**Final Department of Commerce FYs 2021/2022 Financial Statements Guidance**

**Intra-Commerce and Intra-Bureau Transactions Reporting/Reconciliation**

**I. Purpose**

This attachment provides instructions and guidance on the reporting of Intra-Commerce and intra-bureau **proprietary** transactions. The Department's reporting entities (hereinafter referred to as bureaus) are required to identify each Intra-Commerce and intra-bureau proprietary transaction, reconcile these transactions with their partner bureaus and within their bureau, and submit Intra-Commerce Transaction Summary Reports (TSRs) and Transaction Detail Reports (TDRs) to the partner bureaus. Intra-bureau transactions are excluded from the Intra-Commerce TSRs/TDRs issued to partner bureaus.

OFM does not require the submission of Intra-Commerce TSRs by the bureaus to OFM. This information will be obtained by OFM using the Hyperion Financial Management system (HFM), primarily to oversee the Intra-Commerce and intra-bureau transactions reconciliation processes, to prepare the Intra-Commerce and intra-bureau elimination entries for the Department’s financial statements, and to reconcile the Department's financial statements to the Department's GTAS data.

**II. Background**

The Government Management Reform Act of 1994 (GMRA) requires that federal agencies prepare audited consolidated financial statements for all activities. A consolidated financial statement presents the results of operations and the financial position of an entity and its component units as if the group were a single enterprise. The rationale behind preparing a consolidated statement for the Department is that it disregards the distinction between separate bureaus, thus preventing the overstatement of transactions by virtue of the Department doing business within itself. Transactions that occur between bureaus (Intra-Commerce transactions, e.g., transactions between NOAA and NIST) and transactions that occur within a bureau (intra-bureau transactions, e.g., transactions between a bureau's Working Capital Fund and appropriated fund) must be eliminated in the Department's financial statements to properly report the financial position and results of operations of the Department. The proper recording and reconciliation of Intra-Commerce and intra-bureau transactions ensures that bureaus record the proper classification and amount for these transactions and that the elimination entries for the Department's financial statements are complete and accurate.

**III. Preparation Process**

1. ***Identifying Proprietary U.S. Standard General Ledger (USSGL) Accounts for Intra-Commerce and Intra-Bureau Transactions***

All USSGL accounts that may contain Intra-Commerce and/or intra-bureau transactions and balances related to assets, liabilities, revenue, expenses, gains, losses, unexpended appropriations (transfers in and transfers out), Cumulative Results of Operations transfers in and out, other financing sources, and memorandum accounts must be identified.

**Exhibit 2** lists those proprietary USSGL accounts most commonly used for recording Intra-Commerce and intra-bureau transactions. This listing may not be all-inclusive. Therefore, bureaus must also include any other USSGL accounts used for recording Intra-Commerce and intra-bureau transactions.

1. ***Identifying Proprietary Intra-Commerce and Intra-Bureau Transactions***

* The bureau's general ledger and other accounting records (e.g., subsidiary ledgers, IPAC listings) as needed should be reviewed in detail to ensure that all Intra-Commerce and intra-bureau transactions and balances are identified. OFM encourages bureaus to capture data needed for the TSRs/TDRs in their financial systems to the greatest extent possible.
* **IMPORTANT NOTE:** Since the bureaus’ manually prepared Intra-Commerce TSRs/TDRs are only for purposes of bureaus’ reconciling of Intra-Commerce transactions, intra-bureau transactions **SHOULD NOT** be included in the manual Intra-Commerce TSRs/TDRs issued to partner bureaus.
* **Intra-bureau transactions do, however, need to be identified and included in bureaus’ HFM Expanded Trial Balance data submissions. The general ledger should be the source for all intra-bureau transactions and balances included in the HFM Expanded Trial Balances.** If a bureau identifies an intra-bureau transaction or balance that is not included in its general ledger, the transaction or balance should not be reported on the HFM Expanded Trial Balance unless it is first recorded in the general ledger. Similarly, an adjustment to the HFM Expanded Trial Balance for intra-bureau transactions should not be made before the adjustment is recorded in the general ledger.
* The general ledger should be the source for all Intra-Commerce transactions and balances. For each Intra-Commerce transaction or balance, the applicable USSGL accounts and corresponding amounts are required to be included in the TSRs/TDRs. **Transactions and balances shown on the TSRs/TDRs should agree with the Intra-Commerce transactions and balances in the bureau's general ledger.**

1. ***Recording Proprietary Intra-Commerce and Intra-Bureau Transactions***

* To facilitate reconciliations with partner bureaus or within the bureau, whenever possible, bureaus should record document/reference numbers in their financial systems that are common to the partner. When a bureau is the provider of goods/services, very important reference numbers to be included in its financial system are: (a) the customer’s obligating number (e.g., purchase order number), (b) the customer’s agreement number, and (c) the customer’s ALC (Agency Location Code) billed. Additionally, when recording a transaction from the Intragovernmental Payment and Collection system (IPAC), the IPAC bill number should be referenced.
* Each bureau should ensure that the intra-Commerce and intra-bureau transactions recorded in its financial systems are complete, accurate, and reconciled to the reciprocal transactions recorded by partner bureaus or other fund within the bureau.
* Bureaus should minimize the practices of advance billing for goods or services. Advance billings require extra effort to determine the correct breakdown between earned revenue and unearned revenue at the quarter-end or year-end date plus extra effort to reconcile with your partner bureaus or within your bureau.
* For Intra-Commerce transactions, OFM places the responsibility of initiating communications with the partner bureau on the bureau that is the provider of the reimbursable goods/services (providing bureau):
* Bureaus with advances from others (unearned revenue) at the end of the quarter should provide the unearned revenue balances for **each of** the agreements to the partner bureaus, including any necessary supporting documentation. See **Exhibit 1** for a listing of bureau contact persons.
* Bureaus reporting accrued revenue (receivables) at the end of the quarter should provide the accrual information to the partner bureaus, including any necessary supporting documentation.
* To facilitate the matching and reconciliation of Intra-Commerce transactions within the Department, the providing bureau must provide any necessary supporting documentation to receiving partner bureaus as soon as possible, not waiting until the issuance of the preliminary TSR/TDR. This will help ensure that the recipient bureaus record the correct amounts for their reciprocal accounts (e.g., prepayments, advances to others, expenses, and accounts payable), which in turn will facilitate matching.
* In a situation where a material difference occurs between partner bureaus and the providing bureau fails to provide adequate supporting documentation to the receiving bureau, OFM will request that the providing bureau adjust its records to conform to the amounts recorded by the receiving bureau.
* Intra-Commerce transactions should be recorded quarterly, based on the **actual** services received or rendered **(accrual basis)** at the end of the quarter, rather than estimated or scheduled work (e.g., estimated or scheduled amounts per the reimbursable agreement).

1. ***Reporting/Reconciling Proprietary Intra-Commerce and Intra-Bureau Transactions:***

* There will be no reporting thresholds for the TSRs/TDRs and HFM Expanded Trial Balances. Each bureau shall report 100 percent of its Intra-Commerce and intra-bureau transactions.
* All credit balances should be shown as negative numbers (i.e., net debit)
* The Departmental Management/Working Capital Fund (DM/WCF) will supply the following information to bureaus monthly to assist in recording/reconciling bureaus’ transactions with DM/WCF:

* DM/WCF Advance Reconciliation – to help bureaus determine how

much to reduce their prepayment held with WCF

* DM/WCF Manual Bills Listing
* **Quarterly:**

1. Bureaus will submit year-to-date **preliminary** Intra-Commerce TSR/TDR files to their partner bureaus. See **Exhibit 3** and **Exhibit 4** for the required formats. Intra-Commerce transactions shall be reported for all SGL accounts, which include the following categories: **assets, liabilities, unexpended appropriations, revenue, expenses, gains, losses, other financing sources, and memoranda**. Bureaus will then reconcile these transactions to reciprocal transactions to the partner bureaus or within the bureau. Where discrepancies exist partner bureaus should contact each other, decide on the facts of the transactions, and recordthe appropriate accounting entries and TSR/TDR corrections.
2. After reconciling, bureaus will prepare Part I **(Exhibit 8)** of the TSR/TDR Review Checklist and submit it to OFM. Any “No” response requires an explanation.

* After the Department’s year-end financial statement audit, each bureau will prepare a **Final FY TSR/TDR**, which will include all audit adjustments. See **Exhibit 3** and **Exhibit** **4** for the required formats. Bureaus shall forward this report by e-mail to the partner bureaus. If audit adjustments are late, the report should be submitted by the due date without the audit adjustments but should include a notation that an updated Final FY TSR/TDR will be submitted when the audit adjustments are finalized. Part II of the TDR/TSR Review Checklist **(Exhibit 9)** shall be completed and submitted to OFM after all steps have been completed and intra-bureau differences have been resolved per the thresholds stated below.
* At the **transaction level,** any Intra-Commerce transaction with a **difference of $25,000 or more with a partner bureau is required to be researched and resolved by the two partner bureaus. The bureau in error should adjust its general ledger and TSR/TDR.**
* At the **category level** (e.g. revenue and expenses, receivables and payables, advances from others/unearned revenue, and advances to others/prepayments), **any Intra-Commerce difference totaling $250,000 or more with a partner bureau is required to be researched and resolved by the two partner bureaus. The bureau in error should adjust its general ledger and TSR/TDR.**
* Each quarter, bureaus should closely review their Final FY TSR/TDR with their partner bureaus to ensure that there are no transactions with differences of $25,000 or more nor any category level differences totaling $250,000 or more**.** If there is a difference, bureau Finance Officers (FOs) should be notified of significant unreconciled differences.

1. ***Reporting Formats***

***Intra-Commerce TSRs***

* Intra-Commerce TSRs are required to be in the standard sample formats as presented in **Exhibit 3**.
* Organize the TSR by SGL account number in ascending order (e.g., from lowest to highest). Within each SGL account, organize partner Intra-Commerce Codes (ICCs), as shown in **Exhibit 6,** also in ascending order.
* For each partner ICC transactions total reported on the TSR, the following data elements are required:

* USSGL Account Number
* Partner’s ICC/Entity Name
* Reporting Bureau’s Treasury Fund Symbol - when there is more than one Treasury Fund Symbol for transactions or balances with a Federal entity, each Treasury Fund Symbol must be shown as a separate line item on the TSR
* Dollar Amount

***Intra-Commerce TDRs***

* Intra-Commerce TDRs are required to be in the standard sample format presented in **Exhibit 4**
* Organize the TDR by SGL account number, from lowest to highest. Within each SGL account, organize partner ICCs **(Exhibit 6)** from lowest to highest.
* The required attributes for each transaction shown on the TDR are:
* USSGL Account Number
* Partner’s ICC
* Document Record Number (Optional)
* Document Type (Optional)
* Document Number
* Sub-document Number (Optional)
* GL Month
* Reporting Bureau’s Treasury Fund Symbol
* Description (Optional)
* Transaction Amount
* Data Definitions for the required attributes are shown in **Exhibit 5** and the Optional Document Types for individual transactions are shown in **Exhibit 7**

**IV. Due Dates for Submissions**

* See Financial Statements Guidance, Attachment I, *Due Date Calendar*, for due dates.
* OFM will monitor bureaus' submissions against the due dates. A deadline may be considered not met if the data is incomplete, inaccurate, and in the case of Reconciled TSRs, if there are transactions category differences with other partner bureaus or within the bureau of $250,000 or more.
* **Please email your Intra-Commerce Checklists for OFM to**:

Spencer Farrar – OFM Kristin Salzer - OFM

Tel: (202) 482-1669 and Tel: (202) 482-2715

Fax: (202) 482-1992 Fax: (202) 482-1992

Email: [JFarrar@doc.gov](mailto:JFarrar@doc.gov) Email: [KSalzer@doc.gov](mailto:KSalzer@doc.gov;SSmith@doc.gov?subject=Intra-Commerce%20Checklist)

**V. OFM Contact**

Questions related to Attachment B can be directed to:

Kristin Salzer - OFM

Tel: (202) 482-2715

Fax: (202) 482-1992

Email: [KSalzer@doc.gov](mailto:KSalzer@doc.gov?subject=Attachment%20B)

| **Bureau Contact** | **ALC** | **Bureau Name** | **Active Funds** |
| --- | --- | --- | --- |
| **NIST, Finance Division**  Primary: Robert Chang  Phone: (301) 975-8812  Email:  [Robert.Chang@NIST.gov](mailto:Robert.Chang@NIST.gov)  Primary: Matt Walsh  Phone: (301) 975-5242  Email: [Matt.Walsh@NIST.gov](mailto:Imelda.Arroyo@NIST.gov)  Primary: Jun Li  Phone: (301) 975-5650  Email: [Jun.Li@NIST.gov](mailto:Jun.Li@nist.gov?cc=Carole.Serfling@NIST.gov;%20Shannon,%20Redding@NIST.gov&subject=Intra-Commerce)  Primary: Carole Serfling  Phone: (301) 975-3170  Email: [Carole.Serfling@NIST.gov](mailto:Carole.Serfling@nist.gov?cc=Jun.Li@NIST.gov;%20Shannon,%20Redding@NIST.gov&subject=Intra-Commerce)  Primary: Carole Serfling  Phone: (301) 975-3170  Email: [Carole.Serfling@NIST.gov](mailto:Carole.Serfling@nist.gov?cc=Jun.Li@NIST.gov;%20Shannon,%20Redding@NIST.gov&subject=Intra-Commerce)  Primary: Folly Kuevey  Phone: (301) 975-2743  Email: [Folly.Kuevey@NIST.gov](mailto:Folly.Kuevey@NIST.gov)  Primary: Connie Meenehan  Phone: (301) 975-8886  Email: [Constance.Meenehan@NIST.gov](mailto:Constance.Meenehan@nist.gov?cc=Shannon,%20Redding@NIST.gov&subject=Intra-Commerce)  Primary: Carrie Hart  Phone: (301) 975-2692  Email: [Carrie.Hart@NIST.gov](mailto:Carrie.Hart@nist.gov?cc=Shannon,%20Redding@NIST.gov&subject=Intra-Commerce)  Primary: Matt Walsh  Phone: (301) 975-5242  Email: [Matt.Walsh@nist.gov](mailto:Matt.Walsh@nist.gov)  Primary: April Harrell  Phone: (301) 975-5883  E-mail: [April.Harrell@NIST.gov](mailto:April.Harrell@nist.gov?cc=Cheng.He@NIST.gov;%20Shannon,%20Redding@NIST.gov&subject=Intra-Commerce)  and  Primary: Cheng He  Phone: (301) 975-5262  E-mail: [Cheng.He@NIST.gov](mailto:Cheng.He@nist.gov;April.Harrell@NIST.gov?cc=Shannon,%20Redding@NIST.gov&subject=Intra-Commerce)  Primary: Tracie Nie  Phone: (301) 975-6789  E-mail: [Chunsheng.Nie@NIST.gov](mailto:Chunsheng.Nie@nist.gov;AnneMarie.Emerich@NIST.gov;Hannah.lee@NIST.gov?cc=Shannon,%20Redding@NIST.gov&subject=Intra-Commerce)  **a**nd  Primary: Anne Marie Emerich  Phone: (301) 975-3825  Email: [AnneMarie.Emerich@NIST.gov](mailto:Chunsheng.Nie@nist.gov;AnneMarie.Emerich@NIST.gov;Hannah.lee@NIST.gov?cc=Shannon,%20Redding@NIST.gov&subject=Intra-Commerce)  and  Primary: Hannah Lee  Phone: (301) 975-5786  Email: [Hannah.lee@NIST.gov](mailto:Chunsheng.Nie@nist.gov;AnneMarie.Emerich@NIST.gov;Hannah.lee@NIST.gov?cc=Shannon,%20Redding@NIST.gov&subject=Intra-Commerce)  **Secondary for All NIST-serviced** **Entities:**  Secondary: Shannon Redding  Phone: (301) 975-0570  Email: [Shannon.Redding@NIST.gov](mailto:Shannon.Redding@NIST.gov)  **Fax number for all above:**  (301) 527-1035 | **13-06-0001** | Departmental Management/Working Capital Fund  Departmental Management/Gifts and Bequests  Departmental Management/Salaries and Expenses  Hebert C. Hoover Building Renovations & Modernization  Non-Recurring Expenses Fund  Office of the Inspector General  Bureau of Economic Analysis National Institute of Standards and Technology Minority Business Development Agency  International Trade Administration  National Telecommunications and Information Administration | 1099, 3220, 3800, 4511, 6540  3800, 8501  0120, 3800, 6000  0123, 3800  0133  0110, 0126, 1099, 3220, 3800  1500, 3220, 3800, 4323, 6540  0500, 0513, 0514, 0515, 0525, 0549, 1099, 3220, 3800, 4650, 6050  0201, 1099, 3220, 3800  0124, 1099, 1250, 1435, 2419, 3220, 3800, 5521, 6276, 6501, 6540  0516, 0550, 0551, 0552, 0554, 0556, 1099, 3220, 3231, 3800, 4358, 4421, 5396, 6500, 8233, 8609 |
| **NOAA, Office of Finance and Admin., Financial Services Division**  Primary: Sunny Tang  Phone: (301) 444-2802  Email: [Yuting.Tang@NOAA.gov](mailto:Yuting.Tang@NOAA.gov?subject=Intra-Commerce)  Fax: (301) 444-3405  **BIS**: Sunny Tang  (see NOAA) | **13-14-0001** | National Oceanic and Atmospheric Administration  Bureau of Industry Security | 0891, 1099, 1435, 1440, 1450, 1451, 1454, 1455, 1456, 1460, 1462, 1465, 1499, 2055, 2717, 2814, 3200, 3220, 3240, 3800, 4313, 4314, 4316, 4324, 4417, 5120, 5122, 5139, 5283, 5284, 5362, 5439, 5583, 5584, 5598, 6214, 6276, 6500, 6501, 6541, 8145, 8220  0300, 1019, 1040, 1435, 2419, 3220, 3800, 6276, 6500, 6501 |
| **EDA, Administrative and Support Services Division**  Primary: Sunny Tang  (see NOAA)  Primary: Sunny Tang  (see NOAA) | **13-20-0001** | Economic Development Administration – Grant and Revolving FundsEconomic Development Administration – Salary & Expenses | 1410, 1435, 2050, 2051, 2814, 3200, 3220, 3800, 4406, 6501  0118, 0125, 1099, 3800, 6276 |
| **NTIS, Financial & Administration Management, Office of Accounting**  Primary: Lan Duong  Phone: (703) 605-6616  Email: [LDuong@NTIS.gov](mailto:LDoung@NTIS.gov?cc=APatterson@NTIS.gov;CScott.NTIS.gov&subject=Intra-Commerce)  Secondary: Andrea Patterson  Phone: (703) 605-6614  Email: [APatterson@NTIS.gov](mailto:APatterson@NTIS.gov?cc=LDoung@NTIS.gov;CScott.NTIS.gov&subject=Intra-Commerce)  and  Secondary: Caren Scott  Phone: (703) 605-6646  Fax: (703) 605-6781  E-mail: [CScott@NTIS.gov](mailto:CScott@NTIS.gov?cc=LDuong@NTIS.gov;APatterson@NTIS.doc&subject=Intra-Commerce) | **13-07-0001** | National Technical Information Service | 3220, 3800, 4295, 6500 |
| **USPTO, Office of Finance, Financial Reporting and Analysis Division**  Primary: Lydia Armah  Phone: (571) 272-8818  E-mail: [Lydia.Armah@USPTO.gov](mailto:Lydia.Armah@USPTO.gov?cc=Daniel.Smith@USPTO.gov;Jeanette.Kuendel@USPTO.gov&subject=Intra-Commerce)  Secondary: Dan Smith  Phone: (571) 272-5618  E-mail: [Daniel.Smith@USPTO.gov](mailto:Daniel.Smith@USPTO.gov)  and  Secondary: Jeanette Kuendel  Phone: (571) 272-6340  Email: [Jeanette.Kuendel@USPTO.gov](mailto:Jeanette.Kuendel@USPTO.gov?cc=Lydia.Armah@USPTO.gov;Daniel.Smith@USPTO.gov&subject=Intra-Commerce) | **13-10-0001** | U.S. Patent and Trademark Office | 1006, 1008, 1099, 1435, 3220, 3800, 5127, 6538, 6542, 6554 |
| **Census Bureau, Office of Finance**  Primary: David Freeland Jr.  Phone: (301) 763-3424  Fax: (301)457-4747  Email: David.C.Freeland@census.gov  Secondary: Hari Poudel  Phone: (301) 763-2444  Email: Hari.C.Poudel@census.gov | **13-04-0001** | Census Bureau | 0401, 0450, 0451, 1060, 1099, 1332, 1435, 3220, 3800, 4512, 6050, 6275, 6500, 6501 |

###### Commonly Used Proprietary SGL Accounts for

###### Intra-Commerce and Intra-Bureau Transactions

|  |  |
| --- | --- |
| **Standard General Ledger Account**  (Note: the listing below is not all-inclusive) | **Normal Balance** |
| **Assets**  131000 Accounts Receivable  141000 Advances and Prepayments  -- *capital purchases and leasehold improvements, if any* -- | Debit  Debit  Debit |
| **Liabilities**  211000 Accounts Payable  217000 Subsidy Payable to the Financing Account  231000 Liability for Advances and Prepayments  241000 Liability for Clearing Accts | Credit  Credit  Credit  Credit |
| **Unexpended Appropriations**  310200 Unexpended Appropriations –Transfers-In  310300 Unexpended Appropriations –Transfers-Out | Credit  Debit |
| **Revenue**  510000 Revenue from Goods Sold  510900 Contra Revenue for Goods Sold  520000 Revenue from Services Provided  540000 Funded Benefit Program Revenue  520900 Contra Revenue for Services Provided  590000 Other Revenue  590900 Contra Revenue for Other Revenue | Credit  Debit  Credit  Credit  Debit  Credit  Debit |
| Other Financing Sources  572000 Financing Sources Transferred In Without Reimbursement  573000 Financing Sources Transferred Out Without Reimbursement  574000 Appropriated Dedicated Collections Transferred In  574500 Appropriated Dedicated Collections Transferred Out  575000 Expenditure Financing Sources – Transfers-In  575500 Nonexpenditure Financing Sources – Transfers-In  575600 Nonexpenditure Financing Sources – Transfers-In – Capital Trnsfs.  576000 Expenditure Financing Sources – Transfers-Out  576500 Nonexpenditure Financing Sources – Transfers-Out - Others  576600 Nonexpenditure Financing Sources – Transfers-Out -Capital Trnsfs.  577500 Nonbudgetary Financing Sources Transferred In  577600 Nonbudgetary Financing Sources Transferred Out | Credit  Debit  Credit  Debit  Credit  Credit  Credit  Debit  Debit  Debit  Credit  Debit |
| **Expenses**  610000 Operating Expenses/ Program Costs  640000 Benefits Expense | Debit  Debit |
| **Memorandum**  880100 Offset for Purchases of Assets  880200 Purchases of Property, Plant, and Equipment  880300 Purchases of Inventory and Related Property  880400 Purchases of Assets–Other | Credit  Debit  Debit  Debit |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Required Format/Sample BureauFY 2021 Intra-Commerce Transaction Summary Report **REMINDER: Intra-bureau transactions should not be included in the TSR** | | | | | | | | | | |
| <bureau name>  FY 2021 Intra-Commerce Transaction Summary Report  For the Quarter Ended December 31, 2020 | | | | | | | | | | |
| **SGL**  **A/C** | **Partner’s**  **Intra-Commerce**  **Code / Entity Name** | | **Treasury Fund**  **Symbol of**  **Reporting Bureau** | | | | **Amount** | **Audit Adjustment** | **Adjusted**  **Amount** | |
|  |  | |  | | | |  |  |  | |
| **Accounts Receivable–A/C 131000** | | | | |  | |  |  |  | |
| 131000 | 51\_01 DM/S&E | | 465000 | | | | 8,100.00 | (565.00) | 7,535.00 | |
| 131000 | 59\_00 MBDA | | 465000 | | | | 6,052.00 |  | 6,052.00 | |
| 131000 | 63\_00 Census | | 465000 | | | | 1,354.27 |  | 1,354.27 | |
|  | **Total for A/C 131000** | | | |  | | xx,xxx.xx |  | xx,xxx.xx | |
|  | | | | | | | |  |  |  |  | |
| **Advances and Prepayments–A/C 141000** | | | | |  | |  |  |  | |
| 141000 | 62\_00 NTIS | | 051500 | | | | 21,595.00 |  | 21,595.00 | |
| 141000 | 53\_00 ESA/BEA | | 465000 | | | | 621,922.03 |  | 621,922.03 | |
|  | **Total for A/C 141000** | |  | | | | xxx,xxx.xx |  | xxx,xxx.xx x | |
|  |  | | | | | | |  |  |  | |  |
| **Accounts Payable–A/C 211000** | | |  | | | |  |  |  | |
| 211000 | 51\_03 OIG | | 052500 | | | | (76,125.00) | 25,000 | (51,125.00) | |
| 211000 | 55\_00 ITA | | 465000 | | | | (9,012.83) |  | (9,012.83) | |
| 211000 | 54\_00 NOAA | | 050000 | | | | (1,735,000.00) |  | (1,735,000.00) | |
|  | **Total for A/C 211000** | | | |  | | xxx,xxx.xx |  | xxx,xxx.xx x | |
|  | | | | | | | |  |  | |
| **Liability for Advances and Prepayments–A/C 231000** | | | | | | | |  |  | |
| 231000 | 63\_00 Census | | 465000 | | | | (3,286,791.11) |  | (3,286,791.11) | |
| 231000 | 67\_00 BIS | | 465000 | | | | (1,366,867.22) |  | (1,366,867.22) | |
|  | **Totals for A/C 231000** | | |  | | | xxx,xxx.xx |  | xxx,xxx.xx | |
|  | | | | | | | |  |  | |
| **Unexpended Appropriations-Transfers-In–A/C 310200** | | | | | | | |  |  | |
| 310200 | 63\_00 Census | | 050000 | | | | (5,184,723.00) |  | (5,184,723.00) | |
|  | **Totals for A/C 310200** | | | |  | | xxx,xxx.xx |  | xxx,xxx.xx | |
| Required Format/Sample Bureau FinalFY 2021 Intra-Commerce Transaction Summary Report **REMINDER: Intra-bureau transactions should not be included in the TSR** | | | | | | | | | | |
| <bureau name>  FY 2021 Intra-Commerce Transaction Summary Report  For the Quarter Ended December 31, 2020 | | | | | | | | | | |
| **SGL**  **A/C** | **Partner’s**  **Intra-Commerce**  **Code / Entity Name** | | **Treasury Fund**  **Symbol of**  **Reporting Bureau** | | | | **Amount** | **Audit Adjustment** | **Adjusted**  **Amount** | |
|  | | | | | | | |  |  | |
| **Revenue from Services Provided–A/C 520000** | | | | |  | | |  |  | |
|  | |  |  | | | |  |  |  | |
| 520000 | | 51\_01 DM/S&E | 465000 | | | | (8,100.00) |  | (8,100.00) | |
| 520000 | | 63\_00 Census | 051500 | | | | (1,354.27) |  | (1,354.27) | |
| 520000 | | 52\_01 EDA | 052500 | | | | (1,332,794.00) |  | (1,332,794.00) | |
| 520000 | | 61\_00 NTIA | 465000 | | | | (60,520.00) |  | (60,520.00) | |
|  | | **Total for A/C 520000** | | |  | | xxx,xxx.xx |  | xxx,xxx.xx | |
|  | | | | | | | |  |  | |
| **Operating Expenses/Program Costs–A/C 610000** | | | | | | | |  |  | |
| 610000 | | 51\_03 OIG | 465000 | | | | 76,125.00 |  | 76,125.00 | |
| 610000 | | 55\_00 ITA | 465000 | | | | 9,012.83 |  | 9,012.83 | |
| 610000 | | 54\_00 NOAA | 051500 | | | | 1,735,000.00 |  | 1,735,000.00 | |
| 610000 | | 51\_02 DM/WCF | 465000 | | | | 104,922.18 |  | 104,922.18 | |
| 610000 | | 59\_00 MBDA | 052500 | | | | 6,748.23 |  | 6,748.23 | |
|  | | **Total for A/C 610000** | | | |  | xxx,xxx.xx |  | xxx,xxx.xx | |

Required Format/Sample Bureau Final FY 2021 Intra-Commerce Transaction Detail Report

**REMINDER: Intra-bureau transactions should not be included in the TDR**

<bureau name>

FY 2021 Intra-Commerce Transaction Summary Report

For the Quarter Ended December 31, 2020

| USSGL  Account  Number | Partner’s  ICC | Document Record  Number  **(Optional)** | Document  Type  **(Optional)** | Document  Number | Sub-document  Number  **(Optional)** | GL Month | Reporting Bureau’s Treasury Fund  Symbol | Description  **(Optional)** | Transaction  Amount |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 131000 | 51\_01 |  | REVUNC | DA #14-1162 |  | xx/xx | 0120 |  | xx,xxx.xx |
| 131000 | 51\_01 |  | REVUNC | DA #14-1163 |  | xx/xx | 3800 |  | xx,xxx.xx |
| 131000 | 63\_00 |  | REVUNC | DA #19-0320 |  | xx/xx | 4512 |  | xx,xxx.xx |
| TOTAL 131000 |  |  |  |  |  | xx/xx |  |  | xx,xxx.xx |
|  |  |  |  |  |  |  |  |  |  |
| 141000 | 51\_04 |  |  | 26411578 |  | xx/xx | 4564 |  | xx,xxx.xx |
| 141000 | 51\_04 |  |  | 26411629 |  | xx/xx | 4564 |  | xx,xxx.xx |
| 141000 | 51\_04 |  |  | 26411699 |  | xx/xx | 4564 |  | xx,xxx.xx |
| 141000 | 53\_00 |  |  | 26411100 |  | xx/xx | 1500 |  | xx,xxx.xx |
| 141000 | 53\_00 |  |  | 26411301 |  | xx/xx | 3800 |  | xx,xxx.xx |
| 141000 | 53\_00 |  |  | 26411488 |  | xx/xx | 4323 |  | xx,xxx.xx |
| TOTAL 141000 |  |  |  |  |  |  |  |  | xx,xxx.xx |
|  |  |  |  |  |  |  |  |  |  |
| 211000 | 51\_03 |  |  | 26411319 |  | xx/xx | 0110 |  | xx,xxx.xx |
| 211000 | 51\_03 |  |  | 26411344 |  | xx/xx | 0126 |  | xx,xxx.xx |
| 211000 | 51\_03 |  |  | 26411395 |  | xx/xx | 0126 |  | xx,xxx.xx |
| 211000 | 51\_07 |  |  | 26411744 |  | xx/xx | 0122 |  | xx,xxx.xx |
| 211000 | 51\_07 |  |  | 26411753 |  | xx/xx | 0122 |  | xx,xxx.xx |
| 211000 | 54\_00 |  |  | 26012818 |  | xx/xx | 1450 |  | xx,xxx.xx |
| 211000 | 54\_00 |  |  | 26012890 |  | xx/xx | 1450 |  | xx,xxx.xx |
| 211000 | 54\_00 |  |  | 26012902 |  | xx/xx | 1450 |  | xx,xxx.xx |
| 211000 | 54\_00 |  |  | 26012903 |  | xx/xx | 1450 |  | xx,xxx.xx |
| TOTAL 211000 |  |  |  |  |  |  |  |  | xx,xxx.xx |
|  |  |  |  |  |  |  |  |  |  |
| 231000 | 63\_00 |  |  | DA #332258 |  | xx/xx | 0401 |  | xx,xxx.xx |
| 231000 | 63\_00 |  |  | DA #332259 |  | xx/xx | 0450 |  | xx,xxx.xx |
| 231000 | 63\_00 |  |  | DA #332260 |  | xx/xx | 0451 |  | xx,xxx.xx |
| 231000 | 63\_00 |  |  | DA #332261 |  | xx/xx | 4512 |  | xx,xxx.xx |
| 231000 | 67\_00 |  |  | DA #95475 |  | xx/xx | 0300 |  | xx,xxx.xx |
| 231000 | 67\_00 |  |  | DA #95476 |  | xx/xx | 0300 |  | xx,xxx.xx |
| TOTAL 231000 |  |  |  |  |  |  |  |  | xx,xxx.xx |
|  |  |  |  |  |  |  |  |  |  |
| 310200 | 63\_00 |  |  | SF-1151 #7632 |  | xx/xx | 3800 |  | xx,xxx.xx |
| TOTAL 310200 |  |  |  |  |  |  |  |  | xx,xxx.xx |
|  |  |  |  |  |  |  |  |  |  |
| 520000 | 51\_05 |  | REVUNC | DA #19-0320 |  | xx/xx | 8501 |  | xx,xxx.xx |
| 520000 | 51\_05 |  | REVCOL | DA #428828 |  | xx/xx | 8501 |  | xx,xxx.xx |
| 520000 | 51\_05 |  | REVCOL | DA #428829 |  | xx/xx | 8501 |  | xx,xxx.xx |
| 520000 | 52\_01 |  | REVCOL | DA #428830 |  | xx/xx | 0120 |  | xx,xxx.xx |
| 520000 | 52\_01 |  | REVCOL | DA #84195 |  | xx/xx | 0120 |  | xx,xxx.xx |
| 520000 | 52\_02 |  | REVCOL | DA #84196 |  | xx/xx | 0125 |  | xx,xxx.xx |
| 520000 | 52\_02 |  | REVCOL | DA #84197 |  | xx/xx | 0125 |  | xx,xxx.xx |
| 520000 | 61\_00 |  | REVCOL | DA #84198 |  | xx/xx | 0550 |  | xx,xxx.xx |
| 520000 | 61\_00 |  | REVCOL | DA #89326 |  | xx/xx | 0550 |  | xx,xxx.xx |
| 520000 | 61\_00 |  | REVCOL | DA #89327 |  | xx/xx | 0550 |  | xx,xxx.xx |
| 520000 | 63\_00 |  | REVCOL | DA #89328 |  | xx/xx | 0401 |  | xx,xxx.xx |
| TOTAL 520000 |  |  |  |  |  |  |  |  | xx,xxx.xx |
|  |  |  |  |  |  |  |  |  |  |
| 610000 | 51\_03 |  |  | 26411319 |  | xx/xx | 0126 |  | xx,xxx.xx |
| 610000 | 51\_03 |  |  | 26411344 |  | xx/xx | 0126 |  | xx,xxx.xx |
| 610000 | 51\_03 |  |  | 26411395 |  | xx/xx | 0126 |  | xx,xxx.xx |
| 610000 | 51\_07 |  |  | 26411753 |  | xx/xx | 0122 |  | xx,xxx.xx |
| 610000 | 54\_00 |  |  | 26012818 |  | xx/xx | 1451 |  | xx,xxx.xx |
| 610000 | 54\_00 |  |  | 26012890 |  | xx/xx | 1454 |  | xx,xxx.xx |
| 610000 | 54\_00 |  |  | 26012902 |  | xx/xx | 1456 |  | xx,xxx.xx |
| 610000 | 54\_00 |  |  | 26012903 |  | xx/xx | 1460 |  | xx,xxx.xx |
| TOTAL 610000 |  |  |  |  |  |  |  |  | xx,xxx.xx |

**Required Data Elements for Intra-Commerce Transaction Detail Reports**

**Data Element Definitions**

|  |  |  |
| --- | --- | --- |
| Field Name | Description | Data Format |
| USSGL Account Number | A unique code that represents a Standard General Ledger (USSGL) account | 999999 |
| Partner’s Intra-Commerce Code (ICC) | The code representing a bureau code and entity code of your Commerce partner for this transaction  Format: 2-digit bureau code, underscore, 2-digit entity code | 99\_99 |
| Document Record Number  **(OPTIONAL)** | A sequential number which counts each document | 999999 |
| Document Type  **(OPTIONAL)** | Code indicating the type of document, or event reported for elimination | xxxxxxx |
| Document Number | The identifying document or IPAC number used for matching | 999999 |
| Sub-document Number  **(OPTIONAL)** | The sub-document number used for matching | 999999 |
| GL Month | The date of latest transaction for the submitted file; This date must correspond to a GL end of month date, Format: mm/yy (example: 12/05) | 99/99 |
| Reporting Bureau’s Treasury Fund Symbol | The reporting bureau’s Treasury Fund Symbol for the referenced account’s funding source | 9999 |
| Transaction Amount | The dollar amount of the individual transaction | 9999.99 |
| Description  **(OPTIONAL)** | Description of the transaction | xxxxxxxxxxxxxxxx |

|  |  |  |  |
| --- | --- | --- | --- |
| **Bureau/Entity Codes and Intra-Commerce Codes (ICC)\*\*\*** | | | |
| **Bureau Code** | **Entity Code** | **Bureau Name** |
| 51 | 01 | Departmental Management - Salaries and Expenses |
| 51 | 02 | Departmental Management - Working Capital Fund |
| 51 | 03 | Office of Inspector General |
| 51 | 05 | Departmental Management - Gifts and Bequests |
| 51  51 | 09  10 | HCHB Renovations and Modernization  Departmental Management - Nonrecurring Expenses Fund |
| 52 | 01 | Economic Development Administration/Salaries and Expenses |
| 52 | 02 | Economic Development Administration/Grant and Revolving Funds |
| 53 | 00 | Bureau of Economic Analysis & Economics and Statistics Administration |
| 54 | 00 | National Oceanic and Atmospheric Administration |
| 55 | 00 | International Trade Administration |
| 56 | 00 | U.S. Patent and Trademark Office |
| 57 | 00 | National Institute of Standards and Technology |
| 59 | 00 | Minority Business Development Agency |
| 61 | 00 | National Telecommunications and Information Administration |
| 62 | 00 | National Technical Information Service |
| 63 | 00 | Census Bureau |
| 67 | 00 | Bureau of Industry and Security |

\*\*\* Intra-Commerce Code (ICC) is the combination of the Bureau Code and the Entity Code.

For example, the ICC for International Trade Administration is 55\_00. The ICC is used for intra-Commerce TDR/TSR files but not for HFM expanded trial balance uploads, which require the full intercompany partner (ICP) code, which includes the main account (e.g., formatted 99\_99\_9999 or 99\_99\_9999T for funds that have sub-funds, such as 54\_00\_1450T).

**Optional Document Types for Intra-Commerce Transaction Detail Reports**

Transactions reported on a bureau's Intra-Commerce TDR should be consistent with the actual general ledger treatment, as of the TDR end-of-period date. For example, if a REVUNC transaction is reported on the bureau's fourth quarter TDR, the bureau's general ledger should reflect an accounts receivable as of September 30.

The Document Types are not all-inclusive. They capture common types of transactions. For example, there are not standard Document Types for (a) refunds of overpayments, (b) capitalized purchases, and (c) transfers-in or transfers-out. Bureaus should report, under the appropriate miscellaneous Document Type, these and other transactions that are not covered by a standard Document Type.

**Performing Bureau Transactions of the Current Fiscal Year**

These Document Types indicate individual transactions that occurred during the TDR reporting period.

**REVCOL - Collected revenue**

Dr. 101000 Fund Balance with Treasury

Cr. 510000 Revenue from Goods Sold

Cr. 520000 Revenue from Services Provided

Cr. 590000 Other Revenue

**REVUNC - Uncollected revenue**

Dr. 131000 Accounts Receivable

Cr. 510000 Revenue from Goods Sold

Cr. 520000 Revenues from Services Provided

Cr. 590000 Other Revenue

**REVUNF - Revenue related to a previously recorded unfilled customer order with advance**

Dr. 231000 Liability for Advances and Prepayments

Cr. 510000 Revenue from Goods Sold

Cr. 520000 Revenues from Services Provided

Cr. 590000 Other Revenue

**ADVREC - Unfilled customer order with advance**

Dr. 101000 Fund Balance with Treasury

Cr. 231000 Liability for Advances and Prepayments

**ADVREV - Customer order with advance, with goods/services partially performed or delivered**

Dr. 101000 Fund Balance with Treasury

Cr. 231000 Liability for Advances and Prepayments

Cr. 510000 Revenue from Goods Sold

Cr. 520000 Revenue from Services Provided

Cr. 590000 Other Revenue

**DEPREC - Customer deposit received (not an unfilled customer order)**

Dr. 101000 Fund Balance with Treasury

Cr. 231000 Liability for Advances and Prepayments

Cr. 240000 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

**PERFMISC - Miscellaneous performing bureau transaction that is not provided for by another Document Type.**

**Performing Bureau Assets/Liabilities Carried Over from the Prior Fiscal Year**

These Document Types indicate asset/liability amounts, as of the TDR end-of-period date, that were carried over from the prior fiscal year. For example, if accounts receivable from Bureau A totaled $10,000 at December 31, 2020, all of which was carried over from September 30, 2020, $10,000 would be reported at December 31, 2020 using ARCARR.

Another example: if accounts receivable from Bureau A totaled $20,000 at September 30, 2020, and $5,000 of those accounts receivable were carried over to December 31, 2020, then $5,000 would be reported at December 31, 2020 using ARCARR.

**ARCARR - Accounts Receivable carried over from the prior fiscal year**

Dr. 131000 Accounts Receivable

**ADVRECCARR - Unfilled Customer Order with advance carried over from the prior fiscal year**

Cr. 231000 Liability for Advances and Prepayments

**DEPRECCARR - Customer Deposit received (not an unfilled customer order) carried over from the prior fiscal year**

Cr. 231000 Liability for Advances and Prepayments

Cr. 241000 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

**PMISCCARR - Performing bureau miscellaneous asset or liability carried over from the prior fiscal year that is not provided for by another Document Type.**

**Receiving Bureau Transactions of the Current Fiscal Year**

These Document Types indicate individual transactions that occurred during the TDR reporting period.

**EXPPAID - Paid expense**

Dr. 610000 Operating Expenses

Dr. 650000 Cost of Goods Sold

Dr. 660000 Applied Overhead

Cr. 101000 Fund Balance with Treasury

**EXPUNP - Unpaid expense**

Dr. 610000 Operating Expenses

Dr. 650000 Cost of Goods Sold

Dr. 660000 Applied Overhead

Cr. 211000 Accounts Payable

**EXPUND - Expense related to a previously recorded undelivered order with advance**

Dr. 610000 Operating Expenses

Dr. 650000 Cost of Goods Sold

Dr. 660000 Applied Overhead

Cr. 141000 Advances and Prepayments

**EXPDEP - Expense related to a previously paid deposit**

**(not a previously paid undelivered order)**

Dr. 610000 Operating Expenses

Dr. 650000 Cost of Goods Sold

Dr. 660000 Applied Overhead

Cr. 141000 Advances and Prepayments

**ADVPAID - Undelivered order with advance**

Dr. 141000 Advances and Prepayments

Cr. 101000 Fund Balance with Treasury

**ADVEXP - Obligation with advance, with service partially received**

Dr. 141000 Advances and Prepayments

Dr. 610000 Operating Expenses

Dr. 650000 Cost of Goods Sold

Dr. 660000 Applied Overhead

Cr. 101000 Fund Balance with Treasury

**DEPPAID - Deposit paid (not an undelivered order)**

Dr. 141000 Advances and Prepayments

Cr. 101000 Fund Balance with Treasury

**RECMISC - Miscellaneous receiving bureau transaction that is not provided for by another Document Type.**

**Receiving Bureau Assets/Liabilities Carried Over from the Prior Fiscal Year**

These Document Types indicate asset/liability amounts, as of the TDR end-of-period date, that were carried over from the prior fiscal year. For example, if undelivered orders with advance to Bureau A totaled $10,000 at December 31, 2020, all of which were carried over from September 30, 2020, then $10,000 would be reported at December 31, 2020 using ADVPDCARR.

Another example: if accounts payable to Bureau A totaled $20,000 at September 30, 2020, and $10,000 of those accounts payable were carried over to December 31, 2020, then $10,000 would be reported at December 31, 2020 using APCARR.

**APCARR - Accounts Payable carried over from the prior fiscal year**

Cr. 211000 Accounts Payable

**ADVPDCARR - Undelivered Orders with advance carried over from the prior fiscal year**

Dr. 141000 Advances and Prepayments

**DEPPDCARR** - **Deposit paid (not undelivered orders) carried over from the prior fiscal year**

Dr. 141000 Advances and Prepayments

**RMISCCARR - Receiving bureau miscellaneous asset or liability carried over from the prior fiscal year that is not provided for by another Document Type.**

**Performing Bureau**

|  |  |
| --- | --- |
| **If you report:** | **Your partner (receiving bureau) should report:** |
| **Transactions of the Current Fiscal Year:** | |
| REVCOL | EXPPAID |
| REVUNC | EXPUNP |
| REVUNF | EXPUND, EXPDEP |
| ADVREC | ADVPAID |
| ADVREV | ADVEXP |
| DEPREC | DEPPAID |
| PERFMISC | RECMISC |
| **Summary Totals of Assets/Liabilities**  **Carried Over from the Prior Fiscal Year:** | |
| ARCARR | APCARR |
| ADVRECCARR | ADVPDCARR |
| DEPRECCARR | DEPPDCARR |
| PMISCCARR | RMISCCARR |

**Receiving Bureau**

|  |  |
| --- | --- |
| **If you report:** | **Your partner (performing bureau) should report:** |
| **Transactions of the Current Fiscal Year:** | |
| EXPPAID | REVCOL |
| EXPUNP | REVUNC |
| EXPUND, EXPDEP | REVUNF |
| ADVPAID | ADVREC |
| ADVEXP | ADVREV |
| DEPPAID | DEPREC |
| RECMISC | PERFMISC |
| **Summary Totals of Assets/Liabilities**  **Carried Over from the Prior Fiscal Year:** | |
| APCARR | ARCARR |
| ADVPDCARR | ADVRECCARR |
| DEPPDCARR | DEPRECCARR |
| RMISCCARR | PMISCCARR |

**FY 2021 Intra-Commerce Transaction Summary Report (TSR) and**

**Transaction Detail Report (TDR) Review Checklist**

**Part I. First, Second, Third, or Fourth Quarter**

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

**Fiscal Year: 2021**

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

| **Step** | **Procedure** | **Completed**  **(yes/no)** | **Explanation**  **(required for “No” responses)** |
| --- | --- | --- | --- |
| A. | Is the TSR/TDR in the required standard format? Is each Intra-Commerce transaction included for proprietary USSGL accounts? | \_\_\_\_\_\_\_\_ |  |
| B. | Does the TSR/TDR include Intra-Commerce transactions from October 1 through the ending date (December 31, March 31, June 30, or September 30) for the following categories, as applicable?   * Assets * Liabilities * Unexpended Appropriations-Transfers In/Out * Revenue * Expenses * Gains * Losses * Other Financing Sources * Memorandum | \_\_\_\_\_\_\_\_ |  |
| C. | Are all required data elements included in the TSR/TDR? | \_\_\_\_\_\_\_\_ |  |
| D. | Are Intra-Commerce transactions for the reporting period and at quarter-end reported on the **accrual basis**? | \_\_\_\_\_\_\_\_ |  |
| E. | Was the Preliminary TSR/TDR submitted to your partner bureaus by the due date? | \_\_\_\_\_\_\_\_ |  |
| F. | Did you receive Preliminary TSR/TDRs from all of your partner bureaus and reconcile these TSR/TDRs to your Preliminary TSR/TDR? Please note any difficulties encountered in the Explanation column or on an attachment, including partner bureaus that did not submit their TSR/TDRs to you timely. | \_\_\_\_\_\_\_\_ |  |
| G. | As a result of the reconciliation process, did you adjust your general ledger and TSR/TDR if necessary? | \_\_\_\_\_\_\_\_ |  |
| H. | Was the Reconciled TSR/TDR submitted to your partner bureaus and OFM by the due date? | \_\_\_\_\_\_\_\_ |  |
| I. | Have all transactions with differences of $25,000 or more between your bureau and other partner bureaus been resolved and applicable corrections made to your general ledger and TSR/TDR? | \_\_\_\_\_\_\_\_ |  |
| J. | At the category level (e.g. revenues vs. expenses, receivables vs. payables), has any total difference of $250,000 or more between your bureau and other partner bureaus been resolved, and applicable corrections made to your general ledger and TSR/TDR? | \_\_\_\_\_\_\_\_ |  |
| 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 Reconciled TSR/TDR** | | | |

**FY 2021 Intra-Commerce Transaction Summary Report (TSR) and**

**Transaction Detail Report (TDR) Review Checklist**

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

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

**Fiscal Year: 2021**

| **Step** | **Procedure** | **Completed**  **(yes/no)** | **Explanation**  **(required for “No” responses)** |
| --- | --- | --- | --- |
| A. | Is the TSR/TDR in the required standard format? Is each Intra-Commerce transaction included for proprietary USSGL accounts? | \_\_\_\_\_\_\_\_ |  |
| B. | Does the TSR/TDR include Intra-Commerce transactions from October 1 through September 30 **including** **any audit adjustments**, for the following categories, as applicable?   * Assets * Liabilities * Unexpended Appropriations - Transfers In/Out * Revenue * Expenses * Gains * Losses * Other Financing Sources * Memorandum | \_\_\_\_\_\_\_\_ |  |
| C. | Are all required data elements included in the TSR/TDR? | \_\_\_\_\_\_\_\_ |  |
| D. | Are Intra-Commerce transactions for the entire fiscal year and September 30 balances reported on the **accrual basis**? | \_\_\_\_\_\_\_\_ |  |
| E. | **For any audit adjustments,** did you adjust your general ledger and TSR/TDR accordingly? | \_\_\_\_\_\_\_\_ |  |
| F. | **For any audit adjustments**, did you forward to each partner bureau your audit adjustments and supporting documentation as necessary? [The partner bureaus will use this information to verify your audit adjustments and record its own adjustments.] | \_\_\_\_\_\_\_\_ |  |
| G. | After recording audit adjustments, was the Final FY TSR/TDR submitted to your partner bureaus and OFM by the due date? | \_\_\_\_\_\_\_\_ |  |
| H. | Did you receive Final FY TSR/TDRs from all of your partner bureaus and agree these TSR/TDRs to your Final FY TSR/TDR? Please note any difficulties encountered in the Explanation column or on an attachment, including partner bureaus that did not submit their Final FY TSR/TDRs to you timely. | \_\_\_\_\_\_\_\_ |  |
| I. | Have all transactions with differences of $25,000 or more between your bureau and other partner bureaus been resolved and applicable corrections made to your general ledger and TSR/TDR? | \_\_\_\_\_\_\_\_ |  |
| J. | At the category ledger level (e.g. revenues vs. expenses, receivables vs. payables), has any total difference of $250,000 or more between your bureau and other partner bureaus been resolved, and applicable corrections made to your general ledger and TSR/TDR? | \_\_\_\_\_\_\_\_ |  |
| Checklist Completed by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Printed Name Title  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Signature Date | | | |
| **Reminder: The due date to OFM for this Checklist is the same due date as for the Final FY TSR/TDR** | | | |