**Department of Commerce FYs 2024/2025 Financial Statements Guidance**

**Glossary of Acronyms**

| **Acronym** | **Description** |
| --- | --- |
| A | Non-Custodial (Hyperion account attribute-proprietary) or Category A apportionment (SF132) |
| A/C | Account |
| ADVEXP | Obligation with advance, with service partially received (intra-Commerce transaction) |
| ADVPAID | Undelivered order with advance (intra-Commerce transaction) |
| ADVPDCARR | Undelivered Orders with advance carried over from the prior fiscal year (intra-Commerce transaction) |
| ADVREC | Unfilled customer order with advance (intra-Commerce transaction) |
| ADVRECCARR | Unfilled Customer Order with advance carried over from the prior fiscal year (intra-Commerce transaction) |
| ADVREV | Customer order with advance, with goods/services partially performed or delivered (intra-Commerce transaction) |
| AFR | Agency Financial Report (prepared annually) |
| AICPA | American Institute of Certified Public Accountants  |
| AID | Agency Identifier (3-digit code assigned by Treasury and listed in Appendix 1a of TFM Volume I, Part 2, Chapter 4700) |
| ALC | Agency Location Code (intra-governmental) |
| AMR | Annual Management Reports |
| APCARR | Accounts Payable carried over from the prior fiscal year (BETC) |
| APSPCEXP | Appropriation – Special or Trust funds collected in Unappropriated Receipts and moved to an expenditure account (BETC) |
| APSPCUR | Appropriation – Special or Trust funds moved into Unappropriated Receipts (BETC) |
| ARCARR | Accounts Receivable carried over from the prior fiscal year (intra-Commerce transaction) |
| ATB | Adjusted Trial Balances (GTAS submission) |
| AXFERC | Appropriation Transfer, Increase (BETC) |
| AXFERD | Appropriation Transfer, Decrease (BETC) |
| B | Borrowing Authority (Hyperion account attribute-budgetary) or Category B apportionment (SF132) |
| BAR | Budget and Accrual Reconciliation |
| BEA | Bureau of Economic Analysis (Department of Commerce bureau) |
| BETC  | Business Event Type Code (from Treasury Dept.) |
| BFS | Bureau of the Fiscal Service (Department of the Treasury) |
| BG | Bureau Goal  |
| BIS | Bureau of Industry and Security (Department of Commerce bureau) |
| BP | Budgetary and Proprietary |
| BPN  | Business Partner Network number (intragovernmental) |
| BS | Balance Sheet |
| BSF | Budget Sub-function Codes |
| Bureau | Department of Commerce sub-entity |
| BXFERC | Balance Transfer, Increase (BETC) |
| BXFERD | Balance Transfer, Decrease (BETC) |
| C | Intra-Commerce/Intra-bureau (Hyperion trading partner account attribute-proprietary) or Contact Authority (Hyperion account attribute-budgetary) |
| CAP | Corrective Action Plan |
| CARS | Central Accounting Reporting System |
| CBS | Commerce Business Systems (core financial system software used by most bureaus and maintained by the Office of Financial Management Systems in OFM; ending balances from CBS are loaded into HFM with limited account attributes during the quarterly financial reporting process) |
| Census | Census Bureau, Bureau of the Census (Department of Commerce bureau) |
| CFO | Chief Financial Officer |
| CFO Act | Chief Financial Officers Act of 1990 (Pub. L. No. 101-576) |
| CONF | Confirmation |
| COVID-19 | Coronavirus Disease 2019 |
| CR | Continuing Resolution |
| CR/Cr. | Credit |
| CSRS | Civil Service Retirement System |
| CSV | Comma-Separated Values simple file format (e.g., Spreadsheet or database files ending in .csv) |
| CXFERC | Capital Transfer to Miscellaneous Receipts (BETC) |
| CXFERD | Capital Transfer to Miscellaneous Receipts (BETC) |
| CY | Current Year |
| D | Direct (Hyperion account attribute-budgetary) |
| DAT | Generic binary or text format viewable in a text editor (files ending in .dat) |
| Department | Department of Commerce |
| DEPPAID | Deposit paid (not an undelivered order) (intra-Commerce transaction) |
| DEPPDCARR | Deposit paid (not undelivered orders) carried over from the prior fiscal year (intra-Commerce transaction) |
| DEPREC | Customer deposit received (not an unfilled customer order) (intra-Commerce transaction) |
| DEPRECCARR | Customer Deposit received (not an unfilled customer order) carried over from the prior fiscal year (intra-Commerce transaction) |
| DHS | Department of Homeland Security |
| DM | Departmental Management (part of Office of the Secretary, Department of Commerce); Includes as separate financial reporting bureau entities: 1) Salaries and Expenses, 2) Working Capital Fund, and 3) Gifts and Bequests |
| DOC | Department of Commerce |
| DOJ | Department of Justice |
| DOL | Department of Labor |
| DOR | Distributed Offsetting (Receipts)/Outlays, Net |
| DOS | Department of State |
| DOT | Department of Transportation |
| DR/Dr. | Debit  |
| E | Exchange without associated cost (proprietary accounts) or Exempt from Apportionment (budgetary accounts), both located in the second position of the account suffix in Hyperion (see attachment K); also denotes Non-Federal Exception (only used with budgetary accounts, located in the third place of the account suffix) |
| ECA | In HFM, entity current adjustment(s) also called Entity Curr Adj |
| EDA | Economic Development Administration (Department of Commerce bureau) |
| Education | Department of Education |
| EFT | Electronic Funds Transfer  |
| ESA | Economic and Statistics Administration (Department of Commerce bureau) |
| ETBs | Expanded Trial Balances (Hyperion data load file; may use .csv or .dat format) |
| EXPDEP | Expense related to a previously paid deposit (not a previously paid undelivered order) (intra-Commerce transaction) |
| EXPPAID | Paid Expense (intra-Commerce transaction) |
| EXPUND | Expense related to a previously recorded undelivered order with advance (intra-Commerce transaction) |
| EXPUNP | Unpaid Expense (intra-Commerce transaction) |
| F | Federal, but not Intra-Commerce (C) (Hyperion trading partner account attribute-proprietary) |
| FASAB | Federal Accounting Standards Advisory Board (for U.S. government) |
| FASB | Financial Accounting Standards Board (for private sector) |
| FAST Book | Federal Account Symbols and Titles Book, issued by Treasury (lists TAS by category and by agency) |
| FBWT | Fund Balance with Treasury |
| FCC | Federal Communications Commission |
| FCRA | Federal Credit Reform Act of 1990 |
| FECA | Federal Employees’ Compensation Act  |
| FEGLI | Federal Employees Group Life Insurance Program |
| FEHB | Federal Employees Health Benefits Program |
| FERS | Federal Employees Retirement System |
| FFB | Federal Financing Bank |
| FFMIA | Federal Financial Management Improvement Act of 1996 |
| FICA | Federal Insurance Contributions Act |
| Fiscal Service | Department of the Treasury Bureau of the Fiscal Service |
| Flux | Fluctuation, as in variance analysis |
| FMS | Financial Management Service, a defunct Treasury Department sub-entity, which was merged with the Bureau of the Public Debt to form the Bureau of the Fiscal Service in October 2012 (some Treasury guidance, not recently updated, it still is labeled as ‘FMS’, making this reference still relevant) |
| FOs | Finance Officers (Department of Commerce) |
| FS | Financial Statements |
| FY | Fiscal Year |
| G | General Fund of U.S. Government only (Hyperion trading partner account attribute-proprietary, from TFM Fed/NonFed indicator) |
| G&B | Gifts and Bequests (Departmental Management bureau, part of Office of the Secretary, Department of Commerce) |
| GAAP | Generally Accepted Accounting Principles |
| GAGAS | Generally Accepted Government Auditing Standards |
| GAO | Government Accountability Office |
| GF | Refers to the General Fund appropriation authority based on congressionally issued legislation.  |
| GL | General Ledger (See SGL and USSGL)  |
| GMRA | Government Management Reform Act of 1994 |
| GSA | U.S. General Services Administration |
| GTAS | Government-wide Treasury Account Symbol Adjusted Trial Balance System |
| HCHB | Herbert Clark Hoover Building (Department of Commerce headquarters building) and reporting bureau for HCHB building renovation |
| HFM | Hyperion Financial Management (Department of Commerce’s consolidating financial system or core database) |
| HHS | Department of Health and Human Services |
| ICC | Intra-Commerce Code (HFM trading partner account attribute-proprietary) |
| ICP  | Inter-Company Partner (HFM dimension for trading partner, includes intra-Commerce fund codes and AID codes for other federal agencies that are set up in HFM) |
| IFCS | Intragovernmental Fiduciary Confirmation System |
| IGT | Intragovernmental Transactions |
| IMPROPERPAY | Quarterly Improper Payments Template. HFM form to enter quarterly improper payment data into HFM.  |
| IP | Improper Payment (See Attachment K for detailed description) |
| IPA | Independent Public Accountants |
| IPAC | Intragovernmental Payment and Collection System |
| IPIA | Improper Payments Information Act |
| IPERA | Improper Payments Elimination and Recovery Act |
| IPERIA | Improper Payments Elimination and Recovery Improvement Act of 2012 |
| ITA | International Trade Administration (Department of Commerce bureau) |
| MAF | Master Appropriation File, used by the defunct FACTS II system that was replaced by GTAS in FY 2013, which uses the SMAF in its place |
| MAX | OMB MAX Information System |
| MBDA | Minority Business Development Agency (Department of Commerce bureau) |
| MD&A | Management Discussion and Analysis, section of the agency financial report (“front matter”) |
| MS | Microsoft ®; Microsoft Office ®; Microsoft Excel ®; Microsoft Word ® |
| N | Non-Federal (Hyperion trading partner account attribute-proprietary) |
| NASA  | National Aeronautics and Space Administration |
| NEF | Non-Recurring Expense Fund (Department Management bureau, part of the Office of the Secretary, Department of Commerce) |
| NIST | National Institute of Standards and Technology (Department of Commerce bureau) |
| NLT | No later than (used with due dates) |
| NOAA | National Oceanic and Atmospheric Administration (Department of Commerce bureau) |
| NSF | National Science Foundation |
| NTIA | National Telecommunications and Information Administration (Department of Commerce bureau) |
| NTIS | National Technical Information Service (Department of Commerce bureau) |
| OCR | Office of Civil Rights (Department of Commerce) |
| ODNI | Office of the Director of National Intelligence |
| OI | Other Information (Section of AFR) |
| OFM | Office of Financial Management (Department of Commerce)  |
| OFRP | Office of Financial Reporting and Policy (office within OFM that among other roles coordinates the quarterly consolidated financial reporting process) |
| OGC | Office of General Counsel (Department of Commerce) |
| OIG | Office of Inspector General (Department of Commerce) |
| OMB | Office of Management and Budget |
| OMB MAX | Office of Management and Budget MAX Information System |
| OPM | Office of Personnel Management |
| OS | Office of the Secretary (Department of Commerce, financial data runs through Departmental Management) |
| P | Appropriation (Hyperion account attribute-budgetary) |
| PDF | Portable Document Format |
| PERFMISC | Miscellaneous performing bureau transaction that is not provided for by another Document Type (intra-Commerce transaction) |
| P&F | Program and Financing |
| PIIA | Payment Integrity Information Act of 2019 |
| PMISCCARR | Performing bureau miscellaneous asset or liability carried over from the prior fiscal year that is not provided for by another Document Type (intra-Commerce transaction) |
| POV  | Point of View  |
| PP&E | Property, Plant and Equipment |
| PY | Prior Year |
| Q | Quarter |
| R | Reimbursable (Hyperion account attribute-budgetary) |
| RC | Reciprocal Category |
| RECMISC | Miscellaneous receiving bureau transaction that is not provided for by another Document Type (intra-Commerce transaction) |
| REVCOL | Collected revenue (intra-Commerce transaction) |
| REVUNC | Uncollected revenue (intra-Commerce transaction) |
| REVUNF | Revenue related to a previously recorded unfilled customer order with advance (intra-Commerce transaction) |
| RMISCCARR | Receiving bureau miscellaneous asset or liability carried over from the prior fiscal year that is not provided for by another Document Type (intra-Commerce transaction) |
| RSI | Required Supplementary Information (section of AFR) |
| RSSI | Required Supplementary Stewardship Information, AFR section eliminated by SFFAS 57 after the conclusion of FY 2019; most of its contents was folded into the MD&A section of the AFR |
| S | Custodial (Hyperion account attribute-proprietary) or Spending Authority from Offsetting Collections (Hyperion account attribute-budgetary) |
| S&E | Salaries and Expenses (Departmental Management bureau, part of Office of the Secretary, Department of Commerce) |
| S&EMP | Improper Payment Sampling and Estimation Methodology Plans (See Improper Payment section in Attachment K) |
| SBR | Statement of Budgetary Resources |
| SCA | Statement of Custodial Activity |
| SCNP | Statement of Changes in Net Position |
| SF | Standard Form |
| SF-132 | Apportionment and Reapportionment Schedule  |
| SF-133 | Report on Budget Execution and Budgetary Resources |
| SFAS | Statement of Financial Accounting Standards (issued by FASB) |
| SFFAC | Statement of Federal Financial Accounting Concepts (issued by FASAB) |
| SFFAS | Statement of Federal Financial Accounting Standards (issued by FASAB) |
| SGL | Standard General Ledger account in HFM, which correlate to USSGL accounts in USSGL Supplemental to the TFM |
| SNC | Statement of Net Cost  |
| Split SGL | HFM Account used to breakout a standard general ledger account that crosswalks to more than one line in the same financial statement  |
| SW Surplus | Surplus, Unavailable for Restoration (BETC) |
| T | Non-exchange (Hyperion account attribute-proprietary) |
| TAFS | Treasury Account Fund Symbol, a further breakdown of a TAS by budgetary authority (e.g., Beginning and Ending Period of Availability); available TAFS are listed in the SMAF |
| TAS | Treasury Account Symbol assigned by Treasury, which represents individual appropriations, receipts, and other fund accounts; components include AID, Availability Type, and Main Account; listed in Treasury’s FAST Book |
| TDF | Targeted Difference Form-tool used to gather explanations for intragovernmental differences by the Bureau of the Fiscal Service, issued quarterly |
| TDR | Transaction Detail Report  |
| TFM | Treasury Financial Manual (issued by Treasury’s Bureau of the Fiscal Service) |
| TFS | Treasury Fund Symbol (intragovernmental; DOC main account) |
| TP | Trading Partner |
| TPMA | 4-digit trading partner main account (intragovernmental) |
| Treasury | Department of the Treasury |
| TROR | Treasury Report on Receivables  |
| TSR | Transaction Summary Report  |
| UDO | Undelivered Orders |
| UP | Unknown Payment (See Improper Payment section in Attachment K.) |
| USPTO | U.S. Patent and Trademark Office (Department of Commerce bureau) |
| USSGL | United States Standard General Ledger (issued by Treasury’s Bureau of the Fiscal Service) |
| WCF | Working Capital Fund (Departmental Management bureau, part of Office of the Secretary, Department of Commerce) |
| WIN | Wireless Innovation Fund |
| X | Hyperion account attribute denoting Exchange (proprietary) in the second position of the account suffix or Transfer of Borrowing Authority Converted to Cash, a budgetary authority type not used in Hyperion.  |
| YTD  | Year-to-Date; HFM point-of-view setting for the View dimension  |
| Z | Non-Reciprocating value for the Fed/NonFed indicator, which denotes USSGL accounts not assigned to a reciprocal category for intergovernmental elimination (Hyperion account attribute-proprietary) |