



Chapter 13

Other Required Disclosures

Required Supplementary Information

Intra-governmental amounts represent transactions between federal entities that include activity (consolidated/net of intra-entity transactions) with federal CFO Act and non-CFO Act entities as identified in the Treasury Financial Manual. The intra-governmental supplementary information is limited to the consolidated agency-wide financial statements. All amounts should be net of intra-departmental transactions (consolidated).

- Report, as required supplementary information, intra-governmental amounts for:
 - (a) Assets;
 - (b) Liabilities;
 - (c) Non-exchange revenue;
 - (d) Earned Revenue from trade (buy/sell) transactions along with the gross cost to generate such revenue (for certain reporting entities).
- Report assets, liabilities and earned revenue amounts by trading partner (reciprocal Federal entity).
- Report intra-governmental gross cost to generate earned revenue from trade transactions by budget functional classification.
- Intra-governmental asset and liability categories reported should agree with the intra-governmental asset and liability line items reported on the balance sheet.
- Reporting entities shall reconcile intra-governmental asset, liability and revenue amounts reported in the RSI with their trading partners **semi-annually**, beginning with the six-month period ending March 31, 2002.
- Reporting entities shall reconcile intra-governmental asset, liability and revenue amounts reported in the RSI with their trading partners **quarterly**, beginning with the three-month period ending December 31, 2002.
- Balances reported for “other” asset or liability categories and individual transactions that collectively comprise less than 20 percent of the total asset and liability categories may be excluded from reconciliation.