



Department of the Treasury

Bureau of the Fiscal Service

Governmentwide Accounting

Financial Reports Division



Budget Deficit Reconciliation

GFRS Other FR Data, Note 15, Sections B-E

Agency Instructions

July 2015

Budget Deficit Reconciliation - GFRS Other FR Data Note 15, Sections B-E

Agency Instructions

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Budget Deficit Reconciliation - GFRS Other FR Data Note 15, Sections B-E

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Purpose

This document provides agencies instructions for completing GFRS, Other Data Note (ODN) 15, Sections B-E to reconcile net outlays to agencies' Statement of Budgetary Resources (SBR) and undistributed offsetting receipts to revenue. The Social Security Administration's second quarter (2Q) fiscal year (FY) 2015, U.S. Office of Personnel Management (OPM) FY14, and Department of the Interior (DOI) FY14 reporting are used as examples.

Background

Two Excel files of MTS, Table 5 by TAS can be found at

<http://www.fiscal.treasury.gov/fsservices/gov/acctg/gfrs/budget.htm>. MTS Table 5A provides data for Outlays (Other Data Information (ODI) Note 15, Section B), and MTS Table 5B provides data for Undistributed Offsetting Receipts (ODI Note 15, Section C-E). The purpose of providing two files for the MTS Table 5 data is to assist agencies with the correct filter to obtain the desired data. **Note: This file is not needed to populate GFRS ODN 15, Sec B-E. It is being provided to assist agencies research and reconcile material differences.** Each Excel file has two sheets:

- a. A detail sheet with outlays and undistributed offsetting receipts reported by agency and Treasury Account Symbol (TAS), cross-walked to an MTS Category, see Figure 1.

Figure 1: MTS Table 5 Detail

MTS Table	Line Code	Seq. Num.	Classification	MTS Category	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC	Current Month	FYTD
5	5570	29.26	Other	Net Outlays			581			F	3500	085	DISB		-10,375.00
5	5570	29.26	Other	Net Outlays			584			X	2971	000	DISB		491.79
5	5576	30.1	Other Interest	Employer Share, Employee Retirement			014			X	1493	000	COLAVRCT		-912.86
5	5584	30.2.1.1.1	Federal Employer Contributions	Employer Share, Employee Retirement			075			X	8005	012	FTAC	-275,000,000.00	-1,713,000,000.00
5	5586	30.2.1.1.2	Postal Service Employer Contributions	Employer Share, Employee Retirement			075			X	8005	013	FTAC	-52,000,000.00	-307,000,000.00
5	5594	30.2.2.1	Foreign Service Retirement and Disability Fund	Employer Share, Employee Retirement			019			X	8186	004	COLAVRCT	-27,714,120.10	-166,142,348.22
5	5597	30.2.3.1	Military Retirement Fund	Employer Share, Employee Retirement			097			X	8097	001	COLAVDEC	65,310.35	65,310.35
5	5597	30.2.3.1	Military Retirement Fund	Employer Share, Employee Retirement			097			X	8097	001	COLAVINC	-24,334,634.33	-24,334,634.33
5	5597	30.2.3.1	Military Retirement Fund	Employer Share, Employee Retirement			097			X	8097	001	COLAVRAJ	2,415.28	556,954,904.29
5	5597	30.2.3.1	Military Retirement Fund	Employer Share, Employee Retirement			097			X	8097	001	COLAVRAJ	-1,657,664,315.07	-10,306,835,079.62
5	5597	30.2.3.1	Military Retirement Fund	Employer Share, Employee Retirement			097			X	8097	004	COLAVRCT		-6,197,440,000.00
5	5600	30.2.3.2	Retiree Health Care Fund	Employer Share, Employee Retirement			097			X	5472	001	COLAVRCT		-206,264,534.00
5	5600	30.2.3.2	Retiree Health Care Fund	Employer Share, Employee Retirement			097			X	5472	005	COLAVRCT		-7,022,741,000.00
5	5608	30.2.4.1	Civil Service Retirement and Disability Fund	Employer Share, Employee Retirement			024			X	8135	002	COLAVRAJ	253,300,471.40	507,550,441.87
5	5608	30.2.4.1	Civil Service Retirement and Disability Fund	Employer Share, Employee Retirement			024			X	8135	002	COLAVRCT	-2,582,387,593.54	-12,521,568,360.16
5	5608	30.2.4.1	Civil Service Retirement and Disability Fund	Employer Share, Employee Retirement			024			X	8135	022	COLAVRCT	-252,283,266.64	-1,615,188,306.30
5	5611	30.2.5.1.1	Federal Employer Contributions	Employer Share, Employee Retirement			028			X	8005	012	FTAC	-1,138,000,000.00	-6,600,000,000.00
5	5614	30.2.5.2.1	Federal Employer Contributions	Employer Share, Employee Retirement			028			X	8007	012	FTAC	-194,000,000.00	-1,121,000,000.00
5	5619	30.2.6	Other	Employer Share, Employee Retirement			345			X	8290	002	COLAVRCT	7,365.37	7,365.37
5	5619	30.2.6	Other	Employer Share, Employee Retirement			345			X	8290	002	COLAVRAJ	-69,920.38	18,740.95
5	5619	30.2.6	Other	Employer Share, Employee Retirement			345			X	8290	003	COLAVRCT		-322,666.60
5	5623	30.3.1.1	Judicial Survivors Annuity Fund	Interest Received by Trust Funds			010			X	8110	002	COLAVDEC	1,989,666.40	1,989,666.40
5	5623	30.3.1.1	Judicial Survivors Annuity Fund	Interest Received by Trust Funds			010			X	8110	002	COLAVRAJ		16,445,594.17
5	5623	30.3.1.1	Judicial Survivors Annuity Fund	Interest Received by Trust Funds			010			X	8110	002	COLAVRCT	-1,353,628.73	-7,844,729.03

- b. A pivot table that provides total fiscal year to date amounts by MTS Category, see Figure 2a and 2b. MTS categories correspond to sections of the GFRS ODN 15 as shown in Figure 3.

Figure 2a: Pivot A

LineCode	(All)
Row Labels	Sum of FYTD
NET OUTLAYS	\$ 1,964,416,718,137
Grand Total	1,964,416,718,137

Figure 2b: Pivot 5B

AID	(All)
Row Labels	Sum of FYTD
Employer Share, Employee Retirement	(46,739,040,831)
Interest Received by trust funds	(56,133,659,209)
Rents and Royalties	(2,271,356,294)
Grand Total	(105,144,056,334)

Figure 3: MTS Category Cross-walk to GFRS ODN 15

GFRS ODN 15, Section	MTS Category
B	Net Outlays
C	Employer Share, Employee Retirement
D	Interest Received by Trust Funds
E	Rents and Royalties
N/A	Sale of Major Assets

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Section B: Net Outlays to SBR

All agencies, except OCBOA agencies, should complete this section. OCBOA agencies should check the “No Data” box as they do not have an SBR to reconcile to MTS net outlays. .

1. Populate the ODN 15, Sec B, MTS Net Outlays (column 1), with the amount from MTS, Table 5; see Figure 4 and Figure 5.

Figure 4: GFRS Other Data Note 15, Section B: Net Outlays to SBR

	IB	CY - MTS Net	CY - SBR Net	CY - Difference
1 Net Outlays	N/A	464,552		

Figure 5: MTS Table 5 for SSA

Table 5. Outlays of the U.S. Government, March 2015 and Other Periods - Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Social Security Administration: - Continued									
Federal Disability Insurance Trust Fund (Off-Budget):									
Benefit Payments	11,982	.....	11,982	70,973	.....	70,973	70,233	.....	70,233
Administrative Expenses	256	.....	256	1,410	.....	1,410	1,337	.....	1,337
Total—Federal Disability Insurance Trust Fund (Off-Budget)	12,238	.....	12,238	72,382	.....	72,382	71,570	.....	71,570
Other	17	.....	17	123	.....	123	185	.....	185
Proprietary Receipts from the Public:									
On-Budget	.....	219	-219	.....	1,173	-1,173	.....	1,216	-1,216
Off-Budget	.....	16	-16	.....	44	-44	.....	76	-76
Intrabudgetary Transactions:									
Off-Budget ¹	-99	.....	-99	-14,028	.....	-14,028	-10,773	.....	-10,773
Total—Social Security Administration	74,526	235	74,292	465,769	1,217	464,552	446,629	1,293	445,336

2. Populate the ODN 15, Sec B, Agency SBR budgetary net outlays (column 2), from the SBR, see Figures 6 and 7. **Note:** This column should not include non-budgetary credit reform financing account activity. Per OMB Circular A-11, Section 185—all programs that provide direct loans or loan guarantees to non-Federal entities are subject to the Federal Credit Reform Act of 1990 (FCRA). Only the unreimbursed costs of making or guaranteeing new loans (the subsidy cost, on a present value basis, and administrative expenses, on a cash basis) are included in the budget deficit or surplus (and reported as budgetary on the SBR). The actual cash flows to and from the Government (e.g. loan disbursements, collections of principal and interest payments, and payment of guarantee claims) are recorded in separate financing accounts that are displayed in the Budget Appendix, but are excluded from the budget deficit or surplus, because the net cash flows do not represent a cost to the Government. This activity in the financing account should be reported in the non-budgetary credit reform financing account activity column on the SBR and should not be included in the Section B reconciliation.

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Figure 6: GFRS Other Data Note 15, Section B: Net Outlays to SBR

	ND	CY - MTS Net	CY - SBR Net	CY - Difference
1 Net Outlays	N/A	454,552	454,552	0

Figure 7: SSA FY15 2Q SBR

**Combined Statements of Budgetary Resources for the Periods Ended
March 31, 2015 and 2014
(Dollars in Millions)**

	2015	2014
Budgetary Resources (Note 16)		
Unobligated Balance, Brought Forward, October 1	\$ 2,740	\$ 986
Recoveries of Prior Year Unpaid Obligations	694	191
Other Changes in Unobligated Balance	167	161
Unobligated Balance From Prior Year Budget Authority, Net	3,601	1,338
Appropriations (Discretionary and Mandatory)	535,438	515,113
Spending Authority from Offsetting Collections (Discretionary and Mandatory)	18,042	15,550
Total Budgetary Resources	\$ 650,881	\$ 532,001
Status of Budgetary Resources		
Obligations Incurred (Note 16)		
Direct	\$ 497,130	\$ 475,491
Reimbursable	1,347	1,670
Total Obligations Incurred	498,477	477,161
Unobligated Balance, End of Year		
Apportioned	39,226	38,113
Exempt from Apportionment	18,649	18,333
Unapportioned	729	394
Total Unobligated Balance, End of Year	68,604	66,840
Total Budgetary Resources	\$ 650,881	\$ 532,001
Change in Obligated Balance		
Unpaid obligations:		
Unpaid Obligations, Brought Forward, October 1	\$ 100,329	\$ 95,317
Obligations Incurred	498,477	475,161
Outlays, Gross	(487,198)	(464,695)
Recoveries of Prior Year Unpaid Obligations	(694)	(191)
Unpaid Obligations, End of Year	\$ 110,917	\$ 105,592
Uncollected payments:		
Uncollected Payments, Federal Sources, Brought Forward, October 1	\$ (3,163)	\$ (2,926)
Change in Uncollected Payments, Federal Sources	(5,887)	(6,159)
Uncollected Payments Federal Sources, End of Year	(9,050)	(9,085)
Memorandum (non-add) Entries:		
Obligated Balance, Start of Year	\$ 97,166	\$ 92,391
Obligated balance, End of Year	\$ 101,897	\$ 96,507
Budgetary Authority and Outlays, Net		
Budget Authority, Gross (Discretionary and Mandatory)	\$ 650,480	\$ 530,663
Actual Offsetting Collections (Discretionary and Mandatory)	(7,398)	(7,293)
Change in Uncollected Customer Payments From Federal Sources (Discretionary and Mandatory)	(5,887)	(6,159)
Anticipated Offsetting Collections (Discretionary and Mandatory)	(1,787)	(2,098)
Budget Authority, Net (Discretionary and Mandatory)	635,438	515,113
Outlays, Gross (Discretionary and Mandatory)	497,198	464,695
Actual Offsetting Collections (Discretionary and Mandatory)	(7,398)	(7,293)
Outlays, Net (Discretionary and Mandatory)	479,797	457,402
Distributed Offsetting Receipts	(18,248)	(12,065)
Agency Outlays, Net (Discretionary and Mandatory)	\$ 464,552	\$ 445,337

3. Explain the difference between the net outlays reported in the MTS and the SBR in the "Other Text Data" tab of the Note, Sec B, line 1 question, see Figure 8.

Figure 8: GFRS Other Data Note 15, Section B: "Other Notes Info" Tab

Line 1— Provide a detailed description of the difference including: dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.

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- If you need the MTS net outlays detail to research and reconcile the difference, open the Excel file of MTS Table 5A at <http://www.fiscal.treasury.gov/fsservices/gov/acctg/gfrs/budget.htm>, click on the tab with the pivot table and pull down the "LINECODE" dropdown box, see Figure 9.

Figure 9: MTS Table 5A Pivot Table

LineCode	(All)
Row Labels	Sum of FYTD
NET OUTLAYS	\$ 1,964,416,718,137
Grand Total	1,964,416,718,137

- Select the line codes for your agency, based on the cross-walk in Appendix 1. First check the "Select Multiple Items" box to checkmark all MTS lines codes, then *UNCHECK* the "ALL" box to be able to select specific MTS line code numbers, and then select "OK", see Figure 10. The pivot table should return the total MTS net outlays for your agency, see Figure 11. **Note: This amount should match MTS Table 5 in Figure 5.**

Figure 10: Filter PivotTable by MTS Line Code for SSA

Figure 11: Pivot query results

LineCode	(Multiple Items)
Row Labels	Sum of FYTD
NET OUTLAYS	\$ 464,551,657,553
Grand Total	464,551,657,553

- Double click the amount to see the detail in a new sheet, see Figure 12 and Figure 13.

Figure 12: Double click amount

LineCode	(Multiple Items)
Row Labels	Sum of FYTD
Net Outlays	\$ 464,551,657,553
Grand Total	\$ 464,551,657,553

Figure 13: Returns details in New Sheet

MTS Table	Line Code	Seq. Num.	Classification	MTS Category	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC	Current Month	FYTD
5	4610	28.7.1	Off-Budget Net Outlays							X	0007	018	COLAVRC	(11,871,099.89)	(12,718,295.07)
5	4610	28.7.1	Off-Budget Net Outlays							X	0007	006	COLAVRC	(1,120,989.78)	(423,384,426.24)
5	4610	28.7.1	Off-Budget Net Outlays							X	0007	006	COLAVRAJ		286,000,000.00
5	4610	28.7.1	Off-Budget Net Outlays							X	0006	043	COLAVRCT		(451,238.00)
5	4610	28.7.1	Off-Budget Net Outlays							X	0006	018	COLAVRC	(69,926,994.88)	(70,782,745.27)
5	4610	28.7.1	Off-Budget Net Outlays							X	0006	018	COLAVRA	19,524.78	16,895,300.00
5	4610	28.7.1	Off-Budget Net Outlays							X	0006	006	COLAVRC	(15,273,736.90)	(13,823,952,342.83)
5	4610	28.7.1	Off-Budget Net Outlays							F	0502	000	DISBBCAJ		(15,655.10)
5	4610	28.7.1	Off-Budget Net Outlays							F	0502	000	DISBBCA		15,655.10
5	4595	28.6.2	Off-Budget Net Outlays							X	0007	031	COLAVRC	(2,070,120.74)	(12,353,782.72)
5	4595	28.6.2	Off-Budget Net Outlays							X	0007	009	COLAVRC	(12,572,652.06)	(27,396,939.87)
5	4595	28.6.2	Off-Budget Net Outlays							X	0007	009	COLAVRAJ		549,099.28
5	4595	28.6.2	Off-Budget Net Outlays							X	0007	009	COLAVRC	94,349.26	94,349.26
5	4595	28.6.2	Off-Budget Net Outlays							X	0006	031	COLAVRC	(39,672.16)	(251,653.62)
5	4595	28.6.2	Off-Budget Net Outlays							X	0006	029	COLAVRC	(303,962.10)	(2,026,580.78)
5	4595	28.6.2	Off-Budget Net Outlays							X	0006	029	COLAVRAJ		99,306.43

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Section C: Earned Revenue to Undistributed Offsetting Receipts – Employer Share, Employee Retirement (to be completed by the State, DOD and OPM only)

1. Populate the ODN 15, Sec C, MTS Undistributed Offsetting Receipts (column 1), with the amount from MTS, Table 5, see Figures 14 and 15.

Figure 14: GFRS Other Data Note 15, Section C: Earned Revenue to Undistributed Offsetting Receipts – Employer Share, Employee Retirement

	NB	CY - MTS Receipts	CY - PAR Amount	CY - Difference
4 Civil Service Retirement and Disability Fund (OF N/A)		24,705		

Figure 15: MTS Table 5 for Employer Share, Employee Retirement

Table 5. Outlays of the U.S. Government, September 2014 and Other Periods —Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other Independent Agencies—Continued									
Railroad Retirement Board:									
Federal Windfall Supply	3	—	3	36	—	36	44	—	44
Federal Payments to the Railroad Retirement Accounts	(*)	—	(*)	621	—	621	647	—	647
Railroad Unemployment Insurance Trust Fund:									
Benefit Payments	8	—	8	88	—	88	83	—	83
Transfer to Administrative Funds	3	—	3	16	—	16	16	—	16
Rail Industry Pension Fund:									
Benefit Payments	262	—	262	4,881	—	4,881	4,740	—	4,740
Advances from FASDI Fund	—	—	—	-499	—	-499	-1,432	—	-1,432
GRAND Certifications	-1	—	-1	492	—	492	1,433	—	1,433
Transfer to Administrative Funds	11	—	11	70	—	70	71	—	71
Other	(*)	—	(*)	2	—	2	4	—	4
National Railroad Retirement Investment Trust:									
Administrative Expenses	7	—	7	76	—	76	65	—	65
Transfers to the Railroad Retirement Trust Funds from the National Railroad Retirement Investment Trust	166	—	166	1,429	—	1,429	1,581	—	1,581
Railroad Social Security Equivalent Benefit Account:									
Benefit Payments	736	—	736	7,066	—	7,066	6,968	—	6,968
Transfer to Administrative Funds	5	—	5	33	—	33	30	—	30
Other	-10	—	-10	-8	—	-8	2	—	2
Proprietary Receipts from the Public	—	534	-534	—	4,074	-4,074	—	2,475	-2,475
Interagency Transactions:									
Payments from Other Funds to the Railroad Retirement Trust Funds	—	—	—	-4,701	—	-4,701	-4,499	—	-4,499
Other	-166	—	-166	-2,050	—	-2,050	-2,228	—	-2,228
Total—Railroad Retirement Board	1,025	534	491	7,871	4,074	3,497	7,526	2,475	4,651
Securities and Exchange Commission	-196	(*)	-197	39	—	39	45	—	45
Smithsonian Institution	102	(*)	102	1,023	(*)	1,023	994	(*)	994
Tennessee Valley Authority	3,570	3,465	104	46,615	48,029	-1,414	65,828	65,701	927
Other	199	13	185	2,707	485	2,251	2,634	320	2,314
Total—Other Independent Agencies	9,380	10,834	-1,453	134,113	129,921	4,193	171,719	141,811	25,908
Undistributed Offsetting Receipts:									
Other Interest:									
Employer Share, Employee Retirement:									
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund:									
Federal Employer Contributions	-294	—	-294	-3,451	—	-3,451	-3,582	—	-3,582
Postal Service Employer Contributions	-51	—	-51	-601	—	-601	-596	—	-596
Department of State:									
Foreign Service Retirement and Disability Fund	-27	—	-27	-330	—	-330	-321	—	-321
Other Defense Civil Programs:									
Military Retirement Fund	-1,720	—	-1,720	-26,969	—	-26,969	-27,319	—	-27,319
Department of Defense Medicare-Eligible:									
Railway Health Care Fund	—	—	—	-7,650	—	-7,650	-8,528	—	-8,528
Office of Personnel Management:									
Postal Service Contributions for Benefits:									
Civil Service Retirement and Disability Fund	-2,549	—	-2,549	-24,705	—	-24,705	-24,800	—	-24,800
Social Security Administration (Off-Budget):									
Federal Civil Age and Survivors Insurance Trust Fund:									
Federal Employer Contributions	-1,171	—	-1,171	-13,452	—	-13,452	-13,520	—	-13,520
Federal Disability Insurance Trust Fund:									
Federal Employer Contributions	-199	—	-199	-2,285	—	-2,285	-2,548	—	-2,548
Other	(*)	—	(*)	-6	—	-6	-7	—	-7
Total—Employer Share, Employee Retirement	-5,812	—	-5,812	-79,349	—	-79,349	-81,521	—	-81,521

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- Populate ODN 15, Sec C, Earned Revenue Reported on agency PAR (column 2), with earned revenue from the Agency's PAR, see Figures 16 and 17.

Figure 16: GFRS Other Data Note 15, Section C: Earned Revenue to Undistributed Offsetting Receipts – Employer Share, Employee Retirement

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2014	PD: SEPTEMBER		
Entity: 2400	Office of Personnel Management	Status: In-Progress	Agency Notes:		
Other Data Info: Other Text Data Transmittal					
Section: C	Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only)				
Type: Dollars	Reported In: User-defined	Decimal Point: User-defined			
	NB	CY - MTS Receipts	CY - PAR Amount	CY - Difference	
4	Civil Service Retirement and Disability Fund (OF	N/A	24,705	24,746	-41

Figure 17: OPM's PAR

U.S. OFFICE OF PERSONNEL MANAGEMENT CONSOLIDATING STATEMENT OF NET COST For the Year Ended September 30, 2014 (In Millions)										Schedule 2
	Retirement Programs			Health Benefits Program	Life Insurance Program	Revolving Fund Programs	Salaries and Expenses	Eliminations	FY 2014	
	CSRS	FERS	Total							
GROSS COSTS										
Intragovernmental	—	—	—	—	—	\$272	\$261	(\$375)		\$158
With the Public:										
Pension Expense (Note 5A)	\$44,551	\$52,508	\$97,059	—	—	—	—	—		97,059
Postretirement Health Benefits (Note 5B)	—	—	—	\$21,928	—	—	—	—		21,928
Future Life Insurance Benefits (Note 5C)	—	—	—	—	\$875	—	—	—		875
Current Benefits and Premiums	—	—	—	30,877	3,019	—	—	—		33,896
Other	—	—	—	1,656	1	1,236	144	—		3,037
Total Gross Costs with the Public	44,551	52,508	97,059	54,461	3,895	1,236	144	—		156,795
Total Gross Costs (Notes 8 and 9)	44,551	52,508	97,059	54,461	3,895	1,508	405	(375)		156,953
EARNED REVENUE										
Intragovernmental:										
Employer Contributions	1,002	23,744	24,746	27,295	494	—	—	—		52,533
Earnings on Investments	13,457	17,067	30,514	1,643	367	—	—	—		32,524
Other	—	—	—	—	—	1,300	296	(375)		1,281
Total Intragovernmental Earned Revenue	14,459	40,811	55,270	28,938	861	1,300	296	(375)		86,340
With the Public:										
Participant Contributions	1,262	1,804	3,066	13,061	2,719	—	—	—		19,446
Other	—	—	—	4	8	—	—	—		12
Total Earned Revenue with the Public	1,262	1,804	3,066	13,065	2,727	—	—	—		19,458
Total Earned Revenue (Notes 8 and 9)	15,721	42,615	58,336	42,003	3,588	1,300	296	(375)		105,798
Net Cost	28,830	9,903	38,733	11,858	307	148	109	—		51,155
(Gain)/Loss on Pension, OPEB, or OPEB Assumption Changes (Note 5A, 5B, and 5C)	25,198	(5,771)	19,427	2,032	(163)	—	—	—		21,296
Net Cost of Operations (Notes 8 and 9)	\$54,028	\$4,132	\$58,160	\$13,890	\$144	\$148	\$109	—		\$72,451

The accompanying notes are an integral part of the financial statements.

OPM Fiscal Year 2014 Agency Financial Report

Budget Deficit Reconciliation - GFRS Other FR Data Note 15, Sections B-E

Agency Instructions

3. Answer the questions in the “Other Text Data” tab of the Note, Sec C. Provide a cross-reference to where the revenue is reported in the Agency’s PAR on line 1 and explain the difference between undistributed offsetting receipts and earned revenue on line 2, see Figure 18.

Figure 18: GFRS Other Data Note 15, Section C: “Other Notes Info” Tab

<i>Line 1— Provide a cross-reference to intragovernmental earned revenue reported in PAR the “Agency Notes” field.</i>
Consolidating SNC, employer contributions for retirement contributions, pg. 82
<i>Line 2— Provide a detailed description of the difference including: dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.</i>

4. If you need to see the detail undistributed offsetting receipts from MTS Table 5 to research and reconcile the difference, open the Excel file of MTS Table 5B at <http://www.fiscal.treasury.gov/fsservices/gov/acctg/gfrs/budget.htm> , click on the tab with the pivot table and pull down the “AID” dropdown box.
 - a. Filter the “AID” for your agency’s code and click “OK” see Figure 19. The amount returned should match the total on MTS Table 5 for your agency”, see Figure 15 and 20.

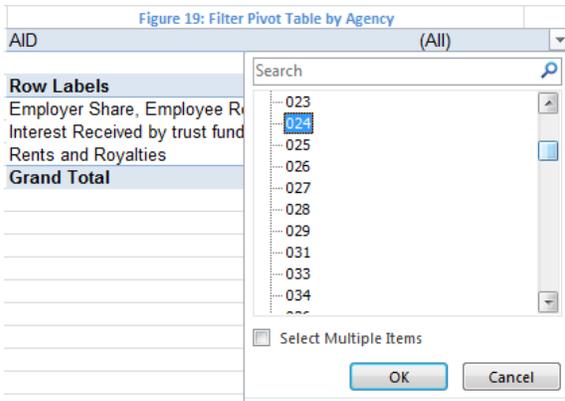


Figure 20: Pivot query results for OPM

AID	24
Row Labels	Sum of CFYTD
NET OUTLAYS	87,919,686,251
EMPLOYER SHARE, EMPLOYEE RETIREMENT	(24,704,635,475)
INTEREST RECEIVED BY TRUST FUNDS	(31,018,782,438)
Grand Total	32,196,268,338

- b. Double click the amount to see the detail in a new sheet, see Figures 21 and 22.

Figure 21: Double click amount

AID	24
Row Labels	Sum of CFYTD
NET OUTLAYS	87,919,686,251
EMPLOYER SHARE, EMPLOYEE RETIREMENT	(24,704,635,475)
INTEREST RECEIVED BY TRUST FUNDS	(31,018,782,438)
Grand Total	32,196,268,338

Figure 22: Returns details in New Sheet

MTS Table	Line	Seq	Item	Classification	MTS Category	SP	ATA	AID	GPDA	EPDA	A	MAIN	SUB	BETC	Current Month	FYTD
5	5608	30.2.4.1		Civil Service Retirement and Disability Fund - Employer Share, Employee Retirement				024			X	9135	022	COLAVRCT	(221,950,089.00)	(2,872,809,025.84)
5	5608	30.2.4.1		Civil Service Retirement and Disability Fund - Employer Share, Employee Retirement				024			X	9135	002	COLAVRCT	(2,127,011,243.92)	(21,831,826,449.61)

Budget Deficit Reconciliation - GFRS Other FR Data Note 15, Sections B-E

Agency Instructions

Section D: Earned Revenue to Undistributed Offsetting Receipts – Interest Received by Trust Funds (to be completed by the State, DOD, DOL, HHS, SSA and OPM only)

1. Populate the ODN 15, Sec D, MTS Undistributed Offsetting Receipts (column 1), with the amount from MTS, Table 5, see Figures 23 and 24.

Figure 23: GFRS Other Data Note 15, Section D: Earned Revenue to Undistributed Offsetting Receipts – Interest Received by Trust Funds

Other Data:	15	Budget Deficit Reconciliation	Fiscal Year:	2015	PD:	MARCH
Entity:	2000	Social Security Administration	Status:	Complete	Agency Notes:	Reclassified SCHP, SNC - AFR
Section:	D	Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only)				
Type:	Dollars	Reported In:	Millions	Decimal Point:	Zero	
		NB	CY - MTS	CY - Earned	Difference	
5	Federal Old-Age and Survivors Insurance (SSA)	N/A	46,575			
6	Federal Disability Insurance Trust Fund (SSA o	N/A	1,500			

Figure 24: MTS Table 5 for Employer Share, Employee Retirement

Table 5. Outlays of the U.S. Government, March 2015 and Other Periods - Continued

Classification	THIS MONTH			CURRENT FISCAL YEAR TO DATE			PRIOR FISCAL YEAR TO DATE		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent Agencies - Continued									
Railroad Social Security Equivalent Benefit Account:									
Benefit Payments	589	---	589	3,505	---	3,505	3,398	---	3,398
Transfer To Administrative Funds	2	---	2	11	---	11	13	---	13
Other	5	---	5	12	---	12	-6	---	-6
Proprietary Receipts from the Public	---	824	-824	---	242	-242	---	2,589	-2,589
Intrabudgetary Transactions:									
Other	-152	---	-152	-1,043	---	-1,043	-1,007	---	-1,007
Total--Railroad Retirement Board	1,038	824	214	6,178	242	5,937	6,027	2,589	3,438
Securities and Exchange Commission	-439	(*)	-439	201	(*)	201	265	(*)	264
Smithsonian Institution	95	---	95	472	(*)	472	479	(*)	479
Tennessee Valley Authority	3,552	3,530	19	21,711	21,547	165	26,415	27,600	-1,185
Other	188	95	92	1,692	354	1,338	1,677	314	1,363
Total--Independent Agencies	10,257	16,736	-608	74,153	44,560	29,593	74,435	72,097	2,340
Undistributed Offsetting Receipts:									
Other Interest	---	---	---	---	(*)	(*)	---	(*)	(*)
Employer Share, Employee Retirement:									
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund:									
Federal Employee Contributions	-275	---	-275	-1,713	---	-1,713	-1,733	---	-1,733
Postal Service Employer Contributions	-52	---	-52	-307	---	-307	-299	---	-299
Department of State:									
Foreign Service Retirement and Disability Fund	-28	---	-28	-165	---	-165	-162	---	-162
Other Defense Civil Programs:									
Military Retirement Fund:									
Department of Defense Medicare-Eligible Retiree Health Care Fund	-1,662	---	-1,662	-15,972	---	-15,972	-16,533	---	-16,533
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-2,581	---	-2,581	-13,629	---	-13,629	-12,278	---	-12,278
Social Security Administration:									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Employer Contributions	-1,136	---	-1,136	-6,600	---	-6,600	-6,535	---	-6,535
Federal Disability Insurance Trust Fund:									
Federal Employer Contributions	-194	---	-194	-1,121	---	-1,121	-1,110	---	-1,110
Other	(*)	---	(*)	-2	---	-2	-4	---	-4
Total--Employer Share, Employee Retirement	-8,950	---	-8,950	-46,739	---	-46,739	-48,304	---	-48,304
Interest Reserved by Trust Funds:									
Judicial Branch:									
Judicial Survivors Annuity Fund	1	---	1	11	---	11	-6	---	-6
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund	-16	---	-16	-4,368	---	-4,368	-4,481	---	-4,481
Federal Supplementary Medical Insurance Trust Fund	-261	---	-261	-1,364	---	-1,364	-1,197	---	-1,197
Department of Homeland Security:									
Oil Spill Liability Trust Fund	-3	---	-3	-17	---	-17	-13	---	-13
Other	-1	---	-1	-3	---	-3	-4	---	-4
Department of Labor:									
Unemployment Trust Fund	-15	---	-15	-424	---	-424	-341	---	-341
Department of State:									
Foreign Service Retirement and Disability Fund	(*)	---	(*)	-314	---	-314	-326	---	-326
Department of Transportation:									
Airport and Airway Trust Fund	-5	---	-5	-133	---	-133	-130	---	-130
Department of Veterans Affairs:									
National Service Life Insurance Fund	-1	---	-1	-120	---	-120	-141	---	-141
United States Government Life Insurance Fund	(*)	---	(*)	(*)	---	(*)	(*)	---	(*)
Corps of Engineers	(*)	---	(*)	-46	---	-46	-61	---	-61
Other Defense Civil Programs:									
Military Retirement Fund	2,179	---	2,179	13,657	---	13,657	1,644	---	1,644
Educational Benefits Fund	3	---	3	-19	---	-19	-36	---	-36
Armed Forces Retirement Home	(*)	---	(*)	-1	---	-1	-1	---	-1
Environmental Protection Agency:									
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-16	---	-16	-14,818	---	-14,818	-15,675	---	-15,675
Social Security Administration:									
Federal Old-Age and Survivors Insurance Trust Fund	-36	---	-36	-46,575	---	-46,575	-48,056	---	-48,056
Federal Disability Insurance Trust Fund	-21	---	-21	-1,509	---	-1,509	-2,144	---	-2,144

2. Populate ODN 15, Sec D, Revenue Reported on agency PAR (column 2), with investment revenue (may be exchange or non-exchange) from the Agency's PAR for the trust fund, see Figures 25 and 26.

Budget Deficit Reconciliation - GFRS Other FR Data Note 15, Sections B-E

Agency Instructions

Figure 25: GFRS Other Data Note 15, Section D: Earned Revenue to Undistributed Offsetting Receipts – Interest Received by Trust Funds

Other Data: 15 Budget Deficit Reconciliation		Fiscal Year: 2015 PD: MARCH			
Entity: 2800 Social Security Administration		Status: Complete Agency Notes: Reclassified SCNP, SNC - AFR			
<div style="display: flex; justify-content: space-between;"> Other Data Info Other Text Data Threshold </div>					
Section: D Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only)					
Type: Dollars		Reported In: Millions	Decimal Point: Zero		
		NB	CY - MTS	CY - Earned	Difference
5	Federal Old-Age and Survivors Insurance (SS)	N/A	46,575	5	46,750
6	Federal Disability Insurance Trust Fund (SSA o	N/A	1,509	17	1,492

Figure 26: SSA's PAR

Consolidated Statements of Net Cost for the Periods Ended March 31, 2015 and 2014 (Dollar in Millions)			
	2015	2014	
OASI Program			
Benefit Payment Expense	\$ 364,337	\$ 346,662	
Operating Expenses (Note 11)	1,787	1,694	
Total Cost of OASI Program	366,124	348,356	
Less: Exchange Revenues (Notes 12 and 13)	(5)	(5)	
Net Cost of OASI Program	366,119	348,351	
DI Program			
Benefit Payment Expense	72,139	70,822	
Operating Expenses (Note 11)	1,526	1,445	
Total Cost of DI Program	73,665	72,267	
Less: Exchange Revenues (Notes 12 and 13)	(17)	(17)	
Net Cost of DI Program	73,648	72,250	
SSI Program			
Benefit Payment Expense	25,425	24,918	
Operating Expenses (Note 11)	2,189	2,023	
Total Cost of SSI Program	27,614	26,941	
Less: Exchange Revenues (Notes 12 and 13)	(119)	(163)	
Net Cost of SSI Program	27,495	26,778	
Other			
Benefit Payment Expense	2	2	
Operating Expenses (Note 11)	1,063	966	
Total Cost of Other Program	1,065	968	
Less: Exchange Revenues (Notes 12 and 13)	(3)	(3)	
Net Cost of Other	1,062	965	
Total Net Cost			
Benefit Payment Expense	461,903	442,404	
Operating Expenses (Note 11)	6,565	6,128	
Total Cost	468,468	448,532	
Less: Exchange Revenues (Notes 12 and 13)	(144)	(188)	
Total Net Cost	\$ 468,324	\$ 448,344	

- Answer the questions in the "Other Text Data" tab of the Note, Sec D. Provide a cross-reference to where the revenue is reported in the Agency's PAR on line 1 and explain the difference between undistributed offsetting receipts and earned revenue on line 2, see Figure 27.

Budget Deficit Reconciliation - GFRS Other FR Data Note 15, Sections B-E

Agency Instructions

Figure 27: GFRS Other Data Note 15, Section D: "Other Notes Info" Tab

<i>Line 1—Provide a cross-reference to intragovernmental earned revenue reported in PAR the "Agency Notes" field.</i>
Consolidating SNC, earnings on investments for retirement contributions, pg. 82
<i>Line 2— Provide a detailed description of the difference including: dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.</i>

4. If you need to see the detail undistributed offsetting receipts from MTS Table 5 to research and reconcile the difference, open the Excel file of MTS Table 5B, open the Excel file at <http://www.fiscal.treasury.gov/fsservices/gov/acctg/gfrs/budget.htm>, click on the tab with the pivot table and pull down the "AID" dropdown box.
 - a. Filter the "AID" for your agency's code and click "OK", see Figure 28. The amount returned should match the total on MTS Table 5 for your agency", see Figure 24 and Figure 29.

Figure 28: Filter Pivot Table by Agency

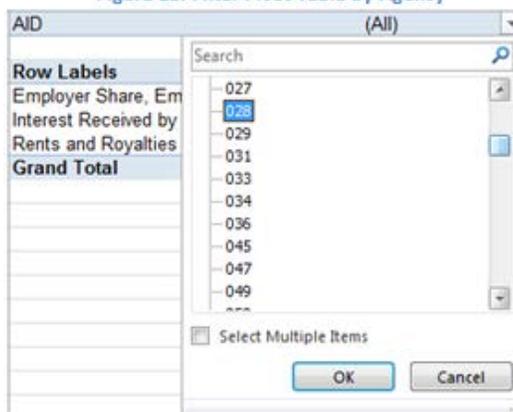


Figure 29: Pivot query results

AID	028	.T
Row Labels	.T	Sum of FYTD
Employer Share, Employee Retirement		(7,721,000,000)
Interest Received by trust funds		(48,084,702,671)
Grand Total		(55,805,702,671)

- b. Double click the amount to see the detail in a new sheet, see Figure 30 and Figure 31.

Figure 30: Double click amount

AID	028	.T
Row Labels	.T	Sum of FYTD
Employer Share, Employee Retirement		(7,721,000,000)
Interest Received by trust funds		(48,084,702,671)
Grand Total		(55,805,702,671)

Figure 31: Returns details in new worksheet

MTS Tab	Line Cod	Seq. Num.	Classification	SP	AITA	AJ	BPOA	EPO	MAJ	SU	BETC	Current Month	FYTD	MTS Category	
5	5675	30.3.12.2	Federal Disability Insurance Trust Fund			028			X	8007	002	COLAVRCT	(21,010,723.98)	(1,509,324,275.70)	Interest Received by trust funds
5	5674	30.3.12.1	Federal Old-Age and Survivors Insurance Trust Fund			028			X	8006	002	COLAVRCT	(36,454,268.21)	(46,575,378,395.71)	Interest Received by trust funds

Budget Deficit Reconciliation - GFRS Other FR Data Note 15, Sections B-E

Agency Instructions

Section E: Operating Revenue to Undistributed Offsetting Receipts (to be completed by the DOI only)

1. Populate the GFRS ODN 15, Sec E, MTS Undistributed Offsetting Receipts (column 1), with the amount from MTS, Table 5, see Figures 32 and 33.

Figure 32: GFRS Other Data Note 15, Section E: Operating Revenue to Undistributed Offsetting Receipts

	NB	MTS Undistributed	Miscellaneous	Difference
1 Rents and Royalties on the Outer Continental Shelf Lands	N/A	7,473	10,879	(3,406)

Figure 33: MTS Table 5 for Rents and Royalties on the Outer Continental Shelf Lands

Table 5. Outlays of the U.S. Government, September 2014 and Other Periods —Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed Offsetting Receipts—Continued									
Interest Received by Trust Funds:									
Judicial Branch:									
Judicial Survivors Annuity Fund	(**)	—	(**)	-11	—	-11	-11	—	-11
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund	-14	—	-14	-8,960	—	-8,960	-9,916	—	-9,916
Federal Supplementary Medical Insurance Trust Fund	-37	—	-37	-2,461	—	-2,461	-2,517	—	-2,517
Department of Homeland Security:									
Oil Spill Liability Trust Fund	-3	—	-3	-29	—	-29	2	—	2
Other	-1	—	-1	-7	—	-7	-11	—	-11
Department of Labor:									
Unemployment Trust Fund	-14	—	-14	-712	—	-712	-600	—	-600
Department of State:									
Foreign Service Retirement and Disability Fund	(**)	—	(**)	-684	—	-684	-682	—	-682
Department of Transportation:									
Airport and Airway Trust Fund	-3	—	-3	-233	—	-233	-235	—	-235
Department of Veterans Affairs:									
National Service Life Insurance Fund	-1	—	-1	-272	—	-272	-317	—	-317
United States Government Life Insurance Fund	(**)	—	(**)	(**)	—	(**)	-1	—	-1
Corps of Engineers	-5	—	-5	-110	—	-110	-176	—	-176
Other Defense Civil Programs:									
Military Retirement Fund	87	—	87	-13,048	—	-13,048	-4,149	—	-4,149
Educational Benefits Fund	(**)	—	(**)	-85	—	-85	-83	—	-83
Armed Forces Retirement Home	(**)	—	(**)	-2	—	-2	-2	—	-2
Environmental Protection Agency:									
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-34	—	-34	-31,019	—	-31,019	-32,083	—	-32,083
Social Security Administration (Off-Budget):									
Federal Old-Age and Survivors Insurance Trust Fund	-33	—	-33	-96,270	—	-96,270	-100,113	—	-100,113
Federal Disability Insurance Trust Fund	-26	—	-26	-3,996	—	-3,996	-5,537	—	-5,537
Independent Agencies:									
Railroad Retirement Board	-7	—	-7	-11	—	-11	-10	—	-10
Other	(**)	—	(**)	-20	—	-20	-17	—	-17
Other	-9	—	-9	-132	—	-132	-147	—	-147
Total—Interest Received by Trust Funds	-119	—	-119	-158,115	—	-158,115	-156,675	—	-156,675
Rents and Royalties on the Outer Continental Shelf Lands	—	936	-936	—	7,473	-7,473	—	8,873	-8,873
Sale of Major Assets	—	—	—	—	—	—	—	2,588	-2,588
Total—Undistributed Offsetting Receipts	-5,931	936	-6,867	-237,464	7,473	-244,937	-237,996	11,462	-249,458

Budget Deficit Reconciliation - GFRS Other FR Data Note 15, Sections B-E

Agency Instructions

- Populate GFRS ODN 15, Sec E, Miscellaneous Earned Revenue Reported on SCNP (column 2), with rents and royalties revenue reclassified as non-federal miscellaneous earned revenue on the Reclassified SCNP, see Figures 34 and 35.

Figure 34: GFRS Other Data Note 15, Section E: Operating Revenue to Undistributed Offsetting Receipts

	NB	MTS Undistributed	Miscellaneous	Difference
1 Rents and Royalties on the Outer Continental Shelf	N/A	7,473	10,879	(3,406)

Figure 35: GF003F Closing Package Financial Statement Report

GF003 - by GFRS Entity and FR Line Source: DIS_RECLASS - Version: 2014.2014.1 FISCAL_YEAR : '2014' , PERIOD : '12'

FR Stmt	FR Line	FR F/N	FR Type	FR NB	FR Inactive	Agency Stmt	Agency Stmt Line	Agency F/N	Current Year	Prior Year	Previously Reported	Change in Prior Year Data
SCNP	21 Miscellaneous earned revenues	N	F	C		CUST	3 Rents and Royalties	N	-10,879,759,000	-10,091,011,000	-10,091,011,000	0
						CUST	4 Onshore Lease Sales	N	-248,367,000	-236,185,000	-236,185,000	0
						CUST	5 Offshore Lease Sales	N	-998,107,000	-2,304,960,000	-2,304,960,000	0
						SCNP	101 Royalties Retained	B	-4,833,828,000	-4,132,882,000	-4,132,882,000	0

- Explain the difference between undistributed offsetting receipts and earned revenue in the “Other Text Data” tab of the note, Sec E, line 1 question, see Figure 36.

Figure 36: GFRS Other Data Note 15, Section E: “Other Notes Info” Tab

Line 1— Provide a detailed description of the difference including: dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.

- Research and reconcile differences. If you need to see the undistributed offsetting receipts detail from MTS Table 5, open the Excel file of MTS Table 5B at <http://www.fiscal.treasury.gov/fsservices/gov/acctg/gfrs/budget.htm>, click on the tab with the pivot table and pull down the “AID” dropdown box.

Budget Deficit Reconciliation - GFRS Other FR Data Note 15, Sections B-E

Agency Instructions

- Filter the "AID" for your agency's code (14) and click "OK", see Figure 37. The amount returned should match the total on MTS Table 5 for your agency; see Figure 33 and Figure 38.

Figure 37: Filter PivotTable by Agency Code

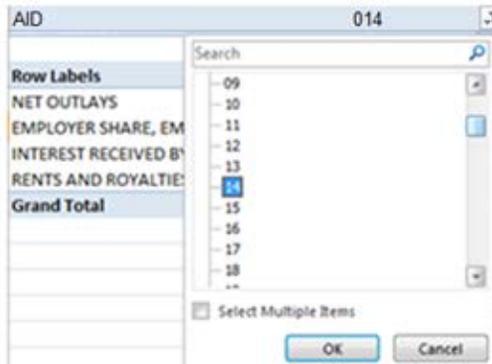


Figure 38: Pivot query results

AID	014	.Y
Row Labels		Sum of CFYTD
NET OUTLAYS		11,667,694,372
EMPLOYER SHARE, EMPLOYEE RETIREMENT		(11,529)
INTEREST RECEIVED BY TRUST FUNDS		(7,149)
RENTS AND ROYALTIES		(7,473,339,873)
Grand Total		4,194,335,821

- Double click the amount to see the detail in a new sheet, see Figure 39 and Figure 40.

Figure 39: Double click amount

AID	014	.Y
Row Labels		Sum of CFYTD
NET OUTLAYS		11,667,694,372
EMPLOYER SHARE, EMPLOYEE RETIREMENT		(11,529)
INTEREST RECEIVED BY TRUST FUNDS		(7,149)
RENTS AND ROYALTIES		(7,473,339,873)
Grand Total		4,194,335,821

Figure 40: Returns details in New Sheet

MTS Table	Line Code	Seq. Num.	Classification	MTS Category	SIP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC	Current Month	FYTD
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands	Rents and Royalties			014			X	5635	002	COLAVRCT		(37.54)
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands	Rents and Royalties			014			X	5635	001	COLAVRCT		(0.04)
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands	Rents and Royalties			014				5605	010	COLUVRCT	(2,722.92)	(55,323.66)
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands	Rents and Royalties			014				5605	010	COLUVRCT	2,722.92	55,323.66
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands	Rents and Royalties			014				5605	009	COLUVRCT		(12.37)
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands	Rents and Royalties			014			F	5875	017	DISBRCAJ	(69,884.04)	(300,509.44)
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands	Rents and Royalties			014			F	5875	017	DISBRCA	131,976,581.21	1,049,071,361.18
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands	Rents and Royalties			014			F	5875	017	COLLBCAJ	596,206,493.61	3,404,595,868.37

Budget Deficit Reconciliation - GFRS Other FR Data Note 15, Sections B-E

Agency Instructions

Appendix 1 – MTS Line Code Crosswalk

GFRS Codes	Agency Identifier (AID)	Department or Agency	MTS, Table 5 Line Code
DE00*	017, 021, 057, 096, 097	Department of Defense	1901-2508 4266-4288
		Defense Security Cooperation Agency – International Assistance Programs (Foreign Military Financing Program and Military Sales Programs)	4339 4375-4377
0100	001	Architect of the Capitol	1020
0300	003	Library of Congress	1030
0500	005	Government Accountability Office	1045
1200	012	Department of Agriculture	1403-1560
1300	013	Department of Commerce	1691-1799
1400	014	Department of the Interior	3301-3428
1500	015	Department of Justice	3485-3546
1601	016	Department of Labor	3601-3699, excluding 3662
1900	019	Department of State	3755-3798
2000	020	Department of the Treasury, EOP and IMF	4052-4195, 4304-4316, 4373
2400	024	Office of Personnel Management	4403-4435
2700	027	Federal Communications Commission	5201-5205
2800	028	Social Security Administration	4505-4610
3100	031	U.S. Nuclear Regulatory Commission	5367
3600	036	Department of Veterans Affairs	4203-4262
4500	045	U.S. Equal Employment Opportunity Commission	5140
4700	047	General Services Administration	4327-4332
4900	049	National Science Foundation	4394-4397
5000	050	Securities and Exchange Commission	5480
5901	417	National Endowments for the Arts	5351
5901	417	National Endowments for the Humanities	5352
6000	060	Railroad Retirement Board	5395-5458
6300	420	National Labor Relations Board	5355
6800	068	Environmental Protection Agency	4291-4299
6900	069	Department of Transportation	3804-3999
7000	070	Department of Homeland Security	3050-3098
7200	072	Agency for International Development	4340, 4353-4364
7300	073	Small Business Administration	4438-4453
7500	075	Department of Health and Human Services	2684-3040
8000	080	National Aeronautics and Space Administration	4382-4389
8300	083	Export-Import Bank of the United States	5150
8600	086	Department of Housing and Urban Development	3116-3285
8800	088	National Archives and Records Administration	5340
8900	089	Department of Energy	2642-2679
9100	091	Department of Education	2595-2638
9500	095	Institute of Museum and Library Services	5353
9515	485	Corporation for National and Community Service	5110
9554	514/067	Broadcasting Board of Governors	5050
9563	524	Millennium Challenge Corporation	4336
9566/ 9573	537	Federal Housing Finance Agency	5260
9571	581	Bureau of Consumer Financial Protection	5060

*The Department of Defense (DOD) trading partner code "DE00" includes the Department of the Air Force, the Department of the Army, the Department of the Navy, the Defense agencies, and the U.S. Army Corps of Engineers.