

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Government Printing Office	0400	Government Printing Office	0400	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 168,783,356.05	Accounting/Reporting Error	Reclassify 1310 and 2120 accounts to N instead of TP04	see Agency Explanation
Executive Office of the President	1100	Executive Office of the President	1100	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 195,117,000.00	N/A	N/A	N/A
Executive Office of the President	1100	Department of State	1900	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 604,206,701.64	N/A	N/A	DoD stipulates that certain reimbursable agreements with State should be coded as activity with EOP (TP11). EOP does not report causing the variance.
Executive Office of the President	1100	Department of the Treasury	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ 7,797,109,274.08	N/A	N/A	The majority of this difference, \$7,846,016,899.64, is related to 1350 balances reported by Fiscal Service's Federal Borrowings Branch (FBB) with Trading Partner TAS's 011X4383 and 011X4384. These two Treasury Account Symbols should have FR Entity Codes of 2000 (Treasury), but the GTAS Raw Data File Tool shows them as having FR Entity Codes of 1100 (Executive Office of the President (EOP)). The FR Entity codes for 011X4383 and 011X4384 need corrected from 1100 to 2000 to eliminate this material difference. Other portions of the difference: \$35,675,223.61 – This amount was correctly reported by FBB in SGL 1350 with Trading Partner TAS 011X4174. The corresponding 2510 balance was not reported by EOP. (\$84,582,849.17) – This amount is related to Loans Payable balances reported by EOP under TAS 011X4282 with no corresponding Loans Receivable balances reported by Treasury. FBB does not have current balances with account 011X4282.
Executive Office of the President	1100	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 9,259,452,098.70	N/A	N/A	N/A
Executive Office of the President	1100	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 1,385,103,462.95	N/A	N/A	DoD does the accounting for the Security Assistance trust fund (11008242). DoD submits the quarterly IRAS files to Treasury for upload. Treasury did not upload the Security Assistance IRAS files for DoD Treasury Indexes (TI) causing differences with Security Assistance. The activity is omitted from TI 11 and included in TIs 17, 21, 57, 96, and 97. DoD submits TI 11 (Security Assistance) IRAS files to Treasury quarterly.
Peace Corps	1125	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 342,432,646.50	N/A	N/A	N/A
NT, Peace, Reg. Security & Dem. Prg	1127	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 6,689,485,996.16	N/A	N/A	N/A
FR Entity 1128	1128	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 20,064,683,686.15	N/A	N/A	N/A
Department of Agriculture	1200	Department of Agriculture	1200	24	Buy/ Sell Costs/ Revenue	\$ 425,883,634.63	Accounting/Reporting Error	The incorrect trading partner (TP) was used due to a system error which defaults the TP to 999 instead of 012.	see Agency Explanation
Department of Agriculture	1200	Office of Personnel Management	2400	26	Benefits Program Costs/ Revenue	\$ 752,811,585.03	Accounting/Reporting Error	The incorrect GTAS attribute of 'Z' has been used to record OPM transactions which requires no TP; therefore, creating a material difference with OPM	An email from Kristie Guidry stated they reported with a "Z" attribute which does not report a trading partner which is the same problem as first quarter. \$58,594,125.26 of the amount is still being researched by OPM and Fabian Clay with USDA.
Department of Agriculture	1200	Congress	9999	12	Accounts Receivable/ Accounts Payable- Capital Transfers	\$ 18,800,641,705.16	Accounting/Reporting Error	The incorrect trading partner (TP) was used due to a system error which defaults the TP to 999 instead of 012.	N/A
Department of Agriculture	1200	Congress	9999	18	Financing Sources Transferred in/ out without Reimbursement	\$ 149,392,129.43	Accounting/Reporting Error	The incorrect trading partner (TP) was used due to a system error which defaults the TP to 999 instead of 012.	N/A
Department of Agriculture	1200	Congress	9999	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 5,769,637,246.93	Accounting/Reporting Error	The incorrect trading partner (TP) was used due to a system error which defaults the TP to 999 instead of 012.	N/A
Department of Agriculture	1200	Congress	9999	24	Buy/ Sell Costs/ Revenue	\$ 428,287,190.62	Accounting/Reporting Error	The incorrect trading partner (TP) was used due to a system error which defaults the TP to 999 instead of 012.	N/A
Department of Commerce	1300	National Aeronautics and Space Administration	8000	24	Buy/ Sell Costs/ Revenue	\$ 716,097,055.46	Accounting Methodology Difference	DOC uses SGLs 8801 and 8802 to account for its transactions with NASA which falls under RC 29. NASA includes these amounts in RC 24 causing the reconciliation difference.	NASA does not have a material difference with DOC. Please see below. NASA submitted via GTAS= (\$719,294,863.66); SGL Acct. (520000); \$1,075,273.43; SGL Acct. (520900); and \$7,827,664.92; SGL Acct. (610000). For RC 24, 5200/6100; DOC Balances provided to NASA were (\$4,685,259.71); NASA balances via GTAS submission \$7,827,664.92; DIFFERENCE \$3,142,405.21; For RC 24 6100; DOC Balances provided to NASA were \$5,073,933.43; NASA balances via GTAS submission \$0.00; DIFFERENCE \$5,073,933.43. For RC24 8802/5200; DOC Balances provided to NASA; \$711,985,897.00; NASA balances via GTAS submission (\$719,294,863.66); DIFFERENCE (\$7,308,966.66); For RC 24 5100/5209 DOC balances provided to NASA (\$1,535.90); NASA balances via GTAS submission \$1,075,273.43; DIFFERENCE \$1,073,737.53; For RC 24 5900; DOC balances provided to NASA (\$5,372.00); NASA balances via GTAS submission \$0.00; DIFFERENCE (\$5,372.00); NET DIFFERENCE for DOC Balances provided to NASA \$712,367,662.82; for NASA balances via GTAS submission (\$710,391,925.31); DIFFERENCE \$1,975,737.51.
Department of Commerce	1300	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 20,236,539,905.82	Unidentified	Starting from FY 14, Treasury is enforcing that agencies use F099 for all 1010 balances. Starting from Q3 this requirement will be included in the Trial Balance information DOC will submit.	N/A

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Commerce	1300	Congress	9999	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 285,332,916.62	Unidentified	For Q2 reporting a payable was set up for the amount of \$284M due to the Treasury General Fund. This is in accordance with USPTO's appropriation language which states that, "the sum herein appropriated from the General Fund shall be reduced as offsetting collections are received."	N/A
Department of the Interior	1400	Department of the Interior	1400	07	Appropriation of Unavailable Trust or Special Fund Receipts	\$ 329,164,938.40	CY Timing Difference	Two DOI Bureaus did not book adjustments in a timely manner to be included in the the GTAS file upload. Adjustments will be made to Qtr.3. The newly formed DOI Intragovernmental Workgroup will also address this problem at the next meeting.	see Agency Explanation
Department of the Interior	1400	Department of the Interior	1400	11	Nonexpenditure Financing Sources- Capital Transfers	\$ 125,984,203.00	Accounting Methodology Difference	The difference is due to the attached capital repayment.	see Agency Explanation
Department of the Interior	1400	Department of the Interior	1400	17	Federal Loans Receivable/ Federal Loans Payable	\$ 8,025,648,801.48	Accounting/Reporting Error	DOI(BOR) and DOE(WAPA) share Treasury Account Symbol 5000.27. For financial reporting, WAPA currently reports the receipts, the payable and related activity while BOR reports cash, the receivable and related activity. Offsetting receipts belong to WAPA and the cash belongs to BOR. The two agencies agreed that DOI would submit the combined activity in this TAS for GTAS. The file provided to DOI from WAPA included the balance responsible for the difference recorded with the TP 14 instead of TP89. DOI is working with DOE, Treasury, and OMB on changing the accounting and the accounting conventions used to record these balances.	see Agency Explanation
Department of the Interior	1400	Department of the Interior	1400	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 114,470,951.47	Accounting Methodology Difference	This USSGL balance is the allocable share of custodial revenue at the Bureau of Reclamation. DOI has submitted information regarding custodial activities to the Treasury IGT. Custodial activity is still being reviewed through the IGT dispute process.	see Agency Explanation
Department of the Interior	1400	Department of the Interior	1400	24	Buy/ Sell Costs/ Revenue	\$ 1,179,133,957.85	Accounting Methodology Difference	The difference is related to USSGL 5900 balance which is custodial revenue treated as exchanged without cost per SFFAS 7. DOI has submitted a dispute resolution on the custodial payments made to states through the IGT.	see Agency Explanation
Department of the Interior	1400	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 187,910,605.74	CY Timing Difference	DOI is working with Bureaus and Offices to determine where the differences are occurring between DOI and the Authoritative Source. DOI has established an Intra-governmental workgroup within the agency to resolve bureau wide differences. (See agenda from kickoff meeting)	Fiscal Service confirms balances. Raw Data File contains nonfederal activity which is the majority of the difference. FIB will contact the Agency
Department of the Interior	1400	Department of the Treasury	2000	11	Nonexpenditure Financing Sources- Capital Transfers	\$ 125,984,203.00	Accounting Methodology Difference	The difference is due to the attached capital repayment.	The Material Difference amount of \$125,984,203.00 is being researched by Treasury.
Department of the Interior	1400	Department of the Treasury	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 179,966,434.92	Accounting Methodology Difference	Treasury maintains a USSGL 1319 balance, currently \$178,934,716 related to the Judgment Fund which DOI cannot reciprocate.	Interior is reporting the total amount due to the Judgment Fund for Contract Disputes claims. FSM is reporting an allowance for doubtful accounts in the amount of ~\$178,934,716. The allowance account offsets the receivable causing a difference. This is an ongoing issue.
Department of the Interior	1400	Department of Health and Human Service	7500	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 101,772,912.05	Accounting/Reporting Error	The difference is related to DOI USSGL 2310 vs HHS USSGL 1410. HHS has had difficulty practicing advance accounting. DOI has provided HHS with detail in the past.	HHS and DOI will continue to working closely together to reduce the material difference (advance/expense) for Q3 FY2014. This is a continuing issue of a methodology difference in advance/expense recording. DOI has agreed to provide detailed data to HHS to facilitate the process. We expect the difference will decrease over time. DOI and HHS will continue to monitor as advances are being liquidated. The material difference Between DOI and HHS was reduced by 15% since Q1. Proposed Solution(s) or Corrective Action(s): Department of Health and Human Services (HHS) should coordinate with Department of Interior (DOI) to ensure the necessary data is provided in FY 14 to resolve the advance/expense recording issue.
Department of the Interior	1400	Department of Energy	8900	17	Federal Loans Receivable/ Federal Loans Payable	\$ 8,059,205,595.75	Accounting/Reporting Error	DOI(BOR) and DOE(WAPA) share Treasury Account Symbol 5000.27. For financial reporting, WAPA currently reports the receipts, the payable and related activity while BOR reports cash, the receivable and related activity. Offsetting receipts belong to WAPA and the cash belongs to BOR. The two agencies agreed that DOI would submit the combined activity in this TAS for GTAS. The file provided to DOI from WAPA included the balance responsible for the difference recorded with the TP14 instead of TP89. DOI is working with DOE, Treasury, and OMB on changing the accounting and the accounting conventions used to record these balances.	This difference is caused by the accounting convention used by DOE and prescribed by OMB to allow DOE to get credit for offsetting receipts and repaying the debt to the ReclamationFund. This amount is offset with a debit to SGL 2590 in TAS 895000.27 with TP1400. Proposed Solution of Corrective Action: DOE is working with DOI and OMB on a changing the accounting conventions used to record these balances.
Department of the Interior	1400	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 229,029,486.98	Accounting Methodology Difference	Interior has provided Defense Agencies with detailed reports to help with the reconciliation process. Both parties have agreed to work towards a reconciliation process with the understanding that Defense Agencies is currently limited by the level of detail they can provide on a quarterly basis. Defense Agencies has agreed to continue to work with DOI and find a possible resolution to their reporting issues as it related to sharing detailed intragovernmental data.	The DOI is working with DoD in efforts to reconcile these differences. The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems causing the DoD to use estimations for our intragovernmental activity. We will continue to work closely with DOI to obtain detailed information to help us identify the defense agencies causing the difference. On March 25, 2014, the DOI and DoD discussed DOI trading partner information that will assist DoD with identification of specific TI 97 Defense Agencies. DOI provided trading partner information and DoD identified specific 97 agencies for 33% of the revenue activity. DoD has identified reporting errors for expenses with DOI. We are currently working with the Agencies to correct this issue.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Justice	1500	Department of Justice	1500	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 2,593,697,742.54	Accounting/Reporting Error	The variance primarily relates to miscellaneous receipt Treasury Account Symbols (TAS). DOJ reported the liability for the miscellaneous receipt accounts to TP 015 instead of TP 099.	see Agency Explanation
Department of Justice	1500	Department of Justice	1500	24	Buy/ Sell Costs/ Revenue	\$ 991,521,701.89	Accounting/Reporting Error	DOJ's Intra-Departmental reconciliation process was not performed in sufficient time to ensure that all activity for TP 015 was recorded correctly in GTAS.	see Agency Explanation
Department of Justice	1500	Department of Justice	1500	26	Benefits Program Costs/ Revenue	\$ 125,636,670.40	Accounting/Reporting Error	Benefits Program Costs were overstated in DOJ's GTAS submission and incorrectly reported to TP 015. DOJ erroneously duplicated the benefit expense for quarter 1.	see Agency Explanation
Department of Justice	1500	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 233,876,404.65	Accounting/Reporting Error	DOJ erroneously reported investments in TAS 15X5073 to TP 000 instead of TP 020. This variance is offset by the difference in TP 9999 RC 01.	Fiscal Service confirms balances. Agency has not reported TP Main Account 5073. FIB will contact Agency to assist with correcting differences.
Department of Justice	1500	Department of Health and Human Service	7500	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 121,487,655.18	CY Timing Difference	DOJ and HHS have tentatively agreed on a process for reconciling Intra-Governmental Activity which was not followed due to the "new" GTAS reporting requirements.	Department of Health and Human Services (HHS) should work with Department of Justice (DOJ) to develop a standard process for the exchange of accurate and timely buy/sell data. The difference is due to unbilled revenue. HHS did not receive billing from DOJ in time to record the corresponding accounting entries. The Department of HHS and DOJ are continuing to work together to resolve difference. Proposed Solution(s) or Corrective Action(s): HHS is working closely with DOJ to reduce the material difference for Q3 FY2014.
Department of Justice	1500	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 696,232,599.12	Accounting Methodology Difference	The majority of this difference is due to suspense and deposit fund TAS' which DOJ was not required to report in our GTAS submission nor were they required in FACTS II.	N/A
Department of Justice	1500	Congress	9999	01	Federal Investments/Debt	\$ 234,278,380.68	Accounting/Reporting Error	DOJ erroneously reported investments in TAS 15X5073 to TP 000 instead of TP 020. This variance is offset by the difference in TP 9999 RC 01.	N/A
Department of Justice	1500	Defense Agencies	DE00	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 264,260,057.14	Accounting Methodology Difference	This amount primarily relates to activity between FBI and DOD. A portion of the activity is classified and therefore FBI may not be able to provide DOD with the necessary detail to report the activity.	The DOJ is working with DoD in efforts to reconcile these differences. The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems causing the DoD to use estimations for our intragovernmental activity. The majority of the difference is caused by unidentified activity with the FBI. FBI reported 79% of the activity with DoD.
Department of Justice	1500	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 193,045,077.29	Accounting Methodology Difference	This amount relates to activity between DOJ / FBI and DOD. A portion of the activity is classified and therefore FBI may not be able to provide DOD with the necessary detail to report the activity.	The DOJ is working with DoD in efforts to reconcile these differences. The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems causing the DoD to use estimations for our intragovernmental activity. The majority of the difference is caused by unidentified activity with the FBI (40% of the activity) and Bureau of Prisons (54% of the activity).
Department of Labor	1601	Department of the Treasury	2000	02	Interest Receivable/ Interest Payable	\$ 473,481,910.90	Accounting/Reporting Error	Treasury inadvertently reported a portion of their RC 02 activity with DOL under Trading Partner Main Account Code 4204, which is PBGC'S Main Account. DOL's Main Account Code is 1601.	The incorrect Main Trading Partner code of 4204 rather than the correct code of 8042 was used for 1501.01 and 1501.02 to report DOL (1601) interest payable on advances.
Department of Labor	1601	Department of the Treasury	2000	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 424,409,952.63	Accounting/Reporting Error	Treasury inadvertently reported a portion of their RC 05 activity with DOL under Trading Partner Main Account Code 4204, which is PBGC'S Main Account. DOL's Main Account Code is 1601.	A difference of \$424,093,407.14 was due to the use of incorrect Main Trading Partner code of 4204 rather than the correct code of 8042 for 1501.01 and 1501.02 to report DOL (1601) interest payable on advances.
Department of Labor	1601	Department of the Treasury	2000	21	Benefits Program Contributions Receivables and Payables	\$ 185,153,336.79	Accounting/Reporting Error	Treasury inadvertently reported a portion of their RC 21 activity with DOL under Trading Partner Main Account Code 4204, which is PBGC'S Main Account. DOL's Main Account Code is 1601. This accounts for \$182,071,708.57 of the RC 21 difference. The remaining difference of \$3,081,628.22 relates to the receivable/payable balances reported for FECA and Unemployment. DOL publishes the respective schedules five business days after quarter end to our website. Treasury may not have used our schedules to book their numbers, or a portion of their employee benefit payables may have been assigned to the wrong Trading Partner or SGL account.	TAS's 1501.01 and 1501.02 for Period 6 and possibly earlier periods were incorrectly reported with an AID 016 Main Account of 4204 rather than the correct AID 016 Main Account of 8042.
Department of Labor	1601	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 160,225,123.25	Accounting/Reporting Error	A majority of the variance, \$159,928,483.99, is related to TAS X6507. This TAS was not certified by DOL due to a beginning balance variance issue between CARS (investments) and DOL's books. We recently discovered this when the GTAS system went live, since GTAS requires the submission of Deposit TAS data in the bulk file. We are working with OMB and Treasury to process a "backdated SF 224" to correct this issue in CARS. \$1,082,374.00 of the variance relates to a Parent-Child TAS reported this quarter by USDA which DOL was not aware of until after GTAS submission. The final \$785,734.74 of this variance relates to a Parent-Child TAS reported by Executive Office of the President. Because DOL is the Child, Treasury doesn't report this balance with DOL, but instead reports it with the Parent: Executive Office of the President.	N/A

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Labor	1601	Congress	9999	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 115,699,551.38	Accounting/Reporting Error	The majority of this variance in RC 22 relates to sequestered funds. Normally, this is assigned to Treasury General Fund, which under GTAS would require attribute G and Agency ID 099. However, the current configuration for GTAS does not allow a G attribute for SGL 2990. Because of this, we reported this sequestration activity as F999 (Unidentified).	N/A
Pension Benefits Guarantee Committee	1602	Department of the Treasury	2000	02	Interest Receivable/ Interest Payable	\$ 473,481,910.88	Accounting/Reporting Error	PBGC does not have any borrowings with Treasury. DOL (FR Entity 1601; AID 016) booked the payable reciprocating with Treasury (FR Entity 2000; AID 020) however, Treasury inadvertently booked the receivable reciprocating with PBGC (FR Entity 1602; AID 916) instead of DOL. (See the attached raw data file detail).	The incorrect Main Trading Partner code of 4204 rather than the correct code of 8042 was used for 1501.01 and 1501.02 to report DOL (1601) interest payable on advances.
Pension Benefits Guarantee Committee	1602	Department of the Treasury	2000	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 424,093,407.14	Accounting/Reporting Error	PBGC does not have any borrowings with Treasury. DOL (FR Entity 1601; AID 016) booked interest expense on borrowings reciprocating with Treasury (FR Entity 2000; AID 020) however, Treasury inadvertently booked the interest revenue reciprocating with PBGC (FR Entity 1602; AID 916) instead of DOL. (See the attached raw data file detail).	The incorrect Main Trading Partner code of 4204 rather than the correct code of 8042 was used for 1501.01 and 1501.02 to report DOL (1601) interest payable on advances.
Pension Benefits Guarantee Committee	1602	Department of the Treasury	2000	21	Benefits Program Contributions Receivables and Payables	\$ 182,071,708.57	Accounting/Reporting Error	DOL (FR Entity 1601; AID 016) booked FECA and Unemployment Benefit Contributions receivable reciprocating with Treasury (FR Entity 2000; AID 020) however, Treasury inadvertently booked the associated liability reciprocating with PBGC (FR Entity 1602; AID 916) instead of DOL. (See the attached raw data file detail).	The transactions booked by Treasury in regard to FECA/UI reciprocating with PBGC (RC 21) were inadvertently booked to AID 016 main account 4204 instead of the correct AID 016 main accounts 1521 and 8042.
U.S. Postal Service	1800	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 307,779,258.89	Accounting Methodology Difference	The difference with the Defense Agencies is due to USPS reporting the military mail as a reimbursable operating expense instead of revenue. This is currently in dispute resolution.	The United States Postal Service (USPS) provides services to DoD. USPS treats the earned revenue as a negative expense; therefore, an abnormal balance is created.
Department of State	1900	Executive Office of the President	1100	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 604,206,701.64	Accounting/Reporting Error	DoD stipulates that certain reimbursable agreements with State should be coded as activity with EOP (TP11). EOP does not report causing the variance.	N/A
Department of State	1900	Department of State	1900	24	Buy/ Sell Costs/ Revenue	\$ 114,553,295.75	Accounting/Reporting Error	\$80M of the variance is due to amounts normally eliminated in the financial statements; DOS did not report the revenue in the reciprocal Funds and GLS; the remaining variance is due to amounts reported by child agency that were not reported by DOS. DOS will review Fed reporting methodology to include transactions to be eliminated and will work with child agencies to identify offsetting transactions for Q3.	see Agency Explanation
Department of State	1900	Department of State	1900	26	Benefits Program Costs/ Revenue	\$ 229,566,059.22	Accounting/Reporting Error	DOS did not include amounts that would normally be eliminated in the financial statements. DOS will analyze Q2 data to be able to include all elimination entries in Q3 or to identify amounts that should have been non-Fed.	see Agency Explanation
Department of State	1900	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 17,592,130,444.13	Accounting/Reporting Error	DOS reported investment balances in both the F file and GTAS bulk file which created the duplication and differences. For Q3, DOS will report investments only once.	Fiscal Service confirms balances. Agency reported information incorrectly in GTAS. Main Account and Sub Account is incorrect which has resulted in duplicate data.
Department of State	1900	Department of the Treasury	2000	02	Interest Receivable/ Interest Payable	\$ 162,891,310.14	Accounting/Reporting Error	DOS reported the interest in both the F file and GTAS bulk file which created the duplication and differences. For Q3, DOS will report investments only once.	Fiscal Service confirms balances. Agency reported information incorrectly in GTAS. Main Account and Sub Account is incorrect which has resulted in duplicate data.
Department of State	1900	Department of the Treasury	2000	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 326,438,080.08	Accounting/Reporting Error	DOS reported this expense in both the F file and GTAS bulk file which created the duplication and differences. For Q3, DOS will report the expense only once.	Fiscal Service confirms balances. Agency reported information incorrectly in GTAS. Main Account and Sub Account is incorrect which has resulted in duplicate data.
Department of State	1900	General Services Administration	4700	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 100,996,175.42	Accrual Methodology Difference	DOS paid renovation to properties which GSA will give future rent reduction. GSA book an A/P accrual without DOS recognizing the receivable which create the differences. Management from both agencies review and agree to the proper accounting treatment for rent reduction.	The majority of this difference is due to the \$95M that GSA reported in SGL 2990 for unearned revenue related to the Reimbursable Work Authorization's that we have with State for the construction and acquisition of real property as a few sites. Proposed Solution of Corrective Action: GSA met with State prior to 2nd quarter reporting to discuss these RWA's and provide them with the details. Per State's Intragovernmental contacts, they did not post anything for 2nd quarter, but plan to map out their accounting treatment, get it approved by management and booked in their system before 3rd quarter-end.
Department of State	1900	Agency for International Development	7200	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 103,667,000.00	Accounting/Reporting Error	Since USAID report thru GTAS, there was an agreement after Q1 14 that DOS & USAID will report their activities where they are the Child directly to Treasury. DOS is the Child for Fund 1037 & we reported GL 3102 in our F file to Treas. USAID incorrectly also reported Fund 1037 GL 3102. For Q3, DOS will communicate to USAID so Fund 1037 will not be included in their GTAS bulk file.	Nonexpenditure transfer data from GTAS does not match transfer data in State's F file. We will provide State with USAID's GTAS transfer amounts and reconcile with State's F file transfer data every quarter going forward.
Department of State	1900	Agency for International Development	7200	24	Buy/ Sell Costs/ Revenue	\$ 186,805,733.49	Accounting/Reporting Error	DOS erroneously did not include Q1 expense recognized related to previously recorded advances. For Q3, DOS will include all expenses recognized for the year.	Due to problems with the uploading of State Department F file and State Department not including some Q1 transactions in their F file data. No solution needed at USAID. State Department will include Q1 data in F file going forward.
Department of State	1900	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 50,194,707,405.85	Accounting/Reporting Error	In the past, the DOS F file for GL 10XX did not include TP. It appears the difference is due to F file not included TP 99. For Q3, DOS will report FBwT with trading partner 099.	N/A
Department of State	1900	Defense Agencies	DE00	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 117,865,834.91	Accrual Methodology Difference	DOS recorded a payable to return funds to Army under a MIPR agreement. The difference due to DE00 not recorded the reciprocal receivable. DOS needs to return the money to Army or provide backup documentation to Army so they can record the receivable.	The Department of State's data is not populating correctly in the Treasury data file. DoD and State do not have material differences.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of the Treasury	2000	Executive Office of the President	1100	17	Federal Loans Receivable/ Federal Loans Payable	\$ 7,797,109,274.08	Accounting/Reporting Error	The majority of this difference, \$7,846,016,899.64, is related to 1350 balances reported by Fiscal Service's Federal Borrowings Branch (FBB) with Trading Partner TAS's 011X4383 and 011X4384. These two Treasury Account Symbols should have FR Entity Codes of 2000 (Treasury), but the GTAS Raw Data File Tool shows them as having FR Entity Codes of 1100 (Executive Office of the President (EOP)). The FR Entity codes for 011X4383 and 011X4384 need corrected from 1100 to 2000 to eliminate this material difference. Other portions of the difference: \$35,675,223.61 – This amount was correctly reported by FBB in SGL 1350 with Trading Partner TAS 011X4174. The corresponding 2510 balance was not reported by EOP. (\$84,582,849.17) – This amount is related to Loans Payable balances reported by EOP under TAS 011X4282 with no corresponding Loans Receivable balances reported by Treasury. FBB does not have current balances with account 011X4282.	N/A
Department of the Treasury	2000	Department of the Interior	1400	01	Federal Investments/Debt	\$ 187,910,605.74	Accounting Methodology Difference	Fiscal Service confirms balances. Raw Data File contains nonfederal activity which is the majority of the difference. FIB will contact the Agency	DOI is working with Bureaus and Offices to determine where the differences are occurring between DOI and the Authoritative Source. DOI has established an Intra-governmental workgroup within the agency to resolve bureau wide differences. (See agenda from kickoff meeting)
Department of the Treasury	2000	Department of the Interior	1400	11	Nonexpenditure Financing Sources- Capital Transfers	\$ 125,984,203.00	Unidentified	The Material Difference amount of \$125,984,203.00 is being researched by Treasury.	The difference is due to the attached capital repayment.
Department of the Treasury	2000	Department of the Interior	1400	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 179,966,434.92	Accounting Methodology Difference	Interior is reporting the total amount due to the Judgment Fund for Contract Disputes claims. FSM is reporting an allowance for doubtful claims in the amount of -\$178,934,716. The allowance account offsets the receivable causing a difference. This is an ongoing issue.	Treasury maintains a USSGL 1319 balance, currently \$178,934,716 related to the Judgment Fund which DOI cannot reciprocate.
Department of the Treasury	2000	Department of Justice	1500	01	Federal Investments/Debt	\$ 233,876,404.65	Accounting/Reporting Error	Fiscal Service confirms balances. Agency has not reported TP Main Account 5073. FIB will contact Agency to assist with correcting differences.	DOJ erroneously reported investments in TAS 15X5073 to TP 000 instead of TP 020. This variance is offset by the difference in TP 9999 RC 01.
Department of the Treasury	2000	Department of Labor	1601	02	Interest Receivable/ Interest Payable	\$ 473,481,910.90	Accounting/Reporting Error	The incorrect Main Trading Partner code of 4204 rather than the correct code of 8042 was used for 1501.01 and 1501.02 to report DOL (1601) interest payable on advances.	Treasury inadvertently reported a portion of their RC 02 activity with DOL under Trading Partner Main Account Code 4204, which is PBGC'S Main Account. DOL'S Main Account Code is 1601.
Department of the Treasury	2000	Department of Labor	1601	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 424,409,952.63	Accounting/Reporting Error	A difference of \$424,093,407.14 was due to the use of incorrect Main Trading Partner code of 4204 rather than the correct code of 8042 for 1501.01 and 1501.02 to report DOL (1601) interest payable on advances.	Treasury inadvertently reported a portion of their RC 05 activity with DOL under Trading Partner Main Account Code 4204, which is PBGC'S Main Account. DOL'S Main Account Code is 1601.
Department of the Treasury	2000	Department of Labor	1601	21	Benefits Program Contributions Receivables and Payables	\$ 185,153,336.79	Accounting/Reporting Error	TAS's 1501.01 and 1501.02 for Period 6 and possibly earlier periods were incorrectly reported with an AID 016 Main Account of 4204 rather than the correct AID 016 Main Account of 8042.	Treasury inadvertently reported a portion of their RC 21 activity with DOL under Trading Partner Main Account Code 4204, which is PBGC'S Main Account. DOL'S Main Account Code is 1601. This accounts for \$182,071,708.57 of the RC 21 difference. The remaining difference of \$3,081,628.22 relates to the receivable/payable balances reported for FECA and Unemployment. DOL publishes the respective schedules five business days after quarter end to our website. Treasury may not have used our schedules to book their numbers, or a portion of their employee benefit payables may have been assigned to the wrong Trading Partner or SGL account.
Department of the Treasury	2000	Pension Benefits Guarantee Committee	1602	02	Interest Receivable/ Interest Payable	\$ 473,481,910.88	Accounting/Reporting Error	The incorrect Main Trading Partner code of 4204 rather than the correct code of 8042 was used for 1501.01 and 1501.02 to report DOL (1601) interest payable on advances.	PBGC does not have any borrowings with Treasury. DOL (FR Entity 1601; AID 016) booked the payable reciprocating with Treasury (FR Entity 2000; AID 020) however, Treasury inadvertently booked the receivable reciprocating with PBGC (FR Entity 1602; AID 916) instead of DOL. (See the attached raw data file detail).
Department of the Treasury	2000	Pension Benefits Guarantee Committee	1602	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 424,093,407.14	Accounting/Reporting Error	The incorrect Main Trading Partner code of 4204 rather than the correct code of 8042 was used for 1501.01 and 1501.02 to report DOL (1601) interest payable on advances.	PBGC does not have any borrowings with Treasury. DOL (FR Entity 1601; AID 016) booked interest expense on borrowings reciprocating with Treasury (FR Entity 2000; AID 020) however, Treasury inadvertently booked the interest revenue reciprocating with PBGC (FR Entity 1602; AID 916) instead of DOL. (See the attached raw data file detail).
Department of the Treasury	2000	Pension Benefits Guarantee Committee	1602	21	Benefits Program Contributions Receivables and Payables	\$ 182,071,708.57	Accounting/Reporting Error	The transactions booked by Treasury in regard to FECA/UI reciprocating with PBGC (RC 21) were inadvertently booked to AID 016 main account 4204 instead of the correct AID 016 main accounts 1521 and 8042.	DOL (FR Entity 1601; AID 016) booked FECA and Unemployment Benefit Contributions receivable reciprocating with Treasury (FR Entity 2000; AID 020) however, Treasury inadvertently booked the associated liability reciprocating with PBGC (FR Entity 1602; AID 916) instead of DOL. (See the attached raw data file detail).
Department of the Treasury	2000	Department of State	1900	01	Federal Investments/Debt	\$ 17,592,130,444.13	Accounting Methodology Difference	Fiscal Service confirms balances. Agency reported information incorrectly in GTAS. Main Account and Sub Account is incorrect which has resulted in duplicate data.	DOS reported investment balances in both the F file and GTAS bulk file which created the duplication and differences. For Q3, DOS will report investments only once.
Department of the Treasury	2000	Department of State	1900	02	Interest Receivable/ Interest Payable	\$ 162,891,310.14	Accounting Methodology Difference	Fiscal Service confirms balances. Agency reported information incorrectly in GTAS. Main Account and Sub Account is incorrect which has resulted in duplicate data.	DOS reported the interest in both the F file and GTAS bulk file which created the duplication and differences. For Q3, DOS will report investments only once.
Department of the Treasury	2000	Department of State	1900	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 326,438,080.08	Accounting Methodology Difference	Fiscal Service confirms balances. Agency reported information incorrectly in GTAS. Main Account and Sub Account is incorrect which has resulted in duplicate data.	DOS reported this expense in both the F file and GTAS bulk file which created the duplication and differences. For Q3, DOS will report the expense only once.
Department of the Treasury	2000	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 22,661,228,163.15	Accounting/Reporting Error	Fiscal Service confirms balances. Treasury did not report to GTAS for ESF because of failed edits.	see Agency Explanation

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of the Treasury	2000	Department of the Treasury	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ 7,846,016,899.64	Accounting/Reporting Error	This difference, (\$7,846,016,899.64), is related to 1350 balances reported by Fiscal Service's Federal Borrowings Branch (FBB) with Trading Partner TAS's 011X4383 and 011X4384. These two Treasury Account Symbols should have FR Entity Codes of 2000 (Treasury), but the GTAS Raw Data File Tool shows them as having FR Entity Codes of 1100 (Executive Office of the President). The FR Entity codes for 011X4383 and 011X4384 needs corrected from 1100 to 2000 to eliminate this material difference.	see Agency Explanation
Department of the Treasury	2000	Office of Personnel Management	2400	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 160,786,038.83	Accounting Methodology Difference	Fiscal Service confirms balances. FIB will work with Treasury and Agency to verify numbers reported for the restitution of forgone interest during a DISP and interest paid by the Federal Financing Bank to the CSRDF fund	In an email from Terri Roddy with FMS, she stated this is the restitution of forgone interest during the DISP and interest paid by the Federal Bank to the CSRDF Fund.
Department of the Treasury	2000	Office of Personnel Management	2400	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 263,061,615.99	Accounting Methodology Difference	OPM is reporting the total amount due to the Judgment Fund for Contract Disputes claims. FSM is reporting an allowance for doubtful accounts in the amount of -\$259,823,440. The allowance account offsets the receivable causing a difference. This has been referred for Intragovernmental Dispute Resolution.	Ken Hams received on email from BPD on September, 4. 2013 stating the Dispute Resolution is still being evaluated.
Department of the Treasury	2000	Department of Veterans Affairs	3600	26	Benefits Program Costs/ Revenue	\$ 844,406,020.92	Unidentified	The Material Difference amount of \$844,406,020.92 is being researched by Treasury	As this is the first time VA has reported in the new GTAS environment, several proprietary abnormalities have surfaced and are in process to be corrected going forward. Currently, the IGov module contained in the GTAS system has been switched off which prevents the ability to view an IGov representation of an agency's GTAS trial balance. As Treasury and VA work together to refine reporting controls, these types of intergovernmental variances may surface. As in this case, the differences may not be true out-of-balance conditions with Trading Partners. Proposed Solution or Corrective Action: VA should have used the new "Z" attribute in their GTAS bulk file submission for activity relating to Employer FICA contributions. This variance is expected to clear by next quarter.
Department of the Treasury	2000	General Services Administration	4700	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 274,841,384.02	Accounting Methodology Difference	GSA is reporting the total amount due to the Judgment Fund for Contract Disputes claims. FSM is reporting an allowance for doubtful accounts in the amount of -\$254,938,914. The allowance account offsets the receivable causing a difference. This is an ongoing issue.	The majority of this difference is a recurring reconciling item. Treasury reports a lost on Accounts Receivable for amounts that they are due to receive for payments that the Judgment Fund has made on our agency's behalf. At first quarter that allowance was \$255M. GSA is continuing to report the full balance of the liability. The remaining \$20M in differences is due to the Accounts Receivable that GSA has on our books which is greater than the Accounts Payables that Treasury has on their books. Proposed Solution or Corrective Action: In regards to the Judgment Fund allowance, the IGT team needs a process in place to eliminate any known non-reciprocating data from this process. Each quarter hundreds of millions of dollars are shown as a material difference due to this SGL 1319 balance and have to be explained when this is a known non-reciprocating balance. GSA and Treasury still need to research the additional \$20M in differences.
Department of the Treasury	2000	Railroad Retirement Board	6000	01	Federal Investments/Debt	\$ 779,195,230.63	Accounting/Reporting Error	The Material Difference amount of \$779,195,230.63 arises due to GTAS/CARS coding problem.	The \$779 million difference is due to the accounting for investments in Federal securities held by the National Railroad Retirement Investment Trust (NRRIT) in TAS 60X8118. The RRB, on behalf of the NRRIT, reports Intragovernmental activity pertaining to these Federal securities via GTAS. Because the "main account" (8118) was initially established by Treasury with a reporting entity of 6000, the \$779 million did not "eliminate" with the corresponding Treasury entry of \$763 million. Treasury will change the FR Entity code for 60X8118 from 6000 to 6002 so that GTAS can properly eliminate these entries in Q3 FY 2014. The resulting accounting difference of about \$16 million for Federal securities between Treasury and the NRRIT generally reflect timing and method differences.
Department of the Treasury	2000	Railroad Retirement Board	6000	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 2,991,774,424.52	Unidentified	The Material Difference amount of \$2,991,774,424.52 is being researched by Treasury.	Treasury tie to funds 80 10 and 80 11 but Fund 8051 and 8118 are missing. A/so the amount of difference is not the net of two amounts.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of the Treasury	2000	National Railroad Retirement Investment Trust	6002	01	Federal Investments/Debt	\$ 763,341,763.00	Accounting Methodology Difference	NRRIT informed Fiscal Service Debt (FSD) that they do report information related to their marketable securities to GTAS. The amount of the material difference matches what was reported by FSD.	The \$763 million difference is due to the accounting for investments in Federal securities held by the National Railroad Retirement Investment Trust (NRRIT) in TAS 60X8118. The RRB, on behalf of the NRRIT, reports Intragovernmental activity pertaining to these Federal securities via GTAS. Because the "main account" (8118) was initially established by Treasury with a reporting entity of 6000, the \$763 million did not "eliminate" with the corresponding NRRIT entry of \$779 million. Treasury will change the FR Entity code for 60X8118 from 6000 to 6002 so that GTAS can properly eliminate these entries in Q3 FY 2014. The resulting accounting difference of about \$16 million for Federal securities between Treasury and the NRRIT generally reflect timing and method differences. Discussions are on-going between the RRB, Treasury and OMB for the proper accounting treatment. In FY 2006, the RRB began reporting the net assets of the NRRIT as an investment in a non-federal entity on its balance sheet. Prior to FY 2006, investments held by the NRRIT were not reported on the RRB's balance sheet.
Department of the Treasury	2000	Department of Transportation	6900	01	Federal Investments/Debt	\$ 2,110,571,722.48	Accounting Methodology Difference	Fiscal Service confirms balances. Agency has not reported TP Main Account 4120. GWA is working with agency to resolve the issue. FIB has provided balance information to GWA	This difference reflects Federal Aviation Administration's (FAA) Aviation Insurance Revolving Fund investment activity (69x4120). The FAA Treasury Account Symbol 69x4120 was not certified in GTAS during the March 2014 quarterly reporting period. FAA has indicated that due to a GTAS attribute set-up issue TAS 4120 was unable to be certified. FAA and Treasury Bureau Fiscal Service are working together to resolve the GTAS attribute issue for future reporting periods.
Department of the Treasury	2000	Agency for International Development	7200	12	Accounts Receivable/ Accounts Payable- Capital Transfers	\$ 2,475,543,725.66	Accounting Methodology Difference	The Material difference amount of \$2,475,543,725.66 is between USAID (TP 72) and TP 99 not TP 20. It relates to Capital Transfers to the Treasury General Fund (TP 99).	This is a liability payable to the Department of Treasury which relates to USAID's credit program liquidating funds. USAID's has been coding this as TP99 in SGL 2970. USAID has reviewed Treasury guidance to properly code this liability in FY 2014. USAID is planning to make an entry in Q3 2014 to reclass the TP99 balances in SGL 2970 to SGL 2985.
Department of the Treasury	2000	Agency for International Development	7200	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 207,700,265.27	Accounting Methodology Difference	Out of the Material Difference amount of \$207,700,265.27, \$1,733,761.00 relates to Obligation recorded for USAID and payable established. The remaining difference amount of \$205,966,650.27 is being researched by Treasury Bureaus.	The difference relates to the accrued downward re-estimates or subsidy in the credit program financing funds which USAID has been coding as TP99 in SGL 2990. USAID is planning to make an entry in Q3 2014 to reclass the activity in SGL 2990 to SGL 2985.
Department of the Treasury	2000	Department of Energy	8900	17	Federal Loans Receivable/ Federal Loans Payable	\$ 225,063,783.77	Accounting Methodology Difference	The Federal Borrowings Branch (FBB) has no difference with the Department of Energy in RC 17. FBB's reported Loans Receivable (1350) balances match the corresponding Loans Payable (2510) balances reported by the Department of Energy. The difference of \$225,063,783.77 seems to be related to Treasury reporting \$8,171,240,185.37 for Loans Receivable (1350) and the Department of Energy reporting (\$7,946,176,401.60) for Principal Payable to the Federal Financing Bank (2520) - relating to account 089X4576.	Department of Energy (DOE) is accruing and paying for the interest on its Federal Financing Bank (FFB) debt in accordance with the Federal Credit Reform Act of 1990 (FCRA). FFB is accruing and capitalizing the interest using a different method resulting in timing differences with DOE with respect to interest revenue/expense accruals and capitalized interest. Proposed Solution of Corrective Action: Dispute form submitted April 2012. Treasury resolved Case No 12-003 in March 2013 allowing DOE and FFB to account for these balances using difference accounting methodologies and will be treated as an elimination entry on consolidation.
Department of the Treasury	2000	National and Community Service	9515	01	Federal Investments/Debt	\$ 663,316,492.48	Accounting Methodology Difference	Fiscal Service confirms balances. Trading partner is not required to report in GTAS. Independent Agency.	N/A
Department of the Treasury	2000	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 34,186,246,236,519.20	Unidentified	IRR and FSD do not report 1010 for this receipt accounts which are waived in GTAS. Treasury also does not transact certain General Fund TAS (General Fund initiatives).	N/A
Department of the Treasury	2000	Congress	9999	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 103,578,535.00	Unidentified	FSM reported a payable of \$103,578,535.00 as unknown in TAS 20F3887.001 Debt Collection. Debt Management cannot identify the trading partner for all their payables at month-end.	N/A
Department of the Treasury	2000	Defense Agencies	DE00	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 285,516,410.79	Accounting Methodology Difference	Army Corp is reporting the total amount due to the Judgment Fund for Contract Disputes claims. FSM is reporting an allowance for doubtful accounts in the amount of -\$172,345,914. The allowance account offsets the receivable causing a difference.	Treasury reports a Judgment Fund allowance account in the amount of \$172.3 million. Additionally, \$94.8 million is a reporting issue DoD is currently working to correct. A Defense Agency is reporting downward re-estimates with Treasury instead of reporting the amounts within the DoD program.
Office of Personnel Management	2400	Department of Agriculture	1200	26	Benefits Program Costs/ Revenue	\$ 752,811,585.03	Accounting/Reporting Error	An email from Kristie Guidry stated they reported with a "Z" attribute which does not report a trading partner which is the same problem as first quarter. \$58,594,125.26 of the amount is still being researched by OPM and Fabian Clay with USDA.	The incorrect GTAS attribute of 'Z' has been used to record OPM transactions which requires no TP; therefore, creating a material difference with OPM
Office of Personnel Management	2400	Department of the Treasury	2000	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 160,786,038.83	Accounting/Reporting Error	In an email from Terri Roddy with FMS, she stated this is the restitution of forgone interest during the DISP and interest paid by the Federal Bank to the CSRDF Fund.	Fiscal Service confirms balances. FIB will work with Treasury and Agency to verify numbers reported for the restitution of forgone interest during a DISP and interest paid by the Federal Financing Bank to the CSRDF fund
Office of Personnel Management	2400	Department of the Treasury	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 263,061,615.99	Accounting Methodology Difference	Ken Hams received on email from BPD on September, 4, 2013 stating the Dispute Resolution is still being evaluated.	OPM is reporting the total amount due to the Judgment Fund for Contract Disputes claims. FSM is reporting an allowance for doubtful accounts in the amount of -\$259,823,440. The allowance account offsets the receivable causing a difference. This has been referred for Intragovernmental Dispute Resolution.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Office of Personnel Management	2400	Congress	9999	26	Benefits Program Costs/ Revenue	\$ 294,478,285.51	Accounting/Reporting Error	Of the amount, \$143 million pertains to employee benefit program revenue for the House and Senate. The remaining is classified.	N/A
Office of Personnel Management	2400	Defense Agencies	DE00	26	Benefits Program Costs/ Revenue	\$ 104,847,325.95	Accounting/Reporting Error	OPM is currently working with Aaron Bobinsky, Diana Basaran, Wanda Kucinich and Nicholas Crabtree of DFAS to resolve the difference. OPM will continue to work with DFAS in the future to eliminate differences.	OPM reporting error. OPM revenue increased after DoD confirmed benefit balances. Currently discussing resolution with OPM.
Department of Veterans Affairs	3600	Department of the Treasury	2000	26	Benefits Program Costs/ Revenue	\$ 844,406,020.92	Accounting/Reporting Error	As this is the first time VA has reported in the new GTAS environment, several proprietary abnormalities have surfaced and are in process to be corrected going forward. Currently, the IGov module contained in the GTAS system has been switched off which prevents the ability to view an IGov representation of an agency's GTAS trial balance. As Treasury and VA work together to refine reporting controls, these types of intergovernmental variances may surface. As in this case, the differences may not be true out-of-balance conditions with Trading Partners. Proposed Solution or Corrective Action: VA should have used the new "Z" attribute in their GTAS bulk file submission for activity relating to Employer FICA contributions. This variance is expected to clear by next quarter.	The Material Difference amount of \$844,406,020.92 is being researched by Treasury
Department of Veterans Affairs	3600	Department of Veterans Affairs	3600	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 10,848,771,380.32	Accounting/Reporting Error	As this is the first time VA has reported in the new GTAS environment, several proprietary abnormalities have surfaced and are in process to be corrected going forward. Currently, the IGov module contained in the GTAS system has been switched off which prevents the ability to view an IGov representation of an agency's GTAS trial balance. As Treasury and VA work together to refine reporting controls, these types of intergovernmental variances may surface. As in this case, the differences may not be true out-of-balance conditions with Trading Partners. Proposed Solution or Corrective Action: Activity represented in this variance has historically not been reported through the legacy 'F' file as it should be treated as non-federal. However, due to the nature of GTAS reporting, these balances were coded as federal through VA's new reporting interface to GTAS. This variance is expected to clear by next quarter.	see Agency Explanation
Department of Veterans Affairs	3600	Congress	9999	07	Appropriation of Unavailable Trust or Special Fund Receipts	\$ 2,894,361,991.98	Accounting/Reporting Error	As this is the first time VA has reported in the new GTAS environment, several proprietary abnormalities have surfaced and are in process to be corrected going forward. Currently, the IGov module contained in the GTAS system has been switched off which prevents the ability to view an IGov representation of an agency's GTAS trial balance. As Treasury and VA work together to refine reporting controls, these types of intergovernmental variances may surface. As in this case, the differences may not be true out-of-balance conditions with Trading Partners. Proposed Solution or Corrective Action: This variance consists of a transfer in/out of \$1.4B and should net to zero within the RC instead of being double counted to \$2.8B. Converting to GTAS, the Trading Partner has Schema changed. TP 00 historically represented unknown/congress/classified. In GTAS, TP 000=9999-congress. VA will correct GTAS going forward to use 999 in place of 000 to represent unknown. This variance is expected to clear by next quarter.	N/A
Department of Veterans Affairs	3600	Congress	9999	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 350,216,217.53	Accounting/Reporting Error	As this is the first time VA has reported in the new GTAS environment, several proprietary abnormalities have surfaced and are in process to be corrected going forward. Currently, the IGov module contained in the GTAS system has been switched off which prevents the ability to view an IGov representation of an agency's GTAS trial balance. As Treasury and VA work together to refine reporting controls, these types of intergovernmental variances may surface. As in this case, the differences may not be true out-of-balance conditions with Trading Partners. Proposed Solution or Corrective Action: Balance reported as federal with a default trading partner of 000 due to the new reporting interface with GTAS. VA should have reported this activity in GTAS as non-federal. Converting to GTAS, the Trading Partner has Schema changed. TP 00 historically represented unknown/congress/classified. In GTAS, TP000=9999-congress. VA will correct GTAS going forward to use 999 in place of 000 to represent unknown. This variance is expected to clear by next quarter.	N/A

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Veterans Affairs	3600	Congress	9999	24	Buy/ Sell Costs/ Revenue	\$ 1,597,767,163.55	Accounting/Reporting Error	As this is the first time VA has reported in the new GTAS environment, several proprietary abnormalities have surfaced and are in process to be corrected going forward. Currently, the IGov module contained in the GTAS system has been switched off which prevents the ability to view an IGov representation of an agency's GTAS trial balance. As Treasury and VA work together to refine reporting controls, these types of intergovernmental variances may surface. As in this case, the differences may not be true out-of-balance conditions with Trading Partners. Proposed Solution or Corrective Action: Balance reported as federal with a default trading partner of 000 due to the new reporting interface with GTAS. VA should have reported this activity in GTAS as non-federal. Converting to GTAS, the Trading Partner has Schema changed. TP 00 historically represented unknown/congress/classified. In GTAS, TP000=9999-congress. VA will correct GTAS going forward to use 999 in place of 000 to represent unknown. This variance is expected to clear by next quarter.	N/A
General Services Administration	4700	Department of State	1900	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 100,996,175.42	Accounting Methodology Difference	The majority of this difference is due to the \$95M that GSA reported in SGL 2990 for unearned revenue related to the Reimbursable Work Authorization's that we have with State for the construction and acquisition of real property as a few sites. Proposed Solution of Corrective Action: GSA met with State prior to 2nd quarter reporting to discuss these RWA's and provide them with the details. Per State's Intragovernmental contacts, they did not post anything for 2nd quarter, but plan to map out their accounting treatment, get it approved by management and booked in their system before 3rd quarter-end.	DOS paid renovation to properties which GSA will give future rent reduction. GSA book an A/P accrual without DOS recognizing the receivable which create the differences. Management from both agencies review and agree to the proper accounting treatment for rent reduction.
General Services Administration	4700	Department of the Treasury	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 274,841,384.02	Accounting Methodology Difference	The majority of this difference is a recurring reconciling item. Treasury reports a lost on Accounts Receivable for amounts that they are due to receive for payments that the Judgment Fund has made on our agency's behalf. At first quarter that allowance was \$255M. GSA is continuing to report the full balance of the liability. The remaining \$20M in differences is due to the Accounts Receivable that GSA has on our books which is greater than the Accounts Payables that Treasury has on their books. Proposed Solution or Corrective Action: In regards to the Judgment Fund allowance, the IGT team needs a process in place to eliminate any known non-reciprocating data from this process. Each quarter hundreds of millions of dollars are shown as a material difference due to this SGL 1319 balance and have to be explained when this is a known non-reciprocating balance. GSA and Treasury still need to research the additional \$20M in differences.	GSA is reporting the total amount due to the Judgment Fund for Contract Disputes claims. FSM is reporting an allowance for doubtful accounts in the amount of -\$254,938,914. The allowance account offsets the receivable causing a difference. This is an ongoing issue.
General Services Administration	4700	Department of Homeland Security	7000	24	Buy/ Sell Costs/ Revenue	\$ 150,361,737.02	Accounting Methodology Difference	GSA is reporting more Revenues than DHS is reporting as Expenses. Per DHS's Intragovernmental contact, they are reporting the Trading Partner Main which could help in reconciling. GSA looked at that data and \$443M of the \$972M DHS reported in Expenses had a blank TP Main. For the data that did have TP Main populated it did not appear to be in sync with GSA's data by TAS. Further research will have to be done regarding this difference. Proposed Solution(s) or Corrective Action(s): GSA would like to meet with DHS's Intragovernmental contacts before 3rd quarter reporting to see what additional data we can provide each other to assist in this reconciliation process.	DHS and GSA are continuing to reconcile our intragovernmental differences.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
General Services Administration	4700	Department of Health and Human Service	7500	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 248,909,856.00	Accrual Methodology Difference	<p>Of this \$249M difference, \$158M is due to the way that Treasury matched up the SGL balances. GSA's SGL 1990 balance of \$78,976,967.03 was not matched up properly with HHS's SGL 2940 for the capital lease that we have with the CDC. Once that issue is accounted for, the absolute value of our true differences should be \$91M. Of the \$91M in true differences, \$89M is due to the Accounts Receivables that GSA has on our books which are greater than the Accounts Payables that HHS has on their books. Per HHS's contacts, the majority of their bureaus only book IPAC activity and does not book estimated accruals. Proposed Solution(s) or Corrective Action(s): The way that Treasury is splitting the SGL's in this reciprocal category created the majority of this difference. Our SGL1990 net of 2990 balances need to be offset by HHS's SGL 2940 balances. GSA will address the intragovernmental element of capital leases with IRC to determine if a new SGL mechanism is needed to ensure proper matching between trading partners. Until such time, how the intragovernmental differences are calculated will remain flawed by incorrectly identifying differences. In regards to the accruals, while GSA can provide our preliminary quarter-end balances, we cannot provide them as soon as HHS would like. GSA met with HHS before 2nd quarter reporting to discuss other alternatives in order for them to start booking estimated accruals. We decided that GSA would provide Accounts Receivable balances at the bureau level from the previous quarter and HHS would work to book at least that much in accruals for the upcoming quarter. GSA provided that data before 2nd quarter reporting, but it does not appear that HHS booked accruals accordingly. GSA is waiting to hear back from HHS regarding this issue.</p>	<p>Department of Health and Human Services (HHS) should work with General Services Administration (GSA) to develop a standard process for the exchange of accurate and timely buy/sell data. The difference is due to unbilled revenue. HHS did not receive billing from GSA in time to record the corresponding accounting entries. The Department of Health & Human Services (HHS) and General Service Administration (GSA) are continuing to work together to resolve the difference. The material difference Between GSA and HHS was reduced by 13% since Q1. Proposed Solution(s) or Corrective Action(s): HHS is working closely with GSA to reduce the material difference for Q3 FY2014.</p>
General Services Administration	4700	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 10,474,823,829.90	Accounting/Reporting Error	<p>GSA has not made the transition to GTAS, so still reports intragovernmental activity through its IRAS submission. In IRAS, GSA reported \$10,475,062,780.31 in SGL 1010. Per IRAS requirements, it was reported with a blank trading partner, so when the data got converted to GTAS by Treasury, our SGL 1010 balance was not matched up against the balance reported by the Treasury General Fund (099). Proposed Solution(s) or Corrective Action(s): Until GSA makes the transition to GTAS, we will report SGL 1010 activity with the "F" attribute for trading partner 99 in IRAS. This will ensure that those balances are netted against those reported by the General Fund.</p>	N/A
General Services Administration	4700	Defense Agencies	DE00	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 217,554,886.10	Accrual Methodology Difference	<p>GSA continues to work with DoD in resolving our Material Differences by providing data before the end of the reporting cycle. This difference is mainly due to GSA reporting more Accounts Receivable from the Defense Agencies (particularly 097) than they are reporting as Accounts Payable to GSA. DoD only reported a total of \$109M in Accounts Payable to GSA. GSA reported \$291M in Accounts Receivable with DoD, \$125M of which was billed, so we would have expected to see at least that much reported as a payable by DoD. Proposed Solution(s) or Corrective Action(s): GSA will continue to provide data before the end of the reporting cycle. We had been focusing on rental activity, but will now start to look more into their IT activity. In addition, GSA will follow-up with DoD on their gaining access to bills and billing data from GSA's Vendor and Customer Self Service (VCSS) website.</p>	<p>The GSA is working with DoD in efforts to reconcile these differences. The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems causing the DoD to use estimations for our intragovernmental activity. DoD requested detail transactions for GSA assisted acquisitions activity. DoD reduced the rental activity material difference with GSA by ensuring the correct 97 Agency reported rent payables.</p>
General Services Administration	4700	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 179,963,578.93	Accounting Methodology Difference	<p>GSA continues to work with DoD in resolving our Material Differences by providing data before the end of the reporting cycle. This difference is mainly due to GSA reporting more Revenue from the Defense Agencies (particularly 097) than they are reporting as Expenses from GSA. Further research will have to be done regarding this difference. Proposed Solution(s) or Corrective Action(s): GSA will continue to provide data before the end of the reporting cycle. We had been focusing on rental activity, but will now start to look more into their IT activity.</p>	<p>The GSA is working with DoD in efforts to reconcile these differences. The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems causing the DoD to use estimations for our intragovernmental activity. DoD requested detail transactions for GSA assisted acquisitions activity. DoD reduced the rental activity material difference with GSA by ensuring the correct 97 Agency reported rent expense.</p>

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
National Railroad Passenger Corporation	4841	Department of Transportation	6900	24	Buy/ Sell Costs/ Revenue	\$ 291,933,219.42	N/A	N/A	This difference reflects grant payments made to National Railroad Passenger Corporation (AMTRAK), however DOT is researching the GTAS set-up to determine the appropriate attribute to use for the federal versus nonfederal classification. The current set-up reflects AMTRAK as a federal entity with an agency code of 575. DOT believes AMTRAK is a public entity and is not a department, agency or instrumentality of the United States Government or the Department of Transportation. Prior to GTAS AMTRAK was set-up in DOT's accounting system as a public vendor. DOT will work with Treasury Bureau Fiscal Service to determine the appropriate federal/nonfederal classification.
Railroad Retirement Board	6000	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 779,195,230.63	Accounting/Reporting Error	The \$779 million difference is due to the accounting for investments in Federal securities held by the National Railroad Retirement Investment Trust (NRRIT) in TAS 60X8118. The RRB, on behalf of the NRRIT, reports Intragovernmental activity pertaining to these Federal securities via GTAS. Because the "main account" (8118) was initially established by Treasury with a reporting entity of 6000, the \$779 million did not "eliminate" with the corresponding Treasury entry of \$763 million. Treasury will change the FR Entity code for 60X8118 from 6000 to 6002 so that GTAS can properly eliminate these entries in Q3 FY 2014. The resulting accounting difference of about \$16 million for Federal securities between Treasury and the NRRIT generally reflect timing and method differences.	The Material Difference amount of \$779,195,230.63 arises due to GTAS/CARS coding problem.
Railroad Retirement Board	6000	Department of the Treasury	2000	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 2,991,774,424.52	Accounting/Reporting Error	Treasury tie to funds 80 10 and 80 11 but Fund 8051 and 8118 are missing. A/so the amount of difference is not the net of two amounts.	The Material Difference amount of \$2,991,774,424.52 is being researched by Treasury.
Railroad Retirement Board	6000	Railroad Retirement Board	6000	09	Expenditure Transfers of Financing Sources	\$ 689,000,000.00	Accounting/Reporting Error	This is the first reporting quarter that the RRB has reported all financial data in GTAS. The reason the \$689 million amounts did not eliminate is most likely associated with the trading partner code (TP) code used. That is, for Q2 FY 2014 GTAS reporting, the RRB used TP 060 in TAS 60X8118 and account 5760. For TAS 60X8011, the RRB used TP 960 with account 5750. In order to eliminate these balances in the future, Treasury recommends using the same trading partner code for both TAS. That is, either TP 060 or TP 960 should be used for both 5750 and 5760 accounts and both TAS.	This is the first reporting quarter that the RRB has reported all financial data in GTAS. The reason the \$689 million amounts did not eliminate is most likely associated with the trading partner code (TP) code used. That is, for Q2 FY 2014 GTAS reporting, the RRB used TP 060 in TAS 60X8118 and account 5760. For TAS 60X8011, the RRB used TP 960 with account 5750. In order to eliminate these balances in the future, Treasury recommends using the same trading partner code for both TAS. That is, either TP 060 or TP 960 should be used for both 5750 and 5760 accounts and both TAS.
Railroad Retirement Board	6000	Railroad Retirement Board	6000	24	Buy/ Sell Costs/ Revenue	\$ 316,981,332.43	Accounting/Reporting Error	RRB Accountant Herbert Kwan worked with Tom Sears at Treasury on this difference. Tom Sears discovered that RRB was using USSGLs that are in different Reciprocal Categories. USSGLs 531000, 580000, and 640000 are not in Reciprocal Category 24. USSGL 531000 is in Reciprocal Category 05 USSGL 580000 is in Reciprocal Category 45 USSGL 640000 is in Reciprocal Category 26 if it has a Federal Indicator of "F": or Non-Reciprocal if the Federal Indicator is "Z" So the \$316,981,332.43 difference in Reciprocal Category 24 still stands, because the other transactions don't eliminate against them since they are in difference Reciprocal Categories.	RRB Accountant Herbert Kwan worked with Tom Sears at Treasury on this difference. Tom Sears discovered that RRB was using USSGLs that are in different Reciprocal Categories. USSGLs 531000, 580000, and 640000 are not in Reciprocal Category 24. USSGL 531000 is in Reciprocal Category 05 USSGL 580000 is in Reciprocal Category 45 USSGL 640000 is in Reciprocal Category 26 if it has a Federal Indicator of "F": or Non-Reciprocal if the Federal Indicator is "Z" So the \$316,981,332.43 difference in Reciprocal Category 24 still stands, because the other transactions don't eliminate against them since they are in difference Reciprocal Categories.
Railroad Retirement Board	6000	National Railroad Retirement Investment Trust	6002	09	Expenditure Transfers of Financing Sources	\$ 689,000,000.00	Accounting/Reporting Error	This is the first reporting quarter that the RRB has reported all financial data in GTAS. The reason the \$689 million amounts did not eliminate is most likely associated with the trading partner code (TP) code used. That is, for Q2 FY 2014 GTAS reporting, the RRB used TP 060 in TAS 60X8118 and account 5760. For TAS 60X8011, the RRB used TP 960 with account 5750. In order to eliminate these balances in the future, Treasury recommends using the same trading partner code for both TAS. That is, either TP 060 or TP 960 should be used for both 5750 and 5760 accounts and both TAS.	This is the first reporting quarter that the RRB has reported all financial data in GTAS. The reason the \$689 million amounts did not eliminate is most likely associated with the trading partner code (TP) code used. That is, for Q2 FY 2014 GTAS reporting, the RRB used TP 060 in TAS 60X8118 and account 5760. For TAS 60X8011, the RRB used TP 960 with account 5750. In order to eliminate these balances in the future, Treasury recommends using the same trading partner code for both TAS. That is, either TP 060 or TP 960 should be used for both 5750 and 5760 accounts and both TAS.
National Railroad Retirement Investment Trust	6002	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 763,341,763.00	Accounting/Reporting Error	The \$763 million difference is due to the accounting for investments in Federal securities held by the National Railroad Retirement Investment Trust (NRRIT) in TAS 60X8118. The RRB, on behalf of the NRRIT, reports Intragovernmental activity pertaining to these Federal securities via GTAS. Because the "main account" (8118) was initially established by Treasury with a reporting entity of 6000, the \$763 million did not "eliminate" with the corresponding NRRIT entry of \$779 million. Treasury will change the FR Entity code for 60X8118 from 6000 to 6002 so that GTAS can properly eliminate these entries in Q3 FY 2014. The resulting accounting difference of about \$16 million for Federal securities between Treasury and the NRRIT generally reflect timing and method differences. Discussions are on-going between the RRB, Treasury and OMB for the proper accounting treatment. In FY 2006, the RRB began reporting the net assets of the NRRIT as an investment in a non-federal entity on its balance sheet. Prior to FY 2006, investments held by the NRRIT were not reported on the RRB's balance sheet.	NRRIT informed Fiscal Service Debt (FSD) that they do report information related to their marketable securities to GTAS. The amount of the material difference matches what was reported by FSD.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
National Railroad Retirement Investment Trust	6002	Railroad Retirement Board	6000	09	Expenditure Transfers of Financing Sources	\$ 689,000,000.00	Accounting/Reporting Error	This is the first reporting quarter that the RRB has reported all financial data in GTAS. The reason the \$689 million amounts did not eliminate is most likely associated with the trading partner code (TP) code used. That is, for Q2 FY 2014 GTAS reporting, the RRB used TP 060 in TAS 60X8118 and account 5760. For TAS 60X8011, the RRB used TP 960 with account 5750. In order to eliminate these balances in the future, Treasury recommends using the same trading partner code for both TAS. That is, either TP 060 or TP 960 should be used for both 5750 and 5760 accounts and both TAS.	This is the first reporting quarter that the RRB has reported all financial data in GTAS. The reason the \$689 million amounts did not eliminate is most likely associated with the trading partner code (TP) code used. That is, for Q2 FY 2014 GTAS reporting, the RRB used TP 060 in TAS 60X8118 and account 5760. For TAS 60X8011, the RRB used TP 960 with account 5750. In order to eliminate these balances in the future, Treasury recommends using the same trading partner code for both TAS. That is, either TP 060 or TP 960 should be used for both 5750 and 5760 accounts and both TAS.
National Labor Relations Board	6300	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 169,824,162.91	Accounting/Reporting Error	NLRB used fiscal year 2014's current guidance for quarter 2 reporting	N/A
Environmental Protection Agency	6800	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 465,067,426.36	Unidentified	GTAS edit check# 1 requires USSGL account 101000 to equal Fund Balance With Treasury from the Central Accounting and Reporting System (CARS) in order for agencies to certify their GTAS files. EPA's 2nd quarter FBWT agreed with the SMAF FBWT. Attached is a copy of ATB Summary submission which substantiates this match.	N/A
Department of Transportation	6900	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 2,110,571,722.48	Accounting/Reporting Error	This difference reflects Federal Aviation Administration's (FAA) Aviation Insurance Revolving Fund investment activity (69x4120). The FAA Treasury Account Symbol 69x4120 was not certified in GTAS during the March 2014 quarterly reporting period. FAA has indicated that due to a GTAS attribute set-up issue TAS 4120 was unable to be certified. FAA and Treasury Bureau Fiscal Service are working together to resolve the GTAS attribute issue for future reporting periods.	Fiscal Service confirms balances. Agency has not reported TP Main Account 4120. GWA is working with agency to resolve the issue. FIB has provided balance information to GWA
Department of Transportation	6900	National Railroad Passenger Corporation	4841	24	Buy/ Sell Costs/ Revenue	\$ 291,933,219.42	Accounting/Reporting Error	This difference reflects grant payments made to National Railroad Passenger Corporation (AMTRAK), however DOT is researching the GTAS set-up to determine the appropriate attribute to use for the federal versus nonfederal classification. The current set-up reflects AMTRAK as a federal entity with an agency code of 575. DOT believes AMTRAK is a public entity and is not a department, agency or instrumentality of the United States Government or the Department of Transportation. Prior to GTAS AMTRAK was set-up in DOT's accounting system as a public vendor. DOT will work with Treasury Bureau Fiscal Service to determine the appropriate federal/nonfederal classification.	N/A
Department of Transportation	6900	Department of Transportation	6900	18	Financing Sources Transferred in/ out without Reimbursement	\$ 782,902,772.32	Accounting/Reporting Error	This difference reflects fixed assets that are transferred between DOT-FAA funds and were not certified in GTAS during the March 2014 quarterly reporting period. The current set-up of the fixed asset Treasury Account Symbol (TAS) in DOT's accounting system prevents the GTAS bulk file to be submitted. FAA is currently working with Treasury Bureau Fiscal Service to come up with a solution to allow the fixed asset TAS used by FAA to be submitted successfully in GTAS for future reporting periods.	This difference reflects fixed assets that are transferred between DOT-FAA funds and were not certified in GTAS during the March 2014 quarterly reporting period. The current set-up of the fixed asset Treasury Account Symbol (TAS) in DOT's accounting system prevents the GTAS bulk file to be submitted. FAA is currently working with Treasury Bureau Fiscal Service to come up with a solution to allow the fixed asset TAS used by FAA to be submitted successfully in GTAS for future reporting periods.
Department of Transportation	6900	Department of Transportation	6900	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 106,575,328.98	Accounting/Reporting Error	These differences are primarily the result of timing differences and conversion data from DOT's legacy systems. DOT has ongoing efforts dedicated to reducing and eliminating intradepartmental differences involving Advances and Prepayments (USSGL 1410) and Liability for Advances and Prepayments (USSGL 2310)	These differences are primarily the result of timing differences and conversion data from DOT's legacy systems. DOT has ongoing efforts dedicated to reducing and eliminating intradepartmental differences involving Advances and Prepayments (USSGL 1410) and Liability for Advances and Prepayments (USSGL 2310)
Department of Homeland Security	7000	General Services Administration	4700	24	Buy/ Sell Costs/ Revenue	\$ 150,361,737.02	Unidentified	DHS and GSA are continuing to reconcile our intragovernmental differences.	GSA is reporting more Revenues than DHS is reporting as Expenses. Per DHS's Intragovernmental contact, they are reporting the Trading Partner Main which could help in reconciling. GSA looked at that data and \$443M of the \$972M DHS reported in Expenses had a blank TP Main. For the data that did have TP Main populated it did not appear to be in sync with GSA's data by TAS. Further research will have to be done regarding this difference. Proposed Solution(s) or Corrective Action(s): GSA would like to meet with DHS's Intragovernmental contacts before 3rd quarter reporting to see what additional data we can provide each other to assist in this reconciliation process.
Department of Homeland Security	7000	Defense Agencies	DE00	09	Expenditure Transfers of Financing Sources	\$ 737,522,389.90	Accounting Methodology Difference	DHS (CBP) properly recorded this transfer out against USACE as of 2nd quarter FY 2014, in accordance with our system of record. However, the transfer out from the Harbor Maintenance Trust fund (96X8803) is not captured in GTAS. A meeting is pending with DHS (CBP), Treasury and USACE to resolve this issue.	The Customs & Border Patrol (CBP) under DHS collects funds for the Harbor Maintenance Trust Fund. CBP reports USSGL 5998 Transfers Out in TAS 96R8863 when the funds are transferred to USACE (Treasury Index 96). The DHS does not report TAS 96R8863. USACE reports the CBP collection in USSGL 5997 Transfers In with DHS in TAS 96X8863. DoD notified Treasury on March 21, 2014 of the reporting issue.
Department of Homeland Security	7000	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 253,095,979.05	Unidentified	DHS and DoD are continuing to reconcile our intragovernmental differences.	A large portion of the difference is due to DHS underreporting expenses for the Coast Guard. DoD was able to identify revenue for Defense Health Agency. Additionally supporting documentation was requested for revenue reported by Defense Logistics Agency, Navy Working Capital Fund, and DISA Working Capital Fund. DoD will provide the detailed information to DHS as soon as it is received.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Overseas Private Investment Corporation	7100	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 1,280,143,117.54	Accounting/Reporting Error	1010 balances submitted in OPIC's "F" file did not have the proper "F99" attribute included. Therefore the elimination against Treasury's 2010 balances in this RC did not occur.	N/A
Agency for International Development	7200	Department of State	1900	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 103,667,000.00	Unidentified	Nonexpenditure transfer data from GTAS does not match transfer data in State's F file. We will provide State with USAID's GTAS transfer amounts and reconcile with State's F file transfer data every quarter going forward.	Since USAID report thru GTAS, there was an agreement after Q1 14 that DOS & USAID will report their activities where they are the Child directly to Treasury. DOS is the Child for Fund 1037 & we reported GL 3102 in our F file to Treas. USAID incorrectly also reported Fund 1037 GL 3102. For Q3, DOS will communicate to USAID so Fund 1037 will not be included in their GTAS bulk file.
Agency for International Development	7200	Department of State	1900	24	Buy/ Sell Costs/ Revenue	\$ 186,805,733.49	Accounting/Reporting Error	Due to problems with the uploading of State Department F file and State Department not including some Q1 transactions in their F file data. No solution needed at USAID. State Department will include Q1 data in F file going forward.	DOS erroneously did not include Q1 expense recognized related to previously recorded advances. For Q3, DOS will include all expenses recognized for the year.
Agency for International Development	7200	Department of the Treasury	2000	12	Accounts Receivable/ Accounts Payable- Capital Transfers	\$ 2,475,543,725.66	Accrual Methodology Difference	This is a liability payable to the Department of Treasury which relates to USAID's credit program liquidating funds. USAID has been coding this as TP99 in SGL 2970. USAID has reviewed Treasury guidance to properly code this liability in FY 2014. USAID is planning to make an entry in Q3 2014 to reclass the TP99 balances in SGL 2970 to SGL 2985.	The Material difference amount of \$2,475,543,725.66 is between USAID (TP 72) and TP 99 not TP 20. It relates to Capital Transfers to the Treasury General Fund (TP 99).
Agency for International Development	7200	Department of the Treasury	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 207,700,265.27	Accounting Methodology Difference	The difference relates to the accrued downward re-estimates or subsidy in the credit program financing funds which USAID has been coding as TP99 in SGL 2990. USAID is planning to make an entry in Q3 2014 to reclass the activity in SGL 2990 to SGL 2985.	Out of the Material Difference amount of \$207,700,265.27, \$1,733,761.00 relates to Obligation recorded for USAID and payable established. The remaining difference amount of \$205,966,650.27 is being researched by Treasury Bureaus.
Agency for International Development	7200	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 915,188,609.28	CY Timing Difference	Difference relates to FBWT balances with Treasury. GTAS bump entry will be performed quarterly to match FBWT to Treasury.	N/A
Small Business Administration	7300	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 7,821,724,369.57	Accounting/Reporting Error	Did not include TP 99 on FBWT (1010).	N/A
Department of Health and Human Service	7500	Department of the Interior	1400	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 101,772,912.05	Accounting Methodology Difference	HHS and DOI will continue to working closely together to reduce the material difference (advance/expense) for Q3 FY2014. This is a continuing issue of a methodology difference in advance/expense recording. DOI has agreed to provide detailed data to HHS to facilitate the process. We expect the difference will decrease over time. DOI and HHS will continue to monitor as advances are being liquidated. The material difference Between DOI and HHS was reduced by 15% since Q1. Proposed Solution(s) or Corrective Action(s): Department of Health and Human Services (HHS) should coordinate with Department of Interior (DOI) to ensure the necessary data is provided in FY 14 to resolve the advance/expense recording issue.	The difference is related to DOI USSGL 2310 vs HHS USSGL 1410. HHS has had difficulty practicing advance accounting. DOI has provided HHS with detail in the past.
Department of Health and Human Service	7500	Department of Justice	1500	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 121,487,655.18	CY Timing Difference	Department of Health and Human Services (HHS) should work with Department of Justice (DOJ) to develop a standard process for the exchange of accurate and timely buy/sell data. The difference is due to unbilled revenue. HHS did not receive billing from DOJ in time to record the corresponding accounting entries. The Department of HHS and DOJ are continuing to work together to resolve difference. Proposed Solution(s) or Corrective Action(s): HHS is working closely with DOJ to reduce the material difference for Q3 FY2014.	DOJ and HHS have tentatively agreed on a process for reconciling Intra-Governmental Activity which was not followed due to the "new" GTAS reporting requirements.
Department of Health and Human Service	7500	General Services Administration	4700	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 248,909,856.00	CY Timing Difference	Department of Health and Human Services (HHS) should work with General Services Administration (GSA) to develop a standard process for the exchange of accurate and timely buy/sell data. The difference is due to unbilled revenue. HHS did not receive billing from GSA in time to record the corresponding accounting entries. The Department of Health & Human Services (HHS) and General Service Administration (GSA) are continuing to work together to resolve the difference. The material difference Between GSA and HHS was reduced by 13% since Q1. Proposed Solution(s) or Corrective Action(s): HHS is working closely with GSA to reduce the material difference for Q3 FY2014.	Of this \$249M difference, \$158M is due to the way that Treasury matched up the SGL balances. GSA's SGL 1990 balance of \$78,976,967.03 was not matched up properly with HHS's SGL 2940 for the capital lease that we have with the CDC. Once that issue is accounted for, the absolute value of our true differences should be \$91M. Of the \$91M in true differences, \$89M is due to the Accounts Receivables that GSA has on our books which are greater than the Accounts Payables that HHS has on their books. Per HHS's contacts, the majority of their bureaus only book IPAC activity and does not book estimated accruals. Proposed Solution(s) or Corrective Action(s): The way that Treasury is splitting the SGL's in this reciprocal category created the majority of this difference. Our SGL 1990 net of 2990 balances need to be offset by HHS's SGL 2940 balances. GSA will address the intragovernmental element of capital leases with IRC to determine if a new SGL mechanism is needed to ensure proper matching between trading partners. Until such time, how the intragovernmental differences are calculated will remain flawed by incorrectly identifying differences. In regards to the accruals, while GSA can provide our preliminary quarter-end balances, we cannot provide them as soon as HHS would like. GSA met with HHS before 2nd quarter reporting to discuss other alternatives in order for them to start booking estimated accruals. We decided that GSA would provide Accounts Receivable balances at the bureau level from the previous quarter and HHS would work to book at least that much in accruals for the upcoming quarter. GSA provided that data before 2nd quarter reporting, but it does not appear that HHS booked accruals accordingly. GSA is waiting to hear back from HHS regarding this issue.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Health and Human Service	7500	Department of Health and Human Service	7500	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 274,607,306.47	Unidentified	HHS is in the process of reducing the material difference for Q3 FY2014. HHS Confirms Reporting. The Department of Health & Human Services (HHS) is in the process of reducing the material difference. Proposed Solution(s) or Corrective Action(s): HHS is in the process of reducing the material difference for Q3 FY2014.	see Agency Explanation
Department of Health and Human Service	7500	Patient Centered Outcomes Research	9572	09	Expenditure Transfers of Financing Sources	\$ 110,667,936.34	Accounting/Reporting Error	HHS got the mapping corrected so we shouldn't have this issue for the Q3 FY2014. CMS has a \$106million discrepancy with Patient Centered Outcomes Research (TP 9572) in RC 09, Expenditures Transfers of Financing Sources. HHS used incorrect Trading partner (TP) for transfer in and Transfer out. Proposed Solution(s) or Corrective Action(s): HHS got the mapping corrected so we shouldn't have this issue for the Q3FY2014.	N/A
Department of Health and Human Service	7500	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 2,045,196,052.50	Unidentified	HHS requests additional information from General Fund. The Department of Health & Human Services confirms reporting, based on GTAS has hard edit for FWBT (1010) against GWA (CARS). HHS requests additional information from General Fund.Proposed Solution(s) or Corrective Action(s): HHS requests additional information from General Fund.	N/A
Department of Health and Human Service	7500	Defense Agencies	DE00	09	Expenditure Transfers of Financing Sources	\$ 106,967,000.00	Accounting/Reporting Error	HHS got the mapping corrected so we shouldn't have this issue for the Q3FY2014.CMS has a \$106million discrepancy with DE00 in RC 09, Expenditures Transfers of Financing Sources. HHS used incorrect Trading partner (TP) for transfer in and Transfer out. HHS got the mapping corrected so we shouldn't have this issue for the Q3FY2014.	HHS confirmed their reporting error. The amount of \$106,967,000.00 was coded to TP 057 (Air Force) erroneously. The correct HHS trading partner was 569 Patient Centered Outcomes Research Trust Fund.
Department of Health and Human Service	7500	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 195,305,569.93	CY Timing Difference	Department of Health and Human Services (HHS) should work with the DE00 to develop a standard process for the exchange of accurate and timely buy/sell data. Department of Health and Human Services (HHS) is working with the DE00 to reduce the material difference for Q3 FY2014.	The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems causing the DoD to use estimations for our intragovernmental activity. DoD requested detail transactions from the Program Support Center (PSC) to assist DoD with identification of specific 97 Agencies. The PSC reported 55% of the total HHS revenue activity.
National Aeronautics and Space Administration	8000	Department of Commerce	1300	24	Buy/ Sell Costs/ Revenue	\$ 716,097,055.46	Accounting/Reporting Error	NASA does not have a material difference with DOC. Please see below. NASA submitted via GTAS= (\$719,294,863.66), SGL Acct. (520000); \$1,075,273.43, SGL Acct. (520900); and \$7,827,664.92, SGL Acct. (610000). For RC 24, 5200/6100; DOC Balances provided to NASA were (\$4,685,259.71); NASA balances via GTAS submission \$7,827,664.92; DIFFERENCE \$3,142,405.21; For RC 24 6100; DOC Balances provided to NASA were \$5,073,933.43; NASA balances via GTAS submission \$0.00; DIFFERENCE \$5,073,933.43. For RC24 8802/5200; DOC Balances provided to NASA; \$711,985,897.00; NASA balances via GTAS submission (\$719,294,863.66); DIFFERENCE (\$7,308,966.66); For RC 24 5100/5209 DOC balances provided to NASA (\$1,535.90); NASA balances via GTAS submission \$1,075,273.43; DIFFERENCE \$1,073,737.53; For RC 24 5900; DOC balances provided to NASA (\$5,372.00); NASA balances via GTAS submission \$0.00; DIFFERENCE (\$5,372.00); NET DIFFERENCE for DOC Balances provided to NASA \$712,367,662.82; for NASA balances via GTAS submission (\$710,391,925.31); DIFFERENCE \$1,975,737.51.	DOC uses SGLs 8801 and 8802 to account for its transactions with NASA which falls under RC 29. NASA includes these amounts in RC 24 causing the reconciliation difference.
Export-Import Bank of the United States	8300	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 4,914,734,022.58	Accounting/Reporting Error	Fund Balance with Treasury was not properly coded with "F 99"	Fund Balance with Treasury was not properly coded with "F 99"
Department of Housing and Urban Development	8600	Department of Housing and Urban Development	8600	18	Financing Sources Transferred in/ out without Reimbursement	\$ 274,960,395.89	Accounting Methodology Difference	HUD does not recognize their elimination entry at the Treasury Account Symbol (TAS) level but rather it is done at a higher journal entry level so that we do not complicate the budgetary and proprietary relationship in the accounting system. HUD would like Treasury to advise us on how to handle these types of entries for future reporting so that is does not cause a difference in the reporting.	see Agency Explanation
Department of Energy	8900	Department of the Interior	1400	17	Federal Loans Receivable/ Federal Loans Payable	\$ 8,059,205,595.75	Accounting Methodology Difference	This difference is caused by the accounting convention used by DOE and prescribed by OMB to allow DOE to get credit for offsetting receipts and repaying the debt to the ReclamationFund. This amount is offset with a debit to SGL 2590 in TAS 895000.27 with TP1400. Proposed Solution of Corrective Action: DOE is working with DOI and OMB on a changing the accounting conventions used to record these balances.	DOI(BOR) and DOE(WAPA) share Treasury Account Symbol 5000.27. For financial reporting, WAPA currently reports the receipts, the payable and related activity while BOR reports cash, the receivable and related activity. Offsetting receipts belong to WAPA and the cash belongs to BOR. The two agencies agreed that DOI would submit the combined activity in this TAS for GTAS. The file provided to DOI from WAPA included the balance responsible for the difference recorded with the TP14 instead of TP89. DOI is working with DOE, Treasury, and OMB on changing the accounting and the accounting conventions used to record these balances.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Energy	8900	Department of the Treasury	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ 225,063,783.77	Accounting Methodology Difference	Department of Energy (DOE) is accruing and paying for the interest on its Federal Financing Bank (FFB) debt in accordance with the Federal Credit Reform Act of 1990 (FCRA). FFB is accruing and capitalizing the interest using a different method resulting in timing differences with DOE with respect to interest revenue/expense accruals and capitalized interest. Proposed Solution of Corrective Action: Dispute form submitted April 2012. Treasury resolved Case No 12-003 in March 2013 allowing DOE and FFB to account for these balances using difference accounting methodologies and will be treated as an elimination entry on consolidation.	The Federal Borrowings Branch (FBB) has no difference with the Department of Energy in RC 17. FBB's reported Loans Receivable (1350) balances match the corresponding Loans Payable (2510) balances reported by the Department of Energy. The difference of \$225,063,783.77 seems to be related to Treasury reporting \$8,171,240,185.37 for Loans Receivable (1350) and the Department of Energy reporting (\$7,946,176,401.60) for Principal Payable to the Federal Financing Bank (2520) – relating to account 089X4576.
Department of Energy	8900	Congress	9999	24	Buy/ Sell Costs/ Revenue	\$ 128,957,809.04	Unidentified	The majority of this is classified reimbursable work at the National Nuclear Security Administration. Proposed Solution or Corrective Action: No adjustment needed. DOE uses TP 9999 to record classified agreements in accordance with FMS intragovernmental transaction guidance.	N/A
Department of Energy	8900	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 280,544,054.04	Accounting/Reporting Error	DoD and DOE agreed to work together on a solution, but to date no progress has been made.	The DOE is working with DoD in efforts to reconcile these differences. The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems, which causes the DoD to use estimations for our intragovernmental activity. We will continue to work with DOE to obtain detailed information to help us identify which defense agencies are causing the difference. DOE is attempting to include trading partner information to assist DoD with identification of the specific 97 Agency that should be reporting expense.
Department of Education	9100	Department of Education	9100	06	Borrowing- Losses/ Gains	\$ 580,777,338.00	Accounting/Reporting Error	FFEL Fund 4251, GL 7290 for Other Losses was reported on the ATB with a Sector F and should be reported going forward with the new TFM Appendix guidance (issued in draft on 4-30-14) as both "Z" Sector and "T" Non-Exchange to have no reciprocal.	see Agency Explanation
Department of Education	9100	Department of Education	9100	12	Accounts Receivable/ Accounts Payable- Capital Transfers	\$ 1,482,097,804.00	CY Timing Difference	This is guarantee agency reserves and is treated in the some manner as capital transfers. As such, this side is correctly reported as TP 91 .	see Agency Explanation
Department of Education	9100	Treasury General Fund	9900	12	Accounts Receivable/ Accounts Payable- Capital Transfers	\$ 1,482,097,804.00	Accounting/Reporting Error	This is guarantee agency reserves and is treated in the some manner as capital transfers. As such, it should have been recorded to TP 91 .	N/A
Department of Education	9100	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 203,148,427,767.20	Accounting/Reporting Error	The new Reciprocal categories listed in the TFM 4700 that has been released in draft format (on April 30th) are being used to analyze this data. Therefore, the 1010 cash now needs to be stated with an F99 in the ATB file. In the past, cash did not have a sector.	N/A
Other Independent Commissions	9500	Patient Centered Outcomes Research	9572	09	Expenditure Transfers of Financing Sources	\$ 150,000,000.00	N/A	N/A	N/A
Intelligence Community Oversight	9513	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 1,159,224,619.48	N/A	N/A	N/A
National and Community Service	9515	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 663,316,492.48	N/A	N/A	Fiscal Service confirms balances. Trading partner is not required to report in GTAS. Independent Agency.
National and Community Service	9515	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 1,514,447,209.48	N/A	N/A	N/A
Broadcasting Board of Governors/Board for International Broadcasting	9554	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 562,829,787.06	N/A	N/A	N/A
Neighborhood Reinvestment Corporation	9560	Neighborhood Reinvestment Corporation	9560	24	Buy/ Sell Costs/ Revenue	\$ 204,100,000.00	N/A	N/A	N/A
Patient Centered Outcomes Research	9572	Department of Health and Human Service	7500	09	Expenditure Transfers of Financing Sources	\$ 110,667,936.34	N/A	N/A	HHS got the mapping corrected so we shouldn't have this issue for the Q3 FY2014. CMS has a \$106million discrepancy with Patient Centered Outcomes Research (TP 9572) in RC 09. Expenditures Transfers of Financing Sources. HHS used incorrect Trading partner (TP) for transfer in and Transfer out. Proposed Solution(s) or Corrective Action(s): HHS got the mapping corrected so we shouldn't have this issue for the Q3FY2014.
Patient Centered Outcomes Research	9572	Other Independent Commissions	9500	09	Expenditure Transfers of Financing Sources	\$ 150,000,000.00	N/A	N/A	N/A
Patient Centered Outcomes Research	9572	Patient Centered Outcomes Research	9572	09	Expenditure Transfers of Financing Sources	\$ 150,000,000.00	N/A	N/A	N/A
Treasury General Fund	9900	Executive Office of the President	1100	40	Fund Balance/Liability for FBwT	\$ 9,259,452,098.70	N/A	N/A	N/A
Treasury General Fund	9900	Peace Corps	1125	40	Fund Balance/Liability for FBwT	\$ 342,432,646.50	N/A	N/A	N/A
Treasury General Fund	9900	NT, Peace, Reg, Security & Dem. Prg	1127	40	Fund Balance/Liability for FBwT	\$ 6,689,485,996.16	N/A	N/A	N/A
Treasury General Fund	9900	FR Entity 1128	1128	40	Fund Balance/Liability for FBwT	\$ 20,064,683,686.15	N/A	N/A	N/A
Treasury General Fund	9900	Department of Commerce	1300	40	Fund Balance/Liability for FBwT	\$ 20,236,539,905.82	N/A	N/A	Starting from FY 14, Treasury is enforcing that agencies use F099 for all 1010 balances. Starting from Q3 this requirement will be included in the Trial Balance information DOC will submit.
Treasury General Fund	9900	Department of Justice	1500	40	Fund Balance/Liability for FBwT	\$ 696,232,599.12	N/A	N/A	The majority of this difference is due to suspense and deposit fund TAS' which DOJ was not required to report in our GTAS submission nor were they required in FACTS II.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Treasury General Fund	9900	Department of Labor	1601	40	Fund Balance/Liability for FBwT	\$ 160,225,123.25	N/A	N/A	A majority of the variance, \$159,928,483.99, is related to TAS X6507. This TAS was not certified by DOL due to a beginning balance variance issue between CARS (investments) and DOL's books. We recently discovered this when the GTAS system went live, since GTAS requires the submission of Deposit TAS data in the bulk file. We are working with OMB and Treasury to process a "backdated SF 224" to correct this issue in CARS. \$1,082,374.00 of the variance relates to a Parent-Child TAS reported this quarter by USDA which DOL was not aware of until after GTAS submission. The final \$785,734.74 of this variance relates to a Parent-Child TAS reported by Executive Office of the President. Because DOL is the Child, Treasury doesn't report this balance with DOL, but instead reports it with the Parent: Executive Office of the President.
Treasury General Fund	9900	Department of State	1900	40	Fund Balance/Liability for FBwT	\$ 50,194,707,405.85	N/A	N/A	In the past, the DOS F file for GL 10XX did not include TP. It appears the difference is due to F file not included TP 99. For Q3, DOS will report FBWT with trading partner 099.
Treasury General Fund	9900	Department of the Treasury	2000	40	Fund Balance/Liability for FBwT	\$ 34,186,246,236,519.20	N/A	N/A	IRR and FSD do not report 1010 for this receipt accounts which are waived in GTAS. Treasury also does not transact certain General Fund TAS (General Fund initiatives).
Treasury General Fund	9900	General Services Administration	4700	40	Fund Balance/Liability for FBwT	\$ 10,474,823,829.90	N/A	N/A	GSA has not made the transition to GTAS, so still reports intragovernmental activity through its IRAS submission. In IRAS, GSA reported \$10,475,062,780.31 in SGL 1010. Per IRAS requirements, it was reported with a blank trading partner, so when the data got converted to GTAS by Treasury, our SGL 1010 balance was not matched up against the balance reported by the Treasury General Fund (099). Proposed Solution(s) or Corrective Action(s): Until GSA makes the transition to GTAS, we will report SGL 1010 activity with the "F" attribute for trading partner 99 in IRAS. This will ensure that those balances are netted against those reported by the General Fund.
Treasury General Fund	9900	National Labor Relations Board	6300	40	Fund Balance/Liability for FBwT	\$ 169,824,162.91	N/A	N/A	NLRB used fiscal year 2014's current guidance for quarter 2 reporting
Treasury General Fund	9900	Environmental Protection Agency	6800	40	Fund Balance/Liability for FBwT	\$ 465,067,426.36	N/A	N/A	GTAS edit check# 1 requires USSGL account 101000 to equal Fund Balance With Treasury from the Central Accounting and Reporting System (CARS) in order for agencies to certify their GTAS files. EPA's 2nd quarter FBWT agreed with the SMAF FBWT. Attached is a copy of ATB Summary submission which substantiates this match.
Treasury General Fund	9900	Overseas Private Investment Corporation	7100	40	Fund Balance/Liability for FBwT	\$ 1,280,143,117.54	N/A	Fund Balance with Treasury was not properly coded with "F 99"	1010 balances submitted in OPIC's "F" file did not have the proper "F99" attribute included. Therefore the elimination against Treasury's 2010 balances in this RC did not occur.
Treasury General Fund	9900	Agency for International Development	7200	40	Fund Balance/Liability for FBwT	\$ 915,188,609.28	N/A	N/A	Difference relates to FBWT balances with Treasury. GTAS bump entry will be performed quarterly to match FBWT to Treasury.
Treasury General Fund	9900	Small Business Administration	7300	40	Fund Balance/Liability for FBwT	\$ 7,821,724,369.57	N/A	N/A	Did not include TP 99 on FBWT (1010).
Treasury General Fund	9900	Department of Health and Human Service	7500	40	Fund Balance/Liability for FBwT	\$ 2,045,196,052.50	N/A	N/A	HHS requests additional information from General Fund. The Department of Health & Human Services confirms reporting, based on GTAS has hard edit for FWBT (1010) against GWA (CARS).
Treasury General Fund	9900	Export-Import Bank of the United States	8300	40	Fund Balance/Liability for FBwT	\$ 4,914,734,022.58	N/A	N/A	HHS requests additional information from General Fund. Proposed Solution(s) or Corrective Action(s): HHS requests additional information from General Fund.
Treasury General Fund	9900	Department of Education	9100	12	Accounts Receivable/ Accounts Payable- Capital Transfers	\$ 1,482,097,804.00	N/A	N/A	Fund Balance with Treasury was not properly coded with "F 99"
Treasury General Fund	9900	Department of Education	9100	40	Fund Balance/Liability for FBwT	\$ 203,148,427,767.20	N/A	N/A	This is guarantee agency reserves and is treated in the some manner as capitol transfers. As such, it should have been recorded to TP 91.
Treasury General Fund	9900	Intelligence Community Oversight	9513	40	Fund Balance/Liability for FBwT	\$ 1,159,224,619.48	N/A	N/A	The new Reciprocal categories listed in the TFM 4700 that has been released in draft format (on April 30*) arc being used to analyze this data. Therefore, the 1010 cash now needs to be stated with an F99 in the ATB file. In the past, cash did not have a sector.
Treasury General Fund	9900	National and Community Service	9515	40	Fund Balance/Liability for FBwT	\$ 1,514,447,209.48	N/A	N/A	N/A
Treasury General Fund	9900	Broadcasting Board of Governors/Board for International Broadcasting	9554	40	Fund Balance/Liability for FBwT	\$ 562,829,787.06	N/A	N/A	N/A
Treasury General Fund	9900	Congress	9999	40	Fund Balance/Liability for FBwT	\$ 1,645,174,322.78	N/A	N/A	N/A
Treasury General Fund	9900	Defense Agencies	DE00	40	Fund Balance/Liability for FBwT	\$ 778,594,974,171.69	N/A	N/A	Treasury implemented GTAS USSGL attributes for all Agencies. DoD has not implemented all GTAS USSGL attributes. DoD's USSGL 1010 did not have G attributes implemented, but will implement GTAS attributes in 3rd quarter FY 2014.
Congress	9999	Department of Agriculture	1200	12	Accounts Receivable/ Accounts Payable- Capital Transfers	\$ 18,800,641,705.16	N/A	N/A	The incorrect trading partner (TP) was used due to a system error which defaults the TP to 999 instead of 012.
Congress	9999	Department of Agriculture	1200	18	Financing Sources Transferred in/ out without Reimbursement	\$ 149,392,129.43	N/A	N/A	The incorrect trading partner (TP) was used due to a system error which defaults the TP to 999 instead of 012.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Congress	9999	Department of Agriculture	1200	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 5,769,637,246.93	N/A	N/A	The incorrect trading partner (TP) was used due to a system error which defaults the TP to 999 instead of 012.
Congress	9999	Department of Agriculture	1200	24	Buy/ Sell Costs/ Revenue	\$ 428,287,190.62	N/A	N/A	The incorrect trading partner (TP) was used due to a system error which defaults the TP to 999 instead of 012.
Congress	9999	Department of Commerce	1300	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 285,332,916.62	N/A	N/A	For Q2 reporting a payable was set up for the amount of \$284M due to the Treasury General Fund. This is in accordance with USPTO's appropriation language which states that, "the sum herein appropriated from the General Fund shall be reduced as offsetting collections are received."
Congress	9999	Department of Justice	1500	01	Federal Investments/Debt	\$ 234,278,380.68	N/A	N/A	DOJ erroneously reported investments in TAS 15X5073 to TP 000 instead of TP 020. This variance is offset by the difference in TP 9999 RC 01.
Congress	9999	Department of Labor	1601	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 115,699,551.38	N/A	N/A	The majority of this variance in RC 22 relates to sequestered funds. Normally, this is assigned to Treasury General Fund, which under GTAS would require attribute G and Agency ID 099. However, the current configuration for GTAS does not allow a G attribute for SGL 2990. Because of this, we reported this sequestration activity as F999 (Unidentified).
Congress	9999	Department of the Treasury	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 103,578,535.00	N/A	N/A	FSM reported a payable of \$103,578,535.00 as unknown in TAS 20F3887.001 Debt Collection. Debt Management cannot identify the trading partner for all their payables at month-end.
Congress	9999	Office of Personnel Management	2400	26	Benefits Program Costs/ Revenue	\$ 294,478,285.51	N/A	N/A	Of the amount, \$143 million pertains to employee benefit program revenue for the House and Senate. The remaining is classified.
Congress	9999	Department of Veterans Affairs	3600	07	Appropriation of Unavailable Trust or Special Fund Receipts	\$ 2,894,361,991.98	N/A	N/A	As this is the first time VA has reported in the new GTAS environment, several proprietary abnormalities have surfaced and are in process to be corrected going forward. Currently, the IGov module contained in the GTAS system has been switched off which prevents the ability to view an IGov representation of an agency's GTAS trial balance. As Treasury and VA work together to refine reporting controls, these types of intergovernmental variances may surface. As in this case, the differences may not be true out-of-balance conditions with Trading Partners. Proposed Solution or Corrective Action: This variance consists of a transfer in/out of \$1.4B and should net to zero within the RC instead of being double counted to \$2.8B. Converting to GTAS, the Trading Partner has Schema changed. TP 00 historically represented unknown/congress/classified. In GTAS, TP 000=9999-congress. VA will correct GTAS going forward to use 999 in place of 000 to represent unknown. This variance is expected to clear by next quarter.
Congress	9999	Department of Veterans Affairs	3600	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 350,216,217.53	N/A	N/A	As this is the first time VA has reported in the new GTAS environment, several proprietary abnormalities have surfaced and are in process to be corrected going forward. Currently, the IGov module contained in the GTAS system has been switched off which prevents the ability to view an IGov representation of an agency's GTAS trial balance. As Treasury and VA work together to refine reporting controls, these types of intergovernmental variances may surface. As in this case, the differences may not be true out-of-balance conditions with Trading Partners. Proposed Solution or Corrective Action: Balance reported as federal with a default trading partner of 000 due to the new reporting interface with GTAS. VA should have reported this activity in GTAS as non-federal. Converting to GTAS, the Trading Partner has Schema changed. TP 00 historically represented unknown/congress/classified. In GTAS, TP000=9999-congress. VA will correct GTAS going forward to use 999 in place of 000 to represent unknown. This variance is expected to clear by next quarter.
Congress	9999	Department of Veterans Affairs	3600	24	Buy/ Sell Costs/ Revenue	\$ 1,597,767,163.55	N/A	N/A	As this is the first time VA has reported in the new GTAS environment, several proprietary abnormalities have surfaced and are in process to be corrected going forward. Currently, the IGov module contained in the GTAS system has been switched off which prevents the ability to view an IGov representation of an agency's GTAS trial balance. As Treasury and VA work together to refine reporting controls, these types of intergovernmental variances may surface. As in this case, the differences may not be true out-of-balance conditions with Trading Partners. Proposed Solution or Corrective Action: Balance reported as federal with a default trading partner of 000 due to the new reporting interface with GTAS. VA should have reported this activity in GTAS as non-federal. Converting to GTAS, the Trading Partner has Schema changed. TP 00 historically represented unknown/congress/classified. In GTAS, TP000=9999-congress. VA will correct GTAS going forward to use 999 in place of 000 to represent unknown. This variance is expected to clear by next quarter.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Congress	9999	Department of Energy	8900	24	Buy/ Sell Costs/ Revenue	\$ 128,957,809.04	N/A	N/A	The majority of this is classified reimbursable work at the National Nuclear Security Administration. Proposed Solution or Corrective Action: No adjustment needed. DOE uses TP 9999 to record classified agreements in accordance with FMS intragovernmental transaction guidance.
Congress	9999	Treasury General Fund	9900	40	Fund Balance/Liability for FBWT	\$ 1,645,174,322.78	N/A	N/A	N/A
Congress	9999	Defense Agencies	DE00	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 589,229,401.54	N/A	N/A	DoD and Treasury met telephonically on August 23, 2011 to discuss using TP 00 for this activity. During the meeting, it was agreed that TI 00 was the appropriate way to code these transactions, due to the nature of the business activity and citing the guidance in TFM 2-4700 section 4706.3.
Congress	9999	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 342,897,699.80	N/A	N/A	OSD and Treasury met telephonically on August 23, 2011 to discuss using TP 00 for this activity. During the meeting, it was agreed that TI 00 was the appropriate way to code these transactions, due to the nature of the business activity and citing the guidance in TFM 2-4700 section 4706.3.
Defense Agencies	DE00	Executive Office of the President	1100	24	Buy/ Sell Costs/ Revenue	\$ 1,385,103,462.95	Accounting/Reporting Error	DoD does the accounting for the Security Assistance trust fund (11008242). DoD submits the quarterly IRAS files to Treasury for upload. Treasury did not upload the Security Assistance IRAS files for DoD Treasury Indexes (TI) causing differences with Security Assistance. The activity is omitted from TI 11 and included in TIs 17, 21, 57, 96, and 97. DoD submits TI 11 (Security Assistance) IRAS files to Treasury quarterly.	N/A
Defense Agencies	DE00	Department of the Interior	1400	24	Buy/ Sell Costs/ Revenue	\$ 229,029,486.98	Accounting/Reporting Error	The DOI is working with DoD in efforts to reconcile these differences. The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems causing the DoD to use estimations for our intragovernmental activity. We will continue to work closely with DOI to obtain detailed information to help us identify the defense agencies causing the difference. On March 25, 2014, the DOI and DoD discussed DOI trading partner information that will assist DoD with identification of specific TI 97 Defense Agencies. DOI provided trading partner information and DoD identified specific 97 agencies for 33% of the revenue activity. DoD has identified reporting errors for expenses with DOI. We are currently working with the Agencies to correct this issue.	Interior has provided Defense Agencies with detailed reports to help with the reconciliation process. Both parties have agreed to work towards a reconciliation process with the understanding that Defense Agencies is currently limited by the level of detail they can provide on a quarterly basis. Defense Agencies has agreed to continue to work with DOI and find a possible resolution to their reporting issues as it related to sharing detailed intragovernmental data.
Defense Agencies	DE00	Department of Justice	1500	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 264,260,057.14	Unidentified	The DOJ is working with DoD in efforts to reconcile these differences. The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems causing the DoD to use estimations for our intragovernmental activity. The majority of the difference is caused by unidentified activity with the FBI. FBI reported 79% of the activity with DoD.	This amount primarily relates to activity between FBI and DOD. A portion of the activity is classified and therefore FBI may not be able to provide DOD with the necessary detail to report the activity.
Defense Agencies	DE00	Department of Justice	1500	24	Buy/ Sell Costs/ Revenue	\$ 193,045,077.29	Unidentified	The DOJ is working with DoD in efforts to reconcile these differences. The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems causing the DoD to use estimations for our intragovernmental activity. The majority of the difference is caused by unidentified activity with the FBI (40% of the activity) and Bureau of Prisons (54% of the activity).	This amount relates to activity between DOJ / FBI and DOD. A portion of the activity is classified and therefore FBI may not be able to provide DOD with the necessary detail to report the activity.
Defense Agencies	DE00	U.S. Postal Service	1800	24	Buy/ Sell Costs/ Revenue	\$ 307,779,258.89	Accounting Methodology Difference	The United States Postal Service (USPS) provides services to DoD. USPS treats the earned revenue as a negative expense; therefore, an abnormal balance is created.	The difference with the Defense Agencies is due to USPS reporting the military mail as a reimbursable operating expense instead of revenue. This is currently in dispute resolution.
Defense Agencies	DE00	Department of State	1900	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 117,865,834.91	Accounting/Reporting Error	The Department of State's data is not populating correctly in the Treasury data file. DoD and State do not have material differences.	DOS recorded a payable to return funds to Army under a MIPR agreement. The difference due to DE00 not recorded the reciprocal receivable. DOS needs to return the money to Army or provide backup documentation to Army so they can record the receivable.
Defense Agencies	DE00	Department of the Treasury	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 285,516,410.79	Accounting Methodology Difference	Treasury reports a Judgment Fund allowance account in the amount of \$172.3 million. Additionally, \$94.8 million is a reporting issue DoD is currently working to correct. A Defense Agency is reporting downward re-estimates with Treasury instead of reporting the amounts within the DoD program.	Army Corp is reporting the total amount due to the Judgment Fund for Contract Disputes claims. FSM is reporting an allowance for doubtful accounts in the amount of -\$172,345,914. The allowance account offsets the receivable causing a difference.
Defense Agencies	DE00	Office of Personnel Management	2400	26	Benefits Program Costs/ Revenue	\$ 104,847,325.95	Accounting/Reporting Error	OPM reporting error. OPM revenue increased after DoD confirmed benefit balances. Currently discussing resolution with OPM.	OPM is currently working with Aaron Bobinsky, Diana Basaran, Wanda Kucinich and Nicholas Crabtree of DFAS to resolve the difference. OPM will continue to work with DFAS in the future to eliminate differences.

**United States Department of the Treasury
Bureau of the Fiscal Service
Q2 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Defense Agencies	DE00	General Services Administration	4700	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 217,554,886.10	Unidentified	The GSA is working with DoD in efforts to reconcile these differences. The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems causing the DoD to use estimations for our intragovernmental activity. DoD requested detail transactions for GSA assisted acquisitions activity. DoD reduced the rental activity material difference with GSA by ensuring the correct 97 Agency reported rent payables.	GSA continues to work with DoD in resolving our Material Differences by providing data before the end of the reporting cycle. This difference is mainly due to GSA reporting more Accounts Receivable from the Defense Agencies (particularly 097) than they are reporting as Accounts Payable to GSA. DoD only reported a total of \$109M in Accounts Payable to GSA. GSA reported \$291M in Accounts Receivable with DoD, \$125M of which was billed, so we would have expected to see at least that much reported as a payable by DoD. Proposed Solution(s) or Corrective Action(s): GSA will continue to provide data before the end of the reporting cycle. We had been focusing on rental activity, but will now start to look more into their IT activity. In addition, GSA will follow-up with DoD on their gaining access to bills and billing data from GSA's Vendor and Customer Self Service (VCS) website.
Defense Agencies	DE00	General Services Administration	4700	24	Buy/ Sell Costs/ Revenue	\$ 179,963,578.93	Unidentified	The GSA is working with DoD in efforts to reconcile these differences. The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems causing the DoD to use estimations for our intragovernmental activity. DoD requested detail transactions for GSA assisted acquisitions activity. DoD reduced the rental activity material difference with GSA by ensuring the correct 97 Agency reported rent expense.	GSA continues to work with DoD in resolving our Material Differences by providing data before the end of the reporting cycle. This difference is mainly due to GSA reporting more Revenue from the Defense Agencies (particularly 097) than they are reporting as Expenses from GSA. Further research will have to be done regarding this difference. Proposed Solution(s) or Corrective Action(s): GSA will continue to provide data before the end of the reporting cycle. We had been focusing on rental activity, but will now start to look more into their IT activity.
Defense Agencies	DE00	Department of Homeland Security	7000	09	Expenditure Transfers of Financing Sources	\$ 737,522,389.90	Accounting/Reporting Error	The Customs & Border Patrol (CBP) under DHS collects funds for the Harbor Maintenance Trust Fund. CBP reports USSGL 5998 Transfers Out in TAS 96R8863 when the funds are transferred to USACE (Treasury Index 96). The DHS does not report TAS 96R8863. USACE reports the CBP collection in USSGL 5997 Transfers In with DHS in TAS 96X8863. DoD notified Treasury on March 21, 2014 of the reporting issue.	DHS (CBP) properly recorded this transfer out against USACE as of 2nd quarter FY 2014, in accordance with our system of record. However, the transfer out from the Harbor Maintenance Trust fund (96X8803) is not captured in GTAS. A meeting is pending with DHS (CBP), Treasury and USACE to resolve this issue.
Defense Agencies	DE00	Department of Homeland Security	7000	24	Buy/ Sell Costs/ Revenue	\$ 253,095,979.05	Unidentified	A large portion of the difference is due to DHS underreporting expenses for the Coast Guard. DoD was able to identify revenue for Defense Health Agency. Additionally supporting documentation was requested for revenue reported by Defense Logistics Agency, Navy Working Capital Fund, and DISA Working Capital Fund. DoD will provide the detailed information to DHS as soon as it is received.	DHS and DoD are continuing to reconcile our intragovernmental differences.
Defense Agencies	DE00	Department of Health and Human Service	7500	09	Expenditure Transfers of Financing Sources	\$ 106,967,000.00	Accounting/Reporting Error	HHS confirmed their reporting error. The amount of \$106,967,000.00 was coded to TP 057 (Air Force) erroneously. The correct HHS trading partner was 569 Patient Centered Outcomes Research Trust Fund.	HHS got the mapping corrected so we shouldn't have this issue for the Q3FY2014. CMS has a \$106million discrepancy with DE00 in RC 09, Expenditures Transfers of Financing Sources. HHS used incorrect Trading partner (TP) for transfer in and Transfer out. HHS got the mapping corrected so we shouldn't have this issue for the Q3FY2014.
Defense Agencies	DE00	Department of Health and Human Service	7500	24	Buy/ Sell Costs/ Revenue	\$ 195,305,569.93	Unidentified	The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems causing the DoD to use estimations for our intragovernmental activity. DoD requested detail transactions from the Program Support Center (PSC) to assist DoD with identification of specific 97 Agencies. The PSC reported 55% of the total HHS revenue activity.	Department of Health and Human Services (HHS) should work with the DE00 to develop a standard process for the exchange of accurate and timely buy/sell data.); Department of Health and Human Services (HHS) is working with the DE00 to reduce the material difference for Q3 FY2014.
Defense Agencies	DE00	Department of Energy	8900	24	Buy/ Sell Costs/ Revenue	\$ 280,544,054.04	Unidentified	The DOE is working with DoD in efforts to reconcile these differences. The material differences are the result of DoD's inability to identify trading partners in our legacy accounting systems, which causes the DoD to use estimations for our intragovernmental activity. We will continue to work with DOE to obtain detailed information to help us identify which defense agencies are causing the difference. DOE is attempting to include trading partner information to assist DoD with identification of the specific 97 Agency that should be reporting expense.	DoD and DOE agreed to work together on a solution, but to date no progress has been made.
Defense Agencies	DE00	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 778,594,974,171.69	Accounting Methodology Difference	Treasury implemented GTAS USSGL attributes for all Agencies. DoD has not implemented all GTAS USSGL attributes. DoD's USSGL 1010 did not have G attributes implemented, but will implement GTAS attributes in 3rd quarter FY 2014.	N/A
Defense Agencies	DE00	Congress	9999	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 589,229,401.54	Accounting Methodology Difference	DoD and Treasury met telephonically on August 23, 2011 to discuss using TP 00 for this activity. During the meeting, it was agreed that T1 00 was the appropriate way to code these transactions, due to the nature of the business activity and citing the guidance in TFM 2-4700 section 4706.3.	N/A
Defense Agencies	DE00	Congress	9999	24	Buy/ Sell Costs/ Revenue	\$ 342,897,699.80	Accounting Methodology Difference	OSD and Treasury met telephonically on August 23, 2011 to discuss using TP 00 for this activity. During the meeting, it was agreed that T1 00 was the appropriate way to code these transactions, due to the nature of the business activity and citing the guidance in TFM 2-4700 section 4706.3.	N/A