

**United States Department of the Treasury
Bureau of the Fiscal Service
Q5 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Congress (House & Senate)	0000	Office of Personnel Management	2400	26	Benefit Program Costs/Revenues	\$ -	\$ 274,000,000.00	\$ 274,000,000.00	N/A		The House and Senate are currently not required to report, OPM confirms amount reported.
Architect of the Capitol	0100	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 462,826,380.87	\$ -	\$ 462,826,380.87	N/A		N/A
Architect of the Capitol	0100	Undentified	9999	01	Federal Investments/Debt	\$ 141,450,339.03	\$ -	\$ 141,450,339.03	N/A		N/A
U.S. Capitol Police	0200	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 335,611,431.09	\$ -	\$ 335,611,431.09	N/A		N/A
Library of Congress	0300	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 558,962,833.34	\$ -	\$ 558,962,833.34	N/A		N/A
Government Printing Office	0400	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 119,300,000.00	\$ -	\$ 119,300,000.00	Accounting/Reporting Error		Appropriations reported in account 3100 will be reclassified to account 3101 in the next reporting period to fix reporting error.
Government Accountability Office	0500	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 505,844,381.29	\$ -	\$ 505,844,381.29	Agency Verified		The difference was caused by unexpended appropriations (used) not being reported by Treasury General Fund. The General Fund currently does not have the ability to capture the data to offset agency's 3107. Treasury General Fund will have a difference for the amount GAO reported in 3107. Treasury General Fund reported \$505,382,657.52, which matches GAO's 3101 and 3106. Treasury is working to resolve the issue for next year.
The Judiciary	1000	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 2,435,462,420.45	\$ -	\$ 2,435,462,420.45	N/A		It appears as if Judiciary did not report. However, Treasury is continuing follow-up with Fiscal Service/Judiciary to obtain further explanation.
The Judiciary	1000	Office of Personnel Management	2400	26	Benefit Program Costs/Revenues	\$ -	\$ 610,000,000.00	\$ 610,000,000.00	N/A		The Judiciary is not required to report. The amount reported is confirmed.
The Judiciary	1000	General Services Administration	4700	24	Buy/Sell Costs/Revenues	\$ 1,000,000.00	\$ 1,169,000,000.00	\$ 1,170,000,000.00	N/A		The Judiciary is not a "significant entity", so is not required to report their intragovernmental activity to Treasury. Since they did not report, any activity that GSA reports will be an intragovernmental difference. This \$1,170M is mostly due to rent revenue that GSA has earned from The Judiciary. No corrective action by GSA is necessary. The IGT team needs to exclude this difference from GSA's overall intragovernmental differences.
The Judiciary	1000	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 160,864,195.02	\$ -	\$ 160,864,195.02	N/A		N/A
The Judiciary	1000	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 6,485,916,315.62	\$ -	\$ 6,485,916,315.62	N/A		N/A
The Judiciary	1000	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 122,880,303.44	\$ 122,880,303.44	N/A		N/A
Executive Office of the President	1100	Peace Corps	1125	18	Financial Sources Transferred In/Out Without Reimbursement	\$ 55,920,072.24	\$ 55,168,206.94	\$ 111,088,279.18	N/A		N/A
Executive Office of the President	1100	Nt. Peace, Reg. Security & Dem. Prg	1127	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 6,428,702,372.81	\$ 6,214,088,029.71	\$ 12,642,790,402.52	N/A		N/A
Executive Office of the President	1100	Department of State	1900	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 234,518,189.00	\$ 860,608,189.00	\$ 1,095,126,378.00	N/A		This is an ongoing issue where Treasury is not able to identify funds where DOS reports on behalf of EOP as part of DOS. Per Treasury, they are unable to make the corrections for Q4 or Q5 material diff reports. They will exclude the balances from the scorecard.
Executive Office of the President	1100	Department of State	1900	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ -	\$ 583,588,557.23	\$ 583,588,557.23	N/A		DoD stipulates that certain reimbursable agreements with State should be coded as activity with EOP (TP11). There is a specific reference to this type of activity in the TFM which authorizes agencies to use TP11. EOP doesn't report these balances.
Executive Office of the President	1100	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 5,847,153,903.05	\$ -	\$ 5,847,153,903.05	N/A		N/A
Executive Office of the President	1100	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 9,082,761,177.04	\$ -	\$ 9,082,761,177.04	N/A		N/A
Executive Office of the President	1100	Department of Defense	DE00	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 10,297.91	\$ 335,241,660.29	\$ 335,251,958.20	N/A		The difference of \$335.2 million is primarily due to issues with how Treasury assigns a Financial Reporting (FR) Entity in GFRS. DoD recorded \$330.0 million with 11 X 8242 Foreign Military Sales (FMS) Trust Fund. In GFRS DoD records the balance against FR 1100; however, DoD's FMS activity is recorded to FR 1128. FR 1128 is not included in Treasury Financial Manual (TFM) 2-4700 Appendix 5 or TFM Vol I Bulletin No. 2012-03.
Executive Office of the President	1100	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 482,871.09	\$ 3,045,487,106.95	\$ 3,045,969,978.04	N/A		The difference of \$3.0 billion is primarily due to issues with how Treasury assigns a Financial Reporting (FR) Entity in GFRS. DoD recorded \$3.0 billion with 11 X 8242 Foreign Military Sales (FMS) Trust Fund. In GFRS DoD records the balance against FR 1100; however, DoD's FMS activity is recorded to FR 1128. FR 1128 is not included in Treasury Financial Manual (TFM) 2-4700 Appendix 5 or TFM Vol I Bulletin No. 2012-03.
Peace Corps	1125	Executive Office of the President	1100	18	Financial Sources Transferred In/Out Without Reimbursement	\$ 55,168,206.94	\$ 55,920,072.24	\$ 111,088,279.18	N/A		N/A
Peace Corps	1125	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 158,190,592.84	\$ -	\$ 158,190,592.84	N/A		N/A
Nt. Peace, Reg. Security & Dem. Prg	1127	Executive Office of the President	1100	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 6,214,088,029.71	\$ 6,428,702,372.81	\$ 12,642,790,402.52	N/A		N/A
Nt. Peace, Reg. Security & Dem. Prg	1127	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 5,337,046,774.42	\$ -	\$ 5,337,046,774.42	N/A		N/A
Nt. Peace, Reg. Security & Dem. Prg	1127	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 395,614,655.67	\$ -	\$ 395,614,655.67	N/A		N/A
Military Sales Programs	1128	Department of Defense	DE00	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ -	\$ 329,950,274.15	\$ 329,950,274.15	N/A		The difference of \$330.0 million is primarily due to issues with how Treasury assigns a Financial Reporting (FR) Entity in GFRS. The Foreign Military Sales Trust Fund recorded \$330.0 million with DoD. In GFRS, FMS records the balance against FR DE00; however, FMS activity is recorded to FR 1128. FR 1128 is not included in Treasury Financial Manual (TFM) 2-4700 Appendix 5 or TFM Vol I Bulletin No. 2012-03.

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Military Sales Programs	1128	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ -	\$ 3,016,474,110.28	\$ 3,016,474,110.28	N/A		The difference of \$3.0 billion is primarily due to issues with how Treasury assigns a Financial Reporting (FR) Entity in GFRS. The Foreign Military Sales Trust Fund recorded \$3.0 billion with DoD. In GFRS, FMS records the balance against FR DE00; however, FMS activity is recorded to FR 1128. FR 1128 is not included in Treasury Financial Manual (TFM) 2-4700 Appendix 5 or TFM Vol I Bulletin No. 2012-03.
Department of Agriculture	1200	Office of Personnel Management	2400	26	Benefit Program Costs/Revenues	\$ -	\$ 143,000,000.00	\$ 143,000,000.00	Agency Verified		OPM recorded USDA fiduciary activity recorded by USDA in USSGL 640000 as Benefit Revenue erroneously which should be excluded. USDA has confirmed with OPM our USSGL 640000 balance is correct.
Department of Agriculture	1200	General Services Administration	4700	24	Buy/Sell Costs/Revenues	\$ 4,000,000.00	\$ 112,000,000.00	\$ 116,000,000.00	Accounting/Reporting Error		For all of GSA's intragovernmental reporting, we use the accrual method of accounting. GSA continues to work with USDA in reducing our Material Differences by providing data before the end of the reporting cycle. Of the total difference, \$31M is due to the SGL 8802 capitalized purchases that were reported by USDA in GTAS, but per Treasury guidance, is not picked up in GFRS reporting. The exclusion of that SGL increased our intragovernmental difference, making it material. The remaining \$85M difference is mainly due to GSA reporting more Revenues than USDA is reporting as Expenses. Further research will have to be done regarding this difference. GSA will continue to provide data before the end of the reporting cycle and work with USDA regarding this difference. In FY15, GSA will begin to provide our IPAC data on a monthly basis to USDA to work on reducing these differences. The IGT team needs to exclude the \$31M in SGL 8802 that was reported by USDA in GTAS from this intragovernmental difference.
Department of Agriculture	1200	Department of Homeland Security	7000	09	Expenditure Transfers of Financing Sources	\$ 155,000,000.00	\$ -	\$ 155,000,000.00	Accounting/Reporting Error		This activity represents DHS' custodial collections to the U.S. Department of Agriculture (USDA). DHS properly recorded the transfer out to the USDA in USSGL 5998. Per discussion with the USDA, it appears that the transfer in (USSGL 5997) was not recorded by the USDA. The USDA is currently researching where this activity was recorded as of September 30, 2014.
Department of Agriculture	1200	Treasury General Fund	9900	30	Other assets/liabilities	\$ -	\$ 2,634,000,000.00	\$ 2,634,000,000.00	Agency Verified		USDA recorded transactions using incorrect USSG. USDA should have used USSGL 599700.
Department of Agriculture	1200	Treasury General Fund	9900	41	Warrants issued/Appropriations Received as Adjusted	\$ 133,303,752,745.00	\$ -	\$ 133,303,752,745.00	Agency Verified		No reciprocating balance was recorded by General Fund in USSGL 199000 to offset USDA USSGL 259000 balance. General Fund is working on corrective action for FY2015.
Department of Agriculture	1200	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 1,815,591,350.87	\$ 1,815,591,350.87	Accounting/Reporting Error		No reciprocating balance was recorded by General Fund in USSGL 320600 to offset USDA USSGL 310700 balance. General Fund is working on a corrective action for FY2015.
Department of Agriculture	1200	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 60,300,000.00	\$ 52,400,000.00	\$ 112,700,000.00	Unidentified		USDA recorded Capital Transfers (USSGL 101000/297000) according to transaction B136 while General Fund recorded transaction as Custodial Activity (USSGL 571000) creating the \$1.8 billion difference. Discussion continues with the General Fund to determine the difference in recording of the transaction.
Department of Agriculture	1200	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 60,300,000.00	\$ 52,400,000.00	\$ 112,700,000.00	Unidentified		USDA has used contact information provided by Treasury to contact DOD several times. DOD has not responded.
Department of Commerce	1300	Department of Homeland Security	7000	24	Buy/Sell Costs/Revenues	\$ 139,029,000.00	\$ 4,110,000.00	\$ 143,139,000.00	Accounting/Reporting Error		The difference with the U.S. Department of Agriculture (USDA) is primarily due to the Child Nutrition Program. DoD supplies food products to schools throughout the United States on behalf of the USDA. DoD in the past has worked with the USDA to ensure the proper amounts are reported by the Food and Nutrition Service and the Agricultural Marketing Service.
Department of Commerce	1300	Department of Homeland Security	7000	24	Buy/Sell Costs/Revenues	\$ 139,029,000.00	\$ 4,110,000.00	\$ 143,139,000.00	Accounting/Reporting Error		Amount of \$112,971,363.00 that is reported by DOC under SGL 590000 is not being included in the GTAS Raw Data file under RC 24 since it is reported as Non-Exchange Revenue, which is causing the large difference of \$143,139,000.00. If this amount was included, the difference would have been \$30,167,637.00. DOC will categorize the \$113 million as Exchange Revenue starting from Q1 FY 2015.
Department of Commerce	1300	National Aeronautics and Space Administration	8000	24	Buy/Sell Costs/Revenues	\$ 7,765,000.00	\$ 1,411,580,000.00	\$ 1,419,345,000.00	Accounting Methodology Difference		DOC has confirmed its balances through a detailed review of its records. DOC uses SGLs 8801 and 8802 to account for its transactions with NASA. However, the GFRS for Closing Package did not have provisions for agencies to report SGLs 8801 and 8802 transactions. DOC's SGL 8802 had a balance of \$1.41 billion for transactions between NOAA and NASA. If this account was included in the Closing Package, the difference would be immaterial.

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Department of Commerce	1300	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 8,336,976,600.05	\$ -	\$ 8,336,976,600.05	Agency Verified	Amount represents DOC's Appropriations Received. The DOC reported amount includes Unexpended Appropriation-Adjustment (SGL 3106) amounts that are not being reflected in the GTAS Raw Data file under RC 41. OFM had followed up with Treasury in the past relating to this issue but Treasury has not made changes as of now.	N/A
Department of the Interior	1400	Department of the Interior	1400	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 167,038,000.00	\$ -	\$ 167,038,000.00	Accounting/Reporting Error	DOI component erroneously posted transactions using the incorrect TP in RC48. Component has assured DOI that future postings will correctly be recorded using TP9900. DOI will ensure transactions in RC48 will be coded to the General Fund trading partner.	DOI component erroneously posted transactions using the incorrect TP in RC48. Component has assured DOI that future postings will correctly be recorded using TP9900. DOI will ensure transactions in RC48 will be coded to the General Fund trading partner.
Department of the Interior	1400	Department of Health and Human Services	7500	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ -	\$ 158,370,000.00	\$ 158,370,000.00	Accounting Methodology Difference	DOI continues to have a difference with HHS related to advances. DOI has documented in the past that HHS does not practice advance accounting. For FY14 Q4, an Advances report was submitted HHS as evidence of the activity. The majority of the difference can be isolated in the report. A copy of the report was also forwarded to Treasury as an attachment to the Q4 TDF. DOI will continue to provide the Advances report to HHS.	This is a continuing issue of a methodology difference in advance/expense recording. HHS Office of Finance (OF) is monitoring the methodology difference. DOI has agreed to provide detailed data to HHS to facilitate the process. The Department of Health & Human Services will continue to work with the DOI to reduce the material differences.
Department of the Interior	1400	Department of Energy	8900	05	Interest Expenses on Borrowing from Fiscal Service and/or FFB	\$ 129,000,000.00	\$ 4,864,000.00	\$ 133,864,000.00	Agency Verified	This difference is directly related to the transfer of the previously shared point accounts to DOE and will not be an issue in FY2015. DOE recorded \$129 million in interest expense, but DOI removed all current activity as part of the effort to consolidate previously shared reporting under a single agency. DOI also recorded \$5 million in interest expense, but DOE did not record interest revenue. This difference will no longer exist in FY2015 because reporting in Main Account 5000 is consolidated under DOE starting in FY 2015.	DOE recorded \$129 million in interest expense, but DOI did not properly record current activity in Main Account 5000 as part of the effort to consolidate reporting in Main Account 500 under a single agency. DOI also recorded \$5 million in interest expense, but DOE did not record interest revenue. DOI is researching the source of the expense. Reporting in Main Account 5000 is consolidated under DOE starting in FY 2015. As a result this difference will no longer occur.
Department of the Interior	1400	Department of Energy	8900	18	Financial Sources Transferred In/Out Without Reimbursement	\$ -	\$ 239,157,000.00	\$ 239,157,000.00	Agency Verified	This difference is directly related to the transfer of shared point accounts to DOE and will not be an issue in FY2015. DOE reported \$4,982 million of transfer in (SGL 577500) to record the transfer of cash and receivables from DOI. DOI transferred out \$4,742 million and did not record current activity in Main Account 5000 as part of the effort to consolidate reporting under a single agency. This difference will no longer exist in FY2015 because reporting in Main Account 5000.26 and 5000.27 is consolidated under DOE starting in FY 2015.	DOE reported \$4,982 million of transfer in (SGL 577500) to record the transfer of cash and receivables from DOI. DOI only transferred out \$4,742 million and did not record current activity in Main Account 5000. Reporting in Main Account 5000 is consolidated under DOE starting in FY 2015. As a result this difference will no longer occur.
Department of the Interior	1400	Department of Energy	8900	24	Buy/Sell Costs/Revenues	\$ 69,205,000.00	\$ 37,538,000.00	\$ 106,743,000.00	Accounting Methodology Difference	DOI recorded cash collections as revenue and DOE recorded them as custodial collections in SGL 599000G. DOI will work with DOE to ensure appropriate reciprocal accounts are used in FY 2015.	DOI recorded cash collections as revenue and DOE recorded them as custodial collections in SGL 599000G. DOE will work with DOI to ensure appropriate reciprocal accounts are used in FY 2015.
Department of the Interior	1400	Department of Energy	8900	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ -	\$ 108,033,000.00	\$ 108,033,000.00	Accounting/Reporting Error	DOI component erroneously posted transactions using the incorrect TP in RC48. Component has assured DOI that future postings will correctly be recorded using TP9900. DOI will ensure transactions in RC48 will be coded to the General Fund trading partner.	DOI recorded balance in GFRS with TP 8900 in SGLs that are not Federal and should not have TP 8900. DOI should confirm the FN Attributes on balances in GFRS.
Department of the Interior	1400	Treasury General Fund	9900	07	Appropriations of Unavailable Trust or Special Fund Receipts	\$ 58,053,000.00	\$ 68,370,000.00	\$ 126,423,000.00	CY Timing Difference	The difference is attributed to Transfers-In related to BLM's Grazing, Timber Sales, Sales of Public Lands, and other misc. receipts. The off-set transfer-out will resolve the difference. The offsetting entry will resolve the difference by next quarter.	N/A
Department of the Interior	1400	Treasury General Fund	9900	11	Non-expenditure Financial Sources - Capital Transfers	\$ -	\$ 172,999,000.00	\$ 172,999,000.00	Accounting Methodology Difference	This difference is related to the Helium transfer where the funds are swept by Treasury General Fund. Trading partner 9900 was used for the BLM Fund 4053 Out, and the Treasury Fund 2239 In. DOI would like Treasury guidance on these specific recurring transactions.	N/A
Department of the Interior	1400	Treasury General Fund	9900	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 336,865,000.00	\$ 1,000.00	\$ 336,866,000.00	Accounting Methodology Difference	During the year we record the receipt of our royalties in fund 14F3875.017. At year end, we clear the cash balance in that account and move the funds to 142020 and Treasury subsequently sweeps that account. A portion of those funds are due to states and other federal agencies, mostly Reclamation. As a result, we record a receivable from Treasury and liability to states and Reclamation. In addition to this activity the FED/NONFED indicator for SGL's 1310 and 2990 does not allow the use of G and therefore causes the difference. Please see the attached email as evidence of DOI's communication with Treasury regarding this issue. Treasury guidance is needed to allow G as an allowable domain vale for the FED/NONFED attribute.	N/A
Department of the Interior	1400	Treasury General Fund	9900	30	Other assets/liabilities	\$ -	\$ 173,347,000.00	\$ 173,347,000.00	Accounting/Reporting Error	DOI component posted transactions using USSGL 2990G which designated for General Fund use. DOI will seek guidance from Treasury regarding the use of the SGL.	N/A
Department of the Interior	1400	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 4,620,878,369.05	\$ -	\$ 4,620,878,369.05	Agency Verified	DOI has completed a detailed reconciliation for the RC40 difference with Treasury General Fund staff. (see attached reconciliation) The majority of the difference is caused by two backdated SF224's that Treasury will process after the completion of the FY2014 Combined Report. (previously submitted with Q4) Another component of the difference is caused by the fiduciary activity conducted on behalf of the tribes by The Office of Special Trustee and Bureau of Indian Affairs.	N/A

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Department of the Interior	1400	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 11,182,245,037.46	\$ -	\$ 11,182,245,037.46	Agency Verified	DOI worked with General Fund staff to reconcile the difference in RC41. (see attached reconciliation) A difference still exists because the General Fund does not have an offset to 3107. The majority of the difference has been reconciled.	N/A
Department of the Interior	1400	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 301,654,566.53	\$ 301,654,566.53	Accounting Methodology Difference	The DOI year-end balances for USSGL's 5990 and 5993 were \$6.9 Billion and \$101 Million respectively. The balance GF reported at year-end in USSGL 5710 is \$7 Billion, which leaves a difference well under the \$100 Million threshold. DOI will meet with the General Fund team to gain a better understanding of the proposed difference.	N/A
Department of the Interior	1400	Treasury General Fund	9900	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ -	\$ 145,435,788.86	\$ 145,435,788.86	Accounting Methodology Difference	DOI's treatment of Custodial Liability has been submitted for dispute in the past through Case No. 13-010, with Treasury determining that no adjustment was needed by DOI. DOI will work the General Fund team to gain a better understanding of this difference.	N/A
Department of the Interior	1400	Treasury General Fund	9900	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ -	\$ 283,109,590.79	\$ 283,109,590.79	Accounting/Reporting Error	DOI component erroneously posted transactions using the incorrect TP in RC48. Component has assured DOI that future postings will correctly be recorded using TP9900. DOI will ensure transactions in RC48 will be coded to the General Fund trading partner.	N/A
Department of the Interior	1400	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 117,888,000.00	\$ 11,356,000.00	\$ 129,244,000.00	Agency Verified	DOI has provided Defense Agencies with detailed elimination reports on a quarterly basis. The Defense Agencies has communicated that they are unable to provide the corresponding elimination detail for all of their components at this time.	DoD encountered some issues when recording expenses against the Department of Interior. DoD received information from the DOI but it contained only activity for 4Q14 instead of year to date. DoD identified the issue late in the process and was able to correct some of the issue. DoD continues to have issues recording large expense items for Counseling Services provided to our DoD Schools.
Department of Justice	1500	General Services Administration	4700	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 3,626,000.00	\$ 127,527,000.00	\$ 131,153,000.00	Agency Verified	DOJ has verified its reported amounts and the agency's documents are in agreement with its quarterly source documentation. A portion of the differences relate to accruals for the FBI. DOJ and GSA have differing methodologies for Reimbursable Work Authorization Agreements. DOJ uses status updates from GSA program managers (PM) to determine accrual amounts as opposed to the GSA website; because it is not updated timely. DOJ believes GSA uses the last invoice to report accruals. DOJ will continue to communicate with GSA and will propose a plan for resolving this recurring variance.	GSA continues to work with DOJ in reducing our Material Differences by providing data before the end of the reporting cycle. This difference is mainly due to DOJ reporting more Accounts Payable than GSA is reporting as Accounts Receivable. Further research will have to be done regarding this difference. GSA will continue to provide data before the end of the reporting cycle and work with DOJ regarding this difference.
Department of Justice	1500	General Services Administration	4700	24	Buy/Sell Costs/Revenues	\$ 6,110,000.00	\$ 148,661,000.00	\$ 154,771,000.00	Did not provide	DOJ has verified its reported amounts and the agency's documents are in agreement with its quarterly source documentation. In addition, a portion of the difference with GSA can be attributed to reimbursable leasehold improvements activity that is ultimately capitalized by DOJ. GSA recognizes the entire amount collected from DOJ as revenue while the expense is capitalized and amortized over the period benefited by DOJ. DOJ will continue to communicate with GSA and will propose a plan for resolving this recurring variance.	For all of GSA's intragovernmental reporting, we use the accrual method of accounting. GSA continues to work with DOJ in reducing our Material Differences by providing data before the end of the reporting cycle. Of the total difference, \$90M is due to the SGL 8802 and 8804 capitalized purchases that were reported by DOJ and GSA in GTAS, but per Treasury guidance, is not picked up in GFRS reporting. The exclusion of those SGL's increased our intragovernmental difference, making it material. The remaining \$65M difference is mainly due to DOJ reporting more Expenses than GSA is reporting as Revenues. Further research will have to be done regarding this difference. GSA will continue to provide data before the end of the reporting cycle and work with DOJ regarding this difference. The IGT team needs to exclude the \$90M in SGL's 8802 and 8804 that was reported by DOJ and GSA in GTAS from this intragovernmental difference.
Department of Justice	1500	Department of Health and Human Services	7500	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 142,408,000.00	\$ 18,764,000.00	\$ 161,172,000.00	Agency Verified	DOJ has verified its reported amounts and the agency's documents are in agreement with its quarterly source documentation. The variance between DOJ and HHS primarily relates to the HHealth Care Fraud reimbursable agreements. DOJ will continue to work with HHS to provide status updates for all reimbursable agreements.	The difference is due to unbilled revenue. HHS had an agreement with the DOJ asking DOJ to send detailed transaction activities by closing of the 5th business day of each quarter but that did not happen. The Department of Health & Human Services will continue to work with the DOJ to reduce the material differences.
Department of Justice	1500	Treasury General Fund	9900	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ -	\$ 693,000,000.00	\$ 693,000,000.00	Agency Verified	DOJ fund symbol 15X5042 transferred \$693 million to the General Fund in fiscal year 2014 to satisfy a rescission and recorded this transfer in USSGL account 5765. DOJ recorded this amount based on guidance provided by Treasury's General Fund personnel.	N/A
Department of Justice	1500	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 27,099,332,423.98	\$ -	\$ 27,099,332,423.98	Agency Verified	DOJ has verified its reported amounts and that the agency's documents are in agreement with its quarterly source documentation. DOJ reclassified USSGL account 3107 to this line item in the Closing Package, based on Treasury guidance.	N/A
Department of Justice	1500	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 742,169,247.26	\$ 742,169,247.26	Agency Verified	DOJ is still researching this variance with the General Fund due to the lack of the Raw data file typically provided by Treasury. DOJ has begun communication with the Treasury General Fund team to resolve all variance related to General Fund reporting.	N/A

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Justice	1500	Treasury General Fund	9900	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ -	\$ 791,765,544.93	\$ 791,765,544.93	Agency Verified	A significant portion of this variance (\$721 million) relates to DOJ incorrect reporting of 15F3885. Please note that DOJ was given prior approval to record this activity as unidentified by Treasury and OMB. DOJ has begun communication with the Treasury General Fund team to resolve all variance related to General Fund reporting.	N/A
Department of Justice	1500	Unidentified	9999	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 99,740,000.00	\$ 99,742,000.00	\$ 199,482,000.00	Agency Verified	Relates to Intra-Departmental transfers between appropriated and non-appropriated funds. Please note that DOJ was given prior approval to record this activity as unidentified by Treasury and OMB. DOJ has requested guidance from Treasury regarding transfer scenarios to resolve this reporting.	N/A
Department of Justice	1500	Department of Defense	DE00	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 100,200,000.00	\$ 9,097,000.00	\$ 109,297,000.00	Agency Verified	DOJ reported significantly larger amounts in accounts receivable with DOD components. However, a significant portion of DOJ's accounts receivable is classified information and DOJ was unable to provide detail timely. DOJ will work with Treasury to determine if classified information should be reported as "unidentified".	The difference is primarily due to amounts recorded by DOJ's Federal Bureau of Investigation (FBI). DoD is actively working with FBI to obtain supporting documentation for these balances.
Department of Justice	1500	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 376,807,000.00	\$ 59,267,000.00	\$ 436,074,000.00	Agency Verified	DOJ reported significantly larger amounts in accrued revenue with DOD components. However, a significant portion of DOJ's accrued revenue is classified information and DOJ was unable to provide detail timely. DOJ will work with Treasury to determine if classified information should be reported as "unidentified".	A portion of the difference with the DOJ is caused by \$96.4 million reported in USSGL 880300, but not included in GFRS. The USSGL is included in RC 24; however, the USSGL is not mapped to the reclassified SNC. DoD also identified \$25.9 million incorrectly recorded against DE00. The Federal Prison Industries should have recorded these expenses against 97X8242 the Foreign Military Sales Trust Fund. DoD identified a difference between the Defense Logistic Agency and the Federal Prison Industries of \$11.4 million. The difference is primarily due to timing. The remaining difference is primarily due to amounts recorded by DOJ's Federal Bureau of Investigation (FBI). DoJ is actively working with FBI to obtain supporting documentation for these balances.
Department of Labor	1601	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 18,672,793,000.00	\$ -	\$ 18,672,793,000.00	Accounting/Reporting Error	This is a reporting error by Treasury. Treasury is understating fiduciary investments with DOL because they reported the above difference under FR Entity code 1601 and Trading Partner Main Account code 4204, which maps to PBGC (FR Entity Code 1602). They should have used Agency ID 016 and TP Main Accounts 5155 or 8042 to reciprocate against our investment activity. Note that this explanation also applies to the \$86,323,000.00 difference in RC 02 for Q5 between Treasury and DOL.	Treasury used DOL entity code "1601" to report the balances in GFRS. Whereas PBGC used entity code 916. Note that a total amount of \$18,673,054,765.65 would have been reported under PBGC had Treasury reported PBGC's Entity Code (reported by PBGC 016X4204 Revolving Fund) "1602".
Department of Labor	1601	Department of the Treasury	2000	03	Federal Securities Interest Expense/Federal Securities Interest Revenue	\$ 418,924,000.00	\$ -	\$ 418,924,000.00	Accounting/Reporting Error	This is a reporting error by Treasury. Treasury is understating fiduciary investments with DOL because they reported the above difference under FR Entity code 1601 and Trading Partner Main Account code 4204, which maps to PBGC (FR Entity Code 1602). They should have used Agency ID 016 and TP Main Accounts 5155 or 8042 to reciprocate against our investment activity. Note that this explanation also applies to the \$86,323,000.00 difference in RC 02 for Q5 between Treasury and DOL.	Treasury used DOL entity code "1601" to report the balances in GFRS. Whereas DOL used entity code 916.
Department of Labor	1601	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 172,911,692.96	\$ -	\$ 172,911,692.96	Accounting/Reporting Error	The GTAS window closed on 10/23/2014 for Reporting Period 12. Treasury's GTAS reports were only current as of the 19th or 20th of October. Thus, they missed a number of adjustments posted by DOL, including the indefinite authority, surplus warrant and supplemental 224 adjustments reposted. Our last adjustments were posted on 10/22.	N/A
Department of Labor	1601	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 6,747,915,435.46	\$ -	\$ 6,747,915,435.46	Accounting/Reporting Error	In Reporting Period 12, GTAS did not pull in SGLs 3106 and 3107 from the agencies, creating the above difference between DOL and the General Fund. Per our Scorecard call on 11/10, this RC will be excluded from the Q4 2014 scorecard.	N/A

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Labor	1601	Treasury General Fund	9900	45	Trust Fund Warrants Issued Net of Adjustments/Other Taxes and Receipts	\$ 140,770,347.04	\$ -	\$ 140,770,347.04	Accounting/Reporting Error	<p>DOL's RC 44 balance represents fines and penalties collected from the states by DOL bureaus that are then remitted to the General Fund. RC 44 is connected with RC 46: Fines and penalties are first recorded by DOL to SGLs 2980/2985 (RC 46) and then moved to SGL 5993 (RC 44) once remitted to the General Fund.</p> <p>During our discussions with Treasury at Q3 (James Full, Roger Brown, Kirstie Hart, Rosemarie Hillmon), we learned that the General Fund only records the cash activity relating to fines and penalties that is recorded in CARS. There is currently no mechanism by which the General Fund can capture the accruals for fines and penalties DOL collects from the states. During discussions with Kirstie in Q3, she stated that the General Fund would be using our August GTAS RC 46 reported amounts as a baseline for their Period 12 submission. In Q4, DOL sent its RC 46 balances as of September by Main Account on 10/03/2014 (see accompanying email) so that they could capture the reciprocal amounts.</p> <p>It seems that in addition to providing RC 46 balances that we should also send the GF our RC 44 balances so that the GF can adjust its 5710 balance to match DOL's 5993. DOL sent out correspondence about this on 11/14/2014 (see accompanying email) but did not hear back.</p>	N/A
Pension Benefit Guaranty Corporation	1602	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 22,562,000,000.00	\$ -	\$ 22,562,000,000.00	Agency Verified	<p>Of the total \$22,562 million material difference, PBGC's Revolving Fund Federal Investments totals \$18,673 million and its Trust Fund Federal Investments totals \$3,889 million. Treasury inadvertently reported PBGC's Revolving Fund Federal Investments of \$18,673 million using DOL's agency code and will be corrected via a journal voucher by Treasury. Treasury did not report PBGC's Trust Fund Federal Investments of \$3,889 million, because the Trust Deposit Fund is not reflected in PBGC's Government Wide Accounting (GWA) for Trading Partner Code 2000. GWA currently does not allow PBGC to report Trust Fund Federal Investments. Thus, the Trust Fund Federal Investments balance of \$3,889 million will remain a Trading Partner Material Difference for Treasury.</p>	Treasury used DOL entity code "1601" to report the balances with PBGC in GFRS. Whereas PBGC Reported entity code 916. A total amount of \$18,673,054,765.65 would have been reported under PBGC had Treasury reported PBGC's Entity Code (reported by PBGC 016X4204 Revolving Fund) "1602". The remaining differences are balances reported by PBGC 016X6110 Trust Fund, which Treasury has no record of. PBGC did not include this fund in GTAS Q5 reporting as GTAS did not allow this fund; however PBGC included this fund in GFRS reporting as they did in the previous years – this is an issue Fiscal Service needs to resolve. Note that the \$18,673,054,765.65 that would have been reported under PBGC is reflected in DOL 1601 RC 01.
Pension Benefit Guaranty Corporation	1602	Department of the Treasury	2000	02	Interest Receivable/ Interest Payable	\$ 110,000,000.00	\$ -	\$ 110,000,000.00	Agency Verified	<p>Of the total \$110 million material difference, PBGC's Revolving Fund Federal Accrued Investment Income totals \$87 million and its Trust Fund Accrued Investment Income totals \$23 million. Treasury inadvertently reported PBGC's accrued investment income of \$87 million using agency code (1601) and will be corrected via a journal voucher by Treasury. Treasury did not report PBGC's Trust Fund accrued investment income of \$23 million, because the Trust Deposit Fund is not reflected in PBGC's Government Wide Accounting (GWA) for Trading Partner Code 2000. GWA currently does not allow PBGC to report Trust Fund Federal Investments. The Trust Fund accrued investment income balance of \$23 million will remain a Trading Partner Material Difference for Treasury.</p>	Treasury used DOL entity code "1601" to report the balances with PBGC in GFRS. Whereas PBGC Reported entity code 916. A total amount of \$86,678,477.75 would have been reported under PBGC had Treasury reported PBGC's Entity Code "1602". The remaining differences are balances reported by PBGC 016X6110 Trust Fund, which Treasury has no record of. PBGC did not include this fund in GTAS Q5 reporting as GTAS did not allow this fund; however PBGC included this fund in GFRS reporting as they did in the previous years – this is an issue Fiscal Service needs to resolve.
Pension Benefit Guaranty Corporation	1602	Department of the Treasury	2000	03	Federal Securities Interest Expense/Federal Securities Interest Revenue	\$ 991,000,000.00	\$ 224,000,000.00	\$ 1,215,000,000.00	Agency Verified	<p>The \$1,215 million material difference represents the "absolute value" of PBGC's Federal Securities Interest Revenue and Interest Expense (consisting of SGL 5311 = \$727 million, SGL 7111 \$264 million, and SGL 7211 = \$224 million). PBGC's actual (net) Revolving Fund Gains on Federal Investments totals \$415 million and its (net) Trust Fund Gains on Federal Investments totals \$352 million. Treasury inadvertently reported PBGC's (net) Revolving Fund Gains on Federal Investments of \$415 million using DOL's agency code (1601) and will be corrected via a journal voucher by Treasury. Treasury did not report PBGC's (net) Trust Fund Gains on Federal Investments \$352 million, because the Trust Deposit Fund is not reflected in PBGC's Government Wide Accounting (GWA) for Trading Partner Code 2000. GWA currently does not allow PBGC to report Trust Fund Federal Investments. The Trust Fund (net) Federal Investments of \$352 million will remain a Trading Partner Material Difference for Treasury.</p>	Treasury used DOL entity code "1601" to report the balances with PBGC in GFRS. Whereas PBGC Reported entity code 916. A total amount of \$415,338,366.65 would have been reported under PBGC had Treasury reported PBGC's Entity Code (reported by PBGC 016X4204 Revolving Fund) "1602". The remaining differences are balances reported by PBGC 016X6110 Trust Fund, which Treasury has no record of. PBGC did not include this fund in GTAS Q5 reporting as GTAS did not allow this fund; however PBGC included this fund in GFRS reporting as they did in the previous years – this is an issue Fiscal Service needs to resolve.
United States Postal Service	1800	Independent and Other Agencies	9500	24	Buy/Sell Costs/Revenues	\$ 100,000,000.00	\$ 2,000,000.00	\$ 102,000,000.00	N/A	N/A	N/A
United States Postal Service	1800	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 285,900,000.00	\$ 266,600,000.00	\$ 552,500,000.00	N/A	N/A	The United States Postal Service (USPS) provides services to DoD. USPS treats the earned revenue as a negative expense; therefore, an abnormal balance is created. DoD filed a Dispute Resolution with USPS and Treasury agreed with DoD's posting logic.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of State	1900	Executive Office of the President	1100	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 860,608,189.00	\$ 234,518,189.00	\$ 1,095,126,378.00	Agency Verified	This is an ongoing issue where Treasury is not able to identify funds where DOS reports on behalf of EOP as part of DOS. Per Treasury, they are unable to make the corrections for Q4 or Q5 material diff reports. They will exclude the balances from the scorecard.	N/A
Department of State	1900	Executive Office of the President	1100	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ 583,588,557.23	\$ -	\$ 583,588,557.23	Agency Verified	DoD stipulates that certain reimbursable agreements with State should be coded as activity with EOP (TP11). There is a specific reference to this type of activity in the TFM which authorizes agencies to use TP11. EOP doesn't report these balances.	N/A
Department of State	1900	U.S. Agency for International Development	7200	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 962,000.00	\$ 247,479,000.00	\$ 248,441,000.00	Accounting/Reporting Error	USAID incorrectly coded transfers in Funds 1037 to TP 19 where DOS is the Child. Although they are the submitting entity they should have coded the trading partner as 72.	Reconcile transfers with largest trading partners before quarter end.
Department of State	1900	U.S. Agency for International Development	7200	24	Buy/Sell Costs/Revenues	\$ 231,704,000.00	\$ 46,466,000.00	\$ 278,170,000.00	Accounting Methodology Difference	The difference is due to DOS deferred revenue that does not have the reciprocal amount from the TP.	Reconcile IPAC's with State Department and reconcile liability for advance balances with State. Research possible differences related to State not yet being on GTAS.
Department of State	1900	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 7,189,392,888.79	\$ -	\$ 7,189,392,888.79	Agency Verified	This is an ongoing issue where Treasury is not able to identify funds where DOS reports as both the parent and child because EOP is the parent agency. Per Treasury, they are unable to make the corrections for Q4 or Q5 material diff reports. They will exclude the balances from the scorecard.	N/A
Department of State	1900	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 2,307,738,484.50	\$ -	\$ 2,307,738,484.50	Agency Verified	This is an ongoing issue where Treasury is not able to identify funds where DOS reports as both the parent and child because EOP is the parent agency. Per Treasury, they are unable to make the corrections for Q4 or Q5 material diff reports. They will exclude the balances from the scorecard.	N/A
Department of State	1900	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 771,286,015.67	\$ 771,286,015.67	Agency Verified	This is related to custodial liability for passport fees received. These fees are transferred to Treasury at year-end.	N/A
Department of State	1900	Unidentified	9999	24	Buy/Sell Costs/Revenues	\$ 932,000,000.00	\$ 49,000,000.00	\$ 981,000,000.00	Agency Verified	This is related to classified data that does not have the reciprocal amounts. Treasury agreed to exclude the data from the scorecard.	N/A
Department of State	1900	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 263,700,000.00	\$ 123,500,000.00	\$ 387,200,000.00	Accounting/Reporting Error	The difference with Department State (DOS) \$387.2 is partly due to DoD not recording an expense for the Capital Security Cost Sharing Program - Overseas Building Operations. The IPAC amount was \$174.0 million, document reference number 25146489, and line of accounting 97 14 14 0100 1120. DoD also had a reporting error where revenue was understated. DoD did not record revenue due to parent child relationship. DoD had \$41.0 million in activity with 19 11 X 1032. DOD acknowledged the difference due to their error for not recording their expense under the Capital Security Cost Sharing Program.	DoD continues to work with DOS to identifying the remaining difference.
Department of the Treasury	2000	The Judiciary	1000	01	Federal Investments/Debt	\$ -	\$ 2,435,462,420.45	\$ 2,435,462,420.45	Unidentified	It appears as if Judiciary did not report. However, Treasury is continuing follow-up with Fiscal Service/Judiciary to obtain further explanation.	N/A
Department of the Treasury	2000	Department of Labor	1601	01	Federal Investments/Debt	\$ -	\$ 18,672,793,000.00	\$ 18,672,793,000.00	Accounting/Reporting Error	Treasury used DOL entity code "1601" to report the balances in GFRS. Whereas PBGC used entity code 916. Note that a total amount of \$18,673,054,765.65 would have been reported under PBGC had Treasury reported PBGC's Entity Code (reported by PBGC 016X4204 Revolving Fund) "1602".	This is a reporting error by Treasury. Treasury is understating fiduciary investments with DOL because they reported the above difference under FR Entity code 1601 and Trading Partner Main Account code 4204, which maps to PBGC (FR Entity Code 1602). They should have used Agency ID 016 and TP Main Accounts 5155 or 8042 to reciprocate against our investment activity. Note that this explanation also applies to the \$86,323,000.00 difference in RC 02 for Q5 between Treasury and DOL.
Department of the Treasury	2000	Department of Labor	1601	03	Federal Securities Interest Expense/Federal Securities Interest Revenue	\$ -	\$ 418,924,000.00	\$ 418,924,000.00	Accounting/Reporting Error	Treasury used DOL entity code "1601" to report the balances in GFRS. Whereas DOL used entity code 916.	Note that this explanation also applies to the \$86,323,000.00 difference in RC 02 for Q5 between Treasury and DOL.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of the Treasury	2000	Pension Benefit Guaranty Corporation	1602	01	Federal Investments/Debt	\$ -	\$ 22,562,000,000.00	\$ 22,562,000,000.00	Accounting/Reporting Error	Treasury used DOL entity code "1601" to report the balances with PBGC in GFRS. Whereas PBGC Reported entity code 916. A total amount of \$18,673,054,765.65 would have been reported under PBGC had Treasury reported PBGC's Entity Code (reported by PBGC 016X4204 Revolving Fund) "1602". The remaining differences are balances reported by PBGC 016X6110 Trust Fund, which Treasury has no record of. PBGC did not include this fund in GTAS Q5 reporting as GTAS did not allow this fund; however PBGC included this fund in GFRS reporting as they did in the previous years - this is an issue Fiscal Service needs to resolve. Note that the \$18,673,054,765.65 that would have been reported under PBGC is reflected in DOL 1601 RC 01.	Of the total \$22,562 million material difference, PBGC's Revolving Fund Federal Investments totals \$18,673 million and its Trust Fund Federal Investments totals \$3,889 million. Treasury inadvertently reported PBGC's Revolving Fund Federal Investments of \$18,673 million using DOL's agency code and will be corrected via a journal voucher by Treasury. Treasury did not report PBGC's Trust Fund Federal Investments of \$3,889 million, because the Trust Deposit Fund is not reflected in PBGC's Government Wide Accounting (GWA) for Trading Partner Code 2000. GWA currently does not allow PBGC to report Trust Fund Federal Investments. Thus, the Trust Fund Federal Investments balance of \$3,889 million will remain a Trading Partner Material Difference for Treasury.
Department of the Treasury	2000	Pension Benefit Guaranty Corporation	1602	02	Interest Receivable/ Interest Payable	\$ -	\$ 110,000,000.00	\$ 110,000,000.00	Accounting/Reporting Error	Treasury used DOL entity code "1601" to report the balances with PBGC in GFRS. Whereas PBGC Reported entity code 916. A total amount of \$86,678,477.75 would have been reported under PBGC had Treasury reported PBGC's Entity Code "1602". The remaining differences are balances reported by PBGC 016X6110 Trust Fund, which Treasury has no record of. PBGC did not include this fund in GTAS Q5 reporting as GTAS did not allow this fund; however PBGC included this fund in GFRS reporting as they did in the previous years - this is an issue Fiscal Service needs to resolve.	Of the total \$110 million material difference, PBGC's Revolving Fund Federal Accrued Investment Income totals \$87 million and its Trust Fund Accrued Investment Income totals \$23 million. Treasury inadvertently reported PBGC's accrued investment income of \$87 million using agency code (1601) and will be corrected via a journal voucher by Treasury. Treasury did not report PBGC's Trust Fund accrued investment income of \$23 million, because the Trust Deposit Fund is not reflected in PBGC's Government Wide Accounting (GWA) for Trading Partner Code 2000. GWA currently does not allow PBGC to report Trust Fund Federal Investments. The Trust Fund accrued investment income balance of \$23 million will remain a Trading Partner Material Difference for Treasury.
Department of the Treasury	2000	Pension Benefit Guaranty Corporation	1602	03	Federal Securities Interest Expense/Federal Securities Interest Revenue	\$ 224,000,000.00	\$ 991,000,000.00	\$ 1,215,000,000.00	Accounting/Reporting Error	Treasury used DOL entity code "1601" to report the balances with PBGC in GFRS. Whereas PBGC Reported entity code 916. A total amount of \$415,338,366.65 would have been reported under PBGC had Treasury reported PBGC's Entity Code (reported by PBGC 016X4204 Revolving Fund) "1602". The remaining differences are balances reported by PBGC 016X6110 Trust Fund, which Treasury has no record of. PBGC did not include this fund in GTAS Q5 reporting as GTAS did not allow this fund; however PBGC included this fund in GFRS reporting as they did in the previous years - this is an issue Fiscal Service needs to resolve.	The \$1,215 million material difference represents the "absolute value" of PBGC's Federal Securities Interest Revenue and Interest Expense (consisting of SGL 5311 = \$727 million, SGL 7111 \$264 million, and SGL 7211 = \$224 million). PBGC's actual (net) Revolving Fund Gains on Federal Investments totals \$415 million and its (net) Trust Fund Gains on Federal Investments totals \$352 million. Treasury inadvertently reported PBGC's (net) Revolving Fund Gains on Federal Investments of \$415 million using DOL's agency code (1601) and will be corrected via a journal voucher by Treasury. Treasury did not report PBGC's (net) Trust Fund Gains on Federal Investments \$352 million, because the Trust Deposit Fund is not reflected in PBGC's Government Wide Accounting (GWA) for Trading Partner Code 2000. GWA currently does not allow PBGC to report Trust Fund Federal Investments. The Trust Fund (net) Federal Investments of \$352 million will remain a Trading Partner Material Difference for Treasury.
Department of the Treasury	2000	Office of Personnel Management	2400	03	Federal Securities Interest Expense/Federal Securities Interest Revenue	\$ -	\$ 493,000,000.00	\$ 493,000,000.00	PY Timing Difference	The majority of the difference is the result of FSD recording (interest expense) balances in FY13 while OPM recorded the related (revenue) balance in FY14. These transactions related to the timing of the Debt Issuance Suspension Period (DISP) which crossed fiscal years (i.e. FY13 and FY14) for the first time in history. There will not be any timing related material differences in FY15 as FSD was not under a DISP at the end of FY14.	Per Treasury (Veronica Lawther) \$493 million is an offsetting difference between RC03 and RC24 relating to the DISP. The remaining is due to amortization.
Department of the Treasury	2000	Office of Personnel Management	2400	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 260,000,000.00	\$ 5,000,000.00	\$ 265,000,000.00	Accounting Methodology Difference	OPM 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 -\$259,823,440. The allowance account offsets the receivable causing a difference. This has been referred for Intragovernmental Dispute Resolution.	The last OPM heard about this from Treasury was on December 2, 2014. Ken Harris received an email from Treasury stating the Dispute Resolution is still in pending status. Of the amount, \$259,823,440.42 is related to the Treasury Judgement Fund. The remaining \$5 Million belongs to the Revolving Fund and is a Timing Difference of when OPM booked the receivable and Treasury Booked the payable.
Department of the Treasury	2000	Office of Personnel Management	2400	24	Buy/Sell Costs/Revenues	\$ -	\$ 326,000,000.00	\$ 326,000,000.00	PY Timing Difference	The majority of the difference is the result of FSD's accounting methodology for the recording DISP related transaction using future funded expenses account. These transactions related to the timing of the DISP which crossed fiscal years (i.e. FY13 and FY14) for the first time in history. There will not be any timing related material differences in FY15 as FSD was not under a DISP at the end of FY14.	Per Treasury (Veronica Lawther), \$324 million is an offsetting difference between RC03 and RC24 relating to the DISP. The remaining is for the Revolving Fund and is a timing difference.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of the Treasury	2000	General Services Administration	4700	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 319,000,000.00	\$ 36,000,000.00	\$ 355,000,000.00	Accounting Methodology Difference	GSA 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 -\$320,311,184. The allowance account offsets the receivable causing a difference. This is an ongoing issue.	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 year end that allowance was \$320M. GSA is continuing to report the full balance of the liability. In addition, GSA identified an error in reporting that overstated the Accounts Receivable reported for Treasury by \$11,054,052.52. The remaining \$24M in differences is due to the Accounts Receivables that GSA has on our books which is greater than the Accounts Payables that Treasury has on their books. Further research will have to be done regarding this difference. In regards to the Judgment Fund allowance, the IGT team needs a process in place to eliminate any known non-reciprocating data from this process. Each quarter hundreds of millions of dollars are shown as a material difference due to this SGL 1319 balance and have to be explained when this is a known non-reciprocating balance. The IGT team needs to adjust GSA's balance for the \$11,054,052.52 overstatement error. In FY15, GSA will correct the brought forward agency detail in GTAS for the FY14 reporting error. For all of GSA's intragovernmental reporting, we use the accrual method of accounting.
Department of the Treasury	2000	Railroad Retirement Board	6000	01	Federal Investments/Debt	\$ -	\$ 954,832,000.00	\$ 954,832,000.00	Accounting/Reporting Error	The difference amount of \$954,832,000.00 resulted because Trading Partner 6000 and Trading Partner 6002 shared the same agency code or one AID having two different FR Entity Codes in TFM 2-4700 Appendix 5 as in the case of DOL and PBGC. Note that the majority of the difference is also reported by Trading Partner 6002, RC 01. Although immaterial, Treasury is researching the difference amount of \$39,215,448.45 between Trading Partner 6002 and TP 6000.	The difference amount of \$954,832,000.00 resulted because Trading Partner 6000 and Trading Partner 6002 shared the same agency code or one AID having two different FR Entity Codes in TFM 2-4700 Appendix 5 as in the case of DOL and PBGC. Note that the majority of the difference is also reported by Trading Partner 6002, RC 01. Although immaterial, Treasury is researching the difference amount of \$39,215,448.45 between Trading Partner 6002 and TP 6000.
Department of the Treasury	2000	National Railroad Retirement Investment Trust	6002	01	Federal Investments/Debt	\$ -	\$ 994,047,448.45	\$ 994,047,448.45	Accounting/Reporting Error	The difference amount of \$994,047,448.45 resulted because Trading Partner 6000 and Trading Partner 6002 shared the same agency code or one AID having two different FR Entity Codes in TFM 2-4700 Appendix 5 as in the case of DOL and PBGC. Note that the majority of the difference is also reported by Trading Partner 6000, RC 01. Although immaterial, Treasury is researching the difference amount of \$39,215,448.45 between Trading Partner 6002 and TP 6000.	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, reported intragovernmental activity pertaining to these Federal securities in GTAS Q4 FY 2014. This FY 14Q6 difference is a result of Treasury using GFRS data (rather than GTAS data.) Note that the final RRB Q4 FY14 IGT Scorecard does not reference this difference. In FY 2013 NRRIT-IFCS (Intragovernmental Fiduciary Confirmation System) data was not incorporated into the Intragovernmental Reporting & Analysis System (IRAS) reports because the NRRIT was deemed a non-verifying agency and hence, not part of the IRAS population. Discussions are ongoing between RRB, Treasury and OMB for 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 the NRRIT were not reported on the RRB's balance Sheet.
Department of the Treasury	2000	National Railroad Retirement Investment Trust	6002	03	Federal Securities Interest Expense/Federal Securities Interest Revenue	\$ -	\$ 128,407,522.58	\$ 128,407,522.58	Accounting/Reporting Error	1. The majority of the difference amount of \$128,407,522.58 resulted because Trading Partner 6000 and Trading Partner 6002 shared the same agency code or one AID having two different FR Entity Codes in TFM 2-4700 Appendix 5 as in the case of DOL and PBGC. 2. NRRIT informed Fiscal Services that they do report information related to their marketable securities to GTAS. The amount of the material difference matches what was reported by Fiscal Services. (Explanation is only for Main Account 0550.)	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, reported intragovernmental activity pertaining to these Federal securities in GTAS Q4 FY 2014. This FY 14Q6 difference is a result of Treasury using GFRS data (rather than GTAS data.) Note that the final RRB Q4 FY14 IGT Scorecard does not reference this difference. In FY 2013 NRRIT-IFCS (Intragovernmental Fiduciary Confirmation System) data was not incorporated into the Intragovernmental Reporting & Analysis System (IRAS) reports because the NRRIT was deemed a non-verifying agency and hence, not part of the IRAS population. Discussions are ongoing between RRB, Treasury and OMB for 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 the NRRIT were not reported on the RRB's balance Sheet.
Department of the Treasury	2000	U.S. Agency for International Development	7200	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 142,904,000.00	\$ 96,000.00	\$ 143,000,000.00	Unidentified	USAID initiated non-expenditure transfers to various International Assistant accounts. USAID must not have reported the transfers against Treasury (2000).	Reconcile transfers with largest trading partners before quarter end.
Department of the Treasury	2000	Department of Health and Human Services	7500	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 599,000,000.00	\$ 3,000,000.00	\$ 602,000,000.00	Accounting Methodology Difference	HHS 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 -\$607,634,905. The allowance account offsets the receivable causing a difference. This is an ongoing issue.	The Treasury did not book the USSGL 5900 correctly for the Contract Dispute Act. The Treasury should book USSGL 5900 correctly, so that there would be no differences.
Department of the Treasury	2000	Farm Credit Administration	7801	01	Federal Investments/Debt	\$ -	\$ 3,503,497,766.34	\$ 3,503,497,766.34	Accounting/Reporting Error	Treasury reported wrong trading partner as a result of TP 7801 and 7802 sharing the same AID but having two different FR Entity Codes in TFM 2-4700 Appendix 5. The majority of the difference is reported by Treasury in TP 7802, RC 01.	N/A

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of the Treasury	2000	Farm Credit System Insurance Corporation	7802	01	Federal Investments/Debt	\$ -	\$ 3,503,755,000.00	\$ 3,503,755,000.00	Accounting/Reporting Error	Treasury reported wrong trading partner as a result of TP 7801 and 7802 sharing the same AID but having two different FR Entity Codes in TFM 2-4700 Appendix 5. The majority of the difference is reported by Treasury in TP 7802, RC 01.	FCSIC reported correctly in GTAS using trading partner 2000. Treasury Investment Branch did not report the Trading Partner correctly.
Department of the Treasury	2000	Department of Energy	8900	01	Federal Investments/Debt	\$ -	\$ 1,612,000,000.00	\$ 1,612,000,000.00	Agency Verified	The majority of the difference resulted from the fact that within Treasury's TIER reporting system the related main account 4054 is reported under trading partner agency code/Agency Identifier (AID) 486 not 089. TFM 2-4700 Appendix 5 does not list AID 486 (US Enrichment Corp.) nor does it indicate that 486 is part of 089 (Energy), therefore we included the related balances under FR entity 9500 (independent agencies) in GFRS per Appendix 5's guidance.	Treasury did not report Investment balances from TAS 486X4054 in TP 8900 in GFRS. Treasury needs to update TFM 2-4700 Appendix 5 to show AID 486 crosswalks to FR Entity 8900 and update the crosswalk used in GFRS reporting. The crosswalk in GTAS is correct.
Department of the Treasury	2000	Department of Energy	8900	17	Federal Loans Receivable/Federal Loans Payable	\$ 241,000,000.00	\$ -	\$ 241,000,000.00	Agency Verified	The difference amount of \$241,338,845.88 resulted because Treasury reported \$9,610,055,196.27 for Loans Receivable (1350) and the Department of Energy reporting (\$9,368,716,350.39) for Principal Payable to the Federal Financing Bank (2520) - relating to accounts 089X4576 and 089X4455. Specifically, the difference is due to FFB's differing accounting methodologies used when accounting for loan interest. Furthermore, FFB and DOE (TP 89) are allowed to report borrowing balances using different methods per Dispute Resolution Case 12-003.	FFB and DOE are allowed to report borrowing balances using different methods per Dispute Resolution Case 12-003.
Department of the Treasury	2000	Independent and Other Agencies	9500	01	Federal Investments/Debt	\$ -	\$ 1,650,000,000.00	\$ 1,650,000,000.00	Accounting/Reporting Error	The majority of the difference resulted from the fact that within Treasury's TIER reporting system the related main account 4054 is reported under trading partner agency code/Agency Identifier (AID) 486 not 089. TFM 2-4700 Appendix 5 does not list AID 486 (US Enrichment Corp.) nor does it indicate that 486 is part of 089 (Energy), therefore we included the related balances under FR entity 9500 (independent agencies) in GFRS per Appendix 5's guidance.	N/A
Department of the Treasury	2000	Commodity Futures Trading Commission	9512	09	Expenditure Transfers of Financing Sources	\$ -	\$ 176,110,604.17	\$ 176,110,604.17	Accounting Methodology Difference	The material difference amount of \$176,110,604.17 is due primarily because TP 9512 was permitted to prepare a backdated SF 224 using OMB MAX system where the funds were transferred from 951099.140 to 95X4334 using September 30, 2012 as the date.	N/A
Department of the Treasury	2000	Treasury General Fund	9900	30	Other assets/liabilities	\$ 17,949,849,000,000.00	\$ -	\$ 17,949,849,000,000.00	Unidentified	Treasury is continuing to research this general fund difference	N/A
Department of the Treasury	2000	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 29,980,943,014.68	\$ -	\$ 29,980,943,014.68	Unidentified	The difference amount of \$29,980,943,014.68 is due to the fact that IRR and FSD do not report 1010 for receipt accounts which are waived in GTAS. Treasury also does not transact certain General Fund TAS. Differences will continue to exist in this RC until posting logic is revised either through the General Fund Initiative or some other initiative.	N/A
Department of the Treasury	2000	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 69,556,784,579,406.30	\$ -	\$ 69,556,784,579,406.30	Accounting Methodology Difference	The material different amount of \$69,556,784,579,406.00 is primarily due to the following reasons: 1. Fiscal Service-Debt does not use SGL 3101 (Unexpended Appropriations) for the principal 20X05000. This will continue to be a difference until the current posting logic for reporting the U.S. Debt is revised either through the General Fund initiative or some other initiative. 2. IRS does not use SGL 3101 for the full warrant for refund and taxes credit accounts.	N/A
Department of the Treasury	2000	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 70,207,821,440,932.90	\$ 70,207,821,440,932.90	Accounting Methodology Difference	The material difference amount of \$70,207,821,440,933.00 is due to the fact that IRS used Z attribute because of Fiscal Service Guidance. In the December TFM, Fiscal Service required Agencies to use the Z attribute. Bureaus made all the system changes to implement this even though it splits the transaction between the G and Z attribute (i.e. 2980 G and 5990 Z). In the June TFM, Fiscal Service went back to allow the use of G attribute and will be dropping Z in FY 2015. The bureaus were given the option of changing 9 months of data. IRS decided to keep Z for FY 2014 and will make the change in FY 2015. Therefore, for the collections, the majority of Treasury's data for collections for others (General Fund) is in Z not G.	N/A
Department of the Treasury	2000	Treasury General Fund	9900	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ -	\$ 1,326,438,569,800.75	\$ 1,326,438,569,800.75	Accounting Methodology Difference	The material difference amount of \$1,326,438,569,800.80 is due to the fact that IRS and FSD have Fiscal Service exceptions for 1010 usage for the receipt accounts. Thus, they do not use SGL 2980. This issue has been identified for the General Fund Initiative which will create the posting logic.	N/A
Department of the Treasury	2000	Treasury General Fund	9900	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ -	\$ 3,207,077,178.50	\$ 3,207,077,178.50	Accounting Methodology Difference	The material difference amount of \$3,207,077,178.50 resulted because of SGLs 5991 and 5994 Accruals Receipt Accounts for the same reason explained in RC 44.	N/A

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of the Treasury	2000	Department of Defense	DE00	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 553,300,000.00	\$ 9,000,000.00	\$ 562,300,000.00	Accounting Methodology Difference	The House and Senate are currently not required to report, OPM confirms amount reported.	The difference with the Department of Treasury is primarily due to Treasury's Judgment Fund receivables allowance account in the amount of \$406.9 million. DoD filed a Dispute Resolution with the Department of Treasury and it is currently in Treasury review status.
Office of Personnel Management	2400	Congress (House & Senate)	0000	26	Benefit Program Costs/Revenues	\$ 274,000,000.00	\$ -	\$ 274,000,000.00	Accounting Methodology Difference	The Judiciary is not required to report. The amount reported is confirmed.	DoD recorded \$148.0 million erroneously against the Department of Treasury. DoD should have reported \$81.3 million against 097 R 2761.003 and \$12.9 million against 097 X 0834. The remaining \$53.8 million was incorrectly recorded against T1 2000. This is an ongoing issue.
Office of Personnel Management	2400	The Judiciary	1000	26	Benefit Program Costs/Revenues	\$ 610,000,000.00	\$ -	\$ 610,000,000.00	Accounting Methodology Difference	The difference is due to Agriculture being a pass through agency and they do not report Milk Market, Forest Service, State and Foreign Offices and Tribal Insurance agencies.	N/A
Office of Personnel Management	2400	Department of Agriculture	1200	26	Benefit Program Costs/Revenues	\$ 143,000,000.00	\$ -	\$ 143,000,000.00	Accounting Methodology Difference	The majority of the difference is the result of FSD recording (interest expense) balances in FY13 while OPM recorded the related (revenue) balance in FY14. These transactions related to the timing of the Debt Issuance Suspension Period (DISP) which crossed fiscal years (i.e. FY13 and FY14) for the first time in history. There will not be any timing related material differences in FY15 as FSD was not under a DISP at the end of FY14.	OPM recorded USDA fiduciary activity recorded by USDA in USSGL 640000 as Benefit Revenue erroneously which should be excluded. USDA has confirmed with OPM our USSGL 640000 balance is correct.
Office of Personnel Management	2400	Department of the Treasury	2000	03	Federal Securities Interest Expense/Federal Securities Interest Revenue	\$ 493,000,000.00	\$ -	\$ 493,000,000.00	Accounting/Reporting Error	The last OPM heard about this from Treasury was on December 2, 2014. Ken Harris received an email from Treasury stating the Dispute Resolution is still in pending status. Of the amount, \$259,823,440.42 is related to the Treasury Judgement Fund. The remaining \$5 million belongs to the Revolving Fund and is a Timing Difference of when OPM booked the receivable and Treasury Booked the payable.	OPM 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 -\$259,823,440. The allowance account offsets the receivable causing a difference. This has been referred for Intragovernmental Dispute Resolution.
Office of Personnel Management	2400	Department of the Treasury	2000	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 5,000,000.00	\$ 260,000,000.00	\$ 265,000,000.00	Accounting Methodology Difference	Per Treasury (Veronica Lowther), \$324 million is an offsetting difference between RC03 and RC24 relating to the DISP. The remaining is for the Revolving Fund and is a timing difference.	The majority of the difference is the result of FSD's accounting methodology for the recording DISP related transaction using future funded expenses account. These transactions related to the timing of the DISP which crossed fiscal years (i.e. FY13 and FY14) for the first time in history. There will not be any timing related material differences in FY15 as FSD was not under a DISP at the end of FY14.
Office of Personnel Management	2400	Department of the Treasury	2000	24	Buy/Sell Costs/Revenues	\$ 326,000,000.00	\$ -	\$ 326,000,000.00	PY Timing Difference	Coordinate with Treasury to have both OPM and Trading Partner report in 9999.	N/A
Office of Personnel Management	2400	Unidentified	9999	26	Benefit Program Costs/Revenues	\$ 622,000,000.00	\$ -	\$ 622,000,000.00	Accounting Methodology Difference	The majority of the difference \$129.9 is primarily due to an error by DoD when recording expenses against the Office of Personnel Management. DoD incorrectly recorded \$128.9 million in expense against OPM.	A portion of the difference with the OPM is caused by \$1.0 million reported in USSGL 880200, but not included in GFRS. The USSGL is included in RC24; however, the USSGL is not mapped to the reclassified SNC. The remaining \$7.4 m is due to timing differences between out two agencies.
Office of Personnel Management	2400	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 132,000,000.00	\$ 5,300,000.00	\$ 137,300,000.00	Accounting/Reporting Error		
Federal Retirement Thrift Investment Board	2600	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 127,669,702.01	\$ -	\$ 127,669,702.01	N/A		
Federal Communications Commission	2700	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 389,172,788.22	\$ 389,172,788.22	Agency Verified		
Social Security Administration	2800	General Services Administration	4700	18	Financial Sources Transferred In/Out Without Reimbursement	\$ 101,000,000.00	\$ 250,000,000.00	\$ 351,000,000.00	Accounting Methodology Difference		For all of GSA's intragovernmental reporting, we use the accrual method of accounting. GSA currently has several Reimbursable Work Authorizations (RWA) with SSA that provide funding to construct a building that will be 100% occupied by SSA and remain in the GSA real property inventory. Originally, there was no signed agreement between GSA and SSA, so GSA was treating the entire RWA funding as a transfer in of other financing sources. In FY14, GSA had finally received the signed Occupancy Agreements, so the accounting treatment has changed. This material difference is two-fold. 1) In FY14, GSA shifted \$198M from SGL 5720 to SGL 2990. This allowed GSA to compute the rental consideration provided to SSA over the course of the 20 year Occupancy Agreement. 2) In addition, SSA is reporting the entire cost of the project in FY14, whereas GSA reported \$199M in FY13, resulting in a timing difference. GSA and SSA have been in frequent communication regarding this difference and we plan to meet again in January.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Social Security Administration	2800	General Services Administration	4700	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 198,000,000.00	\$ 1,000,000.00	\$ 199,000,000.00	Accounting Methodology Difference	These differences are related to accounting methodology differences between SSA and GSA for the recordation and capitalization of the National Support Center (NSC) building. SSA has made multiple attempts to reach an agreement with GSA on how each agency would record the accounting transactions associated with the NSC building. During FY 14, SSA and GSA had appeared to reach an agreement to record the related transactions as an asset transfer; however, GSA has since decided to treat this activity as custodial liability. SSA will continue to work with GSA in FY 15 to reach an agreement on the proper accounting treatment for this activity.	For all of GSA's intragovernmental reporting, we use the accrual method of accounting. GSA currently has several Reimbursable Work Authorizations (RWA) with SSA that provide funding to construct a building that will be 100% occupied by SSA and remain in the GSA real property inventory. Originally, there was no signed agreement between GSA and SSA, so GSA was treating the entire RWA funding as a transfer in of other financing sources. GSA has finally received the signed Occupancy Agreements, so the accounting treatment has changed. GSA shifted \$198M from SGL 5720 to SGL 2990. This allowed GSA to compute the rental consideration provided to SSA over the course of the 20 year Occupancy Agreement. GSA and SSA have been in frequent communication regarding this difference and we plan to meet again in January.
Social Security Administration	2800	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 84,705,829,663.88	\$ -	\$ 84,705,829,663.88	Agency Verified	This difference represents Appropriations Used amounts recorded on SSA's FY 14 GFRS Closing Package submission. Per Treasury Financial Manual USSGL crosswalk guidance, SSA properly recorded these amounts as an offset to the Appropriations Received line item in our submission. It does not appear the Treasury General Fund recorded the reciprocating activity. However, it should be noted that in the TFM, there is no reciprocal account for the 3107, Appropriations Used, for the General Fund to record.	N/A
Social Security Administration	2800	Treasury General Fund	9900	45	Trust Fund Warrants Issued Net of Adjustments/Other Taxes and Receipts	\$ 2,529,112,064.10	\$ -	\$ 2,529,112,064.10	Agency Verified	This difference represents the refund of OASDI Employment Tax Receipts reported on SSA's FY 14 GFRS Closing Package submission. Per Treasury Financial Manual USSGL crosswalk guidance, SSA properly recorded this activity with Treasury's General Fund in our submission. Treasury did not record the reciprocating activity when reporting their information.	N/A
Federal Trade Commission	2900	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 181,181,725.67	\$ -	\$ 181,181,725.67	Unidentified	Upon receipt of the FY2104 appropriation the FTC recorded USSGL Transaction Code A104 (1010/3101). As the appropriation was used, the FTC recorded USSGL Transaction Code B134 (3107/5700). At the end of the fiscal year, the FTC had a Credit balance of \$181,181,725.67 in SGL 3101, and a debit balance of \$181,181,725.67 in SGL 3107. In the September 2014 GTAS file, the FTC reported SGL 3101 (Unexpended Appropriations - Received) and 3107 (Unexpended Appropriations - Used) with a Fed/Non indicator of 'G' and a Trading Partner of '099'. This is in accordance with the USSGL TFM Part I Account Attributes. The FTC believes the material difference is due to reciprocal category #41, factoring USSGL 3107 on the reporting agency side, while there is not an appropriate offset on the General Fund side.	N/A
Smithsonian Institution	3300	Smithsonian Institution	3300	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 266,200,000.00	\$ -	\$ 266,200,000.00	Did not provide	Confirmed FBWT balances for federal appropriations as of 9/30/14 per the CARS system. Not included in the \$266.2 mil are \$11.5 mil of non-federal fiduciary funds held at Treasury in TAS 33X6097 and 33X6220. See footnote 27 in Module 6 of GF006 in GFRS.	Confirmed FBWT balances for federal appropriations as of 9/30/14 per the CARS system. Not included in the \$266.2 mil are \$11.5 mil of non-federal fiduciary funds held at Treasury in TAS 33X6097 and 33X6220. See footnote 27 in Module 6 of GF006 in GFRS.
Smithsonian Institution	3300	Smithsonian Institution	3300	41	Warrants Issued/Appropriations Received as Adjusted	\$ 805,000,000.00	\$ -	\$ 805,000,000.00	Did not provide	Per the 4 th qtr Material Differences Report e-mail from Bureau of Fiscal Services agencies will be given an exclusion for differences concerning USSGL accounts 310600 and 310700 since Treasury does not have an offsetting entry available to eliminate these entries at this time.	Per the 4 th qtr Material Differences Report e-mail from Bureau of Fiscal Services agencies will be given an exclusion for differences concerning USSGL accounts 310600 and 310700 since Treasury does not have an offsetting entry available to eliminate these entries at this time.
Smithsonian Institution	3300	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 277,663,917.13	\$ -	\$ 277,663,917.13	Did not provide	\$277.7 mil is inclusive of \$266.2 mil of federally appropriated FBWT at 9/30/14 along with \$11.5 mil of non-federal fiduciary funds held at Treasury in 33X6097 and 33X6220. \$11.5 mil is reported in Note GF006 Note 27 for Fiduciary activities only.	N/A
Smithsonian Institution	3300	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 802,052,914.35	\$ -	\$ 802,052,914.35	Did not provide	Per the 4th qtr. Material Differences Report e-mail from Bureau of Fiscal Services agencies will be given an exclusion for differences concerning USSGL accounts 310600 and 310700 since Treasury does not have an offsetting entry available to eliminate these entries at this time.	N/A
National Gallery of Art	3302	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 122,178,437.99	\$ -	\$ 122,178,437.99	N/A	N/A	N/A
Department of Veterans Affairs	3600	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 4,999,845,756.44	\$ -	\$ 4,999,845,756.44	Agency Verified	Backdated Warrant represents legal authority in FY 14 and the cash was not disbursed until FY 15 (due to timing of events). VA recorded the FBWT in GL 1090 per direction of OMB. VA provided TP 099 with documentation which supported our adjustment and 099 agreed to change their closing package to match our figure. The balance was not recognized in CARS liability for FBWT. Once this adjustment occurs this variance will no longer exist in the FY 14 Government-Wide FR.	N/A

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Veterans Affairs	3600	Treasury General Fund	9900	41	Warrants issued/Appropriations Received as Adjusted	\$ 4,983,080,555.46	\$ -	\$ 4,983,080,555.46	Agency Verified	Backdated Warrant represents legal authority in FY 14 and the cash was not disbursed until FY 15 (due to timing of events). VA recorded the FBWT in GL 1090 per direction of OMB. VA provided TP 099 with documentation which supported our adjustment and 099 agreed to change their closing package to match our figure. The balance was not recognized in CARS liability for FBWT. Once this adjustment occurs this variance will no longer exist in the FY 14 Government-Wide FR.	N/A
Department of Veterans Affairs	3600	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 304,967,961.02	\$ 304,967,961.02	Accounting/Reporting Error	VA recorded this balance as part of RC 29, as part of the historical process to classify trading partner general fund activity. VA sought clarification on the implementation of the new RCs as they relate to the FR preparation for FY 14 but was unable to solicit a response from Treasury in time to meet the GFRS deadline. For FR consistency, VA made the decision to continue using Treasury feedback. The bulk of the difference originates from non-entity collections to general fund receipt accounts using GL 5993. For FY 15, VA will discontinue use of RC 29 for this activity and will use RC 44 in its place.	N/A
Department of Veterans Affairs	3600	Treasury General Fund	9900	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ -	\$ 321,916,115.11	\$ 321,916,115.11	Accounting/Reporting Error	While preparing the FR closing package and performing due diligence on related guidance, VA identified what was believed to be inconsistencies between Treasury reclassified crosswalks and FY 14 TFM closing package guidance. The TFM also indicated certain RC 40s as 'For Use By Treasury General Fund Only' leading to VA's reluctance to use what was perceived to be for Treasury only. After requesting clarification from Treasury, and seeking VA's external auditor's opinion, it was determined the best course of action was to remain consistent with prior year reporting. For FY 15, VA will discontinue use of RC 29 for this activity and will use RC 46 in its place.	N/A
Department of Veterans Affairs	3600	Treasury General Fund	9900	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ -	\$ 181,128,893.96	\$ 181,128,893.96	Accounting/Reporting Error	While preparing the FR closing package and performing due diligence on related guidance, VA identified what was believed to be inconsistencies between Treasury reclassified crosswalks and FY 14 TFM closing package guidance. The TFM also indicated certain RC 40s as 'For Use By Treasury General Fund Only' leading to VA's reluctance to use what was perceived to be for Treasury only. After requesting clarification from Treasury, and seeking VA's external auditor's opinion, it was determined the best course of action was to remain consistent with prior year reporting. For FY 15, VA will discontinue use of RC 29 for this activity and will use RC 46 in its place.	N/A
Department of Veterans Affairs	3600	Department of Defense	DE00	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 79,200,000.00	\$ 79,200,000.00	\$ 158,400,000.00	Agency Verified	VA transferred back to DoD \$79,235,000.00 to correct a previous transfer-in. VA reported the net in GL 3102 since it was a correction to that GL rather than posting it in GL 3103 Transfers-Out. DoD recorded the corrective transaction as a new Transfer-In on GL 3102. The total difference for RC08 is the absolute value of both sides so the \$79,235,000.00 is reflected twice in the difference. We discussed this issue with Treasury when it came up in FY14Q3, and they were going to research and make a determination on how these should be processed in the future. We have provided all information to Treasury and are waiting for them to make a judgement on the correct way to record these transfer corrections.	The difference of \$158.4 million is due to the Department of Veterans' Affairs netting nonexpenditure transfers. DoD records the transfers in and transfers out as reported in the Treasury Central Accounting Reporting System and the Office of Management and Budget Schedule of Transfers.
Department of Veterans Affairs	3600	Department of Defense	DE00	09	Expenditure Transfers of Financing Sources	\$ 209,200,000.00	\$ -	\$ 209,200,000.00	Agency Verified	A determination was made between DoD and VA, based on 10 USC 2008; Department of Defense Education Benefit Fund, that it was correct to record these transactions as a transfer under RC09 and not as an expense under RC26. It was determined that this change would happen as of FY14Q3, and that the change would be prospective and no adjustment would be made to Q1 and Q2 balances. Per Nicholas Crabtree (DFAS) email, "I talked to our Education Benefits accountant and I think somehow there was some miscommunication. Right now the entire amount is in 576000 instead of split between 576000 and 640000. This difference will also be there for 5th quarter reporting due to our AFR being due to the OSD comptroller on Oct. 30th." I forwarded this documentation to Lisa Midcap (Treasury) on 11/12/14 and her reply was "I do remember asking for documentation. Sorry, it has been real busy around here. I will let you know if there is anything else I need. This should be enough information to exclude these differences on VA's scorecard."	The difference of \$209.2 million is due to a misunderstanding between DoD and the Department of Veterans' Affairs. During 1st Quarter FY 2014, DoD and VA agreed to change the accounting treatment of Education Benefits disbursed to the VA. Instead of recording benefit revenue and expense, both agencies would record an expenditure transfer. Both agreed to not restate balances but record the transactions in the current reporting period. DoD understood this to be for all of FY 2014 and the VA understood this to be after 1st Quarter FY 2014 and going forward.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Veterans Affairs	3600	Department of Defense	DE00	26	Benefit Program Costs/Revenues	\$ 209,000,000.00	\$ -	\$ 209,000,000.00	Agency Verified	A determination was made between DoD and VA, based on 10 USC 2006: Department of Defense Education Benefit Fund, that it was correct to record these transactions as a transfer under RC09 and not as an expense under RC26. It was determined that this change would happen as of FY14Q3, and that the change would be prospective and no adjustment would be made to Q1 and Q2 balances. Per Nicholas Crabtree (DFAS) email, "I talked to our Education Benefits accountant and I think somehow there was some miscommunication. Right now the entire amount is in 576000 instead of split between 576000 and 640000. This difference will also be there for 5th quarter reporting due to our AFR being due to the OSD comptroller on Oct. 30th." I forwarded this documentation to Lisa Midcap (Treasury) on 11/12/14 and her reply was "I do remember asking for documentation. Sorry, it has been real busy around here. I will let you know if there is anything else I need. This should be enough information to exclude these differences on VA's scorecard."	The difference of \$209.0 million is due to a misunderstanding between DoD and the Department of Veterans' Affairs. During 1st Quarter FY 2014, DoD and VA agreed to change the accounting treatment of Education Benefits disbursed to the VA. Instead of recording benefit revenue and expense, both agencies would record an expenditure transfer. Both agreed to not to restate balances but record the transactions in the current reporting period. DoD understood this to be for all of FY 2014 and the VA understood this to be after 1st Quarter FY 2014 and going forward.
U.S. Equal Employment Opportunity Commission	4500	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 346,837,996.47	\$ -	\$ 346,837,996.47	Did not provide	GTAS Submission has not yet finalized until Dec 7, 2014.	N/A
General Services Administration	4700	The Judiciary	1000	24	Buy/Sell Costs/Revenues	\$ 1,169,000,000.00	\$ 1,000,000.00	\$ 1,170,000,000.00	Agency Verified	The Judiciary is not a "significant entity", so is not required to report their intragovernmental activity to Treasury. Since they did not report, any activity that GSA reports will be an intragovernmental difference. This \$1,170M is mostly due to rent revenue that GSA has earned from The Judiciary. No corrective action by GSA is necessary. The IGT team needs to exclude this difference from GSA's overall intragovernmental differences.	N/A
General Services Administration	4700	Department of Agriculture	1200	24	Buy/Sell Costs/Revenues	\$ 112,000,000.00	\$ 4,000,000.00	\$ 116,000,000.00	Accounting Methodology Difference	For all of GSA's intragovernmental reporting, we use the accrual method of accounting. GSA continues to work with USDA in reducing our Material Differences by providing data before the end of the reporting cycle. Of the total difference, \$31M is due to the SGL 8802 capitalized purchases that were reported by USDA in GTAS, but per Treasury guidance, is not picked up in GFRS reporting. The exclusion of that SGL increased our intragovernmental difference, making it material. The remaining \$85M difference is mainly due to GSA reporting more Revenues than USDA is reporting as Expenses. Further research will have to be done regarding this difference. GSA will continue to provide data before the end of the reporting cycle and work with USDA regarding this difference. In FY15, GSA will begin to provide our IPAC data on a monthly basis to USDA to work on reducing these differences. The IGT team needs to exclude the \$31M in SGL 8802 that was reported by USDA in GTAS from this intragovernmental difference.	USDA did not confirm balances with GSA to properly record accruals, and will need to renew discussion with GSA on the accrual process to properly match balances.
General Services Administration	4700	Department of Justice	1500	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 127,527,000.00	\$ 3,626,000.00	\$ 131,153,000.00	Accrual Methodology Difference	GSA continues to work with DOJ in reducing our Material Differences by providing data before the end of the reporting cycle. This difference is mainly due to DOJ reporting more Accounts Payable than GSA is reporting as Accounts Receivable. Further research will have to be done regarding this difference. GSA will continue to provide data before the end of the reporting cycle and work with DOJ regarding this difference.	DOJ has verified its reported amounts and the agency's documents are in agreement with its quarterly source documentation. A portion of the differences relate to accruals for the FBI. DOJ and GSA have differing methodologies for Reimbursable Work Authorization Agreements. DOJ uses status updates from GSA program managers (PM) to determine accrual amounts as opposed to the GSA website; because it is not updated timely. DOJ believes GSA uses the last invoice to report accruals. DOJ will continue to communicate with GSA and will propose a plan for resolving this recurring variance.
General Services Administration	4700	Department of Justice	1500	24	Buy/Sell Costs/Revenues	\$ 148,661,000.00	\$ 6,110,000.00	\$ 154,771,000.00	Accounting Methodology Difference	For all of GSA's intragovernmental reporting, we use the accrual method of accounting. GSA continues to work with DOJ in reducing our Material Differences by providing data before the end of the reporting cycle. Of the total difference, \$90M is due to the SGL 8802 and 8804 capitalized purchases that were reported by DOJ and GSA in GTAS, but per Treasury guidance, is not picked up in GFRS reporting. The exclusion of those SGL's increased our intragovernmental difference, making it material. The remaining \$65M difference is mainly due to DOJ reporting more Expenses than GSA is reporting as Revenues. Further research will have to be done regarding this difference. GSA will continue to provide data before the end of the reporting cycle and work with DOJ regarding this difference. The IGT team needs to exclude the \$90M in SGL's 8802 and 8804 that was reported by DOJ and GSA in GTAS from this intragovernmental difference.	DOJ has verified its reported amounts and the agency's documents are in agreement with its quarterly source documentation. In addition, a portion of the difference with GSA can be attributed to reimbursable less-than-improvements activity that is ultimately capitalized by DOJ. GSA recognizes the entire amount collected from DOJ as revenue while the expense is capitalized and amortized over the period benefited by DOJ. DOJ will continue to communicate with GSA and will propose a plan for resolving this recurring variance.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
General Services Administration	4700	Department of the Treasury	2000	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 36,000,000.00	\$ 319,000,000.00	\$ 355,000,000.00	Accounting Methodology Difference	For all of GSA's intragovernmental reporting, we use the accrual method of accounting. 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 year end that allowance was \$320M. GSA is continuing to report the full balance of the liability. In addition, GSA identified an error in reporting that overstated the Accounts Receivable reported for Treasury by \$11,054,052.52. The remaining \$24M in differences is due to the Accounts Receivables that GSA has on our books which is greater than the Accounts Payables that Treasury has on their books. Further research will have to be done regarding this difference. In regards to the Judgment Fund allowance, the IGT team needs a process in place to eliminate any known non-reciprocating data from this process. Each quarter hundreds of millions of dollars are shown as a material difference due to this SGL 1319 balance and have to be explained when this is a known non-reciprocating balance. The IGT team needs to adjust GSA's balance for the \$11,054,052.52 overstatement error. In FY15, GSA will correct the brought forward agency detail in GTAS for the FY14 reporting error.	GSA 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 -\$320,311,184. The allowance account offsets the receivable causing a difference. This is an ongoing issue.
General Services Administration	4700	Social Security Administration	2800	18	Financial Sources Transferred In/Out Without Reimbursement	\$ 250,000,000.00	\$ 101,000,000.00	\$ 351,000,000.00	Accounting Methodology Difference	For all of GSA's intragovernmental reporting, we use the accrual method of accounting. GSA currently has several Reimbursable Work Authorizations (RWA) with SSA that provide funding to construct a building that will be 100% occupied by SSA and remain in the GSA real property inventory. Originally, there was no signed agreement between GSA and SSA, so GSA was treating the entire RWA funding as a transfer in of other financing sources. In FY14, GSA had finally received the signed Occupancy Agreements, so the accounting treatment has changed. This material difference is two-fold: 1) In FY14, GSA shifted \$198M from SGL 5720 to SGL 2990. This allowed GSA to compute the rental consideration provided to SSA over the course of the 20 year Occupancy Agreement. 2) In addition, SSA is reporting the entire cost of the project in FY14, whereas GSA reported \$159M in FY13, resulting in a timing difference. GSA and SSA have been in frequent communication regarding this difference and we plan to meet again in January.	These differences are related to accounting methodology differences between SSA and GSA for the recodation and capitalization of the National Support Center (NSC) building. SSA has made multiple attempts to reach an agreement with GSA on how each agency would record the accounting transactions associated with the NSC building. During FY 14, SSA and GSA had appeared to reach an agreement to record the related transactions as an asset transfer; however, GSA has since decided to treat this activity as custodial liability. SSA will continue to work with GSA in FY 15 to reach an agreement on the proper accounting treatment for this activity.
General Services Administration	4700	Social Security Administration	2800	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 1,000,000.00	\$ 198,000,000.00	\$ 199,000,000.00	Accounting Methodology Difference	For all of GSA's intragovernmental reporting, we use the accrual method of accounting. GSA currently has several Reimbursable Work Authorizations (RWA) with SSA that provide funding to construct a building that will be 100% occupied by SSA and remain in the GSA real property inventory. Originally, there was no signed agreement between GSA and SSA, so GSA was treating the entire RWA funding as a transfer in of other financing sources. GSA has finally received the signed Occupancy Agreements, so the accounting treatment has changed. GSA shifted \$198M from SGL 5720 to SGL 2990. This allowed GSA to compute the rental consideration provided to SSA over the course of the 20 year Occupancy Agreement. GSA and SSA have been in frequent communication regarding this difference and we plan to meet again in January.	These differences are related to accounting methodology differences between SSA and GSA for the recodation and capitalization of the National Support Center (NSC) building. SSA has made multiple attempts to reach an agreement with GSA on how each agency would record the accounting transactions associated with the NSC building. During FY 14, SSA and GSA had appeared to reach an agreement to record the related transactions as an asset transfer; however, GSA has since decided to treat this activity as custodial liability. SSA will continue to work with GSA in FY 15 to reach an agreement on the proper accounting treatment for this activity.
General Services Administration	4700	Department of Homeland Security	7000	24	Buy/Sell Costs/Revenues	\$ 147,000,000.00	\$ 1,000,000.00	\$ 148,000,000.00	Accounting Methodology Difference	For all of GSA's intragovernmental reporting, we use the accrual method of accounting. GSA continues to work with DHS in reducing our Material Differences by providing data before the end of the reporting cycle. Of the total difference, \$83M is due to is due to the SGL 8802 and 8803 capitalized purchases that were reported by DHS in GTAS, but is not picked up in GFRS reporting. The exclusion of those SGL's increased our intragovernmental difference, making it material. The remaining \$65M difference is due to GSA reporting more Revenues than DHS is reporting as Expenses. Further research will have to be done regarding this difference. GSA will continue to provide data before the end of the reporting cycle and work with DHS regarding this difference. In FY14, GSA agreed that we will provide our IPAC data on a monthly basis to DHS to work on resolving these differences between quarters, this will continue in FY15. The IGT team needs to exclude the \$83M in SGL's 8802 and 8803 that was reported by DHS and GSA in GTAS from this intragovernmental difference.	The memo accounts (USSGL 8802, 8803 and 8804) are not captured in GFRS which is causing our IGT differences in RC 24 to appear larger in the 5 th quarter FY 2014.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
General Services Administration	4700	Department of Health and Human Services	7500	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 92,000,000.00	\$ 24,000,000.00	\$ 116,000,000.00	Accrual Methodology Difference	Of this \$116M difference, \$43M is due to the way that Treasury matched up the SGL balances. GSA has a capital lease with the CDC. The net of GSA's SGL's 1990 and 2990 related balances should be offset by 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 \$73M. Of the \$73M in true differences, \$70M is due to the Accounts Receivables 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 bureaus only book IPAC activity and does not book estimated accruals. The way that Treasury is splitting the SGL's in this reciprocal category created the majority of this difference. Our SGL1990 net of 2990 balances need to be offset by HHS's SGL 2940 balances. GSA will address the intragovernmental element of capital leases with IRC in FY15 to determine if a new SGL mechanism is needed to ensure proper matching between trading partners. Until such time, how the intragovernmental differences are calculated will remain flawed by incorrectly identifying differences. In regards to the accruals, while GSA provides our preliminary quarter-end balances, we cannot provide them as soon as HHS would like. GSA met with HHS in FY14 to discuss other alternatives in order for them to start booking estimated accruals. We decided that GSA would provide Accounts Receivable balances at the bureau level from the previous quarter and HHS would work to book at least that much in accruals for the upcoming quarter. GSA plans to meet with HHS in January to discuss how we can work on this difference further in FY15.	The difference is due to unbilled revenues. GSA has been providing the transaction activities balances for prior quarter to HHS for quarterly reporting by closing of the 5th business day of each quarter. The Department of Health & Human Services will continue to work with the GSA to reduce the material differences.
General Services Administration	4700	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 509,690,488.13	\$ -	\$ 509,690,488.13	Agency Verified	Of this difference, \$509,656,483.55 is due to the activity that GSA reported in SGL 3107. Per the General Fund intragovernmental contact, they do not have a means to capture and record an offset to agencies SGL 3107. This is an ongoing issue that they are working with Treasury's Intragovernmental team to resolve. Treasury's intragovernmental team needs to work with the General Fund to determine how they can capture the proper offset to the SGL 3107 activity reported by other agencies or SGL 3107 needs to be excluded from this Reciprocal Category. As for RC 41, here is a snapshot (I hope you can see it) of how the Debit \$270M breaks down. GSA's 3101 and 3106 amount to a Credit of \$239,690,488.13 which exactly matches the GF's 3201 balance. The only issue is the \$510M Debit balance that GSA reported in SGL 3107 which should be reported in the "Appropriations Received as adjusted (recissions and other adjustments)" line per the Treasury crosswalk.	N/A
General Services Administration	4700	Department of Defense	DE00	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 164,300,000.00	\$ 23,300,000.00	\$ 187,600,000.00	Accrual Methodology Difference	GSA continues to work with Defense in reducing 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 DoD) than they are reporting as Accounts Payable to GSA. DoD only reported a total of \$62M in Accounts Payable to GSA. GSA reported a total of \$234M in Accounts Receivable with DoD, \$66M of which was billed, so we would've expected their Accounts Payable balance to at least be \$66M. In addition, GSA identified an error in reporting that overstated the Accounts Receivable reported for the Defense Agencies by \$7,832,371.31. Further research will have to be done regarding the rest of this difference. GSA will continue to provide data before the end of the reporting cycle and work with Defense regarding this difference. We had been focusing on rental activity, but will now start to look more into their IT activity. In addition, GSA will follow-up with Defense's intragovernmental contact on their gaining access to bills and billing data from GSA's Vendor and Customer Self Service (VCSS) website. The IGT team needs to adjust GSA's balance for the \$7,832,371.31 overstatement error. In FY15, GSA will correct the brought forward agency detail in GTAS for the FY14 reporting error.	The material difference is primarily due to information and technology services provided to DoD from General Service Administration (GSA). DoD will continue to work with GSA to resolve this material difference.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
General Services Administration	4700	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 251,300,000.00	\$ 36,000,000.00	\$ 287,300,000.00	Accounting Methodology Difference	For all of GSA's intragovernmental reporting, we use the accrual method of accounting. GSA continues to work with Defense in reducing our Material Differences by providing data before the end of the reporting cycle. Of the total difference, \$73M is due to the SGL's 8802 and 8803 capitalized purchases that were reported by DoD and GSA in GTAS, but per Treasury guidance, is not picked up in GFRS reporting. The exclusion of those SGL's increases our intragovernmental difference. The remaining \$214M difference is mainly due to GSA reporting more Revenue from the Defense Agencies (particularly DoD) than they are reporting as Expenses from GSA. Further research will have to be done regarding this difference. GSA will continue to provide data before the end of the reporting cycle. We had been focusing on rental activity, but will now start to look more into their IT activity. GSA discussed with Defense's Intragovernmental contact whether it will be beneficial for GSA to provide IPAC data to assist in reducing our differences. If so GSA will begin providing that on a monthly basis. The IGT team needs to exclude the \$73M in SGL's 8802 and 8803 that was reported by DoD and GSA in GTAS from this intragovernmental difference.	A portion of the difference with the GSA is caused by \$69.7 million reported in USSGLs 880200 and 880300, but not included in GFRS. The USSGL is included in RC 24; however, the USSGL is not mapped to the reclassified SNC. The material difference is primarily due to information and technology services provided to DoD from General Service Administration (GSA). DoD will continue to work with GSA to resolve this material difference.
National Science Foundation	4900	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 7,115,792,879.96	\$ -	\$ 7,115,792,879.96	Accounting Methodology Difference	This difference is due to NSF reporting a balance in USSGL 310700 with no offsetting balance reported by the Treasury General Fund (TGF). Both NSF and TGF reported correctly per the TFM. Treasury will be posting a "top side" JV to adjust.	N/A
Securities and Exchange Commission	5000	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 1,355,935,000.00	\$ 1,355,934,418.13	\$ 2,711,869,418.13	Accounting/Reporting Error	We recorded our balance for RC 44 in line 8.7, 'Transfer In of Agency Unavailable Custodial and Non-Entity Collections' instead of line 8.4, 'Non-entity collections transferred to the General Fund.' Per correspondence with Treasury, lines 8.4 and 8.5 were removed from the GFRS system. Consequently, we requested and received confirmation from Treasury that we should report our balances on the same line as Treasury (Line 8.7) since we had nowhere else to report these balances in GFRS.	N/A
Securities and Exchange Commission	5000	Treasury General Fund	9900	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 155,215,000.00	\$ 155,215,377.73	\$ 310,430,377.73	Accounting/Reporting Error	We recorded our balance for RC 48 in line 8.8, 'Accrual of Agency's Amounts to be Collected' instead of line 8.5, 'Accrual for non-entity amounts to be collected and transferred to the General Fund.' Per correspondence with Treasury, lines 8.4 and 8.5 were removed from the GFRS system. Consequently, we requested and received confirmation from Treasury that we should report our balances on the same line as Treasury (Line 8.8) since we had nowhere else to report these balances in GFRS.	N/A
National Endowment For The Arts	5901	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 142,011,258.81	\$ -	\$ 142,011,258.81	N/A	N/A	N/A
National Endowment For The Humanities	5902	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 137,136,182.83	\$ -	\$ 137,136,182.83	N/A	N/A	N/A
Institute of Museum Services	5903	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 224,294,482.56	\$ -	\$ 224,294,482.56	N/A	N/A	N/A
Railroad Retirement Board	6000	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 954,832,000.00	\$ -	\$ 954,832,000.00	Accounting Methodology Difference	The difference amount of \$954,832,000.00 resulted because Trading Partner 6000 and Trading Partner 6002 shared the same agency code or one AID having two different FR Entity Codes in TFM 2-4700 Appendix 5 as in the case of DOL and PBGC. Note that the majority of the difference is also reported by Trading Partner 6002, RC 01. Although immaterial, Treasury is researching the difference amount of \$39,215,448.45 between Trading Partner 6002 and TP 6000.	The difference amount of \$954,832,000.00 resulted because Trading Partner 6000 and Trading Partner 6002 shared the same agency code or one AID having two different FR Entity Codes in TFM 2-4700 Appendix 5 as in the case of DOL and PBGC. Note that the majority of the difference is also reported by Trading Partner 6002, RC 01
Railroad Retirement Board	6000	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 657,255,777.22	\$ -	\$ 657,255,777.22	Accounting Methodology Difference	RRB contacted Treasury, and Treasury would not be able to substantiate any of the differences within this RC at the Department level as these differences are with the General Fund which is at the Government-wide level.	N/A
National Railroad Retirement Investment Trust	6002	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 994,047,448.45	\$ -	\$ 994,047,448.45	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, reported intragovernmental activity pertaining to these Federal securities in GTAS Q4 FY 2014. This FY 14Q5 difference is a result of Treasury using GFRS data (rather than GTAS data.) Note that the final RRB Q4 FY14 IGT Scorecard does not reference this difference. In FY 2013 NRRIT-IFCS (Intragovernmental Fiduciary Confirmation System) data was not incorporated into the Intragovernmental Reporting & Analysis System (IRAS) reports because the NRRIT was deemed a non-verifying agency and hence, not part of the IRAS population. Discussions are ongoing between RRB, Treasury and OMB for 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 the NRRIT were not reported on the RRB's balance Sheet.	The difference amount of \$994,047,448.45 resulted because Trading Partner 6000 and Trading Partner 6002 shared the same agency code or one AID having two different FR Entity Codes in TFM 2-4700 Appendix 5 as in the case of DOL and PBGC. Note that the majority of the difference is also reported by Trading Partner 6000, RC 01. Although immaterial, Treasury is

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
National Railroad Retirement Investment Trust	6002	Department of the Treasury	2000	03	Federal Securities Interest Expense/Federal Securities Interest Revenue	\$ 128,407,522.58	\$ -	\$ 128,407,522.58	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, reported intragovernmental activity pertaining to these Federal securities in GTAS Q4 FY 2014. This FY 14Q5 difference is a result of Treasury using GFRS data (rather than GTAS data.) Note that the final RRB Q4 FY14 IGT Scorecard does not reference this difference. In FY 2013 NRRIT-IFCS (Intragovernmental Fiduciary Confirmation System) data was not incorporated into the Intragovernmental Reporting & Analysis System (IRAS) reports because the NRRIT was deemed a non-verifying agency and hence, not part of the IRAS population. Discussions are ongoing between RRB, Treasury and OMB for 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 the NRRIT were not reported on the RRB's balance sheet.	1. The majority of the difference amount of \$128,407,522.58 resulted because Trading Partner 6000 and Trading Partner 6002 shared the same agency code or one AID having two different FR Entity Codes in TFM 2-4700 Appendix 5 as in the case of DOL and PBGC. 2. NRRIT informed Fiscal Services that they do report information related to their marketable securities to GTAS. The amount of the material difference matches what was reported by Fiscal Services. (Explanation is only for Main Account 0550.)
Consumer Product Safety Commission	6100	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 106,956,225.80	\$ -	\$ 106,956,225.80	Did not provide	SGL 3107 Unexpended Appropriations - Used should not be included in Category 41 - Warrants Issued/Appropriations Received as Adjusted because this SGL is not used to track the issuance or adjustments to warrants/appropriations. SGL 3107 is used with SGL 5700 to track "when goods and services are received or benefits provided". The 099 Trading Partner is used because GTAS USSGL Account Attribute table requires SGL 3107 to have a G attribute and Trading Partner. Delphi (the accounting system used by ESC who services CPSC) defaults this SGL to Trading Partner 099.	N/A
National Labor Relations Board	6300	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 263,749,127.97	\$ -	\$ 263,749,127.97	Agency Verified	Per the Fiscal Service, the Treasury General Fund will have a difference for the amount NLRB has in USSGL 310700. The General Fund does not have a way to capture NLRB's activity to offset the account.	N/A
Environmental Protection Agency	6800	Treasury General Fund	9900	26	Benefit Program Costs/Revenues	\$ -	\$ 112,800,000.00	\$ 112,800,000.00	Accounting/Reporting Error	This error was due to two issues. The first was the implementation of a new payroll system by EPA in FY 2014. The implementation caused issues with reporting, and adjustments were made to correct data for GTAS and GFRS reporting. The second issue was a disconnect between GFRS and GTAS reporting. When adjusting for GTAS, an adjustment was made at the trading partner level. GFRS does not report at this level of detail, so the adjustment was not picked up.	N/A
Environmental Protection Agency	6800	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 8,384,968,864.25	\$ -	\$ 8,384,968,864.25	Accounting/Reporting Error	This error was due to processing of the warrant in FY14. The entries didn't include the trading partner account information. To correct this in FY15, the agency modified the financial accounting system to capture the trading partner account information.	N/A
Environmental Protection Agency	6800	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 117,575,462.96	\$ 117,575,462.96	Did not provide	This error was due to processing of the warrant in FY14. The entries didn't include the trading partner account information. To correct this in FY15, the agency modified the financial accounting system to capture the trading partner account information.	N/A
Department of Transportation	6900	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 32,953,842,156.08	\$ -	\$ 32,953,842,156.08	Agency Verified	This difference primarily reflects DOT's USSGL 3107 Unexpended Appropriations Used activity with General Fund. According to the Treasury General Fund there is no reciprocal activity reflected by the General Fund for the DOT Unexpended Appropriations Used amount. Treasury General Fund indicated there is currently no way to capture the reciprocal activity at this time.	N/A

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Transportation	6900	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 145,249,236.43	\$ 145,249,236.43	Accounting Methodology Difference	This difference primarily reflects custodial activity recorded by DOT. In FY2014, the DOT Statement of Changes in Net Position crosswalk had to include a work-around to exclude those USSGLs, Treasury Account Symbols (TAS), and attribute combinations that had custodial attributes of "S" on the Statement of Net Position, in order to be both Treasury Financial Statement Crosswalk and GTAS compliant. DOT does not prepare a Statement of Custodial Activity since DOT custodial activity is incidental to Departmental operations and is not considered material to the consolidated financial statements taken as a whole. According to the Treasury Financial Statement Crosswalks, the Balance Sheet Net Position includes USSGLs and TAS for both custodial/noncustodial attributes, however the Treasury Crosswalk for Statement of Net Position include USSGLs with noncustodial attributes. The related USSGLs and general fund receipt accounts with an Attribute "S" activities net to zero causing the Ending Balance Sheet Net Position and Statement of Net Position to be consistent. DOT Agency Financial Statement Net Position line items/balances were reclassified to the appropriate Closing Package line items so that both the Agency Financial Statement Net Position and Reclassified Net Position would both reflect consistent line item/balance activity.	N/A
Department of Transportation	6900	Treasury General Fund	9900	45	Trust Fund Warrants Issued Net of Adjustments/Other Taxes and Receipts	\$ 469,362,239.34	\$ -	\$ 469,362,239.34	Accounting Methodology Difference	The RC 45 difference reflects transfer activity recorded by DOT. This difference relates to Transfer of Taxes to Sport Fish Restoration and Boating Trust Fund and Transfer of Taxes to Land and Water to the Department of Interior (DOI) from the DOT Highway Trust Fund (HTF). The Bureau of Fiscal Service's Funds Management Branch (FMB) acts as a service organization which processes receipts, disbursements, and transfers related to the HTF based upon information received and recorded by the FMB from Treasury's Office of Tax and Analysis (OTA) and the Internal Revenue Service and other Treasury bureaus. The Highway Trust Fund receives monthly financial reports from Fiscal Service and DOT records the activity accordingly. The activity relating to excise tax revenue (USSGL 5800) is reported to DOT net of the transfer of taxes to the DOI in the amount of \$452,253,000. In addition the difference includes a refund of excise taxes of the Airport and Airway Trust Fund in the amount of \$16,340,801.80 as well as \$767,964.00 of Highway Civil tax penalties that was reported in SGL 5320. DOT is requesting guidance from Fiscal Service to determine the appropriate reporting of the transfer of excise taxes to DOI on the Fiscal Service issued financial reports to DOT. The HTF excise tax revenue is reflected net of the DOI transfer of taxes on the financial reports. DOT records the excise tax revenue in accordance with the Fiscal Service financial reports. DOT will continue to have intragovernmental differences with the General Fund if the Fiscal Service reports excise tax revenue net of the DOI transfer of taxes activities in its financial statements reported to DOT monthly.	N/A
Department of Homeland Security	7000	Department of Agriculture	1200	09	Expenditure Transfers of Financing Sources	\$ -	\$ 155,000,000.00	\$ 155,000,000.00	Agency Verified	This activity represents DHS' custodial collections to the U.S. Department of Agriculture (USDA). DHS properly recorded the transfer out to the USDA in USSGL 5998. Per discussion with the USDA, it appears that the transfer in (USSGL 5997) was not recorded by the USDA. The USDA is currently researching where this activity was recorded as of September 30, 2014.	USDA recorded transactions using incorrect USSG. USDA should have used USSGL 599700.
Department of Homeland Security	7000	Department of Commerce	1300	24	Buy/Sell Costs/Revenues	\$ 4,110,000.00	\$ 139,029,000.00	\$ 143,139,000.00	CY Timing Difference	These are current year timing differences. DHS exchanges our IGT balances with the Department of Commerce on a quarterly basis. It appears that the recordation of the IPAC transactions is not timely. DHS and Commerce are continuing to reconcile our IGT differences. Also, the memo accounts (USSGL 8802, 8803 and 8804) are not captured in GFRS which is causing our IGT differences in RC 24 to appear larger in the 5th quarter FY 2014.	Amount of \$112,971,363.00 that is reported by DOC under SGL 590000 is not being included in the GTAS Raw Data file under RC 24 since it is reported as Non-Exchange Revenue, which is causing the large difference of \$143,139,000.00. If this amount was included, the difference would have been \$30,167,637.00. DOC will categorize the \$113 million as Exchange Revenue starting from QI FY 2015.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Homeland Security	7000	General Services Administration	4700	24	Buy/Sell Costs/Revenues	\$ 1,000,000.00	\$ 147,000,000.00	\$ 148,000,000.00	Accounting Methodology Difference	The memo accounts (USSGL 8802, 8803 and 8804) are not captured in GFRS which is causing our IGT differences in RC 24 to appear larger in the 5th quarter FY 2014.	For all of GSA's intragovernmental reporting, we use the accrual method of accounting. GSA continues to work with DHS in reducing our Material Differences by providing data before the end of the reporting cycle. Of the total difference, \$83M is due to is due to the SGL 8802 and 8803 capitalized purchases that were reported by DHS in GTAS, but is not picked up in GFRS reporting. The exclusion of those SGL's increased our intragovernmental difference, making it material. The remaining \$65M difference is due to GSA reporting more Revenues than DHS is reporting as Expenses. Further research will have to be done regarding this difference. GSA will continue to provide data before the end of the reporting cycle and work with DHS regarding this difference. In FY14, GSA agreed that we will provide our IPAC data on a monthly basis to DHS to work on resolving these differences between quarters, this will continue in FY15. The IGT team needs to exclude the \$83M in SGL's 8802 and 8803 that was reported by DHS and GSA in GTAS from this intragovernmental difference.
Department of Homeland Security	7000	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 46,373,796,032.33	\$ -	\$ 46,373,796,032.33	Unidentified	DHS is currently working with the General Fund POCs to identify and correct our reconciling items. This is a new RC which was added to the material difference report for FY 2014.	N/A
Department of Homeland Security	7000	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 1,067,778,696.20	\$ 1,067,778,696.20	Unidentified	DHS is currently working with the General Fund POCs to identify and correct our reconciling items. This is a new RC which was added to the material difference report for FY 2014.	N/A
Department of Homeland Security	7000	Treasury General Fund	9900	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ -	\$ 180,038,599.08	\$ 180,038,599.08	Unidentified	DHS is currently working with the General Fund POCs to identify and correct our reconciling items. This is a new RC which was added to the material difference report for FY 2014.	N/A
Department of Homeland Security	7000	Department of Defense	DE00	18	Financial Sources Transferred In/Out Without Reimbursement	\$ 343,900,000.00	\$ 1,500,000.00	\$ 345,400,000.00	Agency Verified	The USCG properly recorded these transfers in from TP DE00 using USSGL 5720.	DoD has requested additional documentation from the Department of Homeland Security for this transfer. The large amount in RC 18 was not included in the information provided to DoD from DHS or in their GTAS submission.
Department of Homeland Security	7000	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 77,300,000.00	\$ 63,300,000.00	\$ 140,600,000.00	Unidentified	This difference represents trading partner code errors and an inability to identify reconciling differences with DE00. We will continue to reach out to TP DE00 in order to reconcile our differences. Without our trading partner's detail activity at the lowest level possible, DHS is unable to identify our reconciling differences with TP DE00. Also, the memo accounts (USSGL 8802, 8803 and 8804) are not captured in GFRS which is causing our IGT differences in RC 24 to appear larger in the 5th quarter FY 2014.	DoD has requested additional documentation from the Department of Homeland Security for this buy/sell activity.
Department of Homeland Security	7000	Department of Defense	DE00	26	Benefit Program Costs/Revenues	\$ -	\$ 483,500,000.00	\$ 483,500,000.00	Agency Verified	This represents the USCG's payment to the Medicare Eligible Retiree Health Care Fund (MERHCF). The USCG properly reported \$185,958,080 in USSGL 6400 against TP DE00.	The difference of \$483.5 million with the Department of Homeland Security is due to Coast Guard members using DoD Health Facilities for purchased care on a reimbursable basis. Total invoices related to purchase care is \$430.1 million.
Overseas Private Investment Corporation	7100	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 638,508,647.25	\$ -	\$ 638,508,647.25	Agency Verified	OPIC correctly reported receipt of Appropriation Warrant (for execution of FY13 upward subsidy reestimate) as a credit balance in USSGL 310100. OPIC correctly reported the use of the appropriation as a debit balance in USSGL 310700. The debit and credit offsets to zero, since both of these accounts are part of this RC41. However, Treasury only has an offset for the Warrant itself, not for the use of the Warrant. Therefore, there is no Trading Partner reciprocal for OPIC's 310700 balance.	N/A
Overseas Private Investment Corporation	7100	Treasury General Fund	9900	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ -	\$ 593,713,000.00	\$ 593,713,000.00	Agency Verified	OPIC correctly reported a payable to the General Fund in USSGL 298500 that represents the accrual of FY14 downward subsidy reestimate, which will be executed in CARS in FY15 per Credit Reform guidelines. Upon discussion with Treasury on Dec 5, 2014, OPIC's use of the legacy "F" attribute in our legacy proprietary .bt filing, rather than the updated "G" attribute which would have been used in GTAS, contributed to the reported difference. In addition, there is not currently an established system in place to notify Treasury of this type of accrual. Another factor may have been OPIC's use of the "group" TAS 715555 in the legacy reporting submission, rather than the actual TAS 712749.3.	N/A

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Overseas Private Investment Corporation	7100	Treasury General Fund	9900	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ -	\$ 119,883,000.00	\$ 119,883,000.00	Agency Verified	OPIC correctly reported a balance in USSGL 599400 that represents the net result of executing FY13 downward subsidy reestimate in CARS for \$713,595,695.98, offset by the accrual of FY14 downward subsidy reestimate of \$583,712,919.19, which will be executed in CARS in FY15 per Credit Reform guidelines. Upon discussion with Treasury on Dec 5, 2014, OPIC's use of the legacy "F" attribute in our legacy proprietary .txt filing, rather than the updated "G" attribute which would have been used in GTAS, contributed to this reported difference. In addition, there is not currently an established system in place to notify Treasury of this type of accrual. Another factor may have been the use of the "group" TAS 715555 in the legacy reporting, rather than the actual TAS 712749.3.	N/A
U.S. Agency for International Development	7200	Department of State	1900	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 247,479,000.00	\$ 962,000.00	\$ 248,441,000.00	Unidentified	Reconcile transfers with largest trading partners before quarter end.	USAID incorrectly coded transfers in Funds 1037 to TP 19 where DOS is the Child. Although they are the submitting entity they should have coded the trading partner as 72.
U.S. Agency for International Development	7200	Department of State	1900	24	Buy/Sell Costs/Revenues	\$ 46,466,000.00	\$ 231,704,000.00	\$ 278,170,000.00	Unidentified	Reconcile IPAC's with State Department and reconcile liability for advance balances with State. Research possible differences related to State not yet being on GTAS.	The difference is due to DOS deferred revenue that does not have the reciprocal amount from the TP.
U.S. Agency for International Development	7200	Department of the Treasury	2000	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 96,000.00	\$ 142,904,000.00	\$ 143,000,000.00	Unidentified	Reconcile transfers with largest trading partners before quarter end.	USAID initiated non-expenditure transfers to various International Assistant accounts. USAID must not have reported the transfers against Treasury (2000).
U.S. Agency for International Development	7200	U.S. Agency for International Development	7200	18	Financial Sources Transferred In/Out Without Reimbursement	\$ 169,500,000.00	\$ -	\$ 169,500,000.00	Accounting/Reporting Error	Research TP72 activity and reclass incorrectly coded TP72 balances to the correct trading partner.	Research TP72 activity and reclass incorrectly coded TP72 balances to the correct trading partner.
U.S. Agency for International Development	7200	U.S. Agency for International Development	7200	24	Buy/Sell Costs/Revenues	\$ 231,383,000.00	\$ -	\$ 231,383,000.00	Accounting/Reporting Error	Research TP72 activity and reclass incorrectly coded TP72 balances to the correct trading partner.	Research TP72 activity and reclass incorrectly coded TP72 balances to the correct trading partner.
U.S. Agency for International Development	7200	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 11,236,149,510.18	\$ -	\$ 11,236,149,510.18	Accrual Methodology Difference	No correction needed on USAID's side.	N/A
U.S. Agency for International Development	7200	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 609,949,308.51	\$ 609,949,308.51	Did not provide	Did not complete	N/A
Small Business Administration	7300	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 1,342,707,389.44	\$ -	\$ 1,342,707,389.44	Accounting/Reporting Error	The SBA reported \$1,278,241,329 for Appropriations Received (SGL #3101) and the difference is only \$64,466,060.44	N/A
Small Business Administration	7300	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 1,163,880,019.33	\$ 1,163,880,019.33	Accounting/Reporting Error	Used TP 73, should be TP 99-(SGL #5775) Transfer of reestimates.	N/A
Small Business Administration	7300	Treasury General Fund	9900	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ -	\$ 1,637,289,000.00	\$ 1,637,289,000.00	Accounting/Reporting Error	Used TP 73, should be TP 99-Downward reestimates (SGL #2985)	N/A
Department of Health and Human Services	7500	Department of the Interior	1400	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ 158,370,000.00	\$ -	\$ 158,370,000.00	Accounting Methodology Difference	This is a continuing issue of a methodology difference in advance/expense recording. HHS Office of Finance (OF) is monitoring the methodology difference. DOI has agreed to provide detailed data to HHS to facilitate the process. The Department of Health & Human Services will continue to work with the DOI to reduce the material differences.	DOI continues to have a difference with HHS related to advances. DOI has documented in the past that HHS does not practice advance accounting. For FY14 Q4, an Advances report was submitted HHS as evidence of the activity. The majority of the difference can be isolated in the report. A copy of the report was also forwarded to Treasury as an attachment to the Q4 TDF. DOI will continue to provide the Advances report to HHS.
Department of Health and Human Services	7500	Department of Justice	1500	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 18,764,000.00	\$ 142,408,000.00	\$ 161,172,000.00	CY Timing Difference	The difference is due to unbilled revenue. HHS had an agreement with the DOJ asking DOJ to send detailed transaction activities by closing of the 5th business day of each quarter but that did not happen. The Department of Health & Human Services will continue to work with the DOJ to reduce the material differences.	DOJ has verified its reported amounts and the agency's documents are in agreement with its quarterly source documentation. The variance between DOJ and HHS primarily relates to the Health Care Fraud reimbursable agreements. DOJ will continue to work with HHS to provide status updates for all reimbursable agreements.
Department of Health and Human Services	7500	Department of the Treasury	2000	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 3,000,000.00	\$ 599,000,000.00	\$ 602,000,000.00	Agency Verified	The Treasury did not book the USSGL 5900 correctly for the Contract Dispute Act. The Treasury should book USSGL 5900 correctly, so that there would be no differences.	HHS 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 -\$607,634,905. The allowance account offsets the receivable causing a difference. This is an ongoing issue.

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Department of Health and Human Services	7500	General Services Administration	4700	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 24,000,000.00	\$ 92,000,000.00	\$ 116,000,000.00	CY Timing Difference	The difference is due to unbilled revenues. GSA has been providing the transaction activities balances for prior quarter to HHS for quarterly reporting by closing of the 5th business day of each quarter. The Department of Health & Human Services will continue to work with the GSA to reduce the material differences.	Of this \$116M difference, \$43M is due to the way that Treasury matched up the SGL balances. GSA has a capital lease with the CDC. The net of GSA's SGL's 1990 and 2990 related balances should be offset by 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 \$73M. Of the \$73M in true differences, \$70M is due to the Accounts Receivables 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 bureaus only book IPAC activity and does not book estimated accruals. The way that Treasury is splitting the SGL's in this reciprocal category created the majority of this difference. Our SGL1990 net of 2990 balances need to be offset by HHS's SGL 2940 balances. GSA will address the intragovernmental element of capital leases with IRC in FY15 to determine if a new SGL mechanism is needed to ensure proper matching between trading partners. Until such time, how the intragovernmental differences are calculated will remain flawed by incorrectly identifying differences. In regards to the accruals, while GSA provides our preliminary quarter-end balances, we cannot provide them as soon as HHS would like. GSA met with HHS in FY14 to discuss other alternatives in order for them to start booking estimated accruals. We decided that GSA would provide Accounts Receivable balances at the bureau level from the previous quarter and HHS would work to book at least that much in accruals for the upcoming quarter. GSA plans to meet with HHS in January to discuss how we can work on this difference further in FY15.
Department of Health and Human Services	7500	Department of Education	9100	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ -	\$ 357,000,000.00	\$ 357,000,000.00	Agency Verified	The HEAL Program has been transferred from the U.S. Department of Health and Human Services (HHS) to the U.S. Department of Education (Education) as required by the Consolidated Appropriations Act, 2014 (Pub. L. 113-76). Department of Education should record budgetary and Proprietary accounts starting Q1 FY2015.	RC08: This is a combination of USSGLs 3103 and 5765. There is an ED system limitation in Oracle's Fed Admin to use only one trading partner per transaction and the HEAL transfer was posted therefore entirely to Education, TP91. This balance should be HHS, TP75. HHS posted this correctly. The year-end balance has closed to zero and the amount has been included in ED's audit.
Department of Health and Human Services	7500	Patient Centered Outcomes Research Trust Fund	9572	09	Expenditure Transfers of Financing Sources	\$ 85,454,545.85	\$ 106,967,000.00	\$ 192,421,545.85	Accounting/Reporting Error	HHS used incorrect Trading partner (TP) for RC09 Expenditure Transfers of Financing Sources. HHS will correct this for future quarters.	N/A
Department of Health and Human Services	7500	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 693,069,509,149.79	\$ -	\$ 693,069,509,149.79	Agency Verified	HHS reported Correctly. According to Lisa Midcap's e-mail, "RC 41 Warrants Issued/Appropriations Received as Adjusted with the exception of USSGLs 310600 and 310700. Agencies will be given an exclusion for differences concerning these USSGLs since the Treasury General Fund does not have an offsetting entry available to eliminate these entries at this time. In Fiscal Year 2015, both USSGL 310600 and 310700 will be removed from Reciprocal Category 41 and placed in Reciprocal Category 29 until such time the Treasury General Fund can develop a process to create an offsetting entry."	N/A
Department of Health and Human Services	7500	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 1,130,564,614.23	\$ 1,130,564,614.23	Unidentified	HHS is in the process of researching.	N/A
Department of Health and Human Services	7500	Treasury General Fund	9900	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ -	\$ 4,231,496,536.13	\$ 4,231,496,536.13	Agency Verified	HHS is in the process of reducing the material differences.	N/A
Department of Health and Human Services	7500	Treasury General Fund	9900	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ -	\$ 297,448,583.37	\$ 297,448,583.37	Agency Verified	The balance we had for RC 46 was swept as part of the year end entries. The amount for RC 48 is an accrual. So, we are going to post the entry to our side for the second submission. We are using your first submission amount for our entry.	N/A
Department of Health and Human Services	7500	Department of Defense	DE00	09	Expenditure Transfers of Financing Sources	\$ -	\$ 107,000,000.00	\$ 107,000,000.00	Accounting/Reporting Error	HHS used incorrect Trading partner (TP) for RC09 Expenditure Transfers of Financing Sources. HHS will correct this for future quarters.	The Department of Health and Human Services incorrectly recorded this amount against DE00.
Department of Health and Human Services	7500	Department of Defense	DE00	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 111,900,000.00	\$ 22,800,000.00	\$ 134,700,000.00	CY Timing Difference	The difference is primarily due to the Department of Defense's (DE00) use of estimates in reporting intragovernmental trading partner balances. The DoD's legacy system does not generate balances by trading partner(s). This difference will continue to remain until DoD completes the implementation of a new system that will generate balances by trading partner(s). The Department of Health & Human Services will continue to work with the DE00 to reduce the material differences.	The difference is primarily due to amounts recorded by HHS's Program Support Center (PSC). DoD is actively working with PSC to obtain supporting documentation for these balances.
Department of Health and Human Services	7500	Department of Defense	DE00	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ 1,200,000.00	\$ 140,500,000.00	\$ 141,700,000.00	CY Timing Difference	The difference is primarily due to the Department of Defense's (DE00) use of estimates in reporting intragovernmental trading partner balances. The DoD's legacy system does not generate balances by trading partner(s). This difference will continue to remain until DoD completes the implementation of a new system that will generate balances by trading partner(s). The Department of Health & Human Services will continue to work with the DE00 to reduce the material differences.	The difference is primarily due to amounts recorded by HHS's Program Support Center (PSC). DoD is actively working with PSC to obtain supporting documentation for these balances.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Health and Human Services	7500	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 161,500,000.00	\$ 2,400,000.00	\$ 163,900,000.00	CY Timing Difference	The difference is primarily due to the Department of Defense's (DE00) use of estimates in reporting intragovernmental trading partner balances. The DoD's legacy system does not generate balances by trading partner(s). This difference will continue to remain until DoD completes the implementation of a new system that will generate balances by trading partner(s). The Department of Health & Human Services will continue to work with the DE00 to reduce the material differences.	The difference is primarily due to amounts recorded by HHS's Program Support Center (PSC). DoD is actively working with PSC to obtain supporting documentation for these balances.
Department of Health and Human Services	7500	Department of Defense	DE00	26	Benefit Program Costs/Revenues	\$ -	\$ 103,500,000.00	\$ 103,500,000.00	Accounting/Reporting Error	HHS used incorrect USSGL for RC26 (benefit program Cost Revenues). HHS will correct this for future quarters.	The difference of \$103.5 million with the Department of Health and Human Services is due to Public Health Service members benefits in to relation to the Medicare Eligible Retiree Health Care Fund. HHS is required to contribute to the Medicare Eligible Retiree Health Care Trust Fund. The IPAC amount was \$27.3 million, document reference number 23645988, and line of accounting 97 X 5472 and 075 X 4552.
Farm Credit Administration	7801	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 3,503,497,766.34	\$ -	\$ 3,503,497,766.34	N/A	N/A	N/A
Farm Credit System Insurance Corporation	7802	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 3,503,755,000.00	\$ -	\$ 3,503,755,000.00	Accounting/Reporting Error	FCISIC reported correctly in GTAS using trading partner 2000. Treasury Investment Branch did not report the Trading Partner correctly.	PHS members are also allowed to use DoD Health Facilities for purchased care on a reimbursable basis. Total invoices related to purchase care is \$76.2 million.
National Aeronautics and Space Administration	8000	Department of Commerce	1300	24	Buy/Sell Costs/Revenues	\$ 1,411,580,000.00	\$ 7,765,000.00	\$ 1,419,345,000.00	Accounting/Reporting Error	The difference is attributable to the fact that DOC records balances to their SGL 8802 account (RC 24) which is a memorandum account. Memorandum accounts are not incorporated in the financial closing package at year end. Treasury has stated that differences attributable to recording of transactions in memorandum accounts will not be considered when determining the percentage of intra-governmental activity reported in the closing package. As stated in TFM 4700 subsection, 4706.25a-Related to Capitalized Purchases: The above memorandum accounts are not crosswalked to the Closing Package. The memorandum accounts are only supplemental USSGL accounts that are used for reconciling purposes.	DOC has confirmed its balances through a detailed review of its records. DOC uses SGLs 8801 and 8802 to account for its transactions with NASA. However, the GFRS for Closing Package did not have provisions for agencies to report SGLs 8801 and 8802 transactions. DOC's SGL 8802 had a balance of \$1.41 billion for transactions between NOAA and NASA. If this account was included in the Closing Package, the difference would be immaterial.
Export-Import Bank of the United States	8300	Export-Import Bank of the United States	8300	11	Non-expenditure Financial Sources - Capital Transfers	\$ 104,800,000.00	\$ -	\$ 104,800,000.00	Did not provide	\$104,800,000.00 relates to capital transfers that were sent to EXIM's temporary swiping account. This difference should clear next reporting quarter once the funds will permanently get swiped to the General Fund Account. This is a timing difference that will resolve and clear next reporting period.	\$104,800,000.00 relates to capital transfers that were sent to EXIM's temporary swiping account. This difference should clear next reporting quarter once the funds will permanently get swiped to the General Fund Account. This is a timing difference that will resolve and clear next reporting period.
Export-Import Bank of the United States	8300	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 1,723,213,689.85	\$ 1,723,213,689.85	Did not provide	\$1,723,213,689.85 relates mostly to: FY13 \$944M downward re-estimates, \$105M capital transfers, and \$674M excess of offsetting collections due to the General Fund. All the funds were transferred to EXIM's temporary swiping account. This difference should clear next reporting quarter when the funds will permanently get swiped to the General Fund Account. This is a timing difference that will resolve and clear next reporting period.	N/A
Department of Housing and Urban Development	8600	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 933,917,814.21	\$ 933,917,814.21	Accounting/Reporting Error	The General Fund is including 861499 under HUD and it should not be included. This is a HUD Credit Reform Financing Interest Account that is reported by Treasury (for HUD) within GWA, GTAS and GFRS.	N/A
National Archives and Records Administration	8800	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 372,210,678.95	\$ -	\$ 372,210,678.95	Did not provide	Did not provide	N/A
Department of Energy	8900	Department of the Interior	1400	05	Interest Expenses on Borrowing from Fiscal Service and/or FFB	\$ 4,864,000.00	\$ 129,000,000.00	\$ 133,864,000.00	Agency Verified	DOE recorded \$129 million in interest expense, but DOI did not properly record current activity in Main Account 5000 as part of the effort to consolidate reporting in Main Account 500 under a single agency. DOI also recorded \$5 million in interest expense, but DOE did not record interest revenue. DOI is researching the source of the expense. Reporting in Main Account 5000 is consolidated under DOE starting in FY 2015. As a result this difference will no longer occur.	This difference is directly related to the transfer of the previously shared point accounts to DOE and will not be an issue in FY2015. DOE recorded \$129 million in interest expense, but DOI removed all current activity as part of the effort to consolidate previously shared reporting under a single agency. DOI also recorded \$5 million in interest expense, but DOE did not record interest revenue. This difference will no longer exist in FY2015 because reporting in Main Account 5000 is consolidated under DOE starting in FY 2015.
Department of Energy	8900	Department of the Interior	1400	18	Financial Sources Transferred In/Out Without Reimbursement	\$ 239,157,000.00	\$ -	\$ 239,157,000.00	Agency Verified	DOE reported \$4,982 million of transfer in (SGL 577500) to record the transfer of cash and receivables from DOI. DOI only transferred out \$4,742 million and did not record current activity in Main Account 5000. Reporting in Main Account 5000 is consolidated under DOE starting in FY 2015. As a result this difference will no longer occur.	This difference is directly related to the transfer of shared point accounts to DOE and will not be an issue in FY2015. DOE reported \$4,982 million of transfer in (SGL 577500) to record the transfer of cash and receivables from DOI. DOI transferred out \$4,742 million and did not record current activity in Main Account 5000 as part of the effort to consolidate reporting under a single agency. This difference will no longer exist in FY2015 because reporting in Main Account 5000.26 and 5000.27 is consolidated under DOE starting in FY 2015.
Department of Energy	8900	Department of the Interior	1400	24	Buy/Sell Costs/Revenues	\$ 37,538,000.00	\$ 69,205,000.00	\$ 106,743,000.00	Accounting/Reporting Error	DOI recorded cash collections as revenue and DOE recorded them as custodial collections in SGL 599000G. DOE will work with DOI to ensure appropriate reciprocal accounts are used in FY 2015.	DOI recorded cash collections as revenue and DOE recorded them as custodial collections in SGL 599000G. DOI will work with DOE to ensure appropriate reciprocal accounts are used in FY 2015.
Department of Energy	8900	Department of the Interior	1400	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 108,033,000.00	\$ -	\$ 108,033,000.00	Agency Verified	DOI recorded balance in GFRS with TP 8900 in SGLs that are not Federal and should not have TP 8900. DOI should confirm the FN Attributes on balances in GFRS.	DOI component erroneously posted transactions using the incorrect TP in RC48. Component has assured DOI that future postings will correctly be recorded using TP9900. DOI will ensure transactions in RC48 will be coded to the General Fund trading partner.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Energy	8900	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 1,612,000,000.00	\$ -	\$ 1,612,000,000.00	Agency Verified	<p>The majority of the difference resulted from the fact that within Treasury's TIER reporting system the related main account 4054 is reported under trading partner agency code/Agency Identifier (AID) 486 not 089. TFM 2-4700 Appendix 5 does not list AID 486 (US Enrichment Corp.) nor does it indicate that 486 is part of 089 (Energy), therefore we included the related balances under FR entity 9500 (independent agencies) in GFRS per Appendix 5's guidance.</p> <p>Treasury did not report Investment balances from TAS 486X4054 in TP 8900 in GFRS. Treasury needs to update TFM 2-4700 Appendix 5 to show AID 486 crosswalks to FR Entity 8900 and update the crosswalk used in GFRS reporting. The crosswalk in GTAS is correct.</p>	
Department of Energy	8900	Department of the Treasury	2000	17	Federal Loans Receivable/Federal Loans Payable	\$ -	\$ 241,000,000.00	\$ 241,000,000.00	Agency Verified	<p>FFB and DOE are allowed to report borrowing balances using different methods per Dispute Resolution Case 12-003.</p> <p>The difference amount of \$241,338,845.88 resulted because Treasury reported \$9,610,055,196.27 for Loans Receivable (1350) and the Department of Energy reporting (\$9,368,716,350.39) for Principal Payable to the Federal Financing Bank (2520) – relating to accounts 089X4576 and 089X4455. Specifically, the difference is due to FFB's differing accounting methodologies used when accounting for loan interest. Furthermore, FFB and DOE (TP 89) are allowed to report borrowing balances using different methods per Dispute Resolution Case 12-003.</p>	
Department of Energy	8900	Treasury General Fund	9900	05	Interest Expenses on Borrowing from Fiscal Service and/or FFB	\$ -	\$ 235,000,000.00	\$ 235,000,000.00	Agency Verified	<p>Interest expense on debt to the General Fund per the Dispute Resolution case 13-004, DOE records debt to the General Fund.</p>	N/A
Department of Energy	8900	Treasury General Fund	9900	17	Federal Loans Receivable/Federal Loans Payable	\$ -	\$ 5,444,000,000.00	\$ 5,444,000,000.00	Agency Verified	<p>Per the Dispute Resolution case 13-004 DOE records debt to the General Fund.</p>	N/A
Department of Energy	8900	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 26,377,732,790.20	\$ -	\$ 26,377,732,790.20	Agency Verified	<p>Treasury did not report an offset to DOE balance in SGL 310700. Treasury needs to record an offset to DOE Balance in SGL 310700.</p>	N/A
Department of Energy	8900	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 664,515,251.05	\$ 664,515,251.05	Agency Verified	<p>DOE reported \$1,049,000,000 for TP 9900 in GFRS. This is the amount collected and paid to the General Fund for miscellaneous receipts and custodial collections. The General Fund used balances reported by DOE in GTAS to true up its balance in this RC. The differences between the General Fund and DOE and due to DOE classifying GFRS balances by the F/N attributes in GFRS differently than GTAS.</p> <p>For RC 44, DOE reported \$640 million as "Z" in GFRS and had another \$25 million (net) in differences mostly due to \$37 million in Account 2889 attributed to DOE and \$13 million difference in Account 6194. The \$37 million in TAS 0892889 was reported by BPA in TAS 089X4045 as a reduction to cash (SGL 101000) and interest payable (SGL 214000). The \$13 million difference was created when Treasury used balances from GTAS as of October 24, 2014 to record offsetting balances for TAS 089X6194. This balance was updated in GTAS and GFRS after October 24, 2014 from \$109 million to \$122 million. Treasury needs to better define this RC and develop a solution to allow the GF to record offsetting balances in RC 44.</p>	N/A
Department of Energy	8900	Unidentified	9999	24	Buy/Sell Costs/Revenues	\$ 279,000,000.00	\$ 4,000,000.00	\$ 283,000,000.00	Agency Verified	<p>Revenues from Classified Inter-Agency Agreements.</p>	N/A
Department of Energy	8900	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 359,000,000.00	\$ 5,100,000.00	\$ 364,100,000.00	Agency Verified	<p>DOD is not able to provide DOE balances by TP at the MIPR level. DOE shares MIPR level data with DOD quarterly. DOD should use that data to update its expense balances for TP 8900.</p>	<p>The Department of Energy (DOE) is working with DoD in efforts to reconcile these differences. The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems causing the DoD to use estimations for our Intragovernmental activity. We will continue to work closely with DOE to obtain detailed information to help us identify the issue causing the difference.</p>
Department of Education	9100	Department of Health and Human Services	7500	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 357,000,000.00	\$ -	\$ 357,000,000.00	Accounting/Reporting Error	<p>RC08: This is a combination of USSGLs 3103 and 5765. There is an ED system limitation in Oracle's Fed Admin to use only one trading partner per transaction and the HEAL transfer was posted therefore entirely to Education, TP91. This balance should be HHS, TP75. HHS posted this correctly. The year-end balance has closed to zero and the amount has been included in ED's audit.</p>	<p>The HEAL Program has been transferred from the U.S. Department of Health and Human Services (HHS) to the U.S. Department of Education (Education) as required by the Consolidated Appropriations Act, 2014 (Pub. L. 113-76). Department of Education should record budgetary and Proprietary accounts starting Q1 FY2015.</p>
Department of Education	9100	Department of Education	9100	06	Borrowings - Losses/Gains	\$ 581,000,000.00	\$ -	\$ 581,000,000.00	CY Timing Difference	<p>Modified Adjustment Transfer for FY2014. See ED's AFR page 78 for full Modification details.</p>	<p>Modified Adjustment Transfer for FY2014. See ED's AFR page 78 for full Modification details.</p>
Department of Education	9100	Department of Education	9100	24	Buy/Sell Costs/Revenues	\$ 183,000,000.00	\$ -	\$ 183,000,000.00	CY Timing Difference	<p>RC24 is a CY timing difference between the Department of Education's revenue GL5900 being posted for a total higher than that of the Department of Interior's expense GL 6780.</p>	<p>RC24 is a CY timing difference between the Department of Education's revenue GL5900 being posted for a total higher than that of the Department of Interior's expense GL 6780.</p>
Department of Education	9100	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 101,246,627,541.46	\$ -	\$ 101,246,627,541.46	CY Timing Difference	<p>Absolute values error by Treasury.</p>	N/A
Department of Education	9100	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 287,824,240.45	\$ 287,824,240.45	CY Timing Difference	<p>Did not provide explanation</p>	N/A
Department of Education	9100	Treasury General Fund	9900	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ -	\$ 3,589,502,908.74	\$ 3,589,502,908.74	CY Timing Difference	<p>Education has discussed the inability of GTAS to currently process 900000 GL presentation entries and thus to expect some differences. See email for Kirstie Hart.</p>	N/A
Department of Education	9100	Treasury General Fund	9900	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ -	\$ 313,495,673.77	\$ 313,495,673.77	CY Timing Difference	<p>Education posted a Transfer-in accrual with USSGL 5994 and the General Fund has not yet posted the Transfer with USSGL 5712.</p>	N/A
Independent and Other Agencies	9500	United States Postal Service	1800	24	Buy/Sell Costs/Revenues	\$ 2,000,000.00	\$ 100,000,000.00	\$ 102,000,000.00	N/A	N/A	N/A

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Independent and Other Agencies	9500	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 1,650,000,000.00	\$ -	\$ 1,650,000,000.00	N/A		The majority of the difference resulted from the fact that within Treasury's TIER reporting system the related main account 4054 is reported under trading partner agency code/Agency Identifier (AID) 486 not 089. TFM 2-4700 Appendix 5 does not list AID 486 (US Enrichment Corp.) nor does it indicate that 486 is part of 089 (Energy), therefore we included the related balances under FR entity 9500 (independent agencies) in GFRS per Appendix 5's guidance.
Commodity Futures Trading Commission	9512	Department of the Treasury	2000	09	Expenditure Transfers of Financing Sources	\$ 176,110,604.17	\$ -	\$ 176,110,604.17	N/A		The material difference amount of \$176,110,604.17 is due primarily because TP 9512 was permitted to prepare a backdated SF 224 using OMB MAX system where the funds were transferred from 951099.140 to 95X4334 using September 30, 2012 as the date.
Commodity Futures Trading Commission	9512	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 203,363,603.98	\$ -	\$ 203,363,603.98	N/A		N/A
Commodity Futures Trading Commission	9512	Treasury General Fund	9900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 769,115,740.59	\$ 769,115,740.59	N/A		N/A
Corporation For National & Community Service	9515	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 953,533,770.86	\$ -	\$ 953,533,770.86	N/A		N/A
DC Courts	9552	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 243,304,087.93	\$ -	\$ 243,304,087.93	N/A		N/A
CSOSA	9553	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 235,941,515.25	\$ -	\$ 235,941,515.25	N/A		N/A
Broadcasting Board of Governors	9554	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 192,430,591.59	\$ -	\$ 192,430,591.59	N/A		N/A
Broadcasting Board of Governors	9554	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 733,480,000.00	\$ -	\$ 733,480,000.00	N/A		N/A
Neighborhood Reinvestment Corporation	9560	Neighborhood Reinvestment Corporation	9560	24	Buy/Sell Costs/Revenues	\$ 204,100,000.00	\$ -	\$ 204,100,000.00	N/A		N/A
Neighborhood Reinvestment Corporation	9560	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 204,100,000.00	\$ -	\$ 204,100,000.00	N/A		N/A
Millennium Challenge Corporation	9563	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 1,058,798,000.00	\$ -	\$ 1,058,798,000.00	Unidentified	Per discussions with The Treasury Financial Reports Division Point of Contact (POC) while preparing the Fiscal Year (FY) 2014 Governmentwide Financial Report System (GFRS) - Closing Package Financial Statement Report, Treasury confirmed Millennium Challenge Corporation's (MCC) entry to Appropriations Received as Adjusted (recissions and other adjustments) (Reciprocal Category (RC) 41 "C"). Based on instructions received from Treasury in the attached email, MCC does not believe this difference was caused by an error on the part of MCC. MCC will continue to report this RC in accordance with the guidance and instructions received from Treasury; therefore, no corrective action is required.	N/A
Patient Centered Outcomes Research Trust Fund	9572	Department of Health and Human Services	7500	09	Expenditure Transfers of Financing Sources	\$ 106,967,000.00	\$ 85,454,545.85	\$ 192,421,545.85	N/A		HHS used incorrect Trading partner (TP) for RC09 Expenditure Transfers of Financing Sources. HHS will correct this for future quarters.
Patient Centered Outcomes Research Trust Fund	9572	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 150,000,000.00	\$ -	\$ 150,000,000.00	N/A		N/A
Patient Centered Outcomes Research Trust Fund	9572	Treasury General Fund	9900	45	Trust Fund Warrants Issued Net of Adjustments/Other Taxes and Receipts	\$ 134,518,372.51	\$ -	\$ 134,518,372.51	N/A		N/A
Corporation for Travel Promotion	9576	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 232,599,566.20	\$ -	\$ 232,599,566.20	N/A		N/A
Corporation for Travel Promotion	9576	Treasury General Fund	9900	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ -	\$ 199,003,010.20	\$ 199,003,010.20	N/A		N/A
Treasury General Fund	9900	Architect of the Capitol	0100	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 462,826,380.87	\$ 462,826,380.87	N/A		N/A
Treasury General Fund	9900	U.S. Capitol Police	0200	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 335,611,431.09	\$ 335,611,431.09	N/A		N/A
Treasury General Fund	9900	Library of Congress	0300	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 558,962,833.34	\$ 558,962,833.34	N/A		N/A
Treasury General Fund	9900	Government Printing Office	0400	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 119,300,000.00	\$ 119,300,000.00	N/A		Appropriations reported in account 3100 will be reclassified to account 3101 in the next reporting period to fix reporting error.
Treasury General Fund	9900	Government Accountability Office	0500	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 505,844,381.29	\$ 505,844,381.29	N/A		The difference was caused by unexpended appropriations (used) not being reported by Treasury General Fund. The General Fund currently does not have the ability to capture the data to offset agency's 3107. Treasury General Fund will have a difference for the amount GAO reported in 3107. Treasury General Fund reported \$505,382,657.52, which matches GAO's 3101 and 3106. Treasury is working to resolve the issue for next year.
Treasury General Fund	9900	The Judiciary	1000	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 160,864,195.02	\$ 160,864,195.02	N/A		N/A
Treasury General Fund	9900	The Judiciary	1000	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 6,485,916,315.62	\$ 6,485,916,315.62	N/A		N/A
Treasury General Fund	9900	The Judiciary	1000	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 122,880,303.44	\$ -	\$ 122,880,303.44	N/A		N/A
Treasury General Fund	9900	Executive Office of the President	1100	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 5,847,153,903.05	\$ 5,847,153,903.05	N/A		N/A
Treasury General Fund	9900	Executive Office of the President	1100	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 9,082,761,177.04	\$ 9,082,761,177.04	N/A		N/A
Treasury General Fund	9900	Peace Corps	1125	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 158,190,592.84	\$ 158,190,592.84	N/A		N/A
Treasury General Fund	9900	Nt. Peace, Reg. Security & Dem. Prg	1127	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 5,337,046,774.42	\$ 5,337,046,774.42	N/A		N/A
Treasury General Fund	9900	Nt. Peace, Reg. Security & Dem. Prg	1127	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 395,614,655.67	\$ 395,614,655.67	N/A		N/A
Treasury General Fund	9900	Department of Agriculture	1200	30	Other assets/liabilities	\$ 2,634,000,000.00	\$ -	\$ 2,634,000,000.00	N/A		No reciprocating balance was recorded by General Fund in USSGL 199000 to offset USDA USSGL 259000 balance. General Fund is working on corrective action for FY2015.

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Treasury General Fund	9900	Department of Agriculture	1200	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 133,303,752,745.00	\$ 133,303,752,745.00	N/A		No reciprocating balance was recorded by General Fund in USSGL 320600 to offset USDA USSGL 310700 balance. General Fund is working on a corrective action for FY2015.
Treasury General Fund	9900	Department of Agriculture	1200	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 1,815,591,350.87	\$ -	\$ 1,815,591,350.87	N/A		USDA recorded Capital Transfers (USSGL 101000/297000) according to transaction B136 while General Fund recorded transaction as Custodial Activity (USSGL 571000) creating the \$1.8 billion difference. Discussion continues with the General Fund to determine the difference in recording of the transaction.
Treasury General Fund	9900	Department of Commerce	1300	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 8,336,976,600.05	\$ 8,336,976,600.05	N/A		Amount represents DOC's Appropriations Received. The DOC reported amount includes Unexpended Appropriation-Adjustment (SGL 3106) amounts that are not being reflected in the GTAS Raw Data file under RC 41. OFM had followed up with Treasury in the past relating to this issue but Treasury has not made changes as of now.
Treasury General Fund	9900	Department of the Interior	1400	07	Appropriations of Unavailable Trust or Special Fund Receipts	\$ 68,370,000.00	\$ 58,053,000.00	\$ 126,423,000.00	N/A		The difference is attributed to Transfers-In related to BLM's Grazing, Timber Sales, Sales of Public Lands, and other misc. receipts. The off-set transfer-out will resolve the difference. The offsetting entry will resolve the difference by next quarter.
Treasury General Fund	9900	Department of the Interior	1400	11	Non-expenditure Financial Sources - Capital Transfers	\$ 172,999,000.00	\$ -	\$ 172,999,000.00	N/A		This difference is related to the Helium transfer where the funds are swept by Treasury General Fund. Trading partner 9900 was used for the BLM Fund 4053 Out, and the Treasury Fund 2239 In. DOI would like Treasury guidance on these specific recurring transactions.
Treasury General Fund	9900	Department of the Interior	1400	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 1,000.00	\$ 336,865,000.00	\$ 336,866,000.00	N/A		During the year we record the receipt of our royalties in fund 14F3875.017. At year end, we clear the cash balance in that account and move the funds to 142020 and Treasury subsequently sweeps that account. A portion of those funds are due to states and other federal agencies, mostly Reclamation. As a result, we record a receivable from Treasury and liability to states and Reclamation. In addition to this activity the FED/NONFED indicator for SGL's 1310 and 2990 does not allow the use of G and therefore causes the difference. Please see the attached email as evidence of DOI's communication with Treasury regarding this issue. Treasury guidance is needed to allow G as an allowable domain vale for the FED/NONFED attribute.
Treasury General Fund	9900	Department of the Interior	1400	30	Other assets/liabilities	\$ 173,347,000.00	\$ -	\$ 173,347,000.00	N/A		DOI component posted transactions using USSGL 2990G which designated for General Fund use. DOI will seek guidance from Treasury regarding the use of the SGL.
Treasury General Fund	9900	Department of the Interior	1400	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 4,620,878,369.05	\$ 4,620,878,369.05	N/A		DOI has completed a detailed reconciliation for the RC40 difference with Treasury General Fund staff. (see attached reconciliation) The majority of the difference is caused by two backdated SF224's that Treasury will process after the completion of the FY2014 Combined Report. (previously submitted with 04) Another component of the difference is caused by the fiduciary activity conducted on behalf of the tribes by The Office of Special Trustee and Bureau of Indian Affairs.
Treasury General Fund	9900	Department of the Interior	1400	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 11,182,245,037.46	\$ 11,182,245,037.46	N/A		DOI worked with General Fund staff to reconcile the difference in RC41. (see attached reconciliation) A difference still exists because the General Fund does not have an offset to 3107. The majority of the difference has been reconciled.
Treasury General Fund	9900	Department of the Interior	1400	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 301,654,566.53	\$ -	\$ 301,654,566.53	N/A		The DOI year-end balances for USSGL's 5990 and 5993 were \$6.9 Billion and \$101 Million respectively. The balance GF reported at year-end in USSGL 5710 is \$7 Billion, which leaves a difference well under the \$100 Million threshold. DOI will meet with the General Fund team to gain a better understanding of the proposed difference.
Treasury General Fund	9900	Department of the Interior	1400	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ 145,435,788.86	\$ -	\$ 145,435,788.86	N/A		DOI's treatment of Custodial Liability has been submitted for dispute in the past through Case No. 13-010, with Treasury determining that no adjustment was needed by DOI. DOI will work the General Fund team to gain a better understanding of this difference.
Treasury General Fund	9900	Department of the Interior	1400	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 283,109,590.79	\$ -	\$ 283,109,590.79	N/A		DOI component erroneously posted transactions using the incorrect TP in RC48. Component has assured DOI that future postings will correctly be recorded using TP9900. DOI will ensure transactions in RC48 will be coded to the General Fund trading partner.
Treasury General Fund	9900	Department of Justice	1500	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 693,000,000.00	\$ -	\$ 693,000,000.00	N/A		DOJ fund symbol 15X5042 transferred \$693 million to the General Fund in fiscal year 2014 to satisfy a rescission and recorded this transfer in USSGL account 5765. DOJ recorded this amount based on guidance provided by Treasury's General Fund personnel.
Treasury General Fund	9900	Department of Justice	1500	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 27,099,332,423.98	\$ 27,099,332,423.98	N/A		DOJ has verified its reported amounts and that the agency's documents are in agreement with its quarterly source documentation. DOJ reclassified USSGL account 3107 to this line item in the Closing Package, based on Treasury guidance.

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Treasury General Fund	9900	Department of Justice	1500	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 742,169,247.26	\$ -	\$ 742,169,247.26	N/A		DOJ is still researching this variance with the General Fund due to the lack of the Raw data file typically provided by Treasury. DOJ has begun communication with the Treasury General Fund team to resolve all variance related to General Fund reporting.
Treasury General Fund	9900	Department of Justice	1500	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ 791,765,544.93	\$ -	\$ 791,765,544.93	N/A		A significant portion of this variance (\$721 million) relates to DOJ incorrect reporting of 15F3885. Please note that DOJ was given prior approval to record this activity as unidentified by Treasury and OMB. DOJ has begun communication with the Treasury General Fund team to resolve all variance related to General Fund reporting.
Treasury General Fund	9900	Department of Labor	1601	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 172,911,692.96	\$ 172,911,692.96	N/A		The GTAS window closed on 10/23/2014 for Reporting Period 12. Treasury's GTAS reports were only current as of the 19th or 20th of October. Thus, they missed a number of adjustments posted by DOL including the indefinite authority, surplus warrant and supplemental 224 adjustments re-posted. Our last adjustments were posted on 10/22.
Treasury General Fund	9900	Department of Labor	1601	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 6,747,915,435.46	\$ 6,747,915,435.46	N/A		In Reporting Period 12, GTAS did not pull in SGLs 3106 and 3107 from the agencies, creating the above difference between DOL and the General Fund. Per our Scorecard call on 11/10, this RC will be excluded from the Q4 2014 scorecard.
Treasury General Fund	9900	Department of Labor	1601	45	Trust Fund Warrants Issued Net of Adjustments/Other Taxes and Receipts	\$ -	\$ 140,770,347.04	\$ 140,770,347.04	N/A		DOL's RC 44 balance represents fines and penalties collected from the states by DOL bureaus that are then remitted to the General Fund. RC 44 is connected with RC 46. Fines and penalties are first recorded by DOL to SGLs 2980/2985 (RC 46) and then moved to SGL 5993 (RC 44) once remitted to the General Fund. During our discussions with Treasury at Q3 (James Full, Roger Brown, Kirstie Hart, Rosemarie Hillmon), we learned that the General Fund only records the cash activity relating to fines and penalties that is recorded in CARS. There is currently no mechanism by which the General Fund can capture the accruals for fines and penalties DOL collects from the states. During discussions with Kirstie in Q3, she stated that the General Fund would be using our August GTAS RC 46 reported amounts as a baseline for their Period 12 submission. In Q4, DOL sent us RC 46 balances as of September by Main Account on 10/03/2014 (see accompanying email) so that they could capture the reciprocal amounts. It seems that in addition to providing RC 46 balances that we should also send the GF our RC 44 balances so that the GF can adjust its 5710 balance to match DOL's 5993. DOL sent out correspondence about this on 11/14/2014 (see accompanying email) but did not hear back.
Treasury General Fund	9900	Department of State	1900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 7,189,392,888.79	\$ 7,189,392,888.79	N/A		This is an ongoing issue where Treasury is not able to identify funds where DOS reports as both the parent and child because EOP is the parent agency. Per Treasury, they are unable to make the corrections for Q4 or Q5 material diff reports. They will exclude the balances from the scorecard.
Treasury General Fund	9900	Department of State	1900	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 2,307,738,484.50	\$ 2,307,738,484.50	N/A		This is an ongoing issue where Treasury is not able to identify funds where DOS reports as both the parent and child because EOP is the parent agency. Per Treasury, they are unable to make the corrections for Q4 or Q5 material diff reports. They will exclude the balances from the scorecard.
Treasury General Fund	9900	Department of State	1900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 771,286,015.67	\$ -	\$ 771,286,015.67	N/A		This is related to custodial liability for passport fees received. These fees are transferred to Treasury at year-end.
Treasury General Fund	9900	Department of the Treasury	2000	30	Other assets/liabilities	\$ -	\$ 17,949,849,000,000.00	\$ 17,949,849,000,000.00	N/A		Treasury is continuing to research this general fund difference
Treasury General Fund	9900	Department of the Treasury	2000	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 29,980,943,014.68	\$ 29,980,943,014.68	N/A		The difference amount of \$29,980,943,014.68 is due to the fact that IRR and FSD do not report 1010 for receipt accounts which are waived in GTAS. Treasury also does not transact certain General Fund TAS. Differences will continue to exist in this RC until posting logic is revised either through the General Fund initiative or some other initiative.
Treasury General Fund	9900	Department of the Treasury	2000	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 69,556,784,579,406.30	\$ 69,556,784,579,406.30	N/A		The material different amount of \$69,556,784,579,406.00 is primarily due to the following reasons: 1. Fiscal Service-Debt does not use SGL 3101 (Unexpended Appropriations) for the principal 20X05000. This will continue to be a difference until the current posting logic for reporting the U.S. Debt is revised either through the General Fund initiative or some other initiative. 2. IRS does not use SGL 3101 for the full warrant for refund and taxes credit accounts.

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Treasury General Fund	9900	Department of the Treasury	2000	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 70,207,821,440,932.90	\$ -	\$ 70,207,821,440,932.90	N/A		The material difference amount of \$70,207,821,440,933.00 is due to the fact that IRS used Z attribute because of Fiscal Service Guidance. In the December TFM, Fiscal Service required Agencies to use the Z attribute. Bureaus made all the system changes to implement this even though it splits the transaction between the G and Z attribute (i.e. 2980 G and 5990 Z). In the June TFM, Fiscal Service went back to allow the use of G attribute and will be dropping Z in FY 2015. The bureaus were given the option of changing 9 months of data. IRS decided to keep Z for FY 2014 and will make the change in FY 2015. Therefore, for the collections, the majority of Treasury's data for collections for others (General Fund) is in Z not G.
Treasury General Fund	9900	Department of the Treasury	2000	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ 1,326,438,569,800.75	\$ -	\$ 1,326,438,569,800.75	N/A		The material difference amount of \$1,326,438,569,800.80 is due to the fact that IRS and FSD have Fiscal Service exceptions for 1010 usage for the receipt accounts. Thus, they do not use SGL 2980. This issue has been identified for the General Fund Initiative which will create the pasting logic.
Treasury General Fund	9900	Department of the Treasury	2000	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 3,207,077,178.50	\$ -	\$ 3,207,077,178.50	N/A		The material difference amount of \$3,207,077,178.50 resulted because of SGLs 5991 and 5994 Accruals Receipt Accounts for the same reason explained in RC 44.
Treasury General Fund	9900	Federal Retirement Thrift Investment Board	2600	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 127,669,702.01	\$ 127,669,702.01	N/A		N/A
Treasury General Fund	9900	Federal Communications Commission	2700	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 389,172,788.22	\$ -	\$ 389,172,788.22	N/A		The difference between the Agency and Trading Partner, General fund, is due to the GFRS Closing package reclassifications of the Transfer-in Custodial Collections of the Fines, Penalties, & Administrative Fees and Spectrum Auction Revenue. The General Fund agrees with the balances in GTAS but in accordance with TFM and prior years reporting, Agency reclassified amounts to different reciprocal category code and attribute.
Treasury General Fund	9900	Social Security Administration	2800	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 84,705,829,663.88	\$ 84,705,829,663.88	N/A		This difference represents Appropriations Used amounts recorded on SSA's FY 14 GFRS Closing Package submission. Per Treasury Financial Manual USSGL crosswalk guidance, SSA properly recorded these amounts as an offset to the Appropriations Received line item in our submission. It does not appear the Treasury General Fund recorded the reciprocating activity. However, it should be noted that in the TFM, there is no reciprocal account for the 3107, Appropriations Used, for the General Fund to record.
Treasury General Fund	9900	Social Security Administration	2800	45	Trust Fund Warrants Issued Net of Adjustments/Other Taxes and Receipts	\$ -	\$ 2,529,112,064.10	\$ 2,529,112,064.10	N/A		This difference represents the refund of OASDI Employment Tax Receipts reported on SSA's FY 14 GFRS Closing Package submission. Per Treasury Financial Manual USSGL crosswalk guidance, SSA properly recorded this activity with Treasury's General Fund in our submission. Treasury did not record the reciprocating activity when reporting their information.
Treasury General Fund	9900	Federal Trade Commission	2900	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 181,181,725.67	\$ 181,181,725.67	N/A		Upon receipt of the FY2104 appropriation the FTC recorded USSGL Transaction Code A104 (1010/3101). As the appropriation was used, the FTC recorded USSGL Transaction Code B134 (3107/5700). At the end of the fiscal year, the FTC had a Credit balance of \$181,181,725.67 in SGL 3101, and a debit balance of \$181,181,725.67 in SGL 3107. In the September 2014 GTAS file, the FTC reported SGL 3101 (Unexpended Appropriations - Received) and 3107 (Unexpended Appropriations - Used) with a Fed/Non indicator of 'G' and a Trading Partner of '099'. This is in accordance with the USSGL TFM Part I Account Attributes. The FTC believes the material difference is due to reciprocal category #41, factoring USSGL 3107 on the reporting agency side, while there is not an appropriate offset on the General Fund side.
Treasury General Fund	9900	Smithsonian Institution	3300	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 277,663,917.13	\$ 277,663,917.13	N/A		\$277.7 mil is inclusive of \$266.2 mil of federally appropriated FBWT at 9/30/14 along with \$11.5 mil of non-federal fiduciary funds held at Treasury in 33X6097 and 33X6220. \$11.5 mil is reported in Note GF006 Note 27 for Fiduciary activities only.
Treasury General Fund	9900	Smithsonian Institution	3300	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 802,052,914.35	\$ 802,052,914.35	N/A		Per the 4 th qtr Material Differences Report e-mail from Bureau of Fiscal Services agencies will be given an exclusion for differences concerning USSGL accounts 310600 and 310700 since Treasury does not have an offsetting entry available to eliminate these entries at this time.
Treasury General Fund	9900	National Gallery of Art	3302	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 122,178,437.99	\$ 122,178,437.99	N/A		N/A

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Treasury General Fund	9900	Department of Veterans Affairs	3600	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 4,999,845,756.44	\$ 4,999,845,756.44	N/A		Backdated Warrant represents legal authority in FY 14 and the cash was not disbursed until FY 15 (due to timing of events). VA recorded the FBWT in GL 1090 per direction of OMB. VA provided TP 099 with documentation which supported our adjustment and 099 agreed to change their closing package to match our figure. The balance was not recognized in CARS liability for FBWT. Once this adjustment occurs this variance will no longer exist in the FY 14 Government-Wide FR.
Treasury General Fund	9900	Department of Veterans Affairs	3600	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 4,983,080,555.46	\$ 4,983,080,555.46	N/A		Backdated Warrant represents legal authority in FY 14 and the cash was not disbursed until FY 15 (due to timing of events). VA recorded the FBWT in GL 1090 per direction of OMB. VA provided TP 099 with documentation which supported our adjustment and 099 agreed to change their closing package to match our figure. The balance was not recognized in CARS liability for FBWT. Once this adjustment occurs this variance will no longer exist in the FY 14 Government-Wide FR.
Treasury General Fund	9900	Department of Veterans Affairs	3600	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 304,967,961.02	\$ -	\$ 304,967,961.02	N/A		VA recorded this balance as part of RC 29, as part of the historical process to classify trading partner general fund activity. VA sought clarification on the implementation of the new RCs as they relate to the FR preparation for FY 14 but was unable to solicit a response from Treasury in time to meet the GFRS deadline. For FR consistency, VA made the decision to continue sans Treasury feedback. The bulk of the difference originates from non-entity collections to general fund receipt accounts using GL 5993. For FY 15, VA will discontinue use of RC 29 for this activity and will use RC 44 in its place.
Treasury General Fund	9900	Department of Veterans Affairs	3600	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ 321,916,115.11	\$ -	\$ 321,916,115.11	N/A		While preparing the FR closing package and performing due diligence on related guidance, VA identified what was believed to be inconsistencies between Treasury reclassified crosswalks and FY 14 TFM closing package guidance. The TFM also indicated certain RC 40s as 'For Use By Treasury General Fund Only' leading to VA's reluctance to use what was perceived to be for Treasury only. After requesting clarification from Treasury, and seeking VA's external auditor's opinion, it was determined the best course of action was to remain consistent with prior year reporting. For FY 15, VA will discontinue use of RC 29 for this activity and will use RC 46 in its place.
Treasury General Fund	9900	Department of Veterans Affairs	3600	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 181,128,893.96	\$ -	\$ 181,128,893.96	N/A		While preparing the FR closing package and performing due diligence on related guidance, VA identified what was believed to be inconsistencies between Treasury reclassified crosswalks and FY 14 TFM closing package guidance. The TFM also indicated certain RC 40s as 'For Use By Treasury General Fund Only' leading to VA's reluctance to use what was perceived to be for Treasury only. After requesting clarification from Treasury, and seeking VA's external auditor's opinion, it was determined the best course of action was to remain consistent with prior year reporting. For FY 15, VA will discontinue use of RC 29 for this activity and will use RC 46 in its place.
Treasury General Fund	9900	U.S. Equal Employment Opportunity Commission	4500	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 346,837,996.47	\$ 346,837,996.47	N/A		GTAS Submission has not yet finalized until Dec 7, 2014.
Treasury General Fund	9900	General Services Administration	4700	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 509,690,488.13	\$ 509,690,488.13	N/A		Of this difference, \$509,656,483.55 is due to the activity that GSA reported in SGL 3107. Per the General Fund Intragovernmental contact, they do not have a means to capture and record an offset to agencies SGL 3107. This is an ongoing issue that they are working with Treasury's Intragovernmental team to resolve. Treasury's Intragovernmental team needs to work with the General Fund to determine how they can capture the proper offset to the SGL 3107 activity reported by other agencies or SGL 3107 needs to be excluded from this Reciprocal Category. As for RC 41, here is a snapshot (I hope you can see it) of how the Debit \$270M breaks down. GSA's 3101 and 3106 amount to a Credit of \$239,690,488.13 which exactly matches the GF's 3201 balance. The only issue is the \$510M Debit balance that GSA reported in SGL 3107 which should be reported in the "Appropriations Received as adjusted (recissions and other adjustments)" line per the Treasury crosswalk.
Treasury General Fund	9900	National Science Foundation	4900	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 7,115,792,879.96	\$ 7,115,792,879.96	N/A		This difference is due to NSF reporting a balance in USSGL 310700 with no offsetting balance reported by the Treasury General Fund (TGF). Both NSF and TGF reported correctly per the TFM. Treasury will be posting a "top side" JV to adjust.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Treasury General Fund	9900	Securities and Exchange Commission	5000	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 1,355,934,418.13	\$ 1,355,935,000.00	\$ 2,711,869,418.13	N/A		We recorded our balance for RC 44 in line 8.7, 'Transfer In of Agency Unavailable Custodial and Non-Entity Collections' instead of line 8.4, 'Non-entity collections transferred to the General Fund.' Per correspondence with Treasury, lines 8.4 and 8.5 were removed from the GFRS system. Consequently, we requested and received confirmation from Treasury that we should report our balances on the same line as Treasury (Line 8.7) since we had nowhere else to report these balances in GFRS.
Treasury General Fund	9900	Securities and Exchange Commission	5000	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 155,215,377.73	\$ 155,215,000.00	\$ 310,430,377.73	N/A		We recorded our balance for RC 48 in line 8.8, 'Accrual of Agency's Amounts to be Collected' instead of line 8.5, 'Accrual for non-entity amounts to be collected and transferred to the General Fund.' Per correspondence with Treasury, lines 8.4 and 8.5 were removed from the GFRS system. Consequently, we requested and received confirmation from Treasury that we should report our balances on the same line as Treasury (Line 8.8) since we had nowhere else to report these balances in GFRS.
Treasury General Fund	9900	National Endowment For The Arts	5901	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 142,011,258.81	\$ 142,011,258.81	N/A		N/A
Treasury General Fund	9900	National Endowment For The Humanities	5902	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 137,136,182.83	\$ 137,136,182.83	N/A		N/A
Treasury General Fund	9900	Institute of Museum Services	5903	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 224,294,482.56	\$ 224,294,482.56	N/A		N/A
Treasury General Fund	9900	Railroad Retirement Board	6000	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 657,255,777.22	\$ 657,255,777.22	N/A		RRB contacted Treasury, and Treasury would not be able to substantiate any of the differences within this RC at the Department level as these differences are with the General Fund which is at the Government-wide level.
Treasury General Fund	9900	Consumer Product Safety Commission	6100	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 106,956,225.80	\$ 106,956,225.80	N/A		SGL 3107 Unexpended Appropriations – Used should not be included in Category 41 - Warrants Issued/Appropriations Received as Adjusted because this SGL is not used to track the issuance or adjustments to warrants/appropriations. SGL 3107 is used with SGL 5700 to track "when goods and services are received or benefits provided". The 099 Trading Partner is used because GTAS USSGL Account Attribute table requires SGL 3107 to have a G attribute and Trading Partner. Delphi (the accounting system used by ESC who services CPSC) defaults this SGL to Trading Partner 099.
Treasury General Fund	9900	National Labor Relations Board	6300	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 263,749,127.97	\$ 263,749,127.97	N/A		Per the Fiscal Service, the Treasury General Fund will have a difference for the amount NLRB has in USSGL 310700. The General Fund does not have a way to capture NLRB's activity to offset the account.
Treasury General Fund	9900	Environmental Protection Agency	6800	26	Benefit Program Costs/Revenues	\$ 112,800,000.00	\$ -	\$ 112,800,000.00	N/A		This error was due to two issues. The first was the implementation of a new payroll system by EPA in FY 2014. The implementation caused issues with reporting, and adjustments were made to correct data for GTAS and GFRS reporting. The second issue was a disconnect between GFRS and GTAS reporting. When adjusting for GTAS, an adjustment was made at the trading partner level. GFRS does not report at this level of detail, so the adjustment was not picked up.
Treasury General Fund	9900	Environmental Protection Agency	6800	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 8,384,968,864.25	\$ 8,384,968,864.25	N/A		This error was due to processing of the warrant in FY14. The entries didn't include the trading partner account information. To correct this in FY15, the agency modified the financial accounting system to capture the trading partner account information.
Treasury General Fund	9900	Environmental Protection Agency	6800	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 117,575,462.96	\$ -	\$ 117,575,462.96	N/A		This error was due to processing of the warrant in FY14. The entries didn't include the trading partner account information. To correct this in FY15, the agency modified the financial accounting system to capture the trading partner account information.
Treasury General Fund	9900	Department of Transportation	6900	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 32,953,842,156.08	\$ 32,953,842,156.08	N/A		This difference primarily reflects DOT's USSGL 3107 Unexpended Appropriations Used activity with General Fund. According to the Treasury General Fund there is no reciprocal activity reflected by the General Fund for the DOT Unexpended Appropriations Used amount. Treasury General Fund indicated there is currently no way to capture the reciprocal activity at this time.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation	
Treasury General Fund	9900	Department of Transportation	6900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 145,249,236.43	\$ -	\$ 145,249,236.43	N/A		N/A	This difference primarily reflects custodial activity recorded by DOT. In FY2014, the DOT Statement of Changes in Net Position crosswalk had to include a work-around to exclude those USSGLs, Treasury Account Symbols (TAS), and attribute combinations that had custodial attributes of "S" on the Statement of Net Position, in order to be both Treasury Financial Statement Crosswalk and GTAS compliant. DOT does not prepare a Statement of Custodial Activity since DOT custodial activity is incidental to Departmental operations and is not considered material to the consolidated financial statements taken as a whole. According to the Treasury Financial Statement Crosswalks, the Balance Sheet Net Position includes USSGLs and TAS for both custodial/noncustodial attributes, however the Treasury Crosswalk for Statement of Net Position include USSGLs with noncustodial attributes. The related USSGLs and general fund receipt accounts with an Attribute "S" activities net to zero causing the Ending Balance Sheet Net Position and Statement of Net Position to be consistent. DOT Agency Financial Statement Net Position line items/balances were reclassified to the appropriate Closing Package line items so that both the Agency Financial Statement Net Position and Reclassified Net Position would both reflect consistent line item/balance activity.
Treasury General Fund	9900	Department of Transportation	6900	45	Trust Fund Warrants Issued Net of Adjustments/Other Taxes and Receipts	\$ -	\$ 469,362,239.34	\$ 469,362,239.34	N/A		N/A	The RC 45 difference reflects transfer activity recorded by DOT. This difference relates to Transfer of Taxes to Sport Fish Restoration and Boating Trust Fund and Transfer of Taxes to Land and Water to the Department of Interior (DOI) from the DOT Highway Trust Fund (HTF). The Bureau of Fiscal Service's Funds Management Branch (FMB) acts as a service organization which processes receipts, disbursements, and transfers related to the HTF based upon information received and recorded by the FMB from Treasury's Office of Tax and Analysis (OTA) and the Internal Revenue Service and other Treasury bureaus. The Highway Trust Fund receives monthly financial reports from Fiscal Service and DOT records the activity accordingly. The activity relating to excise tax revenue (USSGL 5800) is reported to DOT net of the transfer of taxes to the DOI in the amount of \$452,253,000. In addition the difference includes a refund of excise taxes of the Airport and Airway Trust Fund in the amount of \$16,340,801.80 as well as \$767,964.00 of Highway Civil tax penalties that was reported in SGL 5320. DOT is requesting guidance from Fiscal Service to determine the appropriate reporting of the transfer of excise taxes to DOI on the Fiscal Service issued financial reports to DOT. The HTF excise tax revenue is reflected net of the DOI transfer of taxes on the financial reports. DOT records the excise tax revenue in accordance with the Fiscal Service financial reports. DOT will continue to have intragovernmental differences with the General Fund if the Fiscal Service reports excise tax revenue net of the DOI transfer of taxes activities in its financial statements reported to DOT monthly.
Treasury General Fund	9900	Department of Homeland Security	7000	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 46,373,796,032.33	\$ 46,373,796,032.33	N/A		N/A	DHS is currently working with the General Fund POCs to identify and correct our reconciling items. This is a new RC which was added to the material difference report for FY 2014.
Treasury General Fund	9900	Department of Homeland Security	7000	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 1,067,778,696.20	\$ -	\$ 1,067,778,696.20	N/A		N/A	DHS is currently working with the General Fund POCs to identify and correct our reconciling items. This is a new RC which was added to the material difference report for FY 2014.
Treasury General Fund	9900	Department of Homeland Security	7000	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ 180,038,599.08	\$ -	\$ 180,038,599.08	N/A		N/A	DHS is currently working with the General Fund POCs to identify and correct our reconciling items. This is a new RC which was added to the material difference report for FY 2014.
Treasury General Fund	9900	Overseas Private Investment Corporation	7100	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 638,508,647.25	\$ 638,508,647.25	N/A		N/A	OPIC correctly reported receipt of Appropriation Warrant (for execution of FY13 upward subsidy reestimate) as a credit balance in USSGL 310100. OPIC correctly reported the use of the appropriation as a debit balance in USSGL 310700. The debit and credit offsets to zero, since both of these accounts are part of this RC41. However, Treasury only has an offset for the Warrant itself, not for the use of the Warrant. Therefore, there is no Trading Partner reciprocal for OPIC's 310700 balance.

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Treasury General Fund	9900	Overseas Private Investment Corporation	7100	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ 593,713,000.00	\$ -	\$ 593,713,000.00	N/A		OPIC correctly reported a payable to the General Fund in USSGL 298500 that represents the accrual of FY14 downward subsidy reestimate, which will be executed in CARS in FY15 per Credit Reform guidelines. Upon discussion with Treasury on Dec 5, 2014, OPIC's use of the legacy "F" attribute in our legacy proprietary .txt filing, rather than the updated "G" attribute which would have been used in GTAS, contributed to the reported difference. In addition, there is not currently an established system in place to notify Treasury of this type of accrual. Another factor may have been OPIC's use of the "group" TAS 715555 in the legacy reporting submission, rather than the actual TAS 712749.3.
Treasury General Fund	9900	Overseas Private Investment Corporation	7100	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 119,883,000.00	\$ -	\$ 119,883,000.00	N/A		OPIC correctly reported a balance in USSGL 599400 that represents the net result of executing FY13 downward subsidy reestimate in CARS for \$713,595,695.98, offset by the accrual of FY14 downward subsidy reestimate of \$593,712,919.19, which will be executed in CARS in FY15 per Credit Reform guidelines. Upon discussion with Treasury on Dec 5, 2014, OPIC's use of the legacy "F" attribute in our legacy proprietary .txt filing, rather than the updated "G" attribute which would have been used in GTAS, contributed to this reported difference. In addition, there is not currently an established system in place to notify Treasury of this type of accrual. Another factor may have been the use of the "group" TAS 715555 in the legacy reporting, rather than the actual TAS 712749.3.
Treasury General Fund	9900	U.S. Agency for International Development	7200	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 11,236,149,510.18	\$ 11,236,149,510.18	N/A		No correction needed on USAID's side.
Treasury General Fund	9900	U.S. Agency for International Development	7200	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 609,949,308.51	\$ -	\$ 609,949,308.51	N/A		Did not complete MDR
Treasury General Fund	9900	Small Business Administration	7300	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 1,342,707,389.44	\$ 1,342,707,389.44	N/A		The SBA reported \$1,278,241,329 for Appropriations Received (SGL #3101) and the difference is only \$64,466,060.44
Treasury General Fund	9900	Small Business Administration	7300	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 1,163,880,019.33	\$ -	\$ 1,163,880,019.33	N/A		Used TP 73, should be TP 99-(SGL #5775) Transfer of reestimates.
Treasury General Fund	9900	Small Business Administration	7300	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ 1,637,289,000.00	\$ -	\$ 1,637,289,000.00	N/A		Used TP 73, should be TP 99-Downward reestimates (SGL #2985)
Treasury General Fund	9900	Department of Health and Human Services	7500	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 693,069,509,149.79	\$ 693,069,509,149.79	N/A		HHS reported Correctly. According to Lisa Midcap's e-mail, "RC 41 Warrants Issued/Appropriations Received as Adjusted with the exception of USSGLs 310600 and 310700. Agencies will be given an exclusion for differences concerning these USSGLs since the Treasury General Fund does not have an offsetting entry available to eliminate these entries at this time. In Fiscal Year 2015, both USSGL 310600 and 310700 will be removed from Reciprocal Category 41 and placed in Reciprocal Category 29 until such time the Treasury General Fund can develop a process to create an offsetting entry."
Treasury General Fund	9900	Department of Health and Human Services	7500	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 1,130,564,614.23	\$ -	\$ 1,130,564,614.23	N/A		HHS is in the process of researching.
Treasury General Fund	9900	Department of Health and Human Services	7500	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ 4,231,496,536.13	\$ -	\$ 4,231,496,536.13	N/A		HHS is in the process of reducing the material differences.
Treasury General Fund	9900	Department of Health and Human Services	7500	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 297,448,583.37	\$ -	\$ 297,448,583.37	N/A		The balance we had for RC 46 was swept as part of the year end entries. The amount for RC 48 is an accrual. So, we are going to post the entry to our side for the second submission. We are using your first submission amount for our entry.
Treasury General Fund	9900	Export-Import Bank of the United States	8300	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 1,723,213,689.85	\$ -	\$ 1,723,213,689.85	N/A		\$1,723,213,689.85 relates mostly to: FY13 \$944M downward re-estimates, \$105M capital transfers, and \$674M excess of offsetting collections due to the General Fund. All the funds were transferred to EXIM's temporary swiping account. This difference should clear next reporting quarter when the funds will permanently get swiped to the General Fund Account. This is a timing difference that will resolve and clear next reporting period.
Treasury General Fund	9900	Department of Housing and Urban Development	8600	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 933,917,814.21	\$ -	\$ 933,917,814.21	N/A		The General Fun is including 861499 under HUD and it should not be included. This is a HUD Credit Reform Financing Interest Account that is reported by Treasury (for HUD) within GWA, GTAS and GFRS.
Treasury General Fund	9900	National Archives and Records Administration	8800	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 372,210,678.95	\$ 372,210,678.95	N/A		Did not provide explanation.
Treasury General Fund	9900	Department of Energy	8900	05	Interest Expenses on Borrowing from Fiscal Service and/or FFB	\$ 235,000,000.00	\$ -	\$ 235,000,000.00	N/A		Interest expense on debt to the General Fund per Dispute Resolution case 13-004. DOE records debt to the General Fund.
Treasury General Fund	9900	Department of Energy	8900	17	Federal Loans Receivable/Federal Loans Payable	\$ 5,444,000,000.00	\$ -	\$ 5,444,000,000.00	N/A		Per the Dispute Resolution case 13-004 DOE records debt to the General Fund.
Treasury General Fund	9900	Department of Energy	8900	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 26,377,732,790.20	\$ 26,377,732,790.20	N/A		Treasury did not report an offset to DOE balance in SGL 310700. Treasury needs to record an offset to DOE Balance in SGL 310700.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Treasury General Fund	9900	Department of Energy	8900	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 664,515,251.05	\$ -	\$ 664,515,251.05	N/A		DOE reported \$1,049,000,000 for TP 9900 in GFRS. This is the amount collected and paid to the General Fund for miscellaneous receipts and custodial collections. The General Fund used balances reported by DOE in GTAS to true up its balance in this RC. The differences between the General Fund and DOE and due to DOE classifying GFRS balances by the F/N attributes in GFRS differently than GTAS.
Treasury General Fund	9900	Department of Education	9100	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 101,246,627,541.46	\$ 101,246,627,541.46	N/A		For RC 44, DOE reported \$640 million as 'Z' in GFRS and had another \$25 million (net) in differences mostly due to \$37 million in Account 2889 attributed to DOE and \$13 million difference in Account 6194. The \$37 million in TAS 0892889 was reported by BPA in TAS 089X4045 as a reduction to cash (SGL 101000) and interest payable (SGL 214000). The \$13 million difference was created when Treasury used balances from GTAS as of October 24, 2014 to record offsetting balances for TAS 089X6194. This balance was updated in GTAS and GFRS after October 24, 2014 from \$109 million to \$122 million. Treasury needs to better define this RC and develop a solution to allow the GF to record offsetting balances in RC 44.
Treasury General Fund	9900	Department of Education	9100	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 287,824,240.45	\$ -	\$ 287,824,240.45	N/A		Absolute values error by Treasury.
Treasury General Fund	9900	Department of Education	9100	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ 3,589,502,908.74	\$ -	\$ 3,589,502,908.74	N/A		Education has discussed the inability of GTAS to currently process 900000 GL presentation entries and thus to expect some differences. See email for Kirstie Hart.
Treasury General Fund	9900	Department of Education	9100	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 313,495,673.77	\$ -	\$ 313,495,673.77	N/A		Education posted a Transfer-In accrual with USSGL 5994 and the General Fund has not yet posted the Transfer with USSGL 5712.
Treasury General Fund	9900	Commodity Futures Trading Commission	9512	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 203,363,603.98	\$ 203,363,603.98	N/A		N/A
Treasury General Fund	9900	Commodity Futures Trading Commission	9512	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 769,115,740.59	\$ -	\$ 769,115,740.59	N/A		N/A
Treasury General Fund	9900	Corporation For National & Community Service	9515	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 953,533,770.86	\$ 953,533,770.86	N/A		N/A
Treasury General Fund	9900	DC Courts	9552	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 243,304,087.93	\$ 243,304,087.93	N/A		N/A
Treasury General Fund	9900	CSOSA	9553	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 235,941,515.25	\$ 235,941,515.25	N/A		N/A
Treasury General Fund	9900	Broadcasting Board of Governors	9554	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 192,430,591.59	\$ 192,430,591.59	N/A		N/A
Treasury General Fund	9900	Broadcasting Board of Governors	9554	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 733,480,000.00	\$ 733,480,000.00	N/A		N/A
Treasury General Fund	9900	Neighborhood Reinvestment Corporation	9560	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 204,100,000.00	\$ 204,100,000.00	N/A		N/A
Treasury General Fund	9900	Millennium Challenge Corporation	9563	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 1,058,798,000.00	\$ 1,058,798,000.00	N/A		Per discussions with The Treasury Financial Reports Division Point of Contact (POC) while preparing the Fiscal Year (FY) 2014 Governmentwide Financial Report System (GFRS) - Closing Package Financial Statement Report, Treasury confirmed Millennium Challenge Corporation's (MCC) entry to Appropriations Received as Adjusted (recissions and other adjustments) (Reciprocal Category [RC] 41 'C'). Based on instructions received from Treasury in the attached email, MCC does not believe this difference was caused by an error on the part of MCC. MCC will continue to report this RC in accordance with the guidance and instructions received from Treasury; therefore, no corrective action is required.
Treasury General Fund	9900	Patient Centered Outcomes Research Trust Fund	9572	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 150,000,000.00	\$ 150,000,000.00	N/A		N/A
Treasury General Fund	9900	Patient Centered Outcomes Research Trust Fund	9572	45	Trust Fund Warrants Issued Net of Adjustments/Other Taxes and Receipts	\$ -	\$ 134,518,372.51	\$ 134,518,372.51	N/A		N/A
Treasury General Fund	9900	Corporation for Travel Promotion	9576	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 232,599,566.20	\$ 232,599,566.20	N/A		N/A
Treasury General Fund	9900	Corporation for Travel Promotion	9576	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ 199,003,010.20	\$ -	\$ 199,003,010.20	N/A		N/A
Treasury General Fund	9900	Unidentified	9999	18	Financial Sources Transferred In/Out Without Reimbursement	\$ -	\$ 70,471,247,482.33	\$ 70,471,247,482.33	N/A		N/A
Treasury General Fund	9900	Unidentified	9999	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 1,891,020,315.93	\$ -	\$ 1,891,020,315.93	N/A		N/A
Treasury General Fund	9900	Unidentified	9999	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 625,192,691.33	\$ 625,192,691.33	N/A		N/A
Treasury General Fund	9900	Unidentified	9999	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 2,182,867,582.84	\$ 2,182,867,582.84	N/A		N/A
Treasury General Fund	9900	Department of Defense	DE00	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 656,951,965,111.63	\$ 656,951,965,111.63	N/A		The difference is due to the Department of Treasury including USSGL 310700 to the Reclassified Statement of Change in Net Position line 7.1 Appropriations Received as Adjusted.
Unidentified	9999	Architect of the Capitol	0100	01	Federal Investments/Debt	\$ -	\$ 141,450,339.03	\$ 141,450,339.03	N/A		N/A
Unidentified	9999	Department of Justice	1500	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 99,742,000.00	\$ 99,740,000.00	\$ 199,482,000.00	N/A		Relates to Intra-Departmental transfers between appropriated and non-appropriated funds. Please note that DOJ was given prior approval to record this activity as unidentified by Treasury and OMB> DOJ has requested guidance from Treasury regarding transfer scenarios to resolve this reporting.
Unidentified	9999	Department of State	1900	24	Buy/Sell Costs/Revenues	\$ 49,000,000.00	\$ 932,000,000.00	\$ 981,000,000.00	N/A		This is related to classified data that does not have the reciprocal amounts. Treasury agreed to exclude the data from the scorecard.
Unidentified	9999	Office of Personnel Management	2400	26	Benefit Program Costs/Revenues	\$ -	\$ 622,000,000.00	\$ 622,000,000.00	N/A		Coordinate with Treasury to have both OPM and Trading Partner report in 9999.

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Unidentified	9999	Department of Energy	8900	24	Buy/Sell Costs/Revenues	\$ 4,000,000.00	\$ 279,000,000.00	\$ 283,000,000.00	N/A	N/A	Revenues from Classified Inter-Agency Agreements.
Unidentified	9999	Treasury General Fund	9900	18	Financial Sources Transferred In/Out Without Reimbursement	\$ 70,471,247.482.33	\$ -	\$ 70,471,247.482.33	N/A	N/A	N/A
Unidentified	9999	Treasury General Fund	9900	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ -	\$ 1,891,020,315.93	\$ 1,891,020,315.93	N/A	N/A	N/A
Unidentified	9999	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 625,192,691.33	\$ -	\$ 625,192,691.33	N/A	N/A	N/A
Unidentified	9999	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 2,182,867,582.84	\$ -	\$ 2,182,867,582.84	N/A	N/A	N/A
Unidentified	9999	Department of Defense	DE00	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ -	\$ 500,500,000.00	\$ 500,500,000.00	N/A	N/A	The amount represents DoD's special activity. DoD recorded these amounts in accordance with TFM 4700 guidance and conference calls with Treasury.
Unidentified	9999	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 672,400,000.00	\$ 10,300,000.00	\$ 682,700,000.00	N/A	N/A	The amount represents DoD's special activity. DoD recorded these amounts in accordance with TFM 4700 guidance and conference calls with Treasury.
Department of Defense	DE00	Executive Office of the President	1100	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 335,241,660.29	\$ 10,297.91	\$ 335,251,958.20	Agency Verified	The difference of \$335.2 million is primarily due to issues with how Treasury assigns a Financial Reporting (FR) Entity in GFRS. DoD recorded \$330.0 million with 11 X 8242 Foreign Military Sales (FMS) Trust Fund. In GFRS DoD records the balance against FR 1100; however, DoD's FMS activity is recorded to FR 1128. FR 1128 is not included in Treasury Financial Manual (TFM) 2-4700 Appendix 5 or TFM Vol I Bulletin No. 2012-03.	N/A
Department of Defense	DE00	Executive Office of the President	1100	24	Buy/Sell Costs/Revenues	\$ 3,045,487,106.95	\$ 482,871.09	\$ 3,045,969,978.04	Agency Verified	The difference of \$3.0 billion is primarily due to issues with how Treasury assigns a Financial Reporting (FR) Entity in GFRS. DoD recorded \$3.0 billion with 11 X 8242 Foreign Military Sales (FMS) Trust Fund. In GFRS DoD records the balance against FR 1100; however, DoD's FMS activity is recorded to FR 1128. FR 1128 is not included in Treasury Financial Manual (TFM) 2-4700 Appendix 5 or TFM Vol I Bulletin No. 2012-03.	N/A
Department of Defense	DE00	Military Sales Programs	1128	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 329,950,274.15	\$ -	\$ 329,950,274.15	Agency Verified	The difference of \$330.0 million is primarily due to issues with how Treasury assigns a Financial Reporting (FR) Entity in GFRS. The Foreign Military Sales Trust Fund recorded \$330.0 million with DoD. In GFRS, FMS records the balance against FR DE00; however, FMS activity is recorded to FR 1128. FR 1128 is not included in Treasury Financial Manual (TFM) 2-4700 Appendix 5 or TFM Vol I Bulletin No. 2012-03.	N/A
Department of Defense	DE00	Military Sales Programs	1128	24	Buy/Sell Costs/Revenues	\$ 3,016,474,110.28	\$ -	\$ 3,016,474,110.28	Agency Verified	The difference of \$3.0 billion is primarily due to issues with how Treasury assigns a Financial Reporting (FR) Entity in GFRS. The Foreign Military Sales Trust Fund recorded \$3.0 billion with DoD. In GFRS, FMS records the balance against FR DE00; however, FMS activity is recorded to FR 1128. FR 1128 is not included in Treasury Financial Manual (TFM) 2-4700 Appendix 5 or TFM Vol I Bulletin No. 2012-03.	N/A
Department of Defense	DE00	Department of Agriculture	1200	24	Buy/Sell Costs/Revenues	\$ 52,400,000.00	\$ 60,300,000.00	\$ 112,700,000.00	Unidentified	The difference with the U.S. Department of Agriculture (USDA) is primarily due to the Child Nutrition Program. DoD supplies food products to schools throughout the United States on behalf of the USDA. DoD in the past has worked with the USDA to ensure the proper amounts are reported by the Food and Nutrition Service and the Agricultural Marketing Service.	USDA has used contact information provided by Treasury to contact DOD several times. DOD has not responded.
Department of Defense	DE00	Department of the Interior	1400	24	Buy/Sell Costs/Revenues	\$ 11,356,000.00	\$ 117,888,000.00	\$ 129,244,000.00	Unidentified	DoD encountered some issues when recording expenses against the Department of Interior. DoD received information from the DOI but it contained only activity for 4Q14 instead of year to date. DoD identified the issue late in the process and was able to correct some of the issue. DoD continues to have issues recording large expense items for Counseling Services provided to our DoD Schools.	DOI has provided Defense Agencies with detailed elimination reports on a quarterly basis. The Defense Agencies has communicated that they are unable to provide the corresponding elimination detail for all of their components at this time.
Department of Defense	DE00	Department of Justice	1500	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 9,097,000.00	\$ 100,200,000.00	\$ 109,297,000.00	Unidentified	The difference is primarily due to amounts recorded by DOJ's Federal Bureau of Investigation (FBI). DoD is actively working with FBI to obtain supporting documentation for these balances.	DOJ reported significantly larger amounts in accounts receivable with DOD components. However, a significant portion of DOJ's accounts receivable is classified information and DOJ was unable to provide detail timely. DOJ will work with Treasury to determine if classified information should be reported as 'unidentified'.
Department of Defense	DE00	Department of Justice	1500	24	Buy/Sell Costs/Revenues	\$ 59,267,000.00	\$ 376,807,000.00	\$ 436,074,000.00	Unidentified	A portion of the difference with the DOJ is caused by \$96.4 million reported in USSGL 880300, but not included in GFRS. The USSGL is included in RC 24; however, the USSGL is not mapped to the reclassified SNC. DoD also identified \$25.9 million incorrectly recorded against DE00. The Federal Prison Industries should have recorded these expenses against 97X8242 the Foreign Military Sales Trust Fund. DoD identified a difference between the Defense Logistic Agency and the Federal Prison Industries of \$11.4 million. The difference is primarily due to timing. The remaining difference is primarily due to amounts recorded by DOJ's Federal Bureau of Investigation (FBI). DoD is actively working with FBI to obtain supporting documentation for these balances.	DOJ reported significantly larger amounts in accrued revenue with DOD components. However, a significant portion of DOJ's accrued revenue is classified information and DOJ was unable to provide detail timely. DOJ will work with Treasury to determine if classified information should be reported as 'unidentified'.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Defense	DE00	United States Postal Service	1800	24	Buy/Sell Costs/Revenues	\$ 266,600,000.00	\$ 285,900,000.00	\$ 552,500,000.00	Accrual Methodology Difference	The United States Postal Service (USPS) provides services to DoD. USPS treats the earned revenue as a negative expense; therefore, an abnormal balance is created. DoD filed a Dispute Resolution with USPS and Treasury agreed with DoD's posting logic.	Did not complete MDR
Department of Defense	DE00	Department of State	1900	24	Buy/Sell Costs/Revenues	\$ 123,500,000.00	\$ 263,700,000.00	\$ 387,200,000.00	Accounting/Reporting Error	The difference with Department State (DOS) \$387.2 is partly due to DoD not recording an expense for the Capital Security Cost Sharing Program – Overseas Building Operations. The IPAC amount was \$174.0 million, document reference number 25146489, and line of accounting 97 14 14 0100 1120. DoD also had a reporting error where revenue was understated. DoD did not record revenue due to parent child relationship. DoD had \$41.0 million in activity with 19 11 X 1032. DoD continues to work with DOS to identifying the remaining difference.	DOD acknowledged the difference due to their error for not recording their expense under the Capital Security Cost Sharing Program.
Department of Defense	DE00	Department of the Treasury	2000	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 9,000,000.00	\$ 553,300,000.00	\$ 562,300,000.00	Accrual Methodology Difference	The difference with the Department of Treasury is primarily due to Treasury's Judgment Fund receivables allowance account in the amount of \$406.9 million. DoD filed a Dispute Resolution with the Department of Treasury and it is currently in Treasury review status. DoD recorded \$148.0 million erroneously against the Department of Treasury. DoD should have reported \$81.3 million against 097 R 2761.003 and \$12.9 million against 097 X 0834. The allowance account offsets the receivable causing a difference. The remaining \$53.6 million was incorrectly recorded against TI 2000.	Defense 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 -\$406,860,670. This is an ongoing issue.
Department of Defense	DE00	Office of Personnel Management	2400	24	Buy/Sell Costs/Revenues	\$ 5,300,000.00	\$ 132,000,000.00	\$ 137,300,000.00	Accounting/Reporting Error	The difference of \$137.3 is primarily due to an error by DoD when recording expenses against the Office of Personnel Management. DoD incorrectly recorded \$128.9 million in expense against OPM. A portion of the difference with the OPM is caused by \$1.0 million reported in USSGL 880200, but not included in GFRS. The USSGL is included in RC 24; however, the USSGL is not mapped to the reclassified SNC.	The majority of the difference \$129.9 is primarily due to an error by DOD when recording expenses against OPM. DOD incorrectly recorded \$128.9 million in expense against OPM. Another portion of the difference with OPM is caused by \$1.0 million reported in USSGL 880200, but not included in GFRS. The USSGL is included in RC24; however, the USSGL is not mapped to the reclassified SNC. The remaining \$7.4 m is due to timing differences between out two agencies.
Department of Defense	DE00	Department of Veterans Affairs	3600	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 79,200,000.00	\$ 79,200,000.00	\$ 158,400,000.00	Accrual Methodology Difference	The difference of \$158.4 million is due to the Department of Veterans' Affairs netting nonexpenditure transfers. DoD records the transfers in and transfers out as reported in the Treasury Central Accounting Reporting System and the Office of Management and Budget Schedule of Transfers.	VA transferred back to DoD \$79,235,000.00 to correct a previous transfer-in. VA reported the net in GL 3102 since it was a correction to that GL rather than posting it in GL 3103 Transfers-Out. DoD recorded the corrective transaction as a new Transfer-in on GL 3102. The total difference for RC08 is the absolute value of both sides so the \$79,235,000.00 is reflected twice in the difference. We discussed this issue with Treasury when it came up in FY14Q3, and they were going to research and make a determination on how these should be processed in the future. We have provided all information to Treasury and are waiting for them to make a judgement on the correct way to record these transfer corrections.
Department of Defense	DE00	Department of Veterans Affairs	3600	09	Expenditure Transfers of Financing Sources	\$ -	\$ 209,200,000.00	\$ 209,200,000.00	Accrual Methodology Difference	The difference of \$209.2 million is due to a misunderstanding between DoD and the Department of Veterans' Affairs. During 1st Quarter FY 2014, DoD and VA agreed to change the accounting treatment of Education Benefits disbursed to the VA. Instead of recording benefit revenue and expense, both agencies would record an expenditure transfer. Both agreed to not restate balances but record the transactions in the current reporting period. DoD understood this to be for all of FY 2014 and the VA understood this to be after 1st Quarter FY 2014 and going forward.	A determination was made between DoD and VA, based on 10 USC 2006: Department of Defense Education Benefit Fund, that it was correct to record these transactions as a transfer under RC09 and not as an expense under RC26. It was determined that this change would happen as of FY14Q3, and that the change would be prospective and no adjustment would be made to Q1 and Q2 balances. Per Nicholas Crabtree (DFAS) email, "I talked to our Education Benefits accountant and I think somehow there was some miscommunication. Right now the entire amount is in 576000 instead of split between 576000 and 640000. This difference will also be there for 5th quarter reporting due to our AFR being due to the OSD comptroller on Oct. 30th." I forwarded this documentation to Lisa Midcap (Treasury) on 11/12/14 and her reply was "I do remember asking for documentation. Sorry, it has been real busy around here. I will let you know if there is anything else I need. This should be enough information to exclude these differences on VA's scorecard."

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Defense	DE00	Department of Veterans Affairs	3600	26	Benefit Program Costs/Revenues	\$ -	\$ 209,000,000.00	\$ 209,000,000.00	Accrual Methodology Difference	The difference of \$209.0 million is due to a misunderstanding between DoD and the Department of Veterans' Affairs. During 1st Quarter FY 2014, DoD and VA agreed to change the accounting treatment of Education Benefits disbursed to the VA. Instead of recording benefit revenue and expense, both agencies would record an expenditure transfer. Both agreed to not restate balances but record the transactions in the current reporting period. DoD understood this to be for all of FY 2014 and the VA understood this to be after 1st Quarter FY 2014 and going forward.	A determination was made between DoD and VA, based on 10 USC 2006: Department of Defense Education Benefit Fund, that it was correct to record these transactions as a transfer under RC09 and not as an expense under RC26. It was determined that this change would happen as of FY14Q3, and that the change would be prospective and no adjustment would be made to Q1 and Q2 balances. Per Nicholas Crabtree (DFAS) email, "I talked to our Education Benefits accountant and I think somehow there was some miscommunication. Right now the entire amount is in 576000 instead of split between 576000 and 640000. This difference will also be there for 5th quarter reporting due to our AFR being due to the OSD comptroller on Oct. 30th." I forwarded this documentation to Lisa Midcap (Treasury) on 11/12/14 and her reply was "I do remember asking for documentation. Sorry, it has been real busy around here. I will let you know if there is anything else I need. This should be enough information to exclude these differences on VA's scorecard."
Department of Defense	DE00	General Services Administration	4700	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 23,300,000.00	\$ 164,300,000.00	\$ 187,600,000.00	Unidentified	The material difference is primarily due to information and technology services provided to DoD from General Service Administration (GSA). DoD will continue to work with GSA to resolve this material difference.	GSA continues to work with Defense in reducing 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 DoD) than they are reporting as Accounts Payable to GSA. DoD only reported a total of \$62M in Accounts Payable to GSA. GSA reported a total of \$234M in Accounts Receivable with DoD, \$66M of which was billed, so we would've expected their Accounts Payable balance to at least be \$66M. In addition, GSA identified an error in reporting that overstated the Accounts Receivable reported for the Defense Agencies by \$7,832,371.31. Further research will have to be done regarding the rest of this difference. GSA will continue to provide data before the end of the reporting cycle and work with Defense regarding this difference. We had been focusing on rental activity, but will now start to look more into their IT activity. In addition, GSA will follow-up with Defense's intragovernmental contact on their gaining access to bills and billing data from GSA's Vendor and Customer Self Service (VCSS) website. The IGT team needs to adjust GSA's balance for the \$7,832,371.31 overstatement error. In FY15, GSA will correct the brought forward agency detail in GTAS for the FY14 reporting error.
Department of Defense	DE00	General Services Administration	4700	24	Buy/Sell Costs/Revenues	\$ 36,000,000.00	\$ 251,300,000.00	\$ 287,300,000.00	Unidentified	A portion of the difference with the GSA is caused by \$69.7 million reported in USSGLs 880200 and 880300, but not included in GFRS. The USSGL is included in RC 24; however, the USSGL is not mapped to the reclassified SNC. The material difference is primarily due to information and technology services provided to DoD from General Service Administration (GSA). DoD will continue to work with GSA to resolve this material difference.	For all of GSA's intragovernmental reporting, we use the accrual method of accounting. GSA continues to work with Defense in reducing our Material Differences by providing data before the end of the reporting cycle. Of the total difference, \$73M is due to the SGL's 8802 and 8803 capitalized purchases that were reported by DoD and GSA in GTAS, but per Treasury guidance, is not picked up in GFRS reporting. The exclusion of those SGL's increases our intragovernmental difference. The remaining \$214M difference is mainly due to GSA reporting more Revenue from the Defense Agencies (particularly DoD) than they are reporting as Expenses from GSA. Further research will have to be done regarding this difference. GSA will continue to provide data before the end of the reporting cycle. We had been focusing on rental activity, but will now start to look more into their IT activity. GSA discussed with Defense's Intragovernmental contact whether it will be beneficial for GSA to provide IPAC data to assist in reducing our differences. If so GSA will begin providing that on a monthly basis. The IGT team needs to exclude the \$73M in SGL's 8802 and 8803 that was reported by DoD and GSA in GTAS from this intragovernmental difference.
Department of Defense	DE00	Department of Homeland Security	7000	18	Financial Sources Transferred In/Out Without Reimbursement	\$ 1,500,000.00	\$ 343,900,000.00	\$ 345,400,000.00	Unidentified	DoD has requested additional documentation from the Department of Homeland Security for this transfer. The large amount in RC 18 was not included in the information provided to DoD from DHS or in their GTAS submission.	The USCG properly recorded these transfers in from TP DE00 using USSGL 5720.
Department of Defense	DE00	Department of Homeland Security	7000	24	Buy/Sell Costs/Revenues	\$ 63,300,000.00	\$ 77,300,000.00	\$ 140,600,000.00	Unidentified	DoD has requested additional documentation from the Department of Homeland Security for this buy/sell activity.	This difference represents trading partner code errors and an inability to identify reconciling differences with DE00. We will continue to reach out to TP DE00 in order to reconcile our differences. Without our trading partner's detail activity at the lowest level possible, DHS is unable to identify our reconciling differences with TP DE00. Also, the memo accounts (USSGL 8802, 8803 and 8804) are not captured in GFRS which is causing our IGT differences in RC 24 to appear larger in the 5th quarter FY 2014.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Defense	DE00	Department of Homeland Security	7000	26	Benefit Program Costs/Revenues	\$ 483,500,000.00	\$ -	\$ 483,500,000.00	Accounting/Reporting Error	The difference of \$483.5 million with the Department of Homeland Security is due to Coast Guard members using DoD Health Facilities for purchased care on a reimbursable basis. Total invoices related to purchase care is \$430.1 million.	This represents the USCG's payment to the Medicare Eligible Retiree Health Care Fund (MERHCF). The USCG properly reported \$185,958,080 in USSGL 6400 against TP DE00.
Department of Defense	DE00	Department of Health and Human Services	7500	09	Expenditure Transfers of Financing Sources	\$ 107,000,000.00	\$ -	\$ 107,000,000.00	Accounting/Reporting Error	The Department of Health and Human Services incorrectly recorded this amount against DE00.	HHS used incorrect Trading partner (TP) for RC09 Expenditure Transfers of Financing Sources. HHS will correct this for future quarters.
Department of Defense	DE00	Department of Health and Human Services	7500	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 22,800,000.00	\$ 111,900,000.00	\$ 134,700,000.00	Unidentified	The difference is primarily due to the Department of Defense's (DE00) use of estimates in reporting intragovernmental trading partner balances. The DoD's legacy system does not generate balances by trading partner(s). This difference will continue to remain until DoD completes the implementation of a new system that will generate balances by trading partner(s). The Department of Health & Human Services will continue to work with the DE00 to reduce the material differences.	
Department of Defense	DE00	Department of Health and Human Services	7500	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ 140,500,000.00	\$ 1,200,000.00	\$ 141,700,000.00	Unidentified	The difference is primarily due to amounts recorded by HHS's Program Support Center (PSC). DoD is actively working with PSC to obtain supporting documentation for these balances.	
Department of Defense	DE00	Department of Health and Human Services	7500	24	Buy/Sell Costs/Revenues	\$ 2,400,000.00	\$ 161,500,000.00	\$ 163,900,000.00	Unidentified	The difference is primarily due to amounts recorded by HHS's Program Support Center (PSC). DoD is actively working with PSC to obtain supporting documentation for these balances.	
Department of Defense	DE00	Department of Health and Human Services	7500	26	Benefit Program Costs/Revenues	\$ 103,500,000.00	\$ -	\$ 103,500,000.00	Accounting/Reporting Error	The difference of \$103.5 million with the Department of Health and Human Services is due to Public Health Service members benefits in relation to the Medicare Eligible Retiree Health Care Fund. HHS is required to contribute to the Medicare Eligible Retiree Health Care Trust Fund. The IPAC amount was \$27.3 million, document reference number 23645988, and line of accounting 97 X 5472 and 075 X 4552.	PHS members are also allowed to use DoD Health Facilities for purchased care on a reimbursable basis. Total invoices related to purchase care is \$76.2 million.
Department of Defense	DE00	Department of Energy	8900	24	Buy/Sell Costs/Revenues	\$ 5,100,000.00	\$ 359,000,000.00	\$ 364,100,000.00	Unidentified	The Department of Energy (DOE) is working with DoD in efforts to reconcile these differences. The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems causing the DoD to use estimations for our intragovernmental activity. We will continue to work closely with DOE to obtain detailed information to help us identify the issue causing the difference.	DOD is not able to provide DOE balances by TP at the MIPR level. DOE shares MIPR level data with DOD quarterly. DOD should use that data to update its expense balances for TP 8900.
Department of Defense	DE00	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 656,951,965,111.63	\$ -	\$ 656,951,965,111.63	Agency Verified	The difference is due to the Department of Treasury including USSGL 310700 to the Reclassified Statement of Change in Net Position line 7.1 Appropriations Received as Adjusted.	N/A
Department of Defense	DE00	Unidentified	9999	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ 500,500,000.00	\$ -	\$ 500,500,000.00	Agency Verified	The amount represents DoD's special activity. DoD recorded these amounts in accordance with TFM 4700 guidance and conference calls with Treasury.	N/A
Department of Defense	DE00	Unidentified	9999	24	Buy/Sell Costs/Revenues	\$ 10,300,000.00	\$ 672,400,000.00	\$ 682,700,000.00	Agency Verified	The amount represents DoD's special activity. DoD recorded these amounts in accordance with TFM 4700 guidance and conference calls with Treasury.	N/A