                                                                                                                                                                                                                                                             | N/A                  | DEC 19, 2008                | TBD                          |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

| Action                                                                                                                                                                                                                                                                | Attachment Reference | Due Date                                     |                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------------------|----------------------------------------------|
|                                                                                                                                                                                                                                                                       |                      | FY 2008                                      | FY 2009                                      |
| All bureaus submit to OFM draft corrective action plans.                                                                                                                                                                                                              | N/A                  | 45 days after Issuance of Final Audit Report | 45 days after Issuance of Final Audit Report |
| Stand-alone bureau submits to OIG final corrective action plans.<br>OFM submits to OIG Department's final corrective action plans.                                                                                                                                    | N/A                  | 60 days after Issuance of Final Audit Report | 60 days after Issuance of Final Audit Report |
| OFM submits to bureaus draft Financial Statements Guidance.                                                                                                                                                                                                           | N/A                  | As Needed, by Attachment                     | As Needed, by Attachment                     |
| Bureaus submit to OFM comments to the draft Financial Statements Guidance.                                                                                                                                                                                            | N/A                  | One week Following Comments                  | One week Following Comments                  |
| OFM provides bureaus with final Financial Statements Guidance.                                                                                                                                                                                                        | N/A                  | One week Following Comments                  | One week Following Comments                  |
|                                                                                                                                                                                                                                                                       |                      |                                              |                                              |
| <b>FACTS II REVISION PERIOD</b>                                                                                                                                                                                                                                       |                      |                                              |                                              |
| All bureaus ( <b>UPON OFM APPROVAL TO REVISE</b> )<br>a) Enter revised year-end trial balance/attribute data into FACTS II<br>b) Print out revised, complete Adjusted Trial Balances, SF 133s, and FMS 2108s<br>c) Fax to OFM complete, revised SF 133s and FMS 2108s | N/A                  | <b>By 2:00pm</b><br>NOV 3-14, 2008           | TBD                                          |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

**2008 Calendar**

**January 2008**

| Su | Mo | Tu | We | Th | Fr | Sa  |
|----|----|----|----|----|----|-----|
|    |    |    | 1  | 2  | 3  | 4 5 |
| 6  | 7  | 8  | 9  | 10 | 11 | 12  |
| 13 | 14 | 15 | 16 | 17 | 18 | 19  |
| 20 | 21 | 22 | 23 | 24 | 25 | 26  |
| 27 | 28 | 29 | 30 | 31 |    |     |

**February 2008**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
|    |    |    |    |    | 1  | 2  |
| 3  | 4  | 5  | 6  | 7  | 8  | 9  |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 |    |

**March 2008**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
|    |    |    |    |    |    | 1  |
| 2  | 3  | 4  | 5  | 6  | 7  | 8  |
| 9  | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 |    |    |    |    |    |

**April 2008**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
|    |    | 1  | 2  | 3  | 4  | 5  |
| 6  | 7  | 8  | 9  | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 |    |    |    |

**May 2008**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
|    |    |    |    | 1  | 2  | 3  |
| 4  | 5  | 6  | 7  | 8  | 9  | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

**June 2008**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
| 1  | 2  | 3  | 4  | 5  | 6  | 7  |
| 8  | 9  | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 |    |    |    |    |    |

**July 2008**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
|    |    | 1  | 2  | 3  | 4  | 5  |
| 6  | 7  | 8  | 9  | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 |    |    |

**August 2008**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
|    |    |    |    |    | 1  | 2  |
| 3  | 4  | 5  | 6  | 7  | 8  | 9  |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 |    |    |    |    |    |    |

**September 2008**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
|    | 1  | 2  | 3  | 4  | 5  | 6  |
| 7  | 8  | 9  | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 |    |    |    |    |

**October 2008**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
|    |    | 1  | 2  | 3  | 4  |    |
| 5  | 6  | 7  | 8  | 9  | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 |    |

**November 2008**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
|    |    |    |    |    | 1  |    |
| 2  | 3  | 4  | 5  | 6  | 7  | 8  |
| 9  | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 |    |    |    |    |    |    |

**December 2008**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
|    | 1  | 2  | 3  | 4  | 5  | 6  |
| 7  | 8  | 9  | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 |    |    |    |

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

**2009 Calendar**

**January 2009**

| Su | Mo | Tu | We | Th | Fr | Sa  |
|----|----|----|----|----|----|-----|
|    |    |    |    |    | 1  | 2 3 |
| 4  | 5  | 6  | 7  | 8  | 9  | 10  |
| 11 | 12 | 13 | 14 | 15 | 16 | 17  |
| 18 | 19 | 20 | 21 | 22 | 23 | 24  |
| 25 | 26 | 27 | 28 | 29 | 30 | 31  |

**February 2009**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
| 1  | 2  | 3  | 4  | 5  | 6  | 7  |
| 8  | 9  | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |

**March 2009**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
| 1  | 2  | 3  | 4  | 5  | 6  | 7  |
| 8  | 9  | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 |    |    |    |    |

**April 2009**

| Su | Mo | Tu | We | Th | Fr | Sa  |
|----|----|----|----|----|----|-----|
|    |    |    |    | 1  | 2  | 3 4 |
| 5  | 6  | 7  | 8  | 9  | 10 | 11  |
| 12 | 13 | 14 | 15 | 16 | 17 | 18  |
| 19 | 20 | 21 | 22 | 23 | 24 | 25  |
| 26 | 27 | 28 | 29 | 30 |    |     |

**May 2009**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
|    |    |    |    |    | 1  | 2  |
| 3  | 4  | 5  | 6  | 7  | 8  | 9  |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 |    |    |    |    |    |    |

**June 2009**

| Su | Mo | Tu | We | Th | Fr | Sa          |
|----|----|----|----|----|----|-------------|
|    |    |    |    |    |    | 1 2 3 4 5 6 |
| 7  | 8  | 9  | 10 | 11 | 12 | 13          |
| 14 | 15 | 16 | 17 | 18 | 19 | 20          |
| 21 | 22 | 23 | 24 | 25 | 26 | 27          |
| 28 | 29 | 30 |    |    |    |             |

**July 2009**

| Su | Mo | Tu | We | Th | Fr | Sa    |
|----|----|----|----|----|----|-------|
|    |    |    |    |    | 1  | 2 3 4 |
| 5  | 6  | 7  | 8  | 9  | 10 | 11    |
| 12 | 13 | 14 | 15 | 16 | 17 | 18    |
| 19 | 20 | 21 | 22 | 23 | 24 | 25    |
| 26 | 27 | 28 | 29 | 30 | 31 |       |

**August 2009**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
|    |    |    |    |    |    | 1  |
| 2  | 3  | 4  | 5  | 6  | 7  | 8  |
| 9  | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 |    |    |    |    |    |

**September 2009**

| Su | Mo | Tu | We | Th | Fr | Sa        |
|----|----|----|----|----|----|-----------|
|    |    |    |    |    |    | 1 2 3 4 5 |
| 6  | 7  | 8  | 9  | 10 | 11 | 12        |
| 13 | 14 | 15 | 16 | 17 | 18 | 19        |
| 20 | 21 | 22 | 23 | 24 | 25 | 26        |
| 27 | 28 | 29 | 30 |    |    |           |

**October 2009**

| Su | Mo | Tu | We | Th | Fr | Sa  |
|----|----|----|----|----|----|-----|
|    |    |    |    |    | 1  | 2 3 |
| 4  | 5  | 6  | 7  | 8  | 9  | 10  |
| 11 | 12 | 13 | 14 | 15 | 16 | 17  |
| 18 | 19 | 20 | 21 | 22 | 23 | 24  |
| 25 | 26 | 27 | 28 | 29 | 30 | 31  |

**November 2009**

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
| 1  | 2  | 3  | 4  | 5  | 6  | 7  |
| 8  | 9  | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 |    |    |    |    |    |

**December 2009**

| Su | Mo | Tu | We | Th | Fr | Sa        |
|----|----|----|----|----|----|-----------|
|    |    |    |    |    |    | 1 2 3 4 5 |
| 6  | 7  | 8  | 9  | 10 | 11 | 12        |
| 13 | 14 | 15 | 16 | 17 | 18 | 19        |
| 20 | 21 | 22 | 23 | 24 | 25 | 26        |
| 27 | 28 | 29 | 30 | 31 |    |           |

## Final Department of Commerce Financial Statements Guidance FY 2008/2009 Due Date Calendar

### General Guidelines Used to Prepare Due Dates (arranged in due date chronological order):

- **NOTE: If a due date using the below general guidelines falls on a weekend or holiday, if possible, the due date will be moved to the next business day. If doing this, however, appears to cause difficulties in meeting other due dates, the due date MAY be moved to the previous business day.**
- OFM e-mails bureaus summary of significant new requirements/changes – 1<sup>st</sup> day of the last month of each quarter: December (Q1), MAR (Q2), JUN (Q3), and SEP (year-end)
- OFM e-mails bureaus draft version of Financial Statements Guidance, and allows time for bureaus to comment – 8<sup>th</sup> day of the last month of each quarter: DEC (Q1), MAR (Q2), JUN (Q3), and SEP (year-end)
- OFM e-mails bureaus manual templates and final version of Financial Statements Guidance – 15<sup>th</sup> day of the last month of each quarter: December (Q1), March (Q2), June (Q3), and SEPember (year-end)
- Bureaus' HFM window period – 1<sup>st</sup> to 10<sup>th</sup> of reporting month for Q1 to Q3, and 1<sup>st</sup> to 9<sup>th</sup> of reporting month for Q4
- Bureaus' DM/G&B trial balances to NIST – 5<sup>th</sup> of reporting month
- Bureaus' SF-133s for GSA Federal Buildings Fund to NIST – 7<sup>th</sup> of reporting month
- All bureaus canvass their program offices for all unasserted claims as of quarter or year-end – 1 business day after the end of the quarter
- Bureaus' Preliminary Intra-Commerce TDR/TSR – 6<sup>th</sup> of the reporting month
- OFM provides bureaus with data for pensions, Treasury Judgment Fund payments, actual FECA costs, and, for year-end, Actuarial FECA Liability – 8<sup>th</sup> of reporting month, or earlier if available
- All bureaus submit to OFM unasserted claims for the Department's materiality threshold as of quarter or year-end – 10<sup>th</sup> of reporting month for Q1 to Q3; 12<sup>th</sup> of reporting month for year-end
- Bureaus' Intragovernmental Fiduciary Transaction Confirmation System (IFCS) window period – **when** Treasury has not yet published actual dates, estimate based on Treasury's prior due dates. Per the Intragovernmental Business Rules published by Treasury effective October 1, 2006, the IFCS is scheduled to be available for input by the 7<sup>th</sup> day of the reporting month. OFM will update Guidance after determining if this schedule will be adhered to by Treasury. NOTE: Bureaus' window period (the Wednesday prior to the end of the window period) is shorter than OFM's window period to allow time for OFM to review bureaus' submissions.
- Bureaus' Reconciled Intra-Commerce TDR/TSR – 3 days after due date for Preliminary Intra-Commerce TDR/TSR
- Bureaus' manual submissions – same due date as end of HFM window period
- Stand-alone bureau submits to their Office of Civil Rights and respective human resources office inquiry letter on employee cases as of quarter or year-end – 13<sup>th</sup> of month

## Final Department of Commerce Financial Statements Guidance FY 2008/2009 Due Date Calendar

- Stand-alone bureau submits to their Office of General Counsel legal inquiry letter as of quarter or year-end – 13<sup>th</sup> of month
- Bureaus' Intragovernmental TDR – 1 business day after end of HFM window period
- Bureaus' Review Checklists signed by Finance Managers, with explanations for Net Position Analyses and Anomaly balances – 1 business day after HFM window period
- OFM reviews bureaus' data/reports – 2 business days after end of HFM window period
- OFM issues Intra-Commerce grids/differences requiring follow-up to bureaus– 2 business days after end of HFM window period
- Bureaus' fluctuation explanations – 3 business days after end of HFM window period
- Bureaus' FACTS II window period – for Q1 to Q3, **when** Treasury has not yet published actual dates, estimate based on Treasury's prior due dates. For year-end, due dates MAY be moved up a few days from Treasury's end period date due to the audit timeframe.
- Bureaus' TROR window period – **when** Treasury has not yet published actual dates, estimates are 15<sup>th</sup> to 30<sup>th</sup> for Q1 to Q3; 15<sup>th</sup> – 20<sup>th</sup> for year-end. NOTE: For year-end, bureaus' window period is shorter than Treasury's window period because of year-end audit timeline.
- OFM reviews bureaus' fluctuation explanations and provides comments – 1 calendar day after bureaus' fluctuation explanations due date
- Bureaus' Review Checklists signed by bureau CFOs – 4 business days after end of HFM window period
- Bureaus submit TROR copy, certification, verification, & reconciliation, and transmittal confirmation report to OFM – 2 business days after end of bureaus' TROR window period
- OFM submits to Treasury Intragovernmental Transactions Data by Trading Partner – when Treasury has not yet published actual dates, estimate based on Treasury's prior due dates
- OFM submits to Consolidated IPA Department's fluctuation analyses, net position analyses, and tie-point reports – 8 business days after OFM submits full financial statements to Consolidated IPA
- Bureaus' window period for entering SF 133s into HFM – the beginning date is the calendar day after end of bureaus' FACTS II window period. End of window period will be 2 business days after beginning of window period.
- OFM reviews bureaus' St of BR vs. SF 133s data/explanations and provides comments to bureaus – 1 business day after bureaus' due date
- OFM submits to selected partner agencies Intragovernmental Providing **and Receiving** TDR and TSR – 9<sup>th</sup> of month of February (Q1), MAY (Q2), August (Q3); for year-end, no later than end of October
- OFM submits to Consolidated IPA Department's TROR and Reconciliation – 10 business days after bureaus submit TROR information to OFM for Q1 to Q3

**Final Department of Commerce Financial Statements Guidance  
FY 2008/2009 Due Date Calendar**

- As of Q1 FY08 distribution of Guidance, all IPA-related dates are TBD (Q1-4)