

**United States Department of the Treasury
Bureau of the Fiscal Service
Q5 FY15 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	Architect of the Capitol	0100	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 70,240,000.00	\$ 70,240,000.00	\$ 140,480,000.00	N/A	N/A	N/A
Congress (House & Senate)	0000	Office of Personnel Management	2400	26	Benefit Program Costs/Revenues	\$ -	\$ 277,000,000.00	\$ 277,000,000.00	N/A	N/A	The House and Senate are not required to report. OPM confirms amount reported.
Congress (House & Senate)	0000	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 2,118,053,105.41	\$ 2,118,053,105.41	N/A	N/A	TP didn't report. Daniel Adams processed journal JV0776 for TP, which cleared difference.
Congress (House & Senate)	0000	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 688,027,362.93	\$ -	\$ 688,027,362.93	N/A	N/A	TP didn't report. Daniel Adams processed journal JV0776 for TP, which cleared difference.
Congress (House & Senate)	0000	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 2,179,523,920.41	\$ -	\$ 2,179,523,920.41	N/A	N/A	TP didn't report. Daniel Adams processed journal JV0776 for TP, which cleared difference.
Architect of the Capitol	0100	Congress (House & Senate)	0000	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 70,240,000.00	\$ 70,240,000.00	\$ 140,480,000.00	N/A	N/A	N/A
The Judiciary	1000	The Judiciary	1000	24	Buy/Sell Costs/Revenues	\$ 194,610,787.97	\$ -	\$ 194,610,787.97	N/A	N/A	N/A
The Judiciary	1000	Office of Personnel Management	2400	26	Benefit Program Costs/Revenues	\$ -	\$ 662,000,000.00	\$ 662,000,000.00	N/A	N/A	The Judiciary is not required to report. OPM confirms amount reported.
The Judiciary	1000	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 838,358,690.29	\$ 838,358,690.29	N/A	N/A	TP hasn't responded to requests. GF needs TP balances to know what activity is non-appropriated or reimbursable. These balances need to be taken out of GF balances.
The Judiciary	1000	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 230,982,300.00	\$ -	\$ 230,982,300.00	N/A	N/A	TP hasn't responded to requests. This difference could be caused by Fiduciary activity reported by TP.
The Judiciary	1000	Treasury General Fund	9900	44	Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 111,911,639.79	\$ 111,911,639.79	N/A	N/A	TP hasn't responded to requests. GF has CARS backup for balances reported. TP didn't report anything.
Executive Office of the President	1100	Department of State	1900	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ -	\$ 381,813,035.30	\$ 381,813,035.30	N/A	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	Department of State	1900	24	Buy/Sell Costs/Revenues	\$ 198,479,104.26	\$ 50,943,911.88	\$ 249,423,016.14	N/A	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.
Executive Office of the President	1100	U.S. Agency for International Development	7200	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 98,930,000.00	\$ 61,668,000.00	\$ 160,598,000.00	N/A	N/A	USAID transfer transactions got coded with TP11 but not with the correct sub agency code due to a new sub agency identifier being created by Treasury in late 2015.
Executive Office of the President	1100	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 318,420,394.14	\$ 318,420,394.14	N/A	N/A	Difference is due to FR Entity issues. GF transactions are being picked up under FR Entity 1125, 1130, 1133, 1136, 1137, 1900, 2000, 7200.
Executive Office of the President	1100	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 4,609,218,350.54	\$ -	\$ 4,609,218,350.54	N/A	N/A	Difference is due to FR Entity issues. GF transactions are being picked up under FR Entity 1125, 1130, 1133, 1136, 1137, 1900, 2000, 7200.
Executive Office of the President	1100	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 5,783,348,292.86	\$ -	\$ 5,783,348,292.86	N/A	N/A	Difference is due to FR Entity issues. GF transactions are being picked up under FR Entity 1125, 1130, 1133, 1136, 1137, 1900, 2000, 7200.
Executive Office of the President	1100	Department of Defense	DE00	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 605,541,437.00	\$ 669,379,732.00	\$ 1,274,921,169.00	N/A	N/A	The differences relate primarily to a DoD understatement of Transfers-In and Transfers-Out with the EOP's Spectrum Relocation Fund. A portion of transfers-in were netted against transfers-out instead of being recorded individually in USSGLs 310200 and 310300.
Defense Security Cooperation Agency	1137	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 6,780,432,465.63	\$ 6,780,432,465.63	Accounting/Reporting Error	The difference is due to 11*1082 not getting picked up in Entity 1137. This is causing a large difference between Entity 1137 & Entity 9900. I have been in contact with Roger Brown, the POC for Treasury General Fund Entity 9900, and Treasury is working on getting all the 1082 accounts under our Entity 1137.	The difference is due to General Funds side of Main Account 1082 being picked up under FR Entity 1100 instead of 1137.
Defense Security Cooperation Agency	1137	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 4,255,515,249.19	\$ -	\$ 4,255,515,249.19	Accounting/Reporting Error	The difference is due to 11*1082 not getting picked up in Entity 1137. This is causing a large difference between Entity 1137 & Entity 9900. I have been in contact with Roger Brown, the POC for Treasury General Fund Entity 9900, and Treasury is working on getting all the 1082 accounts under our Entity 1137.	The difference is due to General Funds side of Main Account 1082 being picked up under FR Entity 1100 instead of 1137.
Defense Security Cooperation Agency	1137	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 5,879,649,801.21	\$ -	\$ 5,879,649,801.21	Accounting/Reporting Error	The difference is due to 11*1082 not getting picked up in Entity 1137. This is causing a large difference between Entity 1137 & Entity 9900. I have been in contact with Roger Brown, the POC for Treasury General Fund Entity 9900, and Treasury is working on getting all the 1082 accounts under our Entity 1137.	The difference is due to General Funds side of Main Account 1082 being picked up under FR Entity 1100 instead of 1137.
Defense Security Cooperation Agency	1137	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	\$ -	\$ 641,138,417.00	\$ 641,138,417.00	Accounting/Reporting Error	This is the amount of the remaining loan balance for our non-entity loans in 11X4121. This liability is based on anticipated collections for these outstanding loans. Treasury does not consider anticipated payments for miscellaneous and custodial collections to the general fund, thus causing the difference.	GF missed sending initial quarterly email requesting balances in RC46. Email correspondence was sent at a later date and a response was received, but the response wasn't received in time to make appropriate adjustments.

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Department of Agriculture	1200	Department of the Treasury	2000	06	Borrowings - Losses/Gains	\$ 17,000,000.00	\$ 398,000,000.00	\$ 415,000,000.00	Accounting Methodology Difference	Methodology difference, Discounts and premiums on FFB prepayments are treated differently between Rural Development (RD) and Federal Financing Bank (FFB). For RD this activity is Credit Reform related and is handled similar to other 'cash flows' as defined by Statements of Federal Financial Accounting Standards 2, Accounting for Direct Loans and Loan Guarantees.	The reason for the material difference amount of \$415,000,000.00 is that the Federal Financing Bank (FFB) records gains and losses as incurred in accordance with FASB. The Department of Agriculture follows the Federal Credit Reform Act accounting guidelines, and therefore, uses a different accounting methodology which creates the differences.
Department of Agriculture	1200	Office of Personnel Management	2400	26	Benefit Program Costs/Revenues	\$ -	\$ 188,000,000.00	\$ 188,000,000.00	Agency Verified	USDA administers the Native American Tribal Insurance Program (TIPS) and the Milk Market, County and Extension Service Employee Benefits Program. These programs extend federal benefits to individuals not employed by the Federal Govt. based on legislation enacted by the President. USDA collects these funds from the individual sources and remits the premiums to OPM on their behalf. USDA does not make any contribution to these benefits. USDA treats this activity as pass through deposit activity, using deposit clearing treasury symbols 12X6290 for TIPS and 12X6276 for MM/CE. The accounting entry upon receipt of the funds is debit GL101000 and credit GL 240000, and upon remittance to OPM is debit GL240000 and credit GL 101000.	The difference is due to Agriculture not reporting Milk Market, Forest Service, State and Foreign Offices and Tribal Insurance agencies. OPM confirms reporting. OPM will not be reporting these agencies under vendor 012 starting FY 2016.
Department of Agriculture	1200	Department of Homeland Security	7000	09	Expenditure Transfers of Financing Sources	\$ 125,000,000.00	\$ -	\$ 125,000,000.00	Accounting Methodology Difference	Difference is due to the difference in the way DHS and USDA account for the custom Receipt collection.	DHS recorded custodial activity against the Department of Agriculture in TAS 12X8100.1, 12X6148 and 121010 using USSGL 5998. It appears that Agriculture did not report the transfer in using USSGL 5997. This is causing the \$125 million an IGT difference between the two agencies.
Department of Agriculture	1200	Treasury General Fund	9900	30	Other assets/liabilities	\$ -	\$ 2,634,000,000.00	\$ 2,634,000,000.00	Agency Verified	Transaction related to the Disaster Relief Fund, transfer from the General Fund to the Special Fund, using SGL 2590. No reciprocating balance was recorded by General Fund in SGL 199000 to offset USDA SGL 259000 balance.	The total difference is due to TAS 12X5531 activity in USSGL 2590 that don't flow through CARS for GF to report. This activity would need to be provided to GF on a quarterly basis in order to reciprocate. This activity should have been reported by TP with TP999 instead of TP99 until further research is done per Targeted Difference Identification Form number 1200999902.
Department of Agriculture	1200	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 8,555,315,530.19	\$ 8,555,315,530.19	Agency Verified	Need to provide General Fund USDA GL3107 appropriate balances.	Working with TP, GF booked the balances sent by TP. TP numbers have changed in GTAS and GFRS.
Department of Agriculture	1200	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 218,308,598.32	\$ -	\$ 218,308,598.32	Agency Verified	Anticipated rescission that doesn't flow through CARS.	Working with TP. The difference could possibly be an anticipated rescission reported by TP that don't flow through CARS for GF to report.
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	\$ -	\$ 2,694,597,527.67	\$ 2,694,597,527.67	Agency Verified	Per General Fund, \$1.7 Billion of the difference is due to GF reversing journal in an incorrect period. The remaining differences appear to be timing difference with transfers to GF receipt account, as \$336 Million difference is due to FSA Farm Loan Program recording direct downward re-estimates collections in USSGL 5993 TAS 12 2701.003 for the General Fund with a Trading Partner of 099 per Credit Reform and General Fund Receipt Account Guidelines. \$449 Million is the re estimate reported in TAS 122702.003, Rural Electrification and Telephone Loans, downward re estimates of Subsidies on the September SF 224.	Working with TP. \$1,725,498,732.07 of the difference is due to GF reversing journal in an incorrect period. The remaining difference appears to be a timing difference with transfers to GF Receipt Accounts.
Department of Agriculture	1200	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	\$ -	\$ 1,504,825,868.04	\$ 1,504,825,868.04	Agency Verified	Per General Fund, \$1.3 billion of the difference is due to GF reversing journal in an incorrect period. The remaining difference is due to timing difference, as \$112 Million balance relates to downward re estimate adjustment for credit reform. According to credit reform case study for downward re-estimate and negative subsidy, this account represents amounts collected on behalf of the General Fund of Treasury with domain value "F" and transaction partner code "99", in addition to \$65 Million is related to FSA Farm Loan Program recording Capital Transfers in USSGL 5994 in TAS 122814 with a Trading Partner of 099 per General Fund Receipt Account Guidelines.	Working with TP. \$1,346,877,381.46 of the difference is due to GF reversing journal in an incorrect period. The remaining difference is due to TP data changing from GTAS to GFRS.
Department of Agriculture	1200	Unidentified	9999	18	Financial Sources Transferred In/Out Without Reimbursement	\$ 74,000,000.00	\$ 192,000,000.00	\$ 266,000,000.00	Accounting/Reporting Error	The balances in RC 18 with TP999 are intradepartmental related within USDA and should have been posted to TP12 instead of TP999 but because of timing differences it didn't take place.	N/A

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Department of Agriculture	1200	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 35,200,000.00	\$ 157,400,000.00	\$ 192,600,000.00	Agency Verified	Per DOD: Differences are primarily tied to systems deficiencies and related workarounds DoD personnel must undergo during the financial reporting process, resulting in delays to the reporting schedule and incomplete trial balance submissions to GTAS.	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 provided preliminary balances to the USDA to ensure the proper amounts are reported by the Food and Nutrition Service and the Agricultural Marketing Service.
Department of Commerce	1300	National Aeronautics and Space Administration	8000	24	Buy/Sell Costs/Revenues	\$ 286,000.00	\$ 1,471,357,000.00	\$ 1,471,643,000.00	Accounting Methodology D	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 have a balance of \$1.47 billion for transactions between NOAA and NASA. If this account was included in the Closing Package, the difference would be immaterial.	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. It should be noted that NASA is fully able to support its balances per the agency's GTAS submission. Per DOC, December 03, 2015 communication to NASA, "We already provided the below explanation to Treasury so they can complete the proper Journal Voucher. 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 have a balance of \$1.47 billion for transactions between NOAA and NASA. If this account was included in the Closing Package, the difference would be immaterial."
Department of Commerce	1300	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 1,475,774,867.66	\$ 1,475,774,867.66	Agency Verified	DOC provided the General Fund with the applicable RC 39 amounts, as requested, in order for the General Fund to offset the amounts, thereby eliminating any differences. DOC has also followed up with the General Fund to understand whether or not the information provided was used and we are still awaiting a response.	Journal has been processed and difference has been cleared.
Department of the Interior	1400	Department of the Treasury	2000	09	Expenditure Transfers of Financing Sources	\$ 641,000,000.00	\$ -	\$ 641,000,000.00	Accounting/Reporting Error	DOI staff met with Treasury back in October to discuss the handling of excise tax collections. The following is the conclusion received from Kirstie Pottmeyer of Treasury: Upon review of the various USSGL crosswalks and Reciprocal Categories, it appears there is not an appropriate transfer USSGL for DOI to use in order to record this amount as non-exchange revenue in its financial statements. As a result, I believe it is appropriate for DOI to use USSGL 590000 with a non-exchange (T) domain value. This would appropriately crosswalk the activity for your financial statements. Subsequently, when the closing package is entered into GFRS, there may be a difference created that will need to be corrected via a top-level Journal Voucher (JV) to the Financial Report of the United States Government. Should this difference be created, we will be in touch with DOI to outline the details of the JV.	Treasury reported approximately \$641,000,000.00 in RC 09 for to the Excise taxes that TTB collected on behalf of TP 1400 - Department of Interior (DOI), but DOI did not record the offsetting entry in Line 7.7 of GFRS Reclassified SCNP Crosswalk - Expenditure Transfers- In of Financing Sources (RC 09) (which contains SGLs 5750 and 5997) per Treasury's agreement with GWA and DOI.
Department of the Interior	1400	Department of the Treasury	2000	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 642,000.00	\$ 202,954,000.00	\$ 203,596,000.00	Agency Verified	See dispute 15-004. \$202,953,896.13 is related to where the Judgement Fund records a nonreciprocating allowance with TP1400. DOI continues to carry the full payable.	Department of Interior is reporting the total amount due to the Judgement Fund for Contract Disputes claims. FSM is reporting an allowance for doubtful accounts in the amount of \$(202,953,896.13). The allowance account offsets the receivable causing a difference. This is an ongoing issue that has been referred for Intragovernmental Dispute Resolution.

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Department of the Interior	1400	Department of Education	9100	24	Buy/Sell Costs/Revenues	\$ 124,829,000.00	\$ 110,000.00	\$ 124,939,000.00	Accounting/Reporting Error	Per discussions with DoED, this is believed to be a DoED Accounting/Reporting Error. DOI held weekly meetings with DoED to walk through detailed reports DOI has provided DoED. DoED believes it is an error on their end and is researching their current postings. Latest status as of 12/15, per Leon at DoEd - "We will not be able to resolve this issue Q1 FY 16. I have a meeting scheduled after the holidays with our grants staff and systems staff to isolate the problem, figure out if the TP is in the subsystem, and if so, why the data is not flowing into the GL with your TP code. The best case scenario is if the issue is a Vendor Table update, which is a quick and easy modification. Worst case scenario, it is a system limitation that requires a patch or upgrade from Oracle, which costs money, time and delays the solution." DOI has also been and will continue providing activity reports down to the agreement level to DoED on a quarterly basis. At this time, DOI has provided all information requested.	RC 24: \$124,939,000.00 - Proper reciprocating revenue and expenses not reported by trading partners. Interior \$237 million in revenue against the \$111 million in expenses reported by Education. Part of the variance related to interagency agreements result from revenue and expenses not reported by both trading partners in the same period. Education expensed the amount of the agreement in the year it occurred. Interior periodically posts revenue in current year and expired years of the fund.
Department of the Interior	1400	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 620,020,565.69	\$ -	\$ 620,020,565.69	Agency Verified	TAS 3875/017 is split between fiduciary and non-fiduciary activity. In GTAS, this TAS is marked as fiduciary so for year-end, Treasury did not record cash for this TAS code. This resolved our IGT difference for Q4 scorecard reporting for this RC as the IGT module does not bring fiduciary TAS codes into the reconciliation so both sides were zero. For Q5 scorecard reporting which is based on GFRS, we have a difference for the cash reported in TAS 3875/017 due to DOI including the non-fiduciary activity in our GFRS and AFR balances. As of 9/30, TAS 3875/017 has SGL 101000 cash of \$617,580,344.98. This is not a reporting error by DOI, but rather a presentation issue with this specific TAS code.	The total difference is due to TAS 3875. This TAS is split between fiduciary and non-fiduciary and is marked as fiduciary.
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	\$ -	\$ 406,362,633.65	\$ 406,362,633.65	Accounting/Reporting Error	Difference is close to what was in GTAS so I used that data. TAS 0680 reported by DOI was \$147,326,029. GF reported \$406,502,316.55. DOI does not believe the GF balance is correct for this TAS. (Balance provided in Oct to GF was \$131,868,057. Final submission submitted by DOI was slightly different from preliminary data provided to GF) TAS 2020 reported by DOI was \$336,864,873.25. GF reported \$417,522,274.06. GF confirmed that the balance was adjusted erroneously and that their balance is incorrect. See email support. TAS 3875/017 reported by DOI was \$85,473,061.96 and is what was reported to GF in October. GF reported \$128,788,029.91. GF confirmed that the balance was adjusted erroneously and that their balance is incorrect. See email support. These three alone make up \$388M of the difference to be explained. I'm not sure why the GF balances changed from what was previously submitted and certified in GTAS by the General Fund. For Q4, our differences were only \$69M which were explained in DOI's Q4 TDF. GF confirmed that the balance was adjusted erroneously and that their balance is incorrect. See email support.	The total difference is due to GF reversing a journal in incorrect period.
Department of the Interior	1400	Department of Defense	DE00	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 122,946,000.00	\$ 848,000.00	\$ 123,794,000.00	Accounting/Reporting Error	See attached email from DoD. DoD believes DOI's balances to be accurate. DOI has provided transactional detail however DoD is unable to run transactional detail on their side to compare or to provide to DOI for analysis.	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends, DoD payables are likely understated for DOI Counseling Services provided to DoD Schools.
Department of the Interior	1400	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 530,158,000.00	\$ 10,736,000.00	\$ 540,894,000.00	Accounting/Reporting Error	See attached email from DoD. DoD believes DOI's balances to be accurate. DOI has provided transactional detail however DoD is unable to run transactional detail on their side to compare or to provide to DOI for analysis.	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends, DoD expenses are likely understated for DOI Counseling Services provided to DoD Schools.
Department of Justice	1500	Department of State	1900	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 71,766,000.00	\$ 50,586,000.00	\$ 122,352,000.00	CY Timing Difference	The variance primarily relates to the timing of recording accruals for international transactions.	This difference is likely due to timing and each agencies' accrual methodology.
Department of Justice	1500	Department of Health and Human Services	7500	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 108,525,000.00	\$ 4,091,000.00	\$ 112,616,000.00	Agency Verified	DOJ has verified its reported amounts and that the agency's documents are in agreement with its quarterly source documentation. The variance primarily relates to accrual status of one reimbursable agreement between the two agencies.	We continue to research the differences with DOJ. With the information currently available, it is difficult to make a proper comparison of intragovernmental balances. Until TP main accounts are in GTAS, eliminating this difference will continue to be a challenge.

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Department of Justice	1500	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 1,104,215,833.77	\$ 1,104,215,833.77	Agency Verified	The variance primarily relates to the manner in which the General Fund captures data for this reciprocal category. The General Fund captures this information based on activity reported in CARS. However, in fiscal year 2015, DOJ did not report all activity using the CARS application.	Working with agency, GF reported the balances TP sent in GTAS. TP balances changed in GTAS and again in GFRS.
Department of Justice	1500	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 874,205,717.73	\$ -	\$ 874,205,717.73	Agency Verified	The variance primarily relates TAS 15X687 4 and 1510150930. The DOJ properly reported the fund balance in TAS 15X6874 using sgl account 1532. In addition, the fund balance in TAS 1510150930 was not captured by the General Fund by the General Fund in its reporting.	\$1,023,824,680.09 of difference is due to TP reporting this balance, which is seized cash deposited to SGL 1532 instead of 1010 per OMB guidance. This is a known issue that exclusions are given for. The remaining difference is due to balances reported by TP in TAS 015 010 0930 that is assigned to FR Entity 1500, which GF didn't pick up because of the Parent/Child TAS. GF picked this up under 010 0930 FR Entity 1000.
Department of Justice	1500	Unidentified	9999	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 99,557,000.00	\$ 98,967,000.00	\$ 198,524,000.00	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.	N/A
Department of Justice	1500	Department of Defense	DE00	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 105,110,000.00	\$ 10,182,000.00	\$ 115,292,000.00	Agency Verified	DOJ reported significantly higher amounts in accounts receivable with DOD components for this reciprocal category. DOJ has provided DOD with supporting documentation for its accounts receivable balance.	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends and data provided by the DOJ, DoD payables are likely understated.
Department of Justice	1500	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 480,472,000.00	\$ 62,409,000.00	\$ 542,881,000.00	Agency Verified	DOJ reported significantly higher amounts in revenue with DOD components for this reciprocal category. DOJ provided DOJ has provided DOD with supporting documentation for its revenue balance.	RC 24 Differences include \$121.8 million recorded in USSGL 880300 (part of RC 24), not mapped to the reclassified SNC in GFRS. The remaining material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends and data provided by the DOJ, DoD expenses are likely understated.
Department of Labor	1601	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 9,969,358,900.83	\$ 9,969,358,900.83	Accounting/Reporting Error	DOL reported RC 39 (SGL 3107) in GFRS Module 3G (please see GFRS Report p. 10 and 16) in the amounts of +/- \$9,964,324. However, these amounts were not reported in GFRS Module 4 since Module 4 did not populate a balance for us to report on (these balances net to \$0.00 on the SCNP). We have asked Treasury if this should have been reported in Module 4 for both the debit and credit, and if so, for Treasury to prepare a correcting entry for us for RC 39 in GFRS. Treasury replied and confirmed that they will prepare a journal voucher to adjust DOL's SCNP line 7.2 Appropriations Used (RC 39) to report the \$9,969,358,900.83 as we requested (see accompanying correspondence).	The total difference is due to TP not reporting anything for RC39 in GFRS. This difference was cleared in GTAS prior to GFRS reporting.
Department of Labor	1601	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 7,965,085,494.91	\$ -	\$ 7,965,085,494.91	Accounting Methodology D	Per reconciliations done by DOL and by the General Fund, the RC 41 difference can be traced to DOL TAS X0327 and is attributable to special guidance from OMB specifying how DOL is to record and report nonexpenditure transfers. Per the attached guidance, DOL records an internal transfer from 8042-->0327 by Cr 3101. When it comes time for the repayment to Treasury, we record a negative warrant by Dr 3101. The General Fund only sees the negative warrant, so they report that on their side but they don't see the internal transfer on our side. Per our conference call with Tom Sears of Fiscal Service, Hibbi Iqbal of DOL, James Full of the General Fund and Daniel Bastian of DOL, and the accompanying email correspondence from Tom, this difference will be excluded in full from DOL's Scorecard unless and until the guidance governing these transactions changes.	This is a known issue that both parties get exclusions for. The total difference is due to TAS 0327 and non-expenditure transfers. Per OMB guidance, TP does an internal transfer from 8042 to 0327 by Cr 3101. Then TP records negative warrant for repayment to Treasury by Dr 3101. GF only sees and reports the negative warrant and don't see or report the internal transfer reported by TP.

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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
Pension Benefit Guaranty Corporation	1602	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 3,596,000,000.00	\$ -	\$ 3,596,000,000.00	Agency Verified	PBGC reported \$22,918 million of which \$3,596 million in Federal Securities from the Trust Fund balances were not included by Treasury Trading Partner 2000. Currently, Government Wide Accounting (GWA) does not allow for PBGC to report Trust Fund Federal Investments. Thus, the Trust Fund Federal Investments balance of \$3,596 million will remain a Trading Partner Material Difference for Treasury this year.	The material difference amount of \$3,596,000,000.00 resulted for the following reason: PBGC reported \$22,918 million (rounded to agree with GFRS reporting); however, Government-Wide Accounting did not include \$3,596,000,000.00 billion in Federal Securities from the Trust Fund balances. Government Wide Accounting (GWA) does not allow for PBGC to report Trust Fund Federal Investments. Thus, the Trust Fund Federal Investments balance of \$3,596,000,000.00 billion will remain Material Difference for Treasury.
Pension Benefit Guaranty Corporation	1602	Department of the Treasury	2000	03	Federal Securities Interest Expense/Federal Securities Interest Revenue	\$ 528,000,000.00	\$ 112,000,000.00	\$ 640,000,000.00	Agency Verified	The \$640 million material difference represents the Bureau of the Fiscal Service's (BFS) reporting the "absolute value" of PBGC's combined Federal Securities interest revenue and interest expense that includes both the Revolving Fund and Trust Fund balances consisting of: (SGL 5311F=\$612 million, SGL 7111F=\$541 million, and SGL 7211F=\$112 million) equals \$1,256 million, netted against the net aggregate Revolving Fund balances of: (SGL 5311F=\$(361) million, SGL 7111F = \$(376) million, and SGL 7211F = \$112 million) equals \$625 million to reflect the difference of \$640 million.	The material difference amount of \$3,596,000,000.00 resulted for the following reason: PBGC reported \$22,918 million (rounded to agree with GFRS reporting); however, Government-Wide Accounting did not include \$3,596,000,000.00 billion in Federal Securities from the Trust Fund balances. Government Wide Accounting (GWA) does not allow for PBGC to report Trust Fund Federal Investments. Thus, the Trust Fund Federal Investments balance of \$3,596,000,000.00 billion will remain Material Difference for Treasury. The forgoing balances were netted against the net aggregate Revolving Fund as follows: (1) SGL 5311F = \$(361) million, (2) SGL 7111F = \$(376) million, (3) SGL 7211F = \$112 million.
United States Postal Service	1800	Independent and Other Agencies	9500	24	Buy/Sell Costs/Revenues	\$ 115,000,000.00	\$ 2,000,000.00	\$ 117,000,000.00	Agency Verified	\$63M was reported to TP 95 but should be reported in TP 99 in GFRS. This will be reclassified by a Treasury JV. \$49M of activity is related to various independent agencies not identified by TP. The remaining \$8M in activity is attributed to TPs that have activity under \$1 M and not reported separately in GFRS due to materiality.	N/A
United States Postal Service	1800	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 194,175,283.52	\$ 194,175,283.52	Agency Verified	Expended Appropriations are tracked internally and reported to General Fund in SGL 5200. A reclassification is planned to be done by a Treasury JV. The Material Difference Report for TP9900 difference in RC 39 for \$194,175,283.52 not reported in SGL 3207 is broken down below and was reported in SGL 5200 for expended appropriations \$86.5M Emergency Preparedness (EPP) \$62.6M Free and Reduced Rate Mail \$21.9M Revenue Forgone \$171 M Total The remaining amount of \$23M is unidentified and immaterial.	TP didn't report a Statement of Change in Net Position.
United States Postal Service	1800	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 58,100,000.00	\$ 163,400,000.00	\$ 221,500,000.00	Agency Verified	USPS reports reimbursement of transportation (159M) from DOD as a contra-expense. DOD also under-reported expense by \$58M. Methodology difference is the primary cause of this variance.	USPS reports reimbursement of transportation from DOD as a contra-expense instead of revenue. Dispute decision was made in FY 2014 in favor of DoD, but USPS has not implemented changes. The impact of the USPS contra-expense issue is \$318.4 million, and is offset by \$97 million in under-reported expenses by DoD.
Department of State	1900	Executive Office of the President	1100	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ 381,813,035.30	\$ -	\$ 381,813,035.30	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	Executive Office of the President	1100	24	Buy/Sell Costs/Revenues	\$ 50,943,911.88	\$ 198,479,104.26	\$ 249,423,016.14	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.	N/A
Department of State	1900	Department of Justice	1500	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 50,586,000.00	\$ 71,766,000.00	\$ 122,352,000.00	Accrual Methodology Difference	This difference is likely due to timing and each agencies' accrual methodology.	The variance primarily relates to the timing of recording accruals for international transactions.
Department of State	1900	U.S. Agency for International Development	7200	24	Buy/Sell Costs/Revenues	\$ 242,763,000.00	\$ 17,037,000.00	\$ 259,800,000.00	Agency Verified	This is the same issue identified in Q4 15 TDF and communicated to USAID on 11/4. USAID amount reported as expense is too low for the year. DOS and USAID have been communicated throughout the year to resolve as many difference as possible. On 12/1, USAID acknowledge the diff is likely due to their error & working on resolving the problem identifying the proper trading partner.	Difference is due to transactions at USAID getting posted with the incorrect trading partner.
Department of State	1900	Unidentified	9999	24	Buy/Sell Costs/Revenues	\$ 1,046,000,000.00	\$ 65,000,000.00	\$ 1,111,000,000.00	Agency Verified	This is related to unidentified trading partner without reciprocal amounts.	N/A

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Department of State	1900	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 367,400,000.00	\$ 51,800,000.00	\$ 419,200,000.00	Agency Verified	The diff was identified in the Q4 15 TDF and communicated to DOD. It appears DOD reported amount for expense is too low for the year. DOD informed us on 11/4 that they are unable to make any more changes to the data.	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends, DoD expenses are likely understated.
Department of the Treasury	2000	Department of Agriculture	1200	06	Borrowings - Losses/Gains	\$ 398,000,000.00	\$ 17,000,000.00	\$ 415,000,000.00	Accounting Methodology Difference	The reason for the material difference amount of \$415,000,000.00 is that the Federal Financing Bank (FFB) records gains and losses as incurred in accordance with FASB. The Department of Agriculture follows the Federal Credit Reform Act accounting guidelines, and therefore, uses a different accounting methodology which creates the differences.	Methodology difference, Discounts and premiums on FFB prepayments are treated differently between Rural Development (RD) and Federal Financing Bank (FFB). For RD this activity is Credit Reform related and is handled similar to other 'cash flows' as defined by Statements of Federal Financial Accounting Standards 2, Accounting for Direct Loans and Loan Guarantees.
Department of the Treasury	2000	Department of the Interior	1400	09	Expenditure Transfers of Financing Sources	\$ -	\$ 641,000,000.00	\$ 641,000,000.00	Agency Verified	Treasury reported approximately \$641,000,000.00 in RC 09 for to the Excise taxes that TTB collected on behalf of TP 1400 - Department of Interior (DOI), but DOI did not record the offsetting entry in Line 7.7 of GFRS Reclassified SCNP Crosswalk - Expenditure Transfers- In of Financing Sources (RC 09) (which contains SGLs 5750 and 5997) per Treasury's agreement with GWA and DOI.	DOI staff met with Treasury back in October to discuss the handling of excise tax collections. The following is the conclusion received from Kirstie Pottmeyer of Treasury: Upon review of the various USSGL crosswalks and Reciprocal Categories, it appears there is not an appropriate transfer USSGL for DOI to use in order to record this amount as non-exchange revenue in its financial statements. As a result, I believe it is appropriate for DOI to use USSGL 590000 with a non-exchange (T) domain value. This would appropriately crosswalk the activity for your financial statements. Subsequently, when the closing package is entered into GFRS, there may be a difference created that will need to be corrected via a top-level Journal Voucher (JV) to the Financial Report of the United States Government. Should this difference be created, we will be in touch with DOI to outline the details of the JV.
Department of the Treasury	2000	Department of the Interior	1400	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 202,954,000.00	\$ 642,000.00	\$ 203,596,000.00	Accounting Methodology Difference	Department of Interior is reporting the total amount due to the Judgment Fund for Contract Disputes claims. FSM is reporting an allowance for doubtful accounts in the amount of \$(202,953,896.13). The allowance account offsets the receivable causing a difference. This is an ongoing issue that has been referred for Intragovernmental Dispute Resolution.	See dispute 15-004. \$202,953,896.13 is related to where the Judgment Fund records a nonreciprocating allowance with TP1400. DOI continues to carry the full payable.
Department of the Treasury	2000	Pension Benefit Guaranty Corporation	1602	01	Federal Investments/Debt	\$ -	\$ 3,596,000,000.00	\$ 3,596,000,000.00	Accounting Methodology Difference	The material difference amount of \$3,596,000,000.00 resulted for the following reason: PBGC reported \$22,918 million (rounded to agree with GFRS reporting); however, Government-Wide Accounting did not include \$3,596,000,000.00 billion in Federal Securities from the Trust Fund balances. Government Wide Accounting (GWA) does not allow for PBGC to report Trust Fund Federal Investments. Thus, the Trust Fund Federal Investments balance of \$3,596,000,000.00 billion will remain Material Difference for Treasury.	PBGC reported \$22,918 million of which \$3,596 million in Federal Securities from the Trust Fund balances were not included by Treasury Trading Partner 2000. Currently, Government Wide Accounting (GWA) does not allow for PBGC to report Trust Fund Federal Investments. Thus, the Trust Fund Federal Investments balance of \$3,596 million will remain a Trading Partner Material Difference for Treasury this year.
Department of the Treasury	2000	Pension Benefit Guaranty Corporation	1602	03	Federal Securities Interest Expense/Federal Securities Interest Revenue	\$ 112,000,000.00	\$ 528,000,000.00	\$ 640,000,000.00	Accounting Methodology Difference	The material difference amount of \$640,000,000.00 resulted as Treasury (Bureau of the Fiscal Service) reported the "absolute value" of PBGC's combined Federal Securities interest revenue and interest expense that includes both the Revolving Fund and Trust Fund balances consisting of the following: (1) SGL 5311F = \$612 million (2) SGL 7111F = \$541 million (3) SGL 7211F = \$112 million. The forgoing balances were netted against the net aggregate Revolving Fund as follows: (1) SGL 5311F = \$(361) million, (2) SGL 7111F = \$(376) million, (3) SGL 7211F = \$112 million.	The \$640 million material difference represents the Bureau of the Fiscal Service's (BFS) reporting the "absolute value" of PBGC's combined Federal Securities interest revenue and interest expense that includes both the Revolving Fund and Trust Fund balances consisting of: (SGL 5311F=\$612 million, SGL 7111F=\$541 million, and SGL 7211F=\$112 million) equals \$1,256 million, netted against the net aggregate Revolving Fund balances of: (SGL 5311F=\$(361) million, SGL 7111F = \$(376) million, and SGL 7211F = \$112 million) equals \$625 million to reflect the difference of \$640 million.
Department of the Treasury	2000	Office of Personnel Management	2400	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 260,000,000.00	\$ 145,356,000,000.00	\$ 145,616,000,000.00	Accounting Methodology Difference	The primary reason for this difference is related to the debt issuance suspension period activity as of 9/30/15. Treasury reported \$(146,066,125,037.38) (SGL 2990) of accrued principal and interest due to OPM for the Civil Service and Postal Service Retirement Fund from TAS 020 1875000 (Restitution of Foregone Interest). OPM did not include the principal balance of \$145,358,959,000 in the reciprocal receivable account and a GWA JV is historically processed to properly eliminate the activity. The remaining difference is primarily related to the fact that 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 \$(259,823,440.42). The allowance account offsets the receivable causing a difference. This is an ongoing issue that has been referred for Intragovernmental Dispute Resolution.	DISP affected FBWT \$140.6 billion. (CSRDF) and \$4.8 billion (PSRHBF). This will be cleared at the Governmentwide level. Also;\$259 million relates to the TJF.

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Department of the Treasury	2000	General Services Administration	4700	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 458,000,000.00	\$ 11,000,000.00	\$ 469,000,000.00	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 \$(459,414,026.41). The allowance account offsets the receivable causing a difference. This is an ongoing issue that has been referred for Intragovernmental Dispute Resolution.	The majority of this difference is a recurring reconciliation 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 4th quarter that allowance was \$459M. GSA is continuing to report the full balance of the liability. The IGT team needs a process in a 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 remaining \$10M in differences is mostly 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 the remaining \$10M in differences.
Department of the Treasury	2000	National Railroad Retirement Investment Trust	6002	01	Federal Investments/Debt	\$ -	\$ 999,000,000.00	\$ 999,000,000.00	Accounting Methodology Difference	National Railroad Retirement Investment Trust (NRRIT) provides Fiscal Service Debt (FSD) with an asset listing which is used to calculate the appropriate balances for this RC. FSD's calculations are based on the original issue pricing (discount or premium) while NRRIT records their actual balances from purchasing securities on the open market.	This difference resulted from omission of the trading partner "Main Account" in the final Q4 FY 2015 GTAS submission.
Department of the Treasury	2000	Department of Health and Human Services	7500	09	Expenditure Transfers of Financing Sources	\$ -	\$ 111,000,000.00	\$ 111,000,000.00	Agency Verified	The difference amount of \$111,000,000.00 is due to a DHHS confirmed accounting/reporting error caused by accounting system limitations on the part of Department of Health and Human Services (HHS- TP 7500). HSS' system would not accept TP 9572-Patient-Centered Outcomes Research Trust Fund (PCOR) as a trading partner. For Q4 GTAS purposes, HHS manually made changes to move the balance from Treasury to PCOR. However, when the HHS GFRS information was entered, the amount was left with the Treasury as the trading partner.	This amount should be offset with the difference relating to PCOR. The balance was posted correctly to GTAS for Q4 FY 2015; however the amount was not adjusted for GFRS. The issue relates to a financial system limitation. HHS is currently going through a system upgrade and we expect this issue to be corrected.
Department of the Treasury	2000	Department of Health and Human Services	7500	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 954,000,000.00	\$ 2,000,000.00	\$ 956,000,000.00	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 \$(954,390,538.40). The allowance account offsets the receivable causing a difference. This is an ongoing issue that has been referred for Intragovernmental Dispute Resolution.	This amount relates to the judgement fund that is currently in the dispute resolution process.
Department of the Treasury	2000	Department of Energy	8900	17	Federal Loans Receivable/Federal Loans Payable	\$ 218,000,000.00	\$ -	\$ 218,000,000.00	Accounting Methodology Difference	The material difference amount of \$218,000,000.00 is caused by a different accounting methodology used by the partners. The Federal Financing Bank (FFB) capitalizes interest for its loan receivable in accordance with FASB. The Department of Energy follows the Federal Credit Reform Act (FCRA) accounting guidelines and as a result, does not capitalize interest. Instead, the over or under payment amounts are considered to be part of interest paid/owed at year end when the agencies complete their FCRA CSC2 true-up. When that true-up is completed, the agencies attribute all cash and non-cash proceeds to FCRA interest expense. Any differences (shortfall or overages) are paid or refunded at that time. These differences are considered part of interest expense (in contrast to capitalized interest which FFB uses).	FFB and DOE are allowed to report borrowing balances using different methods per Dispute Resolution Case 12-003
Department of the Treasury	2000	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 60,007,573,292.75	\$ -	\$ 60,007,573,292.75	Accounting Methodology Difference	The material difference amount in RC 40 is due to the following: (1) \$48,433,416,248.81 of total difference is related to the Sinking Fund. Treasury does not report TAS 20X0575 for financial statement or GFRS purposes per IG opinion (this TAS is also in dispute resolution). However, Treasury (FRP) collects trial balance data for the Sinking Fund in TIER from Fiscal Service Debt (FSD), for purposes of submitting to GTAS. (2) Approximately \$11 billion relates to unidentified General Fund postings versus Treasury GTAS postings related to IRS TASs (main accounts 0912, 0913, & 0919) that is still being researched with the GF and IRS (3) Another approximately \$1 billion relates to Deposit TASs (e.g., 020X6179, 020X6181, 020X6182, 020X6352, 020X6388) included by the GF that do not belong to Treasury and thus were not reported in GTAS/GFRS.	48 Billion is associated with the Sinking Fund in TAS 20 0575. 10,893,907,463.00 is in TASes 20 0912, 0913, 0919. This due to a General Fund Year-End journal. This issue has since been cleared in RC40 for FY2016. 1,019,714,393.15 is due from amounts recorded by the General Fund that are not true TASes in Treasury's SMAF. Those TASes include 20 5138, 6172, 6179, 6181, 6182, 6352, 6388.

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Department of the Treasury	2000	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 1,339,399,507.31	\$ -	\$ 1,339,399,507.31	Agency Verified	The material difference amount in RC 41 is due to several factors as follows: (1) \$680,849,085.47 is related to the Sinking Fund (020 0575) SGL 310700/320700 reciprocating issue which has been referred for Intra-governmental Dispute Resolution, (2) \$673,210,284.39 is caused by the IMF (US Quota TAS 020 011 X0003) using USSGL 3101 to record net deferred losses. USSGL 3101 is used by Agencies to record warrant activity. The GF uses CARS warrant activity to record balances in Reciprocal Account 320100 for eliminations. The IMF US Quota Child Account uses USSGL 310100 to record net deferred losses. The variance will be ongoing until a new IMF Accounting scenario is developed and approved in FY 2016 and then implemented in FY 2017, (3) \$10,216,570.00 is related to a surplus warrant, and offset by (4) (\$24,282,500.00) related to Treasury's cleanup of prior year data related to the Sinking Fund.	680,849,085.47 in TAS 20 0575 is related to the Sinking Fund. 24,282,500.00 in TAS 20 0575 Treasury states is Prior Year cleanup. 673,210,284.39 in TAS 011 0003 is not a true warrant transaction for IMF, further investigation into their posting logic is needed. 10,216,570.00 in TAS is related to a surplus warrant, I believe this is due to a FR Entity issue.
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	\$ -	\$ 36,552,458,370.20	\$ 36,552,458,370.20	Agency Verified	The material difference amount in RC 44 is primarily due to the following reasons: (1) \$30,058,435,731.72 is related to the child/parent Affordable Care Act TAS (075 020X0949005) which appears to not have been reported by the GF, (2) \$6,805,949,688.19 relate to discrepancies between IRS custodial revenue activity in TASs 020 0110, 0111, 0152 and the reciprocal activity in CARS. As IRS confirms their activity, DCOF will work with IRS/GWA to further investigate cause of the differences. (3) (\$240,148,347.40) is related to main accounts 20 1501, 1614, 2814, 3230 which are not being properly reciprocated between Treasury and the GF which require further investigation. (4) (\$45,740,821.00) is due to a GWA FR entity mapping issue with Corporation for travel promotion. Specifically, TAS 580 5585 was incorrectly mapped by GWA to TP 9576 instead of TP 2000. GWA confirmed that the FR mapping was corrected on 12/15/15.	6,805,949,688.19 in TAS 20 0110, 0111, 0152 is due to IRS Custodial revenue issues. Treasury DCOF has reached out to IRS and has not received a response. 30,058,435,731.72 in TAS 20 0949 Child-Parent relationship for the Affordable Care Act. 45,740,821.00 is due to FR Entity issues with Corporation for Travel Promotion.
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	\$ -	\$ 3,686,878,942.43	\$ 3,686,878,942.43	Agency Verified	The difference is primarily related to IRR's Tax collections reflected in main account 0101, 0110, and 0111. The material difference will continue to exist in this RC until posting logic is revised either through the General Fund initiative or some other initiative.	14,506,938,986.65 of the outage is due to Treasury Receivables which are then Due to the General Fund in the following TASes: 20 9501, 9502, 9503, 580 5585, 20 0650, 2485, 2763, 2784, 2790, 2792, 2869, 3101, 3112, 4109, 5081, 5445, 5433, 6822, 6902, 8902.
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	\$ -	\$ 5,315,826,538.13	\$ 5,315,826,538.13	Accounting Methodology Difference	The difference is primarily related to interests collected by Fiscal Service Debt on Loans to other Federal Agencies (primarily Department of Education). The collections are reflected by Treasury but not reciprocated by the General Fund. The material difference will continue to exist in this RC until posting logic is revised either through the General Fund initiative or some other initiative.	Treasury's amount they reported did not change. However, Treasury owned TASes reported by other FR Entities changed their accrual balances. These balances were not communicated to the General Fund in order to be submitted via Journal for proper year-end accounting.
Department of the Treasury	2000	Department of Defense	DE00	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 473,200,000.00	\$ 40,500,000.00	\$ 513,700,000.00	Accounting Methodology Difference	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 \$(452,117,968.21). The allowance account offsets the receivable causing a difference. This is an ongoing issue that has been referred for Intragovernmental Dispute Resolution.	Differences of \$452.1 million are related to in issue in the Dispute Resolution process regarding amounts in the Department of Treasury's Allowance for Bad Debt Account. Differences of \$43.7 million are related to confirmed reporting errors to DoD payables balances.
Department of the Treasury	2000	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 139,100,000.00	\$ 300,000.00	\$ 139,400,000.00	Accounting/Reporting Error	DOD determined that the difference amount of \$139,400,000.00 is primarily the result of erroneous entries made by DOD. The errors were made during the reporting window and were unable to be resolved before time expired for corrective adjustments.	The RC 24 differences are driven primarily by future funded expenses for the re-estimates of loan guarantee subsidies.
Office of Personnel Management	2400	Congress (House & Senate)	0000	26	Benefit Program Costs/Revenues	\$ 277,000,000.00	\$ -	\$ 277,000,000.00	Accounting Methodology Difference	The House and Senate are not required to report. OPM confirms amount reported.	N/A
Office of Personnel Management	2400	The Judiciary	1000	26	Benefit Program Costs/Revenues	\$ 662,000,000.00	\$ -	\$ 662,000,000.00	Accounting Methodology Difference	The Judiciary is not required to report. OPM confirms amount reported.	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
Office of Personnel Management	2400	Department of Agriculture	1200	26	Benefit Program Costs/Revenues	\$ 188,000,000.00	\$ -	\$ 188,000,000.00	Accounting Methodology D	The difference is due to Agriculture not reporting Milk Market, Forest Service, State and Foreign Offices and Tribal Insurance agencies. OPM confirms reporting. OPM will not be reporting these agencies under vendor 012 starting FY 2016.	USDA administers the Native American Tribal Insurance Program (TIPS) and the Milk Market, County and Extension Service Employee Benefits Program. These programs extend federal benefits to individuals not employed by the Federal Govt. based on legislation enacted by the President. USDA collects these funds from the individual sources and remits the premiums to OPM on their behalf. USDA does not make any contribution to these benefits. USDA treats this activity as pass through deposit activity, using deposit clearing treasury symbols 12X6290 for TIPS and 12X6276 for MM/CE. The accounting entry upon receipt of the funds is debit GL101000 and credit GL 240000, and upon remittance to OPM is debit GL240000 and credit GL 101000.
Office of Personnel Management	2400	Department of the Treasury	2000	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 145,356,000,000.00	\$ 260,000,000.00	\$ 145,616,000,000.00	Accounting Methodology D	DISP affected FBWT \$140.6 Billion (CSRDF) and \$4.8 Billion (PSRHBF). This will be cleared at the Governmentwide level. Also, \$259 million relates to the TJF.	The primary reason for this difference is related to the debt issuance suspension period activity as of 9/30/15. Treasury reported \$(146,066,125,037.38) (SGL 2990) of accrued principal and interest due to OPM for the Civil Service and Postal Service Retirement Fund from TAS 020 1875000 (Restitution of Foregone Interest). OPM did not include the principal balance of \$145,358,959,000 in the reciprocal receivable account and a GWA JV is historically processed to properly eliminate the activity. The remaining difference is primarily related to the fact that 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 \$(259,823,440.42). The allowance account offsets the receivable causing a difference. This is an ongoing issue that has been referred for Intragovernmental Dispute Resolution.
Office of Personnel Management	2400	Department of Veterans Affairs	3600	21	Benefit Program Contributions Receivables and Payables	\$ 170,000,000.00	\$ -	\$ 170,000,000.00	Agency Verified	OPM received an email from Mitchell Perrin stating there was an error in reporting and the amount actually belongs to RC 29. VA is working with treasury to fix the problem.	Treasury crosswalks changed in FY15 to split USSGL 221300 attribute 'Z' into both 'F' and 'Z' and this change was not picked up by the agency for GFRS reclassification.
Office of Personnel Management	2400	Unidentified	9999	26	Benefit Program Costs/Revenues	\$ 318,000,000.00	\$ -	\$ 318,000,000.00	Accounting Methodology D	These are Classified agencies. OPM confirms reporting.	N/A
Office of Personnel Management	2400	Department of Defense	DE00	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ 133,300,000.00	\$ 258,800,000.00	\$ 392,100,000.00	Agency Verified	This is a reproting error for DoD. Material differences are the result of DoD's inability to identify trading partners in their accounting systems. OPM provided preliminary balances and data to assist with DoD buyer-side adjustments, but DoD failed to recognize appropriate balances for advances. Based on historical trends and data provided by OPM, DoD advances with OPM are likely misstated.	Material differences are the result of DoD's inability to identify trading partners in our accounting systems. OPM provided preliminary balances and data to assist with DoD buyer side adjustments, but DoD failed to recognize appropriate balances for advances. Based on historical trends and data provided by OPM, DoD advances are likely understated.
Office of Personnel Management	2400	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 52,700,000.00	\$ 122,100,000.00	\$ 174,800,000.00	Agency Verified	This is a reproting error for DoD. Material differences are the result of DoD's inability to identify trading partners in their accounting systems. OPM provided preliminary balances and data to assist with DoD buyer-side adjustments, but DoD failed to recognize appropriate balances for advances. Based on historical trends and data provided by OPM, DoD advances with OPM are likely misstated.	Material differences are the result of DoD's inability to identify trading partners in our accounting systems. OPM provided preliminary balances and data to assist with DoD buyer side adjustments, but DoD failed to recognize appropriate balances for advances. Based on historical trends and data provided by OPM, DoD expenses are likely understated.
Office of Personnel Management	2400	Department of Defense	DE00	26	Benefit Program Costs/Revenues	\$ 486,000,000.00	\$ -	\$ 486,000,000.00	Agency Verified	Emily Krile sent an email conforming DoD had an error related to non-OPM benefit expense included with Health, Life and Retirement totals. DoD is working on getting the error corrected.	Differences are tied to DoD errors in recording benefit expense using the incorrect Fed/NonFed attribute. DoD isolated \$486 million in benefit expenses other than health, life, or retirement classified with an "F" attribute and coded to OPM. These benefit expenses should have been classified with a "Z" or "N" attribute with no associated trading partner.
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	\$ -	\$ 366,653,010.10	\$ 366,653,010.10		FCC provided General Fund the balances in RC44 totaling \$434,351,745.70. GF incorrectly posted the correlating entry in the amount of \$67,698,989.90 which created a difference of \$366,652,755.80 plus a rounding difference of \$254.30 to equal the stated difference. GF to manually enter corrections.	Combination of incorrectly reversed journal \$347,073,355.80, and an incorrectly debited journal entry \$19,579,400.00.

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Social Security Administration	2800	General Services Administration	4700	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 188,000,000.00	\$ 2,000,000.00	\$ 190,000,000.00	Accounting Methodology Difference	This difference is related to accounting methodology differences between SSA and GSA for the recordation and capitalization of the National Support Center (NSC) building. GSA treats this activity as a custodial liability in FY 15. SSA believes this activity should be recorded as an asset transfer between the two agencies.	Of the total difference, \$188M is due to several Reimbursable Work Authorizations (RWA) that GSA has 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 received the signed Occupancy Agreements in FY14, so the accounting treatment has changed. GSA sifted that balance 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 communication regarding this difference and since we could not come to an agreement in the accounting treatment, Treasury required both agencies to submit a Dispute Resolution Form for this issue. The remaining \$2M in differences is due to adjustments GSA made to the books after September month end (in our Federal Buildings Fund - TAS 4542).
Social Security Administration	2800	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	\$ -	\$ 608,979,371.34	\$ 608,979,371.34	Agency Verified	The difference is related to a General Fund reporting error. SSA provided the General Fund with accrual information for Fiscal Year End 2015. The General Fund initially reported the activity correctly in GTAS for the 4th quarter, but inadvertently reversed the entries causing differences in RC 48 for the GFRS reporting period.	\$609,281,018.25 is a timing difference due to an incorrectly reversed journal. The remaining (\$301,646.91) is due to rounding by TP for GFRS submission.
U. S. Nuclear Regulatory Commission	3100	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 126,878,791.51	\$ 126,878,791.51	Accounting/Reporting Error	The NRC inadvertently excluded SGL accounts 310700G/570000G for TP 099 from GFRS. The NRC reconciled the SGL account 310700G to the CARS FBWT Net Disbursement BETC code activity and provided the Treasury General Fund so that they could make an adjusting entry to the SGL account 320700G in GTAS. As a result, no difference was reported in GTAS for this intra-gov. activity. As a result, the NRC concurs with Treasury's corrective action plan of posting a manual JV to the NRC GFRS submission. See attached SGL 310700G reconciliation spreadsheet and emails.	TP did not submit RC39 data to GFRS.
Smithsonian Institution	3300	Smithsonian Institution	3300	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 297,800,000.00	\$ -	\$ 297,800,000.00	Accounting/Reporting Error	Erroneous entry in GFRS. Smithsonian used 3300 as the trading partner for RC 40 instead of 9900. Fiscal Service will do a JV in GFRS on behalf of Smithsonian in order to remove the amount.	Erroneous entry in GFRS. Smithsonian used 3300 as the trading partner for RC 40 instead of 9900. Fiscal Service will do a JV in GFRS on behalf of Smithsonian in order to remove the amount.
Smithsonian Institution	3300	Smithsonian Institution	3300	41	Warrants Issued/Appropriations Received as Adjusted	\$ 819,500,000.00	\$ -	\$ 819,500,000.00	Accounting/Reporting Error	Erroneous entry in GFRS. Smithsonian used 3300 as the trading partner for RC 41 instead of 9900. Fiscal Service will do a JV in GFRS on behalf of Smithsonian in order to remove the amount.	Erroneous entry in GFRS. Smithsonian used 3300 as the trading partner for RC 41 instead of 9900. Fiscal Service will do a JV in GFRS on behalf of Smithsonian in order to remove the amount.
Smithsonian Institution	3300	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 640,728,902.37	\$ 640,728,902.37	Agency Verified	Smithsonian Confirms \$767,884,894.94 Appropriations Used/Appropriations Outstanding per GTAS reporting. The difference is due to the JV that General Fund was to record per email exchange for \$127M. The JV was made to main acct 0000 instead of 0100.	TP did not submit RC39 data to GFRS.
Smithsonian Institution	3300	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 297,821,660.82	\$ -	\$ 297,821,660.82	Agency Verified	Confirmed FBwT balances for federal appropriations as of 9/30/15 per the CARS system. Not included in the \$297.8 mil are the \$18.7 m of non-federal fiduciary funds held at Treasury in TAS 33X6097 and 33X6220 and \$70k in TAS 33F3845.	TP did not submit RC40 data to GRFS.
Smithsonian Institution	3300	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 819,483,912.23	\$ -	\$ 819,483,912.23	Agency Verified	RC 41 is confirmed reporting per September GTAS submission. Per the guidance in TFM 4705.20f Smithsonian coded the data in GTAS with the indicator value of "G" and partner code 099.	TP did not submit RC41 data to GFRS.
Arts	3301	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 115,162,088.95	\$ 115,162,088.95	N/A	N/A	Did not receive data from TP.
Department of Veterans Affairs	3600	Office of Personnel Management	2400	21	Benefit Program Contributions Receivables and Payables	\$ -	\$ 170,000,000.00	\$ 170,000,000.00	Accounting/Reporting Error	Treasury crosswalks changed in FY15 to split USSGL 221300 attribute 'Z' into both 'F' and 'Z' and this change was not picked up by the agency for GFRS reclassification.	OPM received an email from Mitchell Perrin stating there was an error in reporting and the amount actually belongs to RC 29. VA is working with Treasury to fix the problem.
Department of Veterans Affairs	3600	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	\$ 450,000,000.00	\$ -	\$ 450,000,000.00	Accounting/Reporting Error	While processing the reclassified intra-governmental balances into GFRS, VA used the incorrect TP for this RC. Due to turnover, VA was unaware a new line needed to be created in the GFRS module four template to capture the agency side of this new RC.	While processing the reclassified intra-governmental balances into GFRS, VA used the incorrect TP for this RC. Due to turnover, VA was unaware a new line needed to be created in the GFRS module four template to capture the agency side of this new RC.

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Department of Veterans Affairs	3600	General Services Administration	4700	24	Buy/Sell Costs/Revenues	\$ -	\$ 178,000,000.00	\$ 178,000,000.00	Agency Verified	Due to a GFRS limitation, 8*** series GLs are not recognized in GFRS to balance RC 24. Per Treasury: "Yes, I confirm that this adjustment is not the result of an error from VA, but that GFRS does not crosswalk SGLs 8801 and 8802".	Of the total difference, \$150M is due to the SGL 8802 capitalized purchases that were reported by VA in GTAS, but is not picked up in GFRS reporting. The exclusion of that SGL increased our intragovernmental difference, making it material. The remaining \$28M difference is due to GSA reporting more Revenues than VA is reporting as Expenses. Further research will have to be done regarding the remaining difference.
Department of Veterans Affairs	3600	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 161,279,788,941.28	\$ 161,279,788,941.28	Accounting/Reporting Error	This RC is new for FY15 GFRS reporting and should have been included as part of the GFRS intra-governmental reclassified submission. Treasury has historically required this balance be reported as 'G', TP 9900 within RC 29.	TP did not submit RC39 data to GFRS.
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	\$ -	\$ 426,753,249.17	\$ 426,753,249.17	Accounting/Reporting Error	While processing the reclassified intra-governmental balances into GFRS, VA used the incorrect TP for this RC. Due to turnover, VA was unaware a new line needed to be created in the GFRS module four template to capture the agency side of this new RC.	TP did not submit RC44 data to GFRS.
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	\$ 109,000,000.00	\$ 71,593,553.74	\$ 180,593,553.74	Agency Verified	VA believes it has reported the agency amount correctly. This variance lies with Treasury's General Fund.	\$181,128,893.96 is due to timing difference, \$156,965.59 is due to rounding by TP for GFRS submission, remaining (\$692,305.81) is due to TP not reporting the following Main Accounts: 0869 (\$1,580.48), 1435 (\$1,765,719.01), & 3220 \$1,074,993.68.
General Services Administration	4700	Department of the Treasury	2000	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 11,000,000.00	\$ 458,000,000.00	\$ 469,000,000.00	Accounting Methodology Difference	The majority of this difference is a recurring reconciliation 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 4th quarter that allowance was \$459M. GSA is continuing to report the full balance of the liability. The IGT team needs a process in a 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 remaining \$10M in differences is mostly 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 the remaining \$10M in differences.	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 \$(459,414,026.41). The allowance account offsets the receivable causing a difference. This is an ongoing issue that has been referred for Intragovernmental Dispute Resolution.
General Services Administration	4700	Social Security Administration	2800	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 2,000,000.00	\$ 188,000,000.00	\$ 190,000,000.00	Accounting Methodology Difference	Of the total difference, \$188M is due to several Reimbursable Work Authorizations (RWA) that GSA has 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 received the signed Occupancy Agreements in FY14, so the accounting treatment has changed. GSA sifted that balance 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 communication regarding this difference and since we could not come to an agreement in the accounting treatment, Treasury required both agencies to submit a Dispute Resolution Form for this issue. The remaining \$2M in differences is due to adjustments GSA made to the books after September month end (in our Federal Buildings Fund - TAS 4542).	This difference is related to accounting methodology differences between SSA and GSA for the recordation and capitalization of the National Support Center (NSC) building. GSA treats this activity as a custodial liability in FY 15. SSA believes this activity should be recorded as an asset transfer between the two agencies.
General Services Administration	4700	Department of Veterans Affairs	3600	24	Buy/Sell Costs/Revenues	\$ 178,000,000.00	\$ -	\$ 178,000,000.00	Accounting Methodology Difference	Of the total difference, \$150M is due to the SGL 8802 capitalized purchases that were reported by VA in GTAS, but is not picked up in GFRS reporting. The exclusion of that SGL increased our intragovernmental difference, making it material. The remaining \$28M difference is due to GSA reporting more Revenues than VA is reporting as Expenses. Further research will have to be done regarding the remaining difference.	Due to a GFRS limitation, 8*** series GLs are not recognized in GFRS to balance RC 24. Per Treasury: "Yes, I confirm that this adjustment is not the result of an error from VA, but that GFRS does not crosswalk SGLs 8801 and 8802".

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General Services Administration	4700	Department of Homeland Security	7000	24	Buy/Sell Costs/Revenues	\$ 113,000,000.00	\$ 4,000,000.00	\$ 117,000,000.00	Accounting Methodology Difference	Of the total difference, \$60M 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 \$57M difference is mostly due to GSA reporting more Revenues than DHS is reporting as Expenses. Further research will have to be done regarding the remaining difference.	DHS and GSA are continuing to reconcile its IGT differences.
General Services Administration	4700	Department of Defense	DE00	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 234,000,000.00	\$ 32,600,000.00	\$ 266,600,000.00	Agency Verified	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 Receivables from the Defense Agencies (particularly Secretary of Defense) than they are reporting as Accounts Payable to GSA. Secretary of Defense only reported a total of \$62M in Accounts Payable to GSA. GSA reported a total of \$261M in Accounts Receivable with Secretary of Defense, \$124M of which was billed, so we would have expected their Accounts Payable balance to at least be \$124M. Further research will have to be done regarding the rest of this difference.	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on summary data provided by GSA, the differences are primarily tied to GSA receivables for Information Technology, where DoD's payables for this category are significantly lower. The difference has not been confirmed as a DoD error or GSA error and requires further research.
General Services Administration	4700	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 615,400,000.00	\$ 9,300,000.00	\$ 624,700,000.00	Agency Verified	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 Defense 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 Secretary of Defense) than they are reporting as Expenses from GSA. Further research will have to be done regarding this difference.	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on summary data provided by GSA, the differences are primarily tied to GSA revenues for Information Technology, where DoD's expenses for this category are significantly lower. The difference has not been confirmed as a DoD error or GSA error and requires further research. In addition, \$46.9 million of these differences is recorded in 880200 and 880300 (part of RC 24), but is not mapped to the Reclassified Statement of Net Cost in GFRS.
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	\$ -	\$ 153,265,203.35	\$ 153,265,203.35	Agency Verified	The SEC has provided its balances, by main account, for the Treasury General Fund in a timely manner, beginning on October 14, 2015. The SEC has monitored the GTAS reporting module throughout the reporting period window, and has informed the Treasury General Fund points-of-contact of the variances, and provided corrective analysis for the Treasury General Fund to implement. This Treasury General Fund has responded several times that they would make the corrections, but ultimately failed to do so.	\$155,215,377.73 is due to timing difference, remaining - \$1,950,174.38 is due to an outage in Main Account 0850.
National Endowment For The Arts	5901	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 150,630,575.06	\$ 150,630,575.06	N/A	N/A	Did not receive data from TP.
Railroad Retirement Board	6000	National Railroad Retirement Investment Trust	6002	09	Expenditure Transfers of Financing Sources	\$ 1,191,000,000.00	\$ -	\$ 1,191,000,000.00	Accounting Methodology Difference	This difference resulted from omission of the trading partner "Main Account" in the final Q4 FY 2015 GTAS submission.	This difference resulted from omission of the trading partner "Main Account" in the final Q4 FY 2015 GTAS submission.
Railroad Retirement Board	6000	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 755,765,366.80	\$ 755,765,366.80	Accounting Methodology Difference	TP99 transaction was not recorded by Treasury properly	Journal has been posted and therefore, there is no action to be taken.
Railroad Retirement Board	6000	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 935,035,476.52	\$ -	\$ 935,035,476.52	Unidentified	TP99 transaction was not recorded by Treasury properly	Part of the difference is due to RC 39 in which GF has posted on JV and therefore, the difference has been corrected. The remaining amount of \$179,270,110.22 that shows in GTAS has been broken down as follow: \$177,270,110.22 Main account 8010 SGL 8010 was not reported by the TP, and \$2,000,000.00 Main account 0113 SGL 3101 was incorrectly reported in wrong Main account 0111 by TP as well.
National Railroad Retirement Investment Trust	6002	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 999,000,000.00	\$ -	\$ 999,000,000.00	Accounting Methodology Difference	This difference resulted from omission of the trading partner "Main Account" in the final Q4 FY 2015 GTAS submission.	National Railroad Retirement Investment Trust (NRRIT) provides Fiscal Service Debt (FSD) with an asset listing which is used to calculate the appropriate balances for this RC. FSD's calculations are based on the original issue pricing (discount or premium) while NRRIT records their actual balances from purchasing securities on the open market.
National Railroad Retirement Investment Trust	6002	Railroad Retirement Board	6000	09	Expenditure Transfers of Financing Sources	\$ -	\$ 1,191,000,000.00	\$ 1,191,000,000.00	Accounting Methodology Difference	This difference resulted from omission of the trading partner "Main Account" in the final Q4 FY 2015 GTAS submission.	This difference resulted from omission of the trading partner "Main Account" in the final Q4 FY 2015 GTAS submission.
Environmental Protection Agency	6800	Treasury General Fund	9900	44	Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 255,686,493.65	\$ 255,686,493.65	Accounting/Reporting Error	The SCNP crosswalk does not include gl account 599000 while the SCNP Reclassified crosswalk does include account 599000.	TP hasn't responded to request. It appears that the TP has incorrectly reported activity in GFRS.

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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	\$ -	\$ 210,709,630.51	\$ 210,709,630.51	Accounting Methodology Difference	This amount reflects the difference between DOT and General Fund in RC 44 per Treasury Material Difference Report. This difference is primarily related to the Custodial Activity that DOT does not report in its GFRS Statement of Net Position or Custodial Statement or its Agency Net Position. DOT Statement of Changes in Net Position crosswalk includes a work-around to exclude those USSGLs, Treasury Account Symbols (TAS), and attribute combinations that have custodial attributes of "S" on the Statement of Net Position to be in compliance with the Treasury Financial Statement Crosswalk and GTAS. DOT does not prepare a Statement of Custodial Activity since DOT custodial activity is not considered material to the DOT 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 only (Attribute A). The related USSGLs and TAS for general fund receipt accounts with an Attribute "S" 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. DOT custodial activity not included in GFRS Statement of Net Position is \$239,828,145.44. DOT is working to correct USSGLs and Attributes used to report custodial activity. In addition DOT incorrectly reflected RC 44 USSGL 5320 activity as nonfederal other taxes and receipts in GFRS Net Position in the amount of \$24,185,948	This is due to TP a Custodial/Noncustodial attributes that relates USSGLs and TAS for General Fund Receipt accounts with an Attributes "S". DOT does not report in its GFRS Statement of Net Position or Custodial Statement or its Agency Net Position. There was an incorrect reclassification in Statement net Position line items from which shows discrepancy difference in GFRS. Besides, DOT incorrectly reflected USSGL 5320 activity as nonfederal other taxes and receipts in GFRS Net Position in the amount of \$24,185,948. TP is aware of this difference and it is expected to be resolved in 1 st Quarter.
Department of Transportation	6900	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	\$ -	\$ 281,469,220.18	\$ 281,469,220.18	Accounting Methodology Difference	This amount reflects the difference between DOT and Treasury General Fund in RC 48 per Treasury Material Difference Report. This difference is primarily related to inconsistent reporting of TAS balances. The bulk of the difference is in TAS 2728, 2739, 2760 and 2768 between General Fund Reported Amount and DOT Reported Amount. These TAS reflect DOT activity for credit reform reestimates. The General Fund reported amount for TAS 2728, 2739, 2760 and 2768 appears to be in error in the amount of \$263,286,894. DOT requested explanation of Treasury General Fund Reported Amounts. In addition DOT does not report custodial activity in RC 48 for GFRS reporting or DOT Agency Statement of Net Position due to the inconsistent USSGL and attribute used for reporting custodial activity (see explanation for RC44). The custodial amount not reported in GFRS Net Position is 15,048,570. DOT had a work around solution for reporting custodial activities in its financial statements to maintain compliance with Treasury Financial Statements Crosswalks and GTAS reporting.	GF reversed journal in incorrect period for the total amount of \$264,966,060.99 that shows in GTAS. The remaining difference is due to adjustment made in TAS 2728, 2760, 2769 in which appears to be part of downward-re-estimates.
Department of Homeland Security	7000	Department of Agriculture	1200	09	Expenditure Transfers of Financing Sources	\$ -	\$ 125,000,000.00	\$ 125,000,000.00	Agency Verified	DHS recorded custodial activity against the Department of Agriculture in TAS 12X8100.1, 12X6148 and 121010 using USSGL 5998. It appears that Agriculture did not report the transfer in using USSGL 5997. This is causing the \$125 million an IGT difference between the two agencies.	Difference is due to the difference in the way DHS and USDA account for the custom Receipt collection.
Department of Homeland Security	7000	General Services Administration	4700	24	Buy/Sell Costs/Revenues	\$ 4,000,000.00	\$ 113,000,000.00	\$ 117,000,000.00	Unidentified	DHS and GSA are continuing to reconcile its IGT differences.	Of the total difference, \$60M is due to the SGL 8802 and 8903 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 \$57M difference is mostly due to GSA reporting more Revenues than DHS is reporting as Expenses. Further research will have to be done regarding the remaining difference.

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Department of Homeland Security	7000	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 2,679,342,752.60	\$ -	\$ 2,679,342,752.60	Unidentified	It appears that the General Fund is recording activity against DHS that is unknown to us. Per discussion with the General Fund, the general fund will begin to provide DHS with their activity against DHS broken down by TAS and main account number. This way both entities can identify any reconciling items and propose solutions to resolve any differences.	The difference was caused by backdated transactions in SGL 3106 Appropriation-Adjustments in which TP posted in current period. TP sent its data to GF to reconcile the difference.
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	\$ -	\$ 22,078,045,942.04	\$ 22,078,045,942.04	Unidentified	It appears that the General Fund is recording activity against DHS that is unknown to us. Per discussion with the General Fund, the general fund will begin to provide DHS with their activity against DHS broken down by TAS and main account number. This way both entities can identify any reconciling items and propose solutions to resolve any differences.	The majority of the outage is due to SGL 571000 AID 020 Main 0310 for the total amount reported in GTAS is \$50,421,010,982.72 in which it appears to be a duplicate transaction. The remaining difference is due to adjustments made by TP after the 1 st GTAS submission.
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	\$ -	\$ 169,881,638.81	\$ 169,881,638.81	Unidentified	It appears that the General Fund is recording activity against DHS that is unknown to us. Per discussion with the General Fund, the general fund will begin to provide DHS with their activity against DHS broken down by TAS and main account number. This way both entities can identify any reconciling items and propose solutions to resolve any differences.	The difference is due to adjustments made by TP after the 1 st GTAS submission.
Department of Homeland Security	7000	Department of Defense	DE00	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 28,900,000.00	\$ 109,800,000.00	\$ 138,700,000.00	Agency Verified	The level of information provided by DOD consolidated is not detailed enough for DHS HQ & Components to adequately research and determine which DHS Components are contributing to the RC 22 difference. DHS HQ will continue to track changes in this IGT difference and work with DOD in FY 2016 to determine what additional support can be provided by DOD.	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends, DoD payables are likely understated.
Department of Homeland Security	7000	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 70,800,000.00	\$ 353,100,000.00	\$ 423,900,000.00	Agency Verified	The level of information provided by DOD consolidated is not detailed enough for DHS HQ & Components to adequately research and determine which DHS Components are contributing to the RC 24 difference. DHS HQ will continue to track changes in this IGT difference and work with DOD in FY 2016 to determine what additional support can be provided by DOD.	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends, DoD expenses are likely understated.
Department of Homeland Security	7000	Department of Defense	DE00	26	Benefit Program Costs/Revenues	\$ -	\$ 508,400,000.00	\$ 508,400,000.00	Agency Verified	This represents the USCG's payment to DoD's Medicare Eligible Retiree Health Care Fund (MERHCF). The payment was deposited into DoD's MERHCF receipt account.	The differences are primarily attributed to Coast Guard members using DoD Health Facilities for purchased care on a reimbursable basis. DoD has confirmed the benefit revenue activity.
Overseas Private Investment Corporation	7100	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 387,560,645.00	\$ 387,560,645.00	Accounting/Reporting Error	The account balance for 310700 Appropriations Used was erroneously reclassified to RC29 in GFRS Module 003G. The proper reclassification should have been to RC 39 implemented in 2015.	The difference is due to TP has incorrectly reported in wrong line in GFRS. TP is aware of this issue and TP will reclassify from RC 29 to RC 39 for SGL 310700.
Overseas Private Investment Corporation	7100	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 387,560,645.64	\$ -	\$ 387,560,645.64	Accounting/Reporting Error	The account balance for 310100 Appropriations Received was erroneously reclassified to RC 29 in GFRS Module 003G. The proper reclassification should have been to RC 41.	The difference is due to TP has incorrectly reported in wrong line in GFRS. TP is aware of this issue and TP will reclassify from RC 29 to RC 41 for SGL 310100.
U.S. Agency for International Development	7200	Executive Office of the President	1100	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 61,668,000.00	\$ 98,930,000.00	\$ 160,598,000.00	Accounting/Reporting Error	USAID transfer transactions got coded with TP11 but not with the correct sub agency code due to a new sub agency identifier being created by Treasury in late 2015.	N/A
U.S. Agency for International Development	7200	Department of State	1900	24	Buy/Sell Costs/Revenues	\$ 17,037,000.00	\$ 242,763,000.00	\$ 259,800,000.00	Accounting/Reporting Error	Difference is due to transactions at USAID getting posted with the incorrect trading partner.	This is the same issue identified in Q4 15 TDF and communicated to USAID on 11/4. USAID amount reported as expense is too low for the year. DOS and USAID have been communicated throughout the year to resolve as many difference as possible. On 12/1, USAID acknowledge the diff is likely due to their error & working on resolving the problem identifying the proper trading partner.
U.S. Agency for International Development	7200	Treasury General Fund	9900	30	Other assets/liabilities	\$ -	\$ 452,971,042.01	\$ 452,971,042.01	Accounting Methodology D	Treasury General Fund inaccurately posted amounts differently from what USAID provided. Conf. call was made to clarify why. The General Fund will look further to determine why adjustments were made by them.	The difference is due to GF had overlooked to post RC 30 Capital Transfer data.
U.S. Agency for International Development	7200	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 627,881,196.37	\$ 627,881,196.37	Accounting Methodology D	Difference is due to compilation methodology differences related to reporting of Parent/Child relationships, mostly impacting the State Department. Both sides discussed and agreed to research further and resolve for Q1 FY 2016.	The majority of the difference for the amount of \$605,755,643.23 is due to GF did not post TAS- Alloc Trans Agency 019 / AID 072 which is belongs to FR 7200. The data provided to GF only had as a TAS-019XALLC. The TP is aware of this issue and TP will provide details on the TASs that need to be reported in SGL 320700 in order to match their data SGL 310700. The remaining outage is due to adjustment made after the 1 st GTAS submission by TP.

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U.S. Agency for International Development	7200	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 170,137,385.76	\$ -	\$ 170,137,385.76	Accounting Methodology D	Treasury General Fund inaccurately posted amounts differently from what USAID provided. Conf. call was made to clarify why. The General Fund will look further to determine why adjustments were made by them.	The difference is due to backdated transactions in SGL 3106 Appropriation-Adjustments that TP posted in the current period. TP sent its data to GF to reconcile the difference.
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	\$ -	\$ 1,872,965,299.69	\$ 1,872,965,299.69	Agency Verified	Downward Reestimates.	The difference is due to Prior-Year Downward Re-estimates in which adjustments were made by TP; and therefore, GF did not receive the most current data for this downward re-estimate.
Small Business Administration	7300	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	\$ -	\$ 1,607,401,890.40	\$ 1,607,401,890.40	Agency Verified	SBA reported using category 44.	The difference is due to Prior-Year Downward Re-estimates in which adjustments were made by TP; and therefore, GF did not receive the most current data for this downward re-estimate.
Department of Health and Human Services	7500	Department of Justice	1500	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 4,091,000.00	\$ 108,525,000.00	\$ 112,616,000.00	Accounting Methodology D	We continue to research the differences with DOJ. With the information currently available, it is difficult to make a proper comparison of intragovernmental balances. Until TP main accounts are in GTAS, eliminating this difference will continue to be a challenge.	DOJ has verified its reported amounts and that the agency's documents are in agreement with its quarterly source documentation. The variance primarily relates to accrual status of one reimbursable agreement between the two agencies.
Department of Health and Human Services	7500	Department of the Treasury	2000	09	Expenditure Transfers of Financing Sources	\$ 111,000,000.00	\$ -	\$ 111,000,000.00	Accounting/Reporting Error	This amount should be offset with the difference relating to PCOR. The balance was posted correctly to GTAS for Q4 FY 2015; however the amount was not adjusted for GFRS. The issue relates to a financial system limitation. HHS is currently going through a system upgrade and we expect this issue to be corrected.	The difference amount of \$111,000,000.00 is due to a DHHS confirmed accounting/reporting error caused by accounting system limitations on the part of Department of Health and Human Services (HHS- TP 7500). HHS' system would not accept TP 9572-Patient-Centered Outcomes Research Trust Fund (PCOR) as a trading partner. For Q4 GTAS purposes, HHS manually made changes to move the balance from Treasury to PCOR. However, when the HHS GFRS information was entered, the amount was left with the Treasury as the trading partner.
Department of Health and Human Services	7500	Department of the Treasury	2000	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 2,000,000.00	\$ 954,000,000.00	\$ 956,000,000.00	Accrual Methodology Diffe	This amount relates to the judgement fund that is currently in the dispute resolution process.	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 \$(954,390,538.40). The allowance account offsets the receivable causing a difference. This is an ongoing issue that has been referred for Intragovernmental Dispute Resolution.
Department of Health and Human Services	7500	Patient Centered Outcomes Research Trust	9572	09	Expenditure Transfers of Financing Sources	\$ 107,595,201.63	\$ 60,000.00	\$ 107,655,201.63	Accounting/Reporting Error	This amount should be offset with the difference relating to Department of the Treasury. The balance was posted correctly to GTAS for Q4 FY 2015; however the amount was not reclassified for GFRS. The issue relates to a financial system limitation. HHS is currently going through a system upgrade and we expect this issue to be corrected.	N/A
Department of Health and Human Services	7500	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 175,582,860.51	\$ -	\$ 175,582,860.51	Accounting Methodology D	HHS is continuing to research this difference with General Fund.	The difference in GTAS is \$69,649,283.99 and it could possibly be caused by Fiduciary Transactions reported incorrectly in GFRS by TP.
Department of Health and Human Services	7500	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 21,475,988,875.66	\$ -	\$ 21,475,988,875.66	CY Timing Difference	This difference is due to backdated warrants. General Fund posts the warrant in the prior periods. HHS is unable to post to periods that have already been closed/reported/audited. Going forward, General Fund has agreed to post backdated warrants in the current period. This process change should eliminate this issue going forward.	Working with TP. The difference could possibly be an anticipated rescission reported by TP that don't flow through CARS for GF to report.
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	\$ -	\$ 747,209,169.10	\$ 747,209,169.10	Accounting Methodology D	HHS is continuing to research this difference with General Fund.	Part of the difference is due to GF reversing journal in an incorrect period. The remaining difference appears to be a timing difference with transfers to GF Receipt Accounts.
Department of Health and Human Services	7500	Treasury General Fund	9900	45	Trust Fund Warrants Issued Net of Adjustments/Other Taxes and Receipts	\$ 2,991,143,199.16	\$ -	\$ 2,991,143,199.16	Accounting Methodology D	This difference relates to HHS Federal Supplementary Medical Insurance (TAS 8804). According to the Treasury investment statement, HHS posted this balance correctly and consistent with BPD Statements. HHS will work with General Fund to identify the missing USSGL transaction.	TP hasn't responded to requests.
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	\$ -	\$ 293,519,527.10	\$ 293,519,527.10	CY Timing Difference	Difference relates to miscellaneous receipts (TAS 3220). On 10/23 HHS provided General Fund with our final RC 48 balances. This may have been too late for General Fund to make the appropriate research and adjustments. HHS is continuing to work with General Fund to provide HHS preliminary and final balances as early as possible.	The majority of the difference is due to GF reversing journal in an incorrect period. The remaining difference appears to be a timing difference with transfers to GF Receipt Accounts.
Department of Health and Human Services	7500	Department of Defense	DE00	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 152,300,000.00	\$ 16,800,000.00	\$ 169,100,000.00	Accounting Methodology D	DoD has had difficulty in tracing accurate buyer-side activity to the appropriate trading partners due to limitations in their legacy accounting systems. In Q4 of FY2015, HHS had a large increase in new business with DoD.	Material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems. Historical trends point to a possible HHS overstatement of receivables, and DoD has requested more information from HHS to isolate the root cause.

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Department of Health and Human Services	7500	Department of Defense	DE00	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ 700,000.00	\$ 265,600,000.00	\$ 266,300,000.00	Accounting Methodology D	HHS provided support at the IPAC transaction level early in the quarter and asked DoD to recognize those transactions/balances as advances. DoD was able to ensure those were posted accurately for the Air Force, but failed to come through for Defense Agencies (AID 097), resulting in this difference.	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends and data provided by HHS, DoD advances are likely understated.
Department of Health and Human Services	7500	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 139,000,000.00	\$ 7,800,000.00	\$ 146,800,000.00	Accounting Methodology D	DoD has had difficulty in tracing accurate buyer-side activity to the appropriate trading partners due to limitations in their legacy accounting systems. In Q4 of FY2015, HHS had a large increase in new business with DoD.	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends, DoD expenses are likely understated.
National Aeronautics and Space Administration	8000	Department of Commerce	1300	24	Buy/Sell Costs/Revenues	\$ 1,471,357,000.00	\$ 286,000.00	\$ 1,471,643,000.00	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. It should be noted that NASA is fully able to support its balances per the agency's GTAS submission. Per DOC, December 03, 2015 communication to NASA, "We already provided the below explanation to Treasury so they can complete the proper Journal Voucher. 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 have a balance of \$1.47 billion for transactions between NOAA and NASA. If this account was included in the Closing Package, the difference would be immaterial."	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 have a balance of \$1.47 billion for transactions between NOAA and NASA. If this account was included in the Closing Package, the difference would be immaterial.
National Aeronautics and Space Administration	8000	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 18,380,537,119.53	\$ 18,380,537,119.53	Accounting/Reporting Error	NASA reported "Appropriations Used" in GFRS for account 5700 (Expended Appropriations) in Reciprocal Category (RC) 39 (Appropriations Used) as a credit. NASA also reported "Appropriations Used" in GFRS for account 3107 (Unexpended Appropriations Used) in Reciprocal Category 39 (Appropriations Used) as a debit. In doing so, Appropriations Used was netted to zero in GFRS. In FY15 Treasury separated Appropriations Used between RC 29 (for 5700) and RC 39 (for 3107). NASA used TFM 4700 as guidance to use "Appropriations Used" RC 39 for both line items since TFM 4700 states that RC 29 was to be used for line items not specifically identified. Since "Appropriations Used" was specifically identified NASA reported them in RC 39. There was no amount reported in RC 39, which resulted in a difference between NASA and the Department of Treasury. NASA has also noted that there are two different financial statement crosswalks being utilized by Treasury for the AFR and GFRS. For FY2015, NASA has accurately reported GTAS and the Agency Financial Report (AFR).	Angela Flinn processed journal for the total difference. There was a sign error reported in GFRS by TP.
Export-Import Bank of the United States	8300	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 1,797,007,151.86	\$ 1,797,007,151.86	Unidentified	EXIM did not report this amount.	TP did not submit its SGL 3107000 data to GF. There was not adjustment made by GF neither in 4 th nor 5 th Quarters.
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	\$ -	\$ 1,284,363,655.55	\$ 1,284,363,655.55	Agency Verified	This amount represents the following SCNP line items: \$1,331.4B appropriation received related to re-estimates and \$5.8M appropriation received related to Inspector General.	TP did not submit its SGL 3107000 data to GF. There was not adjustment made by GF neither in 4 th nor 5 th Quarters.
Department of Housing and Urban Development	8600	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 52,993,279,384.90	\$ 52,993,279,384.90	Accounting/Reporting Error	RC 39 does not require a journal voucher due to a HUD GFRS reclassification error on the SCNP. HUD concurs with the journal voucher.	The difference is due to TP has incorrectly reported the balance on the SCNP GFRS. Angela Flinn will post journal to clear the difference.
Department of Housing and Urban Development	8600	Treasury General Fund	9900	44	Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ -	\$ 253,029,983.11	\$ 253,029,983.11	Accounting/Reporting Error	This is a General Fund entry where they reversed on a journal voucher entry in the wrong accounting period.	The difference is due to GF reversed journal in incorrect period for total amount of \$253,314,794.63

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Department of Energy	8900	Department of the Treasury	2000	17	Federal Loans Receivable/Federal Loans Payable	\$ -	\$ 218,000,000.00	\$ 218,000,000.00	Accounting Methodology Difference	FFB and DOE are allowed to report borrowing balances using different methods per Dispute Resolution Case 12-003	The material difference amount of \$218,000,000.00 is caused by a different accounting methodology used by the partners. The Federal Financing Bank (FFB) capitalizes interest for its loan receivable in accordance with FASB. The Department of Energy follows the Federal Credit Reform Act (FCRA) accounting guidelines and as a result, does not capitalize interest. Instead, the over or under payment amounts are considered to be part of interest paid/owed at year end when the agencies complete their FCRA CSC2 true-up. When that true-up is completed, the agencies attribute all cash and non-cash proceeds to FCRA interest expense. Any differences (shortfall or overages) are paid or refunded at that time. These differences are considered part of interest expense (in contrast to capitalized interest which FFB uses).
Department of Energy	8900	Treasury General Fund	9900	30	Other assets/liabilities	\$ -	\$ 225,540,140.64	\$ 225,540,140.64	Agency Verified	The General Fund Team did not use preliminary balances DOE provided for SGL 2590G 099 because the General Fund team did not understand the balances presented for SGL 2590 were part of RC30.	The difference is due to Capital Transfer that GF overlooked to include it on journal. GF did not include due to the difficulty of the data provided to GF. TP is aware of this issue and it is expected to be more detailed in order to avoid future discrepancies.
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	\$ -	\$ 212,953,456.45	\$ 212,953,456.45	Accounting/Reporting Error	The General Fund Team made an error reversing a journal using the incorrect sign on the balance and did not understand the balances presented for SGL 5990 were part of RC44. In addition, the DOE trial balance provided did not have \$100 million balance in SGL 5990 for Main 2247 that was entered in GTAS after the trial balance was provided to the General Fund.	The majority of the difference is due to GF reversed journal in incorrect period for the total amount of \$411,145,373.32. The remaining difference is due adjustment made after the 1 st GTAS submission and TP did not provides the most current data to GF.
Department of Energy	8900	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	\$ -	\$ 135,496,570.53	\$ 135,496,570.53	Agency Verified	The General Fund Team made an error reversing a journal using the incorrect sign on the balance.	The majority of the difference is due to GF reversed journal in incorrect period for the total amount of \$62,747,484.51. The remaining difference is due adjustments made after the 1 st GTAS submission and TP did not provides the most current data to GF.
Department of Energy	8900	Unidentified	9999	24	Buy/Sell Costs/Revenues	\$ 297,000,000.00	\$ 2,000,000.00	\$ 299,000,000.00	Agency Verified	Revenues from Classified Inter-Agency Agreements	N/A
Department of Energy	8900	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 433,000,000.00	\$ 19,200,000.00	\$ 452,200,000.00	Agency Verified	DOD is not able to provide DOE balances by TP at the MIPR level.	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends and preliminary data provided from DOE, DoD expenses with DOE are likely understated.
Department of Education	9100	Department of the Interior	1400	24	Buy/Sell Costs/Revenues	\$ 110,000.00	\$ 124,829,000.00	\$ 124,939,000.00	Agency Verified	RC 24: \$124, 939,000.00 - Proper reciprocating revenue and expenses not reported by trading partners. Interior \$237 million in revenue against the \$111 million in expenses reported by Education. Port of the variance related to interagency agreements result from revenue and expenses not reported by both trading partners in the some period. Education expensed the amount of the agreement in the year it occurred. Interior periodically posts revenue in current year and expired years of the fund.	Per discussions with DoED, this is believed to be a DoED Accounting/Reporting Error. DOI held weekly meetings with DoED to walk through detailed reports DOI has provided DoED. DoED believes it is an error on their end and is researching their current postings. Latest status as of 12/15, per Leon at DoEd - "We will not be able to resolve this issue Q1 FY 16. I have a meeting scheduled after the holidays with our grants staff and systems staff to isolate the problem, figure out if the TP is in the subsystem, and if so, why the data is not flowing into the GL with your TP code. The best case scenario is if the issue is a Vendor Table update, which is a quick and easy modification. Worst case scenario, it is a system limitation that requires a patch or upgrade from Oracle, which costs money, time and delays the solution." DOI has aslo been and will continue providing activity reports down to the agreement level to DoED on a quarterly basis. At this time, DOI has provided all information requested.

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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 Education	9100	Department of Education	9100	06	Borrowings - Losses/Gains	\$ 275,000,000.00	\$ -	\$ 275,000,000.00	Accounting Methodology D	<p>a. This balance is the total of the Direct Loan downward negative Modification Adjustment Transfer (MAT) which equates to a gain to Education.</p> <p>b. This relates to the RC 06 (\$904M) and also the RC 41 (\$903.9M).</p> <p>c. This balance is in GL 7190 - Gains.</p> <p>d. In the GTAS Attribute Tobie, a r- GL's are prohibited from using o G Sector.</p> <p>e. This was initio 1y recordea as a TP9 I for 4Q reporting.</p> <p>t ..his was recrossed -o a Z Sector for SQ reporting.</p> <p>g. There is no reciprocal set up on General Fund's side (a 6000 GL account) lo offset Education's posting for this MAT transfer.</p> <p>h. There is nothing lo request General Fund lo post on their side at this lime.</p> <p>i. The correspondence hos begun with Treasury to modify this accounting.</p> <p>j. Until it is corrected, this difference will remain in FY 16 reporting.</p>	<p>a. This balance is the total of the Direct Loan downward negative Modification Adjustment Transfer (MAT) which equates to a gain to Education.</p> <p>b. This relates to the RC 06 (\$904M) and also the RC 41 (\$903.9M).</p> <p>c. This balance is in GL 7190 - Gains.</p> <p>d. In the GTAS Attribute Tobie, a r- GL's are prohibited from using o G Sector.</p> <p>e. This was initio 1y recordea as a TP9 I for 4Q reporting.</p> <p>t ..his was recrossed -o a Z Sector for SQ reporting.</p> <p>g. There is no reciprocal set up on General Fund's side (a 6000 GL account) lo offset Education's posting for this MAT transfer.</p> <p>h. There is nothing lo request General Fund lo post on their side at this lime.</p> <p>i. The correspondence hos begun with Treasury to modify this accounting.</p> <p>j. Until it is corrected, this difference will remain in FY 16 reporting.</p>
Department of Education	9100	Department of Education	9100	24	Buy/Sell Costs/Revenues	\$ 111,000,000.00	\$ -	\$ 111,000,000.00	Accounting Methodology D	<p>RC 24 consists of \$107,517,008 of revenue in GL 5900 for Fund 091 X 4257000 Federal Student Loan Reserve Fund. Education is researching and working with Treasury for trading partner reporting guidance.</p>	<p>RC 24 consists of \$107,517,008 of revenue in GL 5900 for Fund 091 X 4257000 Federal Student Loan Reserve Fund. Education is researching and working with Treasury for trading partner reporting guidance.</p>
Department of Education	9100	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	\$ 7,017,000,000.00	\$ -	\$ 7,017,000,000.00	Accounting/Reporting Error	<p>a. This balance is a downward subsidy re-estimate accrual in August (primarily for Direct Loan and FFELI).</p> <p>This is a GFRS Error (See Screen Shot below). All of ED's GL 2985 should be G-99. Change TP 91 to 99.</p> <p>c. Education become aware that General Fund cannot see any of Educa tion's GL 2985 p ostings.</p> <p>d. A req uest was submitted to General Fund for them to post these amounts on their side p er their email to all agencies.</p> <p>e. Going forward, requests will be mode each Quarter-End for General Fund to post their GL 1980's.</p> <p>f. D his b alance is in GL 2985 - Uability to General Fund's Asset.</p>	<p>a. This balance is a downward subsidy re-estimate accrual in August (primarily for Direct Loan and FFELI).</p> <p>This is a GFRS Error (See Screen Shot below). All of ED's GL 2985 should be G-99. Change TP 91 to 99.</p> <p>c. Education become aware that General Fund cannot see any of Educa tion's GL 2985 p ostings.</p> <p>d. A req uest was submitted to General Fund for them to post these amounts on their side p er their email to all agencies.</p> <p>e. Going forward, requests will be mode each Quarter-End for General Fund to post their GL 1980's.</p> <p>f. D his b alance is in GL 2985 - Uability to General Fund's Asset.</p>
Department of Education	9100	Treasury General Fund	9900	06	Borrowings - Losses/Gains	\$ -	\$ 904,000,000.00	\$ 904,000,000.00	Accounting Methodology D	<p>a. This balance is the total of the Direct Loan upward negative Modification Adjustment Transfer (MAT) which equates to a loss to Education.</p> <p>b. This relates to the RC 06 (\$275M) and also the RC 41 (\$903.9M).</p> <p>c. This balance is in GL 7290 - Losses.</p> <p>d. This is rounded up from \$903.9 because it is the GFRS line balance.</p> <p>e. In the GTAS Attribute Tobie, oil 7" .. GL's ore prohibited from using a G Sector.</p> <p>f. This was initially recorded as a TP9 I for 4Q reporting.</p> <p>g. This was reclosed to a Z Sector for SQ reporting.</p> <p>h. There is no reciprocal set up on General Fund's side (a 6000 GL account) to o fset Education's pos ting for this MAT transfer.</p> <p>i. There is nothing to request General Fund to post on their side at this time.</p> <p>j. The correspondence hos begun with Treasury lo modify this accounting.</p> <p>k. Until it is corrected, this difference will remain in FY 16 reporting.</p>	<p>b.</p> <p>We are still working with TP. It appears GF may have been mistakenly used as their TP on RC 06.</p>

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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 Education	9100	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 1,337,056,569.00	\$ 1,337,056,569.00	Accounting Methodology D	<p>a. This balance still remains after the General Fund posted ED's adjustments to the 31 ** GL accounts.</p> <p>b. The other adjustments included grant liability accruals and smaller adjustments that are non-CARS activity.</p> <p>c. This remaining balance represents the subsidy re-estimate accruals that ED posted to GL 3107 that still need to be posted on the General Fund side to GL 3207.</p> <p>d. Education became aware that General Fund cannot see any of Education's non-CARS 3107 postings.</p> <p>e. Subsequently, a request was sent to General Fund for them to post these amounts on their side per their email to all agencies.</p> <p>f. Going forward, requests will be made each Quarter-End for General Fund to post their 3207's.</p> <p>g. This balance is in GI 3107 - AE2E20E2riations Used.</p>	The majority of the difference should be cleared after most recent request to have entry made in GFRS.
Department of Education	9100	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 903,940,471.44	\$ -	\$ 903,940,471.44	Accounting Methodology D	<p>a. This balance is the total of the Direct Loan upward negative Modification Adjustment Transfer (MAT) which equates to a loss to Education.</p> <p>b. This relates to the RC 06 (\$275M) and also the RC 06 (\$904M).</p> <p>c. This balance is in GI 31 01 - Appropriations.</p> <p>d. Based on the Credit Reform Case Study, a positive Modification Adjustment Transfer (MAT) results in an appropriation into the financing account (ie. a "subsidy warrant").</p> <p>e. However, financing accounts are not set up to account for equity accounts.</p> <p>f. Therefore, when the subsidy warrant was recognized, the transaction credited GL 579000 with a Sector G -TP 99- (instead of crediting the GL equity account 310100).</p> <p>g. There is no reciprocal set up on General Fund's side (a 3000 GL account) to offset Education's posting for this MAT transfer.</p> <p>h. There is nothing to request General Fund to post on their side at this time.</p> <p>i. The correspondence has begun with Treasury to modify this accounting.</p> <p>j. Until it is corrected, this difference will remain in FY 16 reporting.</p>	We are still working with TP to eliminate this difference.
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	\$ -	\$ 772,393,812.91	\$ 772,393,812.91	Accounting Methodology D	<p>a. This balance is primarily actual cash transfers (and primarily for FFEL) and includes adjustments for sector and trading partner reclasses.</p> <p>b. Education became aware that General Fund cannot see any of Education's GL 5993 postings.</p> <p>c. Subsequently, a request was sent to General Fund for them to post these amounts on their side per their email to all agencies.</p> <p>d. Going forward, requests will be made each Quarter-End for General Fund to post their GL 5710's.</p> <p>e. This balance is in GL 5993 - Offset to General Fund's (Non - Entity - Collections.</p>	\$561,665,294.10 of this difference should be cleared after most recent request for entry in GFRS is completed. We are still working with TP to eliminate the remaining 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 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	\$ -	\$ 1,110,155,797.89	\$ 1,110,155,797.89	Accounting Methodology D	a. This balance is a downward subsidy re-estimate accrual (for FFEL only) . b. Education became aware that General Fund cannot see any of Education's GL 2985 postings. c. A request was submitted to General Fund for them to post these amounts on their side per their email to all agencies. d. Going forward, requests will be made each Quarter-End for General Fund to post their GL 1980's. e. This balance is in GL 2985 - Uability_ to General Fund's Asset.	An entry was requested to be made in GFRS in the amount of \$5,921,816,629.74 that will largely reduce this difference. We will continue to work with TP to eliminate the remaining difference.
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	\$ -	\$ 242,504,326.23	\$ 242,504,326.23	Accrual Methodology Diffe	a. This balance is the total of adjustments made for sector and trading partner recloses made by Education. b. Education become aware that General Fund cannot see any of Education's GL 5994 postings. c. Subsequently, o request was sent to General Fund for them to post these amounts on their side per their email to all agencies. d. Going forward, requests will be made each Quarter-End for General Fund to post their GL 5712's. e. This balance is in GI 5994 - Accrued Offset to General Fund's (Non-Entify_ I Collections.	We are still working with TP to resolve this difference.
Independent and Other Agencies	9500	United States Postal Service	1800	24	Buy/Sell Costs/Revenues	\$ 2,000,000.00	\$ 115,000,000.00	\$ 117,000,000.00	N/A	N/A	\$63M was reported to TP 95 but should be reported in TP 99 in GFRS. this will be reclassified by a Treasury JV. \$49M of activity is related to various independent agencies not identified by TP. The remaining \$SM in activity is attributed to TPs that have activity under \$1 M and not reported separately in GFRS due to materiality.
Corporation For National & Community Service	9515	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 194,252,787.37	\$ 194,252,787.37	N/A	N/A	We have sent correspondence to the TP and are still working with them to eliminate this difference.
Millennium Challenge Corporation	9563	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 257,242,314.30	\$ 257,242,314.30	CY Timing Difference	The difference in RC39 is due to timing differences between the Millennium Challenge Corporation (MCC) and the Treasury General Fund recording of Appropriations Used. The General Fund amount does not include MCC's September 2015 and September adjustment 2015 activity in United States Standard General Ledger (USSGL) account 310700 of \$73,078,813.20 and \$184,163,385.83, respectively.	This difference has since been cleared.
Patient Centered Outcomes Research Trust Fund	9572	Department of Health and Human Services	7500	09	Expenditure Transfers of Financing Sources	\$ 60,000.00	\$ 107,595,201.63	\$ 107,655,201.63	N/A	N/A	This amount should be offset with the difference relating to Department of the Treasury. The balance was posted correctly to GTAS for Q4 FY 2015; however the amount was not reclassified for GFRS. The issue relates to a financial system limitation. HHS is currently going through a system upgrade and we expect this issue to be corrected.
Corporation for Travel Promotion	9576	Treasury General Fund	9900	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ 266,869,835.20	\$ -	\$ 266,869,835.20	N/A	N/A	This is due to a FR Entity issue between FR Entity 9576 and FR Entity 2000.
Treasury General Fund	9900	Congress (House & Senate)	0000	39	Appropriations Used/Appropriations Outstanding	\$ 2,118,053,105.41	\$ -	\$ 2,118,053,105.41	Agency Verified	TP didn't report. Daniel Adams processed journal JV0776 for TP, which cleared difference.	N/A
Treasury General Fund	9900	Congress (House & Senate)	0000	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 688,027,362.93	\$ 688,027,362.93	Agency Verified	TP didn't report. Daniel Adams processed journal JV0776 for TP, which cleared difference.	N/A
Treasury General Fund	9900	Congress (House & Senate)	0000	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 2,179,523,920.41	\$ 2,179,523,920.41	Agency Verified	TP didn't report. Daniel Adams processed journal JV0776 for TP, which cleared difference.	N/A
Treasury General Fund	9900	The Judiciary	1000	39	Appropriations Used/Appropriations Outstanding	\$ 838,358,690.29	\$ -	\$ 838,358,690.29	Unidentified	TP hasn't responded to requests. GF needs TP balances to know what activity is non- appropriated or reimbursable. These balances need to be taken out of GF balances.	N/A
Treasury General Fund	9900	The Judiciary	1000	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 230,982,300.00	\$ 230,982,300.00	Unidentified	TP hasn't responded to requests. This difference could be caused by Fiduciary activity reported by TP.	N/A
Treasury General Fund	9900	The Judiciary	1000	44	Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 111,911,639.79	\$ -	\$ 111,911,639.79	Unidentified	TP hasn't responded to requests. GF has CARS backup for balances reported. TP didn't report anything.	N/A
Treasury General Fund	9900	Executive Office of the President	1100	39	Appropriations Used/Appropriations Outstanding	\$ 318,420,394.14	\$ -	\$ 318,420,394.14	Accounting/Reporting Error	Difference is due to FR Entity issues. GF transactions are being picked up under FR Entity 1125, 1130, 1133, 1136, 1137, 1900, 2000, 7200.	N/A
Treasury General Fund	9900	Executive Office of the President	1100	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 4,609,218,350.54	\$ 4,609,218,350.54	Accounting/Reporting Error	Difference is due to FR Entity issues. GF transactions are being picked up under FR Entity 1125, 1130, 1133, 1136, 1137, 1900, 2000, 7200.	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
Treasury General Fund	9900	Executive Office of the President	1100	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 5,783,348,292.86	\$ 5,783,348,292.86	Accounting/Reporting Error	Difference is due to FR Entity issues. GF transactions are being picked up under FR Entity 1125, 1130, 1133, 1136, 1137, 1900, 2000, 7200.	N/A
Treasury General Fund	9900	Defense Security Cooperation Agency	1137	39	Appropriations Used/Appropriations Outstanding	\$ 6,780,432,465.63	\$ -	\$ 6,780,432,465.63	Accounting/Reporting Error	The difference is due to General Funds side of Main Account 1082 being picked up under FR Entity 1100 instead of 1137.	The difference is due to 11*1082 not getting picked up in Entity 1137. This is causing a large difference between Entity 1137 & Entity 9900. I have been in contact with Roger Brown, the POC for Treasury General Fund Entity 9900, and Treasury is working on getting all the 1082 accounts under our Entity 1137.
Treasury General Fund	9900	Defense Security Cooperation Agency	1137	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 4,255,515,249.19	\$ 4,255,515,249.19	Accounting/Reporting Error	The difference is due to General Funds side of Main Account 1082 being picked up under FR Entity 1100 instead of 1137.	The difference is due to 11*1082 not getting picked up in Entity 1137. This is causing a large difference between Entity 1137 & Entity 9900. I have been in contact with Roger Brown, the POC for Treasury General Fund Entity 9900, and Treasury is working on getting all the 1082 accounts under our Entity 1137.
Treasury General Fund	9900	Defense Security Cooperation Agency	1137	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 5,879,649,801.21	\$ 5,879,649,801.21	Accounting/Reporting Error	The difference is due to General Funds side of Main Account 1082 being picked up under FR Entity 1100 instead of 1137.	The difference is due to 11*1082 not getting picked up in Entity 1137. This is causing a large difference between Entity 1137 & Entity 9900. I have been in contact with Roger Brown, the POC for Treasury General Fund Entity 9900, and Treasury is working on getting all the 1082 accounts under our Entity 1137.
Treasury General Fund	9900	Defense Security Cooperation Agency	1137	46	Asset for Agency's custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ 641,138,417.00	\$ -	\$ 641,138,417.00	Accounting/Reporting Error	GF missed sending initial quarterly email requesting balances in RC46. Email correspondence was sent at a later date and a response was received, but the response wasn't received in time to make appropriate adjustments.	This is the amount of the remaining loan balance for our non-entity loans in 11X4121. This liability is based on anticipated collections for these outstanding loans. Treasury does not consider anticipated payments for miscellaneous and custodial collections to the general fund, thus causing the difference.
Treasury General Fund	9900	Department of Agriculture	1200	30	Other assets/liabilities	\$ 2,634,000,000.00	\$ -	\$ 2,634,000,000.00	Agency Verified	The total difference is due to TAS 12X5531 activity in USSGL 2590 that don't flow through CARS for GF to report. This activity would need to be provided to GF on a quarterly basis in order to reciprocate. This activity should have been reported by TP with TP999 instead of TP99 until further research is done per Targeted Difference Identification Form number 1200999902.	Transaction related to the Disaster Relief Fund, transfer from the General Fund to the Special Fund, using SGL 2590. No reciprocating balance was recorded by General Fund in SGL 199000 to offset USDA SGL 259000 balance.
Treasury General Fund	9900	Department of Agriculture	1200	39	Appropriations Used/Appropriations Outstanding	\$ 8,555,315,530.19	\$ -	\$ 8,555,315,530.19	Agency Verified	Working with TP. GF booked the balances sent by TP. TP numbers have changed in GTAS and GFRS.	Need to provide General Fund USDA GL3107 appropriate balances.
Treasury General Fund	9900	Department of Agriculture	1200	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 218,308,598.32	\$ 218,308,598.32	Unidentified	Working with TP. The difference could possibly be an anticipated rescission reported by TP that don't flow through CARS for GF to report.	Anticipated rescission that doesn't flow through CARS.
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	\$ 2,694,597,527.67	\$ -	\$ 2,694,597,527.67	Accounting/Reporting Error	Working with TP. \$1,725,498,732.07 of the difference is due to GF reversing journal in an incorrect period. The remaining difference appears to be a timing difference with transfers to GF Receipt Accounts.	Per General Fund, \$1.7 Billion of the difference is due to GF reversing journal in an incorrect period. The remaining differences appear to be timing difference with transfers to GF receipt account, as \$336 Million difference is due to FSA Farm Loan Program recording direct downward re-estimates collections in USSGL 5993 TAS 12 2701.003 for the General Fund with a Trading Partner of 099 per Credit Reform and General Fund Receipt Account Guidelines. \$449 Million is the re estimate reported in TAS 122702.003, Rural Electrification and Telephone Loans, downward re estimates of Subsidies on the September SF 224.
Treasury General Fund	9900	Department of Agriculture	1200	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 1,504,825,868.04	\$ -	\$ 1,504,825,868.04	Accounting/Reporting Error	Working with TP. \$1,346,877,381.46 of the difference is due to GF reversing journal in an incorrect period. The remaining difference is due to TP data changing from GTAS to GFRS.	Per General Fund, \$1.3 billion of the difference is due to GF reversing journal in an incorrect period. The remaining difference is due to timing difference, as \$112 Million balance relates to downward re estimate adjustment for credit reform. According to credit reform case study for downward re-estimate and negative subsidy, this account represents amounts collected on behalf of the General Fund of Treasury with domain value "F" and transaction partner code "99", in addition to \$65 Million is related to FSA Farm Loan Program recording Capital Transfers in USSGL 5994 in TAS 122814 with a Trading Partner of 099 per General Fund Receipt Account Guidelines.
Treasury General Fund	9900	Department of Commerce	1300	39	Appropriations Used/Appropriations Outstanding	\$ 1,475,774,867.66	\$ -	\$ 1,475,774,867.66	Accounting/Reporting Error	Journal has been processed and difference has been cleared.	DOC provided the General Fund with the applicable RC 39 amounts, as requested, in order for the General Fund to offset the amounts, thereby eliminating any differences. DOC has also followed up with the General Fund to understand whether or not the information provided was used and we are still awaiting a response.

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Treasury General Fund	9900	Department of the Interior	1400	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 620,020,565.69	\$ 620,020,565.69	Accounting/Reporting Error	The total difference is due to TAS 3875. This TAS is split between fiduciary and non-fiduciary and is marked as fiduciary.	TAS 3875/017 is split between fiduciary and non-fiduciary activity. In GTAS, this TAS is marked as fiduciary so for year-end, Treasury did not record cash for this TAS code. This resolved our IGT difference for Q4 scorecard reporting for this RC as the IGT module does not bring fiduciary TAS codes into the reconciliation - so both sides were zero. For Q5 scorecard reporting which is based on GFRS, we have a difference for the cash reported in TAS 3875/017 due to DOI including the non-fiduciary activity in our GFRS and AFR balances. As of 9/30, TAS 3875/017 has SGL 101000 cash of \$617,580,344.98. This is not a reporting error by DOI, but rather a presentation issue with this specific TAS code.
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	\$ 406,362,633.65	\$ -	\$ 406,362,633.65	Accounting/Reporting Error	The total difference is due to GF reversing a journal in incorrect period.	Difference is close to what was in GTAS so I used that data. TAS 0680 reported by DOI was \$147,326,029. GF reported \$406,502,316.55. DOI does not believe the GF balance is correct for this TAS. (Balance provided in Oct to GF was \$131,868,057. Final submission submitted by DOI was slightly different from preliminary data provided to GF) TAS 2020 reported by DOI was \$336,864,873.25. GF reported \$417,522,274.06. GF confirmed that the balance was adjusted erroneously and that their balance is incorrect. See email support. TAS 3875/017 reported by DOI was \$85,473,061.96 and is what was reported to GF in October. GF reported \$128,788,029.91. GF confirmed that the balance was adjusted erroneously and that their balance is incorrect. See email support. These three alone make up \$388M of the difference to be explained. I'm not sure why the GF balances changed from what was previously submitted and certified in GTAS by the General Fund. For Q4, our differences were only \$69M which were explained in DOI's Q4 TDF. GF confirmed that the balance was adjusted erroneously and that their balance is incorrect. See email support.
Treasury General Fund	9900	Department of Justice	1500	39	Appropriations Used/Appropriations Outstanding	\$ 1,104,215,833.77	\$ -	\$ 1,104,215,833.77	Agency Verified	Working with agency, GF reported the balances TP sent in GTAS. TP balances changed in GTAS and again in GFRS.	The variance primarily relates to the manner in which the General Fund captures data for this reciprocal category. The General Fund captures this information based on activity reported in CARS. However, in fiscal year 2015, DOJ did not report all activity using the CARS application.
Treasury General Fund	9900	Department of Justice	1500	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 874,205,717.73	\$ 874,205,717.73	Accounting/Reporting Error	\$1,023,824,680.09 of difference is due to TP reporting this balance, which is seized cash deposited to SGL 1532 instead of 1010 per OMB guidance. This is a known issue that exclusions are given for. The remaining difference is due to balances reported by TP in TAS 015 010 0930 that is assigned to FR Entity 1500, which GF didn't pick up because of the Parent/Child TAS. GF picked this up under 010 0930 FR Entity 1000.	The variance primarily relates TAS 15X687 4 and 1510150930. The DOJ properly reported the fund balance in TAS 15X6874 using sgl account 1532. In addition, the fund balance in TAS 1510150930 was not captured by the General Fund by the General Fund in its reporting.
Treasury General Fund	9900	Department of Labor	1601	39	Appropriations Used/Appropriations Outstanding	\$ 9,969,358,900.83	\$ -	\$ 9,969,358,900.83	Agency Verified	The total difference is due to TP not reporting anything for RC39 in GFRS. This difference was cleared in GTAS prior to GFRS reporting.	DOL reported RC 39 (SGL 3107) in GFRS Module 3G (please see GFRS Report p. 10 and 16) in the amounts of +/- \$9,964,324. However, these amounts were not reported in GFRS Module 4 since Module 4 did not populate a balance for us to report on (these balances net to \$0.00 on the SCNP). We have asked Treasury if this should have been reported in Module 4 for both the debit and credit, and if so, for Treasury to prepare a correcting entry for us for RC 39 in GFRS. Treasury replied and confirmed that they will prepare a journal voucher to adjust DOL's SCNP line 7.2 Appropriations Used (RC 39) to report the \$9,969,358,900.83 as we requested (see accompanying correspondence).

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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 Labor	1601	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 7,965,085,494.91	\$ 7,965,085,494.91	Agency Verified	<p>This is a known issue that both parties get exclusions for. The total difference is due to TAS 0327 and non-expenditure transfers. Per OMB guidance, TP does an internal transfer from 8042 to 0327 by Cr 3101. Then TP records negative warrant for repayment to Treasury by Dr 3101. GF only sees and reports the negative warrant and don't see or report the internal transfer reported by TP.</p>	<p>Per reconciliations done by DOL and by the General Fund, the RC 41 difference can be traced to DOL TAS X0327 and is attributable to special guidance from OMB specifying how DOL is to record and report nonexpenditure transfers. Per the attached guidance, DOL records an internal transfer from 8042-->0327 by Cr 3101. When it comes time for the repayment to Treasury, we record a negative warrant by Dr 3101. The General Fund only sees the negative warrant, so they report that on their side but they don't see the internal transfer on our side.</p> <p>Per our conference call with Tom Sears of Fiscal Service, Hibbi Iqbal of DOL, James Full of the General Fund and Daniel Bastian of DOL, and the accompanying email correspondence from Tom, this difference will be excluded in full from DOL's Scorecard unless and until the guidance governing these transactions changes.</p>
Treasury General Fund	9900	United States Postal Service	1800	39	Appropriations Used/Appropriations Outstanding	\$ 194,175,283.52	\$ -	\$ 194,175,283.52	Agency Verified	<p>TP didn't report a Statement of Change in Net Position.</p>	<p>Expended Appropriations are tracked internally and reported to General Fund in SGL 5200. A rec/ossification is planned to be done by a Treasury JV. The Material Difference Report for TP9900 difference in RC 39 for \$194,175,283.52 not reported in SGL 3207 is broken down below and was reported in SGL 5200 for expended appropriations \$86.5M Emergency Preparedness (EPP) \$62.6M Free and Reduced Rate Mail \$21.9M Revenue Forgone \$171 M Total The remaining amount of \$23M is unidentified and immaterial.</p>
Treasury General Fund	9900	Department of the Treasury	2000	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 60,007,573,292.75	\$ 60,007,573,292.75	Accounting Methodology Difference	<p>48 Billion is associated with the Sinking Fund in TAS 20 0575. 10,893,907,463.00 is in TASes 20 0912, 0913, 0919. This due to a General Fund Year-End journal. This issue has since been cleared in RC40 for FY2016. 1,019,714,393.15 is due from amounts recorded by the General Fund that are not true TASes in Treasury's SMAF. Those TASes include 20 5138, 6172, 6179, 6181, 6182, 6352, 6388.</p>	<p>The material difference amount in RC 40 is due to the following: (1) \$48,433,416,248.81 of total difference is related to the Sinking Fund. Treasury does not report TAS 20X0575 for financial statement or GFRS purposes per IG opinion (this TAS is also in dispute resolution). However, Treasury (FRP) collects trial balance data for the Sinking Fund in TIER from Fiscal Service Debt (FSD), for purposes of submitting to GTAS. (2) Approximately \$11 billion relates to unidentified General Fund postings versus Treasury GTAS postings related to IRS TASs (main accounts 0912, 0913, & 0919) that is still being researched with the GF and IRS (3) Another approximately \$1 billion relates to Deposit TASs (e.g., 020X6179, 020X6181, 020X6182, 020X6352, 020X6388) included by the GF that do not belong to Treasury and thus were not reported in GTAS/GFRS.</p>
Treasury General Fund	9900	Department of the Treasury	2000	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 1,339,399,507.31	\$ 1,339,399,507.31	Accounting/Reporting Error	<p>680,849,085.47 in TAS 20 0575 is related to the Sinking Fund. 24,282,500.00 in TAS 20 0575 Treasury states is Prior Year cleanup. 673,210,284.39 in TAS 011 0003 is not a true warrant transaction for IMF, further investigation into their posting logic is needed. 10,216,570.00 in TAS is related to a surplus warrant, I believe this is due to a FR Entity issue.</p>	<p>The material difference amount in RC 41 is due to several factors as follows: (1) \$680,849,085.47 is related to the Sinking Fund (020 0575) SGL 310700/320700 reciprocating issue which has been referred for Intra-governmental Dispute Resolution, (2) \$673,210,284.39 is caused by the IMF (US Quota TAS 020 011 X0003) using USSGL 3101 to record net deferred losses. USSGL 3101 is used by Agencies to record warrant activity. The GF uses CARS warrant activity to record balances in Reciprocal Account 320100 for eliminations. The IMF US Quota Child Account uses USSGL 310100 to record net deferred losses. The variance will be ongoing until a new IMF Accounting scenario is developed and approved in FY 2016 and then implemented in FY 2017, (3) \$10,216,570.00 is related to a surplus warrant, and offset by (4) (\$24,282,500.00) related to Treasury's cleanup of prior year data related to the Sinking Fund.</p>

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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 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	\$ 36,552,458,370.20	\$ -	\$ 36,552,458,370.20	Accounting Methodology Difference	6,805,949,688.19 in TAS 20 0110, 0111, 0152 is due to IRS Custodial revenue issues. Treasury DCFO has reached out to IRS and has not received a response. 30,058,435,731.72 in TAS 20 0949 Child-Parent relationship for the Affordable Care Act. 45,740,821.00 is due to FR Entity issues with Corporation for Travel Promotion.	The material difference amount in RC 44 is primarily due to the following reasons: (1) \$30,058,435,731.72 is related to the child/parent Affordable Care Act TAS (075 020X0949005) which appears to not have been reported by the GF, (2) \$6,805,949,688.19 relate to discrepancies between IRS custodial revenue activity in TASs 020 0110, 0111, 0152 and the reciprocal activity in CARS. As IRS confirms their activity, DCFO will work with IRS/GWA to further investigate cause of the differences. (3) (\$240,148,347.40) is related to main accounts 20 1501, 1614, 2814, 3230 which are not being properly reciprocated between Treasury and the GF which require further investigation. (4) (\$45,740,821.00) is due to a GWA FR entity mapping issue with Corporation for travel promotion. Specifically, TAS 580 5585 was incorrectly mapped by GWA to TP 9576 instead of TP 2000. GWA confirmed that the FR mapping was corrected on 12/15/15.
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	\$ 3,686,878,942.43	\$ -	\$ 3,686,878,942.43	Accounting Methodology Difference	14,506,938,986.65 of the outage is due to Treasury Receivables which are then Due to the General Fund in the following TASes: 20 9501, 9502, 9503, 580 5585, 20 0650, 2485, 2763, 2784, 2790, 2792, 2869, 3101, 3112, 4109, 5081, 5445, 5433, 6822, 6902, 8902.	The difference is primarily related to IRR's Tax collections reflected in main account 0101, 0110, and 0111. The material difference 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	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 5,315,826,538.13	\$ -	\$ 5,315,826,538.13	Agency Verified	Treasury's amount they reported did not change. However, Treasury owned TASes reported by other FR Entities changed their accrual balances. These balances were not communicated to the General Fund in order to be submitted via Journal for proper year-end accounting.	The difference is primarily related to interests collected by Fiscal Service Debt on Loans to other Federal Agencies (primarily Department of Education). The collections are reflected by Treasury but not reciprocated by the General Fund. The material difference 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	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	\$ 366,653,010.10	\$ -	\$ 366,653,010.10	CY Timing Difference	Combination of incorrectly reversed journal \$347,073,355.80, and an incorrectly debited journal entry \$19,579,400.00.	FCC provided General Fund the balances in RC44 totaling \$434,351,745.70. GF incorrectly posted the correlating entry in the amount of \$67,698,989.90 which created a difference of \$366,652,755.80 plus a rounding difference of \$254.30 to equal the stated difference. GF to manually enter corrections.
Treasury General Fund	9900	Social Security Administration	2800	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 608,979,371.34	\$ -	\$ 608,979,371.34	CY Timing Difference	\$609,281,018.25 is a timing difference due to an incorrectly reversed journal. The remaining (\$301,646.91) is due to rounding by TP for GFRS submission.	The difference is related to a General Fund reporting error. SSA provided the General Fund with accrual information for Fiscal Year End 2015. The General Fund initially reported the activity correctly in GTAS for the 4th quarter, but inadvertently reversed the entries causing differences in RC 48 for the GFRS reporting period.
Treasury General Fund	9900	U. S. Nuclear Regulatory Commission	3100	39	Appropriations Used/Appropriations Outstanding	\$ 126,878,791.51	\$ -	\$ 126,878,791.51	Agency Verified	TP did not submit RC39 data to GFRS	The NRC inadvertently excluded SGL accounts 310700G/570000G for TP 099 from GFRS. The NRC reconciled the SGL account 310700G to the CARS FBWT Net Disbursement BETC code activity and provided the Treasury General Fund so that they could make an adjusting entry to the SGL account 320700G in GTAS. As a result, no difference was reported in GTAS for this intra-gov. activity. As a result, the NRC concurs with Treasury's corrective action plan of posting a manual JV to the NRC GFRS submission. See attached SGL 310700G reconciliation spreadsheet and emails.
Treasury General Fund	9900	Smithsonian Institution	3300	39	Appropriations Used/Appropriations Outstanding	\$ 640,728,902.37	\$ -	\$ 640,728,902.37	Agency Verified	TP did not submit RC39 data to GFRS.	Smithsonian Confirms \$767,884,894.94 Appropriations Used/Appropriations Outstanding per GTAS reporting. The difference is due to the JV that General Fund was to record per email exchange for \$127M. The JV was made to main acct 0000 instead of 0100.
Treasury General Fund	9900	Smithsonian Institution	3300	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 297,821,660.82	\$ 297,821,660.82	Agency Verified	TP did not submit RC40 data to GFRS.	Confirmed FBwT balances for federal appropriations as of 9/30/15 per the CARS system. Not included in the \$297.8 mil are the \$18.7 m of non-federal fiduciary funds held at Treasury in TAS 33X6097 and 33X6220 and \$70k in TAS 33F3845.
Treasury General Fund	9900	Smithsonian Institution	3300	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 819,483,912.23	\$ 819,483,912.23	Agency Verified	TP did not submit RC41 data to GFRS.	RC 41 is confirmed reporting per September GTAS submission. Per the guidance in TFM 4705.20f Smithsonian coded the data in GTAS with the indicator value of "G" and partner code 099.
Treasury General Fund	9900	John F. Kennedy Center For Performing Arts	3301	39	Appropriations Used/Appropriations Outstanding	\$ 115,162,088.95	\$ -	\$ 115,162,088.95	Agency Verified	Did not receive data from TP.	N/A
Treasury General Fund	9900	Department of Veterans Affairs	3600	39	Appropriations Used/Appropriations Outstanding	\$ 161,279,788,941.28	\$ -	\$ 161,279,788,941.28	Agency Verified	TP did not submit RC39 data to GFRS.	This RC is new for FY15 GFRS reporting and should have been included as part of the GFRS intra-governmental reclassification

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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	\$ 426,753,249.17	\$ -	\$ 426,753,249.17	Agency Verified	TP did not submit RC44 data to GFRS.	While processing the reclassified intra-governmental balances into GFRS, VA used the incorrect TP for this RC. Due to turnover, VA was unaware a new line needed to be created in the GFRS module four template to capture the agency side of this new RC.
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	\$ 71,593,553.74	\$ 109,000,000.00	\$ 180,593,553.74	CY Timing Difference	\$181,128,893.96 is due to timing difference, \$156,965.59 is due to rounding by TP for GFRS submission, remaining (\$692,305.81) is due to TP not reporting the following Main Accounts: 0869 (\$1,580.48), 1435 (\$1,765,719.01), & 3220 \$1,074,993.68.	VA believes it has reported the agency amount correctly. This variance lies with Treasury's General Fund.
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	\$ 153,265,203.35	\$ -	\$ 153,265,203.35	CY Timing Difference	\$155,215,377.73 is due to timing difference, remaining - \$1,950,174.38 is due to an outage in Main Account 0850.	The SEC has provided its balances, by main account, for the Treasury General Fund in a timely manner, beginning on October 14, 2015. The SEC has monitored the GTAS reporting module throughout the reporting period window, and has informed the Treasury General Fund points-of-contact of the variances, and provided corrective analysis for the Treasury General Fund to implement. This Treasury General Fund has responded several times that they would make the corrections, but ultimately failed to do so.
Treasury General Fund	9900	National Endowment For The Arts	5901	39	Appropriations Used/Appropriations Outstanding	\$ 150,630,575.06	\$ -	\$ 150,630,575.06	Agency Verified	Did not receive data from TP	N/A
Treasury General Fund	9900	Railroad Retirement Board	6000	39	Appropriations Used/Appropriations Outstanding	\$ 755,765,366.80	\$ -	\$ 755,765,366.80	Accounting/Reporting Error	Journal has been posted and therefore, there is no action to be taken.	TP99 transaction was not recorded by Treasury properly
Treasury General Fund	9900	Railroad Retirement Board	6000	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 935,035,476.52	\$ 935,035,476.52	Agency Verified	Part of the difference is due to RC 39 in which GF has posted on JV and therefore, the difference has been corrected. The remaining amount of \$179,270,110.22 that shows in GTAS has been broken down as follow: \$177,270,110.22 Main account 8010 SGL 9010 was not reported by the TP, and \$2,000,000.00 Main account 0113-SGL 3101 was incorrectly reported in wrong Main account 0111 by TP as well.	TP99 transaction was not recorded by Treasury properly
Treasury General Fund	9900	Environmental Protection Agency	6800	44	Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 255,686,493.65	\$ -	\$ 255,686,493.65	Accounting/Reporting Error	TP hasn't responded to request. It appears that the TP has incorrectly reported activity in GFRS.	The SCNP crosswalk does not include gl account 599000 while the SCNP Reclassified crosswalk does include account 599000.
Treasury General Fund	9900	Department of Transportation	6900	39	Appropriations Used/Appropriations Outstanding	\$ 33,588,744,149.81	\$ -	\$ 33,588,744,149.81	Agency Verified	The difference appears to be an incorrect sign recorded by the TP in GFRS in which the amount of \$16,810,037,727.84 was duplicated. The actual difference amount in GTAS is \$31,330,578.03 which is less than threshold of \$100 million. The TP is aware of this difference.	REMOVE

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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	\$ 210,709,630.51	\$ -	\$ 210,709,630.51	Accounting/Reporting Error	GF reversed journal in incorrect period for the total amount of \$264,966,060.99 that shows in GTAS. The remaining difference is due to adjustment made in TAS 2728, 2760, 2769 in which appears to be part of downward-re-estimates.	This amount reflects the difference between DOT and General Fund in RC 44 per Treasury Material Difference Report. This difference is primarily related to the Custodial Activity that DOT does not report in its GFRS Statement of Net Position or Custodial Statement or its Agency Net Position. DOT Statement of Changes in Net Position crosswalk includes a work-around to exclude those USSGLs, Treasury Account Symbols (TAS), and attribute combinations that have custodial attributes of "S" on the Statement of Net Position to be in compliance with the Treasury Financial Statement Crosswalk and GTAS. DOT does not prepare a Statement of Custodial Activity since DOT custodial activity is not considered material to the DOT 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 only (Attribute A). The related USSGLs and TAS for general fund receipt accounts with an Attribute "S" 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. DOT custodial activity not included in GFRS Statement of Net Position is \$239,828,145.44. DOT is working to correct USSGLs and Attributes used to report custodial activity. In addition DOT incorrectly reflected RC 44 USSGL 5320 activity as nonfederal other taxes and receipts in GFRS Net Position in the amount of \$24,185,948
Treasury General Fund	9900	Department of Transportation	6900	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 281,469,220.18	\$ -	\$ 281,469,220.18	Agency Verified	This is due to TP a Custodial/Noncustodial attributes that relates USSGLs and TAS for General Fund Receipt accounts with an Attributes "S". DOT does not report in its GFRS Statement of Net Position or Custodial Statement or its Agency Net Position. There was an incorrect reclassification in Statement net Position line items from which shows discrepancy difference in GFRS. Besides, DOT incorrectly reflected USSGL 5320 activity as nonfederal other taxes and receipts in GFRS Net Position in the amount of \$24,185,948. TP is aware of this difference and it is expected to be resolved in 1 st Quarter.	This amount reflects the difference between DOT and Treasury General Fund in RC 48 per Treasury Material Difference Report. This difference is primarily related to inconsistent reporting of TAS balances. The bulk of the difference is in TAS 2728, 2739, 2760 and 2768 between General Fund Reported Amount and DOT Reported Amount. These TAS reflect DOT activity for credit reform reestimates. The General Fund reported amount for TAS 2728, 2739, 2760 and 2768 appears to be in error in the amount of \$263,286,894. DOT requested explanation of Treasury General Fund Reported Amounts. In addition DOT does not report custodial activity in RC 48 for GFRS reporting or DOT Agency Statement of Net Position due to the inconsistent USSGL and attribute used for reporting custodial activity (see explanation for RC44). The custodial amount not reported in GFRS Net Position is 15,048,570. DOT had a work around solution for reporting custodial activities in its financial statements to maintain compliance with Treasury Financial Statements Crosswalks and GTAS reporting.
Treasury General Fund	9900	Department of Homeland Security	7000	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 2,679,342,752.60	\$ 2,679,342,752.60	Agency Verified	The difference was caused by backdated transactions in SGL 3106 Appropriation-Adjustments in which TP posted in current period. TP sent its data to GF to reconcile the difference.	It appears that the General Fund is recording activity against DHS that is unknown to us. Per discussion with the General Fund, the general fund will begin to provide DHS with their activity against DHS broken down by TAS and main account number. This way both entities can identify any reconciling items and propose solutions to resolve any differences.
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	\$ 22,078,045,942.04	\$ -	\$ 22,078,045,942.04	Agency Verified	The majority of the outage is due to SGL 571000 AID 020 Main 0310 for the total amount reported in GTAS is \$50,421,010,982.72 in which it appears to be a duplicate transaction. The remaining difference is due to adjustments made by TP after the 1 st GTAS submission.	It appears that the General Fund is recording activity against DHS that is unknown to us. Per discussion with the General Fund, the general fund will begin to provide DHS with their activity against DHS broken down by TAS and main account number. This way both entities can identify any reconciling items and propose solutions to resolve any differences.

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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 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	\$ 169,881,638.81	\$ -	\$ 169,881,638.81	Agency Verified	The difference is due to adjustments made by TP after the 1 st GTAS submission.	It appears that the General Fund is recording activity against DHS that is unknown to us. Per discussion with the General Fund, the general fund will begin to provide DHS with their activity against DHS broken down by TAS and main account number. This way both entities can identify any reconciling items and propose solutions to resolve any differences.
Treasury General Fund	9900	Overseas Private Investment Corporation	7100	39	Appropriations Used/Appropriations Outstanding	\$ 387,560,645.00	\$ -	\$ 387,560,645.00	Accounting/Reporting Error	The difference is due to TP has incorrectly reported in wrong line in GFRS. TP is aware of this issue and TP will reclassify from RC 29 to RC 39 for SGL 310700.	The account balance for 310700 Appropriations Used was erroneously reclassified to RC29 in GFRS Module 003G. The proper reclassification should have been to RC 39 implemented in 2015.
Treasury General Fund	9900	Overseas Private Investment Corporation	7100	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 387,560,645.64	\$ 387,560,645.64	Agency Verified	The difference is due to TP has incorrectly reported in wrong line in GFRS. TP is aware of this issue and TP will reclassify from RC 29 to RC 41 for SGL 310100.	The account balance for 310100 Appropriations Received was erroneously reclassified to RC 29 in GFRS Module 003G. The proper reclassification should have been to RC 41.
Treasury General Fund	9900	U.S. Agency for International Development	7200	30	Other assets/liabilities	\$ 452,971,042.01	\$ -	\$ 452,971,042.01	Accounting/Reporting Error	The difference is due to GF had overlooked to post RC 30 Capital Transfer data.	Treasury General Fund inaccurately posted amounts differently from what USAID provided. Conf. call was made to clarify why. The General Fund will look further to determine why adjustments were made by them.
Treasury General Fund	9900	U.S. Agency for International Development	7200	39	Appropriations Used/Appropriations Outstanding	\$ 627,881,196.37	\$ -	\$ 627,881,196.37	Accounting/Reporting Error	The majority of the difference for the amount of \$605,755,643.23 is due to GF did not post TAS- Alloc Trans Agency 019 / AID 072 which is belongs to FR 7200. The data provided to GF only had as a TAS-019XALLC. The TP is aware of this issue and TP will provide details on the TASs that need to be reported in SGL 320700 in order to match their data SGL 310700. The remaining outage is due to adjustment made after the 1 st GTAS submission by TP.	Difference is due to compilation methodology differences related to reporting of Parent/Child relationships, mostly impacting the State Department. Both sides discussed and agreed to research further and resolve for Q1 FY 2016.
Treasury General Fund	9900	U.S. Agency for International Development	7200	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 170,137,385.76	\$ 170,137,385.76	Unidentified	The difference is due to backdated transactions in SGL 3106 Appropriation-Adjustments that TP posted in the current period. TP sent its data to GF to reconcile the difference.	Treasury General Fund inaccurately posted amounts differently from what USAID provided. Conf. call was made to clarify why. The General Fund will look further to determine why adjustments were made by them.
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	\$ 1,872,965,299.69	\$ -	\$ 1,872,965,299.69	Agency Verified	The difference is due to Prior-Year Downward Re-estimates in which adjustments were made by TP; and therefore, GF did not receive the most current data for this downward re-estimate.	Downward Reestimates.
Treasury General Fund	9900	Small Business Administration	7300	48	Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 1,607,401,890.40	\$ -	\$ 1,607,401,890.40	Agency Verified	The difference is due to Prior-Year Downward Re-estimates in which adjustments were made by TP; and therefore, GF did not receive the most current data for this downward re-estimate.	SBA reported using category 44.
Treasury General Fund	9900	Department of Health and Human Services	7500	39	Appropriations Used/Appropriations Outstanding	\$ 1,549,576,394,717.40	\$ -	\$ 1,549,576,394,717.40	Agency Verified	Angela Flinn processed journal due to sign error reported incorrectly by TP.	The appearance of a difference is a result of a calculation error in GFRS. The actual difference is immaterial (\$1.6M) and does not require a material difference report. HHS has informed Treasury of this issue and they are in agreement.
Treasury General Fund	9900	Department of Health and Human Services	7500	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 175,582,860.51	\$ 175,582,860.51	Unidentified	The difference in GTAS is \$69,649,283.99 and it could possibly be caused by Fiduciary Transactions reported incorrectly in GFRS by TP.	HHS is continuing to research this difference with General Fund.
Treasury General Fund	9900	Department of Health and Human Services	7500	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 21,475,988,875.66	\$ 21,475,988,875.66	Unidentified	Working with TP. The difference could possibly be an anticipated rescission reported by TP that don't flow through CARS for GF to report.	This difference is due to backdated warrants. General Fund posts the warrant in the prior periods. HHS is unable to post to periods that have already been closed/reported/audited. Going forward, General Fund has agreed to post backdated warrants in the current period. This process change should eliminate this issue going forward.
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	\$ 747,209,169.10	\$ -	\$ 747,209,169.10	Unidentified	Part of the difference is due to GF reversing journal in an incorrect period. The remaining difference appears to be a timing difference with transfers to GF Receipt Accounts.	HHS is continuing to research this difference with General Fund.
Treasury General Fund	9900	Department of Health and Human Services	7500	45	Trust Fund Warrants Issued Net of Adjustments/Other Taxes and Receipts	\$ -	\$ 2,991,143,199.16	\$ 2,991,143,199.16	Unidentified	TP hasn't responded to requests.	This difference relates to HHS Federal Supplementary Medical Insurance (TAS 8804). According to the Treasury investment statement, HHS posted this balance correctly and consistent with BPD Statements. HHS will work with General Fund to identify the missing USSGL transaction.
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	\$ 293,519,527.10	\$ -	\$ 293,519,527.10	Accounting/Reporting Error	The majority of the difference is due to GF reversing journal in an incorrect period. The remaining difference appears to be a timing difference with transfers to GF Receipt Accounts.	Difference relates to miscellaneous receipts (TAS 3220). On 10/23 HHS provided General Fund with our final RC 48 balances. This may have been too late for General Fund to make the appropriate research and adjustments. HHS is continuing to work with General Fund to provide HHS preliminary and final balances as early as possible.

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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	National Aeronautics and Space Administration	8000	39	Appropriations Used/Appropriations Outstanding	\$ 18,380,537,119.53	\$ -	\$ 18,380,537,119.53	Agency Verified	Angela Flinn processed journal for the total difference. There was a sign error reported in GFRS by TP.	NASA reported "Appropriations Used" in GFRS for account 5700 (Expended Appropriations) in Reciprocal Category (RC) 39 (Appropriations Used) as a credit. NASA also reported "Appropriations Used" in GFRS for account 3107 (Unexpended Appropriations Used) in Reciprocal Category 39 (Appropriations Used) as a debit. In doing so, Appropriations Used was netted to zero in GFRS. In FY15 Treasury separated Appropriations Used between RC 29 (for 5700) and RC 39 (for 3107). NASA used TFM 4700 as guidance to use "Appropriations Used" RC 39 for both line items since TFM 4700 states that RC 29 was to be used for line items not specifically identified. Since "Appropriations Used" was specifically identified NASA reported them in RC 39. There was no amount reported in RC 39, which resulted in a difference between NASA and the Department of Treasury. NASA has also noted that there are two different financial statement crosswalks being utilized by Treasury for the AFR and GFRS. For FY2015, NASA has accurately reported GTAS and the Agency Financial Report (AFR).
Treasury General Fund	9900	Export-Import Bank of the United States	8300	39	Appropriations Used/Appropriations Outstanding	\$ 1,797,007,151.86	\$ -	\$ 1,797,007,151.86	Unidentified	TP did not submit its SGL 310700 data to GF. There was not adjustment made by GF neither in 4 th nor 5 th Quarters.	EXIM did not report this amount.
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	\$ 1,284,363,655.55	\$ -	\$ 1,284,363,655.55	Unidentified	TP did not submit its SGL 310700 data to GF. There was not adjustment made by GF neither in 4 th nor 5 th Quarters.	This amount represents the following SCNP line items: \$1,331.4B appropriation received related to re-estimates and \$5.8M appropriation received related to Inspector General.
Treasury General Fund	9900	Department of Housing and Urban Development	8600	39	Appropriations Used/Appropriations Outstanding	\$ 52,993,279,384.90	\$ -	\$ 52,993,279,384.90	Agency Verified	The difference is due to TP has incorrectly reported the balance on the SCNP GFRS. Angela Flinn will post journal to clear the difference.	RC 39 does not require a journal voucher due to a HUD GFRS reclassification error on the SCNP. HUD concurs with the journal voucher.
Treasury General Fund	9900	Department of Housing and Urban Development	8600	44	Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 253,029,983.11	\$ -	\$ 253,029,983.11	Accounting/Reporting Error	The difference is due to GF reversed journal in incorrect period for total amount of \$253,314,794.63	This is a General Fund entry where they reversed on a journal voucher entry in the wrong accounting period.
Treasury General Fund	9900	Department of Energy	8900	30	Other assets/liabilities	\$ 225,540,140.64	\$ -	\$ 225,540,140.64	Accounting/Reporting Error	The difference is due to Capital Transfer that GF overlooked to include it on journal. GF did not include due to the difficulty of the data provided to GF. TP is aware of this issue and it is expected to be more detailed in order to avoid future discrepancies.	The General Fund Team did not use preliminary balances DOE provided for SGL 2590G 099 because the General Fund team did not understand the balances presented for SGL 2590 were part of RC30.
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	\$ 212,953,456.45	\$ -	\$ 212,953,456.45	Accounting/Reporting Error	The majority of the difference is due to GF reversed journal in incorrect period for the total amount of \$411,145,373.32. The remaining difference is due adjustment made after the 1 st GTAS submission and TP did not provides the most current data to GF.	The General Fund Team made an error reversing a journal using the incorrect sign on the balance and did not understand the balances presented for SGL 5990 were part of RC44. In addition, the DOE trial balance provided did not have \$100 million balance in SGL 5990 for Main 2247 that was entered in GTAS after the trial balance was provided to the General Fund.
Treasury General Fund	9900	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	\$ 135,496,570.53	\$ -	\$ 135,496,570.53	Accounting/Reporting Error	The majority of the difference is due to GF reversed journal in incorrect period for the total amount of \$62,747,484.51. The remaining difference is due adjustments made after the 1 st GTAS submission and TP did not provides the most current data to GF.	The General Fund Team made an error reversing a journal using the incorrect sign on the balance.
Treasury General Fund	9900	Department of Education	9100	06	Borrowings - Losses/Gains	\$ 904,000,000.00	\$ -	\$ 904,000,000.00	Unidentified	We are still working with TP. It appears GF may have been mistakenly used as their TP on RC 06.	a. This balance is the total of the Direct Loan upward negative Modification Adjustment Transfer (MAT) which equates to a loss to Education. b. This relates to the RC 06 (\$275M) and also the RC 41 (\$903.9M). c. This balance is in GL 7290 - Losses. d. This is rounded up from \$903.9 because it is the GFRS line balance. e. In the GTAS Attribute Tobie, oil 7" .. GL's ore prohibited from using a G Sector. f. This was initially recorded as a TP9 I for 4Q reporting. g. This was reclosed to a Z Sector for SQ reporting. h. There is no reciprocal set up on General Fund's side (a 6000 GL account) to offset Education's posting for this MAT transfer. i. There is nothing to request General Fund to post on their side at this time. j. The correspondence has begun with Treasury to modify this accounting. k. Until it is corrected, this difference will remain in FY 16 reporting.

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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 Education	9100	39	Appropriations Used/Appropriations Outstanding	\$ 1,337,056,569.00	\$ -	\$ 1,337,056,569.00	Accounting/Reporting Error	The majority of the difference should be cleared after most recent request to have entry made in GFRS.	<p>a. This balance still remains after the General Fund posted ED's adjustments to the 31 ** GL accounts.</p> <p>b. The other adjustments included grant liability accruals and smaller adjustments that are non-CARS activity.</p> <p>c. This remaining balance represents the subsidy re-estimate accruals that ED posted to GL 3107 that still need to be posted on the General Fund side to GL 3207.</p> <p>d. Education became aware that General Fund cannot see any of Education's non-CARS 3107 postings.</p> <p>e. Subsequently, a request was sent to General Fund for them to post these amounts on their side per their email to all agencies.</p> <p>f. Going forward, requests will be made each Quarter-End for General Fund to post their 3207's.</p> <p>g. This balance is in GL 3107 - AE2E20E2riations Used.</p>
Treasury General Fund	9900	Department of Education	9100	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 903,940,471.44	\$ 903,940,471.44	Unidentified	We are still working with TP to eliminate this difference.	<p>a. This balance is the total of the Direct Loan upward negative Modification Adjustment Transfer (MAT) which equates to a loss to Education.</p> <p>b. This relates to the RC 06 (\$275M) and also the RC 06 (\$904M).</p> <p>c. This balance is in GL 31 O 1 - Appropriations.</p> <p>d. Based on the Credit Reform Cost Study, a positive Modification Adjustment Transfer (MAT) results in an appropriation into the financing account (ie. a "subsidy warrant").</p> <p>e. However, financing accounts are not set up to account for equity accounts.</p> <p>f. Therefore, when the subsidy warrant was recognized, the transaction credited GL 579000 with a Sector G -TP 99- (instead of crediting the GL equity account 310100).</p> <p>g. There is no reciprocal set up on General Fund's side (a 3000 GL account) to offset Education's posting for this MAT transfer.</p> <p>h. There is nothing to request General Fund to post on their side at this time.</p> <p>i. The correspondence has begun with Treasury to modify this accounting.</p> <p>j. Until it is corrected, this difference will remain in FY 16 reporting.</p>
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	\$ 772,393,812.91	\$ -	\$ 772,393,812.91	Accounting/Reporting Error	\$561,665,294.10 of this difference should be cleared after most recent request for entry in GFRS is completed. We are still working with TP to eliminate the remaining difference.	<p>a. This balance is primarily actual cash transfers (and primarily for FFEL) and includes adjustments for sector and trading partner reclasses.</p> <p>b. Education became aware that General Fund cannot see any of Education's GL 5993 postings.</p> <p>c. Subsequently, a request was sent to General Fund for them to post these amounts on their side per their email to all agencies.</p> <p>d. Going forward, requests will be made each Quarter-End for General Fund to post their GL 5710's.</p> <p>e. This balance is in GL 5993 - Offset to General Fund's (Non - Entity - Collections.</p>

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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	\$ 1,110,155,797.89	\$ -	\$ 1,110,155,797.89	Accounting/Reporting Error	An entry was requested to be made in GFRS in the amount of \$5,921,816,629.74 that will largely reduce this difference. We will continue to work with TP to eliminate the remaining difference.	a. This balance is a downward subsidy re-estimate accrual (for FFEL only) . b . Education became aware that General Fund cannot see any of Education's GL 2985 postings. c. A request was submitted to General Fund for them to post these amounts on their side per their email to all agencies. d. Going forward, requests will be made each Quarter-End for General Fund to post their GL 1980's. e. This balance is in GL 2985 - Uability_ to General Fund's Asset
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	\$ 242,504,326.23	\$ -	\$ 242,504,326.23	Unidentified	We are still working with TP to resolve this difference.	a. This balance is the total of adjustments made for sector and trading partner reclosures made by Education. b. Education become aware that General Fund cannot see any of Education's GL 5994 postings. c. Subsequently, o request was sent to General Fund for them to post these amounts on their side per their email to all agencies. d. Going forward, requests will be made each Quarter-End for General Fund to post their GL 5712's. e. This balance is in Gi 5994 - Accrued Offset to General Fund's (Non-Entity_I Collections.
Treasury General Fund	9900	Corporation For National & Community Servi	9515	39	Appropriations Used/Appropriations Outstanding	\$ 194,252,787.37	\$ -	\$ 194,252,787.37	Unidentified	We have sent correspondence to the TP and are still working with them to eliminate this difference.	We have sent correspondence to the TP and are still working with them to eliminate this difference.
Treasury General Fund	9900	Millennium Challenge Corporation	9563	39	Appropriations Used/Appropriations Outstanding	\$ 257,242,314.30	\$ -	\$ 257,242,314.30	Accounting/Reporting Error	This difference has since been cleared.	The difference in RC39 is due to timing differences between the Millennium Challenge Corporation (MCC) and the Treasury General Fund recording of Appropriations Used. The General Fund amount does not include MCC's September 2015 and September adjustment 2015 activity in United States Standard General Ledger (USSGL) account 310700 of \$73,078,813.20 and \$184,163,385.83, respectively.
Treasury General Fund	9900	Corporation for Travel Promotion	9576	40	Fund Balance With Treasury/Liability for Fund Balance With Treasury	\$ -	\$ 266,869,835.20	\$ 266,869,835.20	Accounting/Reporting Error	This is due to a FR Entity issue between FR Entity 9576 and FR Entity 2000.	This is due to a FR Entity issue between FR Entity 9576 and FR Entity 2000.
Treasury General Fund	9900	Department of Defense	DE00	39	Appropriations Used/Appropriations Outstanding	\$ 20,770,939,468.93	\$ -	\$ 20,770,939,468.93	Unidentified	Corresponded with TP and they have updated us that they are still researching this difference.	The Treasury General Fund is unable to track and reciprocate disbursements of appropriation authority. To mitigate, the General Fund is calculating the 320700 balance using CARS data and data provided by the DoD. As a new process, the procedures for calculating the 320700 account were not tested or validated by DoD, and potential errors exist.
Treasury General Fund	9900	Department of Defense	DE00	41	Warrants Issued/Appropriations Received as Adjusted	\$ -	\$ 130,707,835.94	\$ 130,707,835.94	Unidentified	Corresponded with TP and they have updated us that they are still researching this difference.	Further research is required by DoD to determine the cause of this difference.
Treasury General Fund	9900	Department of Defense	DE00	44	Transfer in of Agency Unavailable Custodial and Non-Entity Collections/Collections for Others and Non-Entity Collections Transferred to General Fund	\$ 302,753,627.10	\$ -	\$ 302,753,627.10	Unidentified	Corresponded with TP and they have updated us that they are still researching this difference.	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity.
Treasury General Fund	9900	Department of Defense	DE00	46	Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ 2,233,961,991.07	\$ -	\$ 2,233,961,991.07	Unidentified	Corresponded with TP and they have updated us that they are still researching this difference.	Further research is required by DoD to determine the cause of this difference.
Treasury General Fund	9900	Department of Defense	DE00	48	Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ 171,929,242.36	\$ -	\$ 171,929,242.36	Unidentified	Corresponded with TP and they have updated us that they are still researching this difference.	Further research is required by DoD to determine the cause of this difference.
Unidentified	9999	Department of Agriculture	1200	18	Financial Sources Transferred In/Out Without Reimbursement	\$ 192,000,000.00	\$ 74,000,000.00	\$ 266,000,000.00	N/A	N/A	The balances in RC 18 with TP999 are intradepartmental related within USDA and should have been posted to TP12 instead of TP999 but because of timing differences it didn't take place.
Unidentified	9999	Department of Justice	1500	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 98,967,000.00	\$ 99,557,000.00	\$ 198,524,000.00	N/A	N/A	Relates to Intra-Departmental transfers between appropriated and non-appropriated funds. Please note th at DOJ was given prior approval to record this activity as unidentified by Treasury and OMB.
Unidentified	9999	Department of State	1900	24	Buy/Sell Costs/Revenues	\$ 65,000,000.00	\$ 1,046,000,000.00	\$ 1,111,000,000.00	N/A	N/A	This is related to unidentified trading partner without reciprocal amounts.
Unidentified	9999	Office of Personnel Management	2400	26	Benefit Program Costs/Revenues	\$ -	\$ 318,000,000.00	\$ 318,000,000.00	N/A	N/A	These are classified agencies. OPM confirms reporting.
Unidentified	9999	Department of Energy	8900	24	Buy/Sell Costs/Revenues	\$ 2,000,000.00	\$ 297,000,000.00	\$ 299,000,000.00	N/A	N/A	Revenues from Classified Inter-Agency Agreements
Unidentified	9999	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 514,000,000.00	\$ 514,000,000.00	N/A	N/A	This difference is CIA activity that GF does not report.
Unidentified	9999	Treasury General Fund	9900	41	Adjusted	\$ 514,000,000.00	\$ -	\$ 514,000,000.00	N/A	N/A	This difference is CIA activity that GF does not report.
Unidentified	9999	Department of Defense	DE00	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ -	\$ 334,100,000.00	\$ 334,100,000.00	N/A	N/A	The amount represents DoD's special activity. DoD recorded these amounts in accordance with TFM 2-4700 guidance and previous communications with Treasury.

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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
Unidentified	9999	Department of Defense	DE00	24	Buy/Sell Costs/Revenues	\$ 558,100,000.00	\$ 3,100,000.00	\$ 561,200,000.00	N/A	N/A	The amount represents DoD's special activity. DoD recorded these amounts in accordance with TFM 2-4700 guidance and previous communications with Treasury.
Department of Defense	DE00	Executive Office of the President	1100	08	Non-expenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 669,379,732.00	\$ 605,541,437.00	\$ 1,274,921,169.00	Unidentified	The differences relate primarily to a DoD understatement of Transfers-In and Transfers-Out with the EOP's Spectrum Relocation Fund. A portion of transfers-in were netted against transfers-out instead of being recorded individually in USSGLs 310200 and 310300.	N/A
Department of Defense	DE00	Department of Agriculture	1200	24	Buy/Sell Costs/Revenues	\$ 157,400,000.00	\$ 35,200,000.00	\$ 192,600,000.00	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 provided preliminary balances to the USDA to ensure the proper amounts are reported by the Food and Nutrition Service and the Agricultural Marketing Service.	Per DOD: Differences are primarily tied to systems deficiencies and related workarounds DoD personnel must undergo during the financial reporting process, resulting in delays to the reporting schedule and incomplete trial balance submissions to GTAS.
Department of Defense	DE00	Department of the Interior	1400	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 848,000.00	\$ 122,946,000.00	\$ 123,794,000.00	Unidentified	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends, DoD payables are likely understated for DOI Counseling Services provided to DoD Schools.	See attached email from DoD. DoD believes DOI's balances to be accurate. DOI has provided transactional detail however DoD is unable to run transactional detail on their side to compare or to provide to DOI for analysis.
Department of Defense	DE00	Department of the Interior	1400	24	Buy/Sell Costs/Revenues	\$ 10,736,000.00	\$ 530,158,000.00	\$ 540,894,000.00	Unidentified	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends, DoD expenses are likely understated for DOI Counseling Services provided to DoD Schools.	See attached email from DoD. DoD believes DOI's balances to be accurate. DOI has provided transactional detail however DoD is unable to run transactional detail on their side to compare or to provide to DOI for analysis.
Department of Defense	DE00	Department of Justice	1500	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 10,182,000.00	\$ 105,110,000.00	\$ 115,292,000.00	Unidentified	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends and data provided by the DOJ, DoD payables are likely understated.	DOJ reported significantly higher amounts in accounts receivable with DOD components for this reciprocal category. DOJ has provided DOD with supporting documentation for its accounts receivable balance.
Department of Defense	DE00	Department of Justice	1500	24	Buy/Sell Costs/Revenues	\$ 62,409,000.00	\$ 480,472,000.00	\$ 542,881,000.00	Unidentified	RC 24 Differences include \$121.8 million recorded in USSGL 880300 (part of RC 24), not mapped to the reclassified SNC in GFRS. The remaining material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends and data provided by the DOJ, DoD expenses are likely understated.	DOJ reported significantly higher amounts in revenue with DOD components for this reciprocal category. DOJ provided DOJ has provided DOD with supporting documentation for its revenue balance.
Department of Defense	DE00	United States Postal Service	1800	24	Buy/Sell Costs/Revenues	\$ 163,400,000.00	\$ 58,100,000.00	\$ 221,500,000.00	Accounting/Reporting Error	USPS reports reimbursement of transportation from DOD as a contra-expense instead of revenue. Dispute decision was made in FY 2014 in favor of DoD, but USPS has not implemented changes. The impact of the USPS contra-expense issue is \$318.4 million, and is offset by \$97 million in under-reported expenses by DoD.	USPS reports reimbursement of transportation (159M) from DOD as a contra-expense. DOD also under-reported expense by \$58M. Methodology difference is the primary cause of this variance.
Department of Defense	DE00	Department of State	1900	24	Buy/Sell Costs/Revenues	\$ 51,800,000.00	\$ 367,400,000.00	\$ 419,200,000.00	Unidentified	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends, DoD expenses are likely understated.	The diff was identified in the Q4 15 TDF and communicated to DOD. It appears DOD reported amount for expense is too low for the year. DOD informed us on 11/4 that they are unable to make any more changes to the data.
Department of Defense	DE00	Department of the Treasury	2000	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 40,500,000.00	\$ 473,200,000.00	\$ 513,700,000.00	Accounting/Reporting Error	Differences of \$452.1 million are related to in issue in the Dispute Resolution process regarding amounts in the Department of Treasury's Allowance for Bad Debt Account. Differences of \$43.7 million are related to confirmed reporting errors to DoD payables balances.	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 \$(452,117,968.21). The allowance account offsets the receivable causing a difference. This is an ongoing issue that has been referred for Intragovernmental Dispute Resolution.
Department of Defense	DE00	Department of the Treasury	2000	24	Buy/Sell Costs/Revenues	\$ 300,000.00	\$ 139,100,000.00	\$ 139,400,000.00	Unidentified	The RC 24 differences are driven primarily by future funded expenses for the re-estimates of loan guarantee subsidies.	DOD determined that the difference amount of \$139,400,000.00 is primarily the result of erroneous entries made by DOD. The errors were made during the reporting window and were unable to be resolved before time expired for corrective adjustments.
Department of Defense	DE00	Office of Personnel Management	2400	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ 258,800,000.00	\$ 133,300,000.00	\$ 392,100,000.00	Accounting/Reporting Error	Material differences are the result of DoD's inability to identify trading partners in our accounting systems. OPM provided preliminary balances and data to assist with DoD buyer side adjustments, but DoD failed to recognize appropriate balances for advances. Based on historical trends and data provided by OPM, DoD advances are likely understated.	This is a reporting error for DoD. Material differences are the result of DoD's inability to identify trading partners in their accounting systems. OPM provided preliminary balances and data to assist with DoD buyer-side adjustments, but DoD failed to recognize appropriate balances for advances. Based on historical trends and data provided by OPM, DoD advances with OPM are likely misstated.

**United States Department of the Treasury
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Q5 FY15 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
Department of Defense	DE00	Office of Personnel Management	2400	24	Buy/Sell Costs/Revenues	\$ 122,100,000.00	\$ 52,700,000.00	\$ 174,800,000.00	Accounting/Reporting Error	Material differences are the result of DoD's inability to identify trading partners in our accounting systems. OPM provided preliminary balances and data to assist with DoD buyer side adjustments, but DoD failed to recognize appropriate balances for advances. Based on historical trends and data provided by OPM, DoD expenses are likely understated.	This is a reprofing error for DoD. Material differences are the result of DoD's inability to identify trading partners in their accounting systems. OPM provided preliminary balances and data to assist with DoD buyer-side adjustments, but DoD failed to recognize appropriate balances for advances. Based on historical trends and data provided by OPM, DoD advances with OPM are likely misstated.
Department of Defense	DE00	Office of Personnel Management	2400	26	Benefit Program Costs/Revenues	\$ -	\$ 486,000,000.00	\$ 486,000,000.00	Accounting/Reporting Error	Differences are tied to DoD errors in recording benefit expense using the incorrect Fed/NonFed attribute. DoD isolated \$486 million in benefit expenses other than health, life, or retirement classified with an "F" attribute and coded to OPM. These benefit expenses should have been classified with a "Z" or "N" attribute with no associated trading partner.	Emily Krile sent an email conforming DoD had an error related to non-OPM benefit expense included with Health, Life and Retirement totals. DoD is working on getting the error corrected.
Department of Defense	DE00	General Services Administration	4700	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 32,600,000.00	\$ 234,000,000.00	\$ 266,600,000.00	Unidentified	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on summary data provided by GSA, the differences are primarily tied to GSA receivables for Information Technology, where DoD's payables for this category are significantly lower. The difference has not been confirmed as a DoD error or GSA error and requires further research.	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 Receivables from the Defense Agencies (particularly Secretary of Defense) than they are reporting as Accounts Payable to GSA. Secretary of Defense only reported a total of \$62M in Accounts Payable to GSA. GSA reported a total of \$261M in Accounts Receivable with Secretary of Defense, \$124M of which was billed, so we would have expected their Accounts Payable balance to at least be \$124M. Further research will have to be done regarding the rest of this difference.
Department of Defense	DE00	General Services Administration	4700	24	Buy/Sell Costs/Revenues	\$ 9,300,000.00	\$ 615,400,000.00	\$ 624,700,000.00	Unidentified	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on summary data provided by GSA, the differences are primarily tied to GSA revenues for Information Technology, where DoD's expenses for this category are significantly lower. The difference has not been confirmed as a DoD error or GSA error and requires further research. In addition, \$46.9 million of these differences is recorded in 880200 and 880300 (part of RC 24), but is not mapped to the Reclassified Statement of Net Cost in GFRS.	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 Defense 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 Secretary of Defense) than they are reporting as Expenses from GSA. Further research will have to be done regarding this difference.
Department of Defense	DE00	Department of Homeland Security	7000	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 109,800,000.00	\$ 28,900,000.00	\$ 138,700,000.00	Unidentified	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends, DoD payables are likely understated.	The level of information provided by DOD consolidated is not detailed enough for DHS HQ & Components to adequately research and determine which DHS Components are contributing to the RC 22 difference. DHS HQ will continue to track changes in this IGT difference and work with DOD in FY 2016 to determine what additional support can be provided by DOD.
Department of Defense	DE00	Department of Homeland Security	7000	24	Buy/Sell Costs/Revenues	\$ 353,100,000.00	\$ 70,800,000.00	\$ 423,900,000.00	Unidentified	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends, DoD expenses are likely understated.	The level of information provided by DOD consolidated is not detailed enough for DHS HQ & Components to adequately research and determine which DHS Components are contributing to the RC 24 difference. DHS HQ will continue to track changes in this IGT difference and work with DOD in FY 2016 to determine what additional support can be provided by DOD.
Department of Defense	DE00	Department of Homeland Security	7000	26	Benefit Program Costs/Revenues	\$ 508,400,000.00	\$ -	\$ 508,400,000.00	Accounting/Reporting Error	The differences are primarily attributed to Coast Guard members using DoD Health Facilities for purchased care on a reimbursable basis. DoD has confirmed the benefit revenue activity.	This represents the USCG's payment to DoD's Medicare Eligible Retiree Health Care Fund (MERHCF). The payment was deposited into DoD's MERHCF receipt account.
Department of Defense	DE00	Department of Health and Human Services	7500	22	Accounts receivable/Accounts Payable, and Other Liabilities	\$ 16,800,000.00	\$ 152,300,000.00	\$ 169,100,000.00	Unidentified	Material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems. Historical trends point to a possible HHS overstatement of receivables, and DoD has requested more information from HHS to isolate the root cause.	DoD has had difficulty in tracing accurate buyer-side activity to the appropriate trading partners due to limitations in their legacy accounting systems. In Q4 of FY2015, HHS had a large increase in new business with DoD.
Department of Defense	DE00	Department of Health and Human Services	7500	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ 265,600,000.00	\$ 700,000.00	\$ 266,300,000.00	Unidentified	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends and data provided by HHS, DoD advances are likely understated.	HHS provided support at the IPAC transaction level early in the quarter and asked DoD to recognize those transactions/balances as advances. DoD was able to ensure those were posted accurately for the Air Force, but failed to come through for Defense Agencies (AID 097), resulting in this difference.

**United States Department of the Treasury
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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 Health and Human Services	7500	24	Buy/Sell Costs/Revenues	\$ 7,800,000.00	\$ 139,000,000.00	\$ 146,800,000.00	Unidentified	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends, DoD expenses are likely understated.	DoD has had difficulty in tracing accurate buyer-side activity to the appropriate trading partners due to limitations in their legacy accounting systems. In Q4 of FY2015, HHS had a large increase in new business with DoD.
Department of Defense	DE00	Department of Energy	8900	24	Buy/Sell Costs/Revenues	\$ 19,200,000.00	\$ 433,000,000.00	\$ 452,200,000.00	Unidentified	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity. Based on historical trends and preliminary data provided from DOE, DoD expenses with DOE are likely understated.	DOD is not able to provide DOE balances by TP at the MIPR level.
Department of Defense	DE00	Treasury General Fund	9900	39	Appropriations Used/Appropriations Outstanding	\$ -	\$ 20,770,939,468.93	\$ 20,770,939,468.93	Unidentified	The Treasury General Fund is unable to track and reciprocate disbursements of appropriation authority. To mitigate, the General Fund is calculating the 320700 balance using CARS data and data provided by the DoD. As a new process, the procedures for calculating the 320700 account were not tested or validated by DoD, and potential errors exist.	Corresponded with TP and they have updated us that they are still researching this difference.
Department of Defense	DE00	Treasury General Fund	9900	41	Warrants Issued/Appropriations Received as Adjusted	\$ 130,707,835.94	\$ -	\$ 130,707,835.94	Unidentified	Further research is required by DoD to determine the cause of this difference.	Corresponded with TP and they have updated us that they are still researching this difference.
Department of Defense	DE00	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	\$ -	\$ 302,753,627.10	\$ 302,753,627.10	Unidentified	The material differences are the result of DoD's inability to identify trading partners in our accounting systems causing the DoD to use estimations for our Intragovernmental activity.	Corresponded with TP and they have updated us that they are still researching this difference.
Department of Defense	DE00	Treasury General Fund	9900	46	Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets	\$ -	\$ 2,233,961,991.07	\$ 2,233,961,991.07	Unidentified	Further research is required by DoD to determine the cause of this difference.	Corresponded with TP and they have updated us that they are still researching this difference.
Department of Defense	DE00	Treasury General Fund	9900	48	Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund	\$ -	\$ 171,929,242.36	\$ 171,929,242.36	Unidentified	Further research is required by DoD to determine the cause of this difference.	Corresponded with TP and they have updated us that they are still researching this difference.
Department of Defense	DE00	Unidentified	9999	23	Advances to Others and Prepayments/Advances from Others and Deferred Credits	\$ 334,100,000.00	\$ -	\$ 334,100,000.00	Unidentified	The amount represents DoD's special activity. DoD recorded these amounts in accordance with TFM 2-4700 guidance and previous communications with Treasury.	N/A
Department of Defense	DE00	Unidentified	9999	24	Buy/Sell Costs/Revenues	\$ 3,100,000.00	\$ 558,100,000.00	\$ 561,200,000.00	Unidentified	The amount represents DoD's special activity. DoD recorded these amounts in accordance with TFM 2-4700 guidance and previous communications with Treasury.	N/A