

## Appendix 4

### CFO Representations for Intra-governmental Activity and Balances Instructions

Next to each category, enter “Yes,” “No,” or “N/A” to indicate whether criteria have been met. Descriptions of expected answers are provided below.

Provide an electronic signed file copy of the *CFO Representations for Intra-governmental Activity and Balances* along with the completed Intra-governmental Year-End Material Differences Reports I, II, and III to the federal entity’s IG, the Bureau of the Fiscal Service (Fiscal Service) at email address [GovernmentwideIGT@fiscal.treasury.gov](mailto:GovernmentwideIGT@fiscal.treasury.gov), and GAO at email address [USCFS@gao.gov](mailto:USCFS@gao.gov) by date specified in Figure 2 of TFM Volume I, Part 2, Chapter 4700 (Main Chapter).

**Note:** For all responses to the intra-governmental issues below, describe the area and the extent of any noncompliance with the requirements in a written response on this form or an attachment, if necessary.

(Refer to the requirements stated in subsection 4708.60, Year-end CFO Procedures for Intra-governmental Transactions/Balances.)

#### Section I. General Intra-governmental Reporting Results Instructions

A. There should be consistency between the federal entity intra-governmental reporting submitted to the Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) and the federal entity source documents. If there is not consistency, provide an explanation.

B. Federal entities should have policies/procedures to record, process, summarize, and report intra-governmental activity/balances by trading partner. If policies/procedures do not exist, provide an explanation.

C. For any activity reported with FR Entity 0000 (Congress: House and Senate), two separate dollar amounts are required (a dollar amount of the activity that relates to business conducted with the House of Representatives and a dollar amount of the activity that relates to business conducted with the U.S. Senate).

D. If the federal entity has any activity reported with FR Entity 9999 (Unknown Trading Partners/Unidentified), provide the dollar amount for the activity where the federal entity truly cannot identify their trading partner (the trading partner is unknown).

E. If a dollar amount was provided in question “D,” the federal entity needs to explain why the trading partner cannot be identified or is unknown.

F. For any activity reported with trading partner AID 099/FR Entity 9900 – General Fund of the U.S. Government (General Fund), specify whether the federal entity provided the General Fund with accrual data by the specified timeframe per Volume I, Part 2, Chapter 4700, subsection 4705.30g.

**Note:** Fiscal Service will verify this number with the General Fund.

G. For any accrual data provided to the General Fund by the specified timeframe per Volume I, Part 2, Chapter 4700, subsection 4705.30g mentioned in question “F,” specify whether the amounts provided to the General Fund match what was reported in the federal entity’s audited financial statements. If they do not match, provide an explanation.

H. Review the Intra-governmental Material Differences Reports provided by Fiscal Service in the Intra-governmental Module of GTAS. Federal entities are expected to work with their trading partners to reconcile differences. Specify whether the federal entity contacted their trading partners concerning Part I material differences. If they were not contacted, specify which federal entities were not contacted and provide an explanation.

I. Specify whether the federal entity’s material differences resulted from an internal error. If there was an internal error, a top level journal voucher may need to be completed for the consolidation of the *Financial Report of the U.S. Government*. Specify/consent whether a journal voucher can be completed.

J. Specify whether the independent auditors proposed any adjustments related to intra-governmental balances at year-end. If so, specify whether any of these adjustments were waived by management and provide an explanation.

K. For Corrective Action Plans (CAPs) with targeted completion dates between October 1, 2019 and September 30, 2020, specify whether the federal entity implemented these CAPs.

If the CAPs were not implemented, specify whether an Extension Request was submitted or whether the difference was entered into the Dispute Resolution process.

If either of the answers is “yes,” then enter “yes” in the box.

If both answers are “no,” then enter “no” in the box, provide an explanation and include the CAP number.

**Note:** Fiscal Service wants to know if the CAPs were implemented, and/or federal entities are actively working on CAPs, not if the status updates were completed.

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L. Specify whether the federal entity's CFO reviewed and monitored the Quarterly Intra-governmental Transactions Metrics and Scorecards available on OMB MAX.  
If they did not, provide an explanation.

<b>Section II. Explanation of Year-End Differences</b>	"Yes," "No," or "N/A"	<b>Reasons for Exceptions</b>
Specify whether all <i>Intra-governmental Year-End Material Differences Reports (Parts I, II, and III)</i> were explained and certified in the Intra-governmental Module in GTAS. If they were not, provide an explanation.		
<b>Section III. CFO Confirmation</b>		
The CFO must sign this form, not a designee. Return an electronic copy to Fiscal Service and GAO by specified due date.		

**Appendix 4**

<p><b>CFO Representations for Intra-governmental Activity and Balances Form</b></p> <p style="border: 1px solid black; padding: 2px; display: inline-block;"><i>Mark in Green Areas Only</i></p>
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<i>Federal Entity Name</i>	
<i>Four-Digit Agency Code</i>	
<i>Fiscal Year</i>	

**INSTRUCTIONS:** Next to each category enter “Yes,” “No,” or “N/A” to indicate whether criteria have been met. Briefly describe the reasons for exceptions. Provide an electronic signed file copy of the *CFO Representations for Intra-governmental Activity and Balances* along with the completed *Intra-governmental Year-End Material Differences Reports I, II, and III* to the federal entity’s IG, the Bureau of the Fiscal Service (Fiscal Service) to email address [GovernmentwideIGT@fiscal.treasury.gov](mailto:GovernmentwideIGT@fiscal.treasury.gov), and GAO to email address at [USCFS@gao.gov](mailto:USCFS@gao.gov) by date specified in Figure 2 of TFM Volume I, Part 2, Chapter 4700 (Main Chapter).

**Note:** For all responses to the intra-governmental issues below, describe the area and the extent of any noncompliance with the requirements in a written response on this form or an attachment, if necessary.

(Refer to the requirements stated in subsection 4708.60, Year-end CFO Procedures for Intra-governmental Transactions/Balances.)

Section I. General Intra-governmental Reporting Results	“Yes,” “No,” or “N/A”	Reasons for Exceptions
A. Is consistency maintained between the federal entity intra-governmental reporting submitted to the Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) and the federal entity source documents? If “no,” provide an explanation.		
B. Does the federal entity have policies/procedures to record, process, summarize, and report intra-governmental activity/balances by trading partner? If “no,” provide an explanation.		
C. Does the federal entity have activity reported with FR Entity 0000 (Congress: House and Senate)? If “yes,” indicate the dollar amount of this activity that relates to business conducted with the House of Representatives. If “yes,” indicate the dollar amount of this activity that relates to business conducted with the U.S. Senate.		
D. Does the federal entity have activity reported with FR Entity 9999 (Unknown Trading Partners/Unidentified)? If “yes,” indicate the dollar amount of this activity that relates to truly unidentifiable trading partners.		
E. Does the federal entity have “unidentified” material differences referenced in question “D”? If “yes,” provide an explanation of why the amounts are “unidentified.”		
F. Does the federal entity have activity reported with AID 099/FR Entity 9900 – General Fund of the U.S. Government (General Fund)? If “yes,” did the federal entity provide the General Fund with accrual data by the specified timeframe per Volume I, Part 2, Chapter 4700, subsection 4705.30g? If “no,” provide an explanation.		
G. If the federal entity provided the General Fund with required data by the specified timeframe per Volume I, Part 2, Chapter 4700, subsection 4705.30g mentioned in question “F,” did the amounts provided to the General Fund match what was reported in the federal entity’s audited financial statements? If “no,” provide an explanation.		

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<b>Section I. General Intra-governmental Reporting Results</b>	<b>“Yes,” “No,” or “N/A”</b>	<b>Reasons for Exceptions</b>
H. Review the Intra-governmental Material Differences Reports provided by Fiscal Service. Were all federal program agencies contacted or pursued concerning the Part I material differences? If “no,” list those agencies that were not contacted or pursued and provide an explanation.		
I. Did the federal entity’s material differences result from an internal error? If “yes,” provide details. If “yes,” does the federal entity consent to a top level journal voucher for the consolidation of the <i>Financial Report of the U.S. Government</i> ?		
J. Did the independent auditors propose any adjustments related to intra-governmental balances reported at year-end? If “yes,” were any of the auditor’s intra-governmental adjustments waived by management? If “yes,” provide an explanation.		
K. Did the federal entity implement all Corrective Action Plans (CAPs) which had a targeted completion date between October 1, 2019 and September 30, 2020? If “no,” was an Extension Request submitted or did the difference enter the Dispute Resolution process? If “no,” provide an explanation.		
L. Did the federal entity’s CFO review and monitor the Quarterly Intra-governmental Transactions Metrics and Scorecards available on OMB MAX? If “no,” provide an explanation.		
<b>Section II. Explanation of Year-End Differences</b>	<b>“Yes,” “No,” or “N/A”</b>	<b>Reasons for Exceptions</b>
Were all <i>Intra-governmental Year-End Material Differences Reports (Parts I, II, and III)</i> explained and certified? If “no,” provide an explanation.		
<b>Section III. CFO Confirmation</b>		
<b>CFO Signature</b>	<b>Printed CFO Name</b>	<b>Date</b>
<b>CFO Contact Email</b>	<b>CFO Contact Phone Number</b>	