



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, Sections B-D
Agency Instructions
August 2018

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

Agency Instructions

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Purpose

This document provides agencies instructions for completing GFRS, Other Data Note (ODN) 15, Sections B-D to reconcile net outlays to agencies' Statement of Budgetary Resources (SBR) and undistributed offsetting receipts to revenue. The Social Security Administration's fourth (4th) quarter, fiscal year (FY) 2015, U.S. Office of Personnel Management (OPM) FY15, and Department of the Interior (DOI) FY15 reporting are used as examples.

Background

Two Excel files of Monthly Treasury Statement (MTS), Table 5 by TAS can be found at <http://www.fiscal.treasury.gov/fsservices/gov/acctg/gfrs/budget.htm>. MTS Table 5A line analysis provides data for Outlays, ODN 15, Section B. MTS Table 5B line analysis provides data for Undistributed Offsetting Receipts, ODN 15, Section C-D. The purpose of providing two files for the MTS Table 5 data is to assist agencies with the correct filter to obtain the desired data. **Note: These files are not needed to populate GFRS ODN 15, Sec B-D. It is being provided to assist agencies research and reconciliation of material differences.** Each Excel file has two worksheets:

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

Figure 1: MTS Table 5 Detail

MTS Table	Line Code	Seq. Num.	Classification	SP	A	AID	BP	EP	MAIN	SUB	BETC	Current Month	FYTD	MTS Category
5	1002	1.1	Senate			000	2014	2014	0100	000	DISB		1,913,515.34	Net Outlays
5	1002	1.1	Senate			000	2014	2014	0100	000	DISBAJ		-42,226.40	Net Outlays
5	1002	1.1	Senate			000	2015	2015	0100	000	DISB	1,943,085.88	21,141,323.01	Net Outlays
5	1002	1.1	Senate			000	2014	2014	0107	000	DISB		10,231.91	Net Outlays
5	1002	1.1	Senate			000	2015	2015	0107	000	DISB	21,940.80	113,660.55	Net Outlays
5	1002	1.1	Senate			000	2013	2013	0110	000	DISB		33,404.86	Net Outlays
5	1002	1.1	Senate			000	2013	2013	0110	000	DISBAJ		-7,944.54	Net Outlays
5	1002	1.1	Senate			000	2014	2014	0110	000	DISB		14,679,146.00	Net Outlays
5	1002	1.1	Senate			000	2014	2014	0110	000	DISBAJ		-114.38	Net Outlays
5	1002	1.1	Senate			000	2015	2015	0110	000	COLL		-917,568.00	Net Outlays
5	1002	1.1	Senate			000	2015	2015	0110	000	DISB	13,931,859.75	150,564,039.64	Net Outlays
5	1002	1.1	Senate			000	2012	2014	0123	000	DISB		28,869.37	Net Outlays
5	1002	1.1	Senate			000	2012	2014	0123	000	DISBAJ		-63.44	Net Outlays

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

Figure 2a: Pivot 5A

LineCode	(All)
Row Labels	Sum of FYTD
Net Outlays	3,945,218,581,466
Grand Total	3,945,218,581,466

Figure 2b: Pivot 5B

AID	(All)
Row Labels	Sum of FYTD
Employer Share, Employee Retirement	(81,120,073,399)
Rents and Royalties	(4,555,722,015)
Spectrum Auction Proceeds	(18,627,803,697)
Spectrum Relocation Activities	(11,499,987,730)
Grand Total	(115,803,586,841)

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

GFRS ODN 15, Section	MTS Category
B	Net Outlays
C	Employer Share, Employee Retirement
D	Rents and Royalties
D	Spectrum Auction Proceeds

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Section B: Net Outlays to SBR

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

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

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

Figure 5: MTS Table 5 for SSA

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Social Security Administration: - Continued									
Supplemental Security Income Program	5,103	.....	5,103	58,901	.....	58,901	57,860	.....	57,860
Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget):									
Benefit Payments	62,279	.....	62,279	733,716	.....	733,716	698,269	.....	698,269
Administrative Expenses	250	.....	250	3,505	.....	3,505	3,348	.....	3,348
Payment to Railroad Retirement Account	.....	.....	.....	4,258	.....	4,258	4,257	.....	4,257
Total—Federal Old-Age and Survivors Insurance Trust Fund (Off-Budget)	62,530	.....	62,530	741,479	.....	741,479	705,875	.....	705,875
Federal Disability Insurance Trust Fund (Off-Budget):									
Benefit Payments	11,816	.....	11,816	143,009	.....	143,009	141,427	.....	141,427
Administrative Expenses	244	.....	244	2,881	.....	2,881	2,770	.....	2,770
Payment to Railroad Retirement Account	.....	.....	.....	419	.....	419	444	.....	444
Other	(**)	.....	(**)	(**)	.....	(**)	.....	.....	.....
Total—Federal Disability Insurance Trust Fund (Off-Budget)	12,060	.....	12,060	146,308	.....	146,308	144,641	.....	144,641
Other	17	.....	17	223	.....	223	342	.....	342
Proprietary Receipts from the Public:									
On-Budget	.....	344	-344	.....	2,689	-2,689	.....	2,828	-2,828
Off-Budget	.....	3	-3	.....	81	-81	.....	123	-123
Intrabudgetary Transactions:									
Off-Budget ¹	-88	.....	-88	-30,923	.....	-30,923	-25,804	.....	-25,804
Total—Social Security Administration	79,711	346	79,364	946,913	2,770	944,143	908,720	2,951	905,769

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

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

The screenshot shows a software interface for 'Other User Data'. The main window title is 'GF007 - Other User Data'. The 'Other Data' field is '15 Budget Deficit Reconciliation'. The 'Fiscal Year' is '2015' and the 'PD' is 'SEPTEMBER'. The 'Entity' is '2800 Social Security Administration' and the 'Status' is 'In-Progress'. The 'Section' is 'B Net Outlays to SBR'. The 'Type' is 'Dollars'. The 'Reported In' is 'User-defined' and the 'Decimal Point' is 'User-defined'. A table below shows the following data:

	NB	CY - MTS Net	CY - SBR Net	CY - Difference
1 Net Outlays	N/A	944,143,269,457	944,120,000,000	23,269,457

Figure 7: SSA FY15 SBR

Combined Statements of Budgetary Resources for the Years Ended September 30, 2015 and 2014 (Dollars in Millions)

	2015	2014
Budgetary Resources: (Note 16)		
Unobligated Balance, Brought Forward, October 1	\$ 2,740	\$ 996
Recoveries of Prior Year Unpaid Obligations	849	355
Other Changes in Unobligated Balance	136	134
Unobligated Balance From Prior Year Budget Authority, Net	3,725	1,475
Appropriations (Discretionary and Mandatory)	984,099	940,921
Spending Authority from Offsetting Collections (Discretionary and Mandatory)	14,631	15,088
Total Budgetary Resources:	\$ 1,002,455	\$ 957,484
Status of Budgetary Resources		
Obligations Incurred (Note 16)		
Direct	\$ 995,382	\$ 951,404
Reimbursable	2,704	3,340
Total Obligations Incurred	998,086	954,744
Unobligated Balance, End of Year		
Apportioned	3,804	2,466
Unapportioned	565	274
Total Unobligated Balance, End of Year	4,369	2,740
Total Budgetary Resources:	\$ 1,002,455	\$ 957,484
Change in Obligated Balance		
Unpaid obligations:		
Unpaid Obligations, Brought Forward, October 1	\$ 100,329	\$ 95,317
Obligations Incurred	998,086	954,744
Outlays, Gross	(992,703)	(949,377)
Recoveries of Prior Year Unpaid Obligations	(849)	(355)
Unpaid Obligations, End of Year	\$ 104,863	\$ 100,329
Uncollected payments:		
Uncollected Payments, Federal Sources, Brought Forward, October 1	\$ (3,163)	\$ (2,926)
Change in Uncollected Payments, Federal Sources	258	(237)
Uncollected Payments Federal Sources, End of Year	(2,905)	(3,163)
Memorandum (non-add) Entries:		
Obligated Balance, Start of Year	\$ 97,166	\$ 92,391
Obligated balance, End of Year	\$ 101,958	\$ 97,166
Budgetary Authority and Outlays, Net		
Budget Authority, Gross (Discretionary and Mandatory)	\$ 998,730	\$ 956,009
Actual Offsetting Collections (Discretionary and Mandatory)	(14,889)	(14,851)
Change in Uncollected Customer Payments From Federal Sources (Discretionary and Mandatory)	258	(237)
Budget Authority, Net (Discretionary and Mandatory)	984,099	940,921
Outlays, Gross (Discretionary and Mandatory)	992,703	949,377
Actual Offsetting Collections (Discretionary and Mandatory)	(14,889)	(14,851)
Outlays, Net (Discretionary and Mandatory)	977,814	934,526
Distributed Offsetting Receipts	(33,694)	(28,754)
Agency Outlays, Net (Discretionary and Mandatory)	\$ 944,120	\$ 905,772

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

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

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

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

Figure 9: MTS Table 5A Pivot Table

LineCode	(All)
Row Labels	Sum of FYTD
Net Outlays	3,945,218,581,466
Grand Total	3,945,218,581,466

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

Figure 10: Filter PivotTable by MTS Line Code for SSA

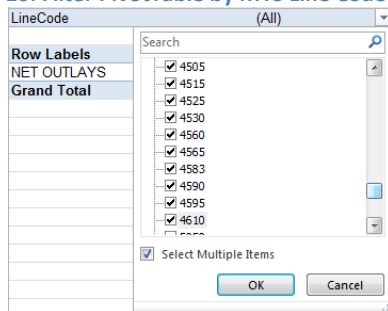


Figure 11: Pivot query results

LineCode	(Multiple Items)
Row Labels	Sum of FYTD
Net Outlays	944,143,269,457
Grand Total	944,143,269,457

- b. Double click the “Sum of FYTD” amount to see the detail in a new sheet. Refer to Figure 12 and Figure 13.

Figure 12: Double click amount

LineCode	(Multiple Items)
Row Labels	Sum of FYTD
Net Outlays	944,143,269,457
Grand Total	944,143,269,457

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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	MTS Category
5	4610	28.7.1	Off-Budget			028			X	8007	018	COLAVRCT	(10,096,014.52)	(38,254,268.11)	Net Outlays
5	4610	28.7.1	Off-Budget			028			X	8007	006	COLAVRCT	(1,260,360.10)	(1,327,242,705.92)	Net Outlays
5	4610	28.7.1	Off-Budget			028			X	8007	006	COLAVRAJ		286,000,000.00	Net Outlays
5	4610	28.7.1	Off-Budget			028			X	8006	043	COLAVRCT		(864,006.00)	Net Outlays
5	4610	28.7.1	Off-Budget			028			X	8006	018	COLAVRCT	(59,454,207.32)	(221,160,999.19)	Net Outlays
5	4610	28.7.1	Off-Budget			028			X	8006	018	COLAVRAJ		16,895,380.00	Net Outlays
5	4610	28.7.1	Off-Budget			028			X	8006	006	COLAVRCT	(17,146,247.10)	(29,638,295,550.08)	Net Outlays
5	4610	28.7.1	Off-Budget			028			X	8006	006	COLAVRAJ		361,276.34	Net Outlays
5	4610	28.7.1	Off-Budget			028			F	3502	000	DISBBCAJ		(15,655.10)	Net Outlays
5	4610	28.7.1	Off-Budget			028			F	3502	000	DISBBCA		15,655.10	Net Outlays
5	4595	28.6.2	Off-Budget			028			X	8007	031	COLAVRCT	(2,025,349.84)	(25,549,663.51)	Net Outlays

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

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

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

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

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed Offsetting Receipts:									
Other Interest	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Employer Share, Employee Retirement:									
Department of Health and Human Services:									
Federal Hospital Insurance Trust Fund:									
Federal Employer Contributions	-292	.....	-292	-3,450	.....	-3,450	-3,451	.....	-3,451
Postal Service Employer Contributions	-54	.....	-54	-623	.....	-623	-601	.....	-601
Department of State:									
Foreign Service Retirement and Disability Fund	-26	.....	-26	-335	.....	-335	-330	.....	-330
Other Defense Civil Programs:									
Military Retirement Fund	-1,645	.....	-1,645	-25,888	.....	-25,888	-26,869	.....	-26,869
Department of Defense Medicare-Eligible Retiree Health Care Fund	.....	.....	.....	-7,229	.....	-7,229	-7,650	.....	-7,650
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	-2,365	.....	-2,365	-27,583	.....	-27,583	-24,705	.....	-24,705
Social Security Administration:									
Federal Old-Age and Survivors Insurance Trust Fund:									
Federal Employer Contributions	-1,181	.....	-1,181	-13,684	.....	-13,684	-13,452	.....	-13,452
Federal Disability Insurance Trust Fund:									
Federal Employer Contributions	-200	.....	-200	-2,324	.....	-2,324	-2,285	.....	-2,285
Other	(**)	.....	(**)	-3	.....	-3	-6	.....	-6
Total—Employer Share, Employee Retirement	-5,763	-5,763	-81,120	-81,120	-79,349	-79,349

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

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

	NB	CY - MTS Receipts	CY - PAR Amount	CY - Difference
4 Civil Service Retirement and Disability Fund (OF)	N/A	27,583,364,138	28,005,000,000	-421,635,862

Figure 17: OPM's PAR

U.S. OFFICE OF PERSONNEL MANAGEMENT CONSOLIDATING STATEMENT OF NET COST For the Year Ended September 30, 2015 (In Millions)										Schedule 2
	Retirement Program			Health Benefits Program	Life Insurance Program	Revolving Fund Programs	Salaries and Expenses	Eliminations	FY2015	
	CSRS	FERS	Total							
GROSS COSTS										
Intragovernmental										
With the Public:										
Pension Expense (Note 5A)	\$43,963	\$62,438	\$106,401	-	-	-	-	-	-	106,401
Postretirement Health Benefits (Note 5B)	-	-	-	\$3,225	-	-	-	-	-	33,225
Future Life Insurance Benefits (Note 5C)	-	-	-	-	\$863	-	-	-	-	863
Current Benefits and Premiums	-	-	-	31,409	2,951	-	-	-	-	34,360
Other	-	-	-	1,875	27	1,340	143	-	-	3,385
Total Gross Costs with the Public	43,963	62,438	106,401	66,509	3,841	1,340	143	-	-	178,234
Total Gross Costs (Notes 8 and 9)	43,963	62,438	106,401	66,509	3,841	1,723	421	(396)	-	178,499
EARNED REVENUE										
Intragovernmental:										
Employer Contributions	866	27,139	28,005	27,827	503	-	-	-	-	56,335
Earnings on Investments	12,340	16,042	28,382	1,558	290	-	-	-	-	30,230
Other	301	383	684	24	-	1,489	316	(396)	-	2,117
Total Intragovernmental Earned Revenue	13,507	43,564	57,071	29,409	793	1,489	316	(396)	-	88,682
With the Public:										
Participant Contributions	1,089	2,167	3,256	14,008	2,782	-	-	-	-	20,041
Other	-	-	-	4	6	-	2	-	-	12
Total Earned Revenue with the Public	1,089	2,167	3,256	14,012	2,788	-	2	-	-	20,053
Total Earned Revenue (Notes 8 and 9)	14,596	45,731	60,327	43,416	3,581	1,489	318	(396)	-	108,735
Net Cost	29,367	16,707	46,074	23,093	260	234	103	-	-	69,764
(Gain)/Loss on Pension, OPEB, or OPIB Assumption Changes (Note 5A, 5B, and 5C)										
	(369)	8,238	7,869	8,834	361	-	-	-	-	17,064
Net Cost of Operations (Notes 8 and 9)	\$28,998	\$24,945	\$53,943	\$31,927	\$621	\$234	\$103	-	-	\$86,828

The accompanying notes are an integral part of the financial statements. See accompanying Independent Auditors' Report.

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

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

Line 1—Provide a cross-reference to intragovernmental earned revenue reported in PAR the “Agency Notes” field.

Consolidating SNC, employer contributions for retirement contributions, pg. 92

Line 2— 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.

The difference of \$422,000,000 primarily consists of accruals related to participant contributions receivable (\$113,000,000) and Overpayment of benefits (\$308,000,000). See AFR, Note 4 – Accounts Receivable, Net on p. 69 for details. These are permanent timing differences.

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

Figure 19: Filter PivotTable by Agency Code

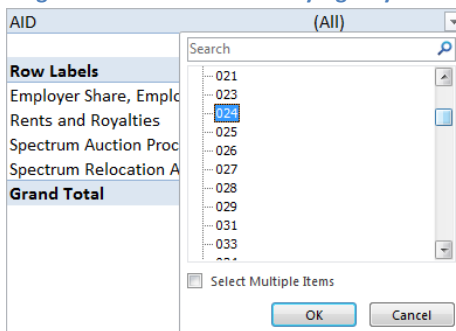


Figure 20: Pivot query results for OPM

AID	024
Row Labels	Sum of FYTD
Employer Share, Employee Retirement	(27,583,364,138)
Grand Total	(27,583,364,138)

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

Figure 21: Double click amount

AID	024
Row Labels	Sum of FYTD
Employer Share, Employee Retirement	(27,583,364,138)
Grand Total	(27,583,364,138)

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Figure 22: Returns details on a new Sheet

MTS Table	Line Code	Seq. Num.	Classification	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC	Current Month	FYTD	MTS Category
5	5608	30.2.4.1	Civil Service Retirement and Disab			024			X	8135	022	COLAVRCT	(249,136,840.21)	(3,240,240,884.21)	Employer Share, Employee Retirement
5	5608	30.2.4.1	Civil Service Retirement and Disab			024			X	8135	002	COLAVRCT	(2,116,203,853.14)	(24,850,683,695.19)	Employer Share, Employee Retirement
5	5608	30.2.4.1	Civil Service Retirement and Disab			024			X	8135	002	COLAVRAJ		507,560,441.87	Employer Share, Employee Retirement

Section D: Operating Revenue to Undistributed Offsetting Receipts

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

Figure 23: GFRS Other Data Note 15, Section D: Operating Revenue to Undistributed Offsetting Receipts

GF007 - Other User Data ~

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

Entity: 1400 Department of the Interior Status: In-Progress Agency Notes: 15 DOI SBR/ 15 Reclassified SCNP/

Other Data Info Other Text Data Threshold

Section: D, Operating Revenue to Undistributed Offsetting Receipts

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

	NB	MTS Undistributed	Miscellaneous	Difference
1 Rents and Royalties on the Outer Continental S	N/A	4,555,722,015		

Figure 24: MTS Table 5 for Rents and Royalties on the Outer Continental Shelf Lands

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

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed Offsetting Receipts: - Continued									
Corps of Engineers	(**)	.....	(**)	-91	.....	-91	-110	.....	-110
Other Defense Civil Programs:									
Military Retirement Fund	-80	.....	-80	-3,134	.....	-3,134	-13,048	.....	-13,048
Educational Benefits Fund	(**)	.....	(**)	-64	.....	-64	-85	.....	-85
Armed Forces Retirement Home	(**)	.....	(**)	-2	.....	-2	-2	.....	-2
Environmental Protection Agency	-1	.....	-1	-32	.....	-32	-81	.....	-81
Office of Personnel Management:									
Civil Service Retirement and Disability Fund	.....	.....	.....	-29,244	.....	-29,244	-31,019	.....	-31,019
Social Security Administration:									
Federal Old-Age and Survivors Insurance Trust Fund	-75	.....	-75	-93,234	.....	-93,234	-96,270	.....	-96,270
Federal Disability Insurance Trust Fund	-33	.....	-33	-2,733	.....	-2,733	-3,996	.....	-3,996
Independent Agencies:									
Railroad Retirement Board	-7	.....	-7	-35	.....	-35	-11	.....	-11
Other	(**)	.....	(**)	-18	.....	-18	-20	.....	-20
Other	-9	.....	-9	-53	.....	-53	-132	.....	-132
Total-Interest Received by Trust Funds	-287	.....	-287	-141,793	.....	-141,793	-158,115	.....	-158,115
Rents and Royalties on the Outer Continental Shelf Lands	.....	212	-212	.....	4,556	-4,556	.....	7,473	-7,473
Spectrum Auction Proceeds	.....	.....	.....	-18,628	.....	-18,628	-1,221	.....	-1,221
Spectrum Relocation Activities	.....	.....	.....	.....	11,500	-11,500	.....	.....	.....
Total-Undistributed Offsetting Receipts	-6,050	212	-6,262	-241,541	16,056	-257,537	-238,685	7,473	-246,158

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Agency Instructions

- Populate GFRS ODN 15, Sec D, Miscellaneous Earned Revenue Reported on SCNP (column 2), with rents and royalties revenue reclassified as non-federal miscellaneous earned revenue on the Reclassified SCNP, see Figures 25 and 26.

Figure 25: GFRS Other Data Note 15, Section D: Operating Revenue to Undistributed Offsetting Receipts

	NB	MTS Undistributed	Miscellaneous	Difference
1 Rents and Royalties on the Outer Continental S	N/A	4,555,722,015	11,445,347,000	-6,889,624,985

Figure 26: GF005G Closing Package Lines Loaded Report

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System

GF005G - GTAS Closing Package Lines Loaded Report

Entity: 1400 - DEPARTMENT OF THE INTERIOR		Fiscal Year: 2015	Period: SEPTEMBER
Reported In: DOLLARS	Decimal: TWO	GTAS CPL Last Loaded: 07/20/2016 08:07 AM	
GFRS Line Description	Fed/Non Fed Indicator	Trading Partner FR Entity	Amount
Unemployment taxes	N		0.00
Custom duties	N		0.00
Estate and gift	N		0.00
Other taxes and receipts	N		(777,427.00)
Miscellaneous earned revenues	N		(11,445,347.00)

- Explain the difference between undistributed offsetting receipts and earned revenue in the “Other Text Data” tab of the note, Section D, line 1, see Figure 27.

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

Line 1— 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.

The Miscellaneous Earned Revenue line on the DOI Reclassified Statement of Changes in Net Position includes more than the Undistributed Offsetting Receipts related to the Outer Continental Shelf. This line also includes amounts related to Onshore and Offshore Lease Sales and Royalties Retained. This will be recurring difference based on the budget categories not being aligned in a one-for-one relationship with the operating revenue categories. Supporting documentation/reconciliation including TAS and amounts provided.

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4. Research and reconcile differences. If you need to see the undistributed offsetting receipts detail from MTS Table 5, open the Excel file of MTS Table 5B at <http://www.fiscal.treasury.gov/fsservices/gov/acctg/gfrs/budget.htm>, click on the tab with the pivot table and pull down the “AID” dropdown box.
 - a. Filter the “AID” for your agency’s identifier code (014) and click “OK”, see Figure 28. The amount returned should match the total on MTS Table 5 for your agency. Refer to Figure 24 and Figure 29.

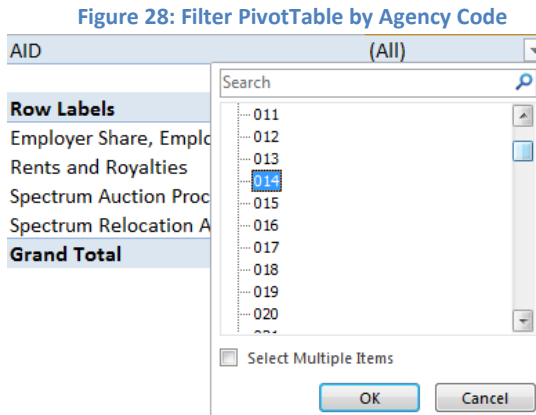


Figure 29: Pivot query results

AID	014
Row Labels	Sum of FYTD
Rents and Royalties	(4,555,722,015)
Grand Total	(4,555,722,015)

- b. Double click the “Sum of FYTD” amount to see the detail in a new sheet. Refer to Figure 30 and Figure 31.

Figure 30: Double click amount

AID	014
Row Labels	Sum of FYTD
Rents and Royalties	(4,555,722,015)
Grand Total	(4,555,722,015)

Figure 31: Returns details on a new Sheet

MTS Table	Line Code	Seq. Num.	Classification	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC	Current Month	FYTD	MTS Category
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014			X	5535	002	COLAVRCT		(37.14)	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014			X	5535	001	COLAVRCT	(192,241.93)	(411,806.69)	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014			X	5535	001	COLAVRAJ		74,713.91	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014				5140	000	COLUVRCT	(150,000,000.00)	(150,000,000.00)	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014				5005	010	COLUVRCT	(180.00)	(162,273.21)	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014				5005	010	COLUVRJ	180.00	162,273.21	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014				5005	009	COLUVRCT		(95,097.14)	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014				5005	008	COLUVRCT	(300,013,411.13)	(300,013,411.13)	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014				5005	008	COLUVRJ	300,013,411.13	300,013,411.13	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014				5005	007	COLUVRCT	(588,446,051.73)	(588,446,051.73)	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014				5005	007	COLUVRJ	588,446,051.73	588,446,051.73	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014				5005	002	COLUVRCT	(888,459,462.86)	(888,459,462.86)	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014			F	3875	017	DISBBCAJ	(953,021.84)	(1,352,468.28)	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014			F	3875	017	DISBBCA	1,134,198,580.06	2,852,198,444.92	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014			F	3875	017	COLLBCAJ	386,092.15	6,232,685,490.72	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014			F	3875	017	COLLBCA	(1,042,112,424.41)	(9,701,111,812.34)	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014				2020	000	COLUVRCT		(3,416,625,463.11)	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014				2020	000	COLUVRJ	1,487,273.76	517,375,483.26	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014				1820	000	COLUVRCT		(733,551,001.86)	Rents and Royalties
5	5683	30.4	Rents and Royalties on the Outer Continental Shelf Lands			014				1820	000	COLUVRJ	733,551,001.86	733,551,001.86	Rents and Royalties

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Appendix – MTS Line Code Crosswalk

GFRS Codes	Agency Identifier (AID)	Department or Agency	MTS, Table 5 Line Code(s)
DE00*	017, 021, 057, 096, 097	Department of Defense – Military Programs	1901-2508 4266-4288
		Defense Security Cooperation Agency – International Assistance Programs (Foreign Military Financing Program and Military Sales Programs)	4339 4375-4377
0100	001	Architect of the Capitol	1020
0300	003	Library of Congress	1030
0500	005	Government Accountability Office	1045
1100	011	Executive Office of the President (EOP)	4304-4306, 4307**, 4309-4316, 4372
1200	012	Department of Agriculture	1403-1560
1300	013	Department of Commerce	1691-1799
1400	014	Department of the Interior	3301-3428
1500	015	Department of Justice	3485-3546
1601	016	Department of Labor	3601-3699, excluding 3662
1602	916	Pension Benefit Guaranty Corporation	3662
1900	019	Department of State	3755-3798, (4339,4341,4348)**
2000	020	Department of the Treasury <i>[including the following: International Monetary Programs (IMF) Corporation for Public Broadcasting, General & Special Payments, Legal Services Corporation, Courts, EOP, Multilateral Assistance, Contribution to the International Development Association Corp. for Travel Promotion and Inst. of American Indian & Alaska Native Culture]**</i>	4052-4195, 4373, 5115, 5120, 5335, (4346-4348, 5117, 5570)**
2400	024	Office of Personnel Management	4403-4435
2700	027	Federal Communications Commission	5201-5205
2800	028	Social Security Administration	4505-4610
3100	031	U.S. Nuclear Regulatory Commission	5367
3600	036	Department of Veterans Affairs	4203-4262
4500	045	U.S. Equal Employment Opportunity Commission	5140
4700	047	General Services Administration	4327-4332
4900	049	National Science Foundation	4394-4397
5000	050	Securities and Exchange Commission	5480
5901	417	National Endowments for the Arts	5351
5902	418	National Endowments for the Humanities	5352
6000	060	Railroad Retirement Board	5395-5458
6300	420	National Labor Relations Board	5355
6800	068	Environmental Protection Agency	4291-4299
6900	069	Department of Transportation	3804-3999
7000	070	Department of Homeland Security	3050-3098
7200	072	Agency for International Development	4340, 4353-4364
7300	073	Small Business Administration	4438-4453
7500	075	Department of Health and Human Services	2684-3040
8000	080	National Aeronautics and Space Administration	4382-4389
8300	083	Export-Import Bank of the United States	5150
8600	086	Department of Housing and Urban Development	3116-3285, 14220
8800	088	National Archives and Records Administration	5340
8900	089	Department of Energy	2642-2679
9100	091	Department of Education	2595-2638
5903	474	Institute of Museum and Library Services	5353

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GFRS Codes	Agency Identifier (AID)	Department or Agency	MTS, Table 5 Line Code(s)
9515	485	Corporation for National and Community Service	5110
9554	514/067	Broadcasting Board of Governors	5050
9563	524	Millennium Challenge Corporation	4336
9566 / 9573	537	Federal Housing Finance Agency	5260
9571	581	Bureau of Consumer Financial Protection	5060
<p>*The Department of Defense (DOD) trading partner code "DE00" includes the Department of the Air Force, Department of the Army, Department of the Navy, U.S. Army Corps of Engineers, and Defense agencies.</p> <p>**The MTS line codes presented on Table 5 may include transactions from multiple FR Entities/Agency Identifiers. It is the Agency's responsibility to determine what outlays pertain to them.</p>			