

Final Department of Commerce FY 2009 and 2010 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 no longer requires the submission of Intra-Commerce TSRs to OFM (as mentioned above, Intra-Commerce TSRs are still required to be submitted to partner bureaus), as this data can be obtained through HFM. This information will be obtained by OFM through 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 FACTS I Adjusted Trial Balances submissions.

II. Background

The Government Management Reform Act of 1994, 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 USSGL (U.S. Standard General Ledger) Accounts for Intra-Commerce and Intra-bureau Transactions*

- All USSGL accounts that may contain Intra-Commerce and intra-bureau transactions and balances related to assets, liabilities, revenue, expenses, gains, losses, [REDACTED] 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 that may be used for recording Intra-Commerce and intra-bureau transactions.

2. *Identifying Proprietary Intra-Commerce and Intra-bureau Transactions*

- The bureau's general ledger and other accounting records as needed (e.g. subsidiary ledgers, IPAC listings) 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 Balances 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 Balances unless it is first updated to the general ledger. Similarly, an adjustment to the HFM Expanded Trial Balances for intra-bureau transactions should not be made before the adjustment is recorded in the general ledger. **At the transaction level, any intra-bureau transaction with a difference of \$25,000 or more with a partner bureau is required to be researched and resolved. At the category level (e.g. revenue and expenses, receivables and payables, advances from others/unearned revenue, and advances to others/prepayments [REDACTED]), any intra-bureau difference totaling \$250,000 or more is required to be researched and resolved.**
- 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 is 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.**
- If a bureau identifies an Intra-Commerce transaction or balance that is not included in its general ledger, the transaction or balance should not be reported on the TSR/TDR unless it is first recorded in the general ledger. Similarly, an adjustment to the TSR/TDR should not be made before the adjustment is recorded in the general ledger.

3. 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 an IPAC (Intragovernmental Payment and Collection System) transaction, the IPAC bill number should be referenced.
- Each bureau should ensure that 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 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 of earned revenue/unearned revenue at the quarter or year-end date and extra effort to reconcile with your partner bureaus or within the bureau.
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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:

- Bureaus with advances from others (unearned revenue) at the end of the quarter should provide the unearned revenue balances for **each** of the agreements (including supporting documentation as necessary) to the partner bureaus. See **Exhibit 1** for a listing of bureau contact persons.
- Bureaus reporting accrued revenue/receivable amounts at the end of the quarter should provide the accrual information (including supporting documentation as necessary) to the partner bureaus.
- To facilitate the matching and reconciliation of Intra-Commerce transactions within the Department “providing bureau” must give supporting documentation (as necessary) to the 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 (prepayments, advances to others, expenses, and accounts payable), and will facilitate the matching
- In a situation where there is a material difference 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 (i.e. estimated or scheduled amounts per the reimbursable agreement).

4. 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
- 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 the prepayment held with WCF
 - DM/WCF Manual Bills Listing
- **Quarterly:**
 - a) Bureaus will submit a year-to-date **preliminary** Intra-Commerce TSR/TDR to their partner bureau. 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 memorandum**. Bureaus will then reconcile these transactions to reciprocal transactions per the partner bureaus or within the bureau. Where discrepancies exist partner bureaus should contact each other, decide on the facts of the transactions, and record the appropriate accounting entries and TSR/TDR corrections.

- b) After reconciliation, bureaus will prepare a TSR/TDR Part I (**Exhibit 9**) of the TSR/TDR Review Checklist and submit to OFM. Any “No” response requires an explanation.
- **Each bureau is required to provide their partner bureaus and OFM a list of their Agreements (e.g., Memorandums of Understandings) with other partner bureaus as of June 30. Please use the format per Exhibit 8. Bureaus should exchange and reconcile information with their partner bureaus in order for bureaus to prepare accurate and complete listings (ie a listing of Agreements in which the bureau is the provider, and/or where the bureau is the receiver).**
 - After the Department’s financial statements year-end audit, each bureau will prepare a **Final FY TSR/TDR**. This 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 10**) shall be completed and submitted to OFM.
 - **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 not any transactions with differences of \$25,000 or more, and not any category level differences totaling \$250,000 or more.** If there is a difference bureau CFOs and Finance Officers should be notified of significant unreconciled differences.

5. Reporting Formats

Intra-Commerce TSRs

- Intra-Commerce TSRs are required to be in the standard sample formats presented in **Exhibit 3**
- Organize the TSR by SGL account number, from lowest to highest. Within each SGL account, organize partner Intra-Commerce Codes (ICCs) (**Exhibit 6**) from lowest to highest.
- 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 - if more than one Treasury Fund Symbol for transactions or balances with a Federal entity, must show each Treasury Fund Symbol 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
 - Transaction Amount
 - Description (**Optional**)
- 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 fax the Checklists to OFM:

[REDACTED] – OFM
 14th & Constitution Avenues, NW
 HCHB - Room 6321
 Washington, D.C. 20230
 [REDACTED]
 Fax: (202) 482-1992 or 5070
 [REDACTED]

V. OFM Contact

Questions related to Attachment B can be directed to:

Tanya C. Smith – OFM
 Department of Commerce
 14th Street & Constitution Avenue, NW
 HCHB Rm. 6321
 Washington, DC 20230
 Tel: (202) 482-0854
 Fax: (202) 482-1992 or 5070
 E-mail: TSmith2@doc.gov

Contact Persons	Agency Location Code	Reporting Entity	Treasury Fund Group
<p>NIST, Finance Division</p> <p>Primary: Matt Walsh Phone: (301) 975-5242 Email: matt.walsh@nist.gov</p> <p>Primary: Rod Veon Phone: (301) 975-5650 Email: rod.veon@nist.gov</p> <p>Primary: Susan James Phone: (301) 975-5463 Email: susan.james@nist.gov</p> <p>Primary: Carole Serfling Phone: (301) 975-3170 Email: carole.serfling@nist.gov</p> <p>Primary: Connie Meenehan Phone: (301) 975-8886 Email: constance.meenehan@nist.gov</p> <p>Primary: Tracie Nie Phone: (301) 975-6789 E-mail: chunsheng.nie@nist.gov</p>	<p>13-06-0001</p>	<p>Departmental Management/Working Capital Fund</p> <p>Departmental Management/Gifts and Bequests Office of the Inspector General Office of Computer Services (Franchise Fund)</p> <p>Emergency Oil and Gas Loan Guarantee Program Emergency Steel Loan Guarantee Program</p> <p>National Intellectual Property Law Enforcement Coordination Council Departmental Management/Salaries and Expenses Hebert C. Hoover Building Renovations & Modernization</p> <p>Economic and Statistics Administration/Bureau of Economic Analysis</p> <p>Minority Business Development Agency</p>	<p>3800, 4511, 6000</p> <p>3800, 8501 0126, 3800 4564, 3800</p> <p>0121, 2769, 3800, 4327 0122, 2759, 3800, 4328</p> <p>0127, 3800, 6000 0120, 3800, 0123</p> <p>1500, 3800, 4323, 6540</p> <p>0201, 3800</p>

Contact Persons	Agency Location Code	Reporting Entity	Treasury Fund Group
<p>Primary: Carrie Hart Phone: (301) 975-2692 Email: carrie.hart@nist.gov And</p> <p>Suranga Leitan Phone: (301) 975-6836 Email: suranga.leitan@nist.gov</p>		National Institute of Standards and Technology	0500, 0515, 0525, 3800, 4650
<p>NIST, Finance Division (Continued)</p> <p>Primary: April Harrell Phone: (301) 975-5883 E-mail: april.harrell@nist.gov</p> <p><u>Or For NTIA DTV Specific:</u> Yvonne Kepler Phone: (301) 975-5293 E-mail: yvonne.kepler@nist.gov</p> <p>Co-Primary: Cheng He Phone: (301) 975-5262 E-mail: cheng.he@nist.gov</p> <p>Co-Primary: Folly Kuevey Phone: (301) 975-2743 Email: Folly.Kuevey@nist.gov</p> <p>Tracie Nie Phone: (301) 975-6789 E-mail: chunsheng.nie@nist.gov</p>	13-12-0001	<p>National Telecommunications and Information Administration Technology Administration</p> <p>International Trade Administration</p> <p>Economic Development Administration Salary & Expense</p>	<p>0527, 0550, 0551, 0552, 3800, 5396 1100, 3800</p> <p>0124,1099,1250,1435,2419,3220,3800,5521,6276</p> <p>0125, 3800</p>

Contact Persons	Agency Location Code	Reporting Entity	Treasury Fund Group
<p>Secondary for All NIST-serviced Entities: John Hagelin Phone: (301) 975-3278 E-mail: john.hagelin@nist.gov</p> <p>Fax number for all above is (301) 527-1035</p>			

<p>NOAA, Office of Finance and Admin., Financial Services Division</p> <p>Primary: Amy Lin Phone: (301) 444-2832 Fax: (301) 427-2040 E-mail: amy.lin@noaa.gov</p> <p>Secondary: Mark P. Miller Phone: (301) 444-2704 E-mail: mark.p.miller@noaa.gov</p>	<p>13-14-0001</p>	<p>Bureau of Industry Security</p> <p>National Oceanic and Atmospheric Administration</p>	<p>0300, 1040, 1435, 2419, 3220, 3800</p> <p>0891, 1099, 1421, 1435, 1436, 1450, 1451, 1456, 1460, 1462, 1463, 1499, 2251, 2252, 2717, 2814, 3220, 3800, 4313, 4314, 4316, 4324, 4417, 5120, 5122, 5123, 5139, 5283, 5284, 5324, 5362, 5439, 5440, 6214, 6276, 6500, 6501, 6541, 8145, 8220</p>
<p>NTIS, Financial & Administration Management, Office of Accounting</p> <p>Primary: Andrea Patterson Phone: (703) 605-6614 Fax: (703) 605-6743 E-mail: apatterson@ntis.gov</p> <p>Secondary: Caren Scott Phone: (703) 605-6646 Email: cscott@ntis.gov</p>	<p>13-07-0001</p>	<p>National Technical Information Service</p>	<p>3800, 4295</p>

<p>USPTO, Office of Finance, Financial Reporting and Analysis Division</p> <p>Primary: Candace Yu Phone: (571) 272-6361 E-mail: candace.yu@uspto.gov</p> <p>Secondary: Jeanette Kuendel Phone: (571) 272-6340 Email: jeanette.kuendel@uspto.gov</p>	13-10-0001	U.S. Patent and Trademark Office	0840, 1006, 3800 5127, 6538, 6542, 6554
<p>EDA, Administrative and Support Services Division</p> <p>Primary: Jesse Perez Phone: (202) 482-5272 Fax: (202) 482-4020 E-mail: jperez@eda.doc.gov</p> <p>Secondary: Joann Gale Phone: (202) 482-2415 E-mail: jgale@eda.doc.gov</p>	13-20-0001	Economic Development Administration – Grant and Revolving Funds	1410, 1435, 2050, 3200, 3220, 3800, 4406,
<p>Census, Office of Finance</p> <p>Primary: Kevin Brown Phone: (301) 763-9538 Email: Kevin.l.brown@census.gov</p> <p>Secondary: Antonio Emanuel Phone: (301) 763-9561 Fax: (301) 457-3104 E-mail: Antonio.Emanuel@census.gov</p>	13-04-0001	Census Bureau	0450, 0401, 1099, 3220, 3800, 4512, 6050, 6275, 6540

<p>Department of Commerce Office of Financial Management</p> <p>Primary: Respective Bureau Liaison Phone: see Attachment A, Exhibit I E-mail:</p> <p>Secondary: Tanya C. Smith Phone: (202) 482-0854 E-mail: TSmith2@doc.gov</p> <p>Fax number for all above is (202) 482-1992</p>			
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**Commonly Used Proprietary SGL Accounts for
Intra-Commerce and Intra-Bureau Transactions**

Note: Below list is not all-inclusive

Assets		
1310	Accounts Receivable	Debit
1410	Advances and Prepayments	Debit
	Various accounts that capitalized purchases are posted to	Debit
Liabilities		
2110	Accounts Payable	Credit
2170	Subsidy Payable to the Financing Account	Credit
2310	Liability for Advances and Prepayments	Credit
2400	Liability for Deposit Funds, Clearing Accts, and Undeposited Collections	Credit
Unexpended Appropriations		
3102	Unexpended Appropriations – Transfers-In	Credit
3103	Unexpended Appropriations – Transfers-Out	Debit
Revenue		
5100	Revenue from Goods Sold	Credit
5109	Contra Revenue for Goods Sold	Debit
5200	Revenue from Services Provided	Credit
5209	Contra Revenue for Services Provided	Debit
5900	Other Revenue	Credit
5909	Contra Revenue for Other Revenue	Debit
Other Financing Sources		
5720	Financing Sources Transferred In Without Reimbursement	Credit
5730	Financing Sources Transferred Out Without Reimbursement	Debit
5750	Expenditure Financing Sources – Transfers-In	Credit
5755	Nonexpenditure Financing Sources – Transfers-In	Credit
5760	Expenditure Financing Sources – Transfers-Out	Debit
5765	Nonexpenditure Financing Sources – Transfers-Out	Debit
Expenses		
6100	Operating Expenses/ Program Costs	Debit
Memorandum		
8801	Offset for Purchases of Assets	Credit
8802	Purchases of Property, Plant, and Equipment	Debit
8803	Purchases of Inventory and Related Property	Debit
8804	Purchases of Assets – Other	Debit

Required Format/Sample Bureau Final FY 2009 & 2010 Intra-Commerce Transaction Summary Report
REMINDER: Intra-bureau transactions should not be included in the TSR

National Institute of Standards and Technology
 FY 2008 Intra-Commerce Transaction Summary Report
 For the Quarter Ending December 31, 2008

<u>SGL A/C</u>	<u>Partner's Intra-Commerce Code</u> <u>/Entity</u> <u>Name</u>	<u>Reporting</u> <u>Bureau's</u> <u>Treasury</u> <u>Fund</u> <u>Symbol</u>	<u>Amount</u>	<u>Audit</u> <u>Adjustment</u>	<u>Adjusted</u> <u>Amount</u>
<u>Accounts Receivable - A/C 1310</u>					
1310	33-00 TA	4650	15,476.00	(4,125.00)	11,351.00
1310	51-01 DM/S&E	4650	8,100.00	(565.00)	7,535.00
1310	59-00 MBDA	4650	6,052.00		6,052.00
1310	63-00 Census	4650	1,354.27		1,354.27
	Total for A/C 1310		xxxxxxx		xxxxxxx
<u>Advances and Prepayments - A/C 1410</u>					
1410	51-04 Fran. Fd.	0515	21,595.00		21,595.00
1410	53-00 ESA/BEA	4650	621,922.03		621,922.03
	Total for A/C 1410		xxxxxxx		xxxxxxx
<u>Accounts Payable - A/C 2110</u>					
2110	51-03 OIG	0525	(76,125.00)	25,000	(51,125.00)
2110	51-07 Steel	4650	(9,012.83)		(9,012.83)
2110	54-00 NOAA	0500	(1,735,000.00)		(1,735,000.00)
	Total for A/C 2110		xxxxxxx		xxxxxxx
<u>Liability for Advances and Prepayments - A/C 2310</u>					
2310	63-00 Census	4650	(3,286,791.11)		(3,286,791.11)
2310	67-00 BXA	4650	(1,366,867.22)		(1,366,867.22)
	Totals for A/C 2310		xxxxxxx		xxxxxxx
<u>Unexpended Appropriations-Transfers-In - A/C 3102</u>					
3102	63-00 Census	0500	(5,184,723.00)		(5,184,723.00)
	Totals for A/C 3102		xxxxxxx		xxxxxxx
<u>Revenue from Services Provided - A/C 5200</u>					
5200	33-00 TA	4650	(15,476.00)		(15,476.00)
5200	51-01 GA/S&E	4650	(8,100.00)		(8,100.00)
5200	63-00 Census	0515	(1,354.27)		(1,354.27)
5200	52-01 EDA	0525	(1,332,794.00)		(1,332,794.00)
5200	61-00 NTIA	4650	(60,520.00)		(60,520.00)
	Total for A/C 5200		xxxxxxx		xxxxxxx

Required Format/Sample Bureau Final FY 2009 & 2010 Intra-Commerce Transaction Summary Report
REMINDER: Intra-bureau transactions should not be included in the TSR

National Institute of Standards and Technology
 FY 2009 Intra-Commerce Transaction Summary Report
 For the Quarter Ending December 31, 2008

<u>SGL A/C</u>	<u>Partner's Intra-Commerce Code/Entity Name</u>	<u>Reporting Bureau's Treasury Fund Symbol</u>	<u>Amount</u>	<u>Audit Adjustment</u>	<u>Adjusted Amount</u>
<u>Operating Expenses/Program Costs - A/C 6100</u>					
6100	51-03 OIG	4650	76,125.00		76,125.00
6100	51-07 Steel	4650	9,012.83		9,012.83
6100	54-00 NOAA	0515	1,735,000.00		1,735,000.00
6100	33-00 TA	4650	1,138,931.82		1,138,931.82
6100	51-02 DM/WCF	4650	104,922.18		104,922.18
6100	59-00 MBDA	0525	6,748.23		6,748.23
	Total for A/C 6100		<u>xxxxxxx</u>		<u>xxxxxxx</u>

Required Format/Sample Bureau Final FY 2009 & 2010 Intra-Commerce Transaction Detail Report

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

National Institute of Standards and Technology
 FY 2009 Intra-Commerce Transaction Detail Report
 For the Quarter Ending December 31, 2008

USSGL Account Number	Partner's ICC	Optional Document Record Number	Optional Document Type	Document Number	Optional Sub-document Number	GL Month	Reporting Bureau's Treasury Fund Symbol	Transaction Amount	Optional Description
1310	33-00		REVUNC	DA #21-0563		xx/xx	4650	xxxxxx	
1310	33-00		REVUNC	DA #21-0565		xx/xx	0500	xxxxxx	
1310	33-00		REVUNC	DA #21-0569		xx/xx	4650	xxxxxx	
1310	51-01		REVUNC	DA #14-1162		xx/xx	4650	xxxxxx	
1310	51-01		REVUNC	DA #14-1163		xx/xx	0525	xxxxxx	
1310	63-00		REVUNC	DA #19-0320		xx/xx	4650	xxxxxx	
TOTAL 1310						xx/xx		xxxxxx	
1410	51-04			26411578		xx/xx	0515	xxxxxx	
1410	51-04			26411629		xx/xx	0525	xxxxxx	
1410	51-04			26411699		xx/xx	4650	xxxxxx	
1410	53-00			26411100		xx/xx	4650	xxxxxx	
1410	53-00			26411301		xx/xx	0500	xxxxxx	
1410	53-00			26411488		xx/xx	4650	xxxxxx	
TOTAL 1410								xxxxxx	
2110	51-03			26411319		xx/xx	4650	xxxxxx	
2110	51-03			26411344		xx/xx	0525	xxxxxx	
2110	51-03			26411395		xx/xx	4650	xxxxxx	
2110	51-07			26411744		xx/xx	4650	xxxxxx	
2110	51-07			26411753		xx/xx	0500	xxxxxx	
2110	54-00			26012818		xx/xx	4650	xxxxxx	
2110	54-00			26012890		xx/xx	4650	xxxxxx	
2110	54-00			26012902		xx/xx	4650	xxxxxx	
2110	54-00			26012903		xx/xx	4650	xxxxxx	
TOTAL 2110								xxxxxx	
2310	63-00			DA #332258		xx/xx	4650	xxxxxx	
2310	63-00			DA #332259		xx/xx	0500	xxxxxx	

USSGL Account Number	Partner's ICC	Optional Document Record Number	Optional Document Type	Document Number	Optional Sub-document Number	GL Month	Reporting Bureau's Treasury Fund Symbol	Transaction Amount	Optional Description
2310	63-00			DA #332260		xx/xx	4650	xxxxxx	
2310	63-00			DA #332261		xx/xx	4650	xxxxxx	
2310	67-00			DA #95475		xx/xx	4650	xxxxxx	
2310	67-00			DA #95476		xx/xx	4650	xxxxxx	
TOTAL 2310								xxxxxx	
3102	63-00			SF-1151 #7632		xx/xx	0500	xxxxxx	
TOTAL 3102								xxxxxx	
5200	33-00		REVUNC	DA #21-0563		xx/xx	4650	xxxxxx	
5200	51-05		REVUNC	DA #19-0320		xx/xx	4650	xxxxxx	
5200	51-05		REVCOL	DA #428828		xx/xx	4650	xxxxxx	
5200	51-05		REVCOL	DA #428829		xx/xx	0515	xxxxxx	
5200	52-00		REVCOL	DA #428830		xx/xx	4650	xxxxxx	
5200	52-00		REVCOL	DA #84195		xx/xx	4650	xxxxxx	
5200	52-00		REVCOL	DA #84196		xx/xx	0525	xxxxxx	
5200	52-00		REVCOL	DA #84197		xx/xx	4650	xxxxxx	
5200	61-00		REVCOL	DA #84198		xx/xx	4650	xxxxxx	
5200	61-00		REVCOL	DA #89326		xx/xx	4650	xxxxxx	
5200	61-00		REVCOL	DA #89327		xx/xx	0500	xxxxxx	
5200	63-00		REVCOL	DA #89328		xx/xx	4650	xxxxxx	
TOTAL 5200								xxxxxx	
6100	51-03			26411319		xx/xx	0500	xxxxxx	
6100	51-03			26411344		xx/xx	4650	xxxxxx	
6100	51-03			26411395		xx/xx	0525	xxxxxx	
6100	51-07			26411753		xx/xx	0500	xxxxxx	
6100	54-00			26012818		xx/xx	4650	xxxxxx	
6100	54-00			26012890		xx/xx	4650	xxxxxx	
6100	54-00			26012902		xx/xx	0515	xxxxxx	
6100	54-00			26012903		xx/xx	4650	xxxxxx	
TOTAL 6100								xxxxxx	

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.	9999
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, dash, 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 OPAC 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 amount of the individual transaction	9999.99
Description (OPTIONAL)	Description of the transaction	xxxxxxxxxxxxxxxx

Bureau/Entity Codes and Intra-Commerce Codes***

<u>Bureau Code</u>	<u>Entity Code</u>	<u>Bureau Name</u>
33	00	Technology Administration
51	01	Departmental Management/Salaries and Expenses
51	02	Departmental Management/Working Capital Fund
51	03	Office of Inspector General
51	04	Franchise Fund
51	05	Departmental Management/Gifts and Bequests
51	06	Emergency Oil and Gas Loan Guarantee Program
51	07	Emergency Steel Loan Guarantee Program
51	08	National Intellectual Property Law Enforcement Coordination Council
51	09	HCHB Renovations and Modernization
52	01	Economic Development Administration/Salaries and Expenses
52	02	Economic Development Administration/Grant and Revolving Funds
53	00	Bureau of Economic Analysis and 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 Technology Administration is 33-00.

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 transfer 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. 1010 Fund Balance with Treasury
 Cr. 5100 Revenue from Goods Sold
 Cr. 5200 Revenue from Services Provided
 Cr. 5900 Other Revenue

REVUNC - Uncollected revenue

Dr. 1310 Accounts Receivable
 Cr. 5100 Revenue from Goods Sold
 Cr. 5200 Revenues from Services Provided
 Cr. 5900 Other Revenue

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

Dr. 2310 Liability for Advances and Prepayments
 Dr. 2320 Other Deferred Revenue
 Cr. 5100 Revenue from Goods Sold
 Cr. 5200 Revenues from Services Provided
 Cr. 5900 Other Revenue

ADVREC - Unfilled customer order with advance

Dr. 1010 Fund Balance with Treasury
 Cr. 2310 Liability for Advances and Prepayments
 Cr. 2320 Other Deferred Revenue

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

Dr. 1010 Fund Balance with Treasury
 Cr. 2310 Liability for Advances and Prepayments
 Cr. 2320 Other Deferred Revenue
 Cr. 5100 Revenue from Goods Sold
 Cr. 5200 Revenue from Services Provided
 Cr. 5900 Other Revenue

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

Dr. 1010 Fund Balance with Treasury
 Cr. 2310 Liability for Advances and Prepayments

Cr. 2320 Other Deferred Revenue
Cr. 2400 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, 2007, all of which was carried over from September 30, 2007, \$10,000 would be reported at December 31, 2007 using ARCARR. Another example: if accounts receivable from Bureau A totaled \$20,000 at September 30, 2007, and \$10,000 of those accounts receivable were carried over to December 31, 2007, then \$10,000 would be reported at December 31, 2007 using ARCARR.

ARCARR - Accounts Receivable carried over from the prior fiscal year

Dr. 1310 Accounts Receivable

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

Cr. 2310 Liability for Advances and Prepayments
Cr. 2320 Other Deferred Revenue

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

Cr. 2310 Liability for Advances and Prepayments
Cr. 2320 Other Deferred Revenue
Cr. 2400 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. 6100 Operating Expenses
Dr. 6500 Cost of Goods Sold
Dr. 6600 Applied Overhead
Cr. 1010 Fund Balance with Treasury

EXPUNP - Unpaid expense

Dr. 6100 Operating Expenses
Dr. 6500 Cost of Goods Sold
Dr. 6600 Applied Overhead
Cr. 2110 Accounts Payable

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

Dr. 6100 Operating Expenses

Dr. 6500 Cost of Goods Sold
Dr. 6600 Applied Overhead
Cr. 1410 Advances and Prepayments

EXPDEP - Expense related to a previously paid deposit (not a previously paid undelivered order)

Dr. 6100 Operating Expenses
Dr. 6500 Cost of Goods Sold
Dr. 6600 Applied Overhead
Cr. 1410 Advances and Prepayments

ADVPAID - Undelivered order with advance

Dr. 1410 Advances and Prepayments
Cr. 1010 Fund Balance with Treasury

ADVEXP - Obligation with advance, with service partially received

Dr. 1410 Advances and Prepayments
Dr. 6100 Operating Expenses
Dr. 6500 Cost of Goods Sold
Dr. 6600 Applied Overhead
Cr. 1010 Fund Balance with Treasury

DEPPAID - Deposit paid (not an undelivered order)

Dr. 1410 Advances and Prepayments
Cr. 1010 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, 2007, all of which were carried over from September 30, 2007, \$10,000 would be reported at December 31, 2007 using ADVPCARR. Another example: if accounts payable to Bureau A totaled \$20,000 at September 30, 2007, and \$10,000 of those accounts payable were carried over to December 31, 2007, then \$10,000 would be reported at December 31, 2007 using APCARR.

APCARR - Accounts Payable carried over from the prior fiscal year

Cr. 2110 Accounts Payable

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

Dr. 1410 Advances and Prepayments

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

Dr. 1410 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

**Required Format/Sample Bureau Intra-Commerce
Agreements Listing as of December 31st, 2008**

<Reporting Entity>
Intra-Commerce Agreements Listing as of December 31st, 2008

Agreement No.	Agreement Period	Amount	Partner Bureau(s)	Billing Terms	Agreement Description
B0176542	3/1/07 – 2/28/08	\$1,000,000 maximum	NIST	Actual quarterly billings	Administrative services
B2001896	10/1/06 - 9/30/08	\$300,000 maximum	NOAA	Estimated monthly billings/actual adjustments at year-end	Computer Services

FY 2009 & 2010 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 (check one): FY 2009 _____ FY 2010 _____

Quarter (check one): First _____ Second _____ Third _____ Fourth _____

Step			
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- 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? _____

**FY 2009 & 2010 Intra-Commerce Transaction Summary Report (TSR) and
Transaction Detail Report (TDR) Review Checklist
Part II. Final FY 2009/2010 (Includes any Audit Adjustments)**

Reporting Entity(s): _____

Fiscal Year (check one): FY 2009 _____ FY 2010 _____

Step		(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? <ul style="list-style-type: none"> - 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?	_____	

Step	Procedure	Completed (yes/no)	Explanation (required for "No" responses)
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