

<p style="text-align: center;">Fiscal 2012 CFO Representations for Federal Intragovernmental Activity and Balances</p> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;"> <p style="text-align: center; margin: 0;"><i>Mark in Green Areas Only</i></p> </div>	
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<i>Agency Name</i>	
<i>Four-Digit Agency Code</i>	

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/Status of Disposition Certification Report* and "Additional Explanations" form to the agency's IG, FMS, and GAO by November 21, 2012.

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 the standard form described above, or an attachment if necessary.

(Refer to the requirements stated in subsection 4705.70, CFO Procedures for Intragovernmental Activity/Balances.)

Section I. General Intragovernmental Reporting Results	"Yes" or "No" or "N/A"	Reasons for Exceptions
A. Is consistency maintained between the agency intragovernmental reporting entered in the Governmentwide Financial Report System (GFRS) Module GF004 (by line item and trading partner) and the agency source documents? If "no," provide an explanation. (Refer to the <i>Intragovernmental Closing Package Line Item Reports</i> and the <i>Trading Partner Identification Reports</i> from GFRS Module GF004.)		
B. Does the agency have policies/procedures to record, process, summarize, and report intragovernmental activity/balances by trading partner? If "yes," describe and/or attach the accounting treatment and policies and procedures used for buy/sell, fiduciary, and transfer intragovernmental transactions. If "no," provide an adequate explanation.		
C. Does the agency have activity reported with trading partner 9999 (U.S. Senate, House of Representatives, classified, and unidentified)? Does this activity relate to business conducted with highly classified agencies, the U.S. Senate, or the House of Representatives? If "yes," indicate the dollar amount or percentage of this activity. Does this activity relate to the fact that the agency is unable to identify its trading partners and/or amounts? If "yes," provide the amount and an adequate explanation.		
D. Does the agency have activity reported with trading partner 9900 (General Fund)? If "yes," provide an adequate explanation. Also, were the activities reclassified correctly per TFM instructions (see subsection 4705.15d)?		
E. Does the agency have "confirmed vs. confirmed" material differences with its trading partners? If "yes," provide an explanation. Per subsection 4706.30f, both agencies cannot have confirmed reporting where a difference exists.		
F. Review the Discoverer-generated <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report</i> . Were all Federal program agencies contacted or pursued concerning material differences? If "no," list those agencies that were not contacted or pursued and provide an explanation.		
G. Did the agency use the monthly UCAD reports available on the FMS Web site at http://www.fms.treas.gov/factsi/reports.html to validate the agency's balances and transactions prior to entering data in GFRS Module GF004 for the Closing Package line items in RC 07, RC 08, RC 11, Fund Balance With Treasury-RC 29, and Appropriations Received as Adjusted-RC 29? If "no," provide an explanation why the UCAD online reports were not used.		
H. Did the independent auditors propose any adjustments related to intragovernmental balances reported in the Closing Package? If "yes," list the auditor's intragovernmental adjustments waived by management.		

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Section II. General Intragovernmental Explanation Results	"Yes" or "No" or "N/A"	Reasons for Exceptions	
Attach the completed and certified <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report (Parts I and II)</i> .			
Section III. Explanation of Closing Package Differences	"Yes" or "No" or "N/A"	Reasons for Exceptions	
Attach the completed and certified <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report (Part III)</i> .			