



Department of the Treasury
Bureau of the Fiscal Service
Fiscal Accounting
Financial Reports and Advisory Division



Budget Deficit Reconciliation
GFRS Other FR Data, Note 15, Section A
Agency Instructions
August 2018

Budget Deficit Reconciliation SOP - GFRS Other FR Data Note 15, Section A

Agency Instructions

Purpose

This document provides agencies instructions for completing GFRS, Other Data Note (ODN) 15, Section A to reconcile budget receipts (from MTS Table 4) to operating revenue. The Social Security Administration’s fourth (4th) quarter fiscal year (FY) 2015 reporting is used as an example.

Background

An Excel pivot table of MTS, Table 4 can be found at <http://www.fiscal.treasury.gov/fsservices/gov/acctg/gfrs/budget.htm> to assist agencies with populating and reconciling differences in GFRS Budget Deficit Reconciliation – ODN 15, Sec A. The pivot table has two sheets:

1. A detail sheet with receipts reported by agency and Treasury Account Symbol (TAS), cross-walked to a Closing Package revenue line on the Reclassified Statement of Operations and Changes in Net Position (SOCNP), see Figure 1. The detail sheet is provided so that agencies can reconcile differences between receipts and revenue by TAS.

Figure 1: MTS Table 4 Detail

MTS Table	Line Code	Seq. Num.	Classification	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC	Current Month	FYTD
4	102	1.1	Withheld			020				0101	000	COLUVRJ	-695,563,253.51	-15,127,875,609.73
4	102	1.1	Withheld			020				0101	000	COLUVRCT	217,971,228,997.78	1,146,073,365,463.49
4	102	1.1	Withheld			020				0101	000	WJVTFUR		5,838,027,760.09
4	102	1.1	Withheld			020				0101	000	WJVTFUR	-95,456,621,736.35	-488,094,621,736.35
4	102	1.1	Withheld			020			F	3820	029	COLLBCA	1,583,089,630.38	15,874,946,068.35
4	102	1.1	Withheld			020			F	3820	029	COLLBCAJ	-1,588,015,754.81	-15,793,198,780.93
4	105	1.2	Presidential Election Campaign Fund			020			X	5081	001	COLAVRCT	5,746,080.00	13,243,353.00
4	110	1.3	Other			020				0110	000	COLUVRJ	-423,221,916.39	-7,311,049,774.50
4	110	1.3	Other			020				0110	000	COLUVRCT	18,853,687,140.47	160,947,241,033.75
4	110	1.3	Other			020				0110	000	WJVTFUR		796,546,778.37
4	110	1.3	Other			020				0110	000	WJVTFUR	-2,353,954,477.37	-14,923,954,477.37
4	110	1.3	Other			020			X	0903	000	COLL	221,842,650.89	1,086,099,938.75
4	110	1.3	Other			020			X	0903	000	COLLAJ	-102,785.93	-8,111,021.27
4	110	1.3	Other			020			X	0903	000	DISB	-87,594,591,781.30	-271,475,815,202.51

2. A pivot table that provides total fiscal year to date receipts by Closing Package SOCNP revenue line, see Figure 2. Note: The numbers in front of the SOCNP revenue line correspond to the rows in GFRS ODN 15, Section A.

Figure 2: MTS Table 4 Pivot

AID		(All)
Row Labels		Sum of FYTD
1. Individual Income Tax and Tax Withholdings		2,551,251,128,825
2. Corporation Income Taxes		343,797,276,067
3. Unemployment Taxes		51,177,428,273
4. Excise Taxes		98,278,948,224
5. Estate and Gift Taxes		19,231,606,071
6. Custom Duties		35,041,196,205
7. Other Taxes and Receipts		146,294,446,260
8. Miscellaneous Earned Revenue		3,651,170,990
Grand Total		3,248,723,200,916

Budget Deficit Reconciliation SOP - GFRS Other FR Data Note 15, Section A

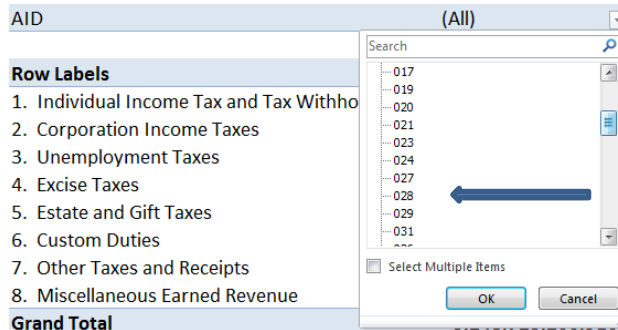
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Populating Budget Receipts

1. Open the MTS Pivot Table 4 at <http://www.fiscal.treasury.gov/fsservices/gov/acctg/gfrs/budget.htm>
2. Pull down the "AID" dropdown box
3. Select your agency's code and click "OK", see Figure 3.

Figure 3: Filter PivotTable by Agency Code



4. Use the amounts returned from the pivot table to populate the GFRS ODN 15, Sec. A, "Budget Receipts", column 1 in the corresponding rows. See Figures 4 and 5 for reference. **Note: Completion of this section is required for all agencies.**

Figure 4: Pivot Filtered for Cross-reference to Section A

AID	028
Row Labels	Sum of FYTD
1. Individual Income Tax and Tax Withholdings	770,394,101,402
7. Other Taxes and Receipts	189
Grand Total	770,394,101,591

Figure 5: GFRS Other Data Note 15, Section A: Budget Receipts, Column A

	NE	Budget Receipts	Operating Revenue	Diff Budget	Cust Collectons
1 Individual income tax and tax withholdings	N/A	770,394,101,402			
2 Corporation income taxes	N/A				
3 Unemployment taxes	N/A				
4 Excise taxes	N/A				
5 Estate and gift taxes	N/A				
6 Customs duties	N/A				
7 Other taxes and receipts	N/A	189			
8 Earned revenue - to be completed by OPM only	N/A				
9 Total	N/A	770,394,101,591			

Budget Deficit Reconciliation SOP - GFRS Other FR Data Note 15, Section A Agency Instructions

Populating Operating Revenue

- Run the Reclassified Statement of Changes in Net Position (SCNP) report in GTAS. Refer to Figure 6.

Figure 6: GTAS Reclassified Statement of Changes in Net Position

U.S. Department of Treasury Bureau of the Fiscal Service
GTAS
Reclassified Statement of Changes in Net Position

Fiscal Period: 2015, 12 - September

FR ENTITY: 2800

	Amount	Adjustment	Adjusted Amount
1 Beginning Net Position Balance	2,721,826,257,745.39		
2 Non-Federal Prior Period Adjustments			
3 Federal Prior Period Adjustments			
4 Adjusted Beginning Net Position Balance	2,721,826,257,745.39		
5 Non-Federal Nonexchange Revenue:			
5.7 Other Taxes and Receipts	54,838,422.59		
5.9 Total Non-Federal Nonexchange Revenue	54,838,422.59		
6 Federal Nonexchange Revenue:			
6.1 Federal Securities Interest Revenue Including Associated Gains and Losses (Nonexchange) (RC 03) /1	94,601,982,236.13		
6.2 Borrowings and Other Interest Revenue (Nonexchange) (RC 05) /1	1,717.00		
6.4 Other Taxes and Receipts (RC 45) /1	786,402,110,787.15		
6.5 Total Federal Nonexchange Revenue	881,004,094,740.28		

- Using the amounts reclassified to the Closing Package SCNP nonfederal non-exchange revenue lines, (Figure 6) populate the GFRS ODN 15 "Operating Revenue", column 2, see Figure 7 for reference.

Note: Populate line 8 with nonfederal earned revenue from employee retirement contributions in the agency Statement of Net Cost.

Figure 7: GFRS Other Data Note 15, Section A: Operating Revenue, Column 2

Other Data: 15 Budget Deficit Reconciliation Fiscal Year: 2015 FD: SEPTEMBER

Entity: 2800 Social Security Administration Status: In Progress Agency Notes: Reclassified SCNP, SNC - AFR

Section: A Operating Revenue to Budget Receipts

Type: Dollars Reported In: User-defined Decimal Point: User-defined

	NB	Budget Receipts	Operating Revenue	Dif Budget	Quat Collections
1 Individual income tax and tax withholdings	N/A	770,394,101,402		770,394,101,402	
2 Corporation income taxes	N/A				
3 Unemployment taxes	N/A				
4 Excise taxes	N/A				
5 Estate and gift taxes	N/A				
6 Customs duties	N/A				
7 Other taxes and receipts	N/A	189	54,838,423	-54,838,234	
8 Earned revenue - to be completed by OFM only	N/A				
9 Total	N/A	770,394,101,591	54,838,423	770,339,263,168	

Debit Credit Debit

No Data I = Inactive

Budget Deficit Reconciliation SOP - GFRS Other FR Data Note 15, Section A

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Populating Custodial Collections

- Collecting agencies that collect taxes from the public (non-exchange revenue) which is then transferred to recipient entities (directly or via the General Fund) populate the custodial transfer-out (disposition of collection) in Column 4 of ODN 15, Sec. A.

Figure 8: GFRS Other Data Note 15, Section A: Custodial Transfers In, Column 4

Other Data: 15 Budget Deficit Reconciliation Fiscal Year: 2015 PD: SEPTEMBER
 Entity: 2800 Social Security Administration Status: In-Progress Agency Notes: Reclassified SCNP, SNC - AFR

Section: A Operating Revenue to Budget Receipts
 Type: Dollars Reported In: User-defined Decimal Point: User-defined

	NB	Budget Receipts	Operating Revenue	Diff Budget	Cust Collections
1	Individual income tax and tax withholdings	N/A	770,394,101,402	770,394,101,402	
2	Corporation income taxes	N/A			
3	Unemployment taxes	N/A			
4	Excise taxes	N/A			
5	Estate and gift taxes	N/A			
6	Customs duties	N/A			
7	Other taxes and receipts	N/A	189	54,838,423	-54,838,234
8	Earned revenue - to be completed by OPM only	N/A			
9	Total	N/A	770,394,101,591	54,838,423	770,339,263,168

Debit Credit Debit

No Data I = Inactive

- Receiving agencies populate the custodial transfer-in (revenue received from the collecting agency or General Fund) in Column 5 of ODN 15, Sec. A. See Figure 9 for reference.

Figure 9: GFRS Other Data Note 15, Section A: Custodial Transfers In, Column 5

Other Data: 15 Budget Deficit Reconciliation Fiscal Year: 2015 PD: SEPTEMBER
 Entity: 2800 Social Security Administration Status: In-Progress Agency Notes: Reclassified SCNP, SNC - AFR

Section: A Operating Revenue to Budget Receipts
 Type: Dollars Reported In: User-defined Decimal Point: User-defined

	NB	Diff Budget	Cust Collections	Cust Collections	Adj Diff Between
1	Individual income tax and tax withholdings	N/A	770,394,101,402		770,394,101,402
2	Corporation income taxes	N/A			
3	Unemployment taxes	N/A			
4	Excise taxes	N/A			
5	Estate and gift taxes	N/A			
6	Customs duties	N/A			
7	Other taxes and receipts	N/A	-54,838,234	786,402,110,787	-786,456,949,021
8	Earned revenue - to be completed by OPM only	N/A			
9	Total	N/A	770,339,263,168	786,402,110,787	-16,062,847,619

Debit Credit

No Data I = Inactive

Submit Cancel

Budget Deficit Reconciliation SOP - GFRS Other FR Data Note 15, Section A

Agency Instructions

- Agencies should report amounts under the GFRS line related to the type of tax collected/received. The total transfer out/in should reconcile to Closing Package line(s) in the GTAS Reclassified SCNP report. See Figures 9 and 10 for reference.

Figure 10: GTAS generated Reclassified SCNP
 U.S. Department of Treasury Bureau of the Fiscal Service
 GTAS
 Reclassified Statement of Changes in Net Position

Fiscal Period: 2015, 12 - September

<u>FR ENTITY: 2800</u>		Amount	Adjustment	Adjusted Amount
1	Beginning Net Position Balance	2,721,826,257,745.39		
2	Non-Federal Prior Period Adjustments			
3	Federal Prior Period Adjustments			
4	Adjusted Beginning Net Position Balance	2,721,826,257,745.39		
5	Non-Federal Nonexchange Revenue:			
5.7	Other Taxes and Receipts	54,838,422.59		
5.9	Total Non-Federal Nonexchange Revenue	54,838,422.59		
6	Federal Nonexchange Revenue:			
6.1	Federal Securities Interest Revenue Including Associated Gains and Losses (Nonexchange) (RC 03) /1	94,601,982,236.13		
6.2	Borrowings and Other Interest Revenue (Nonexchange) (RC 05) /1	1,717.00		
6.4	Other Taxes and Receipts (RC 45) /1	786,402,110,787.13		
6.5	Total Federal Nonexchange Revenue	881,004,094,740.28		

- Provide the Closing Package line(s) and the trading partner code in the “Other Text Data” tab of the Note, Section A, lines 1 and 2, as applicable, see Figure 11.
- Explain the “Adjusted Difference between Budget Receipts vs. Operating Revenue” on line 3. Explanations should include sufficient detail information which would allow for verification and tracing to the agency’s adjusted trial balance and/or financial report, including associated TAS and amounts. See Figure 10 and 11 for reference.

Figure 11: GFRS Other Data Note 15, Section A: “Other Notes Info” Tab

<p><i>Line 1—Collecting agencies, provide the Closing Package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.</i></p> <p>N/A</p>
<p><i>Line 2—Receiving agencies, provide the Closing Package line in which the custodial transfer-in/revenue was recorded and the trading partner code.</i></p> <p>Customer Collections Received from Collecting Agency amount reclassified in Module 3 as Other Taxes and Receipts (Federal). This amount was recorded to Trading Partner 99 (General Fund) in Module 4. See also PAR, Note 16.</p>
<p><i>Line 3— Provide a detailed description of the difference including: Treasury account symbol, dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.</i></p> <p>The revenue differences primarily represent SSA’s Federal Employee Contributions which is included in our Federal operating revenue total. The difference of \$16,008,009,385 on line 1, Individual income Tax and Tax Withholdings is due to a FICA tax adjustment, decrease to TAS 28X8007 (\$2,324,000,000) and TAS 28X8006 (\$13,684,000,000) which are offset in MTS table 5. The remaining \$9,384.99 difference for TAS 28X8006, is due to a debit adjustment of a collection for an available receipt account. This is a permanent reconciling difference.</p> <p>The difference of \$54,838,234 in "Other Taxes and Receipts" line 7, primarily represents non-exchange non-custodial revenue posted to USSGL 590000 for TAS 28X8006 and 28X8007 (\$9,737,961.76 and \$45,064,240.89 respectively) and general fund proprietary receipts and interest in the amount of \$36,019.94 posted to main account 3220 and 1435. This is a permanent reconciling difference.</p>

Budget Deficit Reconciliation SOP - GFRS Other FR Data Note 15, Section A

Agency Instructions

Researching Differences

- If you need to see the detail budget receipts from MTS Table 4 to research and reconcile the difference, open the Excel file of MTS Table 4 at <http://www.fiscal.treasury.gov/fsservices/gov/acctg/gfrs/budget.htm>. Click on the tab with the pivot table and pull down the "AID" dropdown box.
- Filter for your agency code and double click the amount to see the detail in a new sheet, see Figures 12 and 13 below. Figure 14 reflects a sample view of results of research.

Figure 12: Double click amount

AID	028
Row Labels	Sum of FYTD
1. Individual Income Tax and Tax Withholdings	770,394,101,402
7. Other Taxes and Receipts	189
Grand Total	770,394,101,591

Figure 13: Returns details in New Sheet

MTS Table	Line Code	Seq. Num.	Classification	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC	Current Month	FYTD	SCNP Revenue Type
4	214	3.1.2.2	Self-Employment Contributions Act Taxes			028			X	8007	011	WJVTTAR	1,086,039,161.05	6,769,301,361.60	1. Individual Income Tax and Tax Withh
4	214	3.1.2.2	Self-Employment Contributions Act Taxes			028			X	8007	011	WJVFFAR		(71,576,855.89)	1. Individual Income Tax and Tax Withh
4	212	3.1.2.1	Federal Insurance Contributions Act Taxes			028			X	8007	001	WJVTTAR	9,164,000,000.00	108,709,363,063.10	1. Individual Income Tax and Tax Withh
4	212	3.1.2.1	Federal Insurance Contributions Act Taxes			028			X	8007	001	WJVFFAR	(170,343,282.57)	(844,549,465.65)	1. Individual Income Tax and Tax Withh
4	212	3.1.2.1	Federal Insurance Contributions Act Taxes			028			X	8007	001	FTAD	(200,000,000.00)	(2,324,000,000.00)	1. Individual Income Tax and Tax Withh
4	212	3.1.2.1	Federal Insurance Contributions Act Taxes	15		028			X	8007	000	REFTAXD	(406,530,000.00)	(406,530,000.00)	1. Individual Income Tax and Tax Withh
4	204	3.1.1.2	Self-Employment Contributions Act Taxes			028			X	8006	011	WJVTTAR	6,389,860,733.64	39,856,200,379.89	1. Individual Income Tax and Tax Withh
4	204	3.1.1.2	Self-Employment Contributions Act Taxes			028			X	8006	011	WJVFFAR		(404,211,610.80)	1. Individual Income Tax and Tax Withh
4	200	3.1.1.1	Federal Insurance Contributions Act Taxes			028			X	8006	001	WJVTTAR	53,957,000,000.00	640,167,228,867.94	1. Individual Income Tax and Tax Withh
4	200	3.1.1.1	Federal Insurance Contributions Act Taxes			028			X	8006	001	WJVFFAR	(1,006,945,383.61)	(4,979,104,953.04)	1. Individual Income Tax and Tax Withh
4	200	3.1.1.1	Federal Insurance Contributions Act Taxes			028			X	8006	001	FTAD	(1,181,000,000.00)	(13,684,000,000.00)	1. Individual Income Tax and Tax Withh
4	200	3.1.1.1	Federal Insurance Contributions Act Taxes			028			X	8006	001	COLAVRAJ		(9,384.99)	1. Individual Income Tax and Tax Withh
4	200	3.1.1.1	Federal Insurance Contributions Act Taxes	15		028			X	8006	000	REFTAXD	(2,394,010,000.00)	(2,394,010,000.00)	1. Individual Income Tax and Tax Withh

Figure 14: Results of research

MTS Table	Line Code	Seq. Num.	Classification	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC	Current Month	FYTD	SCNP Revenue Type
4	214	3.1.2.2	Self-Employment Contributions Act Taxes			028			X	8007	011	WJVTTAR	1,086,039,161.05	6,769,301,361.60	1. Individual Income Tax and Tax Withholdings
4	214	3.1.2.2	Self-Employment Contributions Act Taxes			028			X	8007	011	WJVFFAR		(71,576,855.89)	1. Individual Income Tax and Tax Withholdings
4	212	3.1.2.1	Federal Insurance Contributions Act Taxes			028			X	8007	001	WJVTTAR	9,164,000,000.00	108,709,363,063.10	1. Individual Income Tax and Tax Withholdings
4	212	3.1.2.1	Federal Insurance Contributions Act Taxes			028			X	8007	001	WJVFFAR	(170,343,282.57)	(844,549,465.65)	1. Individual Income Tax and Tax Withholdings
4	212	3.1.2.1	Federal Insurance Contributions Act Taxes			028			X	8007	001	FTAD	(200,000,000.00)	(2,324,000,000.00)	1. Individual Income Tax and Tax Withholdings
4	212	3.1.2.1	Federal Insurance Contributions Act Taxes	15		028			X	8007	000	REFTAXD	(406,530,000.00)	(406,530,000.00)	1. Individual Income Tax and Tax Withholdings
4	204	3.1.1.2	Self-Employment Contributions Act Taxes			028			X	8006	011	WJVTTAR	6,389,860,733.64	39,856,200,379.89	1. Individual Income Tax and Tax Withholdings
4	204	3.1.1.2	Self-Employment Contributions Act Taxes			028			X	8006	011	WJVFFAR		(404,211,610.80)	1. Individual Income Tax and Tax Withholdings
4	200	3.1.1.1	Federal Insurance Contributions Act Taxes			028			X	8006	001	WJVTTAR	53,957,000,000.00	640,167,228,867.94	1. Individual Income Tax and Tax Withholdings
4	200	3.1.1.1	Federal Insurance Contributions Act Taxes			028			X	8006	001	WJVFFAR	(1,006,945,383.61)	(4,979,104,953.04)	1. Individual Income Tax and Tax Withholdings
4	200	3.1.1.1	Federal Insurance Contributions Act Taxes			028			X	8006	001	FTAD	(1,181,000,000.00)	(13,684,000,000.00)	1. Individual Income Tax and Tax Withholdings
4	200	3.1.1.1	Federal Insurance Contributions Act Taxes			028			X	8006	001	COLAVRAJ		(9,384.99)	1. Individual Income Tax and Tax Withholdings
4	200	3.1.1.1	Federal Insurance Contributions Act Taxes	15		028			X	8006	000	REFTAXD	(2,394,010,000.00)	(2,394,010,000.00)	1. Individual Income Tax and Tax Withholdings