**Department of Commerce FY 2021/2022 Financial Statements Guidance**

**Intragovernmental Transactions Reporting/Reconciliation**

**I.**  **Purpose**

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

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

Bureaus are required to use the account structures listed in the Financial Statement Guidance, Attachment K—*HFM Data Submissions Reports*, in Exhibit 3 *Federal Trading Partners*. The guidance below will generally be limited to additional bureau requirements related to Intragovernmental transactions beyond the basic requirements for the HFM Expanded Trial Balances*.*

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

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

**Reconciliation of Intragovernmental Proprietary Transactions**

Every quarter, the bureaus are required to reconcile their detailed Intragovernmental transactions report by group (fiduciary, exchange providing, exchange receiving, transfers) by federal trading partner. These requirements are set forth in various Office of Management and Budget (OMB) and Department of the Treasury (Treasury) guidance/requirements.  The transaction detail reports submitted to OFM should be produced with the resulting reconciled data. OFM’s role is to serve as the liaison between the bureaus and other federal agencies. The bureaus are responsible for assisting OFM during the reconciliation process with other federal agencies. OFM may require bureaus to resolve unreconciled transactions with other federal agencies on a quarterly basis, and bureaus should plan to have adequate staffing available for this responsibility.

**II. Background**

To properly report transactions and balances in the financial statements, bureaus must identify all Intragovernmental transactions and balances with other federal trading partners. OFM will use the Intragovernmental transactions data submitted by the bureaus to:

1. Submit to partner federal agencies and/or be used in the Intragovernmental reconciliation process;
2. Reconcile to the Department’s GTAS balances by tying to HFM, which will be further reconciled to GTAS;
3. Support the Intragovernmental line items on the bureaus’ and the Department’s financial statements; and
4. Prepare data for reconciling intragovernmental differences with other agencies.

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

**Compliance with Intragovernmental Transaction Guidance**

Bureaus are required to comply with Treasury’s Intragovernmental Transaction Guidance in the Treasury Financial Manual, Volume I, Part 2, Chapter 4700 and its appendices. These rules cover all Intragovernmental transactions. Bureaus are encouraged to closely review the details of the Intragovernmental Transaction Guidance and follow the requirements. A copy of these rules can be obtained by going to the Treasury Financial Manual (TFM) website landing page for, TFM Volume I, Part 2, Chapter 4700: *Agency Reporting Requirements for the Financial Report of the United States Government* (amended June 2020 by Bulletin No. 2020-19), <https://tfm.fiscal.treasury.gov/v1/p2/c470.html> (click on “PDF Version” to open the pdf). The Intragovernmental Guidance has multiple Appendices relevant to bureaus:

* Appendix 1a – Federal Trading Partner Codes
* Appendix 1b – Consolidation Entities
* Appendix 4 – Reciprocal Category coding
* Appendix 6 – Investments/Borrowings
* Appendix 7 – Benefits
* Appendix 8 – Buy/Sell
* Appendix 9 – Transfers
* Appendix 10 – Custodial and Non-Entity Transactions
* Appendix 11 – General Fund Transactions

**III. Transaction Detail Report (TDR) Preparation**

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

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

**Exhibit 1** contains the Common Reciprocal Proprietary USSGL Accounts for All Intragovernmental transactions obtained from FY 2020 TFM Volume 1, Part 2, Chapter 4700, Appendix 4.

1. ***Identifying Proprietary Intragovernmental Transactions for TDRs***

The bureau's general ledger and other accounting records (e.g., subsidiary ledgers, Intragovernmental Payment and Collection (IPAC) listings) should be reviewed in detail to ensure that all Intragovernmental transactions and balances are identified. OFM encourages bureaus to capture the data needed for the TDRs in their financial systems by establishing and maintaining an effective internal control structure.

On the TDRs, for each applicable USSGL account, individual Intragovernmental transactions must be reported for each federal trading partner.

The individual transactions shown on the TDRs should be consistent with the transactions included in the bureau's general ledger. Accordingly, the general ledger should be the source for all Intragovernmental transactions.

1. ***Recording Proprietary Intragovernmental Transactions***

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

1. ***Trading Partner (TP) Codes for USSGL Account Numbers with Intragovernmental Balances***

Federal agency Trading Partner (TP) codes or agency identifier codes (AID): Bureaus are required to use account structures provided in the Financial Statement Guidance Attachment K, *HFM Data Submissions Reports*, Exhibit 3, *Federal Trading Partners*.

**Trading Partner 099, The General Fund of the U.S. Government (Treasury General Fund) is strictly reserved for recording transactions with the Treasury General Fund and used only for Reciprocal Categories 30-48**, rather than the Treasury administrative entity, as follows (as related to providing transactions):

* Custodial activity, such as tax revenue and miscellaneous revenue that is collected or accrued for the Treasury General Fund. USSGL account numbers applicable to this activity include 298000G, 599000G, and 599100G
* Transfers out and distributions of income
* Government-wide entity/custodial accounts (e.g., USSGL account 579000G) for only Treasury’s General Fund
* Treasury-managed Trust Funds
* Liquidating fund assets in excess of liabilities
* Receivable from appropriation (USSGL account 192100G)
* Rescissions that are permanently canceled by law
* Not Coded to 099: Employer FICA contributions are considered non-reciprocating (Z) in GTAS and are recorded with no trading partner
1. ***Reporting Proprietary Intragovernmental Transactions on the TDRs***
* There will not be any reporting thresholds. Each bureau shall include 100% of its Intragovernmental transactions
* Credit balances are to be shown as negative numbers (e.g., display net debit amounts)
* **TDRs will be required quarterly, as follows:**

a) Bureaus submit a cumulative, reconciled TDR for Intragovernmental transactions quarterly. The TDR will list individual transactions for each USSGL account, and for each partner federal entity within each USSGL account**.** **Transactions with the Department of Commerce, Trading Partner 013, are n*ot* included.** All individual Intragovernmental transactions will be reported (by USSGL account), which include the following categories: **assets, liabilities, unexpended appropriations, revenues, expenses, gains, losses, and other financing sources**.

Bureaus should ensure consistency with amounts reported in their TDR against their HFM expanded trial balance and GTAS adjusted trial balance uploads.

OFM requires bureaus to submit ***preliminary*** TDRs for **all** trading partners by the 10th of the month after the end of the quarter. **A negative response is needed for bureaus that have no transactions to report**. This will assist in the timely reconciliation with those agencies.

b) Part I of the FY 2021 TDR Review Checklist (Exhibit 3) must be submitted to OFM along with the TDR.

**Final FY 2021 TDRs:**

Following the consolidated audit bureaus will submit **Final FY 2021 TDRs.** These reports will be the final reports for the entire fiscal year and **must include any audit adjustments**. Part II of the FY 2021 TDR Review Checklist **(Exhibit** **3)** must also be completed and submitted to OFM along with the Final FY 2021 TDR. If audit adjustments are late, the report should still be submitted with a notation that audit adjustments are pending and that the report will be updated when audit adjustments are finalized.

1. ***Reporting Formats:***

**Intragovernmental TDRs**

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

**Excel® Instructions:**

* Only use one header row at the top of the file (e.g., no account titles, headings, etc. in the body), which uses the names shown in the TDR Column/Field Titles section below and in the same order shown.
* The column for your bureau code (e.g., 63\_00, 51\_01) must be included. In the bureau code use an underscore, not a dash (e.g., 57\_00, *not* 57-00). Make sure this format is followed for all transactions.
* Organize the TDR by USSGL account number in ascending order. Within each USSGL account, organize by Trading Partner (TP) code (see listing in the Financial Statement Guidance, Attachment K, Exhibit 3, *Federal Trading Partners*)in ascending order. Only valid TP Codes should be included on the TDR. **Do *not* include TP code 013 (Department of Commerce) transactions**.
* Make sure there are no formulas in the cells.
* Highlighting the entire worksheet, select “Edit and Copy”.
* Select “Edit” again and select “Paste Special”. Then, select “Paste Values” followed by “OK” and then hit Enter. (This should remove any formulas; however, this will not remove any placeholders).
* If you have zeros in the front of a number you may use a custom format to keep the left-most zeroes in the display, by selecting Format, Cells, Numbers, and Custom. Then, a box will come up with different examples; choose the three-number example (#,##.0). Replace the “#” with zeros up to the length of the field and delete the comma.
* **TDR Column/Field Titles**

Pleaseuse the exact Column titles below and **do not** deviate from column format types or the information will not import correctly into the combined Access® file.

|  |  |  |
| --- | --- | --- |
| **Column Name** | **Format** | **Notes** |
| **USSGL A/C** | Number | 6-digit account |
| **Bureau Code** | Text | For consistency, use an underscore, not a dash between numbers (e.g., 54\_00, *not* 54-00)  |
| **BPN #** | Text | Business Partner Network number |
| **TFS** | Text | use only the last four digits of your code |
| **Partner Code** | Text | 3-digit AID number’ cannot be formatted as general or numeric |
| **TPMA** | Text | 4-digit trading partner main account |
| **ALC Billed** | Text |  |
| **Partner Component** | Text |  |
| **Trans Date** | Date |  |
| **Customer PO #** | Text | The bureau’s internal reference code / number |
| **IPAC #** | Text |  |
| **Agreement #** | Text | common order / agreement number between Trading Partners |
| **Descr** | Text |  |
| **Accrual, Advance, Disburse** | Text | denote if the transaction is an accrual, advance, or disbursement |
| **Amount** | Currency |  |

When you have completed the spreadsheet go into Access®. Please only have one spreadsheet tab in your Excel® workbook.

**Access® Instructions:**

* Launch Access.
* Create a new database with a Blank Access® database.
* When the box comes up, fill in the file name, accordingly, choose where you would like to save the database by clicking on the yellow file folder and select create.
* Select “Create Table in Design View” (first choice).
* In the Field Name box, type the column headings used on the Excel spreadsheet.
* In the Data Type box, use the pull-down menu and select the type that matches from the check procedures listed (above).
* When you have finished entering all the Field Names and Data Types, select Save.
* Give the table a name.
* When asked if you want to create a Primary Key, select “NO”.
* Close the table.

**Importing Data**

* Click “File”, followed by “Get External Data”, and then “Import.”
* Go to the location where you have saved your Excel® TDR
* Go to the bottom of the box where it has the Files of Type, select “Excel”.
* Highlight the desired file and press “Import”.
* The Import Wizard will open; check that first row contains column headings, select “Next”.
* Click “Store in Existing Table,” select the table you created, and select “Next”.
* Then, select “Finished”.

Click on your table to verify all the information imported properly from your Excel® spreadsheet.

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

The integrity of the data reported in each bureau’s financial records and reports is dependent on timely and accurate reconciliations of Intragovernmental activities and resulting account balances. A Bureau should maintain ongoing contact with the federal trading partners with whom it has agreements that involve advances to/from others. Pertinent information should be exchanged between bureaus and its’ trading partners in a timely manner on an ongoing basis, preferably monthly when significant dollar amounts are involved.

Each bureau’s finance staff is responsible for participating in the reconciliation of Intragovernmental differences (for all Intragovernmental transactions) with the Department’s trading partners. The Department and the partner federal agencies involved will jointly determine the materiality of unreconciled differences. OFM will attempt to determine the applicable bureaus for the material unreconciled differences. OFM will then act as a facilitator, a go-between, for the bureaus and the federal partner agencies for exchanging information, setting up meetings, reconciling transactions, etc.

Transactions and balances between the Department’s bureaus (intra-Commerce transactions)

and within bureau (intra-bureau transactions) must be reconciled with partner bureaus and within the bureau. The Department’s guidance is set forth in FY 2021/2022 Financial Statements Guidance, Attachment B, *Intra-Commerce and Intra-Bureau Transactions Reporting/Reconciliation*.

The following bureaus should continue to exchange monthly reports with specified trading partners in order to reconcile earlier and prevent large Intragovernmental differences during the quarterly reporting process.

**DOC Bureau Trading Partner**

NIST NASA, ODNI, DHS, NSF

NOAA NASA, DHS, NSF

Census HHS, Education, NSF, DOJ, DHS

USPTO, NTIS DHS

ITA DOS

NTIA NSF, DOT, FCC, DHS

DOC WCF NSF

All bureaus should reconcile against quarterly accrual data provided by GSA and record reciprocating accruals in order to reduce our buy-sell elimination differences with GSA. The Department has on ongoing intragovernmental Corrective Action Plan that was issued by the Bureau of the Fiscal service to work with GSA to reduce these differences.

Treasury has implemented an Intragovernmental quarterly scorecard to demonstrate each agencies progress towards the elimination of Intragovernmental differences and provide data for root cause analysis. Based on the results of the Department’s quarterly scorecard, OFM may request additional explanations that may seem insignificant in dollar value but may still be able to significantly impact the Department’s scorecard.

To enhance the Intragovernmental reconciliation process, Treasury has added Targeted Difference Forms (TDF) and Corrective Action Plans (CAP) to agencies’ scorecards. These Corrective Action Plans will require agencies to address why differences occurred and develop action plans to resolve those differences. The CAP also requires a target completion date, which will be communicated by Treasury, usually the end of the third quarter of the fiscal year after they begin. The targeted difference forms require explanations, similar to CAPs but only cover one quarter’s ending difference.

For fiduciary benefit transactions with the General Fund that use USSGLs 221300 and 640000, since GTAS does not allow the F attributes to be used with TP code 099 (General Fund of the U.S. Government) and the USSGL Attribute Table does not include the G value for the Fed/NonFed indicator for these accounts; the Z attribute must be used with no TP code. For SGL 240000, since no TP is allowed, Z attributes must be used.

The table below contains a listing of commonly used Business Event Type Codes (BETCs). For a listing of all current BETCs, please see Treasury’s portal, <https://www.fiscal.treasury.gov/cars/faqs.html#betc>, select “What is BETC?”, and select “List of BETCs.”

| **BETCs** | **Name** | **Debit (D) /****Credit (C)** | **Activity** **Category** |
| --- | --- | --- | --- |
| **BETCs for RC 7:** |
| **APROP**  | Appropriation Warrants  | C  | Authority  |
| APSPCEXP | Appropriation – Special or Trust from Unappropriated Receipts  | C  | Receipt Collections  |
| APSPCUR | Appropriation – Special or Trust from Unappropriated Receipts | C  | Receipt Collections  |
| **BETCs for RC 8** |
| **AXFERC**  | Appropriation Transfer, Increase  | C  | Authority  |
| **AXFERD**  | Appropriation Transfer, Decrease  | C  | Authority  |
| **BXFERC**  | Balance Transfer, Increase  | C  | Authority  |
| **BXFERD**  | Balance Transfer, Decrease  | D  | Transfers  |
| **CXFERC**  | Capital Transfer to Miscellaneous Receipts  | C  | Transfers  |
| **CXFERD**  | Capital Transfer to Miscellaneous Receipts  | D  | Transfers  |
| **BETCs for Appropriation Received** |
| **APROP**  | Appropriation Warrants  | C  | Authority  |
| **SW Surplus**  | Surplus, Unavailable for Restoration  | D  | Transfers  |

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

Fiduciary transactions include:

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

The Intragovernmental Business Rules can be a valuable source of information regarding fiduciary transactions. A copy of these rules can be obtained by going to the Treasury Financial Manual website FY 2020 TFM Volume 1, Part 2, Chapter 4700: *Agency Reporting Requirements for the Financial Report of the United States Government* (amended June 2020 by Bulletin No. 2020-19), <https://tfm.fiscal.treasury.gov/v1/p2/c470.html> (click on “PDF Version” to open the pdf and navigate to Appendices 5-7, 9, and 11).

Bureaus are required to input their DOL and OPM confirmation data into HFM. For instructions on how to enter data into HFM, see the FY 2021/2022 Attachment K.

1. ***DOL Confirmations***

Procedures for confirming balances and reconciling transactions with DOL are set forth in the Federal Intragovernmental Transactions Accounting Policies Guide. Differences are reviewed during quarterly score card meetings with the Fiscal Service. OFM will follow-up with bureaus as needed.

Authoritative source balances for DOL will be posted quarterly to the Fiscal Service website under: <https://www.fiscal.treasury.gov/gtas/intragovernmental-reports.html>.

OFM also requests bureaus to provide information regarding unemployment expense that is included in the USSGL account 640000 in order to accurately complete the DOL confirmation and reconciliation. DOC bureaus will now record their unemployment expense that is included in the USSGL account 640000 with Trading Partner 51\_01 (DM/S&E), as unemployment expense is billed to DOC bureaus through DM S&E Advances & Reimbursement billings. Starting in Q4 FY 2018, DM/S&E will charge each bureau their share of the unemployment expense from DOL using USSGL account 540000 (and no longer will use account 520000). The Bureau of the Fiscal Services allows entities other than DOL and OPM to use USSGL account 540000, so long as a reciprocating offset is recorded in USSGL account 640000. DM/S&E will record the Department’s consolidated expense with DOL by using USSGL account 640000F.016 and will provide OFM with the specific breakdown of the bill by DOC bureau. The consolidating DOL Confirmation reports can be viewed in the HFM Explore module for reports (DOLQCONF report in report folder Quarterly Bureaus) and will be updated so that each individual bureau can enter their unemployment expense. Individual amounts entered should tie to the bureau detail that OFM will receive from DM S&E.

Bureaus can also verify the liabilities they should be reporting with DOL by going to DOL’s website at <http://www.dol.gov/ocfo/publications.html>. Not all individual DOC bureaus are separately broken out.

1. ***OPM Confirmations***

Procedures for confirming balances and reconciling transactions with OPM are set forth in the Federal Intragovernmental Transactions Accounting Policies Guide. All differences will be reviewed during the score card meeting with Treasury. OFM will follow-up with bureaus as needed.

Authoritative source balances for OPM will be posted to the Fiscal Service website: <https://www.fiscal.treasury.gov/gtas/intragovernmental-reports.html> each quarter on or around the fifth workday. Agency totals are not currently broken down by bureau amounts.

For the bureaus’ OPM confirmation, a continuing requirement is a breakdown of USSGL account numbers 221300F.024 and 640000F.024 into three categories, Retirement, Health Benefits, and Life Insurance.

1. ***BFS and FFB Confirmations***

Procedures for confirming balances and reconciling transactions for (a) Investments with the Bureau of the Fiscal Service and (b) Borrowings from either the Bureau of the Fiscal Service (BFS), Federal Financing Bank (FFB), and/or other entities are set forth in the Federal Intragovernmental Transactions Accounting Policies Guide. OFM currently expects that balances/transactions with the Bureau of the Fiscal Service will or may be applicable only to NOAA and NTIA. Applicable bureaus will report and reconcile fiduciary transactions quarterly in GTAS.

**VI. Due Dates for Submissions**

See FY 2021/2022 Financial Statement Guidance, Attachment I, *Due Date Calendar*, for DOC due dates. Please see Exhibit 4 of Attachment C, for due dates set by Treasury, which includes the Key Intragovernmental Dates (<https://www.fiscal.treasury.gov/GTAS/intragovernmental-reports.html>, scroll down) and the GTAS Reporting Schedule (<https://fiscal.treasury.gov/gtas/resources-regulations-and-guidance.html>).

OFM will record bureaus' submissions of the TDRs, and HFM confirmation submissions against the due dates listed above. A deadline may be considered not met if the data is incomplete and/or inaccurate.

Please e-mail signed checklist(s), as well as TDR files, in Excel® and Access® files, to Sean Smith and copy both Evelyn Minaya and Kristin Salzer:

|  |  |  |
| --- | --- | --- |
| Sean Smith Tel: (202) 482-0785E-mail: SSmith@doc.gov | cc: | Evelyn MinayaTel: (202) 482-2037E-mail: EMinaya@doc.govKristin SalzerTel: (202) 482-2715E-mail: KSalzer@doc.gov |

**VII. OFM Contacts**

Questions related to Attachment C can be directed to:

|  |  |  |
| --- | --- | --- |
| Sean Smith Tel: (202) 482-0785E-mail: SSmith@doc.gov | cc: | Evelyn MinayaTel: (202) 482-2037E-mail: EMinaya@doc.govKristin SalzerTel: (202) 482-2715E-mail: KSalzer@doc.gov |

##### Exhibit 1: Intragovernmental Transactions Categories of Reciprocal Proprietary USSGL Accounts

SOURCE: FY 2020 TFM Volume 1, Part 2, Chapter 4700: *Agency Reporting Requirements for the Financial Report of the United States Government* (amended June 2020), which can be obtained by going to <https://tfm.fiscal.treasury.gov/v1/p2/c470.html> and clicking on “PDF Version”. Then, navigate to Appendix 3, ***Federal Intragovernmental Transactions Categories of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts*. See tables, beginning on next page.**

## *Federal Intragovernmental Transactions (IGT) Categoriesof Reciprocal U.S. Standard General Ledger Proprietary Accounts*

| **Table 1: Eliminations Summary for Fiduciary Transactions – Investments and Borrowings** |
| --- |
| **Category Name / Sub-Category Name** | **Reciprocal Subcategory** | **Pairing of Eliminating Accounts for Fiduciary Transactions –****Investments and Borrowings** |
| **Entity 1–Investing/Borrowing Entity** | **Entity 2–Bureau of the Fiscal Service,****FFB, or Federal Entity with Authority to****Issue Securities** |
| **USSGL****Account** | **USSGL****Account Title** | **USSGL****Account** | **USSGL****Account Title** |
| Fiduciary Transactions /Investments Fiduciary Transactions / Investments(Cont’d) | 01FederalInvestments / Debt01FederalInvestments / Debt(Cont’d) | 161000F(020) | Investments in U.S.Treasury SecuritiesIssued by the Bureau ofthe Fiscal Service | 253000F(XXX) | Securities Issued byFederal Agencies UnderGeneral and SpecialFinancing Authority |
| 161100F(020) | Discount on U.S.Treasury SecuritiesIssued by the Bureau ofthe Fiscal Service | 253100F(XXX) | Discount on SecuritiesIssued by FederalAgencies Under Generaland Special FinancingAuthority |
| 161200F(020) | Premium on U.S.Treasury SecuritiesIssued by the Bureau ofthe Fiscal Service | 253200F(XXX) | Premium on SecuritiesIssued by FederalAgencies Under Generaland Special FinancingAuthority |
| 161300F(020) | Amortization ofDiscount and Premiumon U.S. TreasurySecurities Issued by theBureau of the FiscalService | 253300F(XXX) | Amortization of Discounton Securities Issued byFederal Agencies UnderGeneral and SpecialFinancing Authority |
| 161800F(020) | Market Adjustment –Investments | 253400F(XXX) | Amortization of Premiumon Securities Issued byFederal Agencies UnderGeneral and SpecialFinancing Authority |
| 162000F(XXX)162100F(XXX)162200F(XXX)162300F(XXX)163000F(020)163100F(020)163300F(020) 164300F(XXX)169000F(XXX)  | Investments in Securities Other Than the Bureau of the Fiscal Service Securities Discount on Securities Other Than the Bureau of the Fiscal Service Securities Premium on Securities Other Than the Bureau of the Fiscal Service SecuritiesAmortization ofDiscount and Premiumon Securities OtherThan the Bureau of theFiscal ServiceSecuritiesInvestments in U.S.Treasury Zero CouponBonds Issued by theBureau of the FiscalServiceDiscount on U.S.Treasury Zero CouponBonds Issued by theBureau of the FiscalServiceAmortization ofDiscount on U.S.Treasury Zero CouponBonds Issued by theBureau of the FiscalServiceAllowance for Subsidy– Preferred StockAccounted for Underthe Provisions of theFederal Credit ReformActOther Investments | 254000F(XXX)1 | Participation Certificates |
| Fiduciary Transactions / Investments(Cont’d)Fiduciary Transactions / Investments (Cont’d) Fiduciary Transactions / Investments (Cont’d) | 02Interest Receivable–Investments / Interest Payable  |  134200F(XXX) | Interest Receivable – Investments | 214200F(XXX) | Accrued Interest Payable-Debt |
| 03FederalSecuritiesInterestExpense /Federal Securities Interest Revenue | 531100FX(XXX)531100FT(XXX)531800FX(XXX)1531800FT(XXX)711100FX(XXX)711100FT(XXX)718000FX(XXX)718000FT(XXX)721100FX(XXX) 721100FT(XXX)728000FX(XXX)728000FT(XXX) | Interest Revenue –Investments(Exchange)Interest Revenue – Investments (Nonexchange)Contra Revenue forInterest Revenue –Investments(Exchange)Contra Revenue forInterest Revenue –Investments(Nonexchange)Gains on Disposition ofInvestments(Exchange)Gains on Disposition ofInvestments(Nonexchange)Unrealized Gains (Exchange)Unrealized Gains (Nonexchange)Losses on Disposition of Investments (Exchange)Losses on Disposition of Investments (Nonexchange)Unrealized Losses (Exchange)Unrealized Losses (Nonexchange) | 632000F(XXX) | Interest Expenseson Securities |
| 04 Interest Payable-Loans and Not Otherwise Classified / Interest Receivable-Loans and Not Otherwise Classified   | 214000F(XXX)1214100F(XXX) | Accrued Interest Payable – Not Otherwise ClassifiedAccrued Interest Payable – Debt | 134000F(XXX)134100F(XXX) | Interest Receivable – Not Otherwise ClassifiedInterest Receivable – Loans |
| Fiduciary Transactions/Borrowings (Cont’d) | 05Interest Expenses on Borrowing from Fiscal Service or FFB | 631000F(020)633000F(XXX)1633800F(020)579100F(XXX) | Interest Expenses on Borrowing from the Bureau of the Fiscal Service and/or the Federal Financing BankOther Interest ExpensesRemuneration InterestAdjustment to Financing Sources – Credit Reform | 531000FX(XXX)531000FT(XXX)531200FX(020)531200FT(020)531700FX(XXX)531700FT(XXX)531900FX(XX) 531900FT(XXX)579100F(XXX)2 | Interest Revenue – Other (Exchange)Interest Revenue – Other (Nonexchange)Interest Revenue – Loans Receivable/Uninvested Funds (Exchange)Interest Revenue – Loans Receivable/Uninvested Funds (Nonexchange) Contra Revenue for Interest Revenue – Loans Receivable(Exchange)Contra Revenue for Interest Revenue – Loans Receivable (Nonexchange)Contra Revenue for Interest Revenue – Other (Exchange)Contra Revenue for Interest Revenue – Other (Nonexchange)Adjustment to Financing Sources – Credit Reform |
| 06Borrowings – Losses / Gains | 721200FX(XXX)729000FX(XXX)711200FX(XXX)719000FX(XXX) | Losses on Disposition of Borrowings (Exchange)Other Losses (Exchange)Gains on Disposition of Borrowings (Exchange)Other Gains (Exchange) | 711200FX(XXX)719000FX(XXX) 1721200FX(XXX)729000FX(XXX) 1 | Gains on Disposition of Borrowings (Exchange)Other Gains (Exchange)Loss on Disposition of Borrowings (Exchange)Other Losses (Exchange) |
| 17Federal Loans Receivable / Federal Loans Payable | 251000F(XXX)251100F(XXX)252000F(XXX)259000F(XXX) | Principal Payable to the Bureau of the Fiscal ServiceCapitalized Loan Interest Payable – Non-Credit ReformPrincipal Payable to the Federal Financing BankOther Debt | 135000F(XXX)135100F(XXX)136100F(XXX)137100F(XXX) | Loans ReceivableCapitalized Loan Interest Receivable – Non-Credit ReformPenalties and Fines Receivable – LoansAdministrative Fees Receivable – Loans  |

**Note**: All General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a line within Reciprocal Categories 30~~-~~48.

1. Agencies may use this account in limited situations, such as uninvested funds on Treasury borrowings.
2. Treasury must use this account in limited situations, such as un-invested funds on Treasury borrowings; see Appendix 6 of Chapter 4700 of Treasury’s Financial Manual for more details.
3. USSGL Account 579100 will only be used for Credit Reform purposes on transfers between the Program Fund and the Financing Fund within the same agency.

|  |
| --- |
| **Table 2: Eliminations Summary for Benefit Transactions – DOL and/or OPM** |
| **Category****Name / Sub-Category Name** | **Reciprocal Subcategory** | **Pairing of Eliminating Accounts for Benefit Transactions** |
| **Agency 1 – Benefiting Agency** | **Agency 2 – DOL and/or OPM** |
| **USSGL****Account** | **USSGL****Account Title** | **USSGL****Account** | **USSGL****Account Title** |
| Fiduciary Transactions/ Benefits  | 21 Benefit Program Contributions Receivables and Payables | 221300F2(016 and/or 024)221500F2(016 and/or 024)222500F2 (016)229000F2 (016 and/or 024) | Employer Contributions and Payroll Taxes PayableOther Post-Employment Benefits Due and PayableUnfunded FECA LiabilityOther Unfunded Employment Related Liability | 132000F(XXX)132100F(XXX) | Funded Employment Benefit Contributions ReceivableUnfunded FECA Benefit Contributions Receivable |
| Imputed Costs / Imputed Financing Sources | 25 Imputed Costs/Imputed Financing Sources | 578000F(XXX)1673000F(XXX)1 | Imputed Financing SourcesImputed Costs | N/A1 | N/A1 |
| Fiduciary Transactions / Benefits  | 26Benefit Program Costs / Revenues | 640000F2 (016 and/or 024)685000F2 (016 and/or 024) | Benefit Expense**Employer** Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | 540000FX (XXX)540000FT (XXX)540500FX (XXX)540600FX (XXX)540900FX (XXX)540900FT (XXX) | Benefit Program Revenue (Exchange)Benefit Program Revenue (Nonexchange)Unfunded FECA Benefit Revenue (Exchange)Contra Revenue for Unfunded FECA Benefit Revenue (Exchange)Contra Revenue for Benefit Program Revenue (Exchange)Contra Revenue for Benefit Program Revenue (Nonexchange)  |

1 USSGL account 673000, “Imputed Costs,” and USSGL account 578000, “Imputed Financing Sources,” offset each other and should net to zero. These accounts do not have eliminating USSGL accounts.

2 Treasury (020) should not be used as a trading partner for benefit transactions. See Appendix 7for guidance.

**Note**: All General Fund activity (TP AID 099) and all other non-reciprocating activities must be reclassified to a line within Reciprocal Categories 30~~-~~48.

| **Table 3: Eliminations Summary for Buy/Sell Transactions** |
| --- |
| **Category** **Name / Sub-Category Name** | **Reciprocal****Subcategory** | **Pairing of Eliminating Accounts for Buy / Sell Transactions** |
| **Agency 1 – Receiving Agency** | **Agency 2 – Providing Agency****Providing Agency** |
| **USSGL****Account** | **USSGL****Account Title** | **USSGL****Account** | **USSGL****Account Title** |
| Buy / Sell TransactionsBuy / Sell Transactions | 22Accounts Receivable / Accounts Payable, and Other Liabilities | 211000F(XXX)212000F(XXX)213000F(XXX)217000F(XXX)219000F(XXX)294000F(XXX) 296000F(XXX)299000F(XXX) | Accounts Payable Disbursements in Transit Contract HoldbacksSubsidy Payable to the Financing AccountOther Liabilities with Related Budgetary ObligationsCapital Lease LiabilityAccounts Payable from Canceled AppropriationsOther Liabilities Without Related Budgetary Obligations | 131000F(XXX)131900F (XXX)136000F(XXX)136700F (XXX)137000F(XXX)137700F (XXX)199000F(XXX) | Accounts ReceivableAllowance for Loss on Accounts ReceivablePenalties and Fines Receivable – Not Otherwise ClassifiedAllowance for Loss on Penalties and Fines Receivable – Not Otherwise ClassifiedAdministrative Fees Receivable – Not Otherwise ClassifiedAllowance for Loss on Administrative Fees Receivable – Not Otherwise ClassifiedOther Assets |
| 23Advances to Others and Prepayments / Advances from Others and Deferred Credits  | 141000F(XXX) | Advances and Prepayments | 231000F(XXX)232000F (XXX) | Liability for Advances and Prepayments Other Deferred Revenue |
| 24Buy / Sell Costs / Revenues | 610000F(XXX)619000F(XXX)672000F(XXX)679000F(XXX)680000F(XXX)690000F(XXX)880100F(XXX)2880200F(XXX) 2880300F(XXX) 2880400F(XXX) 2 | Operating Expenses/Program Costs Contra Bad Debt Expense – Incurred for OthersBad Debt ExpenseOther Expenses Not Requiring Budgetary ResourcesFuture Funded ExpensesNonproduction CostsOffset to Purchase of AssetsPurchases of Property, Plant, and EquipmentPurchases of Inventory and Related PropertyPurchase of Assets – Other | 510000FX(XXX)510900FX(XXX)520000FX(XXX)520900FX(XXX)532500FX(XXX)532900FX(XXX)590000FX(XXX)1590900FX(XXX)1.650000F(XXX) | Revenue from Goods SoldContra Revenue for Goods SoldRevenue from Services ProvidedContra Revenue for Services ProvidedAdministrative Fees RevenueContra Revenue for Administrative FeesOther Revenue (Exchange)Contra Revenue for Other Revenue (Exchange)Costs of Goods Sold |

**Note:**  All General Fund activity (TP AID 099) must be reclassified to a line within Reciprocal Categories 30~~-~~48.

1. Agencies must use this account in limited situations; see Appendix 6 of Chapter 4700 of Treasury’s Financial Manual for more details.
2. See USSGL Implementation Guidance–Intragovernmental Capital Asset and Inventory Buy/Sell Transactions, Effective date Fiscal 2017.

|  |
| --- |
| **Table 4: Eliminations Summary for Transfers Transactions** |
| **Category Name / Sub-Category Name** | **Reciprocal****Category** | **Pairing of Eliminating Accounts for Transfers Transactions** |
| **Agency 1 - Receiving Agency** | **Agency 2 –Transferring Agency** |
| **USSGL****Account** | **USSGL****Account Title** | **USSGL****Account** | **USSGL****Account Title** |
| Transfers Transactions | 07Appropriations of Unavailable Trust or Special Fund Receipts | 574000F(XXX)573500F(XXX) | Appropriated Dedicated Collections Transferred InAppropriated Dedicated Collections to be Transferred In | 574500F(XXX)573600F(XXX) | Appropriated Dedicated Collections TransferredOutAppropriated Dedicated Collections to be Transferred Out |
| 08Non-expenditure Transfers of Unexpended Appropriations and Financing Sources | 310200F(XXX)575500F(XXX) | Unexpended Appropriations – Transfers-InNon-expenditure Financing Sources – Transfers-In – Other | 310300F(XXX)576500F(XXX) | Unexpended Appropriations – Transfers-OutNon-expenditure Financing Sources – Transfers-Out – Other |
| 09Expenditure Transfers of Financing Sources | 575000F(XXX) | Expenditure Financing Sources – Transfers-In | 576000F(XXX) | Expenditure Financing Sources – Transfers-Out |
| 11Non-expenditure Financing Sources- Capital Transfers | 575600F(XXX) | Non-expenditure Financing Sources – Transfers-In – Capital Transfers | 576600F(XXX)579200F(XXX) | Non-expenditure Financing Sources – Transfers-Out – Capital TransfersFinancing Sources to Be Transferred Out - Contingent Liability |
| 12Accounts Receivable/ Accounts Payable-Capital  | 192300F(XXX)192500F(XXX) | Contingent Receivable for Capital TransfersCapital Transfers Receivable | 292300F(XXX)297000F(XXX) | Contingent Liability for Capital TransfersLiability for Capital Transfers to the General Fund of the Treasury |

**Note:** All General Fund activity (TP AID 099) must be reclassified to a line within Reciprocal Categories 30-48.

|  |
| --- |
| **Table 4: Eliminations Summary for Transfers Transactions** |
| **Category Name / Sub-Category Name** | **Reciprocal Category** | **Pairing of Eliminating Accounts for Transfers Transactions** |
| **Agency1 - Receiving Agency** | **Agency 2 – Transferring Agency** |
| **USSGL****Account** | **USSGL****Account Title** | **USSGL****Account** | **USSGL****Account Title** |
| Transfers Transactions (Cont’d) | 18Financing Sources Transferred In/Out Without Reimbursement | 572000F(XXX)577500F(XXX) | Financing Sources Transferred In Without ReimbursementNon-budgetary Financing Sources Transferred In | 573000F(XXX)577600F(XXX) | Financing Sources Transferred Out Without ReimbursementNon-budgetary Financing Sources Transferred Out |
| 27Transfers Receivable / Payable | 133000F(XXX)133500F(XXX)139000F(XXX) | Receivable for Transfers of Currently Invested BalancesExpenditure Transfers ReceivableAppropriated Dedicated Collections Receivable | 215000F(XXX)215500F(XXX)299100F(XXX)299200F(XXX) | Payable for Transfers of Currently Invested BalancesExpenditure Transfers PayableOther Liabilities ReductionsAppropriated Dedicated Collections Liability |

**Note:** All General Fund activity (TP AID 099) must be reclassified to a line within Reciprocal Categories 30~~-~~48.

| **Table 5: Eliminations Summary for Custodial and Non-Entity Transactions** |
| --- |
| **Category Name / Sub-Category Name** | **Reciprocal Category** | **Pairing of Eliminating Accounts for Custodial and Non-Entity Transactions** |
| **Agency1 - Receiving Agency** | **Agency 2–Collecting Agency** |
| **USSGL****Account** | **USSGL****Account Title** | **USSGL****Account** | **USSGL****Account Title** |
| Custodial and Non-Entity Transactions – Other Than the General Fund of the U.S. Government | 10Custodial and Non-Entity Liabilities and Assets | 198100F (XXX) | Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency–Other Than the General Fund of the U.S. Government | 298000F (XXX) 298500F(XXX) | Custodial Liability Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity |
| 13Custodial Transfers (Exchange) | 599700FX (XXX) | Financing Sources Transferred in from Custodial Statement Collections  | 599800FX (XXX) | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government |
| 14Custodial Revenues (Exchange) | 571300FX (XXX) | Accrual of Amounts Receivable from Custodial or Non-Entity Assets Receivable from a Federal Agency–Other Than the General Fund of the U.S. Government | 599000FX (XXX)599100FX (XXX) | Collections for Others–Statement of Custodial ActivityAccrued Collections for Others–Statement of Custodial Activity |
| 15Custodial Transfers (Non-Exchange) | 599700 FE / FT (XXX) | Financing Sources Transferred In from Custodial Statement Collections | 599800FE / FT (XXX) | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government |
| 16Custodial Revenues and Non-EntityTransactions(Non-Exchange) | 571300FE / FT (XXX) | Accrual of Amounts Receivable from Custodial or Non-Entity Assets Receivable from a Federal Agency–Other Than the General Fund of the U.S. Government | 599000FE / FT (XXX)599100FE / FT (XXX)599300F (XXX)599400F (XXX) | Collections for Others–Statement of Custodial ActivityAccrued Collections for Others–Statement of Custodial Activity Offset to Non-Entity Collections–Statement of Changes in Net PositionOffset to Non-Entity Accrued Collections–Statement of Changes in Net Position |

| **Table 6: Eliminations Summary for General Fund Transactions** |
| --- |
| **Category Name / Sub-Category Name** | **Reciprocal Category** | **Pairing of Eliminating Accounts for General Fund Transactions** |
| **Agency 1 - Reporting Agency** | **Agency 2 – General Fund** |
| **USSGL****Account** | **USSGL****Account Title** | **USSGL****Account** | **USSGL****Account Title** |
| General Fund Transactions / Other GF RCs | 30Other Assets / Liabilities  | 192100G(099)199000G(099)259000G(099)299000G(099)299100G(099) | Receivable from AppropriationsOther AssetsOther DebtOther Liabilities Without Related Budgetary ObligationsOther Liabilities - Reductions | 299000F(XXX)199000F(XXX)299100F(XXX) | Other Liabilities without Related Budgetary ObligationOther AssetsOther Liabilities - Reductions |
| General Fund Transactions / Other GF Financing Sources | 36Revenue and Other Financing Sources from Cancellations | 591900G(099) | Revenue and Other Financing Sources -- Cancellations | 591910F(XXX) | Cancellations of Revenue and Other Financing Sources – General Fund of the U,S. Government |
| 37Other FinancingSources–General Fund | 579001G(099) | Other Non-budgetaryFinancing Sources for Debt Accruals / Amortization | 579010F(XXX) | Other General Fund Financing Sources |
| General Fund Transactions / GF Authority | 31Prior-Period Adjustment – AppropriationsUnexpended /Outstanding | 310500G(099)310800G(099)310900G(099) | UnexpendedAppropriations – Prior-Period Adjustments Dueto Corrections of Errors –Years Preceding thePrior-YearUnexpendedAppropriations – Prior-Period Adjustments Dueto Corrections of ErrorsUnexpendedAppropriations – Prior-Period Adjustments Dueto Changes in AccountingPrinciples | 320800F(XXX) | AppropriationsOutstanding – Prior-Period Adjustments |
| 32Prior Period Adjustment – AppropriationsExpended | 570500G(099)570800G(099)570900G(099) | Expended Appropriations– Prior-PeriodAdjustments Due toCorrections of Errors –Years Preceding thePrior-YearExpended Appropriations– Prior-PeriodAdjustments Due toCorrection of Errors.Expended Appropriations– Prior-PeriodAdjustments Due toChanges in AccountingPrinciples | 570810F(XXX) | Appropriations –Expended – Prior-PeriodAdjustments |
| 38 Expended Appropriations | 570000G(099) | Expended Appropriations | 570005F(XXX) | Appropriations–Expended |
| 39 Appropriations-Used | 310700G(099) | Unexpended Appropriations – Used | 320700F(XXX) | Appropriations – Used |
| General Fund Transactions / FBWT | 40Fund Balance with Treasury / Liability for Fund Balance with Treasuy | 101000G(099)109000G(099) | Fund Balance with TreasuryFund Balance with Treasury While Awaiting a Warrant  | 201000F(XXX) 209010F(XXX) | Liability for Fund Balance with Treasury Liability for Fund Balance While Awaiting a Warrant |
| General Fund Transactions / GF Authority | 41Warrants Issued / Appropriations Received as Adjusted | 310100G(099)310600G(099)309000G(099) | Unexpended Appropriations – Appropriations ReceivedUnexpended Appropriations – AdjustmentsUnexpended Appropriations While Awaiting a Warrant | 320100F(XXX)320110F (XXX)320600F(XXX) 309010F(XXX) | Appropriations Outstanding - Warrants IssuedAppropriations Outstanding -TransfersAppropriations Outstanding – AdjustmentsAppropriations Outstanding – Warrants to be Issued |
| General Fund Transactions / Non-Entity Transactions | 44Transfer in of Agency Unavailable Custodial and Non-Entity Collections / Collections for Others and Non- Entity Collections Transferred to General Fund | 599000GT / GE(099) 1599300G (099) | Collection for Others – Statement of Custodial ActivityOffset to Non-Entity Collections – Statement of Changes in Net Position  | 571000F (XXX) | Transfer in of Agency Unavailable Custodial and Non-Entity Collections |
| General Fund Transactions / GF Authority | 45Trust Fund Warrants Issued Net of Adjustments / Other Taxes and Receipts | 580000GT(099) | Tax Revenue Collected – Not Otherwise Classified  | 771000F (XXX) | Trust Fund Warrant Journal Vouchers Issued Net of Adjustments |
| 580100GT (099) | Tax Revenue Collected – Individual |
| 580200GT (099) | Tax Revenue Collected – Corporate |
| 580300GT (099) | Tax Revenue Collected – Unemployment |
| 580400GT (099) | Tax Revenue Collected – Excise |
| 580500GT (099) | Tax Revenue Collected – Estate and Gift |
| 580600GT (099) | Tax Revenue Collected – Customs |
| 582000GT (099) | Tax Revenue Accrual Adjustment – Not Otherwise Classified |
| 582100GT (099) | Tax Revenue Accrual Adjustment – Individual |
| 582200GT (099) | Tax Revenue Accrual Adjustment – Corporate |
| 582300GT (099) | Tax Revenue Accrual Adjustment – Unemployment |
| 582400GT (099) | Tax Revenue Accrual Adjustment – Excise |
| 582500GT (099) | Tax Revenue Accrual Adjustment – Estate and Gift |
| 582600GT (099) | Tax Revenue Accrual Adjustment – Customs |
| General Fund Transactions / GF Authority (Cont’d) | 45Trust Fund Warrants Issued Net of Adjustments / Other Taxes and Receipts(Cont’d) | 583000GT (099)583100GT (099)583200GT (099) | Contra Revenue for Taxes – Not Otherwise ClassifiedContra Revenue for Taxes – IndividualContra Revenue for Taxes – Corporate |  |  |
| 583300GT (099) | Contra Revenue for Taxes – Unemployment |
| 583400GT (099) | Contra Revenue for Taxes – Excise |
| 583500GT (099) | Contra Revenue for Taxes – Estate and Gift |
| 583600GT (099) | Contra Revenue for Taxes – Customs |
| 589000GT (099) | Tax Revenue Refunds – Not Otherwise Classified |
| 589100GT (099) | Tax Revenue Refunds – Individual |
| 589200GT (099) | Tax Revenue Refunds – Corporate |
| 589300GT (099) | Tax Revenue Refunds – Unemployment |
| 589400GT (099) | Tax Revenue Refunds – Excise |
| 589500GT (099) | Tax Revenue Refunds – Estate and Gift |
| 589600GT (099) | Tax Revenue Refunds – Customs |
| General Fund Transactions / Non-Entity Transactions | 46Asset for Agency’s Custodial and Non- Entity Assets / Liability to the General Fund for Custodial and Other Non-Entity Assets | 298000G(099)298500G(099) | Custodial LiabilityLiability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | 198000F(XXX) | Assets for Agency's Custodial and Non-Entity Liabilities — General Fund of the U.S. Government |
| 48Accrual of Agency Amounts to be Collected / Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund | 5991000GT / GE(099) 1599400G(099) | Accrued Collections for Others – Statement of Custodial ActivityOffset to Non-Entity Accrued Collections – Statement of Changes in Net Position | 571200F(XXX) | Accrual of Agency Amount to be Collected — Custodial and Non- Entity — General Fund of the U.S. Government |

1Under exceptional circumstances, the General Fund may have exchange activity without associated costs. This activity is limited and must be approved by the Fiscal Service.

**Note:** All General Fund activity (TP AID 099) must be reclassified to a line within Reciprocal Categories 30~~-~~48.

**Category 29 – Non-Reciprocating USSGL Accounts for Federal Activity**

221300Z3 Employer Contributions and Payroll Taxes Payable

222500Z3 Unfunded FECA Liability

229000Z3 Other Unfunded Employment Related Liability

240000Z Liability for Nonfiduciary Deposit Funds and Undeposited Collections

241000Z Liability for Clearing Accounts

299000Z Other Liabilities Without Related Budgetary Obligations

573000Z Financing Sources Transferred-Out Without Reimbursement

579000Z Other Financing Sources

579010Z Other General Fund Financing Sources

590000ZE / ZT Other Revenue

590900ZE / ZT Contra Revenue for Other Revenue

640000Z3 Benefit Expense

680000Z Future Funded Expenses

690000Z Non-Production Costs

740000Z Prior-Period Adjustments Due to Corrections of Errors

740100Z Prior-Period Adjustments Due to Changes in Accounting Principles

740500Z Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

750000ZX / ZT Offset for Purchases of Assets

~~.~~ 3 Treasury (020) should not be used as a trading partner for benefit transactions. See Appendix 7 for guidance.

**Required Format/Sample Bureau Quarterly FY 2021 Intragovernmental Transaction Detail Report**

For Providing & Receiving Bureau Transactions (TDR)

**(Do Not Type the Header on your submission)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL A/C** | **Bureau Code** | **BPN #** | **(1)****TFS** | **(2)****Partner Code** | **(3)****TPMA** | **(4)** **ALC Billed** | **Partner Compo-nent** | **Trans Date** | **Customer PO #** | **IPAC #** | **Agreement No.** | **Desc**  | **Accrual, Advance, Disburse** | **Amount** |
| 131000 | 56\_00 |  | 1006 | 004 | 4505 | 4000001 |  | 1/25/2015 |  | 21522454 |  |  |  | 3,653.00 |
| 131000 | 56\_00 |  | 1006 | 004 | 4505 | 4000001 |  | 2/14/2015 |  | 21522456 |  |  |  | 483 |
| 131000 | 56\_00 |  | 1006 | 047 | 4542 | 47000017 |  | 1/30/2015 | Inv 12650000 | S0033477 |  |  |  | 15,328.20 |
| 131000 | 56\_00 |  | 1006 | 097 | 6149 | 8380 |  | 1/30/2015 |  A00-8740 |  |  |  |  | 5,482.76 |
| 141000 | 56\_00 |  | 1006 | 047 | 4534 | 47000017 |  | 1/30/2015 |  | S0033479 |  |  |  |  |
| 145000 | 56\_00 |  | 1006 | 012 | 1165 | 12310100 | Forest Svc | 2/2/2015 |  |  |  |  |  |  |
| 211000 | 56\_00 |  | 1006 | 012 | 1165 | 12310100 | Forest Svc | 2/14/2015 |  |  |  |  |  |  |
| 231000 | 56\_00 |  | 1006 | 012 | 1165 | 12310100 |  | 10/1/2005 |   |   |  | Beg Bal |  | -2,257.05 |
| 231000 | 56\_00 |  | 1006 | 012 | 1165 | 12310100 | Forest Svc | 11/15/2005 | 6027740 |  |  |  |  | -84,203.17 |
| 231000 | 56\_00 |  | 1006 | 012 | 1165 | 12310100 | Forest Svc | 12/1/2005 | 5286511 |  |  |  |  | -17,459.20 |
| 520000 | 56\_00 |  | 1006 | 012 | 1165 | 12310100 | Forest Svc | 2/21/2015 | 370297 |  |  |  |  | -320,045.00 |
| 520000 | 56\_00 |  | 1006 | 012 | 1165 | 116512310100 | Forest Svc | 4/28/2015 | 374032 |  |  |  |  | -1,854.74 |
| 520000 | 56\_00 |  | 1006 | 012 | 1165 | 12310100 | Forest Svc | 3/25/2015 | 4066951 |  |  |  |  | -33 |
| 610000 | 56\_00 |  | 1006 | 012 | 1165 | 12310100 | Forest Svc | 3/25/2015 | 4236521 |  |  |  |  |  |
| 880100 | 56\_00 |  | 1006 | 012 | 1165 | 12310100 | Forest Svc | 10/1/2005 | 3526841 |  |  |  |  |  |

* 1. **Reporting Bureau’s Treasury Fund Symbol**
	2. **Partner Federal Department Code. Please note that for closing packages 4-digit Partner Code should be used**
	3. **Trading Partner Main Account**
	4. **Customer’s ALC (Agency Location Code) Code Billed**

# FY 2021 Intragovernmental Transaction Detail Report (TDR) Review Checklist

**Part I. First, Second, Third, and Fourth Quarter(s)**

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

**Fiscal Year (check one): FY 2021 \_\_\_\_\_\_**

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

|  |  |  |  |
| --- | --- | --- | --- |
| **Step** | **Procedure** | **Completed****(yes/no)** | **Explanation****(required for** **“No” responses)** |
| A. | Is the TDR for transactions in the required standard format? Within each USSGL account, are partner federal Department Codes/Names presented in federal Department Code order? |  \_\_\_\_\_\_ |  |
| B. | Has the bureau completely and accurately accounted for in detail the Intragovernmental transactions, and placed these transactions on the TDR? |  \_\_\_\_\_\_ |  |
| C. | Does the TDR include, for each partner Federal Department, Intragovernmental transactions for October 1 through the quarter end for the following categories, as applicable?* Assets
* Liabilities
* Unexpended Appropriations
* Revenue
* Expenses
* Gains
* Losses
* Other Financing Sources
* Memorandum
 |  \_\_\_\_\_\_ |  |
| D. | Does the TDR have the required information for each transaction?  |  \_\_\_\_\_\_ |  |
| E. | Are the underlying Intragovernmental transactions for the entire quarter and the end of the quarter asset and liability transactions reported on the accrual basis? |  \_\_\_\_\_\_ |  |
| F. | Was the TDR submitted by the due date? | \_\_\_\_\_\_ |  |
| Checklist Completed by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Printed Name Title  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Signature Date  |
| **Reminder: The due date to OFM for this checklist is the same due date as for the TDR** |

# FY 2021 Intragovernmental Transaction Detail Report (TDR) Review Checklist

**Part II. Final FY 2021 (Includes any Audit Adjustments)**

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

**Fiscal Year (check one): FY 2021 \_\_\_\_\_\_**

|  |  |  |  |
| --- | --- | --- | --- |
| **Step** | **Procedure** | **Completed****(yes/no)** | **Explanation****(required for “No” responses)** |
| A. | Is the TDR for transactions in the required standard format? Within each USSGL account, are partner federal Department Codes/Names presented in federal Department Code order? |  \_\_\_\_\_\_ |  |
| B. | Has the bureau completely and accurately accounted for in detail the Intragovernmental transactions, and placed these transactions on the TDR? |  \_\_\_\_\_\_ |  |
| C. | Does the TDR include, for each partner federal Department, Intragovernmental transactions for the fiscal year, **including any audit adjustments**, for the following categories, as applicable?* Assets
* Liabilities
* Unexpended Appropriations
* Revenue
* Expenses
* Gains
* Losses
* Other Financing Sources

Memorandum |  \_\_\_\_\_\_ |  |
| D. | Does the TDR have the required information for each transaction? |  \_\_\_\_\_\_\_ |  |
| E. | Are the underlying Intragovernmental transactions for the entire fiscal year and the September 30 asset and liability transactions reported on the accrual basis? |  \_\_\_\_\_\_ |  |
| F. | Was the TDR submitted by the due date? |  \_\_\_\_\_\_ |  |
| G. | Did your bureau have any audit adjustments? |  \_\_\_\_\_\_ |  |
| Checklist Completed by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Printed Name Title  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Signature Date  |
| **Reminder: The due date to OFM for this checklist is the same due date as for the TDR** |

The Bureau of the Fiscal Service has not yet posted the *FY 2021 Intragovernmental Key Dates*. The tentative GTAS Reporting Window Schedule for FY 2021 is on the next page.

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| **FY 2021Intragovernmental Key Dates1** <https://www.fiscal.treasury.gov/GTAS/intragovernmental-reports.html> (scroll down) |
| **Required Action** | **1stQuarter** | **2ndQuarter** | **3rdQuarter** | **4thQuarter** | **Year End** **(5th Quarter)** | **Responsibility** |
| **Fiduciary Authoritative Data files due to Fiscal Service** |
| Investments | ~~1/7/2020~~ | ~~4/6/2020~~ | ~~7/7/2020~~ | ~~10/6/2020~~ | ~~N/A~~~~2~~ | Bureau of the Fiscal Service (Parkersburg) |
| Borrowings | ~~1/7/2020~~ | ~~4/6/2020~~ | ~~7/7/2020~~ | ~~10/6/2020~~ | ~~N/A~~~~2~~ | Bureau of the Fiscal Service and Federal Financing Bank |
| FECA Transactions (by noon) | ~~1/8/2020~~ | ~~4/7/2020~~ | ~~7/8/2020~~ | ~~10/7/2020~~ | ~~N/A~~~~2~~ | Department of Labor |
| Employee Benefits (by noon) | ~~1/8/2020~~ | ~~4/7/2020~~ | ~~7/8/2020~~ | ~~10/7/2020~~ | ~~N/A~~~~2~~ | Office of Personnel Management |
| **Agency Data Submissions due to Fiscal Service** See the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) at <https://fiscal.treasury.gov/gtas/resources-regulations-and-guidance.html> and/or the next page of this guidance.  |

1 Represents the “no later than (NLT)” dates;

2 N/A – These actions are not performed for the 4th quarter or Year End.

TBD means “to be determined” (i.e., not published as of this time)

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| **FY 2021 GTAS Reporting Window Schedule** |
|  |  | **Budgetary and Proprietary Reporting** | **Intragovernmental Reporting** |
| **Period End Date** | **Period** | **Reporting Window** | **Extension Request Deadline** | **Bulk File Submission Due Dates** | **Material Difference Reporting Window** |
| 11/30/20 | November | December 4, 2020, 8 amDecember 17, 2020, 2 pm |   |   |   |
| 12/31/20 | December | January 7, 2021, 8 amJanuary 15, 2021, 2 pm | January 19, 2021, 5 pm | January 21, 2021, 5 pm | January 25, 2021, 8 amJanuary 29, 2021, 5 pm |
| 01/31/21 | January | February 4, 2021, 8 amFebruary 18, 2021, 2 pm |   |   |   |
| 02/28/21 | February | March 4, 2021, 8 amMarch 18, 2021, 2 pm |   |   |   |
| 03/31/21 | March | April 6, 2021, 8 amApril 16, 2021, 2 pm | April 19, 2021, 5 pm | April 21, 2021, 5 pm | April 23, 2021, 8 amApril 29, 2021, 5 pm |
| 04/30/21 | April  | May 6, 2021, 8 amMay 18, 2021, 2 pm |   |   |   |
| 05/31/21 | May | June 4, 2021, 8 amJune 17, 2021, 2 pm |   |   |   |
| 06/30/21 | June | July 7, 2021, 8 am July 16, 2021, 5 pm | July 19, 2021, 5 pm | July 21, 2021, 5 pm | July 23, 2021, 8 amJuly 29, 2021, 5 pm |
| 07/31/21 | July | August 5, 2021, 8 amAugust 18, 2021, 5 pm |   |   |   |
| 08/31/20 | August | September 7, 2021, 8 amSeptember 16, 2021, 5 pm |   |   |   |
| 09/30/21 | September | October 6, 2021, 8 amOctober 18, 2021, 5 pm\* | N/A | October 18, 2021, 5 pm | N/A |
| Period 12 Revision Window | October 18, 2021, 8 pmNovember 4, 2021, 5 pm | November 8, 2021, 5 pm  | November 12, 2021, 2 pm | TBD |
| **Notes:** |   |   |   |   |   |
| 1) The reporting window schedule is based on OMB Circular No. A-11, Section 130.2(e). |   |
| 2) The Bureau of the Fiscal Service will require all TAS to be reported in each reporting window, including double zero's. |
| 3) Certified agency bulk files submitted during the reporting window will be used to derive the quarterly intragovernmental reporting data. Note: only certified data is used for Intragovernmental Reporting. |
| 4) \* Agencies must certify Expenditure TAS NLT October 18, 2020, 5 p.m. ET. OMB will import submissions as of this date into the PY column of the Budget Schedule P. Agencies may revise this data later in the window but must coordinate changes with their budget offices to ensure agreement between GTAS submissions and the Budget. |
| 5) The times included on the reporting window schedule represent when the bulk file flag will be turned on/off. The system will always be available for reports and analytics. |
| 6) Fiscal Service will extract certified TAS balances October 18, 2021 after 5 p.m. ET for use in the Pre-Year-End Summary Report. |
| 7) Fiscal Service will require Material Difference Explanations via GTAS for the final GTAS Submission; therefore, the differences that are required to be explained per I TFM 2-4700, Sections 4708.40a through 4708.40b will be done via GTAS during the Material Difference Reporting Window. The differences and required explanations will be based upon the final certified data present in the system on November 12, 2021. |