UNITED STATES DEPARTMENT OF COMMERCE
International Trade Administration
Washington, D.C. 20230

ITA Accounting Memorandum 2005-03

SEP 2 2 2005

MEMORANDUM FOR: Program Managers and Resource Managers

FROM: Leslie Hyland, Director of Accounting and Financial Systems

SUBJECT: Commitment Accounting

As noted in ITA Accounting Memorandum 2005-01, *Fiscal Year 2005 Year-End Closing Procedures,* commitments are being recorded in ITA's accounting system for closing purposes. Any commitments that do not have an award document dated September 30, 2005, or earlier, will be reversed and funds availability will be returned to the program areas. All obligating documents must be received at the National Business Center by Monday, October 3, 2005.

Beginning on October 1, 2005, and continuing in the future, commitments will be recorded for the following:

- Work Requests (CD-410)
- Procurement Requests (CD-435)
- Training Requests (SF-182)
- Memoranda of Understanding
- Printing and Binding Requests (SF-1)

The documents must be sent be sent to the Office of Financial Management (OFM) Accounting Office for creation of a commitment as soon as approval to acquire goods or services is obtained, but before the actual order is executed.

Copies of approved Travel Orders (CD-29) should be sent to the OFM Accounting Office for review and obligation prior to being sent to SATO.

Cleared: J. Donahue
Jim Donahue, Deputy Chief Financial Officer