

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
The Judiciary	1000	Congress	9999	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 118,415,414.00	N/A	N/A	N/A
The Judiciary	1000	Departmer	1500	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 129,415,414.00	N/A	N/A	Relates to transfers with the Judiciary which does not submit Intra-governmental Activity reports. Treasury has specific guidance that addresses this Parent/Child activity in the TFM 2-4700.
The Judiciary	1000	Office of P	2400	26	Benefits Program Costs/ Revenue	\$ 153,271,240.71	N/A	N/A	OPM confirms amount reported. The Judiciary reported zero and OPM is working with them to resolve the differences.
The Judiciary	1000	General S	4700	24	Buy/ Sell Costs/ Revenue	\$ 294,105,869.55	N/A	N/A	The Judiciary is a Non-Verifying agency. While they are not required to report Intragovernmental activity, GSA does have that requirement. This material difference is due to the revenues (mostly for rent) that GSA reported from the Judiciary while they did not report any expenses with GSA.
The Judiciary	1000	Departmer	2000	01	Federal Investments/Debt	\$ 1,074,426,367.82	N/A	N/A	Fiscal Service confirms balances. Trading partner is not reported in GTAS and not required to report.
Executive Office of the President	1100	Executive	1100	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 101,450,000.00	N/A	N/A	N/A
Executive Office of the President	1100	Departmer	1900	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 189,434,154.62	N/A	N/A	DoD stipulates that certain reimbursable agreements with State should be coded as activity with EOP (TP 11). EOP does not report causing the variance.
Executive Office of the President	1100	Departmer	1900	24	Buy/ Sell Costs/ Revenue	\$ 442,567,693.06	N/A	N/A	The difference due to /PAC #25144766 for \$425 million disbursed to Fund 9711X8242. This is under Reimb Agreement SIAA-13-PCCF-01 which EOP did not report the reciprocal amount.
Executive Office of the President	1100	Executive	1100	24	Buy/ Sell Costs/ Revenue	\$ 1,678,206,187.73	N/A	N/A	N/A
Department of Agriculture	1200	Departmer	1200	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 117,857,752.70	Improper trading partner code used.	Accounting/Reporting Error	Improper trading partner code used.
Department of Agriculture	1200	Congress	9999	18	Financing Sources Transferred in/ out without Reimbursement	\$ 120,160,376.71	Incorrect trading partner.	Accounting/Reporting Error	N/A
Department of Agriculture	1200	Congress	9999	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 121,266,652.40	Improper Trading Partner code used.	Accounting/Reporting Error	N/A
Department of Agriculture	1200	General S	4700	24	Buy/ Sell Costs/ Revenue	\$ 122,218,684.85	USDA did not make accruals for GSA buy/sell activity	Accounting/Reporting Error	From GSA's Rent on the Web application, I can see that GSA billed USDA \$55M for rent, so I would have expected them to at least report that much in Expenses with GSA. Instead, I only see \$32M in Expenses for GSA as a whole. Further research will need to be done to understand what is going on here.
Department of Agriculture	1200	Congress	9999	24	Buy/ Sell Costs/ Revenue	\$ 123,405,928.72	Agency used an incorrect TP.	Accounting/Reporting Error	N/A

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of Agriculture	1200	Department	1200	24	Buy/ Sell Costs/ Revenue	\$ 170,508,135.34	Since USDA financial statements were not required USDA did not reconcile TP 12 to TP 12 buy/sell activity to produce USDA elimination entries.	Accounting/Reporting Error	Since USDA financial statements were not required USDA did not reconcile TP 12 to TP 12 buy/sell activity to produce USDA elimination entries.
Department of Agriculture	1200	Office of P	2400	26	Benefits Program Costs/ Revenue	\$ 357,803,684.73	Agency incorrectly used a 'Z' attribute when recording these amounts therefore no Trading Partner was used.	Accounting/Reporting Error	OPM confirms reporting. The amounts USDA reported appear incorrect from looking at historical data. OPM contacted USDA and they are reviewing the data. Fabian Clay said they will contact us.
Department of Agriculture	1200	Department	2000	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 379,311,444.43	USDA has contacted Treasury to research the difference.	Accounting/Reporting Error	The majority of the difference, \$369,452,628.57, appears to be related to interest Expense balances reported by the Department of Agriculture (\$340,939,654.65 for 012 4208 and \$28,512,973.92 for 012 4230) with no corresponding entries reported by Treasury (presumably the Federal Financing Bank). Other minor portions of the difference - \$1,443,406.87 of the difference is due to Treasury (FFB) reporting Interest Revenue Balances (\$40,084.54 for 012 4221 and \$1,403,322.33 for 012 4143) with no corresponding Interest Expense balance reported by Agriculture. \$2,243,832.01 of the difference is a result of Treasury's reporting. Treasury's original file submission failed Edit I - Fund Balance with Treasury GWA/GTAS staff waived the edit for Treasury and asked for a resubmission. However, Treasury elected not to resubmit the file, resulting in the additional difference. The amount of Interest Expense reported by Agriculture for 012 4336, \$2,243,823.01 differs from the amount of Interest Revenue reported by FFB, \$2,267,199.34, due to a Timing Difference of \$23,376.33. \$500,000.01 of the difference is related to Agriculture's (012 4336) reporting of "Capitol Stock," which has been a recurring intragovernmental difference between Treasury and Agriculture for several years with no resolution.
Department of Agriculture	1200	Treasury G	9900	11	Nonexpenditure Financing Sources-Capital Transfers	\$ 380,530,784.25	Researching to correct by 3/31/2014.	Accounting/Reporting Error	N/A
Department of Agriculture	1200	Congress	9999	09	Expenditure Transfers of Financing Sources	\$ 820,355,337.23	Agency used incorrect trading partner, we should have used TP 070.	Accounting/Reporting Error	N/A
Department of Agriculture	1200	Department	7000	09	Expenditure Transfers of Financing Sources	\$ 830,818,648.07	Agency used incorrect trading partner, we should have used TP 070.	Accounting/Reporting Error	This difference represents 3rd period FY 2014 custodial collections which DHS transferred to Agriculture. It appears that Agriculture did not report the transfer in (USSGL 5997) against DHS for these collections
Department of Agriculture	1200	Treasury G	9900	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 1,299,846,713.26	Researching cause.	Unidentified	N/A
Department of Agriculture	1200	Department	1200	12	Accounts Receivable/ Accounts Payable-Capital Transfers	\$ 1,700,476,116.17	2nd quarter grant amounts were picked up on the 1st quarter GTAS file.	Accounting/Reporting Error	2nd quarter grant amounts were picked up on the 1st quarter GTAS file.
Department of Agriculture	1200	Congress	9999	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 8,672,568,132.69	Incorrect trading partner.	Accounting/Reporting Error	N/A

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of Agriculture	1200	Treasury G	9900	07	Appropriation of Unavailable Trust or Special Fund Receipts	\$ 18,422,365,425.16	Improper trading partner code used.	Accounting/Reporting Error	N/A
Department of Agriculture	1200	Department	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ 41,178,902,694.23	RD is waiting for Treasury to confirm this balance.	Accrual Methodology Difference	This difference, \$41,178,902,694.23, appears to be related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the Department of Agriculture (\$38,769,484,058.00 for 012 4208 and \$2,409,418,636.23 for 0 12 4230) with no corresponding entries reported by Treasury.
Department of Agriculture	1200	Congress	9999	12	Accounts Receivable/ Accounts Payable-Capital Transfers	\$ 47,750,450,109.98	Wrong trading partner used.	Accounting/Reporting Error	N/A
Department of Commerce	1300	Department	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 816,025,946.77	For Q1 reporting, a payable was set up for the amount of \$816M due to the Treasury General Fund. This is in accordance with USPTO's appropriation language which states that, "the sum herein appropriated from the General Fund shall be reduced as offsetting collections are received."	Unidentified	Treasury is currently researching the difference.
Department of Commerce	1300	Treasury G	9900	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 827,195,301.96	A majority of the amount represents a payable that was set up for the amount of \$816M due to the Treasury General Fund. This is in accordance with USPTO's appropriation language which states that, "the sum herein appropriated from the General Fund shall be reduced as offsetting collections are received."	Unidentified	N/A
Department of the Interior	1400	Department	1400	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 101,403,515.62	This USSGL receivable balance is the allocable share of custodial revenue at the Bureau of Reclamation. DOI has submitted information regarding custodial activities to the Treasury IGT.	Accounting Methodology Difference	This USSGL receivable balance is the allocable share of custodial revenue at the Bureau of Reclamation. DOI has submitted information regarding custodial activities to the Treasury IGT.
Department of the Interior	1400	Department	7500	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 120,035,181.25	This difference is related to DOI USSGL 2310 vs HHS USSGL 1410. HHS does not practice advance accounting. A dispute resolution request has been issued through the IGT.	Accounting/Reporting Error	The difference is due to a methodology difference in advance/expense recording difference. DOI has agreed to provide detailed data to HHS to facilitate the process. We expect the difference will decrease over time. DOI and HHS will continue to monitor as advances are being liquidated. This is an on going issue.
Department of the Interior	1400	Department	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 147,811,244.10	Treasury maintains a USSGL1319 balance, currently -178,934,716 related to the Judgment Fund which DOI cannot reciprocate.	Accounting Methodology Difference	Interior is reporting the total amount due to the Judgment Fund for Contract Disputes claims. FSM is reporting an Allowance for Doubtful accounts in the amount of \$147,811,244.10. The allowance account offsets the receivable causing a difference.
Department of the Interior	1400	Department	1400	07	Appropriation of Unavailable Trust or Special Fund Receipts	\$ 259,023,613.17	The difference is attributed to the \$196Million balance in USSGL 5740. The balance is tied to the Reclamation funded project budget entries for continuing resolution. The offset in USSGL 5745 will be recognized once the warrant is processed.	CY Timing Difference	The difference is attributed to the \$196Million balance in USSGL 5740. The balance is tied to the Reclamation funded project budget entries for continuing resolution. The offset in USSGL 5745 will be recognized once the warrant is processed.
Department of the Interior	1400	Department	1400	24	Buy/ Sell Costs/ Revenue	\$ 692,785,442.57	This difference is related to USSGL 5900 balance which is custodial revenue treated as exchange without cost per SFFAS 7. DOI has submitted a dispute resolution on the custodial payments made to states through the IGT.	Accounting Methodology Difference	This difference is related to USSGL 5900 balance which is custodial revenue treated as exchange without cost per SFFAS 7. DOI has submitted a dispute resolution on the custodial payments made to states through the IGT.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of the Interior	1400	Department	1400	17	Federal Loans Receivable/ Federal Loans Payable	\$ 7,962,689,003.45	DOI(BOR) and DOE(WAPA) share Treasury Account Symbol 5000.27. For financial reporting, WAPA currently reports the receipts, the payable and related activity while BOR reports the cash, the receivable and related activity. Offsetting receipts belong to WAPA and the cash belongs to BOR. The two agencies agreed that DOI would submit the combined activity in this TAS for GTAS. The file provided to DOI from WAPA included the balance responsible for the difference recorded with the TP 14 instead of TP 89.	Accounting/Reporting Error	DOI(BOR) and DOE(WAPA) share Treasury Account Symbol 5000.27. For financial reporting, WAPA currently reports the receipts, the payable and related activity while BOR reports the cash, the receivable and related activity. Offsetting receipts belong to WAPA and the cash belongs to BOR. The two agencies agreed that DOI would submit the combined activity in this TAS for GTAS. The file provided to DOI from WAPA included the balance responsible for the difference recorded with the TP 14 instead of TP 89.
Department of the Interior	1400	Department	8900	17	Federal Loans Receivable/ Federal Loans Payable	\$ 7,995,734,503.61	DOI(BOR) and DOE(WAPA) share Treasury Account Symbol 5000.27. For financial reporting, WAPA currently reports the receipts, the payable and related activity while BOR reports the cash, the receivable and related activity. Offsetting receipts belong to WAPA and the cash belongs to BOR. The two agencies agreed that DOI would submit the combined activity in this TAS for GTAS. The file provided to DOI from WAPA included the balance responsible for the difference recorded with the TP 14 instead of TP 89.	Accounting/Reporting Error	The difference is caused by the accounting convention used by DOE and prescribed by OMB to allow DOE to get credit for offsetting receipts and repaying the debt to the Reclamation Fund. This amount is offset with a debt to SGL 2590 in TAS 895000.27 with TP1400.
Department of Justice	1500	Department	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 126,346,300.38	Activity relates to pending rescissions which should have been reported to TP 9900 not 2000. The underlying DOJ trial balance is accurate.	Accounting/Reporting Error	DOJ reported pending rescission in SGL 2990 in accordance with USSGL posting models. However, this transaction should have been recorded to TP99 instead of TP20.
Department of Justice	1500	The Judiciary	1000	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 129,415,414.00	Relates to transfers with the Judiciary which does not submit Intra-governmental Activity reports. Treasury has specific guidance that addresses this Parent/Child activity in the TFM 2-4700.	CY Timing Difference	Relates to transfers with the Judiciary which does not submit Intra-governmental Activity reports. Treasury has specific guidance that addresses this Parent/Child activity in the TFM 2-4700.
Department of Justice	1500	General S	4700	24	Buy/ Sell Costs/ Revenue	\$ 138,090,577.62	The DOJ expenses \$360 million with the GSA. A significant portion of DOJ relates to lease activity. The DOJ has provided GSA with IPAC supporting documentation and will work to resolve the variance prior to the 2nd quarter reporting.	CY Timing Difference	GSA is reporting more Revenues than DOJ is reporting as Expenses. GSA tried reaching out to DOJ's Intragovernmental contacts and provided preliminary and final balances that were reported, but we have not received a response.
Department of Justice	1500	Defense A	DE00	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 173,424,803.61	DOJ reported \$198 million in accounts receivables with DOD components, DOJ provided DOD (via email dated 1/15/14) with supporting documentation for approximately \$145 million of its accounts receivable balance. DOJ will continue to work with Defense to resolve the difference, including sending DOD personnel general ledger balances with supporting documentation prior to the IRAS submission.	CY Timing Difference	DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of Justice	1500	Federal De	5100	24	Buy/ Sell Costs/ Revenue	\$ 500,120,702.47	The variance relates to Custodial collections remitted to FDIC. DOJ collected debts owed to them by public sources and remitted those collections to FDIC, which FDIC recorded as on abnormal expense. This activity should not be reorded as intra-governmental.	Accounting Methodology Difference	FDIC reported activity based on IPAC activity between FDIC and DOJ as of 12/31/13. DOJ did not respond to FDIC's request and confirmation statement sent prior to the GTAS due date.
Department of Justice	1500	Departmer	1500	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 666,826,626.49	Variance relates to Intra-Departmental activity. DOJ has a formal Intra-Departmental reconciliation process which is performed quarterly to prepare consolidated financial statements. 1st quarter financial statements were not a requirement of OMS this fiscal year and DOJ did not use its process for Intra-Departmental eliminations.	CY Timing Difference	Variance relates to Intra-Departmental activity. DOJ has a formal Intra-Departmental reconciliation process which is performed quarterly to prepare consolidated financial statements. 1st quarter financial statements were not a requirement of OMS this fiscal year and DOJ did not use its process for Intra-Departmental eliminations.
Department of Justice	1500	Departmer	1500	24	Buy/ Sell Costs/ Revenue	\$ 783,077,270.61	Variance relates to Intra-Departmental activity. DOJ has a formal Intra-Departmental reconciliation process which is performed quarterly to prepare consolidated financial statements. 1st quarter financial statements were not a requirement of OMB this fiscal year and DOJ did not use its process for Intra-Departmental eliminations.	CY Timing Difference	Variance relates to Intra-Departmental activity. DOJ has a formal Intra-Departmental reconciliation process which is performed quarterly to prepare consolidated financial statements. 1st quarter financial statements were not a requirement of OMB this fiscal year and DOJ did not use its process for Intra-Departmental eliminations.
Department of Justice	1500	Treasury C	9900	01	Federal Investments/Debt	\$ 1,289,243,988.56	In accordance with Treasury guidance variance relates to Seized Asset Deposit Fund Investments which were recorded to trading partner 9900.	Accounting Methodology Difference	N/A
Department of Justice	1500	Treasury C	9900	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 3,259,429,998.29	Activity relates to pending rescissions which should have been reported to TP 9900.	CY Timing Difference	N/A
Department of Labor	1601	Departmer	2000	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 177,187,403.73	I entered the wrong amount on USSGL 222500F. The correct amount should be (-748,504,558.75) not (-55,560,000.00) which was originally reported.	Accounting/Reporting Error	FIB Confirms balances. Agency states that MDR does not reflect accurate information for Q1 material differences. GTAS information has been updated.
Department of Labor	1601	Defense A	DE00	24	Buy/ Sell Costs/ Revenue	\$ 215,821,460.22	DOD confirmed that \$210,637,864.32 was reported erroneously by Army. In SGL 6100 (Operating Expense). DOD also confirmed that \$1,860,652.00 was reported erroneously by DCAA in SGL 6100 (see accompanying email). Thus, \$212,498,516.32 should be removed from our Q1 Scorecard. In reviewing the data DOD sent over, it appears that at least some of the errors were due to incorrect Trading Partner assignments.	Accounting/Reporting Error	DoD erroneously reported \$210.6 million with DOL. DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of Labor	1601	Department	1601	27	Transfer Receivable/ Payable	\$ 399,525,873.09	This balance was reported correctly. Our RC 27 balance is supposed to offset at the F016 (DOL) level. However, one balance in SGL 1335 (the \$400 million below) was erroneously associated with Treasury (F020), thus creating a variance between F016 and F020. If the Trading Partner Agency ID for the below balance had been assigned correctly, we would not have had this offsetting difference between Trading Partners.	Accounting/Reporting Error	This balance was reported correctly. Our RC 27 balance is supposed to offset at the F016 (DOL) level. However, one balance in SGL 1335 (the \$400 million below) was erroneously associated with Treasury (F020), thus creating a variance between F016 and F020. If the Trading Partner Agency ID for the below balance had been assigned correctly, we would not have had this offsetting difference between Trading Partners.
Department of Labor	1601	Department	2000	27	Transfer Receivable/ Payable	\$ 400,628,368.00	This is DOL's error. As above, one balance in SGL 1335 for \$400.6 million was erroneously associated with Treasury (F020), thus creating the material difference in RC 27.	Accounting/Reporting Error	FSU confirms the balance with trading partner DOL (16) for the Interest Receivable-Advances to Unemployment and the Loans Receivable-Advances to Unemployment as of December 31, 2013. It appears that FSU's balances for TAS 2871.001 and TAS 2871.002 are not being reported in GTAS properly. We have discussed the issue with Treasury personnel and understand that it is being researched in order to rectify the problem going forward.
Department of Labor	1601	U.S. Postal Service	1800	21	Benefits Program Contributions Receivables and Payables	\$ 634,802,454.55	USPS did not record their employee benefit payable balances correctly. USPS entered the wrong amount in SGL 222500F (see accompanying email).	Accounting/Reporting Error	I entered the wrong amount on USSGL 222500F. The correct amount should be (-748,504,558.75) not (-55,560,000.00) which was originally reported.
Department of Labor	1601	Department	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ 29,846,245,817.67	DOL reported the amount in question in SGL 2590, relating to loans associated with UTF (Fund X8042), in accordance with USSGL guidance. We have not had a difference in RC 17 prior to this quarter. Treasury usually reports the reciprocal balance in TAS 20042871. However, it appears that this TAS was not certified by Treasury in time for Q1 GTAS reporting. This is a reporting error on Treasury's side. Treasury has confirmed the balance we reported and stated that this "is a GTAS issued that needs to be addressed by the Financial Reports and Policy Division of Treasury" (see accompanying email).	Accounting/Reporting Error	This difference is related to an SGL 2590 (Other Debt) balance of \$29,846,245,817.67 reported by the Department of Labor for TAS 016X8042. The account and balance are unrelated to Fiscal Service Borrowings. Fiscal Service Borrowings matches Labor in RC 17 reporting for the only Labor account that currently has a Loans Receivable balance (016X8144 Black Lung Disability Trust Fund).
U.S. Postal Service	1800	Defense Agency	DE00	24	Buy/ Sell Costs/ Revenue	\$ 119,068,249.49	This difference is a combination of several agencies which are all under \$100M threshold. The difference is associated with Military mail and commercial meter revenue. 097 Department of Defense (1,511,906.83), 096 Corps of Engineers, Civil (57,545.00), 057 Department of the Air Force 10,803,641.93, 021 Department of the Army 62,352,327.59, and 017 Department of the Navy 47,481,731.80.	Accounting Methodology Difference	DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.
U.S. Postal Service	1800	Department	1601	21	Benefits Program Contributions Receivables and Payables	\$ 634,802,454.55	I entered the wrong amount on USSGL 222500F. The correct amount should be (-748,504,558.75) not (-55,560,000.00) which was originally reported.	Accounting/Reporting Error	USPS did not record their employee benefit payable balances correctly. USPS entered the wrong amount in SGL 222500F (see accompanying email).

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
U.S. Postal Service	1800	Department	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ 14,999,600,000.00	The loan amount of \$14,999,600.00 is correct. No correction needed by our agency.	Accounting/Reporting Error	This difference, \$14,999,600,000.00, appears to be related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the U.S. Postal Service with no corresponding entries reported by Treasury.
U.S. Postal Service	1800	Treasury C	9900	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 132,596,800,000.00	Unexpended Appropriations of \$74,829,778.00 were recorded on USSGL 3101F.	Unidentified	N/A
Department of State	1900	Defense A	DE00	24	Buy/ Sell Costs/ Revenue	\$ 103,082,020.00	DoD acknowledges their inability to identify trading partner data in their legacy accounting systems; therefore, they use some estimations for intragov activities.	Unidentified	DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.
Department of State	1900	Department	1900	24	Buy/ Sell Costs/ Revenue	\$ 184,210,898.62	A large (if not the total) amount of the variance is due to the new reporting of deposit, suspense and receipt accounts. For example, passport fees are revenues from the public. These amounts should not be fed and should not appear on this report.	Accounting/Reporting Error	A large (if not the total) amount of the variance is due to the new reporting of deposit, suspense and receipt accounts. For example, passport fees are revenues from the public. These amounts should not be fed and should not appear on this report.
Department of State	1900	Executive F	1100	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 189,434,154.62	DoD stipulates that certain reimbursable agreements with State should be coded as activity with EOP (TP 11). EOP does not report causing the variance.	Accounting/Reporting Error	N/A
Department of State	1900	Executive F	1100	24	Buy/ Sell Costs/ Revenue	\$ 442,567,693.06	The difference due to /PAC #25144766 for \$425 million disbursed to Fund 9711X8242. This is under Reimb Agreement SIAA-13-PCCF-0 I which EOP did not report the reciprocal amount.	Accounting/Reporting Error	N/A
Department of State	1900	Department	1900	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 2,389,549,659.00	State reported child agency activity for transfers; USAID did not.	Accounting Methodology Difference	State reported child agency activity for transfers; USAID did not.
Department of the Treasury	2000	Department	2000	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 106,824,932.68	Treasury is currently researching the difference.	Unidentified	Treasury is currently researching the difference.
Department of the Treasury	2000	Department	1500	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 126,346,300.38	DOJ reported pending recission in SGL 2990 in accordance with USSGL posting models. However, this transaction should have been recorded to TP99 instead of TP20.	Accounting Methodology Difference	Activity relates to pending rescissions which should have been reported to TP 9900 not 2000. The underlying DOJ trial balance is accurate.
Department of the Treasury	2000	Congress	9999	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 129,367,860.08	FSM reported a payable of \$129,367,860.08 as unknown in TAS 20F3887.001 Debt Collection. Debt Management cannot identify the trading partner for all their payables at month end. Research is required.	Accounting Methodology Difference	N/A

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of the Treasury	2000	Departmer	8900	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 129,370,828.14	The majority of the difference, \$99,834,656.94, appears to be related to Interest Expense balances reported by the Department of Energy (\$6 1,540,373.62 for 089 4576. \$38,293,121. 10 for 089 4579, and \$1,162.22 for 089 4452) with no corresponding entries reported by Treasury (presumably the Federal Financing Bank). The remainder o f the difference is a result of Treasury 's reporting. Treasury's original file submission failed Edit I -Fund Balance with Treasury. GWA/GTAS staff waived the edit for Treasury and asked for a resubmission. However, Treasury elected not to resubmit the file, resulting in an additional difference of \$29,537,333.39. The amount o f Interest Expense reported by Energy for 089 4404, \$20,593.04 is correct and confirmed by FBB. The amount of Interest Expense reported by Energy for 089 4045, \$29,515,578.13, differs from the amount of Interest Revenue reported by FBB, \$32,519,545.27, due to an Accounting Methodology Difference of \$3,003, 967. 14.	Accounting/Reporting Error	Treasury's Intragovernmental Raw Data File for Q1 FY2014 did not contain Treaury balances that would offset DOE balances for interest expense.
Department of the Treasury	2000	Bureau of	9571	01	Federal Investments/Debt	\$ 138,124,558.68	The amount reported to FSD was different than the GTAS reported by Trading Partner 9571. FSD contacted Agency and was informed that they were aware of the timing difference. Not GTAS related.	Unidentified	N/A
Department of the Treasury	2000	Departmer	1400	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 147,811,244.10	Interior is reporting the total amount due to the Judgement Fund for Contract Disputes claims. FSM is reporting an Allowance for Doubtful accounts in the amount of \$147,811,244.10. The allowance account offsets the receivable causing a difference.	Accounting Methodology Difference	Treasury maintains a USSGL1319 balance, currently -178,934,716 related to the Judgment Fund which DOI cannot reciprocate.
Department of the Treasury	2000	Social Sec	2800	24	Buy/ Sell Costs/ Revenue	\$ 158,762,129.43	Fiscal Service reported SGL 5900 in the amount of \$161,776,495.68 with an incorrect Exchange/Non-exchange attribute of "T" instead of "X" for trading partner SSA (28).	Accounting/Reporting Error	SSA recorded expense with the Treasury (20) which is the consistent with past practices. Inspeaking with our contacts at BPD (who provides the majority of SSA's expenses with TP20), they informed us that while Treasury recorded revenue with a trading partner of 28, they listed the revenue account as non-exchange instead of exchange, which may explain why their balances were not picked up for this category.
Department of the Treasury	2000	Departmer	1601	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 177,187,403.73	FIB Confirms balances. Agency states that MDR does not reflect accurate information for Q1 material differences. GTAS information has been updated.	Accounting/Reporting Error	I entered the wrong amount on USSGL 222500F. The correct amount should be (-748,504,558.75) not (-55,560,000.00) which was originally reported.
Department of the Treasury	2000	Agency for	7200	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 207,689,286.27	\$1,733,761.00 out of the total difference of \$207,689,286.27 represents obligation recorded for USAID and payable established. Treasury is currently researching the remaining difference.	Accounting Methodology Difference	This difference relates to accrue downward re-estimates of subsidy in the Credit Program financing funds, which USAID has been coding as TP 99.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of the Treasury	2000	Departmer	2000	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 221,353,575.67	The majority of the difference, \$221,353,605.40, is a result of Treasury's reporting. Treasury's original file submission failed Edit 1-Fund Balance with Treasury. GWA/GTAS staff waived the edit for Treasury and asked for a resubmission. However, Treasury elected not to resubmit the file, resulting in the difference. For the same reason as the above difference, Treasury (Fiscal Service)'s Interest Revenue balance of \$380,968,110.00 is also not included in the reconciliation. However, the Federal Financing Bank's Interest Expense balances are not included either. As a result, there may or may not be a difference between Treasury (Fiscal Service) and the Federal Financing Bank, but it cannot be determined based on the information in this reconciliation.	Accounting/Reporting Error	The majority of the difference, \$221,353,605.40, is a result of Treasury's reporting. Treasury's original file submission failed Edit 1-Fund Balance with Treasury. GWA/GTAS staff waived the edit for Treasury and asked for a resubmission. However, Treasury elected not to resubmit the file, resulting in the difference. For the same reason as the above difference, Treasury (Fiscal Service)'s Interest Revenue balance of \$380,968,110.00 is also not included in the reconciliation. However, the Federal Financing Bank's Interest Expense balances are not included either. As a result, there may or may not be a difference between Treasury (Fiscal Service) and the Federal Financing Bank, but it cannot be determined based on the information in this reconciliation.
Department of the Treasury	2000	Departmer	2000	02	Interest Receivable/ Interest Payable	\$ 221,436,966.28	The majority of the difference, \$221,353,605.40, is a result of Treasury's reporting. Treasury's original file submission failed Edit 1-Fund Balance with Treasury. GWA/GTAS staff waived the edit for Treasury and asked for a resubmission. However, Treasury elected not to resubmit the file, resulting in the difference. For the same reason as the above difference, Treasury (Fiscal Service)'s Interest Receivable balance of \$258,501,074.92 is also not included in the reconciliation. However, the Federal Financing Bank's Interest Payable balances are not included either. As a result, there may or may not be a difference between Treasury (Fiscal Service) and the Federal Financing Bank, but it cannot be determined based on the information in this reconciliation.	Accounting/Reporting Error	The majority of the difference, \$221,353,605.40, is a result of Treasury's reporting. Treasury's original file submission failed Edit 1-Fund Balance with Treasury. GWA/GTAS staff waived the edit for Treasury and asked for a resubmission. However, Treasury elected not to resubmit the file, resulting in the difference. For the same reason as the above difference, Treasury (Fiscal Service)'s Interest Receivable balance of \$258,501,074.92 is also not included in the reconciliation. However, the Federal Financing Bank's Interest Payable balances are not included either. As a result, there may or may not be a difference between Treasury (Fiscal Service) and the Federal Financing Bank, but it cannot be determined based on the information in this reconciliation.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of the Treasury	2000	Defense A	DE00	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 254,742,473.63	Treasury is currently researching the difference.		<p>The difference with the Department of Treasury is primarily due to Treasury's Judgment Fund receivables allowance account in the amount of \$172.3 million. DoD filed a Dispute Resolution with the Department of Treasury and it is currently in Treasury review status.</p> <p>DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.</p>
Department of the Treasury	2000	Office of P	2400	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 262,580,310.83	OPM is reporting the total mount due to the Judgment Fund for Contract Disputes claims. FSM is reporting an Allowance for Doubtful accounts in the amount of \$262,580,310.83. The allowance account offsets the receivable causing a difference. This has been referred for Intragovernmental Dispute Resolution.	Accounting Methodology Difference	Ken Harris received on email from BPD on September 4, 2013 stating the Dispute Resolution is still being evaluated.
Department of the Treasury	2000	General S	4700	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 314,480,351.71	Out of the difference of \$314,480,351.71, \$255M is related to the allowance on the Judgement Fund claims that are paid on GSA's behalf. An additional \$35M is due to the SGL 1340 balance that wasn't certified by Treasury for the FFB activity.	Accounting/Reporting Error	The majority of this difference is a recurring reconciling item. Treasury reports a loss on Accounts Receivable for amounts that they are due to receive for payments that the Judgment Fund has made on our agency's behalf. At first quarter that allowance was \$255M. GSA is continuing to report the full balance of the liability. In addition, GSA identified \$35,343,879.66 that was erroneously reported by GSA as an Accounts Payable to Treasury when it should have been Non-Federal. The remaining \$24M in differences is due to the Accounts Receivables that GSA has on our books which is greater than the Accounts Payable that Treasury has on their books.
Department of the Treasury	2000	Departmen	8900	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 353,988,385.11	Fiscct Service confirms balances. Email sent to agency for explanation.	Unidentified	Treasury's Intragovernmental Raw Data File for Q1 FY2014 did not contain DOE balances for SGL 5311. DOE confirmed that GTAS files submitted contained \$354 million in SGL 531100 for Treasury.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of the Treasury	2000	Department	1200	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 379,311,444.43	<p>The majority of the difference, \$369,452,628.57, appears to be related to interest Expense balances reported by the Department of Agriculture (\$340,939,654.65 for 012 4208 and \$28,512,973.92 for 012 4230) with no corresponding entries reported by Treasury (presumably the Federal Financing Bank). Other minor portions of the difference -\$1,443,406.87 of the difference is due to Treasury (FFB) reporting Interest Revenue Balances (\$40,084.54 for 012 4221 and \$1,403,322.33 for 012 4143) with no corresponding Interest Expense balance reported by Agriculture. \$2,243,832.01 of the difference is a result of Treasury's reporting. Treasury's original file submission failed Edit I - Fund Balance with Treasury GWA/GTAS staff waived the edit for Treasury and asked for a resubmission. However, Treasury elected not to resubmit the file, resulting in the additional difference.</p> <p>The amount of Interest Expense reported by Agriculture for 012 4336, \$2,243,823.01 differs from the amount of Interest Revenue reported by FBB, \$2,267,199.34, due to a Timing Difference of \$23,376.33. \$500,000.01 of the difference is related to Agriculture's (012 4336) reporting of "Capitol Stock," which has been a recurring intragovernmental difference between Treasury and Agriculture for several years with no resolution.</p>	Accounting/Reporting Error	USDA has contacted Treasury to research the difference.
Department of the Treasury	2000	Department	1601	27	Transfer Receivable/ Payable	\$ 400,628,368.00	<p>FSU confirms the balance with trading partner DOL (16) for the Interest Receivable-Advances to Unemployment and the Loans Receivable-Advances to Unemployment as of December 31, 2013. It appears that FSU's balances for TAS 2871.001 and TAS 2871.002 are not being reported in GTAS properly. We have discussed the issue with Treasury personnel and understand that it is being researched in order to rectify the problem going forward.</p>	Accounting/Reporting Error	This is DOL's error. As above, one balance in SGL 1335 for \$400.6 million was erroneously associated with Treasury (F020), thus creating the material difference in RC 27.
Department of the Treasury	2000	Patient Ce	9572	01	Federal Investments/Debt	\$ 662,083,561.43	<p>Fiscal Service confirms balances. Trading partner reported the information with the incorrect AP Pair. It will be corrected for the next reporting cycle.</p>	Accounting/Reporting Error	N/A
Department of the Treasury	2000	National at	9515	01	Federal Investments/Debt	\$ 705,994,701.81	<p>Fiscal Service confirms balances. Trading partner is not required to report in GTAS. Independent Agency.</p>	Accounting Methodology Difference	N/A

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of the Treasury	2000	Export-imp	8300	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 722,952,173.99	The majority of the difference, \$666,872,496.28, is because Export-Import Bank erroneously reported an additional Interest Expense balance in that amount. Export -Import Bank has recognized that this was a reporting error on their side. The remaining difference, \$56,079,677.71, is an Interest Expense balance that was reported by Treasury (020 1880). Treasury's Division of Federal Investments, Credit Accounting Branch is in contact with Export-Import Bank regarding this portion of the difference.	Accounting/Reporting Error	Amount of \$666,872,496.28 was inaccurately reported by EXIM. This amount shouldn't have been reported by EXIM and doesn't represent a balance in EXIM's general ledger. Reporting will be corrected by next quarter. Amount of \$56,079,677.71 relates to interest income on borrowings. This is due to timing difference and it will be adjusted /accrued during next reporting period
Department of the Treasury	2000	Federal De	5100	24	Buy/ Sell Costs/ Revenue	\$ 765,565,110.19	Treasury is currently researching the difference.	Unidentified	This was an error. The "F" attributes and TP was used incorrectly. Accounts (5900 & 6100) for these amounts should have been classified as non-federal.
Department of the Treasury	2000	DEPARTM	6002	01	Federal Investments/Debt	\$ 769,168,473.05	Elizabeth Stubits of NRRIT informed FSD that they do report information related to their marketable securities to GTAS. The amount of the material difference matches what was reported by Fiscal Service Debt.	Accounting Methodology Difference	The difference is due to investments in Federal securities held by the National Railroad Retirement Investment Trust (NRRIT). The RRB, on behalf of the NRRIT, should report intragovernmental activity pertaining to these Federal securities via GTAS. However, we understand that the Intragovernmental Reporting & Analysis System (IRAS) division of Treasury does not include the NRRIT-GTAS data when generating the Material Difference Report (MDR). Had the NRRIT data been incorporated into the MDR analysis, the difference would have been much smaller. We believe that NRRIT-GTAS data is not incorporated into the MDR because the NRRIT is a non-verifying agency and is not part of the IRAS population. Discussions are ongoing between RRB, Treasury and OMB for the proper treatment. In FY 2006, the RRB began reporting the net assets of the NRRIT as an investment in a non-federal entity on its balance sheet. Prior to FY 2006, investments held by NRRIT were not reported on the RRB's balance sheet.
Department of the Treasury	2000	Department	1300	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 816,025,946.77	Treasury is currently researching the difference.	Unidentified	For Q1 reporting, a payable was set up for the amount of \$816M due to the Treasury General Fund. This is in accordance with USPTO's appropriation language which states that, "the sum herein appropriated from the General Fund shall be reduced as offsetting collections are received."
Department of the Treasury	2000	National C	2500	01	Federal Investments/Debt	\$ 1,048,276,501.29	Fiscal Service confirms balances. Agency had admitted errors and is making corrections. Will send request for JV to treasury.	Accounting/Reporting Error	591 M Reported with Erroneous TP (CLF), 152 M lacked correct TP with Treasury (CDRLF), 305M TP with Treasury was incorrect as of 12/31, correcting entry made on 1/1/14 (CLF).
Department of the Treasury	2000	The Judicial	1000	01	Federal Investments/Debt	\$ 1,074,426,367.82	Fiscal Service confirms balances. Trading partner is not reported in GTAS and not required to report.	Accounting Methodology Difference	N/A

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of the Treasury	2000	Department	9100	17	Federal Loans Receivable/ Federal Loans Payable	\$ 1,151,039,079.24	This difference, \$1,151,039,079.24, appears to be related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the Department of Education with no corresponding entries reported by Treasury.	Accounting/Reporting Error	This amount needs to be recorded by Treasury under their GL1350 - Federal balance (Trading Partner 20). This refers specifically to ED fund 4255 OPE and ED has recorded their side to GL 2520.
Department of the Treasury	2000	General S	4700	17	Federal Loans Receivable/ Federal Loans Payable	\$ 1,715,130,005.64	This difference, \$1,715,130,005.64, appears to be related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the General Services Administration with no corresponding entries reported by Treasury.	Accounting/Reporting Error	Per Treasury's Intragovernmental contacts, the Treasury TAS for the Federal Financing Bank was not certified in GTAS. Those balances were not included in Treasury's intragovernmental reporting creating this \$1.7B material difference. According to the balances on the authoritative source report in GTAS, FFB should have reported \$1,715,130,004.65 in SGL 1350, leaving a difference of \$0.99.
Department of the Treasury	2000	Presidio T	9550	01	Federal Investments/Debt	\$ 2,120,757,000.00	Fiscal Service confirms balances. Trading partner is not required to report in GTAS. Independent Agency.	Accounting Methodology Difference	N/A
Department of the Treasury	2000	Agency for	7200	12	Accounts Receivable/ Accounts Payable-Capital Transfers	\$ 2,483,422,584.42	Treasury is currently researching the difference.	Unidentified	This is a liability payable to the Department of the Treasury which relates to USAID's Credit Program Liquidating Funds. USAID has been coding this as TP 99 which has no reciprocal partner to reconcile to. USAID is reviewing the Treasury guidance to appropriately code this liability during FY 2014.
Department of the Treasury	2000	Department	7500	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 2,823,151,756.00	Fiscal Service confirms balances. Agency indicates that a "Z" attribute was used instead of "F020." HHS will correct for future quarters.	Unidentified	The difference for TP20 RC01 Federal Investment/Debt For the PSC TAS, 75-X-8175 and 75-X-8254 due to the data was reported in GTAS using the "Z" attribute instead of "F" attribute. The GTAS bulk file mistakenly was submitted using the "Z" attribute instead of "F" attribute (TP020). HHS will correct this for future quarters.
Department of the Treasury	2000	Environme	6800	27	Transfer Receivable/ Payable	\$ 3,269,150,661.10	Treasury is currently researching the difference.	Unidentified	Before GTAS, EPA would include the 1330/2150 balances (Treasury symbols 68-68X8145,68-68X8153,6809/108195 and 6809/108196) and the elimination of the balances (Treasury Symbol 68X0000) in the IRAS file. In essence EPA reported \$0 for RC 27. There are different trading partners in the transactions due to the change in reporting responsibility, EPA is reporting for the Bureau of Fiscal Services, Funds Management Branch the 215000 balance, Payable from the Treasury Managed Trust Funds (Treasury-Trading Partner 20) to EPA (Trading Partner 68).
Department of the Treasury	2000	Department	7500	01	Federal Investments/Debt	\$ 3,469,053,886.68	Treasury is currently researching the difference.	Unidentified	The difference for TP20 RC01 Federal Investment/Debt For the PSC TAS, 75-X-8175 and 75-X-8254 due to the data was reported in GTAS using the "Z" attribute instead of "F" attribute. The GTAS bulk file mistakenly was submitted using the "Z" attribute instead of "F" attribute (TP020). HHS will correct this for future quarters.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of the Treasury	2000	Department	6900	17	Federal Loans Receivable/ Federal Loans Payable	\$ 6,591,929,552.47	The majority of this difference, \$6,592,460,292.55, is related to Loans Receivable (SGL 1350) balances reported by Treasury (Fiscal Service) with no corresponding Loans Payable (SGL 2510) balances reported by the Department of Transportation (\$6,019,883,036.33 for 069 4123, \$409,206,898.13 for 069 45347, and \$163,370,358.09 for 069 4348). The Department of Transportation claims that these balances were reported and has confirmed the balances with Treasury (Fiscal Service) outside of GTAS.	Accounting/Reporting Error	DOT was granted permission by Treasury to submit an Intragovernmental Reporting and Analysis System (IRAS) legacy file to satisfy the GTAS intragovernmental reporting requirement for 1st quarter FY2014. The federal loans payable activity in funds 69x4123, 69x4347 and 69x4348 were recorded by DOT, however, due to a mapping error, it was not included in the legacy IRAS file that was submitted in lieu of the GTAS submissions. DOT was not able to certify 100 percent of its bulk files in GTAS due to transitioning issues therefore the intragovernmental reporting was not complete.
Department of the Treasury	2000	National C	2500	17	Federal Loans Receivable/ Federal Loans Payable	\$ 10,008,213,306.17	The majority of this difference, \$10,003,000,000.00, appears to be related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the National Credit Union Administration with no corresponding entries reported by Treasury.	Accounting/Reporting Error	Old conversion data did not have proper USSGL recorded. Amount is cleared and at zero balance. NCUA is adjusting GL to properly reflect clearing.
Department of the Treasury	2000	Department	8900	17	Federal Loans Receivable/ Federal Loans Payable	\$ 13,789,534,216.60	This difference, \$13,789,534,216.60, appears to be related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the Department of Energy (\$8,141,760,59.15 for 089 4576 and \$5,647,773,623.45 for 089 4579) with no corresponding entries reported by Treasury.	Accounting/Reporting Error	Treasury's Intragovernmental Raw Data File for Q1 FY2014 did not contain Treasury balances that would offset DOE balances for DOE Loans payables.
Department of the Treasury	2000	U.S. Postal	1800	17	Federal Loans Receivable/ Federal Loans Payable	\$ 14,999,600,000.00	This difference, \$14,999,600,000.00, appears to be related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the U.S. Postal Service with no corresponding entries reported by Treasury.	Accounting/Reporting Error	The loan amount of \$14,999,600.00 is correct. No correction needed by our agency.
Department of the Treasury	2000	Office of P	2400	01	Federal Investments/Debt	\$ 15,005,469,501.45	Fiscal Service confirms balances. The principal balance of FFB securities (\$14,999,990,000.00) was not reported by Treasury in 2530. OPM has included this information.	Accounting/Reporting Error	Difference is due to amortization methods and the Department of Treasury did not report FFB securities in the amount of \$15 billion.
Department of the Treasury	2000	Department	2000	01	Federal Investments/Debt	\$ 23,160,757,578.99	Fiscal Service confirms balances. Treasury did not report to GTAS for ESF and FFB because of failed edits.	Accounting/Reporting Error	Fiscal Service confirms balances. Treasury did not report to GTAS for ESF and FFB because of failed edits.
Department of the Treasury	2000	Social Sec	2800	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 24,924,491,915.03	Fiscal Service confirms balances. Trading partner is not reported in GTAS. Email sent to agency for explanation.	Unidentified	SSA reported and certified \$1,011,844,628 for TAS 28X8007, SGL 531100 and \$23,912,647,286 for TAS 28X8006, SGL 531100 in GTAS; however, these amounts are not being reflected in the intragovernmental reports.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of the Treasury	2000	Department	1601	17	Federal Loans Receivable/ Federal Loans Payable	\$ 29,846,245,817.67	This difference is related to an SGL 2590 (Other Debt) balance of \$29,846,245,817.67 reported by the Department of Labor for TAS 016X8042. The account and balance are unrelated to Fiscal Service Borrowings. Fiscal Service Borrowings matches Labor in RC 17 reporting for the only Labor account that currently has a Loans Receivable balance (016X8144 Black Lung Disability Trust Fund).	Unidentified	DOL reported the amount in question in SGL 2590, relating to loans associated with UTF (Fund X8042), in accordance with USSGL guidance. We have not had a difference in RC 17 prior to this quarter. Treasury usually reports the reciprocal balance in TAS 20042871. However, it appears that this TAS was not certified by Treasury in time for Q1 GTAS reporting. This is a reporting error on Treasury's side. Treasury has confirmed the balance we reported and stated that this "is a GTAS issued that needs to be addressed by the Financial Reports and Policy Division of Treasury" (see accompanying email).
Department of the Treasury	2000	Department	1200	17	Federal Loans Receivable/ Federal Loans Payable	\$ 41,178,902,694.23	This difference, \$41,178,902,694.23, appears to be related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the Department of Agriculture (\$38,769,484,058.00 for 012 4208 and \$2,409,418,636.23 for 0 12 4230) with no corresponding entries reported by Treasury.	Accounting/Reporting Error	RD is waiting for Treasury to confirm this balance.
Department of the Treasury	2000	Department	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ 55,525,172,652.10	This difference is attributable to a Loans Receivable (SGL 1350) balance of \$55,354,211,139.29 and a Capitalized Interest Receivable (SGL 1351) balance of \$170,961,512.81 reported by Treasury (Fiscal Service) and no corresponding Loans Payable (SGL 2510) and Capitalized Interest Payable (SGL 2511) balance reported by the Federal Financing Bank.	Accounting/Reporting Error	This difference is attributable to a Loans Receivable (SGL 1350) balance of \$55,354,211,139.29 and a Capitalized Interest Receivable (SGL 1351) balance of \$170,961,512.81 reported by Treasury (Fiscal Service) and no corresponding Loans Payable (SGL 2510) and Capitalized Interest Payable (SGL 2511) balance reported by the Federal Financing Bank.
Department of the Treasury	2000	Treasury C	9900	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 134,572,083,508.85	Treasury is currently researching the difference.	Unidentified	N/A
Office of Personnel Management	2400	Central Int	5600	24	Buy/ Sell Costs/ Revenue	\$ 105,087,383.33	CIA is not reporting Benefit Expense or Revolving Fund activity using Trading Partner 56 as described in the TFM.	Accounting/Reporting Error	Incorrect Trading Partner Code used by Trading Partner Agency.
Office of Personnel Management	2400	The Judiciary	1000	26	Benefits Program Costs/ Revenue	\$ 153,271,240.71	OPM confirms amount reported. The Judiciary reported zero and OPM is working with them to resolve the differences.	Accounting/Reporting Error	N/A
Office of Personnel Management	2400	Congress	9999	26	Benefits Program Costs/ Revenue	\$ 185,380,798.91	OPM confirms reporting. \$96.9 million of the amount pertains to employee benefit program revenue for the House and Senate. The remaining is classified.	Accounting/Reporting Error	N/A
Office of Personnel Management	2400	Department	7500	26	Benefits Program Costs/ Revenue	\$ 226,665,279.96	OPM confirms reporting. OPM contacted HHS and they stated they have not been able to obtain a consolidated file from GTAS to reconcile.	Accounting/Reporting Error	The difference for TP24 RC26 Benefit Program due to the data was reported in GTAS using the "Z" attribute instead of "F" attribute. The GTAS bulk file mistakenly was submitted using the "Z" attribute instead of "F" attribute (TP024). The GTAS bulk file mistakenly was submitted using the "Z" attribute instead of "F" attribute (TP020). HHS will correct this for future quarters.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Office of Personnel Management	2400	Departmer	2000	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 262,580,310.83	Ken Harris received on email from BPD on September 4, 2013 stating the Dispute Resolution is still being evaluated.	Accounting Methodology Difference	OPM is reporting the total mount due to the Judgment Fund for Contract Disputes claims. FSM is reporting an Allowance for Doubtful accounts in the amount of \$262,580,310.83. The allowance account offsets the receivable causing a difference. This has been referred for Intragovernmental Dispute Resolution.
Office of Personnel Management	2400	Departmer	1200	26	Benefits Program Costs/ Revenue	\$ 357,803,684.73	OPM confirms reporting. The amounts USDA reported appear incorrect from looking at historical data. OPM contacted USDA and they are reviewing the data. Fabian Clay said they will contact us.	Accounting/Reporting Error	Agency incorrectly used a 'Z' attribute when recording these amounts therefore no Trading Partner was used.
Office of Personnel Management	2400	Departmer	8600	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 505,256,849.00	HUD sent on email stating they had a reporting error. HUD reported \$505 Mill as a Fed Vendor instead of as a Non-Fed Vendor. HUD will correct this error in 2nd Quarter.	Accounting/Reporting Error	The amount shown on Reciprocal Category 22 report and Trading Partner 24 was recorded in error and incorrectly coded to trading partner 24 during GTAS upload. HUD ha corrected the entries in the accounting system and these amounts will not appear on any future reports.
Office of Personnel Management	2400	Departmer	2000	01	Federal Investments/Debt	\$ 15,005,469,501.45	Difference Is due to amortization methods and the Department of Treasury did not report FFB securities in the amount of \$15 billion.	Accounting/Reporting Error	Fiscal Service confirms balances. The principal balance of FFB securites (\$14,999,990,000. 00) was not reported by Treasury in 2530. OPM has included this information.
National Credit Union Administration	2500	National C	2500	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 299,338,712.89	Old conversion data did not have proper USSGL recorded. Amount is cleared and at zero balance. NCUA is adjusting GL to properly reflect clearing.	Accounting/Reporting Error	Old conversion data did not have proper USSGL recorded. Amount is cleared and at zero balance. NCUA is adjusting GL to properly reflect clearing.
National Credit Union Administration	2500	Departmer	2000	01	Federal Investments/Debt	\$ 1,048,276,501.29	591 M Reported with Erroneous TP (CLF), 152 M lacked correct TP with Treasury (CDRLF). 305M TP with Treasury was incorrect as of 12/31, correcting entry made on 1/1/14 (CLF).	Accounting/Reporting Error	591 M Reported with Erroneous TP (CLF), 152 M lacked correct TP with Treasury (CDRLF). 305M TP with Treasury was incorrect as of 12/31, correcting entry made on 1/1/14 (CLF).
National Credit Union Administration	2500	Congress	9999	17	Federal Loans Receivable/ Federal Loans Payable	\$ 10,003,000,000.00	Old conversion data did not have proper USSGL recorded. Amount is cleared and at zero balance. NCUA is adjusting GL to properly reflect clearing.	Accounting/Reporting Error	n/A
National Credit Union Administration	2500	Departmer	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ 10,008,213,306.17	Old conversion data did not have proper USSGL recorded. Amount is cleared and at zero balance. NCUA is adjusting GL to properly reflect clearing.	Accounting/Reporting Error	The majority of this difference, \$10,003,000,000.00, appears to be related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the National Credit Union Administration with no corresponding entries reported by Treasury.
National Credit Union Administration	2500	National C	2500	17	Federal Loans Receivable/ Federal Loans Payable	\$ 10,013,074,141.57	Old conversion data did not have proper USSGL recorded. Amount is cleared and at zero balance. NCUA is adjusting GL to properly reflect clearing.	Accounting/Reporting Error	Old conversion data did not have proper USSGL recorded. Amount is cleared and at zero balance. NCUA is adjusting GL to properly reflect clearing.
Social Security Administration	2800	Departmer	2000	24	Buy/ Sell Costs/ Revenue	\$ 158,762,129.43	SSA recorded expense with the Treasury (20) which is the consistent with past practices. Inspeaking with our contacts at BPD (who provides the majority of SSA's expenses with TP20), they informed us that while Treasury recorded revenue with a trading partner of 28, they listed the revenue account as non-exchange instead of exchange, which may explain why their balances were not picked up for this category.	Accounting/Reporting Error	Fiscal Service reported SGL 5900 in the amount of \$161,776,495.68 with an incorrect Exchange/Non-exchange attribute of "T" instead of "X" for trading partner SSA (28).

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Social Security Administration	2800	Treasury G	9900	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 7,574,000,000.00	In our discussions with a contact from the General Fund, they explained that this activity represented FICA transfers for OASI and DI. It appears that the Trust Funds transfer the FICA tax from one Trust Fund account to another Trust Fund account.	Accounting Methodology Difference	N/A
Social Security Administration	2800	Department	2000	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 24,924,491,915.03	SSA reported and certified \$1,011,844,628 for TAS 28X8007, SGL 531100 and \$23,912,647,286 for TAS 28X8006, SGL 531100 in GTAS; however, these amounts are not being reflected in the intragovernmental reports.	Accounting/Reporting Error	Fiscal Service confirms balances. Trading partner is not reported in GTAS. Email sent to agency for explanation.
General Services Administration	4700	Department of Agriculture	1200	24	Buy/ Sell Costs/ Revenue	\$ 122,218,684.85	From GSA's Rent on the Web application, I can see that GSA billed USDA \$55M for rent, so I would have expected them to at least report that much in Expenses with GSA. Instead, I only see \$32M in Expenses for GSA as a whole. Further research will need to be done to understand what is going on here.	Accounting Methodology Difference	USDA did not make accruals for GSA buy/sell activity
General Services Administration	4700	Department	1500	24	Buy/ Sell Costs/ Revenue	\$ 138,090,577.62	GSA is reporting more Revenues than DOJ is reporting as Expenses. GSA tried reaching out to DOJ's Intragovernmental contacts and provided preliminary and final balances that were reported, but we have not received a response.	Accounting Methodology Difference	The DOJ expenses \$360 million with the GSA. A significant portion of DOJ relates to lease activity. The DOJ has provided GSA with IPAC supporting documentation and will work to resolve the variance prior to the 2nd quarter reporting.
General Services Administration	4700	Department	7000	24	Buy/ Sell Costs/ Revenue	\$ 144,422,834.24	GSA is reporting more Revenues than DHS is reporting as Expenses. Per DHS's Intragovernmental contact, they are reporting the Trading Partner Main which could help in reconciling. GSA looked at that data and \$219M of the \$477M DHS reported in Expenses had a blank TP Main. For the data that did have TP Main populated it did not appear to be in sync with GSA's data by TAS. Further research will have to be done regarding this difference.	Accounting Methodology Difference	DHS and GSA are continuing to reconcile our intragovernmental differences.
General Services Administration	4700	Defense A	DE00	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 235,286,070.41	GSA continues to work with DoD in resolving our Material Differences by providing data before the end of the reporting cycle. This difference is mainly due to GSA reporting more Accounts Receivable from the Defense Agencies (Particularly 9700) than they are reporting as Accounts Payable to GSA. DoD only reported a total of \$38M that they reported for GSA as a whole.	Accrual Methodology Difference	DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
General Services Administration	4700	Department	7500	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 286,679,698.18	Of this \$287M differences, \$163M is due to the way that Treasury matched up the SGL balances. GSA's SGL 1990 balance of \$81,328,712.92 was not matched up properly with HHS's SGL 2940 for the capital lease that we have with the CDC. Once that issue is accounted for, the absolute value of our true differences should be \$124M. Of the \$124M in true differences, \$121M is due to the Accounts Receivable that GSA has on our books which are greater than the Accounts Payables that HHS has on their books. Per HHS's contacts, the majority of their bureau's only book IPAC activity and does not book estimated accruals.	Accrual Methodology Difference	GSA sends the buy/sell data information to the HHS on the last day of the reporting period. Due to the late receipt of the data, HHS is unable to reconcile these transactions in the appropriate reporting period. This is an on going issue.
General Services Administration	4700	The Judiciary	1000	24	Buy/ Sell Costs/ Revenue	\$ 294,105,869.55	The Judiciary is a Non-Verifying agency. While they are not required to report Intragovernmental activity, GSA does have that requirement. This material difference is due to the revenues (mostly for rent) that GSA reported from the Judiciary while they did not report any expenses with GSA.	Accounting Methodology Difference	N/A
General Services Administration	4700	Department	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 314,480,351.71	The majority of this difference is a recurring reconciling item. Treasury reports a loss on Accounts Receivable for amounts that they are due to receive for payments that the Judgment Fund has made on our agency's behalf. At first quarter that allowance was \$255M. GSA is continuing to report the full balance of the liability. In addition, GSA identified \$35,343,879.66 that was erroneously reported by GSA as an Accounts Payable to Treasury when it should have been Non-Federal. The remaining \$24M in differences is due to the Accounts Receivables that GSA has on our books which is greater than the Accounts Payable that Treasury has on their books.	Accounting Methodology Difference	Out of the difference of \$314,480,351.71, \$255M is related to the allowance on the Judgement Fund claims that are paid on GSA's behalf. An additional \$35M is due to the SGL 1340 balance that wasn't certified by Treasury for the FFB activity.
General Services Administration	4700	Department	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ 1,715,130,005.64	Per Treasury's Intragovernmental contacts, the Treasury TAS for the Federal Financing Bank was not certified in GTAS. Those balances were not included in Treasury's intragovernmental reporting creating this \$1.7B material difference. According to the balances on the authoritative source report in GTAS, FFB should have reported \$1,715,130,004.65 in SGL 1350, leaving a difference of \$0.99.	Accounting/Reporting Error	This difference, \$1,715,130,005.64, appears to be related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the General Services Administration with no corresponding entries reported by Treasury.
Federal Deposit Insurance Corporation	5100	Department	1500	24	Buy/ Sell Costs/ Revenue	\$ 500,120,702.47	FDIC reported activity based on IPAC activity between FDIC and DOJ as of 12/31/13. DOJ did not respond to FDIC's request and confirmation statement sent prior to the GTAS due date.	Accounting Methodology Difference	The variance relates to Custodial collections remitted to FDIC. DOJ collected debts owed to them by public sources and remitted those collections to FDIC, which FDIC recorded as on abnormal expense. This activity should not be recorded as intra-governmental.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Federal Deposit Insurance Corporation	5100	Departmer	2000	24	Buy/ Sell Costs/ Revenue	\$ 765,565,110.19	This was an error. The "F" attributes and TP was used incorrectly. Accounts (5900 & 6100) for these amounts should have been classified as non-federal.	Accounting/Reporting Error	Treasury is currently researching the difference.
Central Intelligence Agency	5600	Office of P	2400	24	Buy/ Sell Costs/ Revenue	\$ 105,087,383.33	Incorrect Trading Partner Code used by Trading Partner Agency.	Unidentified	CIA is not reporting Benefit Expense or Revolving Fund activity using Trading Partner 56 as described in the TFM.
Central Intelligence Agency	5600	Congress	9999	24	Buy/ Sell Costs/ Revenue	\$ 150,679,452.00	Funds continued to be invested for CIA Retirement fund under Continuing Resolution for FY 2014.	Unidentified	N/A
Railroad Retirement Board	6000	Other Inde	9500	09	Expenditure Transfers of Financing Sources	\$ 193,000,000.00	The RRB uses the TP95 in accordance with the TFM. The NRRIT is a tax-exempt entity, independent from the Federal Government and not subject to Title 31, United States Codes (USC). The RRB does its utmost to provide the best possible data given the unique relationship it has with the NRRIT. Treasury classifies the NRRIT as a nonverifying agency and as such, the RRB is required to submit, on behalf of the NRRIT, GTAS data and certain GFRS notes. Once GTAS data is submitted, NRRIT data is not processed by Treasury because Treasury does not include non-verifying agency data in the reconciliation population.	Accounting Methodology Difference	N/A
DEPARTMENT OF THE TREASURY 1	6002	Departmer	2000	01	Federal Investments/Debt	\$ 769,168,473.05	The difference is due to investments in Federal securities held by the National Railroad Retirement Investment Trust (NRRIT). The RRB, on behalf of the NRRIT, should report intragovernmental activity pertaining to these Federal securities via GTAS. However, we understand that the Intragovernmental Reporting & Analysis System (IRAS) division of Treasury does not include the NRRIT-GTAS data when generating the Material Difference Report (MDR). Had the NRRIT data been incorporated into the MDR analysis, the difference would have been much smaller. We believe that NRRIT-GTAS data is not incorporated into the MDR because the NRRIT is a non-verifying agency and is not part of the IRAS population. Discussions are ongoing between RRB, Treasury and OMB for the proper treatment. In FY 2006, the RRB began reporting the net assets of the NRRIT as an investment in a non-federal entity on its balance sheet. Prior to FY 2006, investments held by NRRIT were not reported on the RRB's balance sheet.	Accounting Methodology Difference	Elizabeth Stubits of NRRIT informed FSD that they do report information related to their marketable securities to GTAS. The amount of the material difference matches what was reported by Fiscal Service Debt.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Environmental Protection Agency	6800	Environme	6800	27	Transfer Receivable/ Payable	\$ 3,269,150,661.10	Before GTAS, EPA would include the 1330/2150 balances (Treasury symbols 68-68X8145,68-68X8153,6809/108195 and 6809/108196) and the elimination of the balances (Treasury Symbol 68X0000) in the IRAS file. In essence EPA reported \$0 for RC 27. There are different trading partners in the transactions due to the change in reporting responsibility, EPA is reporting for the Bureau of Fiscal Services, Funds Management Branch the 215000 balance, Payable from the Treasury Managed Trust Funds (Treasury-Trading Partner 20) to EPA (Trading Partner 68).	Accounting/Reporting Error	Before GTAS, EPA would include the 1330/2150 balances (Treasury symbols 68-68X8145,68-68X8153,6809/108195 and 6809/108196) and the elimination of the balances (Treasury Symbol 68X0000) in the IRAS file. In essence EPA reported \$0 for RC 27. There are different trading partners in the transactions due to the change in reporting responsibility, EPA is reporting for the Bureau of Fiscal Services, Funds Management Branch the 215000 balance, Payable from the Treasury Managed Trust Funds (Treasury-Trading Partner 20) to EPA (Trading Partner 68).
Environmental Protection Agency	6800	Departmer	2000	27	Transfer Receivable/ Payable	\$ 3,269,150,661.10	Before GTAS, EPA would include the 1330/2150 balances (Treasury symbols 68-68X8145,68-68X8153,6809/108195 and 6809/108196) and the elimination of the balances (Treasury Symbol 68X0000) in the IRAS file. In essence EPA reported \$0 for RC 27. There are different trading partners in the transactions due to the change in reporting responsibility, EPA is reporting for the Bureau of Fiscal Services, Funds Management Branch the 215000 balance, Payable from the Treasury Managed Trust Funds (Treasury-Trading Partner 20) to EPA (Trading Partner 68).	Accounting/Reporting Error	Treasury is currently researching the difference.
Department of Transportation	6900	Departmer	6900	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 110,292,241.68	These differences are primarily the result of timing differences and conversion data from DOT's legacy systems. DOT has ongoing efforts dedicated to reducing and eliminating intradepartmental differences involving Advances and Prepayments (USSGL 1410) and Liability for Advances and Prepayments (USSGL 2310).	Unidentified	These differences are primarily the result of timing differences and conversion data from DOT's legacy systems. DOT has ongoing efforts dedicated to reducing and eliminating intradepartmental differences involving Advances and Prepayments (USSGL 1410) and Liability for Advances and Prepayments (USSGL 2310).
Department of Transportation	6900	Departmer	6900	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 210,524,864.39	This reporting error is due to the transitioning of DOT to GTAS. Due to transitioning to GTAS, the DOT eliminations department code was changed and the ability to appropriately identify intradepartmental activity was impacted. DOT is currently in the process of developing a report to determine the intradepartmental activity to perform proper intradepartmental eliminations and reconciliations.	Accounting/Reporting Error	This reporting error is due to the transitioning of DOT to GTAS. Due to transitioning to GTAS, the DOT eliminations department code was changed and the ability to appropriately identify intradepartmental activity was impacted. DOT is currently in the process of developing a report to determine the intradepartmental activity to perform proper intradepartmental eliminations and reconciliations.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of Transportation	6900	Department	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ 6,591,929,552.47	DOT was granted permission by Treasury to submit an Intragovernmental Reporting and Analysis System (IRAS) legacy file to satisfy the GTAS intragovernmental reporting requirement for 1st quarter FY2014. The federal loans payable activity in funds 69x4123, 69x4347 and 69x4348 were recorded by DOT, however, due to a mapping error, it was not included in the legacy IRAS file that was submitted in lieu of the GTAS submissions. DOT was not able to certify 100 percent of its bulk files in GTAS due to transitioning issues therefore the intragovernmental reporting was not complete.	Accounting/Reporting Error	The majority of this difference, \$6,592,460,292.55, is related to Loans Receivable (SGL 1350) balances reported by Treasury (Fiscal Service) with no corresponding Loans Payable (SGL 2510) balances reported by the Department of Transportation (\$6,019,883,036.33 for 069 4123, \$409,206,898.13 for 069 45347, and \$163,370,358.09 for 069 4348). The Department of Transportation claims that these balances were reported and has confirmed the balances with Treasury (Fiscal Service) outside of GTAS.
Department of Transportation	6900	Department	6900	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 8,429,851,699.76	This reporting error is due to the transitioning of DOT to GTAS. Due to transitioning to GTAS, the DOT eliminations department code was changed and the ability to appropriately identify intradepartmental activity was impacted. DOT is currently in the process of developing a report to determine the intradepartmental activity to perform proper intradepartmental eliminations and reconciliations	Accounting/Reporting Error	This reporting error is due to the transitioning of DOT to GTAS. Due to transitioning to GTAS, the DOT eliminations department code was changed and the ability to appropriately identify intradepartmental activity was impacted. DOT is currently in the process of developing a report to determine the intradepartmental activity to perform proper intradepartmental eliminations and reconciliations
Department of Transportation	6900	Department	6900	27	Transfer Receivable/ Payable	\$ 8,437,221,360.64	This reporting error is due to the transitioning of DOT to GTAS. Due to transitioning to GTAS, the DOT eliminations department code was changed and the ability to appropriately identify intradepartmental activity was impacted. DOT is currently in the process of developing a report to determine the intradepartmental activity to perform proper intradepartmental eliminations and reconciliations.	Accounting/Reporting Error	This reporting error is due to the transitioning of DOT to GTAS. Due to transitioning to GTAS, the DOT eliminations department code was changed and the ability to appropriately identify intradepartmental activity was impacted. DOT is currently in the process of developing a report to determine the intradepartmental activity to perform proper intradepartmental eliminations and reconciliations.
Department of Homeland Security	7000	Treasury	9900	07	Appropriation of Unavailable Trust or Special Fund Receipts	\$ 112,647,278.84	Per discussion with Treasury's general fund POC, the general fund treats this activity as cash transferred to the general fund before it is applied to the expenditure account. The general fund does not expect FPAs to change their reporting logic for this type of activity. There will always be a difference between the general fund and FPAs for these transactions.	Accounting Methodology Difference	N/A

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of Homeland Security	7000	Defense A	DE00	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 126,881,426.55	DHS and DoD are continuing to reconcile our intragovernmental differences.	Unidentified	DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.
Department of Homeland Security	7000	General S	4700	24	Buy/ Sell Costs/ Revenue	\$ 144,422,834.24	DHS and GSA are continuing to reconcile our intragovernmental differences.	Unidentified	GSA is reporting more Revenues than DHS is reporting as Expenses. Per DHS's Intragovernmental contact, they are reporting the Trading Partner Main which could help in reconciling. GSA looked at that data and \$219M of the \$477M DHS reported in Expenses had a blank TP Main. For the data that did have TP Main populated it did not appear to be in sync with GSA's data by TAS. Further research will have to be done regarding this difference.
Department of Homeland Security	7000	Defense A	DE00	09	Expenditure Transfers of Financing Sources	\$ 382,098,124.62	This difference was settled by the Dispute Resolution Committee in FY 2013. DHS (CBP) properly recorded the transfer out against the Army Corps of Engineers as of 1st quarter FY 2014. It appears that the Army Corps of Engineers did not report the transfer in against DHS.	CY Timing Difference	DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.
Department of Homeland Security	7000	Departmer	1200	09	Expenditure Transfers of Financing Sources	\$ 830,818,648.07	This difference represents 3rd period FY 2014 custodial collections which DHS transferred to Agriculture. It appears that Agriculture did not report the transfer in (USSGL 5997) against DHS for these collections	CY Timing Difference	Agency used incorrect trading partner, we should have used TP 070.
Agency for International Development	7200	Departmer	2000	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 207,689,286.27	This difference relates to accrue downward re-estimates of subsidy in the Credit Program financing funds, which USAID has been coding as TP 99.	Accounting Methodology Difference	\$1,733,761.00 out of the total difference of \$207,689,286.27 represents obligation recorded for USAID and payable established. Treasury is currently researching the remaining difference.
Agency for International Development	7200	Departmer	2000	12	Accounts Receivable/ Accounts Payable-Capital Transfers	\$ 2,483,422,584.42	This is a liability payable to the Department of the Treasury which relates to USAID's Credit Program Liquidating Funds. USAID has been coding this as TP 99 which has no reciprocal partner to reconcile to. USAID is reviewing the Treasury guidance to appropriately code this liability during FY 2014.	Accounting Methodology Difference	Treasury is currently researching the difference.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Small Business Administration	7300	Small Busi	7300	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 1,116,191,660.00	Only one side of the transaction was included in the "F" file submission due to a system error.	Accounting/Reporting Error	Only one side of the transaction was included in the "F" file submission due to a system error.
Department of Health and Human Service	7500	Departmer	7500	09	Expenditure Transfers of Financing Sources	\$ 100,014,652.00	Identified incorrectly transactions recorded with HHS and will be corrected for Q2 FY201.	Accounting/Reporting Error	Identified incorrectly transactions recorded with HHS and will be corrected for Q2 FY201.
Department of Health and Human Service	7500	Other Inde	9500	09	Expenditure Transfers of Financing Sources	\$ 106,967,000.00	Transactions should be within HHS and will be corrected for Q2 FY2014.	Accounting/Reporting Error	N/A
Department of Health and Human Service	7500	Departmer	7500	24	Buy/ Sell Costs/ Revenue	\$ 116,046,024.90	The diffeerec for TP75 RC24 is due to the intra HHS adjustment that was done after GTAS bulk file was submitted to the Fiscal Service.	CY Timing Difference	The diffeerec for TP75 RC24 is due to the intra HHS adjustment that was done after GTAS bulk file was submitted to the Fiscal Service.
Department of Health and Human Service	7500	Departmer	1400	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 120,035,181.25	The difference is due to a methodology difference in advance/expense recording difference. DOI has agreed to provide detailed data to HHS to facilitate the process. We expect the difference will decrease over time. DOI and HHS will continue to monitor as advances are being liquidated. This is an on going issue.	Accounting Methodology Difference	This difference is related to DOI USSGL 2310 vs HHS USSGL 1410. HHS does not practice advance accounting. A dispute resolution request has been issued through the IGT.
Department of Health and Human Service	7500	Departmer	7500	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 184,796,183.19	The diffeerec for TP75 RC23 is due to the intra HHS adjustment that was done after GTAS bulk file was submitted to the Fiscal Service.	CY Timing Difference	The diffeerec for TP75 RC23 is due to the intra HHS adjustment that was done after GTAS bulk file was submitted to the Fiscal Service.
Department of Health and Human Service	7500	Office of P	2400	26	Benefits Program Costs/ Revenue	\$ 226,665,279.96	The difference for TP24 RC26 Benefit Program due to the data was reported in GTAS using the "Z" attribute instead of "F" attribute. The GTAS bulk file mistakenly was submitted using the "Z" attribute instead of "F" attribute (TP024). The GTAS bulk file mistakenly was submitted using the "Z" attribute instead of "F" attribute (TP020). HHS will correct this for future quarters.	Accounting/Reporting Error	OPM confirms reporting. OPM contacted HHS and they stated they have not been able to obtain a consolidated file from GTAS to reconcile.
Department of Health and Human Service	7500	General S	4700	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 286,679,698.18	GSA sends the buy/sell data information to the HHS on the last day of the reporting period. Due to the late receipt of the data, HHS is unable to reconcile these transactions in the appropriate reporting period. This is an on going issue.	CY Timing Difference	Of this \$287M differences, \$163M is due to the way that Treasury matched up the SGL balances. GSA's SGL 1990 balance of \$81,328,712.92 was not matched up properly with HHS's SGL 2940 for the capital lease that we have with the CDC. Once that issue is accounted for , the absolute value of our true differences should be \$124M. Of the \$124M in true differences, \$121M is due to the Accounts Receivable that GSA has on our books which are greater than the Accounts Payables that HHS has on their books. Per HHS's contacts, the majority of their bureau's only book IPAC activity and does not book estimated accruals.
Department of Health and Human Service	7500	Treasury C	9900	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 2,152,000,000.00	CMS reached out to General Fund contact and based on correspondence, the activity should be removed from the report since the GF Team uses this to track SF 224 activities for SSA, CMS and FFB to agencies.	Unidentified	N/A

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of Health and Human Service	7500	Department	2000	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 2,823,151,756.00	The difference for TP20 RC01 Federal Investment/Debt For the PSC TAS, 75-X-8175 and 75-X-8254 due to the data was reported in GTAS using the "Z" attribute instead of "F" attribute. The GTAS bulk file mistakenly was submitted using the "Z" attribute instead of "F" attribute (TP020). HHS will correct this for future quarters.	Accounting/Reporting Error	Fiscal Service confirms balances. Agency indicates that a "Z" attribute was used instead of "F020." HHS will correct for future quarters.
Department of Health and Human Service	7500	Department	2000	01	Federal Investments/Debt	\$ 3,469,053,886.68	The difference for TP20 RC01 Federal Investment/Debt For the PSC TAS, 75-X-8175 and 75-X-8254 due to the data was reported in GTAS using the "Z" attribute instead of "F" attribute. The GTAS bulk file mistakenly was submitted using the "Z" attribute instead of "F" attribute (TP020). HHS will correct this for future quarters.	Accounting/Reporting Error	Treasury is currently researching the difference.
Export-Import Bank of the United States	8300	Department	2000	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 722,952,173.99	Amount of \$666,872,496.28 was inaccurately reported by EXIM. This amount shouldn't have been reported by EXIM and doesn't represent a balance in EXIM's general ledger. Reporting will be corrected by next quarter. Amount of \$56,079,677.71 relates to interest income on borrowings. This is due to timing difference and it will be adjusted /accrued during next reporting period	Accounting/Reporting Error	The majority of the difference, \$666,872,496.28, is because Export-Import Bank erroneously reported an additional Interest Expense balance in that amount. Export -Import Bank has recognized that this was a reporting error on their side. The remaining difference, \$56,079,677.71, is an Interest Expense balance that was reported by Treasury (020 1880). Treasury's Division of Federal Investments, Credit Accounting Branch is in contact with Export-Import Bank regarding this portion of the difference.
Department of Housing and Urban Development	8600	Department	8600	18	Financing Sources Transferred in/ out without Reimbursement	\$ 137,480,197.95	HUD did not recognize their elimination entry at the Treasury Account Symbol (TAS) level but rather it was done at a higher journal entry level so that we do complicate the budgetary and proprietary relationship in the accounting system.	Accounting Methodology Difference	
Department of Housing and Urban Development	8600	Department	8600	11	Nonexpenditure Financing Sources-Capital Transfers	\$ 234,081,557.11	HUD Liquidation Funds' Capital Transfers that will be sent to Treasury at year end. The difference of \$234,081,557.11 is as a result of HUD-FHA using the wrong sgl account to report the transaction in the GTAS system. HUD will correct this issue before the next reporting period.	Accounting/Reporting Error	HUD Liquidation Funds' Capital Transfers that will be sent to Treasury at year end. The difference of \$234,081,557.11 is as a result of HUD-FHA using the wrong sgl account to report the transaction in the GTAS system. HUD will correct this issue before the next reporting period.
Department of Housing and Urban Development	8600	Treasury G	9900	11	Nonexpenditure Financing Sources-Capital Transfers	\$ 311,134,344.37	HUD Liquidating Funds: Capital Transfers that will be sent to Treasury at year end.	Unidentified	N/A
Department of Housing and Urban Development	8600	Office of P	2400	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 505,256,849.00	The amount shown on Reciprocal Category 22 report and Trading Partner 24 was recorded in error and incorrectly coded to trading partner 24 during GTAS upload. HUD has corrected the entries in the accounting system and these amounts will not appear on any future reports.	Accounting/Reporting Error	HUD sent on email stating they had a reporting error. HUD reported \$505 Mill as a Fed Vendor instead of as a Non-Fed Vendor. HUD will correct this error in 2nd Quarter.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of Housing and Urban Development	8600	Department	8600	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 7,380,745,203.07	The difference of \$7,356,555,478.93 did not have the correct attribute when the amount was uploaded in GTAS. It should have been coded as "federal" on the Capital Reserve Fund 0236 for sgl 2190, instead it was reported as "non-federal" and therefore did not have a trading partner associated with the transaction and did not get captured in the Reciprocal Category 22 report. A payable for the difference of \$22,040,688.70 did not get reported by FHA with the correct trading partner and therefore was not captured in the Reciprocal Category 22 report. For the difference related to the \$866,047, HUD recorded a Downward Reestimate entry which should also have a corresponding transaction to balance the transaction; however the Receipt account (fund 2678) was not included on HUD's SMAF, HUD will have this issue resolved before the next reporting period. For the \$3,015,340.94 difference, the payable offset for this account was cancelled in a prior fiscal year. HUD is working on resolving the balance by trying to find the resources to liquidate the receivable.	Accounting/Reporting Error	The difference of \$7,356,555,478.93 did not have the correct attribute when the amount was uploaded in GTAS. It should have been coded as "federal" on the Capital Reserve Fund 0236 for sgl 2190, instead it was reported as "non-federal" and therefore did not have a trading partner associated with the transaction and did not get captured in the Reciprocal Category 22 report. A payable for the difference of \$22,040,688.70 did not get reported by FHA with the correct trading partner and therefore was not captured in the Reciprocal Category 22 report. For the difference related to the \$866,047, HUD recorded a Downward Reestimate entry which should also have a corresponding transaction to balance the transaction; however the Receipt account (fund 2678) was not included on HUD's SMAF, HUD will have this issue resolved before the next reporting period. For the \$3,015,340.94 difference, the payable offset for this account was cancelled in a prior fiscal year. HUD is working on resolving the balance by trying to find the resources to liquidate the receivable.
Department of Energy	8900	Defense A	DE00	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 104,505,000.00	DOE used the incorrect Trading Partner Code on a transfer entry between DOE and the Army Corps of Engineers-used TP 8900 but should have used TP9600.	Accounting/Reporting Error	DOE provides budget authority to USACE for the Bonneville Power Administration Fund. This allows DOE to keep the funds invested and draw interest until needed by USACE to make disbursements. USACE obligates the funds and requests cash (SF 1151) as needed to meet disbursing requirements. DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of Energy	8900	Department	2000	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 129,370,828.14	Treasury's Intragovernmental Raw Data File for Q1 FY2014 did not contain Treasury balances that would offset DOE balances for interest expense.	Accounting/Reporting Error	The majority of the difference, \$99,834,656.94, appears to be related to Interest Expense balances reported by the Department of Energy (\$61,540,373.62 for 089 4576, \$38,293,121.10 for 089 4579, and \$1,162.22 for 089 4452) with no corresponding entries reported by Treasury (presumably the Federal Financing Bank). The remainder of the difference is a result of Treasury's reporting. Treasury's original file submission failed Edit I -Fund Balance with Treasury. GWA/GTAS staff waived the edit for Treasury and asked for a resubmission. However, Treasury elected not to resubmit the file, resulting in an additional difference of \$29,537,333.39. The amount of Interest Expense reported by Energy for 089 4404, \$20,593.04 is correct and confirmed by FBB. The amount of Interest Expense reported by Energy for 089 4045, \$29,515,578.13, differs from the amount of Interest Revenue reported by FBB, \$32,519,545.27, due to an Accounting Methodology Difference of \$3,003,967.14.
Department of Energy	8900	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 152,979,361.26	DoD is not able to reconcile or fully report its balances with DOE.	Accounting/Reporting Error	DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.
Department of Energy	8900	Department	2000	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 353,988,385.11	Treasury's Intragovernmental Raw Data File for Q1 FY2014 did not contain DOE balances for SGL 5311. DOE confirmed that GTAS files submitted contained \$354 million in SGL 531100 for Treasury.	Accounting/Reporting Error	Fiscct Service confirms balances. Email sent to agency for explanation.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Department of Energy	8900	Treasury General Fund	9900	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 628,178,658.47	Treasury made Financing Source Transfer entries in DOE Loan Funds (4576 and 4579) to accounts for cash flow between DOE and FFB. These balances represent the net cash flow for the period. The General Fund team makes these entries for their own convenience and DOE is NOT expected to have reciprocal entries. Until the General Fund is given a new transaction scenario or FRD excludes these balances from the comparison report, the differences will continue to exist. In addition, the General Fund Team noted that the balances in the comparison report did not carry the proper sign (SGL575500F should not be a credit) and the net difference in RC08 was only \$66.4 million.	Accounting/Reporting Error	N/A
Department of Energy	8900	Department	1400	17	Federal Loans Receivable/ Federal Loans Payable	\$ 7,995,734,503.61	The difference is caused by the accounting convention used by DOE and prescribed by OMB to allow DOE to get credit for offsetting receipts and repaying the debt to the Reclamation Fund. This amount is offset with a debt to SGL 2590 in TAS 895000.27 with TP1400.	Accounting/Reporting Error	DOI(BOR) and DOE(WAPA) share Treasury Account Symbol 5000.27. For financial reporting, WAPA currently reports the receipts, the payable and related activity while BOR reports the cash, the receivable and related activity. Offsetting receipts belong to WAPA and the cash belongs to BOR. The two agencies agreed that DOI would submit the combined activity in this TAS for GTAS. The file provided to DOI from WAPA included the balance responsible for the difference recorded with the TP 14 instead of TP 89.
Department of Energy	8900	Department	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ 13,789,534,216.60	Treasury's Intragovernmental Raw Data File for Q1 FY2014 did not contain Treasury balances that would offset DOE balances for DOE Loans payables.	Accounting/Reporting Error	This difference, \$13,789,534,216.60, appears to be related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the Department of Energy (\$8,141,760.59.15 for 089 4576 and \$5,647,773,623.45 for 089 4579) with no corresponding entries reported by Treasury.
Department of Education	9100	Treasury G	9900	11	Nonexpenditure Financing Sources-Capital Transfers	\$ 121,906,573.98	This amount needs to be recorded by Treasury General Fund under their GL5756 - Federal balance (Trading Partner 20) for Capital Transfer elimination. ED has posted their side and completed proper eliminations.	CY Timing Difference	N/A
Department of Education	9100	Department	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ 1,151,039,079.24	This amount needs to be recorded by Treasury under their GL1350 - Federal balance (Trading Partner 20). This refers specifically to ED fund 4255 OPE and ED has recorded their side to GL 2520.	CY Timing Difference	This difference, \$1,151,039,079.24, appears to be related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the Department of Education with no corresponding entries reported by Treasury.
Other Independent Comissions	9500	Department	7500	09	Expenditure Transfers of Financing Sources	\$ 106,967,000.00	N/A	N/A	Transactions should be within HHS and will be corrected for Q2 FY2014.
Other Independent Comissions	9500	Patient Ce	9572	09	Expenditure Transfers of Financing Sources	\$ 150,000,000.00	N/A	N/A	N/A

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Other Independent Comissions	9500	Railroad R	6000	09	Expenditure Transfers of Financing Sources	\$ 193,000,000.00	N/A	N/A	The RRB uses the TP95 in accordance with the TFM. The NRRIT is a tax-exempt entity, independent from the Federal Government and not subject to Title 31, United States Codes (USC). The RRB does its utmost to provide the best possible data given the unique relationship it has with the NRRIT. Treasury classifies the NRRIT as a nonverifying agency and as such, the RRB is required to submit, on behalf of the NRRIT, GTAS data and certain GFRS notes. Once GTAS data is submitted, NRRIT data is not processed by Treasury because Treasury does not include non-verifying agency data in the reconciliation population.
National and Community Service	9515	Departmer	2000	01	Federal Investments/Debt	\$ 705,994,701.81	N/A	N/A	Fiscal Service confirms balances. Trading partner is not required to report in GTAS. Independent Agency.
Presidio Trust	9550	Departmer	2000	01	Federal Investments/Debt	\$ 2,120,757,000.00	N/A	N/A	Fiscal Service confirms balances. Trading partner is not required to report in GTAS. Independent Agency.
Presidio Trust	9550	Congress	9999	01	Federal Investments/Debt	\$ 2,120,757,000.00	N/A	N/A	N/A
Bureau of Consumer Financial Protection	9571	Departmer	2000	01	Federal Investments/Debt	\$ 138,124,558.68	N/A	N/A	The amount reported to FSD was different than the GTAS reported by Trading Partner 9571. FSD contacted Agency and was informed that they were aware of the timing difference. Not GTAS related.
Patient Centered Outcomes Research	9572	Other Inde	9500	09	Expenditure Transfers of Financing Sources	\$ 150,000,000.00	N/A	N/A	N/A
Patient Centered Outcomes Research	9572	Patient Ce	9572	09	Expenditure Transfers of Financing Sources	\$ 187,032,967.43	N/A	N/A	N/A
Patient Centered Outcomes Research	9572	Departmer	2000	01	Federal Investments/Debt	\$ 662,083,561.43	N/A	N/A	Fiscal Service confirms balances. Trading partner reported the information with the incorrect AP Pair. It will be corrected for the next reporting cycle.
Patient Centered Outcomes Research	9572	Patient Ce	9572	01	Federal Investments/Debt	\$ 662,083,561.43	N/A	N/A	N/A
Treasury General Fund	9900	Departmer	7000	07	Appropriation of Unavailable Trust or Special Fund Receipts	\$ 112,647,278.84	N/A	N/A	Per discussion with Treasury's general fund POC, the general fund treats this activity as cash transferred to the general fund before it is applied to the expenditure account. The general fund does not expect FPAs to change their reporting logic for this type of activity. There will always be a difference between the general fund and FPAs for these transactions.
Treasury General Fund	9900	Departmer	9100	11	Nonexpenditure Financing Sources-Capital Transfers	\$ 121,906,573.98	N/A	N/A	This amount needs to be recorded by Treasury General Fund under their GL5756 - Federal balance (Trading Partner 20) for Capital Transfer elimination. ED has posted their side and completed proper eliminations.
Treasury General Fund	9900	Departmer	8600	11	Nonexpenditure Financing Sources-Capital Transfers	\$ 311,134,344.37	N/A	N/A	HUD Liquidating Funds: Capital Transfers that will be sent to Treasury at year end.
Treasury General Fund	9900	Departmer	1200	11	Nonexpenditure Financing Sources-Capital Transfers	\$ 380,530,784.25	N/A	N/A	Researching to correct by 3/31/2014.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Treasury General Fund	9900	Departmer	8900	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 628,178,658.47	N/A	N/A	Treasury made Financing Source Transfer entries in DOE Loan Funds (4576 and 4579) to accounts for cash flow between DOE and FFB. These balances represent the net cash flow for the period. The General Fund team makes these entries for their own convenience and DOE is NOT expected to have reciprocal entries. Until the General Fund is given a new transaction scenario or FRD excludes these balances from the comparison report, the differences will continue to exist. In addition, the General Fund Team noted that the balances in the comparison report did not carry the proper sign (SGL575500F should not be a credit) and the net difference in RC08 was only \$66.4 million.
Treasury General Fund	9900	Departmer	1300	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 827,195,301.96	N/A	N/A	A majority of the amount represents a payable that was set up for the amount of \$816M due to the Treasury General Fund. This is in accordance with USPTO's appropriation language which states that, "the sum herein appropriated from the General Fund shall be reduced as offsetting collections are received."
Treasury General Fund	9900	Departmer	1500	01	Federal Investments/Debt	\$ 1,289,243,988.56	N/A	N/A	In accordance with Treasury guidance variance relates to Seized Asset Deposit Fund Investments which were recorded to trading partner 9900.
Treasury General Fund	9900	Departmer	1200	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 1,299,846,713.26	N/A	N/A	Researching cause.
Treasury General Fund	9900	Departmer	7500	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 2,152,000,000.00	N/A	N/A	
Treasury General Fund	9900	Departmer	1500	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 3,259,429,998.29	N/A	N/A	Activity relates to pending rescissions which should have been reported to TP 9900.
Treasury General Fund	9900	Social Sec	2800	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 7,574,000,000.00	N/A	N/A	In our discussions with a contact from the General Fund, they explained that this activity represented FICA transfers for OASI and DI. It appears that the Trust Funds transfer the FICA tax from one Trust Fund account to another Trust Fund account.
Treasury General Fund	9900	Departmer	1200	07	Appropriation of Unavailable Trust or Special Fund Receipts	\$ 18,422,365,425.16	N/A	N/A	Improper trading partner code used.
Treasury General Fund	9900	U.S. Posta	1800	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 132,596,800,000.00	N/A	N/A	Unexpended Appropriations of \$74,829,778.00 were recorded on USSGL 3101F.
Treasury General Fund	9900	Departmer	2000	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 134,572,083,508.85	N/A	N/A	Treasury is currently researching the difference.
Congress	9999	The Judici	1000	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 118,415,414.00	N/A	N/A	N/A
Congress	9999	Departmer	1200	18	Financing Sources Transferred in/ out without Reimbursment	\$ 120,160,376.71	N/A	N/A	Incorrect trading partner.
Congress	9999	Departmer	1200	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 121,266,652.40	N/A	N/A	Improper Trading Partner code used.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Congress	9999	Departmer	1200	24	Buy/ Sell Costs/ Revenue	\$ 123,405,928.72	N/A	N/A	Agency used an incorrect TP.
Congress	9999	Departmer	2000	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 129,367,860.08	N/A	N/A	FSM reported a payable of \$129,367,860.08 as unknown in TAS 20F3887.001 Debt Collection. Debt Management cannot identify the trading partner for all their payables at month end. Research is required.
Congress	9999	Central Int	5600	24	Buy/ Sell Costs/ Revenue	\$ 150,679,452.00	N/A	N/A	Funds continued to be invested for CIA Retirement fund under Continuing Resolution for FY 2014.
Congress	9999	Office of P	2400	26	Benefits Program Costs/ Revenue	\$ 185,380,798.91	N/A	N/A	OPM conffrms reporting. \$96.9 million of the amount pertains to employee benefit program revenue for the House and Senate. The remaining is classified.
Congress	9999	Defense A	DE00	24	Buy/ Sell Costs/ Revenue	\$ 190,453,605.46	N/A	N/A	<p>The activity DoD with TP 00 is classified activity. There is no offset reported by a reciprocal trading partner; thereby, creating an item on the quarterly Material Difference Report (MDR) and the IGT Scorecard. OSD and Treasury met telephonically on August 23, 2011 to discuss using TP 00 for this activity. During the meeting, it was agreed that TI 00 was the appropriate way to code these transactions, due to the nature of the business activity and citing the guidance in TFM 2-4700 section 4706.3.</p> <p>DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.</p>

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Congress	9999	Defense A	DE00	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 543,472,689.18	N/A	N/A	<p>The activity DoD with TP 00 is classified activity. There is no offset reported by a reciprocal trading partner; thereby, creating an item on the quarterly Material Difference Report (MDR) and the IGT Scorecard. OSD and Treasury met telephonically on August 23, 2011 to discuss using TP 00 for this activity. During the meeting, it was agreed that TI 00 was the appropriate way to code these transactions, due to the nature of the business activity and citing the guidance in TFM 2-4700 section 4706.3.</p> <p>DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.</p>
Congress	9999	Departmer	1200	09	Expenditure Transfers of Financing Sources	\$ 820,355,337.23	N/A	N/A	Agency used incorrect trading partner, we should have used TP 070.
Congress	9999	Presidio T	9550	01	Federal Investments/Debt	\$ 2,120,757,000.00	N/A	N/A	N/A
Congress	9999	Departmer	1200	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 8,672,568,132.69	N/A	N/A	Incorrect trading partner.
Congress	9999	National C	2500	17	Federal Loans Receivable/ Federal Loans Payable	\$ 10,003,000,000.00	N/A	N/A	Old conversion data did not have proper USSGL recorded. Amount is cleared and at zero balance. NCUA is adjusting GL to properly reflect clearing.
Congress	9999	Departmer	1200	12	Accounts Receivable/ Accounts Payable-Capital Transfers	\$ 47,750,450,109.98	N/A	N/A	Wrong trading partner used.
Defense Agencies	DE00	Departmer	1900	24	Buy/ Sell Costs/ Revenue	\$ 103,082,020.00	DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.	Unidentified	DoD acknowledges their inability to identify trading partner data in their legacy accounting systems; therefore; they use some estimations for intragov activities.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Defense Agencies	DE00	Department	8900	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 104,505,000.00	<p>DOE provides budget authority to USACE for the Bonneville Power Administration Fund. This allows DOE to keep the funds invested and draw interest until needed by USACE to make disbursements. USACE obligates the funds and requests cash (SF 1151) as needed to meet disbursing requirements.</p> <p>DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.</p>	Accrual Methodology Difference	DOE used the incorrect Trading Partner Code on a transfer entry between DOE and the Army Corps of Engineers-used TP 8900 but should have used TP9600.
Defense Agencies	DE00	U.S. Postal	1800	24	Buy/ Sell Costs/ Revenue	\$ 119,068,249.49	<p>DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.</p>	Unidentified	This difference is a combination of several agencies which are all under \$100M threshold. The difference is associated with Military mail and commercial meter revenue. 097 Department of Defense (1,511,906.83), 096 Corps of Engineers, Civil (57,545.00), 057 Department of the Air Force 10,803,641.93, 021 Department of the Army 62,352,327.59, and 017 Department of the Navy 47,481,731.80.
Defense Agencies	DE00	Department	7000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 126,881,426.55	<p>DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.</p>	Unidentified	DHS and DoD are continuing to reconcile our intragovernmental differences.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Defense Agencies	DE00	Departmer	8900	24	Buy/ Sell Costs/ Revenue	\$ 152,979,361.26	DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.	Unidentified	DoD is not able to reconcile or fully report its balances with DOE.
Defense Agencies	DE00	Departmer	1500	22	Accounts Receivable/ Accounts Payble and Other Liabilities	\$ 173,424,803.61	DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.	Unidentified	DOJ reported \$198 million in accounts receivables with DOD components, DOJ provided DOD (via email dated 1/15/14) with supporting documentation for approximately \$145 million of its accounts receivable balance. DOJ will continue to work with Defense to resolve the difference, including sending DOD personnel general ledger balances with supporting documentation prior to the IRAS submission.
Defense Agencies	DE00	Congress	9999	24	Buy/ Sell Costs/ Revenue	\$ 190,453,605.46	The activity DoD with TP 00 is classified activity. There is no offset reported by a reciprocal trading partner; thereby, creating an item on the quarterly Material Difference Report (MDR) and the IGT Scorecard. OSD and Treasury met telephonically on August 23, 2011 to discuss using TP 00 for this activity. During the meeting, it was agreed that TI 00 was the appropriate way to code these transactions, due to the nature of the business activity and citing the guidance in TFM 2-4700 section 4706.3. DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.	Unidentified	N/A

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Defense Agencies	DE00	Department	1601	24	Buy/ Sell Costs/ Revenue	\$ 215,821,460.22	<p>DoD erroneously reported \$210.6 million with DOL.</p> <p>DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.</p>	Accounting/Reporting Error	DOD confirmed that \$210,637,864.32 was reported erroneously by Army. In SGL 6100 (Operating Expense). DOD also confirmed that \$1,860,652.00 was reported erroneously by DCAA in SGL 6100 (see accompanying email). Thus, \$212,498,516.32 should be removed from our Q1 Scorecard. In reviewing the data DOD sent over, it appears that at least some of the errors were due to incorrect Trading Partner assignments.
Defense Agencies	DE00	General S	4700	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 235,286,070.41	<p>DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.</p>	Unidentified	GSA continues to work with DoD in resolving our Material Differences by providing data before the end of the reporting cycle. This difference is mainly due to GSA reporting more Accounts Receivable from the Defense Agencies(Particularly 9700) than they are reporting as Accounts Payable to GSA. DoD only reported a total of \$38M that they reported for GSA as a whole.
Defense Agencies	DE00	Department	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 254,742,473.63	<p>The difference with the Department of Treasury is primarily due to Treasury's Judgment Fund receivables allowance account in the amount of \$172.3 million. DoD filed a Dispute Resolution with the Department of Treasury and it is currently in Treasury review status.</p> <p>DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.</p>	Accounting Methodology Difference -\$172.3M and Accounting Reporting .94M	Treasury is currently researching the difference.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q1 FY14 Comparative Status of Disposition**

Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Agency Explanation	Type of Error	Trading Partner Explanation
Defense Agencies	DE00	Departmer	7000	09	Expenditure Transfers of Financing Sources	\$ 382,098,124.62	DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.	Accounting/Reporting Error	This difference was settled by the Dispute Resolution Committee in FY 2013. DHS (CBP) properly recorded the transfer out against the Army Corps of Engineers as of 1st quarter FY 2014. It appears that the Army Corps of Engineers did not report the transfer in against DHS.
Defense Agencies	DE00	Congress	9999	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 543,472,689.18	The activity DoD with TP 00 is classified activity. There is no offset reported by a reciprocal trading partner; thereby, creating an item on the quarterly Material Difference Report (MDR) and the IGT Scorecard. OSD and Treasury met telephonically on August 23, 2011 to discuss using TP 00 for this activity. During the meeting, it was agreed that TI 00 was the appropriate way to code these transactions, due to the nature of the business activity and citing the guidance in TFM 2-4700 section 4706.3. DoD did not receive first quarter detail information from Treasury in a timely manner for research purposes. The MDR Part I reports the Intragovernmental differences over \$100 million without including the amounts reported by the Agency and the amounts reported by the trading partner. The absence of the reported amounts on the MDR Part I created more challenges for identification of trading partner issues and corrective action plans. Additionally, time constraints for submission of the certified MDR did not allow time for research.	Unidentified	N/A