

**FINANCIAL MANAGEMENT SERVICE
Federal Intragovernmental Transactions
Accounting Policies Guide**

Federal Intragovernmental Transactions Accounting Policies Guide

FINAL GUIDE – October 31, 2003

**Department of the Treasury
Financial Management Service
Financial Reports Division**

Phone (202) 874-9910
Fax (202) 874-9907

**FINANCIAL MANAGEMENT SERVICE
Federal Intragovernmental Transactions
Accounting Policies Guide**

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Summary of Changes to the Guide

The following table summarizes the changes updated from the Federal Intragovernmental Transactions Accounting Policies Guide, dated October 23, 2002.

Section Reference	Page	Change
Throughout the Guide		Changed "Financial Statement Line Title" to "USSGL Account Title" for all financial statement crosswalk tables.
		Updated U.S. Standard General Ledger reference to the current version (FY 2003).
Acronyms	7	Updated section.
Resources (and throughout)	8	Updated website addresses.
Definitions	8	Added new terms.
General Instructions	10	New section.
Limitations		Deleted section.
Effective Dates	11	Updated for FY 2003.
Quarterly Intragovernmental Reconciliation Process	12	New section.
Format for Entry of Intragovernmental Financial Data	13	New section.
Agency Quarterly Reconciliation Status Submission	14	New section.
Intragovernmental Fiduciary Confirmation System	14	Section deleted from Appendix and revised to reflect changes in the IFCS process.
Annual Intragovernmental Reconciliation Process Related to FACTS I Reporting	15	New section.
Status of Disposition of Identified Differences Submission	16	New section.
CFO Represent ations & IG Agreed-Upon Procedures	16 and 18	New sections. Refer to TFM for complete instructions.
Partner Code F.99	20	Clarified usage of partner code.
Intragovernmental Business Rules	20	Updated to reflect FY 2003.
Reciprocal Accounts	33	Revised section.
Reconciliation Reciprocal Account Categories	34	New section.

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Transactions with DOL relating to FECA (Narrative for DOL reconciliation process and examples of Accounting for and reporting transactions)	55	Updated for FY 2003.
Transactions with OPM relating to Employee Benefit Programs (Examples of accounting for and reporting transactions)	62	Updated for FY 2003.
Sale of Inventory (Cost of Goods Sold)	70	New section.
Buy/Sell Transactions (Sale of Equipment)	75	Added new USSGL accounts 8801 and 8802 to financial statement crosswalk to capture asset purchases, effective for FY 2003.
Trust Fund Transfers	80	Revised section.
Department of Homeland Security Transfers	82	New section.
Appendix A – Federal Intragovernmental Transactions Categories of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts	91	Revised appendix.
Appendix B – Trading Partner Codes	98	Revised and moved from Appendix D.
Appendix C – Summary Reconciliation Status Report	99	New appendix.
Appendix D – Status of Disposition of Identified Differences Standard Form	101	New appendix.
Appendix E – CFO Representation Standard Form	101	New appendix.
Appendix F – IG Agreed Upon Procedures Standard Form	107	New appendix.
Appendix G – Intragovernmental Key Dates	109	New appendix.
Appendix H – Intragovernmental Contact List	111	Revised and consolidated.

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Purpose and Scope

This guide provides Governmentwide policies for federal program agencies to account for and reconcile transactions occurring within and between each other (referred to collectively as Intragovernmental transactions). The policies in this guide do not apply to transactions occurring between federal agencies and non-federal entities, states, localities or other entities.

This guide is designed to provide agencies with the Governmentwide accounting policies relative to Intragovernmental transactions, tools to facilitate the reconciliation process, and examples of: accounting and reporting various types of transactions, year-end cut-off procedures and reconciliation procedures.

The policies and examples in this guide provide a foundation and framework for accounting for Intragovernmental transactions, reconciling and determining the accuracy of balances, and a basis for the elimination of Intragovernmental balances both at the agency and Governmentwide levels.

Implementation of policies in this guide will enhance the process of recording Intragovernmental transactions and facilitate the reconciliation and reporting of these activities and balances for all agencies. These policies will also standardize the business practice across the Federal government and improve the quality of agency reporting. The accounting policies and procedures are based on the accounts available in the fiscal year 2003 USSGL.

This guide includes policies for the following Intragovernmental transactions:

Transaction	Examples of Transactions
Services provided	Legal, consulting, investigative, financial management, grants management, technology, administrative costs, and other similar services.
Goods or products sold	Supplies, manufactured items, inventory, office space, equipment/vehicle rentals.
Transfers, appropriations used and collections for others, and unusual assets and liabilities related to appropriations	Transfers between agencies based on agreements or legislative authority, expended appropriations, taxes and fees collected and collections for others and receivables from appropriations, transfers payable and custodial revenue.
Investments with Treasury (BPD)	Investments, interest accruals, interest income and expense, and amortization of premiums and discounts.
Borrowings from Treasury (BPD and FFB)	Borrowings, interest income and expense.
Transactions with the DOL relating to the Federal Employees' Compensation Act	Routine payments and accruals for actuarial liabilities.
Transactions with the OPM relating to the Federal Employees' Retirement System, the Civil Service Employees' Retirement System, Federal Employees' Life Insurance Program and Health Benefits Programs.	Routine payments, imputed financing and accruals.

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This guide does not include detailed examples of the budgetary accounting and some of the proprietary accounting related to these Intragovernmental transactions. Policy guidance for budgetary accounting transactions can be found at the FMS website (<http://www.fms.treas.gov/ussgl>).

This guide replaces and supersedes the previously issued guide, *Federal Intragovernmental Transactions Accounting Policies Guide*, issued on October 23, 2002.

Acronyms

ALC --	Agency Location Code
BPD --	Bureau of the Public Debt
DOL --	Department of Labor
FACTS I --	Federal Agencies' Centralized Trial-Balance System
FFB --	Federal Financing Bank
FMS --	Financial Management Service (Department of the Treasury)
GOALS --	Government On-Line Accounting Link System
IFCS --	Intragovernmental Fiduciary Confirmation System
IPAC --	Intragovernmental Payment and Collection System
IRAS --	Intragovernmental Reporting and Analysis System
IRRI --	Intragovernmental Reconciliation Resources and Initiatives
OMB --	Office of Management and Budget
OPM --	Office of Personnel Management
OPAC --	On-Line Payment and Collection System
PCIE --	President's Council on Integrity and Efficiency
SFFAS --	Statement of Federal Financial Accounting Standards
TFM --	Treasury Financial Manual
USSGL --	United States Standard General Ledger

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Resources

FMS Website: <http://www.fms.treas.gov>

IRRI Website: <http://www.fms.treas.gov/irri/index.html>

IFCS Website: <http://fmsapps.treas.gov/ias>

FACTS I Website: <http://www.fms.treas.gov/factsi/index.html>

FMS USSGL Website: <http://www.fms.treas.gov/ussgl>

OMB Web Site: <http://www.whitehouse.gov/omb>

GAO Website: <http://www.gao.gov>

Federal Accounting Standards Advisory Board (FASAB) Website: <http://www.fasab.gov>

Definitions

The following definitions are used in this guide:

Business Rules—A standard set of regulations, issued by OMB, which provides Federal entities official guidance with recording and reconciling fiduciary transactions and Intragovernmental exchange activity. This is an effort to standardize the business practice across the Federal government.

Buy/Sell—Intragovernmental exchange transactions related to goods and services rendered, accounts receivable/payable and other liabilities, advances, prepayments from/to and deferred credits.

Exchange—Activity arising when a Federal entity provides goods and services to the public or to another Federal entity for a price.

Fiduciary—Intragovernmental transactions that consist of Bureau of Public Debt investments and borrowings, Federal Financing Bank borrowings, Department of Labor FECA transactions, and Office of Personnel Management health, life and retirement benefits.

Intradepartmental Balance—This USSGL account balance results from a transaction between trading partners in the same department.

Intragovernmental Activity/Balances—Revenue/expense transactions, asset/liability transactions, and transfers resulting from business activities conducted by Federal entities.

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Intragovernmental Fiduciary Confirmation System (IFCS)—An internet-based application for confirming and reconciling fiduciary balances (quarterly and year-end). This is the official confirmation system for Federal agencies and departments that engage in fiduciary Intragovernmental transactions. Agencies and departments must use the IFCS to confirm and reconcile activity and balances activity for investments, borrowings, FECA transactions, and Employee Benefits transactions.

Intragovernmental Reporting and Analysis System (IRAS)—A FMS internal database application used to conduct in-depth analysis and to synthesize/provide quarterly and year-end FACTS I reporting, as well as IFCS reporting, of all Intragovernmental transactions to Federal entities.

Intragovernmental Transactions—Business activities occurring within or between Federal agencies.

Non-Exchange—Refers to revenue arising primarily from exercise of the Government's power to demand payments from the public (taxes, duties, fines, and penalties) and also includes donations.

Non-Fiduciary—Consist of Intragovernmental buy/sell (exchange) transactions, transfers, and non-Treasury investment transactions.

Out-of-Balance Condition—The net difference between the reporting agency's activity and its trading partner's activity for a particular reciprocal category.

Performance Measures—Used to measure agency reporting performance for Intragovernmental activity each fiscal year (for FACTS I AGW reporting agencies). Criteria are based on established performance indicators that consist of timely and reliable reporting, consistency of data, and reconciliation of activity/balances.

Providing Agency—The Federal agency (includes bureaus, departments and/or programs within agencies) providing services, products, goods, transfer funds, investments, debt and/or incurring the reimbursable costs. The providing agency is considered the seller for exchange transactions and the transferring out entity when appropriations are transferred..

Receiving Agency—The Federal agency (includes bureaus, departments and/or programs within agencies) receiving services, products, goods, transfer funds, purchasing investments and/or borrowing from Treasury (or other agency). The receiving agency is the purchaser for exchange transactions and the transferring in entity when appropriations are transferred.

Reciprocal Category (RC)—Pairings of related USSGL accounts that should be used by providing and receiving agencies to reconcile like Intragovernmental activity/balances. Reciprocal categories are defined by FMS in consultation with Treasury and other agencies with significant Intragovernmental activity.

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Reporting Agency (RA)—A Federal entity that reports Intragovernmental amounts against its trading partner for a reciprocal category.

Status of Disposition—A report that agencies are required to submit to FMS, showing how the agency reconciled Intragovernmental differences with their trading partners, that meets a certain materiality threshold. This report lists the trading partner, reciprocal category, amount and disposition of differences. This report requires the CFO to confirm that he/she concurs with the disposition of identified differences and that the amounts reported are consistent with the agency’s audited financial statements.

Summary Reconciliation Status Report—A quarterly report submitted by reporting agencies to FMS in order to ensure reconciliation with partner agencies and consistency between fiduciary data and IFCS reporting.

Trading Partner (TP)—An agency, department, bureau, or other Federal entity that is the party to Intragovernmental transactions with another Federal agency.

Trading Partner Code—The attribute used to identify the trading partner agency.

General Instructions

Use of 2-digit trading partners: Agencies must use 2-digit trading partner codes for all Intragovernmental transactions.

Appropriation Transfers: When agencies report “appropriation transfers” within their departments, they should use their 2-digit trading partner code rather than “00.” Trading partner code “00” is limited to the House, Senate, classified transactions, or any truly unidentifiable activity/balances.

Buy/Sell Transactions: Agencies that have buy/sell relations should use USSGL Account 8802F, Purchases of Capitalized Assets.

Additional information on the above general Intragovernmental instructions is available throughout this document.

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Agencies' Responsibilities

Each agency is responsible for:

- Establishing and maintaining a structure for its Intragovernmental transactions (initiating, executing, recording, reconciling and reporting procedures).
- Documenting and supporting the information recorded in its accounting records related to Intragovernmental transactions.
- Reconciling the Intragovernmental data in its accounting records to the supporting documentation based on FMS IRAS Reports.
- Ensuring that the reconciled and confirmed balances for Intragovernmental transactions agree to agency audited financial statements and FACTS I reporting.
- Representing that all Intragovernmental balances have been reconciled and that those balances are presented in the agency's audited financial statements as instructed by OMB Bulletin 01-09.
- Establishing a consistent relationship with their trading partners in order to identify and resolve differences.

Materiality

FMS is establishing materiality thresholds for reporting agencies' reciprocal out-of-balance amounts, for which agencies will be submitting the Status of Disposition reports.

Effective Dates

The policies and procedures in this guide are effective immediately and apply to all Intragovernmental transactions related to asset, liability, cost and revenue accounts.

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Reporting Requirements

Agencies are required to comply with *OMB Bulletin 01-09, Form and Content of Agency Financial Statements*, and *OMB Intragovernmental Business Rules Memorandum M-03-01*, dated, October 4, 2002, for reconciliation of Intragovernmental transactions. Agencies may obtain copies of OMB Bulletin 01-09 and the business rules from the OMB home page at <http://www.whitehouse.gov/omb>

Quarterly Intragovernmental Reconciliation Process

The Office of Management and Budget (OMB) Bulletin 01-09 requires Federal CFO Act and non-CFO Act entities identified by Treasury in the FY 2003 Treasury Financial Manual (TFM) to perform quarterly reconciliation of Intragovernmental activity/balances. The quarterly reconciliation process will facilitate elimination of Intragovernmental differences for year-end financial reporting.

In support of the quarterly reconciliation process, reporting agencies are required to submit Intragovernmental balances (only transactions with the “F” attribute) for all proprietary USSGL accounts to FMS no later than October 24, 2003 for 4th quarter FY03. The Intragovernmental balances to be submitted should be derived directly from the agencies’ departmental trial balances, which are used as the basis for constructing quarterly unaudited financial statements for OMB.

Upon submission of agency quarterly Intragovernmental data, FMS will consolidate agency quarterly financial data via our Intragovernmental Reporting and Analysis System (IRAS). An example of the format appears below in the table entitled “Format for Entry of Intragovernmental Financial Data.” Agencies’ quarterly submissions must include all of the elements in this table. Completed submissions should be sent electronically to financial.reports@fms.treas.gov.

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Format for Entry of Intragovernmental Financial Data

Agencies have the option of submitting quarterly data in the same format as that used for year-end FACTS I reporting. Otherwise, agencies must use the format outlined below.

Field Name	Excel Column	Field Length	Type ¹	Description
Agency Code ²	1	2	Text	2-digit Agency Code
Bureau Code ³	2	2	Text	2-Digit Bureau Code
Fund Group	3	4	Text	4-digit Agency Fund Group Code
SGL Account	4	4	Text	4-digit Standard General Ledger account code
“F” Attribute Designation ⁴	5	1	Text	“F” for Federal Transactions
Trading Partner Code	6	2	Text	Partner Agency’s 2 digit Trading Partner Code
Exchange or Nonexchange ⁵	7	1	Text	“X” for Exchange or “T” for Nonexchange Transactions. Leave column blank if not applicable.
SGL Amount	8	N/A	Number	Dollar Amount of SGL Balances for this trading partner, normal balances reported as positive, abnormal balances as negative amounts with a dash before the number.

Special Processing Notes

- All text field (Type X) are to be left justified,
- Trailing spaces.
- All number fields (Type 9) are to be right justified.
- All amounts are to be right justified, with a decimal point and the last two positions for cents, and no commas or dollar signs.
- All SGL amounts are to be reported with normal balances as positive amounts, abnormal balances as negative amounts with a dash before the number. SGL accounts must be in accordance with the U.S. Standard General Ledger Chart of Accounts (TFM S2-03-02).
- All SGL amounts are to be reported on a year-to-date basis.
- Blank SGL amounts are to be zero-filled.

¹ Text format requires that any leading zeros be displayed (e.g., for Partner Agency Library of Congress show “03” and not “3”)

² The term “Agency” refers to the Reporting Agency

³ If your accounting system cannot generate the bureau code, then leave blank (for agencies that do not subdivide into bureaus, use “00,” just as in the MAF format for reporting in FACTS I).

⁴ Although we only ask for “F” codes, we require this entry as a means to remove any doubt that the reported SGL account balance is indeed Intragovernmental.

⁵ Make sure to apply Exchange/Nonexchange attributes only to the appropriate (i.e. revenue) accounts.

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Within 10 days of the agency submission of the Quarterly Intragovernmental Reports, FMS will provide each impacted agency two IRAS reports to facilitate reconciliation with their trading partner agencies: (1) Intragovernmental Activity/Balances, by reciprocal category, and (2) Summary Report by agency. A separate report on the Intragovernmental Activity/Balances, by USSGL account, will be provided to agencies, upon request.

Refer to Appendix G regarding the timeline for the quarterly reporting process.

Agency Quarterly Summary Reconciliation Status Submission

Each agency must submit a Summary Reconciliation Status Report on a quarterly basis, as referenced in Section 4060.40 of the FY 2003 Treasury Financial Manual (TFM). This report shows the status of Intragovernmental activity/balances between agencies and their trading partners, based on IRAS generated reports submitted to each agency by FMS.

Each agency must provide a response to a series of questions that will assist in identifying unreconciled areas of reporting. The Report will also be used to monitor consistency of reporting between the agencies' quarterly financial data and the Intragovernmental Fiduciary Confirmation System (IFCS). Reporting agencies should indicate "Yes", "No", or "N/A" in the appropriate answer box associated with each question.

If "No" is checked for question 5, provide a brief explanation on the status report. Provide more detailed explanation under separate cover via a Microsoft Word document. Reporting agencies should answer *all* questions for *each* partner agency. If no Intragovernmental activity/balance exists with a listed trading partner, indicate "N/A." Refer to Appendix C for an illustration of the Summary Reconciliation Status Report or via the IRRI web site to download the form in Microsoft Excel format.

Intragovernmental Fiduciary Confirmation System

The Intragovernmental Fiduciary Confirmation System (IFCS) is an internet-based system for reconciling fiduciary transactions. OMB designates the IFCS as the system of record for reconciling and confirming fiduciary balances between trading partners and central fiduciary agencies (BPD, FFB, OPM and DOL).

Agencies must use the IFCS to reconcile and confirm balances and activity with their trading partners on a quarterly basis. Agencies must ensure that amounts entered into the IFCS agree with (1) amounts reported to FMS in their FACTS I yearend reporting, and (2) reported in their audited financial statements. Agencies will have an opportunity to revise their confirmations and adjust their FACTS I reporting differences.

To access and confirm fiduciary balances in the IFCS, agency users should access the Internet Web site at <http://www.fmsapps.treas.gov/ias>.

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To gain access to IFCS, all agency users and back up personnel must submit an External GOALS II Enterprise System Access Request Form (ESAAS) by fax to the Financial Reports Division, Attention: Lena Lewis at 202-874-9232. The ESAAS form is located on the IRRI Web site at <http://fms.treas.gov/irri/index.html>. All agencies must designate agency user backups for all roles.

After the ESAAS form is processed, the IFCS administrator will make the agency assignment. The agency department administrator will then assign the designee to his or her specific agency fund symbols for the borrowings and investment categories and agency code for OPM and DOL categories. The designee will receive their User ID and password by mail.

Annual Intragovernmental Reconciliation Process Related to FACTS I Reporting

FMS will use the FACTS I Intragovernmental data (submitted by agencies as part of their ATB process) in order to issue reports to the agencies. Within 5 days after the FACTS I window closes for entering ATB data, FMS will send preliminary Intragovernmental Activity Reports to all reporting agencies. (FMS will make these reports available to users on the Intragovernmental Reconciliation Resources and Initiatives (IRRI) Web site at <http://fms.treas.gov/irri/index.html>, no later than January 7, 2004.) These reports will show agencies their reciprocal balances, as reported in FACTS I, for each of their trading partner agencies. The agencies should use these reports for working with their trading partners to reconcile reciprocal FACTS I differences. Any significant differences that are reconciled should form the basis for adjusting journal entries affecting Intragovernmental activity and balances. (Refer to the FACTS I Key Dates table located in the Treasury Financial Manual, TFM, 2003 Vol 1, 2-4000, section 4045.)

The Intragovernmental Activity Report may assist agencies in completing their Status of Disposition of Identified Differences Reports, Appendix D. Should agencies require additional detailed information (e.g., fund-group level balances) on their trading partner activity, agency representatives may contact FMS via the IRRI Web site at <http://fms.treas.gov/irri/index.html>.

FMS will issue final Intragovernmental Activity Reports to reporting agencies on January 28, 2004. In addition to Intragovernmental Activity Reports, FMS will post other IRAS reports on the IRRI Web site to assist with eliminating Intragovernmental differences. These additional reports will include a report comparing fiduciary IFCS balances with FACTS I by agency, and other reports to be determined.

Status of Disposition of Identified Differences Submission

Each agency will receive an Intragovernmental Activity Report from IRAS, which contains FACTS I, Adjusted Trial Balance (ATB) comparative reporting between agencies and their trading partners, by reciprocal category. This report will be sent to agencies by January 7, 2004 (See Section 4045 of the TFM for Intragovernmental Key Dates). This Microsoft word

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formatted schedule will assist agencies in reconciling Intragovernmental activity with their trading partners.

The Intragovernmental Activity Report will be used to identify differences with trading partners (including '00' and '99') by reciprocal categories (excluding RC 25) that are greater than or equal to a respective threshold. Each agency will be given specific thresholds, which will be determined by FMS. These thresholds will be used to identify differences that need explanation. The differences should be explained on the "Status of Disposition of Identified Differences" template (See Appendix D). Complete and return a preliminary "Status of Disposition of Identified Differences" form to your respective review accountant via e-mail. This is due to Treasury (FMS) no later than January 19, 2004.

When differences are identified and it is determined that an adjustment is needed, submit them through the FACTS I/ATBs process. The FACTS I/ATB window for adjustments is expected to close on January 16, 2004. Adjustments must be made prior to the close of the FACTS I/ATB window. Any adjustments made after January 16, 2004 may require manual journal vouchers (See Section 4050 of the TFM for FACTS I Key Dates).

A final "Status of Disposition of Identified Differences" is to be completed and submitted to FMS via facsimile. This is due to FMS no later than February 6, 2004. Each agency's Chief Financial Officer (CFO) or Deputy Chief Financial Officer (DCFO) is required to sign the final "Status of Disposition of Identified Differences" and send it to FMS. By signing this document, the CFO confirms that he/she concurs with the disposition of identified differences and that the amounts reported are consistent with the agency's audited financial statements.

CFO Representations for Federal Intragovernmental Activity and Balances

Agencies are required to represent that they have properly and completely reconciled their Intragovernmental activity and balances with their trading partners, using the Reciprocal Account Categories, listed below. The CFO Representations must be completed for both the fiduciary and non-fiduciary Reciprocal Account Categories. This requirement is outlined in TFM Sec. 4060.70.

For fiscal year 2003, FMS will provide a standard form that agencies will use to complete the CFO representations. FMS will post this form on the Intragovernmental Reconciliation Resources and Initiatives (IRRI) web page, which can be found using the following URL: (<http://www.fms.treas.gov/irri/index.html>) for download in Microsoft Excel format. The Representations form is also included at the end of this document as Appendix E. The representations relating to whether the reconciliation was completed for each of the Intragovernmental reciprocal categories that need to be addressed on the aforementioned standard form are stated below. Agencies should indicate "Yes", "No", or "N/A" on the FMS-provided form for the reciprocal categories below:

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Reciprocal Account Categories Requiring Reconciliations

FIDUCIARY CATEGORIES

Reciprocal Category	<u>Description</u>	<u>Accounting Impact</u>
01	Securities Issued by Federal Agencies Under General & Special Authority	Assets/Liabilities related to Principal, Discount Premium, Amortization Debt.
02	Federal Interest Receivable/Federal Interest Payable	Assets/Liabilities related to Interest Receivable/Payable
03	Exchange Interest Revenue & Expense, Gains & Losses on Federal Investments and Borrowings	Revenue/Expense
04	Non-exchange Interest Revenue & Expense, Gains & Losses on Federal Investments and Borrowings	Statement of Changes in Net Position
17	Federal Loans Receivable/Federal Loans Payable	Asset/liabilities related to Loans Receivable/Payable
21	Employee Benefit Contributions Receivables and Payables	Assets/Liabilities related to Benefits Receivable/Payable
26	Intragovernmental Benefit program costs/revenues	Revenue/Expenses

NON-FIDUCIARY (EXCHANGE) CATEGORIES

Reciprocal Category	<u>Description</u>	<u>Accounting Impact</u>
18	Financing Sources Transferred In/Out Without Reimbursement Transfer Appropriations In/Out Without Reimbursement	Net Position (Statement of Changes)
19	Appropriations Transfer In/Out	Net Position (Statement of Changes)
22	Accounts Receivable, Accounts Payable, and Other Liabilities ⁶	Assets/Liabilities
23	Federal Advances from Others and Federal Prepayments/Federal Deferred Credits	Assets/Liabilities
24	Intragovernmental buy/sell costs/revenues	Revenue/Expense related to Goods/Services Sold
27	Federal Transfers Receivable/Federal Transfers Payable	Assets/Liabilities related to Transfer Expenditure Receivable/Payable
28	Unexpended Appropriations-Transferred-In/Out	Net Position

⁶ Related to buy/sell transactions.

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IG Agreed-Upon Procedures for Federal Intragovernmental Activity and Balances

Agencies should use the IG agreed-upon procedures, included in the TFM (Section 4060.80), to assist with auditing Intragovernmental activity and balances in the preparation of agency and Governmentwide financial statements and reports. IGs must perform these procedures regardless of the audit opinion on the agency consolidated financial statements.

For fiscal 2003, agencies will use a standard form to complete the IG Agreed-Upon Procedures for Federal Intragovernmental Activity and Balances (Appendix F).

Policies

Accounting

Intragovernmental transactions should be accounted for consistently, in accordance with Generally Accepted Accounting Principles (GAAP) by both the providing and receiving agencies. Agencies should maintain transaction logs or detailed records of transactions as a part of their accounting systems to provide a means for identifying the postings to USSGL accounts and to facilitate the reconciliation process. The transaction logs (or detail) should include enough information to enable easy identification and location of the supporting documentation. Refer to OMB Memorandum M-03-01, dated October 4, 2002, for additional guidance and standardized business rules.

USSGL Account Attributes

The Federal (“F”) and Non-Federal (“N”) attributes used in conjunction with a USSGL account in FACTS I submissions provides information that enables FMS to prepare elimination entries for the Governmentwide financial report. The attribute is used to identify the nature of the account balances and to identify Intragovernmental transactions. When the federal attribute “F” is used with a USSGL account, a trading partner should also be designated for each transaction posted to the account.

Asset Accounts

Asset accounts related to inventory, property, and equipment are submitted in FACTS I with a non-federal “N” attribute. This attribute is being used as a mechanism to communicate that these particular asset accounts of individual agencies are also assets of the Federal government as a whole, regardless of whether the assets were purchased from the public or another federal agency. These assets are not eliminated in the consolidation process.

Related USSGL memorandum accounts were established, effective for FY 2003. USSGL accounts 8801 and 8802 will be used to record capitalized purchases, and used in the elimination process (trading partner identification is associated with these accounts.) These USSGL accounts are mandatory for FACTS I in FY 2003.

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Fund Balance with Treasury

Fund Balance with Treasury (1010) is submitted in FACTS I with no attribute since all balances in these accounts are assumed to be federal “F”. Trading partner codes do not need to be identified for transactions posted to Fund Balance with Treasury.

Trading Partner Codes

Agencies are required to use the two-digit department code of the trading partner when reporting USSGL account balances that relate to transactions with another federal agency (“F” attribute). (See Appendix B for a list of trading partner codes). For example, *1610F (20) Investments in U.S. Treasury Securities Issued by Public Debt* indicates that this federal entity is posting a transaction occurring with Treasury, 20 (BPD). BPD records *2530F (XX) Securities Issued by Federal Agencies under General and Special Financing Authority, Net*, indicating a transaction with federal entity XX.

Agencies should comply with the transaction posting models consistent with USSGL guidance and policies when recording and classifying transactions. Agencies should identify trading partners for all Intragovernmental transactions. Agencies should accumulate the detail and summary information for each activity by trading partner from their accounting records. Agencies can employ a number of methods to identify trading partners including:

- Incorporating the trading partner code as part of the account coding classification.
- Incorporating the trading partner code into data captured when transactions are entered into accounting systems.

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Partner Code F.99

The trading partner code “99” should be applied for transactions with the Treasury General Fund, rather than the Treasury administrative entity, as follows:

- Custodial activity, such as tax revenue, and miscellaneous revenue that is collected or accrued on behalf of the Treasury General Fund. USSGL accounts applicable to this activity include: 2970F, 2980F, 5801F, 5990F and 5991F.
- Employer FICA contributions that are collected by the Internal Revenue Service.
- Transfers out and distributions of income (e.g., USSGL 7500F) that are returned to the General Fund.
- Governmentwide entity/custodial accounts (USSGL 5790F) only for Treasury Bureaus: FMS and BPD.
- Fees collected for services provided and subsequently transferred to the General Fund.
- Treasury-managed Trust Funds – expenditure and non-expenditure transfers receivable/payable.
- Liquidating fund assets in excess of liabilities that are transferred to the General Fund.
- Unrequisitioned authorized and receivable appropriations (USSGL accounts 1920F and 1921F).
- Other asset/liability activities associated with the Treasury General Fund.

Agencies engaged in all other Intragovernmental activities with Treasury as a trading partner will use department code “20.” Agencies should contact their assigned FMS Intragovernmental Team liaisons if they are unsure about the applicability of partner code “99” to particular transactions.

In addition to agencies’ requirement to report partner code “99” balances and activity, Treasury should report appropriate contra balances and activity.

Intragovernmental Business Rules

OMB has released guidance in the form of "Business Rules" for Intragovernmental transactions to agency heads on October 4, 2002. These rules reference fiduciary and non-fiduciary transactions and are intended to address major elements of the Intragovernmental material weaknesses, as identified by GAO, during the audit of the Financial Report (FR). For detailed

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information, agencies may refer to OMB guidance (*FY 2003 Memorandum - M-03-01*) on OMB's home page at: <http://www.whitehouse.gov/omb>.

Fiduciary Transactions

General Guidance

- The system of record for confirming and reconciling fiduciary balances between trading partners and central fiduciary agencies is the Intragovernmental Fiduciary Confirmation System (IFCS).
- Agencies are required to confirm Intragovernmental balances (enter and provide explanation for differences) with central fiduciary agencies in the IFCS for all five fiduciary categories. FMS will issue specific guidance for 4th quarter activity.

BPD Investments

- For Intragovernmental investments with the Bureau of the Public Debt (BPD), BPD and trading partner agencies will use the effective interest method for amortization on market-based notes, bonds, and zero-coupon bond securities. BPD and the trading partner agencies will continue to use the straight-line method for market-based bills. There are three provisions that apply to investments with BPD: (1) Amortization of market-based premiums to call date, (2) Held-to-maturity vs. Available-for-sale, and (3) Inventory relief method for redemptions prior to maturity.

BPD and FFB Borrowings

- For borrowings from the BPD and borrowings from the Federal Financing Bank (FFB), agencies will report amounts consistent with those reported by these central fiduciary agencies.

OPM Employment Benefits

- The Office of Personnel Management (OPM) provides "cost factors" for the Federal civilian benefit programs. The fiscal year 2003 cost factors and related guidance was released to agencies by OPM on September 15, 2003. It can also be found at <http://www.opm.gov/asd/htm/bal03.htm>. Agencies will use these cost factors to calculate their imputed costs relating to the Civil Service Retirement System (CSRS), Federal Employees Retirement System (FERS), Federal Employees Health Benefit (FEHB) and the Federal Employees Group Life Insurance (FEGLI) programs. The "pension" and life insurance cost factors are provided as percentages of basic pay, whereas the health benefits cost factor is stated as a dollar amount per FEHB enrollee. The cost factors are provided by September 15th of each fiscal year reporting period.

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OPM Employment Benefits are classified into three distinct components, with each impacting financial reporting differently:

1. Employer contributions – This is Intragovernmental activity and must be classified to SGL 6400 and reported in FACTS I with an "F.24" attribute; the IFCS confirmations are based on this activity.
2. Employee contributions – This is non-federal activity and must be reported in FACTS I with an "N" attribute. This activity is normally included in gross pay and classified to SGL 6100.
3. Imputed costs – This activity is classified as both an imputed cost (SGL 6730) and an imputed financing source (SGL 5780) by the reporting agency. The imputed cost and imputed financing source must be reported in equal amounts in FACTS I with "F.24" attributes.

Department of Labor FECA Transactions

- The Department of Labor (DOL) will enter revenue and receivables for each agency in the IFCS within 15 days after the end of each reporting period. Agencies must report the DOL provided amount as expenses/payables on their financial statements.

Non-Fiduciary Transactions

- Federal agencies must obtain and register the Dun and Bradstreet Universal Numbering System (DUNS) as unique business location identifiers (not associated with the Agency Location Code) in the Central Contactor Registration (CCR) database.
- The Business Rules for non-fiduciary transactions are effective for all Intragovernmental purchases of goods and services at the established threshold level with the exception of (1) purchase card acquisitions, (2) national emergencies, and (3) national security considerations.
- Refer to OMB Business Rules for Intragovernmental Exchange Transactions for further information regarding advances for reimbursable orders, billing documentation, unbilled accounts receivable, and general buy/sell business practices.
(M-03-01, Business Rules for Intragovernmental Transactions, Attachments A, A1, and A2).

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Yearend Procedures

At the end of each fiscal year (September 30), all transactions and activity related to the fiscal year should be recorded in each agency's general ledger. Agencies should correspond with their trading partners to ensure consistency in recording Intragovernmental transactions. Agencies will need to work together to identify the transactions and amounts and in determining the estimated accruals to record. (For guidance, refer to OMB FY 2003 Memorandum - M-03-01).

Transactions Related to Revenues Earned/Expenses Incurred as of September 30 that Occurred Subsequent to Yearend

Transactions, which are incurred as of September 30 and not billed, should be recorded as accruals in both agencies' records. These transactions may have been billed subsequent to year-end or remain unbilled at the time of accrual. Providing agencies should identify these transactions and should work with the receiving agencies to provide detailed information supporting the transactions and the amounts incurred as of the cut-off date (September 30) and not yet billed. The providing agency should record these transactions as receivables/revenues as of September 30. The receiving agency should record these transactions as payables/expenses or assets as of September 30.

Agencies should work together to calculate and estimate accruals and to record corresponding entries in each set of records so they are in agreement or that long term accounting policy differences can be easily identified. The providing agency is typically responsible for estimating the accrual and communicating this information to the buying agency. Both agencies are responsible for recording the information.

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The following are the cut-off procedures to be performed by the providing and receiving agencies for September 30 (year-end).

Procedure	Responsible Party/Due Date	Comments
Identify the types of transactions requiring cut-off procedures.	Providing/receiving agency (before the end of the fiscal year)	Together the agencies should make a list of the transactions to be recorded and agree on the agency to be responsible for accumulating the data and calculating estimates (if any) at year-end.
Determine and agree on the methodology to be used for estimates.	Providing/receiving agency (before the end of each fiscal year)	Together agencies should agree on the methodology used to calculate the estimate.
Provide a listing (with amounts and relevant information necessary to record the transactions) of transactions to be recorded as of September 30.	Providing agency (by November 15, following each fiscal year)	An example is included in this guide.
Provide a listing of transactions representing estimates with supporting documentation and amounts and relevant information necessary to record the transactions as of September 30.	Providing agency (by November 15, following each fiscal year)	
Ensure amounts agree in both sets of records (reconciliation process).	Providing/receiving agency (Preliminary - No later than December 31, following each fiscal year. Final – no later than January 22, following each fiscal year.)	Accrued amounts should be included in the reconciliations.

Reconciliation

The integrity of the data reported in each agency's financial records and reports as well as the data reported in agency's audited financial statements and FACTS I is dependent on timely and accurate reconciliations of Intragovernmental activity and resulting account balances.

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The responsibility for the reconciliation of an agency's activity and balances is with the agency, regardless of the other agencies involved in the transactions. Responsibility for the individual account reconciliations at agencies is based on the agency organizational structure and delegation of responsibilities. Reconciliations should be reviewed and approved by the appropriate agency designated personnel.

Agencies are required to use the IFCS to confirm and reconcile fiduciary transactions with their trading partners. Agencies should investigate and record adjustments for any discrepancies between their Intragovernmental account balances and the reciprocal account balances of their trading partner(s). Discrepancies due to errors should be adjusted in agency records and corrected prior to the preparation of financial statements and the FACTS I transmission.

Reconciliation Requirements

Agencies should reconcile and confirm Intragovernmental activity and balances with their trading partners before submitting year-end data to FMS through FACTS I and reporting it in the agency's audited financial statements. Preliminary reconciliations and confirmations (both fiduciary and non-fiduciary) must be completed no later than November 14, 2003. Final reconciliations and confirmations must be completed no later than December 29, 2003.

Specifically, OMB requires reporting agencies to reconcile/confirm activity and balances for Intragovernmental fiduciary transactions quarterly with central fiduciary agencies in the following reciprocal grouping, through the IFCS.

- Investments—Includes interest accruals, interest income and expense and amortization of premiums and discounts with Bureau of the Public Debt.
- Borrowings—Includes interest accruals, interest income and expense from Bureau of the Public Debt or Federal Financing Bank.
- Federal Employees' Compensation Act transactions with DOL - Includes routine payments and accruals for actuarial liabilities.
- Employee Benefit Program transactions with OPM—Includes routine payments and post-retirement benefits related to the Federal Employees' Retirement System (FERS), the Civil Service Employees' Retirement System (CSRS), the Federal Employees' Life Insurance Program and the Federal Employees' Health Benefits Program.

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Reconciliation Process

The suggested methodology for reconciliations is as follows:

1. Determine the reconciliations required by *OMB Bulletin 01-09, Form and Content of Agency Financial Statements*.
(Web Site: <http://www.whitehouse.gov/omb/bulletins/index.html>).
2. Providing agency gives receiving agency balances by USSGL account. This information can be provided in electronic or manual format (or over the internet).
3. Receiving agency compares its balances to appropriate reciprocal USSGL account balances of the providing agency.
4. For fiduciary transactions, the fiduciary entities (BPD, FFB, DOL and OPM) will make account balance information and other details available through the IFCS for the receiving agencies to reconcile amounts to their records. Specific procedures for these reconciliations are discussed below.
5. For other Intragovernmental transactions, agencies should work together to establish the data needs and availability to facilitate the reconciliations.⁷
6. Intragovernmental accounts are reconciled and differences are identified.

Fiduciary Transaction Reconciliation Procedures

An authorized agency official should review the agency reconciliation documents. Agencies should also have written standard operating procedures to direct and document the reconciliation process. Agencies are responsible for ensuring that the reconciled and agreed upon confirmed balances are reported in FACTS I and in the audited financial statements. If adjustments are made subsequent to the completion of the confirmations (during the audit process), agencies should revise reconciliations and confirmations and submit the updated data in FACTS I.

⁷ Agencies should be sensitive about transmitting Intragovernmental classified data.

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The following are fiduciary transaction procedures:

Investments in Treasury Securities with BPD

During October, BPD account balances as of September 30 will be available in the IFCS for all agencies investing in Government Account Series securities to reconcile and confirm. This confirmation will include accrual data and will be used to reconcile agency USSGL account balances and activity with BPD reporting. The Federal Investments Account Statements and other related information are available on BPD's website at <http://federalinvestments.gov/>. BPD personnel will be available at (304) 480-5151 for questions regarding this reporting. Questions regarding FACTS I and agency reporting should continue to be directed to FMS.

Borrowings from Treasury (BPD and FFB)

Reconciliation of amounts borrowed: At the end of each month, FMS forwards to BPD a copy of its Borrowings Query (STAR generated) report with the month end loan balances. The Borrowings Query report can be used by BPD to reconcile ending loan balances with information maintained by FMS. Lending agency (BPD) should reconcile their SF1151 (Nonexpenditure Transfer Authorization) subsidiary ledger to the FMS generated Borrowings Query. Differences identified by this reconciliation are resolved by BPD. In addition to reconciling with FMS, BPD and FFB will confirm outstanding loans receivable balances as of September 30, with partner agencies. BPD and FFB account balances as of September 30 will be available in the IFCS in October for all agencies to reconcile and confirm borrowings from BPD and FFB.

Reconciliation of interest paid and accrued: The interest calculations for certain loans accounted for by BPD and FFB are extremely complex, particularly those related to loans made under the Federal Credit Reform Act. For borrowings with FFB, the FFB calculates interest due on federal agency borrowings (agencies may verify interest computations on the borrowings.) For borrowings with Treasury (BPD), the borrowing agencies compute interest and BPD verifies any discrepancies. The program agencies are charged with providing the lending agency with information detailing their calculation of interest expense for the fiscal period. These calculations will be used to substantiate the amounts reported on the SF1081 (Voucher and Schedule of Withdrawals and Payments), which will in turn be used to post the interest received. Borrowing and lending agencies should confirm and reconcile interest amounts at the end of each fiscal year.

Reconciliation of principal and interest between BPD and the borrowers: The borrowing agency must confirm and reconcile the principal USSGL account balance with the borrower's reciprocal USSGL account balance in the IFCS. Agencies that identify a difference in the account balances should contact the BPD representative. If the agency's records do not agree to the BPD report, the agency should provide an explanation and or reconciliation, as applicable, for the differences. The USSGL account balances to be reported in the agency's audited financial statements and in

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FACTS I must also be submitted. This information will assist FMS in properly eliminating Intragovernmental balances.

Reconciliation of principal and interest between FFB and the borrowers: The borrowing agency must confirm each FFB USSGL account balance with the borrower's reciprocal USSGL account balance in the IFCS. Agencies that identify a difference in the account balances should contact the FFB representative. If the agency records do not agree to the FFB report, the agency should provide an explanation or reconciliation, as applicable, for the differences. It is critical that the account balances reported on the confirmation are the same amounts reported in the agency's audited financial statements and in the FACTS I submission to FMS. This information will assist FMS in properly eliminating Intragovernmental balances.

FECA Transactions with DOL

The liability amounts (including year-end accruals) for the fiscal year ended September 30 will be available in the IFCS during October. Agencies should provide the balances in the following Intragovernmental accounts in the IFCS:

6400F Benefit Expense
6850F Employer Contributions to Employee Benefit Programs Not Requiring Current- Year
Budget Authority
2225F Unfunded FECA Liability
2215F Other Post-Employment Benefits Due and Payable
2650N Actuarial FECA Liability
7600N Changes in Actuarial Liability

For the above accounts it is critical that only those balances associated with the Federal Employees' Compensation Act are reported in the IFCS. You should exclude amounts relating to unemployment compensation.

DOL will compare the amount your agency reports for accounts 6400F and 6850F to the amount recorded for your agency in DOL account 5400F - Benefit Program Revenue. The balance reported for your agency accounts 2225F and 2215F will be compared to the amount recorded for your agency in DOL account 1320F. If this comparison reveals material differences, DOL will contact the departmental contact to resolve the difference(s). Agencies will be expected to provide information to explain and reconcile any differences. DOL does not have corresponding accounts for agency accounts 2650N and 7600N.

It is critical that the account balances reported on the confirmation equal the amounts reported in the agency's audited financial statements and in the FACTS I submission to FMS.

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Employee Benefits Transactions with OPM

Employee Benefit Program transactions are separated into three categories - health, retirement, and life – and should be reconciled individually. The Employment Benefit Contribution Receivable and Benefit Program revenue figures for the fiscal year ended September 30 will be available in the IFCS in November. Agencies are required to provide the balances in the following Intragovernmental accounts on the Confirmation of Intragovernmental Account Balances in the IFCS.

2213F Employer Contributions and Payroll Taxes Payable
6400F Benefit Expense

For account 2213F, agencies should only report balances related to the Federal civilian benefit programs (i.e. government contributions for Retirement, Health Benefits, and Life Insurance transactions) in IFCS.

OPM will compare the agency reported account 2213F balance to the amount recorded for the agency in OPM account 1320F Employment Benefit Contributions Receivable. The balance reported for agency account 6400F will be compared to the revenue recorded for each agency in OPM account 5400F - Benefit Program Revenue. If this comparison reveals material differences, OPM will notify the departmental contact to resolve the difference(s). Agencies will be asked to provide information to explain and reconcile any differences.

Non-Fiduciary Transaction Reconciliation Procedures

OMB requires reporting agencies to reconcile Intragovernmental activity and balances with trading partners, resulting from non-fiduciary transactions for the following reciprocal groupings (examples not all inclusive).

- Assets—Includes accounts receivable, advances to others, other assets.
- Liabilities—Includes accounts payable, advances from others, other liabilities.
- Revenue—Includes services, products, and goods provided to others.
- Expenses—Includes operating expenses.

As a provision of this requirement, Treasury has established a quarterly Intragovernmental detail data-file submission process. This data is a supplement to the quarterly unaudited financial statements reported to OMB. However, FMS will receive this reporting from agencies. This procedure is explained in the section entitled *Quarterly Intragovernmental Reconciliation Process*.

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Reconciliation Differences

Even when both agencies' accounting records are accurate and current, there may be identifiable differences between the two records (the reconciliation should show that both sets of records equal each other). Analyzing and determining the nature of the differences will require agencies to work together to exchange detailed information and other accounting records. It will also require agencies to understand each other's accounting procedures for identifying and recording transactions related to the activity. Differences identified during the reconciliation process should be corrected (adjusted) before the final reconciliation and confirmation is prepared. Agencies should refer to OMB guidance (FY 2003 Memoranda - M-03-01) for a listing of business rules to be observed when engaging in Intragovernmental exchange activity, (www.whitehouse.gov/omb/memoranda).

The following are discussions of common and potential differences resulting from the initial reconciliation and the recommended adjustments to be made to prepare the final reconciliation.

Beginning Balances Differences

These differences will be in the beginning balances of balance sheet accounts. The materiality of the differences should be evaluated by each agency relative to its financial statements. If the amounts are not material for either agency, the agencies should agree on adjustments to be made to correct the asset and/or liability balances. These adjustments could result in differences in revenue/expense accounts for the reconciliation period. These differences should be clearly identified and quantified on the reconciliation form. If differences are material, the agencies should analyze the historical data and try to identify the transactions causing the differences. Once identified, the proper adjustments should be made by the appropriate agency.

Timing of Recording Accruals

In some cases, when a providing agency generates bills for services or when IPAC transactions are batch processed subsequent to the end of the period, there may be differences in activity and balances due to the timing of the receiving agency recording the transactions. Timing differences can also be caused by a receiving agency delay in reclassifying IPAC transactions into the proper accounts. IPAC reports and bills subsequent to the accounting period should be identified and reviewed, and the appropriate adjustments should be made in the proper accounting period. Adjustments should be made to accounts receivable/accounts payable for bills received after the end of the period that applies to the period. Agencies should communicate with each other to identify these timing differences.

Estimated Accruals

In some cases, either the providing or receiving agency, or both, records an estimated accrual (receivable or payable) at the end of the period. If only one agency involved in a transaction

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has recorded the accrual, the other agency will need to record a corresponding amount in its records if the goods/services were received. If the accruals were calculated separately and differently, the agencies should work together to determine a methodology for both to use to ensure the same amount is recorded on both sets of records.

In cases where goods/services were not received (by the receiving agency) and the providing agency recorded unbilled revenue, these amounts should be identified as reconciling differences.

Unrecorded Transactions

Other causes of differences may be due to unrecorded transactions. Agencies should exchange detailed records and work together to analyze the data and identify differences attributable to unrecorded transactions. Agencies should also review IPAC reports and determine whether any transactions were not reclassified into the proper accounts. All differences should be identified and adjustments should be made in the appropriate agency's records.

Other Differences

There can be differences between receivables and payables between agencies due to disputes, misunderstandings, or other issues. Agencies should work together to resolve these types of issues. Adjusting entries should be recorded in the accounting records so amounts are in agreement. If agencies cannot resolve the issues, there will be a difference. This should be clearly identified and explained on the reconciliation.

Accounting Policy Differences

There may be circumstances where differences cannot be resolved in the current accounting period. In these circumstances, agencies should work together to understand and document the reasons for the differences. Where possible, agencies should use consistent accounting treatments in these circumstances to eliminate any differences. Any differences that remain should be clearly explained on the final reconciliations/confirmations and quantified to the extent possible. The following are examples:

- **DIFFERENCES IN ACCOUNTING STANDARD REQUIREMENTS:** Certain differences may be due to different accounting methods allowed by accounting standards. An example of this is the amortization of discounts and premiums. If one trading partner amortizes discounts/premiums using the interest method and the other trading partner uses the straight-line method, there will be an accounting policy difference.
- **BASIS OF ACCOUNTING:** Certain differences may arise due to agencies using a different basis of accounting for reciprocal transactions. An example of this would be with the accounting for inventory. If a receiving agency inventories supplies and materials at

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average cost, there may be difficulty reconciling to the amount reported as sales by the providing agency. Another example is sales under a long-term contract (greater than a fiscal year). If a providing agency uses the completed contract method to recognize sales on manufactured goods (and does interim shipments of goods as completed) and the receiving agency recognizes the expense (or assets) as received, there would be a difference between the sales recorded by the providing agency (deferred credits should be recorded) and the expenses recorded by the receiving agency.

When the final reconciliation is completed, if there are unresolved or accounting policy differences, they should be clearly explained on the final reconciliation.

Agencies should make adjustments for all resolvable differences and should clearly identify the cause of any remaining differences on the final reconciliation.

For purchases/sales of goods and services, buyers and sellers should reconcile Intragovernmental activity and balances by processes that result in:

- Seller revenue and deferred revenue amounts (and other amounts in the sellers balance sheet) reconciling with
- Buyer cost and prepaid amounts (and other amounts in the Buyer's balance sheet)

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Consolidation/Elimination

The primary focus of this guide is on transactions occurring between and within federal agencies. Agencies prepare department wide consolidated financial statements and will prepare elimination entries for Intragovernmental transactions within the agencies based on this financial information. This guide does not include examples for elimination entries within agencies. Agencies should develop procedures providing for the accurate and complete elimination of transactions occurring within the agency in their consolidated financial statements.

Reporting

Financial reports should be prepared in accordance with *Office of Management and Budget Bulletin 01-09, Form and Content of Agency Financial Statements*. All transactions should be recorded in the proper USSGL accounts and reported in the same accounts for FACTS I reporting. All USSGL accounts should be reported in accordance with the financial statement crosswalk(s) provided in this guide and the USSGL guidance in FACTS I.

Reciprocal Accounts

Each agency should be able to account for Intragovernmental transactions and accumulate related activity and balances in the appropriate USSGL accounts. The reciprocal account categories delineated in this section are to be used by agencies to account for the Intragovernmental transactions. Use of these reciprocal accounts will facilitate the Quarterly Intragovernmental Transactions Reconciliation process and reconciliation as of the financial statement preparation or final reconciliation date. The trading partner activity, between two agencies, within the reciprocal accounts, should reconcile. Agencies are encouraged to work with their trading partners to determine the accounts to be used to record accounting transactions for each type of activity transpiring between the agencies.

The Reconciliation Reciprocal Account Categories Listing is intended to provide category descriptions for Fiduciary and Non-Fiduciary transactions. For additional guidance, refer to the *Federal Intragovernmental Transactions Categories of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts* table, Appendix A.

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Reconciliation of Reciprocal Account Categories

Fiduciary Transactions :	Non-Fiduciary (Exchange) Transactions:
<p>RC 01: <u>Investments in Treasury/BPD Securities</u>— (i.e., assets/liabilities related to principle, discount premium and amortized debt).</p>	<p>RC 18: <u>Transfer Appropriations In/Out Without Reimbursement</u> — (i.e., financing source transferred in/out without reimbursement).</p>
<p>RC 02: <u>Interest on BPD/FFB Borrowings</u> — (i.e., assets/ liabilities related to interest Receivable/ Payable).</p>	<p>RC 19: <u>Appropriations Transfer In/Out</u> — (i.e., financing source and earmarked receipts transferred in/out).</p>
<p>RC 03: <u>Interest Revenue (Exchange) and Expense, Gains and Losses on Federal Investments and Borrowings</u> —(i.e., interest revenue resulting from an exchange transaction.)</p>	<p>RC 22: <u>Buy/Sell Related-Accounts Receivable vs. Accounts Payable</u> — (i.e., assets/liabilities related to accounts receivable/payable, other liabilities).</p>
<p>RC 04: <u>Interest Revenue (Non-Exchange) and Expense on Federal Investments and Borrowings</u> —(i.e., interest revenue resulting from a non-exchange transaction.)</p>	<p>RC 23: <u>Buy/Sell Related—Advance From vs. To</u>— (i.e., assets/liabilities related to advance, prepayments from/to deferred credits).</p>
<p>RC 17: <u>Borrowings from Treasury</u> — (i.e., assets /liabilities related to loans receivable/payable.)</p>	<p>RC 24: <u>Buy/Sell Related—Cost vs. Revenue</u>—(i.e., revenue/expense related to goods sold and services rendered).</p>
<p>RC 21: <u>Employee Benefits: (OPM Health, Life, Retirement and DOL FECA)</u> — (i.e., assets/liabilities related to benefits receivable/payable).</p>	<p>RC 27: <u>Federal Transfers</u>— (i.e.,assets/liabilities related to transfer expenditure receivable/payable).</p>
<p>RC 26: <u>Employee Benefits: (OPM Health, Life, Retirement and DOL FECA)</u>— (i.e. revenue/expense related to employee benefits)</p>	<p>RC 28: <u>Unexpended Appropriations</u>—(i.e., equity related to unexpended appropriations transferred in/out).</p>

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Examples of Accounting for and Reporting Transactions

The following are examples of the proprietary accounting entries and reporting requirements for various types of Intragovernmental transactions. Budgetary information will also need to be captured and recorded at the same time, as applicable, when the proprietary accounting entries are made. The transactions in this guide do not represent the complete accounting cycle for proprietary transactions related to the particular accounting event. (Complete scenarios of accounting events are at <http://www.fms.treas.gov/ussgl>). This guide only includes the parts of transactions that occur on both partner agencies' records. The guide does not include any budgetary transactions. *The examples are for illustrative purposes only and do not represent actual transactions.*

Currently, there are no reporting requirements for Intragovernmental transactions involving "N" accounts to be recorded with a trading partner code (xx). However, agencies need a mechanism to identify and summarize these transactions as Intragovernmental in order to reconcile properly. Agencies will need to report capitalized acquisitions from government agencies in USSGL accounts 8801 and 8802. In the applicable examples, goods recorded as assets by the receiving agency, goods recorded as supplies inventory by the receiving agency, sale of equipment, and transfers is demonstrated with the trading partner code (xx).

Each example is accompanied with a USSGL account crosswalk to the financial statement presentation. These transactions should be reported in FACTS I based on the USSGL account with the corresponding trading partner code identified in accordance with FMS U.S. Standard General Ledger Documents and FACTS I Reporting Requirements. Credit amounts/balances are in parenthesis (-).

Investments in Federal Securities Issued by the Treasury Department, BPD

Federal trust fund receipts and cash balances are invested in Treasury securities through the Bureau of the Public Debt (BPD). BPD also issues federal debt securities to the public and accounts for the public debt. BPD reports this activity (in summary) to the public and other interested users in the Monthly Statement of Public Debt.

BPD managed trust funds: Federal trust funds are created by and maintained in accordance with the various Acts and Public Laws as enacted by Congress. BPD manages certain trust funds for program agencies. The Division of Federal Investments of BPD provides accounting, investment, and financial reporting services for the trust funds. This includes managing the investments, maintaining related accounting records and supporting documentation, and preparing activity statements.

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BPD is responsible for administering and monitoring the daily activities of the managed trust funds including receipts, investment and redemption activity, and calculation of interest. The trust fund program agencies are responsible for determining the nature, extent, and timing of disbursements to satisfy the objectives of the programs financed by the trust funds. The trust fund program agencies are also responsible for FACTS I reporting.

Federal agency managed funds: Many program agencies are responsible for trust, revolving and other funds, and manage the purchase and sale of securities from Treasury through BPD. These program agencies are responsible for determining amounts to be invested and the terms of the investments. These agencies are responsible for reconciling periodic interest income from information provided by BPD.

The transactions illustrated in the following sections apply to all Intragovernmental investments.

Purchase of Investments from BPD

The purchase of an investment should be recorded at acquisition cost. The investment account should be charged with par value and a premium or discount recorded for the difference between acquisition cost and par value.

Purchased at a Discount

Bureau of the Public Debt (trading partner code 20) issues a Treasury Security to the DOL Unemployment Trust Fund (trading partner code 16), a Treasury security with a par value of \$20,000. DOL purchases the security at discount for \$19,100.

The following entries should be recorded:

Providing agency			Receiving agency		
Bureau of the Public Debt			Department of Labor, Unemployment Trust Fund		
1010	Fund Balance with Treasury	19,100	1610F (20)	Investments in U.S. Treasury Securities Issued by Public Debt	20,000
2530F (16)	Securities Issued by Federal Agencies under General and Special Financing Authority, Net	19,100	1611F (20)	Discount on U.S. Treasury Securities Issued by Public Debt	900
			1010	Fund Balance with Treasury	19,100

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The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	19,100
Balance Sheet	2530F (16)	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	(19,100)

Department of Labor Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(19,100)
Balance Sheet	1610F (20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	20,000
Balance Sheet	1611F (20)	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	(900)

Purchased at a Premium

The Highway Trust Fund of the Department of Transportation (trading partner code 69) purchased an interest-bearing note for \$20,200 with a par value of \$20,000 and a premium of \$200.

The following entries should be recorded:

Providing agency Bureau of the Public Debt		Receiving agency Department of Transportation	
1010	Fund Balance with Treasury 20,200	1610F (20)	Investments in U.S. Treasury Securities Issued by Public Debt 20,000
2530F (69)	Securities Issued by Federal Agencies under General and Special Financing Authority, Net 20,200	1612F (20)	Premium on U.S. Treasury Securities Issued by Public Debt 200
		1010	Fund Balance with Treasury 20,200

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The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	20,200
Balance Sheet	2530F (69)	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	(20,200)

Department of Transportation Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(20,200)
Balance Sheet	1610F (20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	20,000
Balance Sheet	1612F (20)	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	200

Purchase at Par Value

The Federal Highway Trust Fund, DOT (trading partner code 69) purchased a Treasury security at a par value of \$10,000.

The following entries should be recorded:

Providing agency Bureau of the Public Debt			Receiving agency Department of Transportation		
1010	Fund Balance with Treasury	10,000	1610F (20)	Investments in U.S. Treasury Securities Issued by Public Debt	10,000
2530F (69)	Securities Issued by Federal Agencies under General and Special Financing Authority, Net	10,000	1010	Fund Balance with Treasury	10,000

The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	10,000
Balance Sheet	2530F (69)	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	(10,000)

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Department of Transportation Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(10,000)
Balance Sheet	1610F (20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	10,000

Purchase of Interest with a Security Purchased at Par Value

When a note or bond, bearing a stated semi-annual interest rate, is purchased on a date other than an interest payment date, the investing entity must purchase interest back to the last interest payment date. On the next interest payment date, the entity will receive an interest payment for the full six-month interest period. The Department of Transportation, Federal Highway Trust Fund (trading partner code 69), purchased a Treasury security at a par value of \$10,000 plus interest purchased of \$500.

The following entries should be recorded:

Providing agency Bureau of the Public Debt			Receiving agency Department of Transportation		
1010	Fund Balance with Treasury	10,500	1340F (20)	Interest Receivable	500
2140F (69)	Accrued Interest Payable	500	1610F (20)	Investments in U.S. Treasury Securities Issued by Public Debt	10,000
2530F (69)	Securities Issued by Federal Agencies under General and Special Financing Authority, Net	10,000	1010	Fund Balance with Treasury	10,500

The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	10,500
Balance Sheet	2140F (69)	Accrued Interest Payable	(500)
Balance Sheet	2530F (69)	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	(10,000)

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Department of Transportation Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(10,500)
Balance Sheet	1340F (20)	Interest Receivable	500
Balance Sheet	1610F (20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	10,000

Interest Income

Periodic interest payments are made to trust, revolving or other funds based on the terms of the securities. Most notes and bonds pay interest semi-annually. The following entries are to record the periodic interest paid by Bureau of the Public Debt on a Treasury Security. The Civil Service Retirement and Disability Fund managed by the OPM (trading partner code 24) received a semi-annual interest payment of \$5,000 on a Treasury security (trading partner code 20).

The following entries should be recorded:

Providing agency Bureau of the Public Debt			Receiving agency Office of Personnel Management		
6320F (24)	Interest Expenses on Securities	5,000	1010	Fund Balance with Treasury	5,000
1010	Fund Balance with Treasury	5,000	5310F (20)	Interest Revenue	5,000

The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(5,000)
Statement of Net Cost	6320F (24)	Interest Expenses on Securities	5,000

Office of Personnel Management Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	5,000
Statement of Net Cost	5310F (20)	Interest Revenue	(5,000)

Interest Accruals

Interest accruals should be calculated and recorded periodically in accordance with the investing agency's accounting policies and procedures. Interest should be accrued for amounts earned and unpaid at the cut-off date. Interest accrued on September 30 must be verified by the agencies with BPD records and any material differences resolved before submission of the FACTS trial

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balance.⁸ The following are the entries to record accrued interest on investments at September 30. The Centers for Medicare and Medicaid Services (trading partner code 75) has a Treasury bond purchased from Bureau of the Public Debt (trading partner code 20) with a par value of \$10,000 and an interest rate of 10% payable on June 30 and December 31. As of September 30, accrued interest would be calculated as follows: $3 \text{ months} = 92 \text{ days}/184 \text{ days} \times (\$10,000 \times 10\%)/2 = \250 .

The following entries should be recorded:

Providing agency Bureau of the Public Debt			Receiving agency Centers for Medicare and Medicaid Services		
6320F (75)	Interest Expenses on Securities	250	1340F (20)	Interest Receivable	250
2140F (75)	Accrued Interest Payable	250	5310F (20)	Interest Revenue	250

The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	2140F (75)	Accrued Interest Payable	(250)
Statement of Net Cost	6320F (75)	Interest Expenses on Securities	250

Centers for Medicare and Medicaid Services Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1340F (20)	Interest Receivable	250
Statement of Net Cost	5310F (20)	Interest Revenue	(250)

⁸ The Guide includes illustrative entries for the receipt and payment of interest and recognition of accrued interest receivable and payable. These entries illustrate the accounting that would be required, on a stand-alone basis, if the entity had not previously recognized any accrued interest.

For example, an investing entity credits USSGL A/C 5310 (F), Interest Income for \$5,000 on receipt of a semi-annual interest payment. This entry assumes that no portion of the semi-annual interest payment had previously been accrued as earned. However, if the investing entity had previously accrued \$4,000 of interest earned on this investment prior to receipt of the \$5,000 semi-annual interest payment, the required entry would include a credit to accrued interest receivable for \$4,000 and a credit to interest income for \$1,000.

Agency practices for the accrual of interest and accounting for interest received or paid may vary. The illustrative entries contained in the Guide should be considered in the context of agency practice and modified if necessary. In all cases, in accounting for interest, agencies should consider the methodology they use to account for interest earned, as well as accrued interest receivable and payable balances.

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Amortization of Premium or Discount

The agencies' amortized premiums and discounts should be calculated using the effective interest method (as outlined in SFFAS No. 1, Accounting for Select Assets and Liabilities) for Treasury notes and bonds. The straight-line method is used for Treasury Bills. Amortization schedules for premiums and discounts should be available for Bureau of the Public Debt to reconcile to its records at the end of each fiscal year (at a minimum). The Social Security Administration Federal Disability Insurance Trust Fund (trading partner code 28) purchased a Treasury security at a premium. The amortization of the premium for the current fiscal year is \$8,000.

The following entries should be recorded:

Providing agency Bureau of the Public Debt			Receiving agency Social Security Administration		
2530F (28)	Securities Issued by Federal Agencies under General and Special Financing Authority, Net	8,000	5310F (20)	Interest Revenue	8,000
6320F (28)	Interest Expenses on Securities	8,000	1613F (20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	8,000

The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	2530F (28)	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	8,000
Statement of Net Cost	6320F (28)	Interest Expenses on Securities	(8,000)

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Social Security Administration Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1613F (20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	(8,000)
Statement of Net Cost	5310F (20)	Interest Revenue	8,000

Amortization of Discount

The Department of Commerce (trading partner code 13) purchased a Treasury security at a discount of \$10,000. The amortization for the fiscal year ended September 30 is \$5,000.

The following entries should be recorded:

Providing agency Bureau of the Public Debt			Receiving agency Department of Commerce		
6320F (13)	Interest Expenses on Securities	5,000	1613F (20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	5,000
2530F (13)	Securities Issued by Federal Agencies under General and Special Financing Authority, net	5,000	5310F (20)	Interest Revenue	5,000

The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	2530F (13)	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	(5,000)
Statement of Net Cost	6320F (13)	Interest Expenses on Securities	5,000

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Department of Commerce Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1613F (20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	5,000
Statement of Net Cost	5310F (20)	Interest Revenue	(5,000)

Sale of an Investment (at Book Value) with Unamortized Premium

The Highway Trust Fund, DOT (trading partner code 69) has a Treasury security with a par value of \$2,000 purchased with a premium of \$200. The security was redeemed for \$2,100 on September 30. \$100 was not amortized at the end of the period.

The following entries should be recorded:

Providing agency Bureau of the Public Debt			Receiving agency Department of Transportation		
2530F (69)	Securities Issued by Federal Agencies under General and Special Financing Authority, Net	2,100	1010	Fund Balance with Treasury	2,100
1010	Fund Balance with Treasury	2,100	1613F (20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	100
			1610F (20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	2,000
			1612F (20)	Premium on U.S. Securities Issued by the Bureau of the Public Debt	200

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The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(2,100)
Balance Sheet	2530F (69)	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	2,100

Department of Transportation Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	2,100
Balance Sheet	1610F (20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	(2,000)
Balance Sheet	1612F (20)	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	(200)
Balance Sheet	1613F (20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	100

Sale of a Security (with no Gain or Loss) with Unamortized Discount

Centers for Medicare and Medicaid Services (trading partner code 75) sold a Treasury security issued with a par value of \$5,000, original issue discount of \$600, and unamortized discount of \$300 for \$4,700.

The following entries should be recorded:

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Providing agency Bureau of the Public Debt			Receiving agency Centers for Medicare and Medicaid Services		
2530F (75)	Securities Issued by Federal Agencies under General and Special Financing Authority, Net	4,700	1010	Fund Balance with Treasury	4,700
1010	Fund Balance with Treasury	4,700	1611F (20)	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	600
			1613F (20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	300
			1610F (20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	5,000

The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(4,700)
Balance Sheet	2530F (75)	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	4,700

Centers for Medicare and Medicaid Services Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	4,700
Balance Sheet	1610F (20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	(5,000)
Balance Sheet	1611F (20)	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	600
Balance Sheet	1613F (20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	(300)

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Sale of an Investment with a Gain

The Employees' Life Insurance Fund managed by OPM (trading partner code 24) sells a Treasury security with a par value of \$50,000. The security was purchased with a premium of \$6,000. The security was sold for \$56,000. The unamortized premium balance was \$4,000 at the time of the sale.

The following entries should be recorded:

Providing agency			Receiving agency		
Bureau of the Public Debt			Employees' Life Insurance Fund		
2530F (24)	Securities Issued by Federal Agencies under General and Special Financing Authority, Net	54,000	1010	Fund Balance with Treasury	56,000
6320F (24)	Interest Expenses on Securities	2,000	1612F (20)	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	6,000
1010	Fund Balance with Treasury	56,000	1613F (20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	4,000
			1610F (20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	50,000
			7110F (20)	Gains on Disposition of Assets (Exchange Revenue)	4,000

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The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(56,000)
Balance Sheet	2530F (24)	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	54,000
Statement of Net Cost	6320F (24)	Interest Expenses on Securities	2,000

Employees' Life Insurance Fund Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	56,000
Balance Sheet	1610F (20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	(50,000)
Balance Sheet	1612F (20)	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	(6,000)
Balance Sheet	1613F (20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	4,000
Statement of Net Cost	7110F (20)	Gains on Disposition of Assets	(4,000)

Sale of an Investment with a Loss and Unamortized Premium

The Employees' Life Insurance Fund managed by OPM (trading partner code 24) sells a Treasury security with a par value of \$50,000 that was purchased with a premium of \$6,000. The security is sold for \$48,000 and the unamortized premium balance was \$3,000.

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The following entries should be recorded:

Providing agency			Receiving agency		
Bureau of the Public Debt			Employees' Life Insurance Fund		
2530F (24)	Securities Issued by Federal Agencies under General and Special Financing Authority, Net	53,000	1010	Fund Balance with Treasury	48,000
1010	Fund Balance with Treasury	48,000			
6320F (24)	Interest Expenses on Securities	5,000	1613F (20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	3,000
			7210F (20)	Losses on Disposition of Assets	5,000
			1610F (20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	50,000
			1612F (20)	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	6,000

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The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(48,000)
Balance Sheet	2530F (24)	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	53,000
Statement of Net Cost	6320F (24)	Interest Expenses on Securities	(5,000)

Employees' Life Insurance Fund Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	48,000
Balance Sheet	1610F (20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	(50,000)
Balance Sheet	1612F (20)	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	(6,000)
Balance Sheet	1613F (20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	3,000
Statement of Net Cost	7210F (20)	Losses on Disposition of Assets	5,000

Borrowings from Treasury, BPD and FFB

The Department of the Treasury lends funds to Federal government agencies and entities, based on agency specific legislative borrowing authority. The Bureau of the Public Debt keeps records and accounts for BPD and FFB loans. BPD does not track the loans made from FFB to other federal agencies. FFB engages in lending to various federal entities through the purchase of agency financial assets, the acquisition of agency debt securities and by providing direct loans on behalf of the agency. The same methodology for recording, tracking and reporting proceeds from borrowing, interest payments, interest accruals and repayments for federal Intragovernmental loans should be used for Department of the Treasury, BPD and FFB loans. However, BPD does not recognize gains or losses on borrowings. Gains or losses on FFB loans should be recorded in accordance with this guide.

Proceeds from Borrowing

The Department of Education (trading partner code 91) borrows \$200,000 from Bureau of the Public Debt to finance student loans.

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The following entries should be recorded:

Providing agency Bureau of the Public Debt			Receiving agency Department of Education		
1350F (91)	Loans Receivable	200,000	1010	Fund Balance with Treasury	200,000
2980F (91)	Custodial Liability	200,000	2510F (20)	Principal Payable to Treasury	200,000

The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1350F (91)	Loans Receivable	200,000
Balance Sheet	2980F (91)	Custodial Liability	(200,000)

Department of Education	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	200,000
Balance Sheet	2510F (20)	Principal Payable to the Bureau of the Public Debt	(200,000)

Interest Payments

The Department of Agriculture, Rural Development Program, (trading partner code 12) pays a periodic interest payment of \$60,000 to FFB that was not previously accrued.

The following entries should be recorded:

Providing agency Federal Financing Bank			Receiving agency Department of Agriculture		
1010	Fund Balance with Treasury	60,000	6310F (20)	Interest Expenses on Borrowing from Treasury	60,000
5310F (12)	Interest Revenue	60,000	1010	Fund Balance with Treasury	60,000

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The crosswalk for financial statement reporting of these accounts is as follows:

Federal Financing Bank Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	60,000
Statement of Net Cost	5310F (12)	Interest Revenue	(60,000)

Department of Agriculture Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(60,000)
Statement of Net Cost	6310F (20)	Interest Expenses on Borrowing from the Bureau of the Public Debt and/or the Federal Financing Bank	60,000

Interest Accruals

The Small Business Administration (trading partner code 73) accrues interest of \$80,000 on its borrowings from the Bureau of the Public Debt under the Credit Reform Act.

The following entries should be recorded:

Providing agency Bureau of the Public Debt			Receiving agency Small Business Administration		
1340F (73)	Interest Receivable	80,000	6310F (20)	Interest Expenses on Borrowing from Treasury	80,000
5310F (73)	Interest Revenue	80,000	2140F (20)	Accrued Interest Payable	80,000

The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1340F (73)	Interest Receivable	80,000
Statement of Net Cost	5310F (73)	Interest Revenue	(80,000)

Small Business Administration Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	2140F (20)	Accrued Interest Payable	(80,000)
Statement of Net Cost	6310F (20)	Interest Expenses on Borrowing from the Bureau of the Public Debt and/or the Federal Financing Bank	80,000

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Principal Payments

The Department of Education (trading partner code 91) borrows \$200,000 from Bureau of the Public Debt to finance student loans and repays \$10,000 at the end of the first fiscal year.

The following entries should be recorded:

Providing agency Bureau of the Public Debt			Receiving agency Department of Education		
2980F (91)	Custodial Liability	10,000	2510F (20)	Principal Payable to Treasury	10,000
1350F (91)	Loans Receivable	10,000	1010	Fund Balance with Treasury	10,000

The crosswalk for financial statement reporting of these accounts is as follows:

Bureau of the Public Debt Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1350F (91)	Loans Receivable	(10,000)
Balance Sheet	2980F (91)	Custodial Liability	10,000

Department of Education Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(10,000)
Balance Sheet	2510F (20)	Principal Payable to the Bureau of the Public Debt	10,000

Gains on the Disposition of FFB Loans

The Department of Agriculture (trading partner code 12) prepays (early disposition) a \$50,000 FFB loan for \$48,000 cash (gain of \$2,000).

The following entries should be recorded:

Providing agency Federal Financing Bank			Receiving agency Department of Agriculture		
1010	Fund Balance with Treasury	48,000	2520F (20)	Principal Payable to the Federal Financing Bank	50,000
7210F (12)	Losses on Disposition of Assets	2,000	1010	Fund Balance with Treasury	48,000
1350F (12)	Loans Receivable	50,000	7190F (20)	Other Gains	2,000

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The crosswalk for financial statement reporting of these accounts is as follows:

Federal Financing Bank Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	48,000
Balance Sheet	1350F (12)	Loans Receivable	(50,000)
Statement of Net Cost	7210F (12)	Losses on Disposition of Assets	2,000

Department of Agriculture Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(48,000)
Balance Sheet	2520F (20)	Principal Payable to the Federal Financing Bank	50,000
Statement of Net Cost	7190F (20)	Other Gains	(2,000)

Losses on the Disposition of FFB Loans

The Department of Agriculture (trading partner code 12) prepays a \$50,000 FFB loan for \$54,000 (loss of \$4,000).

The following entries should be recorded:

Providing agency Federal Financing Bank			Receiving agency Department of Agriculture		
1010	Fund Balance with Treasury	54,000	2520F (20)	Principal Payable to the Federal Financing Bank	50,000
1350F (12)	Loans Receivable	50,000	7290F (20)	Other Losses	4,000
7110F (12)	Gains on Disposition of Assets	4,000	1010	Fund Balance with Treasury	54,000

The crosswalk for financial statement reporting of these accounts is as follows:

Federal Financing Bank	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	54,000
Balance Sheet	1350F (12)	Loans Receivable	(50,000)
Statement of Net Cost	7110F (12)	Gains on Disposition of Assets	(4,000)

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Department of Agriculture Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(54,000)
Balance Sheet	2520F (20)	Principal Payable to the Federal Financing Bank	50,000
Statement of Net Cost	7290F (20)	Other Losses	4,000

Transactions with the DOL Relating to the FECA

The Federal Employees' Compensation Special Benefit Fund was established under the authority of the Federal Employees' Compensation Act (FECA). The FECA Special Benefits Fund pays for income lost and medical costs for Federal civilian employees injured on the job, employees who have incurred a work-related occupational disease and beneficiaries of employees whose death is attributable to a job-related injury or occupational disease.

The FECA Special Benefits Fund pays benefits on behalf of Federal entities as costs are incurred and bills (charges back) the entity annually (August 15) for the costs incurred during the previous 12-month period ended June 30 (July 1 – June 30). Federal entities fund the FECA payments through appropriations or operating revenues. For appropriated funds, the payment is due at the beginning of the second fiscal year after receipt of the bill (approximately 15 months). These liabilities due to the FECA Special Benefits Fund are recorded by the entities as unfunded (if annual appropriations are used) at the time of receipt of the bill. The liability amounts (including year-end accruals) are provided by the DOL (on its website) by November 9 for the previous year ended September 30.

“Government Corporations” are billed an administrative fee – fair share. The fair share fee is recorded as an operating expense in the fiscal year billed.

Annually, Federal entities allocate the portion of the long term FECA actuarial liability attributable to the entity. The liability is calculated to estimate the expected liability for death, disability, medical and miscellaneous costs for approved compensation cases. The liability amounts and the calculation methodologies are provided by DOL to the entities by October 31 for the previous fiscal year ended September 30. However, the actuarial liability is not part of the Intragovernmental elimination process.

Federal entities with annual appropriations should recognize the unfunded liability for the charge backs at the time of receipt of the bill. The amount recorded should equal the amount billed by DOL. Generally, entities with no-year appropriations should recognize a funded liability and the funding availability at the time of the receipt of the chargeback from DOL.

On or before August 15 of each year, DOL submits a yearly billing (chargeback) report to Federal entities. The report is entitled *Notification of Workers' Compensation Cost Incurred on Your Behalf* (annual chargeback report) and covers the preceding 12-month period ended June 30

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(July 1 through June 30). Additionally, each entity receives a quarterly Detailed Chargeback Report. The quarterly report provides a detailed listing of amounts paid by the FECA fund from the beginning of the current program year through the end of the quarter. The current year FECA expense and total liability will be calculated using information contained in these reports.

In general, the FECA expense and liability is calculated as follows:

Accrued FECA Liability:

The amount of accrued FECA liability (unfunded) for the year ended September 30, 20X3 should equal:

- Add: Annual FECA Chargeback Report for the period July 1, 20X1 through June 30, 20X2.
- Add: Annual FECA Chargeback Report for the period July 1, 20X2 through June 30, 20X3.
- Add: Quarterly FECA Chargeback Report for the quarter ended September 30, 20X3.

FECA Expense:

The current year expense should equal:

- Add: Annual FECA Chargeback Report for the period July 1, 20X2 through June 30, 20X3.
- Add: Quarterly FECA Chargeback Report for the quarter ended September 30, 20X3.
- Less: Quarterly FECA Chargeback Report for the quarter ended September 30, 20X2.

When the agencies receive budgetary authority to pay DOL for the accrued FECA costs, the unfunded FECA liability should be reclassified to funded liability. The funded liability will be reduced when the payment of the chargeback is made to DOL-FECA. Federal entities with no year appropriations should record a funded liability upon receipt of the billing from DOL.

Annually, Federal entities are allocated the portion of the long term FECA actuarial liability attributable to the entity. The liability is calculated to estimate the expected liability for death, disability, medical and miscellaneous costs for approved compensation cases. The liability amounts and the calculation methodologies are provided by DOL to the entities by October 15 for the previous fiscal year ended September 30.

Each entity should record its portion of the FECA actuarial liability based on amounts provided by DOL. Each year, entities should record the change in the actuarial liability. The entity's actuarial liability balance should equal the amounts provided by DOL. The expense incurred for the year should equal the difference between the current year's liability and the liability for the previous year.

FECA Liability and FECA Actuarial Liability Transactions - Example

The Department of Justice (trading partner code 15) received the following reports/information from the Department of Labor (trading partner code 16):

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I.	Quarterly FECA Chargeback Report:	
	July 1, 2001 - September 30, 2001	\$4,000
	July 1, 2002 - September 30, 2002	\$3,000
II.	Notification of Workers Compensation Cost Incurred on Your Behalf by DOL Employment Standard Administration Report (Annual FECA Chargeback Report):	
	July 1, 1999 – June 30, 2000	\$15,000
	July 1, 2000 – June 30, 2001	\$18,000
	July 1, 2001 – June 30, 2002	\$20,000
III.	Additional Accrual Information:	
	(From FY 2001 DOL webpage)	
	Allocation of Accrued Benefits – September 30, 2001	\$1,000
	Allocation of Overpayment Receivables – September 30, 2001	(\$600)
	(From FY 2002 DOL webpage)	
	Allocation of Accrued Benefits – September 30, 2002	\$1,350
	Allocation of Overpayment Receivables – September 30, 2002	(\$800)
IV.	Fair Share (Administrative Fee) – Due in FY 2003	\$5,000
V.	DOL Actuarial Liability Estimates for Future Workers’ Compensation Benefits Report:	
	Fiscal year 2001	\$140,000
	Fiscal year 2002	\$160,000
VI.	Accrued FECA liability for fiscal year 2001 (prior year trial balance)	\$37,400

The following sections provide the fiscal year 2001 beginning trial balance, accounting entries, preclosing trial balance and financial statements for DOJ (partner code 15) and DOL (partner code 16) based on the above information.

1. Accrued FECA Liability and Expense: Federal entities receive FECA chargeback reports from DOL and record accruals for the unfunded FECA liability and expense incurred during the current fiscal year. (If the entity has no year appropriations, the FECA liability would be funded). DOL publishes FECA liability information including amounts for the allocation of accrued benefits and allocation of overpayment receivables) for the 24 CFO Act agencies and other special agencies on the DOL/OCFO website: <http://www2.dol.gov/ocfo/newsroom/main.htm> Other agencies should contact DOL for their agency’s allocation amounts.

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Department of Justice Example:

DOJ unfunded FECA liability and FECA expense for fiscal year 2002 is calculated as follows:

Annual FECA Chargeback for 7/1/00 - 6/30/01	18,000.00
Annual FECA Chargeback for 7/1/01 - 6/30/02	20,000.00
Quarterly FECA Chargeback for 7/1/02 - 9/30/02	3,000.00
Unfunded FECA Liability for fiscal year 2002 (before Allocations)	41,000.00
Allocation of Accrued Benefits as of 9/30/02	1,350.00
Allocation of Overpayment Receivables as of 9/30/02	(800.00)
Unfunded FECA Liability for fiscal year 2002	41,550.00
Unfunded FECA Liability for fiscal year 2001(before Allocations)	37,000.00
Allocation of Accrued Benefits as of 9/30/01	1,000.00
Allocation of Overpayment Receivables as of 9/30/01	(600.00)
Unfunded FECA Liability for fiscal year 2001	37,400.00
FY 2002 Unfunded FECA benefit expense	4,150.00
Annual FECA Chargeback for 7/1/01 - 6/30/02	20,000.00
Quarterly FECA Chargeback for 7/1/01 - 9/30/01	(4,000.00)
Quarterly FECA Chargeback for 7/1/02 - 9/30/02	3,000.00
Net Allocation of Accrued Ben/Overpayment Rec. as of 9/30/02	550.00
Net Allocation of Accrued Ben/Overpayment Rec. as of 9/30/01	(400.00)
Fiscal Year 2002 total FECA expense	19,150.00

Beginning Balance s - 10/1/01:

Department of Labor	Account #	USSGL Account Title	Amount
Balance Sheet	1010	Fund Balance with Treasury	8,000
Balance Sheet	1320F (15)	Employment Benefit Contributions Receivable	37,400
Balance Sheet	3310	Cumulative Results of Operations	(45,400)

Department of Justice	Account #	USSGL Account Title	Amount
Balance Sheet	2225F (16)	Unfunded FECA Liability	(37,400)
Balance Sheet	3310	Cumulative Results of Operations	37,400

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**Proprietary entry to appropriate the Annual FECA Chargeback
7/1/99 – 6/30/00:**

Providing agency Department of Labor	Receiving agency Department of Justice	
No Entry	1010	Fund Balance with Treasury 15,000
	3101	Unexpended Appropriations – Appropriations Received 15,000

Entry to reclassify unfunded accrued FECA liability and expense to funded accrued FECA liability and expense for the Annual FECA Chargeback 7/1/99 – 6/30/00:

Providing agency Department of Labor		Receiving agency Department of Justice	
1320F (15)	Employment Benefit Contributions Receivable (funded)* 15,000	2225F (16)	Unfunded FECA Liability 15,000
1320F (15)	Employment Benefit Contributions Receivable (unfunded)* 15,000	2215F (16)	Other Post - Employment Benefits Due and Payable 15,000
5400F (15)	Benefit Program Revenue (unfunded) 15,000	6400F (16)	Benefits Expense 15,000
5400F (15)	Benefit Program Revenue (funded) 15,000	6850F (16)	Employer Contributions to Employee Benefit Programs Not Requiring Current Year Budget Authority 15,000
		3107	Unexpended Appropriations - Used 15,000
		5700	Expended Appropriations 15,000

* This is only for the Department of Labor.

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Entry to record DOJ payment to DOL for Annual FECA Chargeback 7/1/99 – 6/30/00

Providing agency Department of Labor			Receiving agency Department of Justice		
1010	Fund Balance with Treasury	15,000	2215F (16)	Other Post-Employment Benefits Due and Payable	15,000
1320F (15)	Employment Benefit Contributions Receivable	15,000	1010	Fund Balance with Treasury	15,000

The crosswalk for financial statement reporting of these accounts is as follows:

Department of Labor	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	15,000
Balance Sheet	1320F (15)	Employment Benefit Contributions Receivable	(15,000)

Department of Justice	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	2215F (16)	Other Post-Employment Benefits Due and Payable	15,000
Balance Sheet	1010	Fund Balance with Treasury	(15,000)

Entry to record DOL payment of FECA claims on behalf of DOJ

Providing agency Department of Labor			Receiving agency Department of Justice		
6400	Benefits Expense	19,150	No Entry		
1010	Fund Balance with Treasury	19,150			

Entry to record DOJ accrued FECA expense for fiscal year 2001

Providing agency Department of Labor			Receiving agency Department of Justice		
1320F (15)	Employment Benefit Contributions Receivable (unfunded)	19,150	6850F (16)	Employer Contributions to Employee Benefit Programs Not Requiring Current - Year Budget Authority	19,150
5400F (15)	Benefit Program Revenue (unfunded)	19,150	2225F (16)	Unfunded FECA Liability	19,150

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The pre-closing trial balance crosswalk of these accounts is as follows:

Department of Labor	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	3,850
Balance Sheet	1320F (15)	Employment Benefit Contributions Receivable (unfunded)	41,550
Balance Sheet	3310	Cumulative Results of Operations	(45,400)
Statement of Net Cost	5400F (15)	Benefit Program Revenue (funded)	(15,000)
Statement of Net Cost	5400F (15)	Benefit Program Revenue (unfunded)	(4,150)
Statement of Net Cost	6100N	Operating Expenses/Program Costs	19,150

Department of Justice	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	2225F (16)	Unfunded FECA Liability	(41,550)
Balance Sheet	3310	Cumulative Results of Operation	37,400
Statement of Net Cost	5700	Expended Appropriations	(15,000)
Statement of Net Cost	6400F (16)	Benefit Expense	15,000
Statement of Net Cost	6850F (16)	Employer Contributions to Employee Benefit Programs Not Requiring Current -Year Budget Authority	4,150

Actuarial FECA Liability

Agencies record the change in the FECA actuarial liability to adjust the liability to equal the amount provided by DOL on the Actuarial Liability Estimates for Future Workers Compensation Benefits Report. Actuarial liabilities for future benefits should be recorded in Federal entity records as “N” transactions. DOL does not record a corresponding entry. Additionally, budgetary accounting is not required when recording transactions related to the actuarial liability.

The Department of Justice change in the FECA actuarial liability is calculated as follows:

Fiscal Year 2002	\$160,000
Fiscal Year 2001	<u>(140,000)</u>
Fiscal Year 2002 Actuarial expense	<u><u>\$ 20,000</u></u>

Department of Justice Beginning Trial Balance (10/1/2000)	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	2650N	Actuarial FECA Liability	(140,000)
Balance Sheet	3310	Cumulative Results of Operations	140,000

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Entry to record the change in the FECA actuarial liability in 2002

Providing agency Department of Labor	Receiving agency Department of Justice		
No entry	7600N	Changes in Actuarial Liability	20,000
	2650N	Actuarial FECA Liability	20,000

The pre-closing reporting of these accounts for 9/30/2002 is as follows:

Department of Justice Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	2650N	Actuarial FECA Liability	(160,000)
Balance Sheet	3310	Cumulative Results of Operation	140,000
Statement of Net Cost	7600N	Changes in Actuarial Liability	20,000

Transactions with the OPM Relating to Employee Benefit Programs

OPM administers three earned benefit programs for civilian Federal employees: the Retirement Program - comprised of the Civil Service Retirement System and the Federal Employees' Retirement System, the Federal Employees Health Benefits Program, and the Federal Employees Group Life Insurance Program.

Retirement Program: OPM administers a retirement program that includes two components of defined benefits: the Civil Service Retirement System (CSRS) and the Federal Employees' Retirement System (FERS). CSRS is a stand-alone plan covering most Federal employees hired before 1984, and is closed to new members. Using Social Security as a base, FERS provides a defined benefit and a thrift savings plan to employees who first entered a covered position on or after January 1, 1984. OPM administers the defined benefit portion of the FERS. For CSRS, the law fixes the contributions by and for most participants at a combined percent of basic pay. Since the cost to provide a future benefit to most CSRS employees is higher than the contributions, the combined contributions by and for most participants do not cover the cost of CSRS. The service cost of providing future benefits to FERS employees is fully covered by the combined employee and employer contributions.

Since total contributions by and for covered employees fall short of the service cost of the program, SFFAS No. 5 requires that employing agencies recognize their share of this "shortfall" as an imputed cost. By September 15, OPM will provide the cost factors to agencies needed to calculate and record imputed cost.

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Health Benefits Program: The Federal Employees Health Benefits Program (FEHBP) provides health benefits for covered employees and annuitants. FEHBP is contributory, with the cost shared by the covered participant and his/her employer, based upon a formula in law. For covered annuitants, the employer contribution is paid from an OPM appropriation. Since there is no provision in law to cover the cost of providing health benefits to current employees after they retire, SFFAS No. 5 requires employing agencies to recognize their share of that cost as an imputed cost. OPM will provide to employing agencies, by September 15, the cost factors needed to calculate and record imputed cost.

Life Insurance Program: The Federal Employees Group Life Insurance (FEGLI) is contributory, with the full cost of premiums for basic coverage shared by the covered participant and his/her employer. For covered annuitants, the employer contribution to basic coverage derives from an OPM appropriation. (The cost for the optional coverage is borne entirely by the covered individual). Based upon a formula in law, participants contribute approximately two-thirds of the cost of premiums, with the applicable employing agency contributing the remainder. Since there is no provision in law to cover the cost of providing life insurance benefits to current employees after they retire, SFFAS No. 5 requires employing agencies to recognize their share of that cost as an imputed cost. OPM will provide to employing agencies, by September 15, the cost factors needed to calculate and record imputed cost.

Payroll Cross-Servicing Arrangements: Agencies using cross-servicing agencies (the USDA National Finance Center, the Department of Interior and the General Services Administration) are responsible for reconciling their payroll data to the OPM information (the cross-servicers are not responsible).

The following are contacts for payroll information:

<u>Cross-servicer</u>	<u>Contact</u>	<u>Phone</u>
National Finance Center	Patrick Foret	504-255-4110
Department of the Interior	Sandy Gregory	303-969-7739
General Services Administration	Mark Lutz	816-926-5118

Agency (Employer) Contributions (Cash Basis)

The Department of Housing and Urban Development (trading partner code 86) makes employer contributions for Retirement (\$8,500), Health Benefits (\$2,500) and Life Insurance (\$2,000). The total contribution of \$13,000 is remitted to OPM when the payroll is paid.

Providing agency			Receiving agency		
Office of Personnel Management			Department of Housing and Urban Development		
1010	Fund Balance with Treasury	13,000	6400F (24)	Benefit Expense	13,000
5400F (86)	Benefit Program Revenue	13,000	1010	Fund Balance with Treasury	13,000

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The crosswalk for financial statement reporting of these accounts is as follows:

Office of Personnel Management Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	13,000
Statement of Net Cost	5400F (86)	Benefit Program Revenue	(13,000)

Department of Housing and Urban Development Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(13,000)
Statement of Net Cost	6400F (24)	Benefit Expense	13,000

Agency (Employer) Contributions (Yearend Accrual)

There are two pay periods that affect the computation of the year-end accrual:

1. The pay period with an ending date in fiscal year 2003, but with a payroll paid date in the next fiscal year. For example, assume a pay period begins on September 7, 2003 and ends on September 20, 2003 with a payroll paid date of October 1, 2003. The employer contribution for the entire pay period would be included in the year-end accrual.
2. The pay period that "straddles" September 30, 2003. For example, assume the pay period begins on September 21, 2003 and ends on October 4, 2003 with a payroll paid date of October 15, 2003. In this case, 70% of employer contributions would be included in the year-end accrual. Agencies should use the ratio of the number of workdays in the prior fiscal year divided by the total number of workdays in the "straddling" pay period to compute this portion of the accrual.

The Department of Housing and Urban Development payroll was \$50,000 for each pay period ended September 20 and October 4 (Saturdays for this example). Employer contributions are \$6,500 for each pay period. The straddle period (October 15 payroll) is 7 working days/10 working days.

The following entries should be recorded:

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Providing agency Office of Personnel Management			Receiving agency Department of Housing and Urban Development		
Pay period ended September 20			Pay period ended September 20		
1320F (86)	Employment Benefit Contributions Receivable	6,500	6400F (24)	Benefit Expense	6,500
5400F (86)	Benefit Program Revenue	6,500	2213F (24)	Employer Contributions and Payroll Taxes Payable	6,500
Pay period ended October 4			Pay period ended October 4		
1320F (86)	Employment Benefit Contributions Receivable	4,550	6400F (24)	Benefit Expense	4,550
5400F (86)	Benefit Program Revenue	4,550	2213F (24)	Employer Contributions and Payroll Taxes Payable	4,550

The entry for September 20 would also apply to Voluntary Separation Incentive Payments.

The crosswalk for financial statement reporting of these accounts is as follows:

Office of Personnel Management Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1320F (86)	Employment Benefit Contributions Receivable	11,050
Statement of Net Cost	5400F (86)	Benefit Program Revenue	(11,050)

Department of Housing and Urban Development Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	2213F (24)	Employer Contributions and Payroll Taxes Payable	(11,050)
Statement of Net Cost	6400F (24)	Benefit Expense	11,050

Imputed Costs

The Department of Interior computes its imputed costs as \$109,950 [Retirement - \$8,690, Health Benefits - \$101,160 and Life - \$100].

The following entry should be recorded:

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Providing agency Office of Personnel Management	Receiving agency Department of Interior		
No entry	6730F (24)	Imputed Costs	109,950
	5780F (24)	Imputed Financing Sources	109,950

The crosswalk for financial statement reporting of these accounts is as follows:

Department of Interior	Account #	USSGL Account Title	Amount (based on the above transaction)
Statement of Changes in Net Position	5780F (24)	Imputed Financing Sources	(109,950)
Statement of Net Cost	6730F (24)	Imputed Costs	109,950

Services Provided

Services provided between agencies can include administrative support, financial accounting and grants management, disbursement of funds, consulting, telecommunication, child care and other functions where the providing agency incurs costs to provide services and bills the receiving agency fees for the services.

The General Services Administration (trading partner code 47) provided \$120,000 of engineering services for the Department of Transportation (trading partner code 69). The General Services Administration records the transaction through IPAC when the services are completed (General Services Administration does not bill the transactions before collecting since the collection occurs on the day the amounts would be billable). The Department of Transportation records the entry when the transaction is posted through IPAC (in the same accounting period).

The following entries should be recorded:

Providing agency Army Corps of Engineers			Receiving agency Department of Transportation		
1010	Fund Balance with Treasury	120,000	6100F (47)	Operating Expenses/Program Costs	120,000
5200F (69)	Revenue from Services Provided	120,000	1010	Fund Balance with Treasury	120,000

The crosswalk for financial statement reporting of these accounts is as follows:

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Army Corps of Engineers Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	120,000
Statement of Net Cost	5200F (69)	Revenue from Services Provided	(120,000)

Department of Transportation Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(120,000)
Statement of Net Cost	6100F (47)	Operating Expenses/Program Cost	120,000

Goods/Products

Goods/products sold or leased between agencies include cars, equipment, manufactured goods, office space, supplies and other similar transactions where the providing agency manufactures, distributes, or owns the assets which are sold or leased to the receiving agency. The following examples demonstrate three transactions: (1) the receiving agency records the items as expenses, (2) the receiving agency records the items as fixed assets and (3) the receiving agency records the items as inventory. These entries are for agencies that routinely provide goods/products to other agencies. Agencies who periodically sell agency owned and used assets to other agencies should use the transactions in the *Sale of Equipment* (below) as a basis for recording entries. Agencies should classify fixed assets and inventory into the appropriate USSGL accounts based on the items purchased.

Goods Recorded as Expenses by Receiving Agency

Federal Prison Industries, Inc. (Department of Justice trading partner code 15) sold \$45,000 of small office furniture to the Department of Health and Human Services. The small office furniture was delivered to the Department of Health and Human Services (trading partner code 75) on September 15. The IPAC transaction occurred on October 15. The Department of Health and Human Services recorded the small office furniture as expenditures.

The following entries should be recorded as of September 15:

Providing agency Federal Prison Industries, Inc.			Receiving agency Health and Human Services		
1310F (75)	Accounts Receivable	45,000	6100F (15)	Operating Expenses/Program Costs	45,000
5100F (75)	Revenues from Goods Sold	45,000	2110F (15)	Accounts Payable	45,000

The crosswalk for financial statement reporting of these accounts is as follows:

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Federal Prison Industries, Inc. Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1310F (75)	Accounts Receivable	45,000
Statement of Net Cost	5100F (75)	Revenue from Goods Sold	(45,000)

Health and Human Services Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	2110F (15)	Accounts Payable	(45,000)
Statement of Net Cost	6100F (15)	Operating Expenses/Program Cost	45,000

Goods Recorded as Assets by the Receiving Agency

Federal Prison Industries, Inc. (Department of Justice trading partner code 15) sold \$475,000 of systems furniture to the Department of Health and Human Services. The systems furniture was delivered to the Department of Health and Human Services (trading partner code 75) on September 15. The IPAC transaction occurred on October 15. The Department of Health and Human Services recorded the systems furniture as assets (capitalized) in the September accounting period.

For these “N” accounts, a mechanism was established for FY 2003 to identify and summarize the transactions as Intragovernmental purchases that are recorded as inventory, property, or other capitalized assets. This is demonstrated with the application of memorandum account 8802, Purchases-Assets, (effective for FY 2003) with trading partner code (xx) below.

The following entries should be recorded as of September 15. The “N” accounts are listed to demonstrate the reciprocal relationships:

Providing agency Federal Prison Industries, Inc.			Receiving agency Health and Human Services		
1310F (75)	Accounts Receivable	475,000	1750N	Equipment	475,000
5100F (75)	Revenues from Goods Sold	475,000	2110F (15)	Accounts Payable	475,000
			8802F (15)	Asset Activity Summary	475,000
			8801F (15)	Purchases - Assets	475,000

The future depreciation of the assets has no affect on the Intragovernmental activity and should be recorded as an “N” account transaction within the Department of Health and Human Services general ledger. Depreciation should be calculated in accordance with the Department of Health and Human Services policies and procedures.

The crosswalk for financial statement reporting of these accounts is as follows:

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Federal Prison Industries, Inc. Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1310F (75)	Accounts Receivable	475,000
Statement of Net Cost	5100F (75)	Revenue from Goods Sold	(475,000)

Health and Human Services Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet *	1750N (15)	Equipment	475,000
Balance Sheet	2110F (15)	Accounts Payable	(475,000)

* For FY 2003 the increase in General Property, Plant and Equipment, Net for Federal purchases is reflected in SGL account 8802. SGL 8802F (15) is closed out to SGL account 8801F (15), Asset Activity Summary.

Goods Recorded as Supplies Inventory by the Receiving Agency

The General Services Administration (trading partner code 47) sold \$25,000 of supplies to the Department of Health and Human Services. The supplies were delivered to the Department of Health and Human Services (trading partner code 75) on September 15. The IPAC transaction occurred on October 15. The Department of Health and Human Services recorded the supplies as inventory in the September accounting period. This entry is recorded regardless of when the Department of Health and Human Services uses and/or issues the inventory for use.

For these “N” accounts, a mechanism was established for FY 2003 to identify and summarize the transactions as Intragovernmental purchases that are recorded as inventory, property or other capitalized assets. This is demonstrated with the application of memorandum account 8802, Purchases-Assets, (effective for FY 2003) with trading partner code (xx) below.

The following entries should be recorded as of September 15, 2003:

Providing agency General Services Administration			Receiving agency Health and Human Services		
1310F (75)	Accounts Receivable	25,000	1511N (47)	Operating Materials and Supplies Held for Use	25,000
5100F (75)	Revenues from Goods Sold	25,000	2110F (47)	Accounts Payable	25,000
			8802F (47)	Asset Activity Summary	25,000
			8801F (47)	Purchases - Assets	25,000

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The crosswalk for financial statement reporting of these accounts is as follows:

General Services Administration Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1310F (75)	Accounts Receivable	25,000
Statement of Net Cost	5100F (75)	Revenue from Goods Sold	(25,000)

Health and Human Services Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet *	1511N (47)	Operating Materials and Supplies Held for Use	25,000
Balance Sheet	2110F (47)	Accounts Payable	(25,000)

* For FY 2003 the increase in inventory for Federal purchases is reflected in SGL account 8802. SGL 8802F (47) is closed out to SGL account 8801F (47), Asset Activity Summary.

Sale of Inventory (Cost of Goods Sold)

Sale of inventory can occur between agencies.

The General Services Administration (GSA) (trading partner code 47) bought \$5,000 of inventory for resale from a Non-Federal vendor. GSA sold \$1,000 of the inventory to Department of Justice (DOJ) (trading partner code 15) and classified it as inventory. DOJ then sold \$300 of its inventory to Department of the Treasury (trading partner code 20), who expensed the items.

Inventory accounts are classified as “N” for the Federal/Non-Federal attributed. A mechanism was established for FY 2003 to identify and summarize the transactions as Intragovernmental purchases that are recorded as inventory or other capitalized assets.

This is demonstrated with the application of the memorandum account 8802 Purchases of Capitalized Assets with trading partner code (xx) below:

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General Services Administration (47)			General Services Administration (47)		
To record the delivery of goods and activity for current-year purchases of assets.			To record the cash sale of inventory to Department of Justice (New).		
1521N	Inventory Purchased for Resale	5,000	1010	Fund Balance with Treasury	1,000
2110N	Accounts Payable	5,000	5100F (15)	Revenue from Goods Sold	1,000
8802N	Purchases of Capitalized Assets	5,000	6500N	Cost of Goods Sold	1,000
8801N	Offset for Purchases of Capitalized Assets	5,000	1521N	Inventory Purchased for Resale	1,000

Department of Justice (15)			Department of Justice (15)		
To record the delivery of goods and activity for current-year purchases of assets.			To record the cash sale of inventory to Department of the Treasury.		
1521N	Inventory Purchased for Resale	1,000	1010	Fund Balance with Treasury	300
2110N	Accounts Payable	1,000	5100F (20)	Revenue from Goods Sold	300
8802F (47)	Purchases of Capitalized Assets	1,000	6500N	Cost of Goods Sold	300
8801N	Offset for Purchases of Capitalized Assets	1,000	1521N	Inventory Purchased for Resale	300

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Department of the Treasury (20)			
To record the delivery of goods.			
6100F (15)	Operating Expenses/Program Costs	300	
			300
1010	Fund Balance with Treasury		

Reimbursables

Reimbursables are similar to services, except the amounts billed to the receiving agency by the providing agency are based on actual costs incurred (instead of on a fee basis). Many times these transactions occur within agencies when an administrative group provides services for bureaus throughout the agency. The providing agency should have policies, procedures, systems and documentation for cost accumulation supporting amounts billed to receiving agencies. The following are examples of transactions with an advance provided to the providing agency and transactions without an advance.

The Department of Veterans Affairs, Facilities Management Field Service, provides technical consulting services, project management, real property administration (including leases, site acquisition and disposal activities directly supporting projects) for other components of the Department of Veterans Affairs on a reimbursable basis. The following are the entries to reflect the activity with an advance and without an advance.

Advance

The Department of Veterans Affairs, Veterans Health Administration, issues a delivery order for \$150,000 of services and provides an advance in the same amount.

The following entries should be recorded:

Providing agency VA Facilities Management Service			Receiving agency VA Health Administration		
1010	Fund Balance with Treasury	150,000	1410F (36)	Advances to Others	150,000
2310F (36)	Advances from Others	150,000	1010	Fund Balance with Treasury	150,000

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The crosswalk for financial statement reporting of these accounts is as follows:

VA Facilities Management Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	150,000
Balance Sheet	2310F (36)	Advances from Others	(150,000)

VA Health Administration Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(150,000)
Balance Sheet	1410F (36)	Advances to Others	150,000

The VA Facilities Management Service incurs \$150,000 of reimbursable expenses.

The following entry should be recorded:

Providing agency VA Facilities Management Service			Receiving agency VA Health Administration		
6100N	Operating Expenses/Program Costs	150,000	No transaction.		
1010	Fund Balance with Treasury	150,000			

The VA Facilities Management Service completed services and recognizes the advance received as revenues. The VA Health Administration recognizes the advance paid as expenses.

The following entries should be recorded:

Providing agency VA Facilities Management Service			Receiving agency VA Health Administration		
2310F (36)	Advances from Others	150,000	6100F (36)	Operating Expenses/Program Costs	150,000
5200F (36)	Revenue from Services Provided	150,000	1410F (36)	Advances to Others	150,000

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The crosswalk for financial statement reporting of these accounts is as follows:

VA Facilities Management Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Statement of Net Cost	5200F (36)	Revenue from Services Provided	(150,000)
Statement of Net Cost	6100N	Operating Expenses/Program Cost	150,000

VA Health Administration Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Statement of Net Cost	6100F (36)	Operating Expenses/Program Cost	150,000

No Advance⁹

The Department of Veterans Affairs, Facilities Management Service, completed services (or cut-off cost accumulation for a period) and billed \$150,000 to the Department of Veterans Affairs Health Administration.

The following entries should be recorded:

Providing agency VA Facilities Management Service			Receiving agency VA Health Administration		
1010	Fund Balance with Treasury	150,000	6100F (36)	Operating Expenses/Program Costs	150,000
5200F (36)	Revenue from Services Provided	150,000	1010	Fund Balance with Treasury	150,000

The VA Facilities Management Service incurs \$150,000 of reimbursable expenses.

The following entry should be recorded:

Providing agency VA Facilities Management Service			Receiving agency VA Health Administration		
6100N	Operating Expenses/Program Costs	150,000	No transaction.		
1010	Fund Balance with Treasury	150,000			

⁹ Accounting for Treasury managed funds (collections/disbursements by Treasury on behalf of other agencies would be accounted for in a similar manner as no advance reimbursables).

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The crosswalk for financial statement reporting of these accounts is as follows:

VA Facilities Management Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	0
Statement of Net Cost	5200F (36)	Revenue from Services Provided	(150,000)
Statement of Net Cost	6100N	Operating Expenses/Program Cost	150,000

VA Health Administration Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(150,000)
Statement of Net Cost	6100F (36)	Operating Expenses/Program Cost	150,000

If there was a cut-off billing at year-end (rather than a cash transaction), the following entries should be recorded as of September 30:

Providing agency VA Facilities Management			Receiving agency VA Health Administration		
1310F (36)	Accounts Receivable	150,000	6100F (36)	Operating Expenses/Program Costs	150,000
5200F (36)	Revenues from Services Provided	150,000	2110F (36)	Accounts Payable	150,000

The crosswalk for financial statement reporting of these accounts is as follows:

VA Facilities Management Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1310F (36)	Accounts Receivable	150,000
Statement of Net Cost	5200F (36)	Revenue from Services Provided	(150,000)

VA Health Administration Statement	Line #	Acct. #	Financial Statement Line Title	Amount (based on the above transaction)
Balance Sheet		2110F (36)	Accounts Payable	(150,000)
Statement of Net Cost		6100F (36)	Operating Expenses/Program Cost	150,000

Sale of Equipment

Sales of equipment can occur between agencies at book value or with a gain or loss to the providing (selling) agency.

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Accounting for Gains/Losses in Future Years

Gains/losses on Intragovernmental equipment sales will need to be tracked by the receiving agency on a separate schedule, to be provided to FMS, with the FACTS I data. This information is necessary for preparation of the consolidated financial statements. If the gain/loss is material to the receiving agency, the following information should be provided to FMS:

- Amount of gain/loss.
- Date of the transaction.
- Amount of gain/loss depreciated by year, for each year commencing with the transaction.

The following are examples of each scenario:

Sale of Equipment at Net Book Value

The Department of Energy (trading partner code 89) sold \$650,000 of equipment to the Department of Commerce (trading partner code 13). The book value of the equipment was \$650,000 (cost \$750,000 and accumulated depreciation \$100,000). The Department of Commerce should record the equipment for the amount paid (\$650,000) without any accumulated depreciation.

For these “N” accounts, a mechanism was established for FY 2003 to identify and summarize the transactions as Intragovernmental purchases that are recorded as inventory, property, or other capitalized assets. This is demonstrated with the application of memorandum account 8802, Purchases-Assets, (effective for FY 2003) with trading partner code (xx) below.

The following entries should be recorded:

Providing agency Department of Energy			Receiving agency Department of Commerce		
1010	Fund Balance with	650,000	1750N	Equipment	650,000
	Treasury				
1750N	Equipment	750,000	1010	Fund Balance with	650,000
				Treasury	
1759N (13)	Accumulated	100,000	8802F (89)	Asset Activity	650,000
	Depreciation			Summary	
			8801F (89)	Purchases - Assets	650,000

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The future depreciation of the assets has no affect on the Intragovernmental activity and should be recorded as an “N” account transaction within the Department of Commerce general ledger. Depreciation should be calculated in accordance with the Department of Commerce policies and procedures.

The crosswalk for financial statement reporting of these accounts is as follows:

Department of Energy Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	650,000
Balance Sheet	1750N (13)	Equipment	(750,000)
Balance Sheet	1759N (13)	Accumulated Depreciation on Equipment	100,000

Department of Commerce Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(650,000)
Balance Sheet*	1750N (89)	Equipment	650,000

* For FY 2003 the increase in Equipment is reflected in SGL account 8802. SGL 8802F (89) is closed out to SGL account 8801F (89), Asset Activity Summary.

Sale of Equipment with a Gain

The Department of Energy (trading partner code 89) sold \$650,000 of equipment to the Department of Commerce (trading partner code 13). The book value of the equipment was \$550,000 (cost \$550,000, accumulated depreciation \$0).

The mechanism to identify and summarize the transactions as an Intragovernmental purchase and sale, and the associated gain, is demonstrated below.

The following entries should be recorded:

Providing agency Department of Energy			Receiving agency Department of Commerce		
1010	Fund Balance with Treasury	650,000	1750N	Equipment	650,000
1750N	Equipment	550,000	1010	Fund Balance with Treasury	650,000
7110N	Gains on Disposition of Assets	100,000	8802F (89)	Asset Activity Summary	650,000
			8801F (89)	Purchases - Assets	650,000

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The crosswalk for financial statement reporting of these accounts is as follows:

Department of Energy Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	650,000
Balance Sheet	1750N	Equipment	(550,000)
Statement of Net Cost	7110N	Gains on Disposition of Assets	(100,000)

Department of Commerce Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(650,000)
Balance Sheet	1750N	Equipment*	650,000

* For FY 2003 the increase in Equipment is reflected in SGL account 8802. SGL 8802F (89) is closed out to SGL account 8801F (89), Asset Activity Summary.

Sale of Equipment with a Loss

The Department of Energy (trading partner code 89) sold \$650,000 of equipment to the Department of Commerce (trading partner code 13). The book value of the equipment was \$700,000 (cost \$700,000, accumulated depreciation \$0).

The mechanism to identify and summarize the transactions as an Intragovernmental purchase and sale, and the associated gain, is demonstrated below.

The following entries should be recorded:

Providing agency Department of Energy			Receiving agency Department of Commerce		
1010	Fund Balance with Treasury	650,000	1750N	Equipment	650,000
1750N	Equipment	700,000	1010	Fund Balance with Treasury	650,000
7210N	Losses on Disposition of Assets	50,000	8802F (89)	Asset Activity Summary	650,000
			8801F (89)	Purchases - Assets	650,000

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The crosswalk for financial statement reporting of these accounts is as follows:

Department of Energy Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	650,000
Balance Sheet	1750N	Equipment	(700,000)
Statement of Net Cost	7210N	Losses on Disposition of Assets	50,000

Department of Commerce Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(650,000)
Balance Sheet	1750N (89)	Equipment	650,000

* For FY 2003 the increase in Equipment is reflected in SGL account 8802. SGL 8802F (13) is closed out to SGL account 8801F (13), Asset Activity Summary.

Transfers, Appropriations Used and Collections for Others, and Unusual Assets and Liabilities Related to Appropriations

Funding may be transferred from one agency to another. The providing agency transfers the funds to the receiving agency. Funds are transferred based on an agreement between the agencies. The funding is transferred based on the terms of the agreement and can occur at the time the agreement commences or as expenditures are incurred.

Receivables/payables for the amount in the agreement are established if the transfer is funded based on cash needs of the receiving agency. Subsequent cash transfers are recorded as deductions of the receivables/payables. A transfer is recorded (without receivables/payables) if all of the cash is transferred at the commencement of the agreement.

The following are examples of transfers where funds are sent to the receiving agency at commencement of the agreement, and where funds are sent to the receiving agency when the receiving agency incurs expenses.

Transfer where Funds are Sent to the Receiving Agency when the Agreement Commences

DOL (trading partner code 16) receives a transfer appropriation from the Environmental Protection Agency (EPA) (trading partner code 68) of \$550,000. EPA sends all of the funds to DOL when the agreement commences. Trading partner codes should be used with Unexpended Appropriations to facilitate both financial reporting and the reconciliation process when funds are transferred between agencies.

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The following entries should be recorded:

Providing agency Environmental Protection Agency			Receiving agency Department of Labor		
3103 (16)	Unexpended Appropriations – Transfers-out	550,000	1010	Fund Balance with Treasury	550,000
1010	Fund Balance with Treasury	550,000	3102 (68)	Unexpended Appropriations – Transfers-in	550,000

The crosswalk for financial statement reporting of these accounts is as follows:

Environmental Protection Agency Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(550,000)
Statement of Changes in Net Position	3103 (16)	Unexpended Appropriations-Transfers-out	550,000

Department of Labor Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	550,000
Statement of Changes in Net Position	3102 (68)	Unexpended Appropriations-Transfers-in	(550,000)

Example of a Trust Fund Transfer

DOL (trading partner code 16) receives a transfer appropriation from the Environmental Protection Agency (EPA) (trading partner code 68) of \$550,000. EPA provides funding to DOL as it incurs costs. The first entry is to record the receivables and payables.

The following entries should be recorded:

Providing agency Environmental Protection Agency			Receiving agency Department of Labor		
5760F (16)	Expenditure Financing Sources – Transfers-out	550,000	1335F ¹⁰ (68)	Expenditure Transfers Receivable	550,000
2155F (16)	Expenditure Transfers Payable	550,000	5750F (68)	Expenditure Financing Sources-Transfers-in	550,000

¹⁰ 1330F Receivable for Transfers of Currently Invested Balances and 2150F Payable for Transfers of Currently Invested Balances can also be used in this entry. The corresponding revenue transfer is 5755F Nonexpenditure Financing Sources Transfers-In and 5765F Nonexpenditure Financing Sources Transfers-out, respectively.

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The crosswalk for financial statement reporting of these accounts is as follows:

Environmental Protection Agency Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	2155F (16)	Expenditure Transfers Payable	(550,000)
Statement of Changes in Net Position	5760F (16)	Expenditure Financing Sources – Transfers-out	550,000

Department of Labor Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1335F (68)	Expenditure Transfers Receivable	550,000
Statement of Changes in Net Position	5750F (68)	Expenditure Financing Sources – Transfers-in	(550,000)

DOL incurs \$150,000 of expenses (entries to record the expenses in the DOL records are not shown - see reimbursables for an example of recording expenses). The second entry is when cash is transferred as disbursements are incurred.

The following entries should be recorded:

Providing agency Environmental Protection Agency			Receiving agency Department of Labor		
2155F (16)	Expenditure Transfers Payable	150,000	1010	Fund Balance with Treasury	150,000
1010	Fund Balance with Treasury	150,000	1335F (68)	Expenditure Transfers Receivable	150,000

The crosswalk for financial statement reporting of these accounts is as follows:

Environmental Protection Agency Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	(150,000)
Balance Sheet	2155F (16)	Expenditure Transfers Payable	150,000

Department of Labor Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1010	Fund Balance with Treasury	150,000
Balance Sheet	1335F (68)	Expenditure Transfers Receivable	(150,000)

For further information regarding trust fund transfers, refer to the Trust Fund Guide located on the FMS website.

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Department of Homeland Security (DHS) Transfers

Several agencies and numerous offices within agencies were transferred to the authority of Department of Homeland Security (DHS). FMS' USSGL Division developed interim guidance on transfers to and from DHS. Several examples of proprietary accounting transactions pertaining to transfers of financing sources to DHS are presented below. In the examples below, both the transferring agency and DHS transactions are shown side-by-side.

Note: These examples are not intended to be exhaustive, and the budgetary transactions are not shown. For additional guidance on Transfers to/from DHS consult FMS' USSGL Division's web link at: http://www.fms.treas.gov/ussgl/DHS_Transfers_Interim/index.html.

Transfer of Nonexpenditure Financing Sources

Transfer-Out Agency		Transfer-In Agency (DHS)	
Dr 5765 – Nonexpenditure Financing Sources – Transferred-in	14,000	Dr 1010 – Fund Balance w/Treasury	14,000
Cr 1010 – Fund Balance w/Treasury	14,000	Cr 5755 – Nonexpenditure Financing Sources – Transferred-in	14,000
To record transfer-out of nonexpenditure financing sources for trust and special funds spending authority from offsetting collections.		To record transfer-in of nonexpenditure financing sources for trust and special funds spending authority from offsetting collections.	

Transfer of Financing Sources Without Reimbursement – Assets (Equipment)

Transfer-Out Agency		Transfer-In Agency (DHS)	
Dr 1759N – Accumulated Depreciation on Equipment	4,000	Dr 1750N - Equipment	8,000
Dr 5730F (70) – Financing Sources Transferred-out Without Reimbursement	4,000		
Cr 1750N - Equipment	8,000	Cr 1759N – Accumulated Depreciation on Equipment	4,000
		Cr 5720F (xx) – Financing Sources Transferred-in Without Reimbursement	4,000
To record transfer-out of financing sources without reimbursement		To record transfer-in of financing sources without reimbursement	

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Transfer of Financing Sources Without Reimbursement - Liabilities

Transfer-Out Agency		Transfer-In Agency (DHS)	
Dr 2220N – Unfunded Annual Leave	10,000	Dr 5720F (xx) – Financing Sources	10,000
		Transferred-in Without Reimbursement	
Cr 5730F (70) – Financing Sources	10,000	Cr 2220N – Unfunded Annual Leave	10,000
Transferred-out Without Reimbursement			
To record transfer-out of liabilities		To record transfer-in of liabilities	

Transfer of Unexpended Appropriations

Transfer-Out Agency		Transfer-In Agency (DHS)	
Dr 3103F (70) – Unexpended Appropriations- Transfers-Out	800	Dr 1410 – Advances to Others	800
Cr 1410 – Advances to Others	800	Cr 3102F (xx) – Unexpended Appropriations – Transfers-In	800
To record in the transferring agency the actual transfers-out during the fiscal year of authority with paid undelivered orders.		To record in the receiving agency the actual transfers-in during the fiscal year of authority with paid undelivered orders.	

Other Transactions

There are other Intragovernmental transactions occurring between agencies not specifically referred to in this guide. FMS suggests that agencies establish accounting procedures for these transactions in conjunction with their partners to provide for easy identification and reconciliation of the activities and balances.

Yearend Cut-off Procedures

The following is an example of how year-end cut-off activity can be communicated and recorded by trading partners. For purposes of the example, the following transactions occurred in October:

Transaction 1 - 10/15/01 - The providing agency billed (through IPAC) for services provided through September 15 - \$40,000.

Transaction 2 - 10/30/01 - The providing agency estimated amounts billable as of September 15 under a separate service agreement - \$10,000.

Transaction 3 - The receiving agency borrowed funds from the providing agency. A semi-annual interest payment of \$180,000 is due on 12/31/01. The providing agency calculated the amount to be accrued as of September 30 [$\$180,000 \times (3\text{months}/6\text{ months}) = \$90,000$].

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These transactions should be reported in FACTS I based on the USSGL account with the corresponding trading partner code identified in accordance with FMS U.S. Standard General Ledger Documents and FACTS I Reporting Requirements. The following is an example of a format providing agencies can use for informing receiving agencies of cut-off activity:

Year end cut-off activity				
Providing agency preparer/name/phone/e-mail: Agency preparer name, 202-000-0000, name@email.address				
Providing agency trading partner code: xx				
Receiving agency trading partner code: xx				
Fiscal year: 2000				
Date prepared: October 30, 2000				
Date	Agreement Number/Customer PO	Brief Description of Services/Goods Provided	Amount of Transaction	ALC Code Billed
10/15/01	6785332	Billing for services provided through September 15 (<i>Transaction 1</i>)	\$40,000	06665588
10/30/01	48998773	Amount earned as of September 15 - not billed for services provided as of October 30 (bill date is November 30) (<i>Transaction 2</i>)	\$10,000	06658555
10/15/01	N/A	Amount representing interest earnings as of September 30 (<i>Transaction 3</i>)	\$90,000	05655568

The following entries should be recorded as of September 15 for *transaction 1*:

Providing agency			Receiving agency		
1310F (xx)	Accounts Receivable	40,000	6100F (xx)	Operating Expenses/Program Costs	40,000
5200F (xx)	Revenues from Services Provided	40,000	2110F (xx)	Accounts Payable	40,000

The crosswalk for financial statement reporting of these accounts is as follows:

Providing Agency Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1310F (xx)	Accounts Receivable	40,000
Statement of Net Cost	5200F (xx)	Revenue from Services Provided	(40,000)

Receiving Agency Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	2110F (xx)	Accounts Payable	(40,000)
Statement of Net Cost	6100F (xx)	Operating Expenses/Program Cost	40,000

The following entries should be recorded as of September 15 for *transaction 2*:

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Providing agency			Receiving agency		
1310F (xx)	Accounts Receivable	10,000	6100F (xx)	Operating Expenses/Program Costs	10,000
5200F (xx)	Revenues from Services Provided	10,000	2110F (xx)	Accounts Payable	10,000

The crosswalk for financial statement reporting of these accounts is as follows:

Providing Agency Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1310F (xx)	Accounts Receivable	10,000
Statement of Net Cost	5200F (xx)	Revenue from Services Provided	(10,000)

Receiving Agency Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	2110F (xx)	Accounts Payable	(10,000)
Statement of Net Cost	6100F (xx)	Operating Expenses/Program Cost	10,000

The following entries should be recorded as of September 30 for *transaction 3*:

Providing agency			Receiving agency		
1340F (xx)	Interest Receivable	90,000	6330F (xx)	Other Interest Expenses	90,000
5310F (xx)	Interest Revenue	90,000	2140F (xx)	Accrued Interest Payable	90,000

The crosswalk for financial statement reporting of these accounts is as follows:

Providing Agency Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	1340F (xx)	Interest Receivable	90,000
Statement of Net Cost	5310F (xx)	Interest Revenue	(90,000)

Receiving Agency Statement	Account #	USSGL Account Title	Amount (based on the above transaction)
Balance Sheet	2140F (xx)	Accrued Interest Payable	(90,000)
Statement of Net Cost	6330F (xx)	Other Interest Expenses	90,000

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Reconciliation Procedures

The Department of Defense (trading partner code 97) provides the Department of Agriculture (trading partner code 12) with engineering services under an ongoing contract. The Department of Defense also sells the Department of Agriculture unused furniture and equipment and transfers appropriations to it.

The following is the detailed information relating to the example:

Providing agency: Department of Defense (DoD) trading partner code 97

Receiving agency: Department of Agriculture (USDA) trading partner code 12

Transactions:

<u>DATE</u>	<u>AMOUNT</u>
Services provided for USDA (in dollars):	
09/99	\$10,000
10/99	8,000
11/99	9,000
12/99	6,000
01/00	8,000
02/00	7,000
03/00	7,000
04/00	9,000
05/00	6,000
06/00	5,000
07/00	9,000
08/00	3,000
09/00	6,000
Goods sold to USDA:	
12/99 Trucks (not capitalized)	4,000
01/00 Desks (not capitalized)	8,000
04/00 Supplies	6,000
09/00 Supplies	7,000
Funds transferred to USDA:	
07/00	50,000
09/00	30,000

Balances in DoD records:

1310F (12) Accounts Receivable at 10/1/99	\$10,500
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Fiscal year 2000:

5100F (12)	Revenue from Goods Sold	\$25,000
5200F (12)	Revenue from Services Provided	\$83,000
1310F (12)	Accounts Receivable	\$6,500
3100 (12)	Unexpended Appropriations (Transfers-Out)	\$80,000

Balances in USDA records:

Accounts Payable at 10/1/99: \$10,000

Fiscal year 2000:

6100F (97)	Services Purchased from DoD	\$77,000
6100F (97)	Goods Purchased from DoD	\$25,000
2110F (97)	Accounts Payable	\$0
3100 (97)	Unexpended Appropriations (Transfers-In)	\$80,000

DoD bills USDA for services provided 15 days following each month end. USDA reclassifies transactions for services provided based on OPAC reports received in the month following. USDA uses purchase orders to procure the goods purchased from DoD.

The following is an example of data provided to USDA by DoD. It represents the information necessary for reconciliation (this information was agreed upon by both agencies).

TRANSACTION DETAILS				
Providing agency preparer/name/phone/e-mail: Department of Defense, John Jones 703-300-3000				
Providing agency trading partner code: 97 Receiving agency trading partner code: 12				
Dates covered: Fiscal Year 2000			Date prepared: October 3, 2000	
Date	Agreement number/ Customer PO	Brief Description of Services/ Goods Provided	Amount of Transaction	ALC Code Billed
10/99	2560	Technical support contract	8,000	60060066
11/99	2560	Technical support contract	9,000	60060066
12/99	2560	Technical support contract	6,000	60060066
1/00	2560	Technical support contract	8,000	60060066
2/00	2560	Technical support contract	7,000	60060066
3/00	2560	Technical support contract	7,000	60060066
4/00	2560	Technical support contract	9,000	60060066
5/00	2560	Technical support contract	6,000	60060066
6/00	2560	Technical support contract	5,000	60060066
7/00	2560	Technical support contract	9,000	60060066
8/00	2560	Technical support contract	3,000	60060066
9/00	2560	Technical support contract	6,000	60060066
		Total billed for the contract posted to USSGL 5200F (12)	83,000	
10/1/99		Accounts Receivable	10,500	
FY 2000	From 5200G above	Amounts Billed	83,000	
10/99	2560	Technical support contract payment	(10,000)	
11/99	2560	Technical support contract payment	(8,000)	60060066
12/99	2560	Technical support contract payment	(9,000)	60060066

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TRANSACTION DETAILS				
Providing agency preparer/name/phone/e-mail: Department of Defense, John Jones 703-300-3000				
Providing agency trading partner code: 97 Receiving agency trading partner code: 12				
Dates covered: Fiscal Year 2000 Date prepared: October 3, 2000				
Date	Agreement number/Customer PO	Brief Description of Services/Goods Provided	Amount of Transaction	ALC Code Billed
1/00	2560	Technical support contract payment	(6,000)	60060066
2/00	2560	Technical support contract payment	(8,000)	60060066
3/00	2560	Technical support contract payment	(7,000)	60060066
4/00	2560	Technical support contract payment	(7,000)	60060066
5/00	2560	Technical support contract payment	(9,000)	60060066
6/00	2560	Technical support contract payment	(6,000)	60060066
7/00	2560	Technical support contract payment	(5,000)	60060066
8/00	2560	Technical support contract payment	(9,000)	60060066
9/00	2560	Technical support contract payment	(3,000)	60060066
			(87,000)	
9/30/00		Balance posted to USSGL 1310F (12)	6,500	
12/99	PO62514	Trucks	4,000	60070006
01/00	PO45699	Desks	8,000	60080006
04/00	PO74856	Supplies	6,000	60090006
09/00	PO43987	Supplies	7,000	60090006
		Total posted to USSGL 5100F (12)	25,000	
7/00	458527	Transfer allocation	50,000	
9/00	458528	Transfer allocation	30,000	
		Total posted to account 3100 (12)	80,000	

The following is an example of the initial reconciliation performed by USDA:

Initial Reconciliation – Intragovernmental Activities and Balances						
Agency preparing reconciliation: Department of Agriculture (12)						
Providing agency: DoD Contact: Someone Phone/e-mail: 703-000-000 Trading partner code: 97			Receiving agency: USDA Contact: Someone Phone/e-mail: 202-000-0000 Trading partner code: 12			Enter as of date for reconciliation
Appropriation symbol:			Appropriation symbol:			
USSGL A/C	Title	Balance	USSGL A/C	Title	Balance	Difference
<i>CATEGORY: 22-Accounts Receivable, Accounts Payable, and Other Liabilities</i>						
1310F (12)	Accounts Receivable	6,500	2110F (97)	Accounts Payable	0	6,500
<i>CATEGORY: 23-Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred Credits</i>						
2310F (12)	Advances from Others		1410F (97)	Advances to Others		
2320F (12)	Deferred Credits		1450F (97)	Prepayments		
<i>CATEGORY:-24-Intra-governmental buy/sell costs/revenues</i>						
5100F (12)	Revenues from Goods Sold	25,000	6100F (97)	Operating Expenses/ Program Costs	25,000	0
5200F (12)	Revenues from	83,000	6100F (97)	Operating Expenses/	77,000	6,000

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Initial Reconciliation – Intragovernmental Activities and Balances						
Agency preparing reconciliation: Department of Agriculture (12)						
Providing agency: DoD Contact: Someone Phone/e-mail: 703-000-000 Trading partner code: 97			Receiving agency: USDA Contact: Someone Phone/e-mail: 202-000-0000 Trading partner code: 12			Enter as of date for reconciliation
Appropriation symbol:			Appropriation symbol:			
USSGL A/C	Title	Balance	USSGL A/C	Title	Balance	Difference
<i>CATEGORY: 22-Accounts Receivable, Accounts Payable, and Other Liabilities</i>						
	Services Provided			Program Costs		
5900F (12)	Other Revenues		6100F (97)	Operating Expenses/ Program Costs		
5100F (12)	Revenues from Goods Sold		1511N*	Operating Materials and Supplies Held for Use		
5100F (12)	Revenues from Goods Sold		1521N*	Inventory Purchased for Resale		
5100F (12)	Revenues from Goods Sold		1525N*	Inventory - Raw Materials		
5100F (12)	Revenues from Goods Sold		1750N*	Equipment		
5100F (12)	Revenues from Goods Sold		1890N*	Other General Property, Plant and Equipment		
5100F (12)	Revenues from Goods Sold		1990N*	Other Assets		
<i>CATEGORY:- 28-Unexpended Appropriations-Transferred-In/Out</i>						
3103F (12)	Unexpended Appropriations (Transfers Out)	80,000	3102 (97)	Unexpended Appropriations (Transfers In)	80,000	0
Prepared by/date: Reviewed by/date: Someone at USDA October 15 Final phase reconciliation prepared on (attach): October 20						

* For reconciliation of FY 2003 Intragovernmental balances, SGL account 8802F (97) would be used instead of the individual asset SGL accounts. The receiving agency (in this example) would need to perform an internal reconciliation between SGL 8802 and the asset SGL accounts.

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USDA used the Agency Data Request Form to identify the causes of the differences.

USDA and DoD worked together to determine the appropriate adjustments to be made to agree the account activity and balances. The following differences were identified in the initial reconciliation.

1. USDA did not record the bill for September 30 until October (\$6,000).
2. DoD did not make an adjustment for an accounting event from the prior year (\$500).

The adjusting entries to correct the differences would be as follows.

Entry 1: USDA records the accrual for September services provided by DoD.

Providing agency Department of Defense	Receiving agency Department of Agriculture	
	6100F (97)	Operating Expenses/Program Costs 6,000
	2110F (97)	Accounts Payable 6,000

Entry 2: DoD corrects its records for the \$500 adjustment to the beginning balance.

Providing agency Department of Defense	Receiving agency Department of Agriculture	
1310F (12) Accounts Receivable 500		
5200F (12) Revenues from Services Provided 500		

The following form was completed by USDA and will be certified by both agencies. It is an example of a format for confirmation.

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Appendix A - Federal Intragovernmental Transactions Categories of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Acct	USSGL Account Title	USSGL Acct	USSGL Account Title
01	Investments in Federal Securities – BPD and Other Agencies	1610F(20)	Investments in U.S. Treasury Securities Issued by Public Debt	2530F(XX)	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net
		1611F(20)	Discount on U.S. Treasury Securities Issued by Public Debt1	2540F(XX)	Participation Certificates
		1612F(20)	Premium on U.S. Treasury Securities Issued by Public Debt		
		1613F(20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt		
		1618F(20)	Market Adjustment – Investments		
		1620F(20)	Investments in Securities Other Than Public Debt Securities		
		1621F(20)	Discount on Securities Other Than Public Debt Securities		
		1622F(20)	Premium on Securities Other Than Public Debt Securities		

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Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Acct	USSGL Account Title	USSGL Acct	USSGL Account Title
01 (Continued)	Investments in Federal Securities – BPD and Other Agencies	1623F(20)	Amortization of Premium and Discount on Securities Other Than Public Debt Securities		
		1630F(20)	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt		
		1631F(20)	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt		
		1633F(20)	Amortization of Discount on U.S. Treasury Zero Coupon Bonds		
		1638F(20)	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		
		1639F(20)	Contra Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds		
		1690F(20)	Other Investments		
02	Federal Interest Receivable/Federal Interest Payable	2140F(XX)	Accrued Interest Payable	1340F(XX)	Interest Receivable
03	Interest Revenue (Exchange) and Expense, Gains and Losses on Federal Investments and Borrowings	5310FX(XX)	Interest Revenue (Exchange)	6320F(20)	Interest Expense on Securities
		7280FX(XX)	Unrealized Losses – Investments		

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Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Acct	USSGL Account Title	USSGL Acct	USSGL Account Title
03 (Continued)	Interest Revenue (Exchange) and Expense, Gains and Losses on Federal Investments and Borrowings	6310F(XX)	Interest Expense on Borrowing from Treasury	5310FX(20)	Interest Revenue
		6330F(XX)	Other Interest Expenses	7110FX(XX)	Gains on Disposition of Assets
		7290FX(XX)	Other Losses	7210FX(XX)	Losses on Disposition of Assets
		7190FX(XX)	Other Gains		
04	Interest Revenue (Non-Exchange) and Expense, on Federal Investments	5310FT(XX)	Interest Revenue	6320F(20)	Interest Expense on Securities
17	Federal Loans Receivable/Federal Loans Payable	2510F(XX)	Principal Payable to Treasury	1350F(XX)	Loans Receivable
		2520F(XX)	Principal Payable to the Federal Financing Bank		
		2590F(XX)	Other Debt (includes debt swap)		
18	Financing Sources Transferred In/Out Without Reimbursement	5720F(XX)	Financing Sources Transferred-In Without Reimbursement	5730F(XX)	Financing Sources Transferred-Out Without Reimbursement

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Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Acct	USSGL Account Title	USSGL Acct	USSGL Account Title
19	Appropriation Transfers-In/Out	5740F(XX)	Appropriated Earmarked Receipts Transferred In	5745F(XX)	Appropriated Earmarked Receipts Transferred Out
	Expenditure Financing Sources – Transfers-In/Out	5750F(XX)	Expenditure Financing Sources – Transfers-In	5760F(XX)	Expenditure Financing Sources – Transfers-Out
	Nonexpenditure Financing Sources – Transfers-In/Out	5755F(XX)	Nonexpenditure Financing Sources – Transfers-In	5765F(XX)	Nonexpenditure Financing Sources – Transfers-Out
21	Employee Benefit Contributions Receivables and Payables	2213F(XX)	Employer Contributions and Payroll Taxes Payable	1320F(XX)	Employment Benefit Contributions Receivable
22	Accounts Receivable, Accounts Payable, and Other Liabilities	2110F(XX)	Accounts Payable	1310F(XX)	Accounts Receivable
		2120F(XX)	Disbursements in Transit		
		2190F(XX)	Other Accrued Liabilities		
		2215F(XX)	Other Post Employment Benefits Due and Payable		
		2225F(XX)	Unfunded FECA Liability		
		2290F(XX)	Other Unfunded Employment Related Liability		
		2990F(XX)	Other Liabilities		

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Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Acct	USSGL Account Title	USSGL Acct	USSGL Account Title
23	Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred Credits	1410F(XX)	Advances To Others	2310F(XX)	Advances From Others
		1450F(XX)	Prepayments	2320F(XX)	Deferred Credits
24	Intragovernmental buy/sell costs/revenues	6100F(XX)	Operating Expenses/Program Costs	5100FX(XX)	Revenue from Goods Sold
		6790F(XX)	Other Expenses Not Requiring Budgetary Resources	5200FX(XX)	Revenue from Services Provided
		6800F(XX)	Future Funded Expenses	5900FX(XX)	Other Revenue
		6900F(XX)	Nonproduction Costs		
		8802F(XX)	Purchases - Assets		
26	Intragovernmental Benefit Program Costs/Revenues	6400F(XX)	Benefit Expense	5400FX(XX)	Benefit Program Revenue
		6850F(XX)	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	5400FT(XX)	Benefit Program Revenue (nonexchange)
		6850F(XX)	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)		
27	Federal Transfers Receivable/Federal Transfers Payable	1330F(XX)	Receivable for Transfers of Currently Invested Balances	2150F(XX)	Payable for Transfers of Currently Invested Balances

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Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Acct	USSGL Account Title	USSGL Acct	USSGL Account Title
		1335F(XX)	Expenditure Transfers Receivable	2155F(XX)	Expenditure Transfers Payable
28	Unexpended Appropriations- Transferred-In/Out	3102F(XX)	Unexpended Appropriations – Transfers-In	3103F(XX)	Unexpended Appropriations – Transfers-Out

Category 29 – SGL’s That Do Not Reciprocate
(The SGL’s indicated in RC 29 do not eliminate against another SGL)

1319	Allowance For Loss on Accounts Receivable
1325	Taxes Receivable
1329	Allowance for Loss on Taxes Receivable
1349	Allowance for Loss on Interest Receivable
1359	Allowance for Loss on Loans Receivable
1360	Penalties, Fines and Administrative Fees Receivable
1369	Allowance for Loss on Penalties, Fines & Administrative fees
1920	Unrequisitioned Authorized Appropriations
1921	Receivable from Appropriations
1990	Other Assets
2130	Contract Holdbacks
2170	Subsidy Payable to Financing Account
2179	Contra Liability for Subsidy Payable to Financing Account
2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections
2920	Contingent Liabilities
2940	Capital Lease Liability
2950	Liability for Subsidy Related to Undisbursed Loans
2960	Accounts Payable From Canceled Appropriations
2970	Resources Payable to Treasury
2980	Custodial Liability
2995	Estimated Cleanup Cost Liability
5109	Contra Revenue for Goods Sold
5209	Contra Revenue for Services Provided
5319	Contra Revenue for Interest
5320	Penalties, Fines and Administrative Fees Revenue
5329	Contra Revenue for Penalties, Fines and Administrative Fees
5400T	Benefit Program Revenue
5409	Contra Revenue for Benefit Program Revenue

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5500	Insurance and Guarantee Premium Revenue	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	5790
	Other Financing Sources	
5800	Tax Revenue Collected	
5801	Tax Revenue Accrual Adjustment	
5809	Contra Revenue for Taxes	
5890	Tax Revenue Refunds	
5900T	Other Revenue	

Category 29 – SGL’s That Do Not Reciprocate (cont’d)

5909	Contra Revenue for Other Revenue
5990	Collections for Others
5991	Accrued Collections for Others
6190	Contra Bad Debt Expense - Incurred for Others
6720	Bad Debt Expense
7110FT	Gain on the Disposition of Assets
7180FT	Unrealized Gains – Investments
7190FT	Other Gains
7210FT	Losses on the Disposition of Assets
7280FT	Unrealized Losses – Investments
7290FT	Other Losses
7300	Extraordinary Items
7400	Prior-Period Adjustments - Not Restated
7401	Prior-Period Adjustments – Restated
7500	Distribution of Income - Dividend

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Appendix B - Trading Partner Codes

00 Unknown	51 Federal Deposit Insurance Corporation
01 Architect of the Capitol	54 Federal Labor Relations Authority
03 Library of Congress	55 Advisory Commission on Intergovernmental Relations
04 Government Printing Office	56 Central Intelligence Agency
05 General Accounting Office	57 Department of the Air Force
08 Congressional Budget Office	58 Federal Emergency Management Agency
09 Other Legislative Branch Agencies	59 National Foundation on the Arts and the Humanities
10 The Judiciary	60 Railroad Retirement Board
11 Executive Office of the President	61 Consumer Product Safety Commission
12 Department of Agriculture	62 Office of Special Counsel
13 Department of Commerce	63 National Labor Relations Board
14 Department of Interior	64 Tennessee Valley Authority
15 Department of Justice	65 Federal Maritime Commission
16 Department of Labor	68 Environmental Protection Agency
17 Department of the Navy	69 Department of Transportation
18 U. S. Postal Service	70 Department of Homeland Security
19 Department of State	71 Overseas Private Investment Corporation
20 Department of the Treasury	72 Agency for International Development
21 Department of the Army	73 Small Business Administration
22 Resolution Trust Corporation	74 American Battle Monuments Commission
23 U.S. Tax Court	75 Department of Health and Human Services
24 Office of Personnel Management	76 Independent Agencies
25 National Credit Union Administration	78 Farm Credit
26 Federal Retirement Thrift Investment Board	80 National Aeronautics and Space Administration
27 Federal Communications Commission	83 Export-Import Bank of the United States
28 Social Security Administration	84 Armed Forces Retirement Home
29 Federal Trade Commission	86 Department of Housing and Urban Development
31 U.S. Nuclear Regulatory Commission	88 National Archives and Records Administration
33 Smithsonian Institution	89 Department of Energy
34 International Trade Commission	90 Selective Service System
36 Department of Veterans Affairs	91 Department of Education
41 Merit Systems Protection Board	93 Federal Mediation and Conciliation Service
45 U.S. Equal Employment Opportunity Commission	94 Arms Control and Disarmament Agency
46 Appalachian Regional Commission	95 Independent Agencies
47 General Services Administration	96 U.S. Army Corps of Engineers
48 Independent Agencies	97 Office of the Secretary of Defense-Defense Agencies
49 National Science Foundation	99 Treasury General Fund
50 Securities and Exchange Commission	

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Appendix C - Summary Reconciliation Status Report

Quarter Ending: mm/dd/yyyy

Department No./Reporting Agency:

##	/	Agency Name
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The questions below should be answered based on the Quarterly Intragovernmental Activity Reporting provided by FMS. Please place an "X" in the appropriate box for each Partner Agency. Use "N/A" if question is not applicable.

5. If no, provide a brief explanation. (Attach additional explanations via WORD document. Be sure to identify Trading Partner.)

4. Is the Fiduciary Data (Categories 01, 02, 03, 17) consistent with IFCS Reporting?

3. If no, did you contact your Partner Agency?

2. If yes, are reconciling adjustments required by your agency in subsequent periods?

1. Are you reconciled with your Partner Agency?

TRADING PARTNER*		Y	N	N/A									
Department of Agriculture	12												
Department of Commerce	13												
Department of Interior	14												
Department of Justice	15												
Department of Labor	16												
Pension Benefit Guaranty Corporation	1602												
Department of the Navy	17												
U. S. Postal Service	18												
Department of State	19												
Department of the Treasury	20												
Department of the Army	21												
Office of Personnel Management	24												
National Credit Union Administration	25												
Federal Communications Commission	27												
Social Security Administration	28												
U.S. Nuclear Regulatory Commission	31												
Smithsonian Institution	33												
Department of Veterans Affairs	36												
General Services Administration	47												
National Science Foundation	49												
Securities and Exchange Commission	50												
Federal Deposit Insurance Corporation	51												
Department of the Air Force	57												
Federal Emergency Management Agency	58												

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Railroad Retirement Board	60												
Tennessee Valley Authority	64												
Environmental Protection Agency	68												
Department of Transportation	69												
Department of Homeland Security	70												
Agency for International Development	72												
Small Business Administration	73												
Department of Health and Human Services	75												
Farm Credit Insurance Fund	7802												
National Aeronautics and Space Administration	80												
Export-Import Bank of the United States	83												
Department of Housing and Urban Development	86												
Department of Energy	89												
Department of Education	91												
U.S. Army Corps of Engineers	96												
Office of the Secretary of Defense- Defense Agencies	97												

Prepared by: _____
 Title: _____
 Phone Number: _____
 E-mail: _____

Although FMS is primarily concerned with the 35 (40 incl. DOD) reporting agencies, attempts should be made to reconcile **ALL** agencies.

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Appendix E

***FYE '03 CFO Representations for
Federal Intragovernmental Activity and Balances***

Agency Name	2-Digit Agency Code	Mark in Green Areas Only
<p><i>(Requirements stated in TFM Sec.4060.70)</i></p> <p>INSTRUCTIONS: Next to each Category type in "Yes", "No", or "N/A" to indicate whether or not reconciliation was complete, or not applicable.</p>		

	<u>Enter</u> "Yes" or "No" or "N/A"	<u>If Reconciliation IS NOT Complete</u> Describe Area & Extent of Noncompliance	<u>If Reconciliation IS Complete</u> Was an Adjustment Recorded? ("Yes" or "No") If "No," Describe Reason for No Adjustment
<u>A. FIDUCIARY CATEGORIES</u>			
1. Securities issued by Federal agencies under general & special authority (RC 1).			
2. Federal interest receivable/Federal interest payable (RC 2).			
3. Exchange interest revenue and expense, gains and losses on Federal investments and borrowings (RC 3).			

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	<u>Enter</u> "Yes" or "No" or "N/A"	<u>If Reconciliation</u> <u>IS NOT Complete</u> Describe Area & Extent of Noncompliance	<u>If Reconciliation IS</u> <u>Complete</u> Was an Adjustment Recorded? ("Yes" or "No") If "No," Describe Reason for No Adjustment
4. Non-exchange interest revenue & expense, gains & losses on Federal investments and borrowings (RC 4).			
5. Federal loans receivable/Federal loans payable (RC 17).			
6. Agencies' employee benefit program activity and balances for the Federal retirement, health benefits, life insurance programs, and FECA with trading partners, Office of Personnel Management (RC 21) and Dept. of Labor (RC 22)-- Liability			
7. Agencies' employee benefit program activity and balances for the Federal retirement, health benefits, life insurance programs, and FECA with trading partners, Office of Personnel Management and Dept. of Labor -- Expense (RC 26).			

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	<u>Enter</u> "Yes" or "No" or "N/A"	<u>If Reconciliation</u> <u>IS NOT Complete</u> Describe Area & Extent of Noncompliance	<u>If Reconciliation IS</u> <u>Complete</u> Was an Adjustment Recorded? ("Yes" or "No") If "No," Describe Reason for No Adjustment
<u>B. NON-FIDUCIARY CATEGORIES</u>			
<i>Asset/Liability</i>			
1. Accounts receivable with trading partners' accounts payable and other liabilities (RC 22 - except for Dept. of Labor).			
2. Loans receivable with trading partners' loans payable **			
3. Interest receivable with trading partners' interest payable ***			
4. Federal advances from others and Federal prepayments/Federal deferred credits (RC 23).			
5. Federal transfers receivable/Federal transfers payable (RC 27).			
6. Other (Enter Here)			
<i>Cost/Revenue</i>			
7. Intragovernmental			

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	<u>Enter</u> "Yes" or "No" or "N/A"	<u>If Reconciliation</u> <u>IS NOT Complete</u> Describe Area & Extent of Noncompliance	<u>If Reconciliation IS</u> <u>Complete</u> Was an Adjustment Recorded? ("Yes" or "No") If "No," Describe Reason for No Adjustment
buy/sell costs/revenue (RC 24).			
8. Other (Enter Here)			
<i>Other</i>			
9. Financing Sources Transferred In/Out with Trading Partners, without reimbursement (RC 18).			
10. Appropriations Transfer In/Out with trading partners (RC 19).			
11. Unexpended Appropriations - Transferred-In/Out (RC 28).			
<p>** These loans should not include loans receivable/loans payable that are included in the fiduciary categories under Reciprocal Category 17.</p> <p>*** These balances/activities should not include interest receivable/interest payable included in the fiduciary categories under Reciprocal Category 2.</p>			

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Appendix E
**FYE '03 CFO Representations for
Federal Intragovernmental Activity and Balances**

(Please refer to the requirements stated in TFM Sec.4060.70)

Agency Name	Mark in Green Areas Only
2-Digit Agency Code	

INSTRUCTIONS: Next to each Requirement enter "Yes", "No" or "N/A" to indicate whether or not your Agency's audited financial statements agree with the criteria below. Also, enter explanations for exceptions (briefly)	"Yes" or "No" or "N/A"	Reason for Exceptions
<p>1. Review your agency's FMS submitted IRAS report Agency Summary By Reciprocal Category. This report is based on FY 2003 FACTS I ATB data. Please Indicate "Yes" if reported data by reciprocal categories reconcile within ninety (90%) of all your trading partner's activity/balances. Indicate "No" if the total out-of-balance condition for a reciprocal category is greater than ten percent (10%). In addition, for all "No" responses, identify the two-digit trading partners represented in a reciprocal category that is not reconciled within the 90% range and generally describe the underlying reason for reconciling differences.</p>		
<p>2. Compare disclosures in the notes to the audited agency consolidated financial statements for gross cost and earned revenue by budget functional classification with the requirements of OMB Bulletin 01-09. Please indicate "Yes" if such disclosures conform to OMB's form and content bulletin. Please indicate "No" if there are exceptions. In addition, identify these exceptions and briefly describe them.</p>		
<p>3. Compare disclosures in the RSI section of your agency's audited consolidated financial statements for Intragovernmental activity and balances with requirements of OMB Bulletin 01-09. Please indicate "Yes" if such disclosures conform to OMB Bulletin 01-09 and "No" if there are exceptions. For the "No" responses, identify the exceptions and briefly describe them.</p>		

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Appendix F

**FY 2003
Illustrative Independent Accountant's Report on the
Application of Agreed-Upon Procedures**

To: Chief Financial Officer, [Department] (or FMS, GAO and OMB)

We have performed the procedures described below (or in the attachment), which were agreed to by the Department of the Treasury's Financial Management Service (FMS), the U. S. General Accounting Office (GAO), and the Office of Management and Budget (OMB) as stated in the FMS Federal Agencies' Centralized Trial Balance System (FACTS) guidance, solely to assist FMS in the preparation of, and GAO in the audit of the consolidated financial statements of the U.S. Government as of and for the year ended September 30, 2003. The [Department's] management is responsible for the proper accounting, presentation and reporting of its consolidated financial statements and reporting of information to FMS.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the *Government Auditing Standards*, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of FMS, GAO and OMB. Consequently, we make no representations regarding the sufficiency of the procedures described below (or in Attachment I) either for the purpose for which this report has been requested or for any other purpose. The procedures we performed and our associated findings are presented below (or in Attachment I).

The procedures we performed and our associated findings are presented in Attachment I (or insert procedures and findings)

We were not engaged to, and did not perform an audit of the matters addressed herein, the objective of which would be the expression of an opinion on such information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the [Department], OMB, FMS and GAO and is not intended to be, and should not be, used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

[Signature] (Independent Public Accountant or IG)
[Date]

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Appendix F

FY 2003

***Illustrative Attachment I to the IG Agreed-Upon Procedures Report
For Federal Intragovernmental Activities and Balances***

Procedure 1

Review the electronic file provided by the agency CFO of the responses to the Intragovernmental reciprocal account categories of the CFO Representations for fiduciary and non-fiduciary transactions as described in the Treasury Financial Manual (TFM), Section 4060.70. For each “Yes” response, perform the following steps:

- Compare the amounts in such reconciliations to supporting documentation. Indicate if no differences were found. Explain in detail any differences.
- Trace the adjustments, if any, identified in the reconciliation process that require recognition on the books of the reporting entity (rather than on the books of the trading partner) to documentation supporting the recording of such amounts in the agency’s financial records. Indicate if no differences were found. Explain in detail any differences.

Findings: Provide the results of Procedure 1. *

Procedure 2

Review the electronic file provided by the agency CFO of the responses to the CFO Representations for reconciliation of Intragovernmental activity and balances. For each “Yes” response, perform the following step:

- Compare the amounts, excluding intradepartmental activity and balances, in the audited agency consolidated financial statements to such amounts in the agency final FACTS I and/or FACTS I NOTES reports. Indicate if no differences were found. Explain in detail any differences.

Findings: Provide the results of Procedure 2. *

Procedure 3

Review the “Status of Disposition of Identified Differences” form on Intragovernmental activity reported in FACTS I (provided by the CFO). Comment indicating your agreement, or disagreement, with the data provided by the CFO.

Findings: Provide the results of Procedure 3.

*Please note (a) AT 201.24 – negative assurance should be provided, (b) AT 201.25 – the concept of materiality does not apply and all findings should be reported, and (c) AT 201.26 – vague or ambiguous language should be avoided.

Deliver the separate Agreed-Upon Federal Intragovernmental Activity and Balances Procedures Report to the agency’s CFO, FMS, and GAO by January 23, 2004.

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Appendix G - Intragovernmental Key Dates

Action No.	Required Action	Responsible Organization	*Due Date
1	IFCS opens for 3 rd Quarter/2003	FMS	7/15/03
2	IFCS closes for 3 rd Quarter/2003 (last day for agency fiduciary confirmations)	All Agencies	8/4/03
3	Intragovernmental ("F" transactions) 3 rd Quarter agency data file due to FMS	AGW (Reporting) Agencies	8/5/03
4	FMS provides 3 rd Quarter Intragovernmental Activity Reporting (from IRAS), by Reciprocal Category to agencies (Fund Group level reporting provided upon request)	FMS	8/11/03
5	Agencies submit 3 rd Quarter 'Summary Status of Reconciliation' to FMS	AGW Agencies	8/25/03
6	Intragovernmental ("F" transactions) 4 th Quarter agency data file due to FMS	AGW Agencies	10/24/03
7	FMS provides 4 th Quarter Reciprocal Category (IRAS) reports to agencies	FMS	10/31/03
8	IFCS opens for 4 th Quarter/2003 (Preliminary)	FMS	10/16/03
9	Agencies submit 4 th Quarter 'Summary Status of Reconciliation' to FMS	AGW Agencies	11/21/03
10	IFCS closes for 4 th Quarter/2003 (Final)	All Agencies	12/29/03
11	Preliminary Intragovernmental FACTS I Reporting and Intragovernmental Activity Report sent to agencies	AGW Agencies	1/7/04
12	IFCS opens for 1 st Quarter/2004	FMS	1/15/04
13	Preliminary 4 th Quarter (FACTS I) Status of Disposition due to FMS from agencies	AGW Agencies	1/19/04
14	CFO Representation Letter due to FMS	AGW Agencies	1/20/04
15	Intragovernmental IG Agreed Upon Procedures due to FMS	AGW Agencies	1/23/04
16	Final Intragovernmental FACTS I Reporting and Intragovernmental Activity Report sent to agencies	FMS	1/28/04
17	Final 4 th Quarter (FACTS I) Status of Disposition due to FMS	AGW Agencies	2/6/04
18	IFCS Closes for 1 st Quarter/2004	All Agencies	2/6/04
19	Intragovernmental Activity Agency Summary Report (FY 2003) sent to agencies	FMS	3/1/04
20	Intragovernmental ("F" transactions) 1 st Quarter/2004 agency data file due to FMS	AGW Agencies	3/2/04

Note: *All above dates are "no later than".

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Appendix H - Intragovernmental Contact List

Contact Type Key: IFCS - Intragovt Fid. Confirm System; IGET - Intragovt Elim Taskforce; Oper'l - Intragovt Operations Contact; CFA - Central Fid Agency; FMS - Intragovt Team					Contact Type				
Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Agriculture	Abdi	Fozia	703-605-0236	fozia.abdi@fns.usda.gov			X		
Agriculture	Buckner	Charlene	202-720-8133	charlene.buckner@usda.gov			X		
Agriculture	Callands	Herb	202-720-1733	herb.callands@usda.gov			X		
Agriculture	Camacho	Jorge	817-509-3579	jcamacho@ftw.nrcs.usda.gov			X		
Agriculture	Campbell	Howard	202-690-2379	hcampbell@cfo.usda.gov			X		
Agriculture	Chin	Raymond	301-504-5670	raymond.chin@dchqexs1.hqnet.usda.gov			X		
Agriculture	Cutitto	Chris	504-255-5903	chris.cutitto@usda.gov			X		
Agriculture	Darragh III	Robert	202-720-0994	rdarragh@cfo.usda.gov	X	X			
Agriculture	Galloway	Tracy	314-539-3569	tracy.galloway@stl.rural.usda.gov	X				
Agriculture	Hall	Kimberly	202-720-3279	khall@ars.usda.gov	X				
Agriculture	Harris	Luana	913-261-7525	lharris@oig.usda.gov		X			
Agriculture	Holmes	Arthur	703-305-1240	arthur_holmes@wdc.fsa.usda.gov			X		
Agriculture	Ingram	Delores	202-720-5182	digram@ars.usda.gov			X		
Agriculture	Jochens	Sue	816-926-7622	sue_jochens@rm.fcic.usda.gov			X		
Agriculture	Kirkwood	Karen	703-605-4747	kkirkwood@fs.fed.us			X		
Agriculture	Matais	John	202-720-1208	jmatais@cfo.usda.gov			X		
Agriculture	Merrell	Carolyn	504-255-5743	carolyn.merrell@usda.gov			X		
Agriculture	Nance	Susan	202-720-7427	senance@oig.usda.gov			X		
Agriculture	Nickens-Dempsey	Ave	703-605-4760	adempsey@fs.fed.us	X				
Agriculture	Pratt	Larry	314-539-3670	larry.pratt@stl.rural.usda.gov	X		X		

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Contact Type Key: IFCS - Intragovt Fid. Confirm System; IGET - Intragovt Elim Taskforce; Oper'l - Intragovt Operations Contact; CFA - Central Fid Agency; FMS - Intragovt Team					Contact Type				
Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Agriculture	Ramsey	Paul	703-305-1276	paul_ramsey@wdc.usda.gov			X		
Agriculture	Ramsey	Teresa	301-504-5790	teresa.ramsey@dchqexsl.hqnet.usda.gov			X		
Agriculture	Rivera	Moraima	314-457-4142	mr350@stl.rural.usda.gov			X		
Agriculture	Rose	David	202-720-4248	dave.rose@usda.gov	X		X		
Agriculture	Schmidt	Linda	314-539-3557	ljschmidt@kcc.usda.gov	X		X		
Agriculture	Teng	Rita	202-720-0891	rteng@cfo.usda.gov			X		
Agriculture	Thompson	Sharon	301-734-8121	sharon.i.thompson@usda.gov			X		
Agriculture	Wallace	Paul	703-305-1411	paul_wallace@wdc.usda.gov			X		
Agriculture	Wert	Michelle	202-720-8710	michelle_wert@wdc.usda.gov			X		
Agriculture	Williams	Barbara	703-305-2855	barbara.williams@fns.usda.gov			X		
AID	Barrett	Shawn	202-216-3543	sbarrett@usaid.gov		X	X		
AID	Cruz	Maria	202-712-5439	macruz@usaid.gov		X			
AID	Kearns	Calvin	202-712-1605	ckearns@usaid.gov			X		
AID	Rahman	Nasreen	202-712-0795	nrahman@usaid.gov		X			
AID	Rechache	Mustapma	202-712-1534	mrechacme@usaid.gov	X	X			
AID	VandenAseem	Chris	202-712-5992	cvandenaseem@usaid.gov			X		
AID	Vapniarek	Thomas	202-216-3444	tvapniarek@usaid.gov	X	X	X		
American Battle Monuments Commission	Anderson	Sandra	703-696-6882	andersonS@abmc.gov	X		X		

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Contact Type Key: IFCS - Intragovt Fid. Confirm System; IGET - Intragovt Elim Taskforce; Oper'l - Intragovt Operations Contact; CFA - Central Fid Agency; FMS - Intragovt Team					Contact Type				
Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Appalachian Regional Commission	Musgrove	Mary	202-208-7729				X		
Appalachian Regional Commission	Law	Polly	202-884-7730	plaw@arc.gov	X		X		
Armed Forces Retirement Home	Woodruff	Joseph	202-722-3221				X		
Census Monitoring Board	Grammes	Fredericka	202-512-0843				X		
Christopher Columbus Foundation	Harris	Cynthia	504-255-5700				X		
CIA	Oliff	Allson	703-613-8116				X		
Commerce	Akande	Tony	202-482-0239	takande@doc.gov		X	X		
Commerce	Baxter	Helen	202-482-2933	hbaxter@osec.doc.gov		X	X		
Commerce	Lee	Katherine	301-258-4505 ext.264	kleecsc@doc.gov	X	X			
Commerce	Tao	Julie	301-258-4505	jtaocsc@doc.gov	X	X	X		
Commerce	Bailin	David	301-975-5715	david.bailin@nist.gov			X		
Commerce	Brezovec	Mike	301-975-4585	brezovec@nist.gov			X		
Commerce	Carter	Eric	301-975-8038	eric.carter@nist.gov			X		
Commerce	Pavlock	Christine	301-975-8577	cpavlock@nist.gov			X		

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Contact Type Key: IFCS - Intragovt Fid. Confirm System; IGET - Intragovt Elim Taskforce; Oper'l - Intragovt Operations Contact; CFA - Central Fid Agency; FMS - Intragovt Team					Contact Type				
Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Commerce	Vallone	Carolyn	301-975-2268	carolyn.vallone@nist.gov			X		
Commerce	Gilliam	Missy	301-975-2289	missy.gilliam@nist.gov			X		
Commerce	Howard	Betty	301-975-4276	betty.howard@nist.gov			X		
Commerce	James	Susan	301-975-5463	susan.james@nist.gov	X				
Commerce	Umberger	Julie	301-975-2742	julia.umberger@nist.gov			X		
Commerce	VanDeusen	Michael	301-413-2125 ext. 174	Michael.E.Vandeusen@fin.noaa.gov			X		
Commerce	Penalver	Stella	301-444-2194	stella.m.penalver@noaa.gov	X	X			
Commerce	Emanuel	Antonio	301-457-1263	antonio.o.emmanuel@census.gov			X		
Commerce	Harmon-Darby	Felicia	301-457-1285	felicia.a.harmon-darby@census.gov			X		
Commerce	Patterson	Andrea	703-605-6612	Apatterson@ntis.gov			X		
Commerce	Kramer	Billie	303-969-7780 ext. 2528	kramer@nbc.gov			X		
Commerce	Yu	Candace	703-305-8243	candace.yu@uspto.gov			X		
Consumer Product Safety Commission	Coleman	Ethel	301-504-7190	ecoleman@cpsc.gov	X				
Corp. for Nat'l & Community Service	Cooper	Wynn	202-606-5000	wcooper@cnc.gov	X				
Corp. for Nat'l & Community Service	Ranagan	Julia	202-606-5000 ext. 466	iranagan@cns.gov	X				
Corp. for Nat'l & Community Service	Umoh	Mfon	202-606-5000 ext. 310	mumoh@cns.gov	X	X			
Corp. for Nat'l & Community Service	Wiley	Ruben	202-606-5000	rwiley@cns.gov	X				

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Contact Type Key: IFCS - Intragovt Fid. Confirm System; IGET - Intragovt Elim Taskforce; Oper'l - Intragovt Operations Contact; CFA - Central Fid Agency; FMS - Intragovt Team					Contact Type				
Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Court of Appeals for Vet's Claims	Marcot	Mary Anne	202-501-5970	mmarcot@vetapp.gov	X				
Court of Appeals for Vet's Claims	Olson	Ann	202-501-5985	aolson@vetapp.gov	X				
Defense	Hill	Barbara	703-607-0588	barbara.hill@dfas.mil	X	X	X		
Defense- Navy	Wetterau	Paul	202-685-5978	paul.wetterau@msc.navy.mil	X				
Defense	Armstrong	Jack	317-510-3846	jarmstrong@dodig.osd.mil		X			
Defense	Parlow	Eileen	703-697-7297	parlowe@osd.pentagon.mil		X			
Defense	Wenzel	Paul	317-510-3856	pwenzel@dodig.osd.mil		X			
Defense- Air Force	Jefferson	Sandra	703-695-4934	sandra.jefferson@pentagon.af.mil	X				
Defense- Army	Gibson	Ellen	901-874-8661	ellen.e.gibson@usace.army.mil	X				
Defense	Calhoun	Juanakee	703-607-5118	juanakee.calhoun@dfas.mil	X				
Defense	Gillis	Kathryn	703-607-1347	kathryn.gillis@dfas.mil	X				
Defense	Jackson	Tracy	703-607-0411	tracy.jackson@dfas.mil	X				
Defense	Lang	James	202-685-5239	jamesm.lang@msc.navy.mil	X				
Defense	Peak	Marion	303-676-6071	marion.peak@dfas.mil	X				
Defense	Shea	Jerry	703-601-3021	jerry.shea@dfas.mil	X		X		
Defense	Tat	Dan	317-510-1697	dan.tat@dfas.mil	X				
Defense	Tomcho	Dave	216-204-2743	david.tomcho@dfas.mil	X				
Defense	Yu	Wanching	216-522-2739	wanching.yu@dfas.mil	X				

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Contact Type Key: IFCS - Intragovt Fid. Confirm System; IGET - Intragovt Elim Taskforce; Oper'l - Intragovt Operations Contact; CFA - Central Fid Agency; FMS - Intragovt Team					Contact Type				
Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Defense	Zientek	Barbara	703-697-8618	zientek@osd.pentagon.mil			X		
Defense- Office of the Secretary	Blackmon	Michelle	303-676-4951	michelle.blackmon@dfas.mil	X				
Defense- Office of the Secretary	Grace	Cynthia	303-676-4951	cynthia.grace@dfas.mil	X				
Defense- Office of the Secretary	Higgins	Michael	303-676-4951	michael.higgins@dfas.mil	X				
Defense- Office of the Secretary	Knotts	William	703-607-0917	william.knotts@dfas.mil	X				
Defense- Office of the Secretary	Leary	Robert	317-510-4071	robert.leary@dfas.mil	X				
Defense- Office of the Secretary	Walmsley	David	703-607-0918	david.walmsley@dfas.mil	X				
Defense- Corps of Engineers	Davis	Susan	901-874-8439	susan.davis@usace.armu.mil	X				
Defense- Corps of Engineers	Pence	Valerie	202-764-2769	valerie.j.pence@usace.army.mil	X				
Defense- Corps of Engineers	Stowe	Kathy	202-764-2767	kathy.a.stowe@usace.army.mil	X				
DHS	Eun	James	202-205-5241	james.eun@dhs.gov	X	X	X		
DHS	Aaronson	Richard	202-358-1362	richard.aaronson@dhs.gov	X	X	X		
DHS	Chernow	Martha	202-358-1365	martha.chernow@dhs.gov	X	X	X		
DHS	Mason	Bill	202-358-1416	bill.mason@dhs.gov	X	X	X		
DHS	Evans	Marilyn	202-205-4884	Marilyn.evans@dhs.gov		X			

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Education	Dyson	Christina	202-205-8010	christina.dyson@ed.gov	X				
Education	Fleischer	Leon	202-205-4397	leon.fleischer@ed.gov	X				
Education	Fleming	William	202-401-2057	william.fleming@ed.gov	X	X	X		
Education	Harris	Forrestal	202-401-0864	forrestal.harris@ed.gov	X				
Education	Hores	Charles	202-260-7348	charles_hores@ed.gov	X				
Education	Matthews	Gail	202-401-4803	gail.matthews@ed.gov	X				
Education	Saunders	Brian	202-401-3888	brian.saunders@ed.gov	X				
EEOC	Gaither	Jackie	202-663-4244				X		
EEOC	Lucas	Lenell	202-663-4206	lenell.lucas@eeoc.gov	X				
EEOC	Roseboro	Germaine	202-663-4238	germaine.roseboro@eeoc.gov	X				
EEOC	Swann	Morris	202-663-4237	morris.swann@eeoc.gov	X				
EEOC	Sidberry	Sherrol	202-663-4235				X		
Energy	Baldwin	Teresa	301-903-5074	teresa.baldwin@hq.doe.gov	X				
Energy	Chayette	Scott	301-903-9705	scott.chayette@hq.doe.gov	X	X	X		
Energy	Hecht	Judith	301-903-6769	judith.hecht@hq.doe.gov	X				
Energy	Hoch	Marion	301-903-4216	marion.hoch@hq.doe.gov			X		
Energy	Hagen	Nancy	503-230-3990	njhagen@bpa.gov	X				
Energy	Kaiser	Lisa	503-230-4799	lkkaiser@bpa.gov	X				
Energy	Kluegel	Bena	503-230-3573	bakluegel@bpa.gov	X				

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
EPA	Chang	Christine	202-564-1443	chang.christine@epa.gov	X	X			
EPA	Luebbering	Gregory	513-487-2074	luebbering.gregory@epa.gov			X		
EPA	Moore	Ofelia	202-564-4943	moore.ofelia@epa.gov		X			
EPA	Steckley	Linda	202-564-5254	steckley.linda@epa.gov	X				
Export-Import Bank of US	Smith	Gloria	202-565-3264				X		
Export-Import Bank of US	Cornish	Tracey	202-565-3269	tracey.cornish@exim.gov	X				
Export-Import Bank of US	Sena	David	202-565-3272	david.sena@exim.gov	X	X			
Farm Credit Admin	Martin	Terri	703-883-4478				X		
Farm Credit Admin	Gandy	Douglas	703-883-4317	gandyd@fca.gov	X				
Farm Credit Admin	McGiboney	Jeffrey	703-883-4353	mcgiboneyj@fca.gov	X				
Farm Credit Admin	Wilson	Mike	703-883-4124	wilsonm@fca.gov	X		X		
Farm Credit System Ins. Corp	Glenn	Alan	703-883-4384	glenna@fcsic.gov	X				
Farm Credit System Ins. Corp	Ngorskul	Wunphen	703-883-4386	ngorskulw@fca.gov	X				
Farm Credit System Ins. Corp	Pfizinger	Carl	703-883-7388	pfizingerr@fcsic.gov	X				

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
				-					
FCC	Dates	Lemorine	202-418-0496	tim.dates@fcc.gov	X				
FCC	Glasser	Gail	202-418-0578	gail.glasser@fcc.gov	X				
FCC	Harvey	Jacqueline	202-418-0486	Jacquie.Harvey@fcc.gov	X	X	X		
FCC	McDonald	Jeanne	202-418-1977	Jeanne.McDonald@fcc.gov	X	X	X		
FCC	Robinson	Denise	202-418-7052	Denise.Robinson@fcc.gov	X				
				-					
FDIC	Forkkio	Samuel	202-416-2507	sforkkio@fdic.gov		X			
FDIC	Harris	Denise	202-416-2054	dharris@fdic.gov	X		X		
FDIC	Hester	Vanessa	202-416-7274	vhester@fdic.gov		X			
FDIC	Taylor	Jeffrey	202-416-2038	jetaylor@fdic.gov	X	X	X		
				-					
Federal Labor Relations Authority	Hicks	Joan	202-482-6640	-			X		
				-					
Federal Maritime Commission	March	Gina	202-906-7247	-			X		
				-					
Federal Mediation & Conciliation Service	Booth	Carol	202-606-3660	-			X		
				-					
Federal Trade Commission	Bear	Melinda	202-326-2324	mbear@ftc.gov	X				
Federal Trade	Dunham	Jill	202-326-3482	jdunham@ftc.gov	X				

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Commission									
Federal Trade Commission	Kong	Hui Chi	202-326-2323				X		
Federal Trade Commission	Reinertson	Diane	202-326-2051	dreinertson@ftc.gov	X				
GAO	Downing	Lynda	202-512-9168	downingl@gao.gov		X			
GAO	Hahn	Yang	202-512-3142	hahny@gao.gov	X	X			
GSA	Barnes	Earl	202-501-0094	earl.barnes@gsa.gov		X			
GSA	Gordon	Stuart	202-501-0592	stu.gordon@gsa.gov	X		X		
GSA	Gramp	Ed	202-501-0593	Edward.gramp@gsa.gov		X			
HHS	Battle	Lori	410-786-0346	lbattle@cms.hhs.gov	X				
HHS	Belt	Eugene	301-496-4522	gb9i@nih.gov	X				
HHS	Bone	Margaret	410-786-5466	mbone@cmc.hhs.gov	X				
HHS	Brna	Scott	301-443-6432	sbrna@psc.gov	X		X		
HHS	Kuester	Kevin	202-690-6214	kevin.kuesters@hhs.gov		X			
HHS	Leopard	Pauline	301-827-5067	Pleopard@oc.FDA.gov		X			
HHS	Mundstuk	Sue	202-690-6228	Sue.Mundstuk@hhs.gov		X			
HHS	Sutton	Damon	202-690-6199	damon.sutton@hhs.gov		X	X		
HHS	Weinberger	Paul	202-260-6572	paul.weinberger@hhs.gov	X	X	X		

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Holocaust Donations	Gidusko	Diane	202-619-7407	-			X		
HUD	Aganad	Angela	202-708-4100 ext. 4958	angela_e.aganad@hud.gov	X				
HUD	Betts	Susan	202-401-0450 ext. 2785	susan_a.betts@hud.gov	X		X		
HUD	Blaylock	Linda	202-708-4100 ext. 4957	linda_d.blaylock@hud.gov	X				
HUD	Bullard	Kathy	817-978-5576	kathy_l.bullard@hud.gov	X		X		
HUD	Callaham	Rufus	202-708-0614 ext. 3636	rufus_callaham@hud.gov	X				
HUD	Chung	Min-Li	202-708-0614 ext. 4706	min-li_chung@hud.gov	X	X			
HUD	Garner	Wallace	202-708-1200 ext. 3867	wallace_h.garner@hud.gov			X		
HUD	Hebb	Rita	202-708-0614 ext. 3795	rita_g.hebb@hud.gov	X	X			
HUD	Jones	Wesley	202-708-4100 ext. 3908	wesley_e.jones@hud.gov	X		X		
HUD	McGinnis	Alvin	202-708-0614 ext. 3867	alvin_c.mcginis@hud.gov	X				
HUD	Rodgers	Linda	202-708-0614 ext. 3537	linda_p.rodgers@hud.gov		X			
HUD	Treadwell	Angela	202-708-0614 ext. 3638	angela_m.treadwell@hud.gov	X		X		
HUD	Wang	Pauline	202-708-0614 ext. 3524	pauline_d.wang@hud.gov	X		X		

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Indian Relocation	Thomas	Nancy	520-779-2721	-			X		
				-					
Intell.Co mmunity Mgmt.	Tierno	Michelle	703-482-8758	-			X		
				-					
Interior	Angus	Thomas	703-358-2182	thomas.angus@fws.gov	X				
Interior	Beardon	Kimberlee	303-445-3096	kbearden@do.usbr.gov	X				
Interior	Beins	Bridget	303-445-3447	bbeins@do.usbr.gov			X		
Interior	Beller	Michael	703-648-7668	mbeller@usgs.gov			X		
Interior	Carollo	Theresa	303-236-0330 ext. 291	tcarollo@osmre.gov	X				
Interior	Daniels	Philip	202-208-5225	philip_daniels@os.doi.gov	X	X	X		
Interior	Davis	Jeannette	303-236-7396	jeannette_davis@blm.gov			X		
Interior	DeNardo	Doug	303-445-3435	dedenardo@do.usbr.gov			X		
Interior	Ehrlichman	Julie	303-969-7780 ext. 2465	julie_a_ehrlichman@nbc.gov			X		
Interior	Hill	Mary E. Kelligswort	303-445-3503	mekhill@do.usbr.gov	X				
Interior	Horst	Esther	303-296-0330	ehorst@osmre.gov	X				
Interior	Kann	Gregory	303-231-3085	gregory.kann@mms.gov	X				
Interior	Patten	Martin	303-984-6822	martin_patten@fws.gov	X				
Interior	Peabody	Leslie	303-236-0330 ext. 268	peabody@osmre.gov			X		
Interior	Pratt	Heidi	303-984-6839	heidi_pratt@fws.gov	X				
Interior	Rice	Karen	303-236-6326	karen_rice@blm.gov			X		
Interior	Romero	Edna	303-984-6818	Edna_romero@fws.gov			X		

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Interior	Rose	Melanie	703-787-1226	melanie.rose@mms.gov			X		
Interior	Salwasser	Kim	208-387-5758	kimberly_salwasser@ios.doi.gov			X		
Interior	Sanchez	Rene	303-236-0330	rsanchez@osmre.gov	X				
Interior	Sykes	Deborah	703-648-7663	dasykes@usgs.gov			X		
Interior	Thompson	Gary	303-236-2532	gary_thompson@blm.gov	X				
Interior	Vanherpen	Kenneth	303-969-7780 ext. 2275	kenneth_s_vanherpen@nbc.gov	X				
Interior	Weaver	Teresa	703-787-1045	teresa.weaver@mms.gov			X		
Interior	Laws	Kathie	303-969-7780 ext. 2533	kathie_j_laws@nbc.gov			X		
Interior	Fligg	Ken	303-969-7780 ext. 2510	ken_s_fligg@nbc.gov			X		
Interior	Timmons	Katrina	703-487-9329	katrina_timmons@hotmail.com			X		
Interior	Prosser	Helen	303-236-6329	helen_prosser@blm.gov			X		
Interior	Williams	Sadie	703-487-9007	sadie_williams@nps.gov			X		
Interior	McKinney	Linda	303-275-7306	linda.mckinney@mms.gov			X		
Interior	Harris -Brooks	Phillis	303-984-6818	phillis_harris-brooks@fws.gov			X		
Interior	Williams	Carol	303-984-6818	carolwilliams@fws.gov			X		
Interior	Frye	Elizabeth	703-487-9031	elizabeth_frye@nps.gov			X		
Interior	Fredrick	Sandra	703-487-9068	sandra_frederick@nps.gov			X		
Interior	Luong	Phuong	303-236-0501	phuong_luong@blm.gov			X		
Interior	Nicholson	Debra	303-445-3514	dnicholson@do.usbr.gov			X		

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
ITC	Smith	Mira	202-205-2685	-			X		
				-					
JFK Center Performing Arts	Casas	Liliana	202-416-8609	lccasas@kennedy-center.org	X				
JFK Center Performing Arts	Ferrario	Erin	202-416-8646	emferrario@kennedy-center.org	X				
				-					
Judiciary	Brown	Kurtis	202-502-2194	kurtis_brown_@90.uscourts.gov	X				
				-					
Justice	Alvarez	Chris	202-616-5234	christopher.c.alvarez@usdoj.gov		X			
Justice	Bethea	David	202-353-2196	david.bethea@usdoj.gov	X	X			
Justice	Jackson	Calenthe	202-305-3850	ljackson@central.unicor.com	X				
Justice	Motl	Dave	202-514-3887	dmotl@central.unicor.gov	X				
Justice	Poyner	Lynn	202-616-5232	lynn.b.poyner@usdoj.gov	X	X			
Justice	Scott	Francine	202-616-6173	fscott@bop.gov	X				
Justice	Thomas	Patrice	202-616-6173 ext. 140	plthomas@bop.gov	X				
Justice	Vandiver	Angie	202-616-6173	avandiver@bop.gov	X				
Justice	Wiley	Raymond	202-305-3840	rwiley@central.unicor.gov	X				
Justice	Williford	Janie	202-616-6173	jljacobs@bop.gov	X				
Justice	Wu	Ping	202-616-5242	ping.k.wu@usdoj.gov	X				
				-					
Labor	Freeman	Veronica	202-693-6817	freeman-veronica@dol.gov	X	X	X	X	
				-					

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Library of Congress	James	Robert	202-707-3991	rjam@loc.gov	X				
Library of Congress	Johnson	Michael	202-707-7058	mijoh@loc.gov	X				
Library of Congress	Miller	Jay	202-707-3548	jami@loc.gov	X				
Library of Congress	Pham	Michael	202-707-3987	pham.michael@librarycongress.gov	X				
Library of Congress	Scharf	Cindy	202-707-7061	cisc@loc.gov	X				
Library of Congress	Torres	Marlene	202-707-5546	mato@loc.gov	X				
				-					
NASA	Thomas	D'Andrea	202-358-2293	dthomas@hq.nasa.gov	X	X			
NASA	Dull	Donna	202-358-1035	donna.dull@hq.nasa.gov		X	X		
NASA	Hafner	Jack	202-358-1036	jhafner@hq.nasa.gov	X	X	X		
NASA	Moede	David	202-358-1032	david.moede@hq.nasa.gov		X			
NASA	O'Fallon	John	202-358-1060	jofallon@nasa.gov	X	X			
NASA	Kong	Hui Chi	202-358-2396	hui.Chi.Kong@nasa.gov			X		
NASA	Kubacki	MelaJo	202-358-1052	melajo.K.Kubacki@nasa.gov			X		
				-					
National Community Service	Fahie	Wilfred	202-606-5000	-			X		
				-					
National Endowment for Arts & Humanities	Padua	Milagros	202-606-8337	mpadua@neh.gov	X				
National Endowment for Arts & Humanities	Parker	Jacqueline	202-606-8414	jfparker@neh.gov	X				

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
National Endowment for Arts & Humanities	Parker	Joan	202-606-8649	jparker2@neh.gov	X		X		
National Endowment for Arts & Humanities	Gonciarz	Matt	202-682-5488	gonciarm@arts.endow.gov	X		X		
National Labor Relations Board	Mohan	Rajindralal	202-273-3877	raj.mohan@nlrb.gov	X				
National Labor Relations Board	Rhodes	Sondra	202-273-3878	sondra.rhodes@nlrb.gov	X		X		
NCUA	O'Hara	Vicki	703-518-6391	vohara@ncua.gov	X		X		
NCUA	Britton	Eric	703-518-6584	ebritton@ncua.gov	X				
NCUA	Majka	Peter	703-518-6381	petem@ncua.gov	X				
NCUA	White	Karen	703-518-6591	karenw@ncua.gov	X				
NRC	Liu	Leslie	301-415-6053	LXL3@nrc.gov	X	X	X		
NRC	Gusack	Barbara	301-415-6054	bkg@nrc.gov	X				
NSF	Hill	Joy	703-292-4469	jchill@nsf.gov	X	X			
NSF	Jones	Loren	703-292-4451	ljones@nsf.gov	X	X			
NSF	Lynskey	John	703-292-4457	jlynskey@nsf.gov	X	X			
NSF	Ziegler	Phil	703-292-4474	pziegler@nsf.gov		X	X		

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
				-					
OMB- Office of Administration (EOP)	Downing	David	202-395-2227	david-j.-downing@oa.eop.gov	X				
OMB- Office of Administration (EOP)	Cheeks	Wanda	202-395-7634	wcheeks@oa.eop.gov			X		
OMB	Holcombe	Jean	202-395-5048	jholcomb@omb.eop.gov		X			
OMB	James	Dana	202-395-7480	dana_m._james@omb.eop.gov		X			
				-					
OPIC	Swisher	Sheryl	202-336-8739	-			X		
				-					
OPM	Babagana	Kolo	202-606-1676	kxbabaga@opm.gov			X		
OPM	Baltimore	Cynthia	202-606-4275	cbaltimo@opm.gov			X		
OPM	Bradford	Luther	202-606-4846	lbradfor@opm.gov	X				
OPM	Crawford	Windy	202-606-4151	lgrawfo@opm.gov	X				
OPM	Edwards	Iris	202-606-5034	iredward@opm.gov	X				
OPM	Finucan	Mike	202-606-8083	mifinuca@opm.gov	X	X	X	X	
OPM	Gonzalez	Hector	202-606-4360	hlgonzal@opm.gov	X				
OPM	Green	Danita	202-606-4120	dmgreen@opm.gov	X				
OPM	Holland	Priscilla	202-606-7993	pahollan@opm.gov	X				
OPM	Kuchlewski	Theodore (Ted)	202-606-9135	trkuchle@opm.gov	X	X	X	X	
OPM	Lee	Susan	202-606-4757	selee@opm.gov	X				
OPM	Oliver	Lonnie	202-606-1068	loxoliver@opm.gov	X	X			
OPM	Souffrain	Felix	202-606-1606	fsouffra@opm.gov			X		

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
OPM	Washington	Derrick	202-606-4618	drwashin@opm.gov	X				
OPM	Yuran	Robert	202-606-1745	rayuran@opm.gov		X			
OSC	Kern	Bernadette	304-480-7003				X		
Overseas Private Investment Corp.	Dant	Joanne	202-336-8751	jdant@opic.gov	X				
Overseas Private Investment Corp.	Latimer	Jeff	202-336-8460	jlati@opic.gov	X				
Overseas Private Investment Corp.	Martin	Terri	202-336-8446	tmart@opic.gov	X				
PBGC	Obermiller	Laureen	202-326-4068	obermiller.laureen@pbgc.gov	X				
PBGC	Solomon	Tasha	202-326-4062	solomon.tasha@pbgc.gov	X				
PBGC	Thompson	Beverly	202-326-4065 ext. 3852	thompson.beverly@pbgc.gov	X				
PBGC	Westerman	Tai-Fang	202-326-4062 ext. 3534	westermann.tai-fang@pbgc.gov	X				
Presidio Trust	Armstrong	Carla	415-561-5354	carmstrong@presidiotrust.gov	X				
Presidio Trust	Gross	Francene	415-561-5325				X		
Presidio Trust	Guz	John	415-561-5431	jguz@presidiotrust.gov	X				
Public Enterprise	Olivares	Alex	507-272-4738				X		

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
				-					
RRB	Fleming	Edmund	312-751-7120	Fleminet@rrb.gov			X		
RRB	Lannin	Richard	312-751-4314	lanninrj@rrb.gov	X				
RRB	Miller	David	312-751-4713	milledede@rrb.gov	X				
RRB	Natividad	Editha	312-751-4315	nativieu@rrb.gov	X		X		
RRB	Pesola	Daniel	312-751-4529	pesolda@rrb.gov	X				
RRB	Stubits	Elizabeth	312-751-3326	stubieli@rrb.gov	X	X			
				-					
SBA	Berges	Rory	303-844-0537	rory.berges@sba.gov	X		X		
SBA	Byrd	Belinda	303-844-1096	belinda.byrd@sba.gov			X		
SBA	Montgomery	Robert	202-205-7193	robert.montgomery@sba.gov		X			
SBA	Mueler	Joann	303-844-0548	joann.mueller@sba.gov	X				
SBA	Porter	Janette	303-844-5773	janette.porter@sba.gov	X				
SBA	Ramey	Steve	303-844-0168	steve.ramey@sba.gov	X		X		
				-					
SEC	Beard	Bonnie	202-942-0389	-			X		
				-					
Selective Service System	Bennett	Normagene	703-605-4026	-			X		
				-					
Smithsonian Institution	Kaba	Eric	202-275-0346	kabae@oc.si.edu	X	X	X		
Smithsonian Institution	Phetteplace	Anita	816-926-5072	-			X		

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Smithsonian Institution	Rinker	Dale	202-842-6333	-			X		
Smithsonian Institution	Thomas	Pauline Marie	202-275-0319	pthomas@oc.si.edu	X		X		
Smithsonian Institution	Yang	Chung	202-275-0314	yangc@oc.si.edu	X				
				-					
SSA	Chester	Leroy	410-966-9697	leroy.chester@ssa.gov	X	X			
SSA	Gogue	Junghee	410-965-0069	junghee.gogue@ssa.gov		X	X		
SSA	Holliday	Letha	410-965-1820	letha.holliday@ssa.gov	X				
SSA	Silvestri	Mark	410-965-0017	mark.silvestri@ssa.gov	X	X	X		
SSA	Twitty	Judy	410-965-0009	judy.twitty@ssa.gov	X	X	X		
				-					
State Department	Babe	Nancy	202-261-8631	babenj@state.gov	X	X			
State Department	Crippin	Bruce	202-663-3912	crippinb@state.gov	X				
State Department	Gower	Carol	202-261-8631	gower.ca@state.gov	X				
State Department	Clark	Barbara	202-553-3911	clarkbj@state.gov	X				
State Department	Jones	Ericca	202-663-3810	eyjones@state.gov	X				
State Department	Koenegay	Quiona	202-663-3809	kornegayqm@state.gov	X				
State Department	Mazin	Irwin	202-261-8641	mazinir@state.gov	X				
State Department	Roberts	Cathy	202-663-3913	robertscr@state.gov	X	X	X		
State Department	Tran	Van T.	202-663-3910	trant@state.gov	X				
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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
TVA	Beckett	Jennifer	865-632-3710	jrbeckett@tva.gov	X		X		
TVA	Terzak	Donna	865-632-2871	djterzak@tva.gov	X	X	X		
TVA	Stucky	Greg	865-632-3411	gastucky@tva.gov			X		
Transportation - Federal Transit Admin	Godwin	Nwosu	202-366-0989	godwin.nwosul@fta.dot.gov			X		
Transportation - VOLPE	Finn	Patricia	617-494-2022	Patricia.M. Finn@volpe.dot.gov			X		
Transportation - Federal Transit Admin	Grum	Joe	202-366-9748	joe.grum@fta.dot.gov			X		
Transportation - OST- Working Capital Fund	Hill	Andrea	405-954-1896	andrea.hill@faa.dot.gov			X		
Transportation - Office of Secretary	Kent	Christine	202-366-5622	christine.kent@ost.dot.gov		X			
Transportation - Maritime Admin	Kirwan	Kenneth	202-366-5101	kenneth.kirwan@dot.gov	X				
Transportation - Office of Secretary	Lampkin	Teresa	202-366-0269	teresa.lampkin@ost.dot.gov	X	X			
Transportation - Bureau Transportation Statistics	Lierle	Douglas Brad	405-954-6752	brad.lierle@faa.gov	X		X		
Transportation - National Highway Traffic Safety Admin	Lovitz	Larry	202-366-5452	llovitz@nhtsa.dot.gov			X		

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Transportation - Office of Secretary	Machamer	John R.	405-954-2668	john.machamer@faa.gov	X		X		
Transportation - Federal Highway Admin	O'Brien	Judy	202-366-2882	judy.o'brien@fhwa.dot.gov	X		X		
Transportation - Research and Special Programs Admin	Pritchard	Sonja	405-954-0417	sonja.pritchard@dot.faa.gov	X		X		
Transportation - Office of Secretary	Raeside	Ann	405-954-4282	ann.ctr.raeside@faa.gov			X		
Transportation - Federal Highway Admin	Reid	Andy	202-366-2890	andy.reid@fhwa.dot.gov			X		
Transportation - Federal Aviation Admin	Ritman	Allison	202-267-5657	Allison.ctr.ritman@faa.dot.gov			X		
Transportation - Office of Secretary	Robinson	Albert	202-366-1773	al.robinson@ost.dot.gov	X				
Transportation - Research and Special Programs Admin	Sands	Eileen	405-954-6433	eileen.sands@faa.dot.gov			X		
Transportation - Federal Railroad Admin	Wolfe	William	202-493-6160	william.wolfe@fra.dot.gov	X		X		
Transportation - USCG	Armstrong	Sharon	757-523-6016	sarmstrong@fincen.uscg.mil	X				
Transportation - Maritime Admin	Best	Cynthia	202-366-1957	cynthia.best@marad.dot.gov	X		X		
Transportation - USCG	Coston	Jennifer	757-523-6088	jcoston@fincen.uscg.mil	X		X		

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Transportation- FAA	Holmes	Charlene Jackson	202-267-8997	charlene.ctr.holmes@faa.gov	X				
Transportation- FAA	Moore	Mary Teresa	202-267-8963	teresa.moore@faa.gov	X				
Treasury - FMS	Aryannejad	Parviz	202-874-6116	pariz.aryannejad@fms.treas.gov	X				
Treasury - FMS	Dyson	Karyn	202-874-8591	karyn.dyson@fms.treas.gov	X	X			
Treasury - FMS	Francisco	Wanda	202-874-3141	wanda.francisco@fms.treas.gov	X	X			X
Treasury - FMS	Hoge	Jeffrey	202-874-6179	jeffrey.hoge@fms.treas.gov		X			
Treasury - FMS	Hughes-Bailey	Ella	202-874-6389	ella.hughes-bailey@fms.treas.gov		X			X
Treasury - FMS	Lewis	Lena	202-874-9232	lena.lewis@fms.treas.gov	X	X			X
Treasury - FMS	Lo-Hing	Margaret	202-874-9922	Margaret.Lo-Hing@fms.treas.gov		X			X
Treasury - FMS	McCreary	Faye	202-874-3874	faye.mccreary@fms.treas.gov		X			
Treasury - FMS	Miller	Sheila	202-874-9918	sheila.miller@fms.treas.gov	X	X			X
Treasury - FMS	Morgan	Marsha	202-874-8785	marsha.morgan@fms.treas.gov	X	X			X
Treasury - FMS	Sussman	Benjamin	202-874-9898	benjamin.sussman@fms.treas.gov	X	X			X
Treasury - FMS	Trapps	Hayward	202-874-9921	hayward.trapps@fms.treas.gov	X	X			X
Treasury - FMS	Casswell	Teresa	202-874-7487	Teresa.Casswell@fms.treas.gov			X		
Treasury - FMS	Fitzmaurice	Jennifer	202-874-8257	Jennifer.Fitzmaurice@fms.treas.gov			X		
Treasury - FMS	Chang	Caryn	415-817-7221	caryn.chang@fms.treas.gov	X				
Treasury - FMS	Millan	Sonia	415-817-7205	sonia.millan@fms.treas.gov	X				
Treasury - FMS	Shepard	Karen	202-874-6135	karen.shepard@fms.treas.gov	X				
Treasury - FMS	Sy	Samuel	415-817-7328	samuel.sy@fms.treas.gov	X				

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Treasury - FMS	Wiley	Leonard	202-874-6466	leonard.wiley@fms.treas.gov	X	X			
Treasury-BPD	Taberner	Jeff	304-480-7261	jeff.taberner@bpd.treas.gov	X				
Treasury-BPD	Walters	Amy	304-480-5211	amy.walters@bpd.treas.gov	X				
Treasury-BPD	Sharpe	Felicia	304-480-7014 ext. 7014	felicia.sharpe@bpd.treas.gov	X		X		
Treasury-BPD	Berg	Carol	304-480-5143	carol.berg@bpd.treas.gov	X				
Treasury-BPD	Brooks	Carol	304-480-5168	carol.brooks@bpd.treas.gov	X				
Treasury-BPD	Campbell	Debbie	304-480-5162	debbie.campbell@bpd.treas.gov	X				
Treasury-BPD	Durgin	Jeremy	304-480-5186	jburgin@bpd.treas.gov	X				
Treasury-BPD	Rogers	Sandra	304-480-5207	sandra.rogers@bpd.treas.gov	X				
Treasury-BPD	Frazier	Janet	304-480-7186	janet.frazier@bpd.treas.gov	X				
Treasury-BPD	Hansell	Mathew	304-480-7075	mathew.hansell@bpd.treas.gov	X				
Treasury-BPD	Hasbargen	Kent	304-480-5165	kent.hasbargen@bpd.treas.gov	X				
Treasury-BPD	Jones	Sandra	304-480-5148	sandra.jones@bpd.treas.gov	X	X			
Treasury-BPD	Magers	Teri	304-480-5146	teri.magers@bpd.treas.gov	X				
Treasury-BPD	Yanok	Michelle	304-480-7062	michelle.yanok@bpd.treas.gov	X				
Treasury - BPD	Fallon	Ann	304-480-5151	ann.fallon@bpd.treas.gov	X	X			
Treasury - BPD	Hinton	Valerie	304-480-5164	valerie.hinton@bpd.treas.gov	X	X			
Treasury - BPD	Huffman	Brian	304-480-7059	BHuffman@bpd.treas.gov			X		
Treasury - BPD	Johnson	Mitzie	304-480-5167	mitzie_johnson@bpd.treas.gov	X	X			
Treasury - BPD	Poling	Kimberly	304-480-5151	kpoling@bpd.treas.gov	X	X	X	X	
Treasury - BPD	Sears	Tom	304-480-5118	tom.sears@bpd.treas.gov	X	X	X	X	

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Treasury - BPD	Stalnakar	Jill	304-480-5302	jstalnakar@bpd.treas.gov	X	X	X	X	
Treasury - BPD	Tucci	Vicky	304-480-5157	vtucci@bpd.treas.gov	X	X			
Treasury - BPD	Wetzel	David	304-480-7159	david.wetzel@bpd.treas.gov			X		
Treasury - FFB	Ladson	Lynn	202-622-2953	lynn.ladson@do.treas.gov		X		X	
Treasury - FFB	Woodruff	Denise	202-622-1013	denise.woodruff@do.treas.gov	X	X	X		
Treasury	Waugh	Dan	202-622-0936	daniel.waugh@do.treas.gov		X			
Treasury	Legge	David	202-622-1167	David.Legge@do.treas.gov	X		X		
Treasury	McAndrew	Joseph	202-622-0807	joseph.mcandrew@do.treas.gov	X	X			
Treasury	Campbell	Barbara	303-969-7780 ext. 2409	Barb_J_Campbell@NBC.GOV			X		
Treasury	Joseph	Donna	202-927-5512	josephd@oig.treas.gov		X			
Treasury	Boyd	Cybthia	202-622-4630	cynthia.boyd@do.treas.gov	X	X			
Treasury	Sinclair	Pamela	202-622-2953	pamela.sinclair@do.treas.gov	X		X		
Treasury - OIG	Bankole	Ade	202-927-5329	bankolea@oig.treas.gov		X			
Treasury - OIG	Barron	Susan	202-927-5776	barrons@oig.treas.gov		X			
Treasury - ATF	Willard	Dennis	202-927-7855	dfwillard@atfhq.atf.treas.gov			X		
Treasury - BEP	Williams	Gwen	202-874-2313	gwen.williams@bep.treas.gov			X		
Treasury - CDFI	Pennington	Lisa	304-480-7064	Lpennington@bpd.treas.gov			X		
Treasury -OTS	Passakos	Christos	202-906-7288	Christos.Passakos@ots.treas.gov			X		
Treasury -OCC	Wolz	Patricia	202-874-4541	Patricia.Wolz@occ.treas.gov			X		
Treasury - IRS	Levally	Ruby	513-684-3833	Ruby.V.Levally@irs.gov			X		
Treasury - U.S. Mint	Laffey	Jerry	202-354-7896	Jerry.Laffey@usmint.treas.gov			X		

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Agency	Last Name	First Name	Phone	E-mail address	IFCS	IGET	Oper'l	CFA	FMS
Treasury - Treas. Forfeiture Fund	Pratt	Sonia	202-622-8351	Sonia.Pratt@teoaf.treas.gov			X		
U.S. Holocaust Museum	Gleason	John	202-488-0435	jgleason@ushmm.org	X				
USPS	Irving	Pamela	202-268-3266	pirving@email.usps.gov	X	X	X		
USPS	Williams	Martha	202-268-3926	mwilli15@email.usps.gov	X	X			
VA	Bradley	Jim	202-273-8119	jim.bradley@mail.va.gov	X	X			
VA	Goldring	Leonard	202-273-5553	ormlgold@vba.va.gov	X				
VA	Johnston	George	708-681-6652	24gjohn@vba.va.gov	X				
VA	Landrum	Bob	202-273-8806	bob.landrum@mail.va.gov	X	X	X		
VA	Murphy	Michele	202-273-5551	michele.murphy@mail.va.gov	X	X			
VA	Omotosho	Rotimi	202-273-5531	rotimi.omotosho@mail.va.gov	X	X			
VA	Satterfield	Jennifer	202-273-8044	jennifer.satterfield@mail.va.gov	X	X			
VA	Smart	John	202-273-5768	john.smart@mail.va.gov	X	X			
VA	Smith	Sonya	202-273-5539	sonya.smith@mail.va.gov	X				