

**CFO Representations for  
Federal Intragovernmental Activity and Balances**

*Mark in Green Areas Only*

<b>Agency Name</b>	
<b>Four-Digit Agency Code</b>	
<b>Fiscal Year</b>	

**INSTRUCTIONS:** Next to each category enter “Yes,” “No,” or “N/A” to indicate whether criteria has been met. Briefly describe the reasons for exceptions. Provide an electronic file copy of the *CFO Representations for Federal Intragovernmental Activity and Balances* along with the completed *Intragovernmental Closing Package Material Differences Reports I, II, III-G, and III-Z* to the agency’s IG, the Bureau of the Fiscal Service (Fiscal Service), and GAO by late FY 2016.

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

(Refer to the requirements stated in subsection 4705.70, Year-end CFO Procedures for Intragovernmental Transactions/Balances.)

<b>Section I. General Intragovernmental Reporting Results</b>	<b>“Yes” or “No” or “N/A”</b>	<b>Reasons for Exceptions</b>
A. Is consistency maintained between the agency intragovernmental reporting submitted to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) and the agency source documents? If “no,” provide an explanation.		
B. Does the agency have policies/procedures to record, process, summarize, and report intragovernmental activity/balances by trading partner? If “no,” provide an explanation.		
C. Does the agency 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 agency 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 agency have “unidentified” material differences referenced in question “D”? If “yes,” provide an explanation of why the amounts are “unidentified.”		
F. Does the agency have activity reported with AID 099/FR Entity 9900 – General Fund of the U.S. Government (General Fund)? If “yes,” did the agency provide the General Fund with accrual data by the specified timeframe per I TFM 2-4700, subsection 4705-20f? If “no,” provide an explanation.		
G. If the agency provided the General Fund with accrual data by a specified timeframe per I TFM 2-4700, subsection 4705.20f mentioned in question “F,” did the amounts provided to the General Fund match what was reported in the agency’s audited financial statements? If “no,” provide an explanation.		

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<p>H. Review the Intragovernmental Material Differences Reports provided by Fiscal Service. Were all federal program agencies contacted or pursued concerning material differences? If “no,” list the agencies that were not contacted or pursued and provide an explanation.</p>		
<p>I. Did the agency’s material differences result from an internal error? If “yes,” provide details. If “yes,” does the agency consent to a top level journal voucher for the consolidation of the <i>Financial Report of the U.S. Government</i>?</p>		
<p>J. Did the independent auditors propose any adjustments related to intragovernmental balances reported in the Closing Package? If “yes,” were any of the auditor’s intragovernmental adjustments waived by management? If “yes,” provide an explanation.</p>		
<p>K. Did the agency complete and implement all Root Cause/CAPs that were due by September 30, 2106? In “no,” provide an explanation, CAP number, and revised completion dates approved by Fiscal Service.</p>		
<p>L. Did the agency’s CFO/designee review and monitor the Quarterly Intragovernmental Transactions Metrics and Scorecards available on OMB MAX? If “no,” provide an explanation.</p>		
<b>Section II. Explanation of Closing Package Differences</b>		<b>Reasons for Exceptions</b>
Ensure all <i>Intragovernmental Closing Package Material Differences Reports (Parts I, II, III-G, and III-Z)</i> were explained and certified.		
<b>Section III. Supporting Documentation</b>		<b>Reasons for Exceptions</b>
Attach any additional supporting documentation including root cause analysis, Corrective Action Plans and targeted resolution dates for the completed and certified <i>Intragovernmental Closing Package Material Differences Parts I, II, III-G, and III-Z</i> .		
<b>Section IV. CFO Confirmation</b>		
<b>CFO Signature</b>	<b>Printed CFO Name</b>	<b>Date</b>