Intragovernmental Transactions (IGT) Minimum Accounting Data Elements (MADE) detailed listing for FY 2013 Buy/Sell transactions.

Buy/Sell Minimum Accounting Data Element (MADE) Details

#	MADE	Description
1	Seller Unique Identifier	A unique identifier established by the seller to capture and track each new agreement, order, and modification. The identifier makes use of a four-component numbering schema to capture and track the following for each order: • Agreement number – The first component represents the agreement under which the order has been made. An agreement could contain more than one order. • Order number – The second component represents the particular order. Each order should have a unique order number. • Agreement modification number – The third component represents any modifications to the agreement. • Order modification number – The fourth component represents any modifications to the order. At a minimum, the identifier must be referenced on invoices and IPAC transactions. The seller must report the identifier to the buyer following ratification of the agreement. **Trading Partner Communication** **Seller:** • Assigns identifier to new agreements, orders, and modifications; • Agrees to use identifier as reference on all related transactions; **Buyer:** • Agrees to use the assigned identifier as reference on all related transactions. **Example Values:** Agreement ID – Order ID – Agreement Modification ID – Order Modification ID
2	Order POC	Contact information for the individual, typically a COTR or equivalent, responsible for the authorizing actions and expenditures for the order. The seller must report the Order POC to the buyer following ratification of the agreement. **Trading Partner Communication** **Seller:** • Provides POC information to buyer and obtains information for the order POC on the buyer side. **Buyer:** • Provides POC information. **Example Values:** Name Phone Email
3	Agreement Period	The start/end dates for the agreement. The agreement period should reflect the period during which the seller expects all orders to be completed. **Trading Partner Communication** **Seller:** • Determines expected start and end dates for agreement. **Buyer:** • Confirms dates for the agreement. **Example Values:** Start Date or Date of Modification: MM-DD-YYYY End Date or Date of Cancellation: MM-DD-YYYY

#	MADE	Description
4	Order Period	The start/end dates for delivery of the order. The start and end dates for the order must not exceed the end date for the agreement. **Trading Partner Communication** **Seller:** • Determines expected start and end dates for order. **Buyer:** • Confirms dates for each order; • Provides funding expiration date. **Example Values**: Start Date or Date of Modification: MM-DD-YYYY End Date *or* Date of Cancellation: MM-DD-YYYY
5	Agreement Action	The action taken on the agreement signifying a newly created, modified, or canceled agreement. This MADE can change according to modifications or cancellations to the agreement. **Trading Partner Communication** **Seller:** • Modifies or cancels the agreement based on buyer's request. **Buyer:** • Determines whether the agreement already exists and requires modification; • Notifies the seller of the need to modify or cancel the agreement. **Example Values**: N = New M = Modification C = Cancellation
6	Order Action	The action taken on the order signifying a newly created, modified, or canceled order. This MADE can change according to modifications or cancellations to the order. **Trading Partner Communication** **Seller:** • Modifies or cancels the order based on buyer's request. **Buyer:** • Determines whether the order already exists and requires modification; • Notifies the seller of the need to modify or cancel the order. **Example Values**: N = New M = Modification C = Cancellation
7	Agreement Amount	The total estimated agreement amount based on all orders. **Trading Partner Communication** **Seller:** • Calculates the total amount for the agreement. **Buyer:** • Agrees to payment for the total agreement amount. **Example Values**: $ Value for agreement amount

#	MADE	Description
8	Order Amount	The total amount obligated for the order, including direct costs and overhead fees and charges. The order amount must include a breakdown of reimbursable line costs based on units of measure, quantity, and unit price. Advance amounts must be factored in to determine the net amount due. For assisted acquisition, the seller must provide a breakdown for assisted acquisition line costs, including the total cost of the contract as agreed between the seller and the vendor and servicing fees charged by the seller for the administration of its contract vehicle. **Trading Partner Communication** **Seller:** • Calculates the total amount for the order. **Buyer:** • Agrees to payment for the total order amount. **Example Values:** $ Value for order amount
9	Buy/Sell Transaction Type	The type of buy/sell transaction requested by the buyer. **Trading Partner Communication** **Seller:** • Determines the buy/sell transaction type. **Buyer:** • Confirms the buy/sell transaction type. **Example Values:** S = Services G = Goods M = Mixed order with goods and services
10	Accrual/WIP Amount	The accrual amount based on the identified methodology and timing for recording the buyer's expense and the seller's revenue as costs are incurred. The seller must report the accrual amount to the buyer on a quarterly basis, at a minimum. **Trading Partner Communication** **Seller:** • Establishes and communicates accrual amount to buyer. **Buyer:** • Agrees to use accrual amount. **Example Values:** Accrual Amount
11	Advance / Nonadvance Indicator	Indicator for the use of advances in the execution of an order. The use of advances is established at the agreement level. **Trading Partner Communication** **Seller:** • Communicates requirement for advances. **Buyer:** • Accepts/rejects request for advance payments. **Example Values:** A = Advance N = Nonadvance

<table>
<tr><th>#</th><th>MADE</th><th colspan="2">Description</th></tr>
<tr><td rowspan="5">12</td><td rowspan="5">Capitalized / Noncapitalized Indicator</td><td colspan="2">Indicator for the buyer’s intent to capitalize or expense a good. This will create a process to mitigate reconcilable differences related to capitalization processes.</td></tr>
<tr><td colspan="2">Trading Partner Communication</td></tr>
<tr><td><u>Seller:</u>
• Agrees to apply buyer’s method to capitalize or expense an asset.</td><td><u>Buyer:</u>
• Communicates intent to either capitalize or expense an asset.</td></tr>
<tr><td>Example Values</td><td>C = Capitalized
E = Expensed</td></tr>
<tr><td colspan="2"></td></tr>
<tr><td rowspan="4">13</td><td rowspan="4">TAS</td><td colspan="2">The receipt, appropriation, expenditure, and other fund account symbol(s) and titles as assigned by FMS, capturing detailed transaction data for the buyer and seller below the department level.</td></tr>
<tr><td colspan="2">Trading Partner Communication</td></tr>
<tr><td><u>Seller:</u>
• Provides TAS.</td><td><u>Buyer:</u>
• Provides TAS.</td></tr>
<tr><td>Example Values</td><td>See <u>http://www.fms.treas.gov/cars/factsheet_tas.html</u>.</td></tr>
<tr><td rowspan="4">14</td><td rowspan="4">Delivery Status</td><td colspan="2">A status indicator for the delivery of goods/services that captures receipt and acceptance confirmation. The seller must adjust the status appropriately for partial and final deliveries and must include the receivables amount a stated on the invoice. The default value at initiation should be “U” for undelivered order. The seller should adjust the value to “P” for a partially delivered order. A “P” adjustment is only required once until the final delivered order, regardless of multiple partial deliveries. The value should be adjusted to “F” for final deliveries.</td></tr>
<tr><td colspan="2">Trading Partner Communication</td></tr>
<tr><td><u>Seller:</u>
• Adjusts status from “U” to “P” or “F” based on receipt and acceptance confirmation from buyer and tracks invoice amount.</td><td><u>Buyer:</u>
• Communicates results of receipt and acceptance procedures to seller.</td></tr>
<tr><td>Example Values</td><td>U = Undelivered
P = Partial Delivery
F = Final Delivery</td></tr>
</table>

#	MADE	Description
15	Delivery Amount	The receivables amount as stated on the invoice in alignment with the delivery status indicator. **Trading Partner Communication** **Seller:** • Adjusts status from “U” to “P” or “F” based on receipt and acceptance confirmation from buyer and tracks invoice amount. **Buyer:** • Communicates results of receipt and acceptance procedures to seller. **Example Values:** $ Value for invoice amount (applicable to partial and final deliveries)
16	Collected Amount	Total collected amount to reflect current account balances for receivables and advance payments. The seller should adjust the amount with each collection. **Trading Partner Communication** **Seller:** • Tracks receivables and advance payments and adjusts amount with each collection; • Communicates amounts to buyer. **Buyer:** • Confirms collected amount. **Example Values:** $ Value for collected amount

Buy/Sell Minimum Accounting Data Element (MADE) Form

SELLER UNIQUE IDENTIFIER

Agreement Number: ____
Order Number: ____
Agreement Modification (if applicable): ______________________________
Order Modification (if applicable): _________________________________

ORDER POC

Seller	Buyer
Name:	Name:
Phone:	Phone:
Email:	Email:

AGREEMENT PERIOD

Start Date: MM-DD-YYYY   End Date: MM-DD-YYYY

ORDER PERIOD

Start Date: MM-DD-YYYY   End Date: MM-DD-YYYY

AGREEMENT ACTION

◯ New   ◯ Modification   ◯ Cancellation

ORDER ACTION

◯ New   ◯ Modification   ◯ Cancellation

BUY/SELL TRANSACTION TYPE

◯ Goods   ◯ Services   ◯ Mixed

ESTIMATED AGREEMENT AMOUNT

$_______________________________

ORDER AMOUNT

$_______________________________

ACCRUAL/WIP AMOUNT

$_______________________________

ADVANCE/NONADVANCE INDICATOR

Are Advance Payments allowed for this agreement?   ◯ Yes   ◯ No

If Yes, Total Advance Amount at initiation: $____________________

CAPITALIZED / NONCAPITALIZED INDICATOR

◯ Capitalized   ◯ Expensed

TAS[1]

Seller	Buyer
Sublevel Prefix: CC	Sublevel Prefix: CC
Allocation Transfer Agency Identifier: CCC	Allocation Transfer Agency Identifier: CCC
Agency Identifier: CCC	Agency Identifier: CCC
Beginning Period of Availability: CCCC	Beginning Period of Availability: CCCC
Ending Period of Availability: CCCC	Ending Period of Availability: CCCC
Availability Type Code: C	Availability Type Code: C

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Main Account Code: CCCC Subaccount Code: CCC	Main Account Code: CCCC Subaccount Code: CCC
DELIVERY STATUS	
◯ Undelivered ◯ Partial Delivery ◯ Final Delivery	
DELIVERY AMOUNT	
Invoice Amount: $__________	
COLLECTED AMOUNT	
$_________________	