Attachment F

**Department of the Treasury**

**Bureau of the Fiscal Service**

**Governmentwide Accounting**

**Financial Reports Division**

# Budget Deficit Reconciliation

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

## Agency Instructions

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

## Agency Instructions

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

## Agency Instructions

## Purpose

This document provides agencies instructions for completing GFRS, Other Data Note (ODN) 15, Sections B-E to reconcile net outlays to agencies' Statement of Budgetary Resources (SBR) and undistributed offsetting receipts to revenue. The U.S. Department of Health and Human Services (HHS) and U.S. Office of Personnel Management (OPM) fiscal year (FY) 2012 reporting are used as examples.

## Background

An Excel file of MTS, Table 5 by TAS can be found at http://fms.treas.gov/closingpackage/budget.html. **Note: This file is not needed to populate GFRS ODN 15, Sec B-E. It is being provided to assist agencies research and reconcile material differences.** The Excel file has two sheets:

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

**Figure 1: MTS Table 5 Detail**

| MTS TABLE | MTS LINE CODE | MTS LINE TITLE | MTS Category | SUB CLASS | DEPT REGUL/ | DEPT TRANSFI | FISCAL YEAR | MAIN ACCT | SUB ACCT SYM | RECORD TYPE | TRANS CODE | THIS MONTH | CFYTD |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | 5570 | OTHER | Net Outlays | | 95 | | X | 8615 | 001 | 2 | 17 | 0 | -2,241,875.73 |
| 5 | 5570 | OTHER | Net Outlays | | 96 | 46 | X | 0200 | 000 | 4 | 61 | 0 | 141,443.44 |
| 5 | 5576 | OTHER INTEREST | Net Outlays | | 14 | | | 1493 | 000 | 5 | 51 | -6,946.22 | -10,979.24 |
| 5 | 5584 | FEDERAL EMPLOYER CONTRIBUTIONS | Employer Share, Employee Retirement | | 75 | | X | 8005 | 012 | 2 | 17 | -296,000,000.00 | -3,510,000,000.00 |
| 5 | 5586 | POSTAL SERVICE EMPLOYER CONTRIBUTIONS | Employer Share, Employee Retirement | | 75 | | X | 8005 | 013 | 2 | 17 | -49,000,000.00 | -583,000,000.00 |
| 5 | 5594 | FOREIGN SERVICE RETIREMENT AND DISABILI | Employer Share, Employee Retirement | | 19 | | X | 8186 | 004 | 2 | 17 | -24,376,846.45 | -315,375,981.06 |
| 5 | 5597 | MILITARY RETIREMENT FUND | Employer Share, Employee Retirement | | 97 | | X | 8097 | 001 | 2 | 17 | -2,032,314,228.97 | -22,049,548,692.48 |
| 5 | 5597 | MILITARY RETIREMENT FUND | Employer Share, Employee Retirement | | 97 | | X | 8097 | 004 | 2 | 17 | 0 | -5,376,000,000.00 |
| 5 | 5600 | RETIREE HEALTH CARE FUND | Employer Share, Employee Retirement | | 97 | | X | 5472 | 001 | 2 | 17 | 0 | -299,664,340.00 |
| 5 | 5600 | RETIREE HEALTH CARE FUND | Employer Share, Employee Retirement | | 97 | | X | 5472 | 005 | 2 | 17 | 0 | -10,845,107,000.00 |
| 5 | 5608 | CIVIL SERVICE RETIREMENT AND DISABILITY | Employer Share, Employee Retirement | | 24 | | X | 8135 | 002 | 2 | 17 | -1,779,744,691.53 | -21,484,212,951.79 |
| 5 | 5608 | CIVIL SERVICE RETIREMENT AND DISABILITY | Employer Share, Employee Retirement | | 24 | | X | 8135 | 022 | 2 | 17 | -226,369,007.32 | -3,878,669,516.61 |
| 5 | 5611 | FEDERAL EMPLOYER CONTRIBUTIONS | Employer Share, Employee Retirement | | 28 | | X | 8006 | 012 | 2 | 17 | -1,145,000,000.00 | -13,331,000,000.00 |
| 5 | 5614 | FEDERAL EMPLOYER CONTRIBUTIONS | Employer Share, Employee Retirement | | 28 | | X | 8007 | 012 | 2 | 17 | -194,000,000.00 | -2,261,000,000.00 |
| 5 | 5619 | OTHER | Employer Share, Employee Retirement | | 95 | | X | 8290 | 002 | 2 | 17 | 245,070.22 | -182,529.86 |
| 5 | 5619 | OTHER | Employer Share, Employee Retirement | | 95 | | X | 8290 | 003 | 2 | 17 | -3,730,000.00 | -4,910,000.00 |
| 5 | 5623 | JUDICIAL SURVIVORS ANNUITY FUND | Interest Received by Trust Funds | | 10 | | X | 8110 | 002 | 2 | 17 | 299,563.33 | -8,068,212.58 |
| 5 | 5632 | FEDERAL HOSPITAL INSURANCE TRUST FUND | Interest Received by Trust Funds | | 75 | | X | 8005 | 002 | 2 | 17 | -7,301,056.85 | -11,269,013,515.55 |

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

**Figure 2: MTS Table 5 Pivot**

| | |
|---|---|
| DEPT REGULAR | (All) |
| MTS LINE CODE | (All) |
| **Row Labels** | **Sum of CFYTD** |
| Net Outlays | $ 3,769,123,235,051 |
| Employer Share, Employee Retirement | $ (83,938,671,012) |
| Interest Received by Trust Funds | $ (127,142,269,540) |
| Rents and Royalties | $ (6,604,716,091) |
| Sale of Major Assets | $ (12,991,581,890) |
| **Grand Total** | **$ 3,538,445,996,519** |

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

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

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

Agency Instructions

# Instructions

## Section B-Net Outlays to SBR

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

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

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

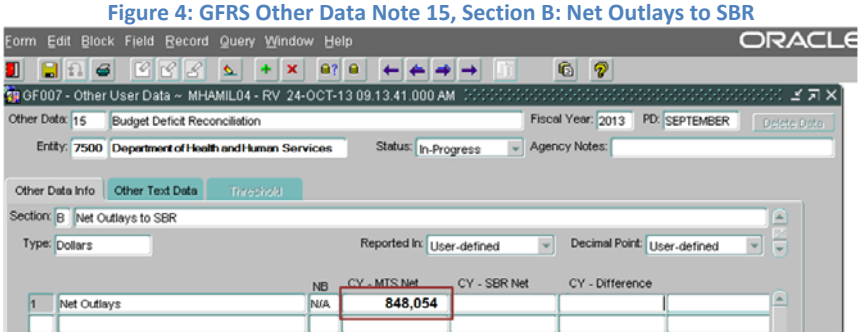



**Figure 5: MTS Table 5 for HHS**

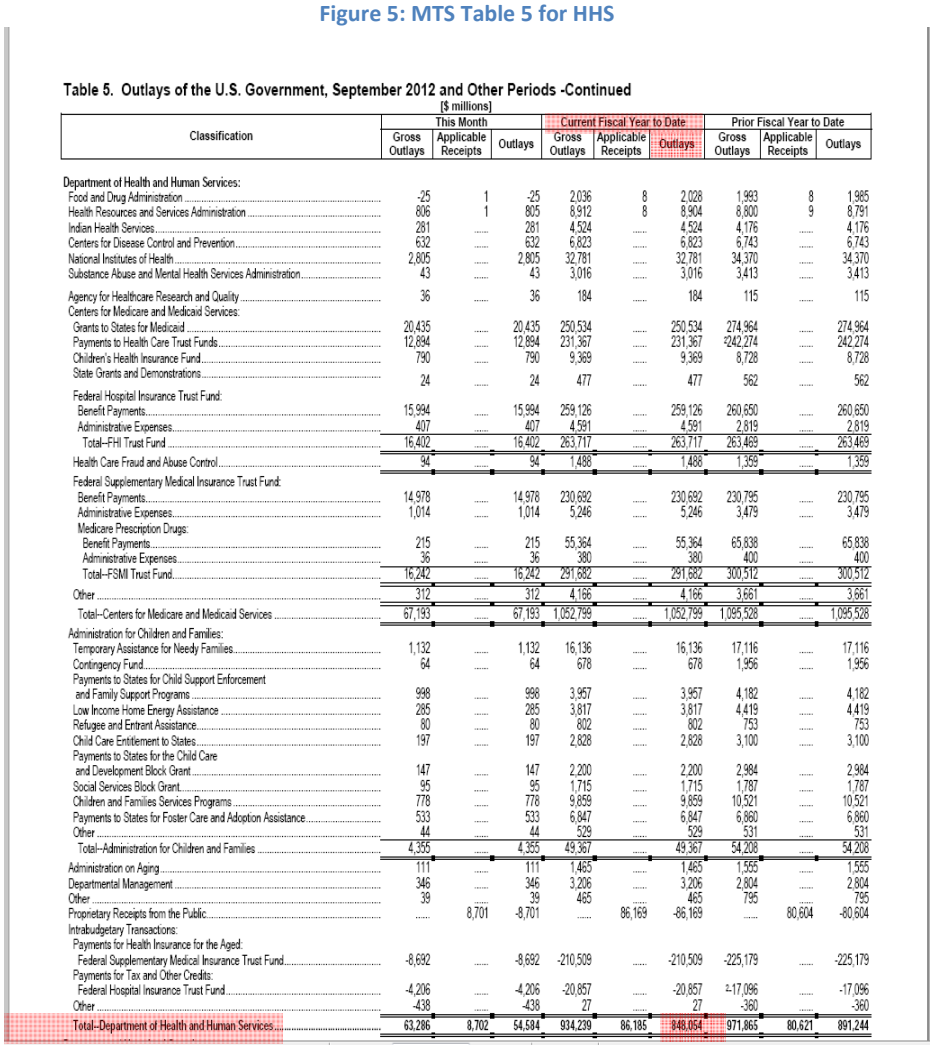


Table 5. Outlays of the U.S. Government, September 2012 and Other Periods -Continued

[$ millions]

| 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 |
| Department of Health and Human Services: | | | | | | | | | |
| Food and Drug Administration | -25 | 1 | -25 | 2,036 | 8 | 2,028 | 1,993 | 8 | 1,985 |
| Health Resources and Services Administration | 806 | 1 | 805 | 8,912 | 8 | 8,904 | 8,800 | 9 | 8,791 |
| Indian Health Services | 281 | ..... | 281 | 4,524 | ..... | 4,524 | 4,176 | ..... | 4,176 |
| Centers for Disease Control and Prevention | 632 | ..... | 632 | 6,823 | ..... | 6,823 | 6,743 | ..... | 6,743 |
| National Institutes of Health | 2,805 | ..... | 2,805 | 32,781 | ..... | 32,781 | 34,370 | ..... | 34,370 |
| Substance Abuse and Mental Health Services Administration | 43 | ..... | 43 | 3,016 | ..... | 3,016 | 3,413 | ..... | 3,413 |
| Agency for Healthcare Research and Quality | 36 | ..... | 36 | 184 | ..... | 184 | 115 | ..... | 115 |
| Centers for Medicare and Medicaid Services: | | | | | | | | | |
| Grants to States for Medicaid | 20,435 | ..... | 20,435 | 250,534 | ..... | 250,534 | 274,964 | ..... | 274,964 |
| Payments to Health Care Trust Funds | 12,894 | ..... | 12,894 | 231,367 | ..... | 231,367 | *242,274 | ..... | 242,274 |
| Children's Health Insurance Fund | 790 | ..... | 790 | 9,369 | ..... | 9,369 | 8,728 | ..... | 8,728 |
| State Grants and Demonstrations | 24 | ..... | 24 | 477 | ..... | 477 | 562 | ..... | 562 |
| Federal Hospital Insurance Trust Fund: | | | | | | | | | |
| Benefit Payments | 15,994 | ..... | 15,994 | 259,126 | ..... | 259,126 | 260,650 | ..... | 260,650 |
| Administrative Expenses | 407 | ..... | 407 | 4,591 | ..... | 4,591 | 2,819 | ..... | 2,819 |
| Total--FHI Trust Fund | 16,402 | ..... | 16,402 | 263,717 | ..... | 263,717 | 263,469 | ..... | 263,469 |
| Health Care Fraud and Abuse Control | 94 | ..... | 94 | 1,488 | ..... | 1,488 | 1,359 | ..... | 1,359 |
| Federal Supplementary Medical Insurance Trust Fund: | | | | | | | | | |
| Benefit Payments | 14,978 | ..... | 14,978 | 230,692 | ..... | 230,692 | 230,795 | ..... | 230,795 |
| Administrative Expenses | 1,014 | ..... | 1,014 | 5,246 | ..... | 5,246 | 3,479 | ..... | 3,479 |
| Medicare Prescription Drugs: | | | | | | | | | |
| Benefit Payments | 215 | ..... | 215 | 55,364 | ..... | 55,364 | 65,838 | ..... | 65,838 |
| Administrative Expenses | 36 | ..... | 36 | 380 | ..... | 380 | 400 | ..... | 400 |
| Total--FSMI Trust Fund | 16,242 | ..... | 16,242 | 291,682 | ..... | 291,682 | 300,512 | ..... | 300,512 |
| Other | 312 | ..... | 312 | 4,166 | ..... | 4,166 | 3,661 | ..... | 3,661 |
| Total--Centers for Medicare and Medicaid Services | 67,193 | ..... | 67,193 | 1,052,799 | ..... | 1,052,799 | 1,095,528 | ..... | 1,095,528 |
| Administration for Children and Families: | | | | | | | | | |
| Temporary Assistance for Needy Families | 1,132 | ..... | 1,132 | 16,136 | ..... | 16,136 | 17,116 | ..... | 17,116 |
| Contingency Fund | 64 | ..... | 64 | 678 | ..... | 678 | 1,956 | ..... | 1,956 |
| Payments to States for Child Support Enforcement and Family Support Programs | 998 | ..... | 998 | 3,957 | ..... | 3,957 | 4,182 | ..... | 4,182 |
| Low Income Home Energy Assistance | 285 | ..... | 285 | 3,817 | ..... | 3,817 | 4,419 | ..... | 4,419 |
| Refugee and Entrant Assistance | 80 | ..... | 80 | 802 | ..... | 802 | 753 | ..... | 753 |
| Child Care Entitlement to States | 197 | ..... | 197 | 2,828 | ..... | 2,828 | 3,100 | ..... | 3,100 |
| Payments to States for the Child Care and Development Block Grant | 147 | ..... | 147 | 2,200 | ..... | 2,200 | 2,984 | ..... | 2,984 |
| Social Services Block Grant | 95 | ..... | 95 | 1,715 | ..... | 1,715 | 1,787 | ..... | 1,787 |
| Children and Families Services Programs | 778 | ..... | 778 | 9,659 | ..... | 9,659 | 10,521 | ..... | 10,521 |
| Payments to States for Foster Care and Adoption Assistance | 533 | ..... | 533 | 6,847 | ..... | 6,847 | 6,860 | ..... | 6,860 |
| Other | 44 | ..... | 44 | 529 | ..... | 529 | 531 | ..... | 531 |
| Total--Administration for Children and Families | 4,355 | ..... | 4,355 | 49,367 | ..... | 49,367 | 54,208 | ..... | 54,208 |
| Administration on Aging | 111 | ..... | 111 | 1,465 | ..... | 1,465 | 1,555 | ..... | 1,555 |
| Departmental Management | 346 | ..... | 346 | 3,206 | ..... | 3,206 | 2,804 | ..... | 2,804 |
| Other | 39 | ..... | 39 | 465 | ..... | 465 | 795 | ..... | 795 |
| Proprietary Receipts from the Public | ..... | 8,701 | -8,701 | ..... | 86,169 | -86,169 | ..... | 80,604 | -80,604 |
| Intrabudgetary Transactions: | | | | | | | | | |
| Payments for Health Insurance for the Aged: | | | | | | | | | |
| Federal Supplementary Medical Insurance Trust Fund | -8,692 | ..... | -8,692 | -210,509 | ..... | -210,509 | -225,179 | ..... | -225,179 |
| Payments for Tax and Other Credits: | | | | | | | | | |
| Federal Hospital Insurance Trust Fund | -4,206 | ..... | -4,206 | -20,857 | ..... | -20,857 | [2]-17,096 | ..... | -17,096 |
| Other | -438 | ..... | -438 | 27 | ..... | 27 | -360 | ..... | -360 |
| Total--Department of Health and Human Services | 63,286 | 8,702 | 54,584 | 934,239 | 86,185 | 848,054 | 971,865 | 80,621 | 891,244 |

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

## Agency Instructions

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.

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

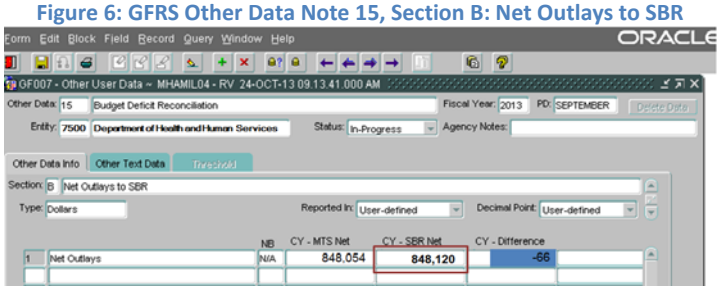


**Figure 7: HHS FY 12 SBR**

**Combined Statement of Budgetary Resources**

For the Years Ended September 30, 2012 and 2011

(in Millions)

| | 2012 | | 2011 | |
|---|---|---|---|---|
| | Budgetary | Non-Budgetary Credit Reform Financing Account | Budgetary | Non-Budgetary Credit Reform Financing Account |
| **Budgetary Resources:** | | | | |
| Unobligated Balance, Brought Forward, Oct 1 | $ 51,730 | $ 71 | $ 59,275 | $ 50 |
| Recoveries of Prior Year Unpaid Obligations | 25,746 | - | 25,808 | - |
| Other Changes in Unobligated Balance | (4,524) | - | (8,812) | - |
| Unobligated Balance from Prior Year Budget Authority, Net | 72,952 | 71 | 76,271 | 50 |
| Appropriations (Discretionary and Mandatory) | 1,191,860 | - | 1,218,807 | - |
| Borrowing Authority (Discretionary and Mandatory) (Note 17) | - | 3,194 | - | - |
| Spending Authority from Offsetting Collections (Discretionary and Mandatory) | 20,122 | 1,636 | 20,168 | 37 |
| **Total Budgetary Resources** | **$ 1,284,934** | **$ 4,901** | **$ 1,315,246** | **$ 87** |
| **Status of Budgetary Resources:** | | | | |
| Obligations Incurred (Note 18) | $ 1,204,154 | $ 1,726 | $ 1,263,516 | $ 16 |
| Unobligated Balance, End of Year: | | | | |
| Apportioned | 71,919 | 3,134 | 44,125 | 44 |
| Exempt from Apportionment | 184 | - | 265 | - |
| Unapportioned | 8,677 | 41 | 7,340 | 27 |
| Total Unobligated Balance, End of Year | 80,780 | 3,175 | 51,730 | 71 |
| **Total Budgetary Resources** | **$ 1,284,934** | **$ 4,901** | **$ 1,315,246** | **$ 87** |
| **Change in Obligated Balance:** | | | | |
| Unpaid Obligations, Brought Forward, Oct 1 | $ 188,534 | $ - | $ 182,540 | $ - |
| Uncollected Customer Payments from Federal Sources, Brought Forward, Oct 1 | (10,360) | - | (7,179) | - |
| Obligated Balance, Start of Year (Net) | 178,174 | - | 175,361 | - |
| Obligations Incurred (Note 18) | 1,204,154 | 1,726 | 1,263,516 | 16 |
| Outlays (Gross) | (1,186,188) | (124) | (1,231,433) | (16) |
| Change in Uncollected Customer Payments from Federal Sources | 257 | (1,587) | (3,462) | - |
| Recoveries of Prior Year Unpaid Obligations | (25,746) | - | (25,808) | - |
| Obligated Balance, End of Year | | | | |
| Unpaid Obligations, End of Year (Gross) | 180,754 | 1,602 | 188,534 | - |
| Uncollected Customer Payments from Federal Sources, End of Year | (10,103) | (1,587) | (10,360) | - |
| **Obligated Balance, End of Year (Net)** | **$ 170,651** | **$ 15** | **$ 178,174** | **$ -** |
| **Budget Authority and Outlays, Net:** | | | | |
| Budget Authority, Gross (Discretionary and Mandatory) | $ 1,211,982 | $ 4,830 | $ 1,238,975 | $ 37 |
| Actual Offsetting Collections (Discretionary and Mandatory) | (20,291) | (48) | (17,156) | (37) |
| Change in Uncollected Customer Payments from Federal Sources (Discretionary and Mandatory) | 257 | (1,587) | (3,462) | - |
| **Budget Authority, Net (Discretionary and Mandatory)** | **$ 1,191,948** | **$ 3,195** | **$ 1,218,357** | **$ -** |
| Outlays, Gross (Discretionary and Mandatory) | $ 1,186,188 | $ 124 | 1,231,433 | 16 |
| Actual Offsetting Collections (Discretionary and Mandatory) | (20,291) | (48) | (17,156) | (37) |
| Outlays, Net (Discretionary and Mandatory) | 1,165,897 | 76 | 1,214,277 | (21) |
| Distributed Offsetting Receipts | (317,777) | - | (322,724) | - |
| **Agency Outlays, Net (Discretionary and Mandatory)** | **$ 848,120** | **$ 76** | **$ 891,553** | **$ (21)** |

*The accompanying "Notes to the Principal Financial Statements" are an integral part of these statements.*

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

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

| *Line 1—Provide a detailed description of the difference and whether this difference will be resolved next fiscal year.* |
|---|
| |

2. If you need the MTS net outlays detail to research and reconcile the difference, open the Excel file of MTS Table 5 at http://fms.treas.gov/closingpackage/budget.html, click on the tab with the pivot table and pull down the "MTS LINE CODE" dropdown box, see Figure 9.

Figure 9: MTS Table 5 Pivot Table

| | |
|---|---|
| DEPT REGULAR | (All) |
| MTS LINE CODE | (All) |

| Row Labels | Sum of CFYTD |
|---|---|
| Net Outlays | $ 3,769,123,235,051 |
| Employer Share, Employee Retirement | $ (83,938,671,012) |
| Interest Received by Trust Funds | $ (127,142,269,540) |
| Rents and Royalties | $ (6,604,716,091) |
| Sale of Major Assets | $ (12,991,581,890) |
| **Grand Total** | **$ 3,538,445,996,519** |

Figure 10: MTS Line Code Cross-walk

| GFRS Codes | Agency Identifier (AID) | Department or Agency | MTS, Table 5 Line Code |
|---|---|---|---|
| DE00* | -017, 021, 057, 096, 097 | Department of Defense | 1901-2508<br>4266-4288 |
| | | Defense Security Cooperation Agency – International Assistance Programs (Foreign Military Financing Program and Military Sales Programs) | 4339<br>4375-4377 |
| 0100 | 001 | Architect of the Capitol | 1020 |
| 0300 | 003 | Library of Congress | 1030 |
| 0500 | 005 | Government Accountability Office | 1045 |
| 1200 | 012 | Department of Agriculture | 1403-1560 |
| 1300 | 013 | Department of Commerce | 1691-1799 |
| 1400 | 014 | Department of the Interior | 3301-3428 |
| 1500 | 015 | Department of Justice | 3485-3546 |
| 1601 | 016 | Department of Labor | 3601-3699, excluding 3662 |
| 1900 | 019 | Department of State | 3755-3798 |
| 2000 | 020 | Department of the Treasury, EOP and IMF | 4052-4195, 4304-4316, 4373 |
| 2400 | 024 | Office of Personnel Management | 4403-4435 |
| 2700 | 027 | Federal Communications Commission | 5201-5205 |
| 2800 | 028 | Social Security Administration | 4505-4610 |
| 3100 | 031 | U.S. Nuclear Regulatory Commission | 5367 |
| 3600 | 036 | Department of Veterans Affairs | 4203-4262 |
| 4500 | 045 | U.S. Equal Employment Opportunity Commission | 5140 |
| 4700 | 047 | General Services Administration | 4327-4332 |
| 4900 | 049 | National Science Foundation | 4394-4397 |
| 5000 | 050 | Securities and Exchange Commission | 5480 |
| 5901 | 417 | National Endowments for the Arts | 5351 |
| 5901 | 417 | National Endowments for the Humanities | 5352 |

| GFRS Codes | Agency Identifier (AID) | Department or Agency | MTS, Table 5 Line Code |
|---|---|---|---|
| 6000 | 060 | Railroad Retirement Board | 5395-5458 |
| 6300 | 420 | National Labor Relations Board | 5355 |
| 6800 | 068 | Environmental Protection Agency | 4291-4299 |
| 6900 | 069 | Department of Transportation | 3804-3999 |
| 7000 | 070 | Department of Homeland Security | 3050-3098 |
| 7200 | 072 | Agency for International Development | 4340, 4353-4364 |
| 7300 | 073 | Small Business Administration | 4438-4453 |
| 7500 | 075 | Department of Health and Human Services | 2684-3040 |
| 8000 | 080 | National Aeronautics and Space Administration | 4382-4389 |
| 8300 | 083 | Export-Import Bank of the United States | 5150 |
| 8600 | 086 | Department of Housing and Urban Development | 3116-3285 |
| 8800 | 088 | National Archives and Records Administration | 5340 |
| 8900 | 089 | Department of Energy | 2642-2679 |
| 9100 | 091 | Department of Education | 2595-2638 |
| 9500 | 095 | Institute of Museum and Library Services | 5353 |
| 9515 | 485 | Corporation for National and Community Service | 5110 |
| 9554 | 514/067 | Broadcasting Board of Governors | 5050 |
| 9563 | 524 | Millennium Challenge Corporation | 4336 |
| 9566/ 9573 | 537 | Federal Housing Finance Agency | 5260 |
| 9571 | 581 | Bureau of Consumer Financial Protection | 5060 |

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

3. Select the line codes for your agency, based on the cross-walk in Figure 10, and select “OK”, see Figure 11. The pivot table should return the total MTS net outlays for your agency, see Figure 12. Note: This amount should match MTS Table 5 in Figure 5.

Figure 11: Filter PivotTable by MTS Line Code for HHS

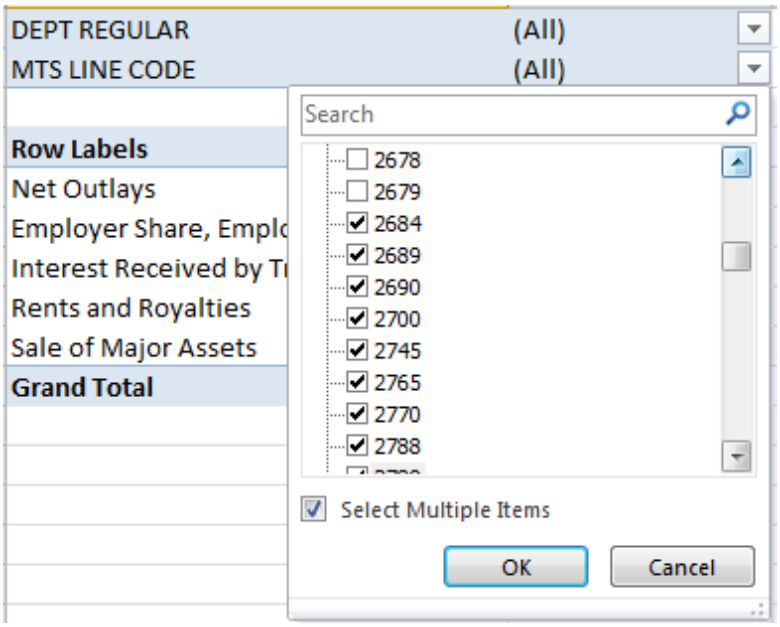
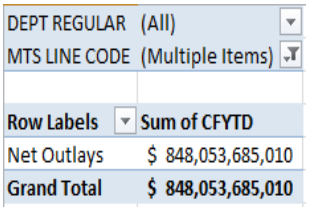



Figure 12: Pivot query results



| DEPT REGULAR | (All) |
|---|---|
| MTS LINE CODE | (Multiple Items) |
| Row Labels | Sum of CFYTD |
| Net Outlays | $ 848,053,685,010 |
| Grand Total | $ 848,053,685,010 |

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

## Agency Instructions

6. Double click the amount to see the detail in a new sheet, see Figure 13 and Figure 14.

**Figure 13: Double click amount**

| | |
|---|---|
| DEPT REGULAR | (All) |
| MTS LINE CODE | (Multiple Items) |
| | |
| **Row Labels** | **Sum of CFYTD** |
| Net Outlays | $ 848,053,685,010 |
| **Grand Total** | **$ 848,053,685,010** |

**Figure 14: Returns details in New Sheet**

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ACCTNG DATE | MTS TABLE | MTS LINE CODE | MTS LINE TITLE | SUB CLASS | DEPT REGULAR | DEPT TRANSFER | FISCAL YEAR | MAIN ACCT | SUB ACCT SYM | RECORD TYPE | TRANS CODE | THIS MONTH | CFYTD | MTS Category |
| 2 | 201209 | 5 | 3040 | OTHER | | 75 | | X | 8074 | 003 | 2 | 17 | 0 | -28.73 | Net Outlays |
| 3 | 201209 | 5 | 3040 | OTHER | | 75 | | X | 5551 | 002 | 2 | 17 | -671.25 | -53010.7 | Net Outlays |
| 4 | 201209 | 5 | 3040 | OTHER | | 75 | | F | 3885 | 009 | 2 | 16 | -12914.25 | 0 | Net Outlays |
| 5 | 201209 | 5 | 3040 | OTHER | | 75 | | F | 3885 | 008 | 2 | 61 | -92234899.83 | 1.43E+08 | Net Outlays |
| 6 | 201209 | 5 | 3040 | OTHER | | 75 | | F | 3885 | 006 | 2 | 61 | -30150846.5 | -9.4E+07 | Net Outlays |
| 7 | 201209 | 5 | 3040 | OTHER | | 75 | | F | 3885 | 003 | 2 | 16 | 3666858.36 | -243761 | Net Outlays |
| 8 | 201209 | 5 | 3040 | OTHER | | 75 | | F | 3885 | 003 | 2 | 61 | -26933282.89 | 17022242 | Net Outlays |
| 9 | 201209 | 5 | 3040 | OTHER | | 75 | | F | 3870 | 000 | 2 | 61 | -310051776.1 | 6203.87 | Net Outlays |
| 10 | 201209 | 5 | 3040 | OTHER | | 75 | | F | 3870 | 000 | 2 | 16 | 0 | -6203.87 | Net Outlays |
| 11 | 201209 | 5 | 3040 | OTHER | | 75 | | | 3200 | 000 | 5 | 51 | 17955631.61 | -3.9E+07 | Net Outlays |
| 12 | 201209 | 5 | 3035 | FEDERAL HOSPITAL INSURANCE | | 75 | | X | 8005 | 048 | 2 | 17 | -2697473.03 | -2E+07 | Net Outlays |
| 13 | 201209 | 5 | 3035 | FEDERAL HOSPITAL INSURANCE | | 75 | | X | 8005 | 047 | 2 | 17 | -3144851.55 | -1.6E+07 | Net Outlays |
| 14 | 201209 | 5 | 3035 | FEDERAL HOSPITAL INSURANCE | | 75 | | X | 8005 | 046 | 2 | 17 | -961190203.7 | -1.4E+09 | Net Outlays |
| 15 | 201209 | 5 | 3035 | FEDERAL HOSPITAL INSURANCE | | 75 | | X | 8005 | 044 | 2 | 17 | 0 | -1.3E+08 | Net Outlays |
| 16 | 201209 | 5 | 3035 | FEDERAL HOSPITAL INSURANCE | | 75 | | X | 8005 | 035 | 2 | 17 | -3071000000 | -1.9E+10 | Net Outlays |
| 17 | 201209 | 5 | 3035 | FEDERAL HOSPITAL INSURANCE | | 75 | | X | 8005 | 006 | 2 | 17 | -168144384.7 | -6.6E+08 | Net Outlays |
| 18 | 201209 | 5 | 3025 | FEDERAL SUPPLEMENTARY MEDI | | 75 | | X | 8004 | 047 | 2 | 17 | -2960463811 | -4.5E+10 | Net Outlays |
| 19 | 201209 | 5 | 3025 | FEDERAL SUPPLEMENTARY MEDI | | 75 | | X | 8004 | 046 | 2 | 17 | -36019760.61 | -3.8E+08 | Net Outlays |
| 20 | 201209 | 5 | 3025 | FEDERAL SUPPLEMENTARY MEDI | | 75 | | X | 8004 | 006 | 2 | 17 | -491351.53 | 1472016 | Net Outlays |
| 21 | 201209 | 5 | 3025 | FEDERAL SUPPLEMENTARY MEDI | | 75 | | X | 8004 | 001 | 2 | 17 | -8359222187 | -1.7E+11 | Net Outlays |
| 22 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8889 | 001 | 2 | 17 | -4081 | -50254.8 | Net Outlays |
| 23 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8888 | 001 | 2 | 17 | 0 | -4839.9 | Net Outlays |
| 24 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8511 | 001 | 2 | 17 | -113926.57 | -1256904 | Net Outlays |
| 25 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8253 | 001 | 2 | 17 | -1963158.38 | -2.7E+07 | Net Outlays |
| 26 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8250 | 001 | 2 | 17 | -454442.8 | -1.5E+07 | Net Outlays |
| 27 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8248 | 001 | 2 | 17 | -114019.51 | -3187968 | Net Outlays |
| 28 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8073 | 001 | 2 | 17 | -39783.34 | -4.8E+07 | Net Outlays |
| 29 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8005 | 053 | 2 | 17 | -2227556835 | -7.1E+09 | Net Outlays |
| 30 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8005 | 042 | 2 | 17 | 0 | -53.82 | Net Outlays |
| 31 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8005 | 040 | 2 | 17 | -10607769.32 | -2.3E+08 | Net Outlays |
| 32 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8005 | 029 | 2 | 17 | -50510.01 | -2725719 | Net Outlays |
| 33 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8005 | 009 | 2 | 17 | -287667810.5 | -3.4E+09 | Net Outlays |
| 34 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8004 | 045 | 2 | 17 | -1549733047 | -5E+09 | Net Outlays |
| 35 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8004 | 042 | 2 | 17 | 0 | -53.82 | Net Outlays |
| 36 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8004 | 040 | 2 | 17 | -9406889.76 | -2.1E+08 | Net Outlays |
| 37 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8004 | 036 | 2 | 17 | -691398989.6 | -8.3E+09 | Net Outlays |
| 38 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8004 | 035 | 2 | 17 | -126700577.7 | -3E+09 | Net Outlays |
| 39 | 201209 | 5 | 3018 | PROPRIETARY RECEIPTS FROM TI | | 75 | | X | 8004 | 029 | 2 | 17 | -274413.99 | -1044001 | Net Outlays |

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

Agency Instructions

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

1. Populate the ODN 15, Sec C, MTS Undistributed Offsetting Receipts (column 1), with the amount from MTS, Table 5, see Figures 15 and 16.

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

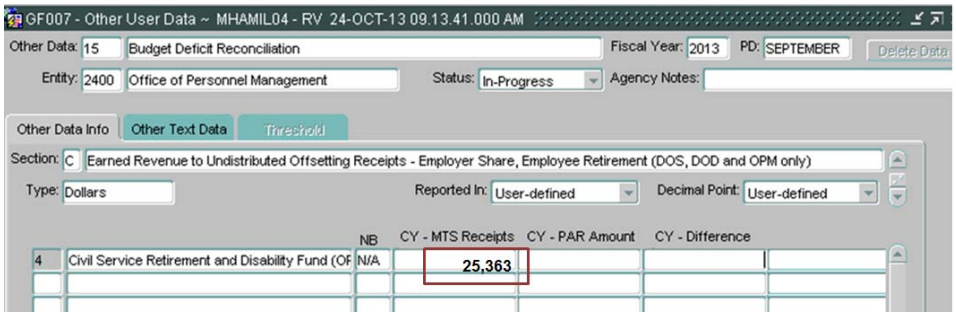



**Figure 16: MTS Table 5 for Employer Share, Employee Retirement**

**Table 5. Outlays of the U.S. Government, September 2012 and Other Periods -Continued**

[$ millions]

| Classification | This Month | | | Current Fiscal Year to Date | | |
|---|---|---|---|---|---|---|
| | Gross Outlays | Applicable Receipts | Outlays | Gross Outlays | Applicable Receipts | Outlays |
| Other Independent Agencies:—Continued | | | | | | |
| Railroad Retirement Board: | | | | | | |
| Federal Windfall Subsidy | 4 | ..... | 4 | 49 | ..... | 49 |
| Federal Payments to the Railroad Retirement Accounts | 38 | ..... | 38 | 771 | ..... | 771 |
| Railroad Unemployment Insurance Trust Fund: | | | | | | |
| Benefit Payments | 7 | ..... | 7 | 81 | ..... | 81 |
| Transfer to Administrative Funds | 1 | ..... | 1 | 16 | ..... | 16 |
| Other | ..... | ..... | ..... | ..... | ..... | ..... |
| Rail Industry Pension Fund: | | | | | | |
| Benefit Payments | 262 | ..... | 262 | 4,632 | ..... | 4,632 |
| Advances from FOASDI Fund | -118 | ..... | -118 | -1,401 | ..... | -1,401 |
| OASDI Certifications | 114 | ..... | 114 | 1,401 | ..... | 1,401 |
| Transfer to Administrative Funds | 7 | ..... | 7 | 70 | ..... | 70 |
| Other | (**) | ..... | (**) | 1 | ..... | 1 |
| National Railroad Retirement Investment Trust: | | | | | | |
| Administrative Expenses | 5 | ..... | 5 | 69 | ..... | 69 |
| Transfers to the Railroad Retirement Trust Funds from the National Railroad Retirement Investment Trust | ..... | ..... | ..... | 2,026 | ..... | 2,026 |
| Railroad Social Security Equivalent Benefit Account: | | | | | | |
| Benefit Payments | 652 | ..... | 652 | 6,779 | ..... | 6,779 |
| Transfer to Administrative Funds | 3 | ..... | 3 | 31 | ..... | 31 |
| Other | -2 | ..... | -2 | 3 | ..... | 3 |
| Proprietary Receipts from the Public | ..... | 418 | -418 | ..... | 1,501 | -1,501 |
| Intrabudgetary Transactions: | | | | | | |
| Payments from Other Funds to the Railroad Retirement Trust Funds | ..... | ..... | ..... | -4,651 | ..... | -4,651 |
| Other | -38 | ..... | -38 | -2,797 | ..... | -2,797 |
| Total--Railroad Retirement Board | 933 | 418 | 515 | 7,080 | 1,501 | 5,579 |
| Securities and Exchange Commission | -741 | (**) | -741 | -110 | (**) | -110 |
| Smithsonian Institution | 90 | ..... | 90 | 998 | (**) | 998 |
| Tennessee Valley Authority | 4,146 | 3,892 | 254 | 44,459 | 44,236 | 223 |
| Other | 147 | 13 | 134 | 2,935 | 317 | 2,618 |
| Total--Other Independent Agencies | 11,931 | 8,724 | 3,206 | 150,633 | 116,627 | 34,006 |
| Undistributed Offsetting Receipts: | | | | | | |
| Other Interest | ..... | (**) | (**) | ..... | (**) | (**) |
| Employer Share, Employee Retirement: | | | | | | |
| Department of Health and Human Services: | | | | | | |
| Federal Hospital Insurance Trust Fund: | | | | | | |
| Federal Employer Contributions | -296 | ..... | -296 | -3,510 | ..... | -3,510 |
| Postal Service Employer Contributions | -49 | ..... | -49 | -583 | ..... | -583 |
| Department of State: | | | | | | |
| Foreign Service Retirement and Disability Fund | -24 | ..... | -24 | -315 | ..... | -315 |
| Other Defense Civil Programs: | | | | | | |
| Military Retirement Fund | -2,032 | ..... | -2,032 | -27,426 | ..... | -27,426 |
| Department of Defense Medicare-Eligible Retiree Health Care Fund | ..... | ..... | ..... | -11,145 | ..... | -11,145 |
| Office of Personnel Management: | | | | | | |
| Postal Service Contributions for Benefits | | | | | | |
| Civil Service Retirement and Disability Fund | -2,006 | ..... | -2,006 | -25,363 | ..... | -25,363 |
| Social Security Administration (Off-Budget): | | | | | | |
| Federal Old-Age and Survivors Insurance Trust Fund: | | | | | | |
| Federal Employer Contributions | -1,145 | ..... | -1,145 | -13,331 | ..... | -13,331 |
| Federal Disability Insurance Trust Fund: | | | | | | |
| Federal Employer Contributions | -194 | ..... | -194 | -2,261 | ..... | -2,261 |
| Other | -3 | ..... | -3 | -5 | ..... | -5 |
| Total--Employer Share, Employee Retirement | -5,750 | ..... | -5,750 | -83,939 | ..... | -83,939 |

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

## Agency Instructions

2. Populate ODN 15, Sec C, Earned Revenue Reported on agency PAR (column 2), with earned revenue from the Agency's PAR, see Figures 17 and 18.

**Figure 17: GFRS Other Data Note 15, Section C: Earned Revenue to Undistributed Offsetting Receipts – Employer Share, Employee Retirement**

GF007 - Other User Data ~ MHAMIL04 - RV 24-OCT-13 09.13.41.000 AM

Other Data: 15 Budget Deficit Reconciliation Fiscal Year: 2013 PD: SEPTEMBER Delete Data

Entity: 2400 Office of Personnel Management Status: In-Progress Agency Notes:

Other Data Info | Other Text Data | Threshold

Section: C Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only)

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

| | | NB | CY - MTS Receipts | CY - PAR Amount | CY - Difference |
|---|---|---|---|---|---|
| 4 | Civil Service Retirement and Disability Fund (OF | N/A | 25,363 | 24,481 | 882 |

**Figure 18: OPM's PAR**

**U.S. OFFICE OF PERSONNEL MANAGEMENT**
**CONSOLIDATING STATEMENT OF NET COST**
**For the Year Ended September 30, 2012**
***(In Millions)***

| | Retirement Programs | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | CSRS | FERS | Total | Health Benefits Program | Life Insurance Program | Revolving Fund Programs | Salaries and Expenses | Eliminations | FY2012 |
| ***GROSS COSTS*** | | | | | | | | | |
| Intragovernmental | – | – | – | – | – | $231 | $263 | ($351) | $143 |
| With the Public: | | | | | | | | | |
| Pension Expense [Note 5A] | $70,405 | $43,199 | $113,604 | – | – | – | – | – | 113,604 |
| Postretirement Health Benefits [Note 5B] | – | – | – | $8,219 | – | – | – | – | 8,219 |
| Future Life Insurance Benefits [Note 5C] | – | – | – | – | $1,915 | – | – | – | 1,915 |
| Current Benefits and Premiums | – | – | – | 28,266 | 2,688 | – | – | – | 30,954 |
| Other | – | – | – | 1,250 | 33 | 1,741 | 128 | – | 3,152 |
| Total Gross Costs with the Public | 70,405 | 43,199 | 113,604 | 37,735 | 4,636 | 1,741 | 128 | – | 157,844 |
| Total Gross Costs [Notes 9 and 10] | 70,405 | 43,199 | 113,604 | 37,735 | 4,636 | 1,972 | 391 | (351) | 157,987 |
| ***EARNED REVENUE*** | | | | | | | | | |
| Intragovernmental: | | | | | | | | | |
| Employer Contributions | 1,395 | 23,086 | 24,481 | 31,934 | 502 | – | – | – | 56,917 |
| Earnings on Investments | 17,165 | 16,788 | 33,953 | 1,919 | 1,162 | – | – | – | 37,034 |
| Other | – | – | – | – | – | 1,969 | 274 | (351) | 1,892 |
| Total Intragovernmental Earned Revenue | 18,560 | 39,874 | 58,434 | 33,853 | 1,664 | 1,969 | 274 | (351) | 95,843 |
| With the Public: | | | | | | | | | |
| Participant Contributions | 1,765 | 1,565 | 3,330 | 13,073 | 2,676 | – | – | – | 19,079 |
| Other | – | – | – | 6 | 3 | 1 | 3 | – | 13 |
| Total Earned Revenue with the Public | 1,765 | 1,565 | 3,330 | 13,079 | 2,679 | 1 | 3 | – | 19,092 |
| Total Earned Revenue [Notes 9 and 10] | 20,325 | 41,439 | 61,764 | 46,932 | 4,343 | 1,970 | 277 | (351) | 114,935 |
| *Net Cost* | $50,080 | $1,760 | $51,840 | ($9,197) | $293 | $2 | $114 | – | $43,052 |
| (Gain)/Loss on Pension, ORB, or OPEB Assumption Changes [Note 5A, 5B, and 5C] | 82,866 | 23,201 | 106,067 | (7,880) | 745 | – | – | – | 98,932 |
| Net Cost of Operations [Notes 9 and 10] | $132,946 | $24,961 | $157,907 | ($17,077) | $1,038 | $2 | $114 | – | $141,984 |

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



3. Answer the questions in the "Other Text Data" tab of the Note, Sec C. Provide a cross-reference to where the revenue is reported in the Agency's PAR on line 1 and explain the difference

between undistributed offsetting receipts and earned revenue, if material, on line 2, see Figure 19.

**Figure 19: 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. 82 |

| *Line 2—Provide a detailed description of the difference and whether this difference will be resolved next fiscal year.* |
|---|
| |

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 5 at http://fms.treas.gov/closingpackage/budget.html, click on the tab with the pivot table and pull down the "DEPARTMENT REGULAR" dropdown box.

5. Filter the "DEPT REGULAR" for your agency's code and click "OK" see Figure 20. The amount returned should match the total on MTS Table 5 for your agency", see Figure 16 and 21.

**Figure 20: Filter PivotTable by Agency Code**

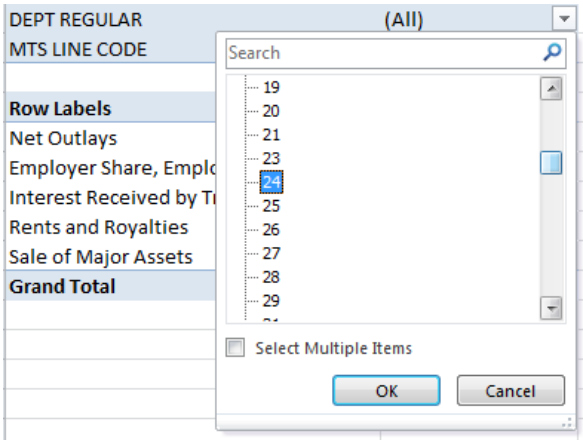
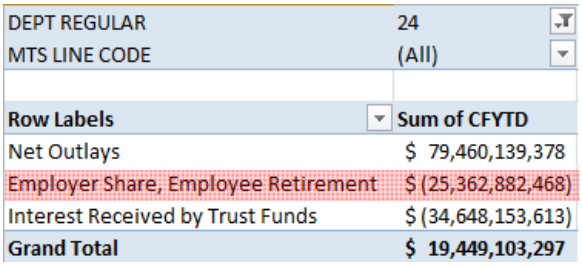



**Figure 21: Pivot query results**



| DEPT REGULAR | 24 |
|---|---|
| MTS LINE CODE | (All) |
| **Row Labels** | **Sum of CFYTD** |
| Net Outlays | $ 79,460,139,378 |
| Employer Share, Employee Retirement | $ (25,362,882,468) |
| Interest Received by Trust Funds | $ (34,648,153,613) |
| **Grand Total** | **$ 19,449,103,297** |

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

## Agency Instructions

6. Double click the amount to see the detail in a new sheet, see Figures 22 and 23.

**Figure 22: Double click amount**

| | |
|---|---|
| DEPT REGULAR | 24 |
| MTS LINE CODE | (All) |
| | |
| **Row Labels** | **Sum of CFYTD** |
| Net Outlays | $ 79,460,139,378 |
| Employer Share, Employee Retirement | $ (25,362,882,468) |
| Interest Received by Trust Funds | $ (34,648,153,613) |
| **Grand Total** | **$ 19,449,103,297** |

**Figure 23: Returns details in New Sheet**

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ACCTNG DATE | MTS TABLE | MTS LINE CODE | MTS LINE TITLE | MTS Category | SUB CLASS | DEPT REGULAR | DEPT TRANSFER | FISCAL YEAR | MAIN ACCT | SUB ACCT SYM | RECORD TYPE | TRANS CODE | THIS MONTH | CFYTD |
| 2 | 201209 | 5 | 5608 | CIVIL SERVICE RET | Employer Share, Employee Ret | | 24 | | X | 8135 | 022 | 2 | 17 | -226369007.3 | -3.9E+09 |
| 3 | 201209 | 5 | 5608 | CIVIL SERVICE RET | Employer Share, Employee Ret | | 24 | | X | 8135 | 002 | 2 | 17 | -1779744692 | -2.1E+10 |
| 4 | | | | | | | | | | | | | | | |

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

Agency Instructions

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

1. Populate the ODN 15, Sec D, MTS Undistributed Offsetting Receipts (column 1), with the amount from MTS, Table 5, see Figures 24 and 25.

**Figure 24: GFRS Other Data Note 15, Section D: Earned Revenue to Undistributed Offsetting Receipts – Interest Received by Trust Funds**

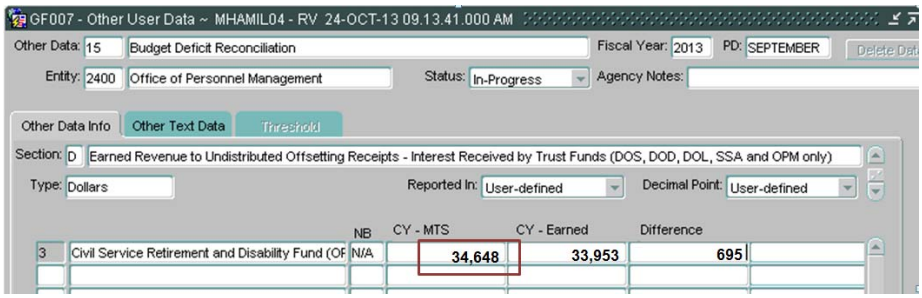



**Figure 25: MTS Table 5 for Employer Share, Employee Retirement**

**Table 5. Outlays of the U.S. Government, September 2012 and Other Periods -Continued**

[$ millions]

| Classification | This Month | | | Current Fiscal Year to Date | | |
|---|---|---|---|---|---|---|
| | Gross Outlays | Applicable Receipts | Outlays | Gross Outlays | Applicable Receipts | Outlays |
| Undistributed Offsetting Receipts:—Continued | | | | | | |
| Interest Received by Trust Funds: | | | | | | |
| Judicial Branch: | | | | | | |
| Judicial Survivors Annuity Fund | (**) | ..... | (**) | -8 | ..... | -8 |
| Department of Health and Human Services: | | | | | | |
| Federal Hospital Insurance Trust Fund | -7 | ..... | -7 | -11,297 | ..... | -11,297 |
| Federal Supplementary Medical Insurance Trust Fund | -6 | ..... | -6 | -2,947 | ..... | -2,947 |
| Department of Homeland Security: | | | | | | |
| Oil Spill Liability Trust Fund | (**) | ..... | (**) | -12 | ..... | -12 |
| Other | -3 | ..... | -3 | -13 | ..... | -13 |
| Department of Labor: | | | | | | |
| Unemployment Trust Fund | -7 | ..... | -7 | -472 | ..... | -472 |
| Department of State: | | | | | | |
| Foreign Service Retirement and Disability Fund | (**) | ..... | (**) | -726 | ..... | -726 |
| Department of Transportation: | | | | | | |
| Airport and Airway Trust Fund | -1 | ..... | -1 | -221 | ..... | -221 |
| Department of Veterans Affairs: | | | | | | |
| National Service Life Insurance Fund | -1 | ..... | -1 | -366 | ..... | -366 |
| United States Government Life Insurance Fund | (**) | ..... | (**) | -1 | ..... | -1 |
| Corps of Engineers | (**) | ..... | (**) | -51 | ..... | -51 |
| Other Defense Civil Programs: | | | | | | |
| Military Retirement Fund | 494 | ..... | 494 | 36,260 | ..... | 36,260 |
| Educational Benefits Fund | 1 | ..... | 1 | 94 | ..... | 94 |
| Armed Forces Retirement Home | (**) | ..... | (**) | -5 | ..... | -5 |
| Environmental Protection Agency | (**) | ..... | (**) | -199 | ..... | -199 |
| Office of Personnel Management: | | | | | | |
| Civil Service Retirement and Disability Fund | -29 | ..... | -29 | -34,648 | ..... | -34,648 |
| Social Security Administration (Off-Budget): | | | | | | |
| Federal Old-Age and Survivors Insurance Trust Fund | -9 | ..... | -9 | -105,239 | ..... | -105,239 |
| Federal Disability Insurance Trust Fund | -5 | ..... | -5 | -7,154 | ..... | -7,154 |
| Independent Agencies: | | | | | | |
| Railroad Retirement Board | -8 | ..... | -8 | -42 | ..... | -42 |
| Other | 1 | ..... | 1 | -18 | ..... | -18 |
| Other | 3 | ..... | 3 | -79 | ..... | -79 |
| Total--Interest Received by Trust Funds | 422 | ..... | 422 | -127,142 | ..... | -127,142 |
| Rents and Royalties on the Outer Continental Shelf Lands | ..... | 484 | -484 | ..... | 6,605 | -6,605 |
| Sale of Major Assets | ..... | 7,040 | -7,040 | ..... | 12,992 | -12,992 |
| Total--Undistributed Offsetting Receipts | -5,328 | 7,524 | -12,852 | -211,081 | 19,596 | -230,677 |

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

## Agency Instructions

2. Populate ODN 15, Sec D, Revenue Reported on agency PAR (column 2), with investment revenue (may be exchange or non-exchange) from the Agency's PAR for the trust fund, see Figures 26 and 27.

**Figure 26: GFRS Other Data Note 15, Section D: Earned Revenue to Undistributed Offsetting Receipts – Interest Received by Trust Funds**

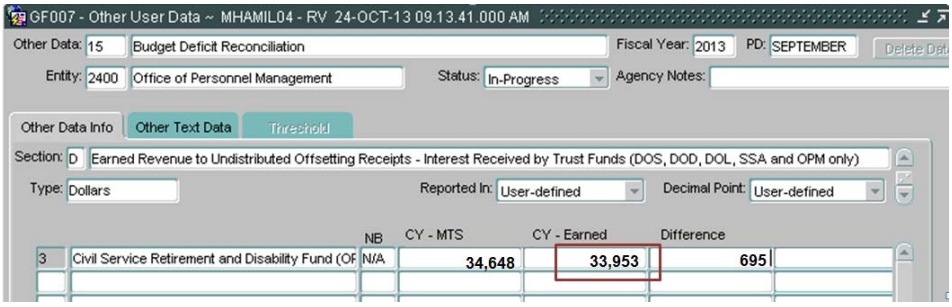



**Figure 27: OPM's PAR**

**U.S. OFFICE OF PERSONNEL MANAGEMENT**
**CONSOLIDATING STATEMENT OF NET COST**
**For the Year Ended September 30, 2012**
***(in Millions)***

| | Retirement Programs | | | Health Benefits Program | Life Insurance Program | Revolving Fund Programs | Salaries and Expenses | Eliminations | FY2012 |
|---|---|---|---|---|---|---|---|---|---|
| | CSRS | FERS | Total | | | | | | |
| ***GROSS COSTS*** | | | | | | | | | |
| Intragovernmental | – | – | – | – | – | $231 | $263 | ($351) | $143 |
| With the Public: | | | | | | | | | |
| Pension Expense [Note 5A] | $70,405 | $43,199 | $113,604 | – | – | – | – | – | 113,604 |
| Postretirement Health Benefits [Note 5B] | – | – | – | $8,219 | – | – | – | – | 8,219 |
| Future Life Insurance Benefits [Note 5C] | – | – | – | – | $1,915 | – | – | – | 1,915 |
| Current Benefits and Premiums | – | – | – | 28,266 | 2,688 | – | – | – | 30,954 |
| Other | – | – | – | 1,250 | 33 | 1,741 | 128 | – | 3,152 |
| Total Gross Costs with the Public | 70,405 | 43,199 | 113,604 | 37,735 | 4,636 | 1,741 | 128 | – | 157,844 |
| Total Gross Costs [Notes 9 and 10] | 70,405 | 43,199 | 113,604 | 37,735 | 4,636 | 1,972 | 391 | (351) | 157,987 |
| ***EARNED REVENUE*** | | | | | | | | | |
| Intragovernmental: | | | | | | | | | |
| Employer Contributions | 1,395 | 23,086 | 24,481 | 31,934 | 502 | – | – | – | 56,917 |
| Earnings on Investments | 17,165 | 16,788 | 33,953 | 1,919 | 1,162 | – | – | – | 37,034 |
| Other | – | – | – | – | – | 1,969 | 274 | (351) | 1,892 |
| Total Intragovernmental Earned Revenue | 18,560 | 39,874 | 58,434 | 33,853 | 1,664 | 1,969 | 274 | (351) | 95,843 |
| With the Public: | | | | | | | | | |
| Participant Contributions | 1,765 | 1,565 | 3,330 | 13,073 | 2,676 | – | – | – | 19,079 |
| Other | – | – | – | 6 | 3 | 1 | 3 | – | 13 |
| Total Earned Revenue with the Public | 1,765 | 1,565 | 3,330 | 13,079 | 2,679 | 1 | 3 | – | 19,092 |
| Total Earned Revenue [Notes 9 and 10] | 20,325 | 41,439 | 61,764 | 46,932 | 4,343 | 1,970 | 277 | (351) | 114,935 |
| *Net Cost* | $50,080 | $1,760 | $51,840 | ($9,197) | $293 | $2 | $114 | – | $43,052 |
| (Gain)/Loss on Pension, ORB, or OPEB Assumption Changes [Note 5A, 5B, and 5C] | 82,866 | 23,201 | 106,067 | (7,880) | 745 | – | – | – | 98,932 |
| Net Cost of Operations [Notes 9 and 10] | $132,946 | $24,961 | $157,907 | ($17,077) | $1,038 | $2 | $114 | – | $141,984 |

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

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

## Agency Instructions

3. Answer the questions in the "Other Text Data" tab of the Note, Sec D. Provide a cross-reference to where the revenue is reported in the Agency's PAR on line 1 and explain the difference between undistributed offsetting receipts and earned revenue, if material, on line 2, see Figure 28.

**Figure 28: GFRS Other Data Note 15, Section D: "Other Notes Info" Tab**

| *Line 1—Provide a cross-reference to intragovernmental earned revenue reported in PAR the "Agency Notes" field.* |
|---|
| Consolidating SNC, earnings on investments for retirement contributions, pg. 82 |

| *Line 2—Provide a detailed description of the difference and whether this difference will be resolved next fiscal year.* |
|---|
| |

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 5 at http://fms.treas.gov/closingpackage/budget.html, click on the tab with the pivot table and pull down the "DEPARTMENT REGULAR" dropdown box.

5. Filter the "DEPT REGULAR" for your agency's code and click "OK", see Figure 29. The amount returned should match the total on MTS Table 5 for your agency", see Figure 25 and Figure 30.

**Figure 29: Filter PivotTable by Agency Code**

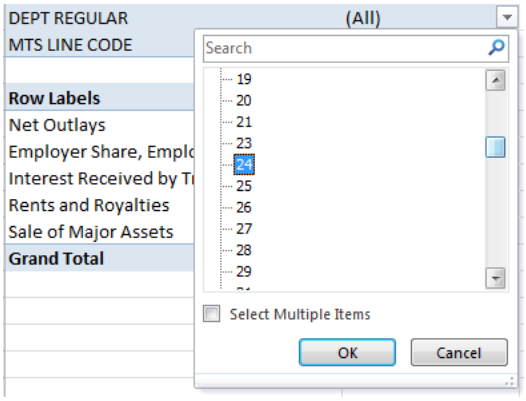



**Figure 30: Pivot query results**

| DEPT REGULAR | 24 |
|---|---|
| MTS LINE CODE | (All) |
| | |
| **Row Labels** | **Sum of CFYTD** |
| Net Outlays | $ 79,460,139,378 |
| Employer Share, Employee Retirement | $ (25,362,882,468) |
| Interest Received by Trust Funds | $ (34,648,153,613) |
| **Grand Total** | **$ 19,449,103,297** |

6. Double click the amount to see the detail in a new sheet, see Figure 31 and Figure 32.

**Figure 31: Double click amount**

| | |
|---|---|
| DEPT REGULAR | 24 |
| MTS LINE CODE | (All) |
| | |
| **Row Labels** | **Sum of CFYTD** |
| Net Outlays | $ 79,460,139,378 |
| Employer Share, Employee Retirement | $ (25,362,882,468) |
| Interest Received by Trust Funds | $ (34,648,153,613) |
| **Grand Total** | **$ 19,449,103,297** |

**Figure 32: Returns details in New Sheet**

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ACCTNG DATE | MTS TABLE | MTS LINE CODE | MTS LINE TITLE | MTS Category | SUB CLASS | DEPT REGULAR | DEPT TRANSFER | FISCAL YEAR | MAIN ACCT | SUB ACCT SYM | RECORD TYPE | TRANS CODE | THIS MONTH | CFYTD |
| 2 | 201209 | 5 | 5672 | CIVIL SERVICE RET | Interest Received by Trust Func | | 24 | | X | 8135 | 025 | 2 | 17 | 0 | -3.9E+08 |
| 3 | 201209 | 5 | 5672 | CIVIL SERVICE RET | Interest Received by Trust Func | | 24 | | X | 8135 | 004 | 2 | 17 | -29369508.86 | -3.4E+10 |

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

Agency Instructions

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

1. Populate the GFRS ODN 15, Sec E, MTS Undistributed Offsetting Receipts (column 1), with the amount from MTS, Table 5, see Figures 33 and 34.

Figure 33: GFRS Other Data Note 15, Section E: Operating Revenue to Undistributed Offsetting Receipts

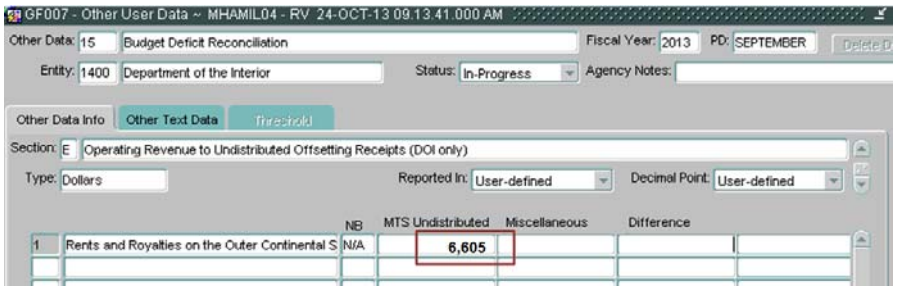



Figure 34: MTS Table 5 for Rents and Royalties on the Outer Continental Shelf Lands

**Table 5. Outlays of the U.S. Government, September 2012 and Other Periods -Continued**

[$ millions]

| Classification | This Month | | | Current Fiscal Year to Date | | |
|---|---|---|---|---|---|---|
| | Gross Outlays | Applicable Receipts | Outlays | Gross Outlays | Applicable Receipts | Outlays |
| Undistributed Offsetting Receipts:—Continued | | | | | | |
| Interest Received by Trust Funds: | | | | | | |
| Judicial Branch: | | | | | | |
| Judicial Survivors Annuity Fund | (**) | ..... | (**) | -8 | ..... | -8 |
| Department of Health and Human Services: | | | | | | |
| Federal Hospital Insurance Trust Fund | -7 | ..... | -7 | -11,297 | ..... | -11,297 |
| Federal Supplementary Medical Insurance Trust Fund | -6 | ..... | -6 | -2,947 | ..... | -2,947 |
| Department of Homeland Security: | | | | | | |
| Oil Spill Liability Trust Fund | (**) | ..... | (**) | -12 | ..... | -12 |
| Other | -3 | ..... | -3 | -13 | ..... | -13 |
| Department of Labor: | | | | | | |
| Unemployment Trust Fund | -7 | ..... | -7 | -472 | ..... | -472 |
| Department of State: | | | | | | |
| Foreign Service Retirement and Disability Fund | (**) | ..... | (**) | -726 | ..... | -726 |
| Department of Transportation: | | | | | | |
| Airport and Airway Trust Fund | -1 | ..... | -1 | -221 | ..... | -221 |
| Department of Veterans Affairs: | | | | | | |
| National Service Life Insurance Fund | -1 | ..... | -1 | -366 | ..... | -366 |
| United States Government Life Insurance Fund | (**) | ..... | (**) | -1 | ..... | -1 |
| Corps of Engineers | (**) | ..... | (**) | -51 | ..... | -51 |
| Other Defense Civil Programs: | | | | | | |
| Military Retirement Fund | 494 | ..... | 494 | 36,260 | ..... | 36,260 |
| Educational Benefits Fund | 1 | ..... | 1 | 94 | ..... | 94 |
| Armed Forces Retirement Home | (**) | ..... | (**) | -5 | ..... | -5 |
| Environmental Protection Agency | (**) | ..... | (**) | -199 | ..... | -199 |
| Office of Personnel Management: | | | | | | |
| Civil Service Retirement and Disability Fund | -29 | ..... | -29 | -34,648 | ..... | -34,648 |
| Social Security Administration (Off-Budget): | | | | | | |
| Federal Old-Age and Survivors Insurance Trust Fund | -9 | ..... | -9 | -105,239 | ..... | -105,239 |
| Federal Disability Insurance Trust Fund | -5 | ..... | -5 | -7,154 | ..... | -7,154 |
| Independent Agencies: | | | | | | |
| Railroad Retirement Board | -8 | ..... | -8 | -42 | ..... | -42 |
| Other | 1 | ..... | 1 | -18 | ..... | -18 |
| Other | 3 | ..... | 3 | -79 | ..... | -79 |
| Total--Interest Received by Trust Funds | 422 | ..... | 422 | -127,142 | ..... | -127,142 |
| Rents and Royalties on the Outer Continental Shelf Lands | ..... | 484 | -484 | ..... | 6,605 | -6,605 |
| Sale of Major Assets | ..... | 7,040 | -7,040 | ..... | 12,992 | -12,992 |
| Total--Undistributed Offsetting Receipts | -5,328 | 7,524 | -12,852 | -211,081 | 19,596 | -230,677 |

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

## Agency Instructions

2. Populate GFRS ODN 15, Sec E, Miscellaneous Earned Revenue Reported on SCNP (column 2), with rents and royalties revenue reclassified as non-federal miscellaneous earned revenue on the Reclassified SCNP, see Figures 35 and 36.

**Figure 35: GFRS Other Data Note 15, Section E: Operating Revenue to Undistributed Offsetting Receipts**

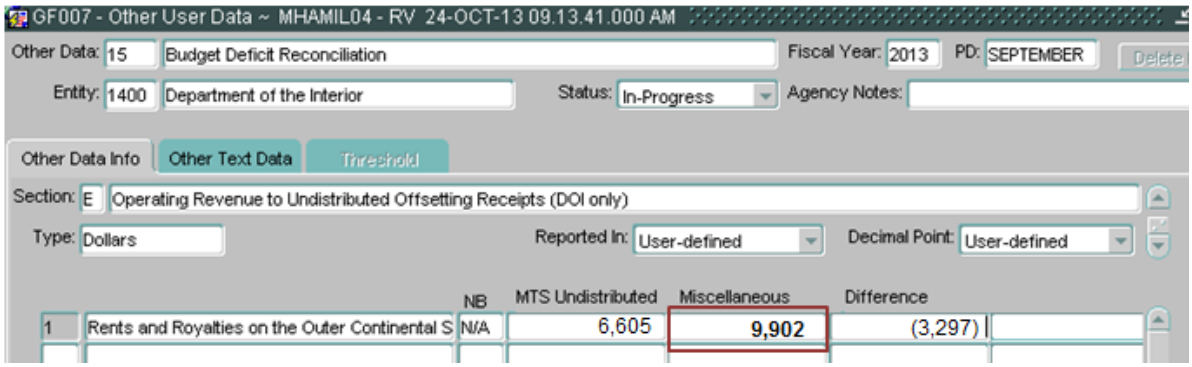
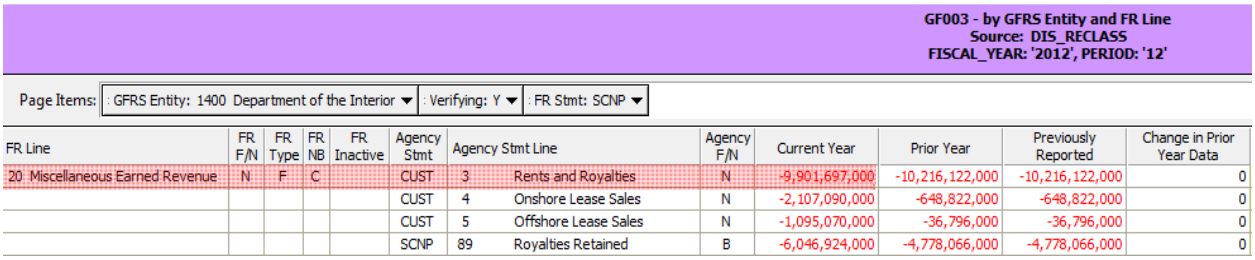



**Figure 36: GF003F Closing Package Financial Statement Report**



GF003 - by GFRS Entity and FR Line
Source: DIS_RECLASS
FISCAL_YEAR: '2012', PERIOD: '12'

Page Items: : GFRS Entity: 1400 Department of the Interior | : Verifying: Y | : FR Stmt: SCNP

| FR Line | FR F/N | FR Type | FR NB | FR Inactive | Agency Stmt | Agency Stmt Line | | Agency F/N | Current Year | Prior Year | Previously Reported | Change in Prior Year Data |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 20 Miscellaneous Earned Revenue | N | F | C | | CUST | 3 | Rents and Royalties | N | -9,901,697,000 | -10,216,122,000 | -10,216,122,000 | 0 |
| | | | | | CUST | 4 | Onshore Lease Sales | N | -2,107,090,000 | -648,822,000 | -648,822,000 | 0 |
| | | | | | CUST | 5 | Offshore Lease Sales | N | -1,095,070,000 | -36,796,000 | -36,796,000 | 0 |
| | | | | | SCNP | 89 | Royalties Retained | B | -6,046,924,000 | -4,778,066,000 | -4,778,066,000 | 0 |

3. Explain the difference between undistributed offsetting receipts and earned revenue, if material, in the "Other Text Data" tab of the Note, Sec E, line 1 question, see Figure 37.

**Figure 37: GFRS Other Data Note 15, Section E: "Other Notes Info" Tab**

| *Line 1—Provide a detailed description of the difference and whether this difference will be resolved next fiscal year.* |
|---|
| |

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 5 at http://fms.treas.gov/closingpackage/budget.html, click on the tab with the pivot table and pull down the "DEPARTMENT REGULAR" dropdown box.

5. Filter the "DEPT REGULAR" for your agency's code (14) and click "OK", see Figure 38. The amount returned should match the total on MTS Table 5 for your agency, see Figure 34 and Figure 39.

**Figure 38: Filter PivotTable by Agency Code**

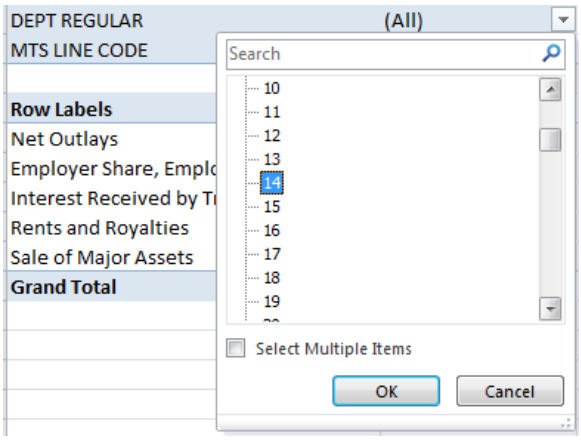
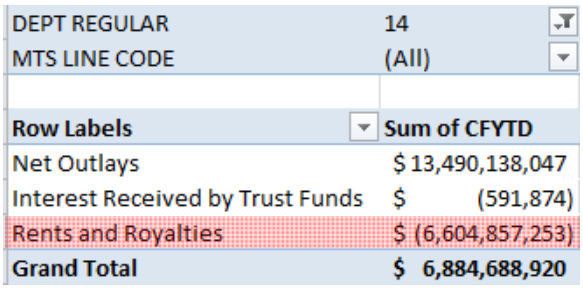


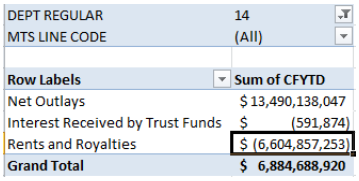

**Figure 39: Pivot query results**



| | |
|---|---|
| DEPT REGULAR | 14 |
| MTS LINE CODE | (All) |
| **Row Labels** | **Sum of CFYTD** |
| Net Outlays | $ 13,490,138,047 |
| Interest Received by Trust Funds | $ (591,874) |
| Rents and Royalties | $ (6,604,857,253) |
| **Grand Total** | **$ 6,884,688,920** |

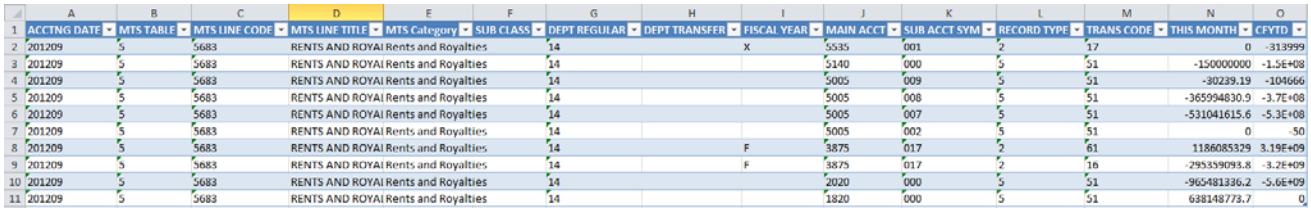
6. Double click the amount to see the detail in a new sheet, see Figure 40 and Figure 41.

**Figure 40: Double click amount**



| | |
|---|---|
| DEPT REGULAR | 14 |
| MTS LINE CODE | (All) |
| **Row Labels** | **Sum of CFYTD** |
| Net Outlays | $ 13,490,138,047 |
| Interest Received by Trust Funds | $ (591,874) |
| Rents and Royalties | $ (6,604,857,253) |
| **Grand Total** | **$ 6,884,688,920** |

**Figure 41: Returns details in New Sheet**



| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ACCTNG DATE | MTS TABLE | MTS LINE CODE | MTS LINE TITLE | MTS Category | SUB CLASS | DEPT REGULAR | DEPT TRANSFER | FISCAL YEAR | MAIN ACCT | SUB ACCT SYM | RECORD TYPE | TRANS CODE | THIS MONTH | CFYTD |
| 2 | 201209 | 5 | 5683 | RENTS AND ROYAI | Rents and Royalties | | 14 | | X | 5535 | 001 | 2 | 17 | 0 | -313999 |
| 3 | 201209 | 5 | 5683 | RENTS AND ROYAI | Rents and Royalties | | 14 | | | 5140 | 000 | 5 | 51 | -150000000 | -1.5E+08 |
| 4 | 201209 | 5 | 5683 | RENTS AND ROYAI | Rents and Royalties | | 14 | | | 5005 | 009 | 5 | 51 | -30239.19 | -104666 |
| 5 | 201209 | 5 | 5683 | RENTS AND ROYAI | Rents and Royalties | | 14 | | | 5005 | 008 | 5 | 51 | -365994830.9 | -3.7E+08 |
| 6 | 201209 | 5 | 5683 | RENTS AND ROYAI | Rents and Royalties | | 14 | | | 5005 | 007 | 5 | 51 | -531041615.6 | -5.3E+08 |
| 7 | 201209 | 5 | 5683 | RENTS AND ROYAI | Rents and Royalties | | 14 | | | 5005 | 002 | 5 | 51 | 0 | -50 |
| 8 | 201209 | 5 | 5683 | RENTS AND ROYAI | Rents and Royalties | | 14 | | F | 3875 | 017 | 2 | 61 | 1186085329 | 3.19E+09 |
| 9 | 201209 | 5 | 5683 | RENTS AND ROYAI | Rents and Royalties | | 14 | | F | 3875 | 017 | 2 | 16 | -295339093.8 | -3.2E+09 |
| 10 | 201209 | 5 | 5683 | RENTS AND ROYAI | Rents and Royalties | | 14 | | | 2020 | 000 | 5 | 51 | -965481336.2 | -5.6E+09 |
| 11 | 201209 | 5 | 5683 | RENTS AND ROYAI | Rents and Royalties | | 14 | | | 1820 | 000 | 5 | 51 | 638148773.7 | 0 |