

**United States Department of the Treasury  
Bureau of the Fiscal Service  
Q3 FY14 Comparative Status of Disposition**



Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Executive Office of the President	1100	Department of State	1900	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 164,920,478.00	\$ 149,032,548.00	\$ 313,953,026.00	N/A		This is related to Funds 1022, 1032, 1041, 1075 where DOS report on behalf of EOP (TP 11). All transfers within these funds are coded to TP 19.
Executive Office of the President	1100	Department of State	1900	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 7,019.00	\$ 598,797,025.14	\$ 598,804,044.14	N/A		DoD stipulates that certain reimbursable agreements with State should be coded as activity with EOP (TP11). There is a specific reference to this type of activity in the TFM. Either EOP does not report or does not report this activity causing the variance.
Executive Office of the President	1100	Agency for International Development	7200	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 64,169,753.00	\$ 118,667,000.00	\$ 182,836,753.00	N/A		Contact will be made with EOP to determine exactly what they are reporting to treasury .
Executive Office of the President	1100	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 8,941,870,994.39	\$ -	\$ 8,941,870,994.39	N/A		N/A
Executive Office of the President	1100	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 288,907.69	\$ 1,020,516,254.17	\$ 1,020,805,161.86	N/A		DoD does the accounting for the Security Assistance trust fund (11008242) and reports revenue with TP 1100 and 1128. Security Assistance (SA) experienced challenges reporting their trading partner information in GTAS. The SA GTAS submission did not include their expense with DoD in the amount of \$2,311,041,088.02. Correct reporting is expected for 4th quarter.
NT. Peace, Reg. Security & Dem. Prg	1127	NT. Peace, Reg. Security & Dem. Prg	1127	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 216,730,165.02	\$ -	\$ 216,730,165.02	N/A		N/A
NT. Peace, Reg. Security & Dem. Prg	1127	Treasury General Fund	9900	46	assets/Liability to the General Fund for custodial and other non-entirety assets	\$ 650,387,329.99	\$ -	\$ 650,387,329.99	N/A		N/A
Military Sales Program	1128	Military Sales Program	1128	22	Liabilities	\$ 456,089,607.10	\$ -	\$ 456,089,607.10	N/A		N/A
Military Sales Program	1128	Military Sales Program	1128	24	Buy/ Sell Costs/ Revenue	\$ 4,612,886,409.71	\$ -	\$ 4,612,886,409.71	N/A		N/A
Military Sales Program	1128	Defense Agencies	DE00	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ -	\$ 163,068,371.20	\$ 163,068,371.20	N/A		DoD does the accounting for the Security Assistance trust fund (11008242) and reports revenue with TP 1100 and 1128. Security Assistance (SA) experienced challenges reporting their trading partner information in GTAS. The SA GTAS submission did not include their payables with DoD in the amount of \$228,044,803.55. Correct reporting is expected for 4th quarter.
Military Sales Program	1128	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ -	\$ 1,273,894,082.05	\$ 1,273,894,082.05	N/A		DoD does the accounting for the Security Assistance trust fund (11008242) and reports revenue with TP 1100 and 1128. Security Assistance (SA) experienced challenges reporting their trading partner information in GTAS. The SA GTAS submission did not include their expense with DoD in the amount of \$2,311,041,088.02. Correct reporting is expected for 4th quarter.
Department of Agriculture	1200	Department of the Interior	1400	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ -	\$ 152,116,000.00	\$ 152,116,000.00	Agency Verified	The difference is due to transfers-out for USSGL 310300 (12X1105) \$2,116,000.00 and USSGL 576500 (12X1115) \$6,338.92, (12X5215 \$24,581.24) and USSGL 5765000 (12X4336) \$150M not recorded by DOI. We have contacted DOI to determine the recording of the transactions.	Agriculture has booked a transfer-out that interior has not yet reciprocated with the transfer-in during Q3.
Department of Agriculture	1200	Department of the Treasury	2000	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 3,899,650.58	\$ 1,104,235,176.27	\$ 1,108,134,826.85	Agency Verified	TAS 20X4521 Failed Edits in GTAS by Treasury FSB -- (4208) \$1,102,855,265.36 and (4230) \$53,670,921.21. USDA has requested a breakdown by Bureau and/main account for the additional \$3.8M.	The majority of this difference, \$1,102,855,265.29, appears to be related to SGL 6310 balances (Interest Expenses on Borrowings from the Federal Financing Bank) reported by the Department of Agriculture (\$1,024,083,834.67 for 012_4208 and \$78,771,430.69 for 012_4230) with no corresponding balances reported by Treasury as FFB did not report in GTAS. Specifically, FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits. A difference of \$3,899,650.58 appears to be attributable to a difference between the Interest Expense (6330) balance reported by TAS 020_1880 (Credit Reform: Interest Paid on Uninvested Funds) and the combined Interest Revenue (5312) balances reported by its applicable Trading Partners. A difference of \$1,500,000.03 appears to be related to SGL 6330 (Other Interest Expenses) reported by the Department of Agriculture with no corresponding balances reported by Treasury (see FFB failed GTAS edits above). The difference of (\$120,089.12) relates to Fiscal Services reporting (\$3,220,707.96) for SGL 5312 and the Department of Agriculture reporting \$3,100,618.84 for SGL 6310. An interest payment for this amount was made in the month of July, but the Department of Agriculture's Commodity Credit Corporation had reported as if this payment was made in June.
Department of Agriculture	1200	Department of the Treasury	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ -	\$ 42,399,162,112.02	\$ 42,399,162,112.02	Agency Verified	TAS 20X4521 Failed Edits in GTAS by Treasury FSB -- (4208) \$41,596,462,111.68 and (4230) \$802,700,000. USDA has requested a breakdown by Bureau and/main account for the additional \$3.8M.	The majority of this difference, (\$42,399,162,111.68), appears to be related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the Department of Agriculture (\$40,284,267,699.68 for 012_4208 and \$2,114,894,412.00 for 012_4230) with no corresponding balances reported by Treasury as FFB did not report in GTAS. Specifically, FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits.

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Department of Agriculture	1200	Treasury General Fund	9900	40	Fund Balance/Liability for FBWT	\$ 173,864,565.35	\$ -	\$ 173,864,565.35	Agency Verified	USDA was not able to certify TAS 12X5531 and 1231143 due to validation and edit failures, however, all other TAS were reconciled to GWA and certified. As of June 30, the fund balance with treasury amounts recorded were \$86,378,323.30 and \$89,250,000.00 respectively. Treasury also has an amount of (\$1,393.60) for an old indemnity fund. All three amounts total the difference of \$175,626,929.70.	N/A
Department of Agriculture	1200	Treasury General Fund	9900	46	assets/Liability to the General Fund for custodial and other non-entity assets	\$ 12,746,890,982.66	\$ -	\$ 12,746,890,982.66	Agency Verified	Amounts recorded in SGL 298500 with no reciprocating amount recorded by Treasury FSB in SGL 198000.	N/A
Department of Commerce	1300	Department of Homeland Security	7000	24	Buy/ Sell Costs/ Revenue	\$ 127,410,201.80	\$ 3,669,738.18	\$ 131,079,939.98	Accounting Methodology Difference	Amount of \$112,971,363.00 that is reported by DOC under SGL 590000 is not being included in the GTAS Raw Data file under RC 24 since it is Non-Exchange Revenue, which is causing the large difference of \$131,079,939.98. If this amount was included, the difference would have been \$18,108,576.98. DOC categorized the \$113 million as Non-Exchange correctly.	These are current year timing differences. DHS exchanges our IGT balances to the Department of Commerce on a quarterly basis. It appears that the recordation of the IPAC transactions is not timely. DHS recorded IPAC transactions that Commerce have not recorded as yet.
Department of Commerce	1300	Treasury General Fund	9900	40	Fund Balance/Liability for FBWT	\$ 444,283,755.28	\$ -	\$ 444,283,755.28	Accounting/Reporting Error	The difference is caused due to some of DOC's bureau's erroneously not reporting their FBWT amount with TP 099. We will make sure that all bureau's will report their FBWT amounts with TP 099 going forward.	N/A
Department of Commerce	1300	Congress	9999	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 847,414.61	\$ 252,460,372.90	\$ 253,307,787.51	Unidentified	For Q3 reporting, a payable was set up for the amount of \$252.5M 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 Agriculture	1200	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 152,116,000.00	\$ -	\$ 152,116,000.00	CY Timing Difference	Agriculture has booked a transfer-out that interior has not yet reciprocated with the transfer-in during Q3.	The difference is due to transfers-out for USSGL 310300 (12X1105) \$2,116,000.00 and USSGL 576500 (12X1115) \$6,338.92, (12X5215) \$24,581.24 and USSGL 5765000 (12X4336) \$150M not recorded by DOI. We have contacted DOI to determine the recording of the transactions.
Department of the Interior	1400	Department of the Interior	1400	07	Appropriation of Unavailable Trust or Special Fund Receipts	\$ 560,902,424.99	\$ -	\$ 560,902,424.99	CY Timing Difference	Two DOI Bureaus did not book adjustments in a timely manner to be included in the GTAS file upload.	Two DOI Bureaus did not book adjustments in a timely manner to be included in the GTAS file upload.
Department of the Interior	1400	Department of the Interior	1400	12	Accounts Receivable/ Accounts Payable- Capital Transfers	\$ 1,386,245,265.86	\$ -	\$ 1,386,245,265.86	Accounting Methodology Difference	The difference is related to the updated Capital Transfers USSGL guidance. DOI will research with BOR on the usage of USSGL 2985.	The difference is related to the updated Capital Transfers USSGL guidance. DOI will research with BOR on the usage of USSGL 2985.
Department of the Interior	1400	Department of the Interior	1400	17	Federal Loans Receivable/ Federal Loans Payable	\$ 8,130,082,743.83	\$ -	\$ 8,130,082,743.83	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 the cash, the receivable and related activity. Offsetting receipts below 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 (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 the cash, the receivable and related activity. Offsetting receipts below 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.
Department of the Interior	1400	Department of the Interior	1400	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 164,927,057.16	\$ -	\$ 164,927,057.16	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.	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.
Department of the Interior	1400	Department of the Interior	1400	24	Buy/ Sell Costs/ Revenue	\$ 1,937,602,408.39	\$ -	\$ 1,937,602,408.39	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.	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.
Department of the Interior	1400	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 144,173,003.62	\$ -	\$ 144,173,003.62	Accounting/Reporting Error	DOI continues working with Bureaus and Offices to determine where the differences are occurring between DOI and the Authoritative Source.	Fiscal Service confirms balances. Raw Data File contains nonfederal activity which is the majority of the difference. Fiscal Service has contacted the Agency. However, Agency has not responded as of August 7, 2014
Department of the Interior	1400	Department of the Treasury	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 89,605.38	\$ 130,671,093.65	\$ 130,760,699.03	Accounting Methodology Difference	Treasury maintains a USSGL 1319 balance, current \$178,934,716 related to the Judgment Fund which DOI cannot reciprocate.	Treasury/FSM is reporting a receivable of \$202,848,652.13 and an allowance of \$178,934,716 for Contract Disputes Act (020 3101000). These offset and should cause a difference of \$178,934,716. It appears that Interior did not post their total payable, which resulted in a lower difference
Department of the Interior	1400	Department of Energy	8900	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 109,384,190.05	\$ -	\$ 109,384,190.05	Unidentified	DOI will work with DOE to resolve this difference.	Department of Interior did not submit all reciprocal balances for TP 089 and RC05

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Department of the Interior	1400	Department of Energy	8900	17	Federal Loans Receivable/ Federal Loans Payable	\$ 2,882,276,316.23	\$ 11,626,273,399.35	\$ 14,508,549,715.58	Accounting/Reporting Error	DOI (BOR) and DOE (WAPA) share Treasury Account Symbol 500.27. For financial reporting, WAPA currently reports the receipts, the payable and related activity while BOR reports the 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.	Treasury acknowledged that they calculated this incorrectly. The difference should be \$8,743,997,083.12. \$8,130,082,743.83 of this difference was due to DOE recording a liability in TAS 89X5065 (submitted by DOE), but relieving the liability in TAS 895000.27 (submitted by DOI). The remaining \$613,914,339.20 difference is due to DOI not submitting all reciprocal balances for TP 089 and RC17 for Q3 2014 in GTAS.
Department of the Interior	1400	Department of Energy	8900	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 6,652,189.95	\$ 246,261,724.68	\$ 252,913,914.63	CY Timing Difference	DOE has an Accounts Rec balance of \$244M that DOI has not yet reciprocated.	Department of Interior did not submit all reciprocal balances for TP 089 and RC22 for Q3 2014 in GTAS.
Department of the Interior	1400	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 1,580,409,667.47	\$ -	\$ 1,580,409,667.47	CY Timing Difference	DOI is currently working with Bureaus through the Intragovernmental workgroup to identify the cause of the difference.	N/A
Department of the Interior	1400	Treasury General Fund	9900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ 3,778,398,541.89	\$ -	\$ 3,778,398,541.89	Accounting Methodology Difference	DOI is currently working with Bureaus through the Intragovernmental workgroup to identify the cause of the difference.	N/A
Department of the Interior	1400	Defense Agencies	DE00	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 121,080,563.39	\$ 4,005,671.20	\$ 125,086,234.59	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.	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.
Department of the Interior	1400	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 311,172,028.46	\$ 2,828,574.50	\$ 314,000,602.96	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.	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.
Department of Justice	1500	Federal Trade Commission	2900	24	Buy/ Sell Costs/ Revenue	\$ 102,363,214.38	\$ -	\$ 102,363,214.38	Accounting/Reporting Error	DOJ has a recurring agreement with FTC where the appropriate accounting treatment has been to reclassify pass through revenue received from FTC to public. DOJ erroneously reported the revenue with FTC to federal.	The difference is due to a Department of Justice reported balance in SGL 520000 (Revenue from Services Provided), with no offsetting expense at the Federal Trade Commission. The Federal Trade Commission is coordinating with Department of Justice on identifying the root cause of the variance.
Department of Justice	1500	General Services Administration	4700	24	Buy/ Sell Costs/ Revenue	\$ 3,392,233.15	\$ 100,656,232.49	\$ 104,048,465.64	Agency Verified	DOJ has verified its reported amounts and that the agency's documents are in agreement with its quarterly source documentation.	GSA continues to work with DOJ in resolving our Material Differences by providing data before the end of the reporting cycle. This difference is mainly due to DOJ reporting more Expenses than GSA is reporting as Revenues. DOJ reported a total of \$1.595M in Expenses with GSA. GSA reported \$1.4949M in Revenues with DOJ. In addition, there was \$15M reported as Expenses by DOJ but had The Judiciary as the AID Booking Agency Name. Once DOJ provides more details about the activity GSA will research whether or not it was reported against DOJ or The Judiciary.
Department of Justice	1500	Department of Health and Human Service	7500	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 95,726,851.65	\$ 13,319,119.07	\$ 109,045,970.72	Agency Verified	DOJ has verified its reported amounts and that the agency's documents are in agreement with its quarterly source documentation.	The difference is due to unbilled revenue. HHS did not receive billing from DOJ in time to record the corresponding accounting entries.
Department of Justice	1500	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 1,636,171,248.47	\$ -	\$ 1,636,171,248.47	Agency Verified	A significant portion of this variance (\$1.4 billion) relates to DOJ's balance in SGL 1532 (Seized Cash Deposited). DOJ has been given an override by OMB to continue to use this account for its Seized Asset Deposit Fund as it is being reported correctly.	N/A
Department of Justice	1500	Treasury General Fund	9900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ 276,156,332.24	\$ -	\$ 276,156,332.24	Accounting/Reporting Error	A significant portion of this variance (\$224 million) relates to DOJ incorrect reporting of 15_3231 and 15F3885. DOJ omitted reporting for the miscellaneous receipt account 15_3231 to the general fund and will report correctly in the 4th quarter. In addition, DOJ erroneously reported the liability for the suspense account 15F3885 to the general fund and will correct in the 4th quarter. Please note that DOJ was given prior approval to record this activity as unidentified by Treasury and OMB.	N/A
Department of Justice	1500	Congress	9999	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 388,281,113.09	\$ 9,321,851.21	\$ 397,602,964.30	Agency Verified	DOJ has verified its reported amounts and that the agency's documents are in agreement with its quarterly source documentation. DOJ reported transfers with the Judiciary to TP 010 on its IRAS file submitted to treasury.	N/A
Department of Justice	1500	Defense Agencies	DE00	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 113,926,725.11	\$ 23,174,275.08	\$ 137,101,000.19	Agency Verified	DOJ reported \$142 million in accounts receivable with DOD components, DOJ will provide DOD with supporting documentation for approximately \$119 million of its accounts receivable balance. However, approximately \$105 million of DOJ's revenue is classified information and DOJ was unable to provide detail timely.	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 and FPI.

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Department of Justice	1500	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 169,579,239.69	\$ 28,875,253.08	\$ 198,454,492.77	Agency Verified	DOJ reported \$331 million in revenue with DOD components, DOJ provided DOD with supporting documentation for approximately \$178 million of its revenue balance. However, approximately \$103 million of DOJ's revenue is classified information and DOJ was unable to provide detail timely.	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 and FPI.
Department of Labor	1601	U.S. Postal Service	1800	21	Benefits Program Contributions Receivables and Payables	\$ 1,349,977,180.22	\$ -	\$ 1,349,977,180.22	Accounting/Reporting Error	This is a reporting error by USPS. In a letter to Treasury dated 6-27-2014, USPS stated they would no longer be participating in either quarterly or year-end intragovernmental reporting. In light of this announcement, Treasury stated any and all differences with USPS will be excluded from the Scorecard as they are now effectively a non-reporting entity (see accompanying email). In addition, our outstanding Dispute Resolution with USPS can now be disregarded.	N/A
Department of Labor	1601	U.S. Postal Service	1800	26	Benefits Program Costs/ Revenue	\$ 1,012,799,412.78	\$ -	\$ 1,012,799,412.78	Accounting/Reporting Error	This is a reporting error by USPS. In a letter to Treasury dated 6-27-2014, USPS stated they would no longer be participating in either quarterly or year-end intragovernmental reporting. In light of this announcement, Treasury stated any and all differences with USPS will be excluded from the Scorecard as they are now effectively a non-reporting entity (see accompanying email). In addition, our outstanding Dispute Resolution with USPS can now be disregarded.	N/A
Department of Labor	1601	Department of the Treasury	2000	02	Interest Receivable/ Interest Payable	\$ -	\$ 473,992,366.17	\$ 473,992,366.17	Accounting/Reporting Error	This is a reporting error by Treasury. Treasury reported \$398,967,253.04 of their interest receivable with DOL in TAS 1501.010 and 1501.020 under FR Entity code 1602 and Trading Partner Main Account code 4204, which are associated with PBGC, instead of DOL's FR Entity code of 1601 and DOL's Main Account code of 8042. The portion misassigned relates to DOL's UTF (X8042), the portion related to DOL's Black Lung (X8144) was reported correctly. Andre Small of DCFO at Treasury confirmed in an email dated 8/1 that "GTAS file submissions for TAS 1501.010 and 1501.020 are programed in TIER to produce a Main Account Code of 4204 based on GTAS upload logic approved in December 2013 below" (see accompanying email #1). DOL emailed Kirstie, Andre and Valerie (see accompanying email #3) describing in detail the programming issue. Andre Small will modify the translation logic to stop inserting the 4204 Trading Partner Main Account for AID 016 records. Agencies will need to use AID 916 to report activity with PBGC. After taking the above error into account, there remains a \$75,025,113.13 difference between DOL's 2141 balance relating to UTF (X8042) and Treasury's 1341 balance. DOL recorded the balances provided directly by BPD (Nicole Floyd) and therefore believe our reported balances to be correct. We reached out to Donald Landers, Joseph Depergola, Nicole Floyd, Becky Marshall, Sam Idahosa and various others on this residual difference and provided them with the original emails sent by BPD, but we were not able to resolve it in time for this submission (see accompanying email #2). DOL believes that the RC 02 difference should be removed in full. We believe our reported numbers are accurate.	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. The issue with 4204 is that the programming in TIER only defaults to Main Account 4204, if 0000 or blanks provided

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Department of Labor	1601	Department of the Treasury	2000	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ -	\$ 627,269,997.33	\$ 627,269,997.33	Accounting/Reporting Error	<p>This is a reporting error by Treasury. Treasury reported \$419,436,291.52 of their interest revenue with DOL in TAS 1501.010 and 1501.020 under FR Entity code 1602 and Trading Partner Main Account code 4204, which are associated with PBGC, instead of DOL's FR Entity code of 1601 and DOL's Main Account code of 8042. The portion misassigned relates to DOL's UTF (X8042); the portion related to DOL's Black Lung (X8144) was reported correctly. Andre Small of DCFO at Treasury confirmed in an email dated 8/1 that "GTAS file submissions for TAS 1501.010 and 1501.020 are programed in TIER to produce a Main Account Code of 4204 based on GTAS upload logic approved in December 2013 below" (see accompanying email #1).</p> <p>DOL emailed to Kirstie, Andre and Valerie (see accompanying email #3) describing in detail the programming issue. Andre Small will modify the translation logic to stop inserting the 4204 Trading Partner Main Account for AID 016 records. Agencies will need to use AID 916 to report activity with PBGC. After taking this error into account, there remains a \$207,833,705.81 difference between DOL's 6330 balance relating to UTF (X8042) and Treasury's 5312 balance. DOL recorded the balances provided directly by BPD (Nicole Floyd) and therefore believe our reported balances to be correct. We reached out to Donald Landers, Joseph Depergola, Nicole Floyd, Becky Marshall, Sam Idahosa and various others on this residual difference and provided them with the original emails sent by BPD, but we were not able to resolve it in time for this submission (see accompanying email #2).</p> <p>DOL believes that the RC 05 difference should be removed in full. We believe our reported numbers are accurate.</p>	<p>Fiscal Services has no difference with the Department of Labor in RC 05. Fiscal Services' reported Interest Revenue (6312) balance matches the corresponding Interest Expense (6310) balance reported by the Department of Labor (for TAS 016X8144 - Black Lung Disability Trust Fund). The difference of \$627,269,997.33 appears to be related to an Interest Expense (6330) balance reported by Labor in TAS 016X8042 (Unemployment Trust Fund), with no corresponding Interest Revenue balance reported by Treasury. Fiscal Services does not have current balances with 016X8042 (Unemployment Trust Fund). Note that the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits</p>
Department of Labor	1601	Department of the Treasury	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ 23,311,492,551.93	\$ -	\$ 23,311,492,551.93	Accounting/Reporting Error	<p>This is a reporting error by Treasury discovered in Q1. Treasury usually reciprocates against our Black Lung (X8144) debt in TAS 9501.000 and against our UTF (X8042) debt in TAS 2871.001 and 2871.002. Treasury reciprocated against the Black Lung piece but not the UTF piece this quarter. This was determined in Q1 to be because the associated TAS were not certified in GTAS: 2871.001 and 2871.002. Treasury stated that GTAS does not acknowledge these two TAS even though they are in the FAST Book (see accompanying email).</p> <p>It was then discovered that these two TAS have been assigned to DOL as far back as 1977 and that in September of FY13 DOL asked to remove these TAS from the DOL SMAF table. In discussing with Treasury over the past month, we decided to reinstate these two TAS on the DOL SMAF table and assign them to GTAS users at Treasury. They will then be in CARS and can be certified by Treasury going forward. Only Treasury will report and certify them going forward. Latesha Coaxum confirmed that she had completed our request and we are still waiting for the change to be reflected on our end (see accompanying email #4).</p> <p>Note: We recently discovered that the reason we did not have an RC 17 difference in Q2 was not because Treasury was able to certify this TAS but because they submitted an 'F' file in Q2 which included this TAS. The GTAS team then loaded this 'F' file into GTAS, which is why it appears as though Treasury certified this TAS.</p>	<p>The difference of \$23,311,492,551.93 is as a result of Treasury (020) associated TAS 2871.001 and 2871.002 in GTAS so that Treasury is able to certify these TAS and reciprocate against DOL's X8042 and X8144. Treasury is researching the material difference further</p>

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Department of Labor	1601	Department of the Treasury	2000	21	Benefits Program Contributions Receivables and Payables	\$ 117,715,886.66	\$ -	\$ 117,715,886.66	Accounting/Reporting Error	<p>This is a reporting error by Treasury. Treasury reported \$116,779,904.53 their benefit payable with DOL under FR Entity code 1602 and Trading Partner Main Account code 4204, which are associated with PBGC, instead of DOL's FR Entity code of 1601 and DOL's Main Account code of 8042. Andre Small of DCFO at Treasury confirmed in an email dated 8/1 that "GTAS file submissions for certain of Treasury's TAS are programmed in TIER to produce a Main Account Code of 4204 based on GTAS upload logic approved in December 2013 below" (see accompanying email #1).</p> <p>DOL emailed to Kirstie, Andre and Valerie (see accompanying email #3) describing in detail the programming issue. Andre Small will modify the translation logic to stop inserting the 4204 Trading Partner Main Account for AID 016 records. Agencies will need to use AID 916 to report activity with PBGC.</p> <p>After taking this error into account, there remains a \$935,982.13 difference between DOL's receivable balance and Treasury's payable balance. DOL publishes the FECA and Unemployment 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.</p> <p>As the authoritative agency on employee benefits relating to Worker's Compensation and Unemployment, this difference should be removed in full.</p>	TAS's 1501.01 and 1501.02 for Period 9 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. The issue here is that the programming in TIER only defaults to Main Account 4204, if 0000 or blanks provided
Department of Labor	1601	Department of Transportation	6900	18	Financing Sources Transferred in/ out without Reimbursement	\$ -	\$ 201,223,722.96	\$ 201,223,722.96	Accounting/Reporting Error	<p>This is a reporting error by DOT. DOT confirmed that they used the incorrect Trading Partner code for reporting their RC 18 activity. The correct value was 069 (see accompanying email). This difference should be removed in full from our Scorecard.</p>	This difference is due to a reporting error. DOT used an incorrect trading partner agency identification code. The correct code should have been TP AID 069. The correction will be made in July 2014 GTAS reporting period.
Department of Labor	1601	Treasury General Fund	9900	40	Fund Balance/Liability for FBWT	\$ 167,496,659.85	\$ -	\$ 167,496,659.85	Accounting/Reporting Error	<p>This FBWT variance relates to two TAS. \$168,279,063.63 relates to TAS X6507. This TAS was not certified by DOL due to a beginning balance variance issue between CARS 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. We submitted the 224 to Treasury on Wednesday, 8/6 (see accompanying email).</p> <p>The second part of this variance relates to DOL TAS 0035.003 in the amount of \$782,403.78. This is a Parent-Child TAS between Executive Office of the President and DOL. DOL is the Child. The current agreement is that DOL reports this activity in their bulk file, not EOTP (see accompanying email). Thus, Treasury should be reciprocating against DOL, not EOTP.</p>	N/A
Department of Labor	1601	Treasury General Fund	9900	45	Trust Fund Warrants Issues Net of Adjustments/Other taxes and receipts	\$ 111,082,612.53	\$ -	\$ 111,082,612.53	Accounting/Reporting Error	<p>RC 45 can be broken down into two separate types of activity: FUTA tax collections (reported in SGL 5803) and Black Lung excise tax collections (reported in SGL 5800). DOL receives its FUTA data detail directly from Bureau of Fiscal Service (BFS). There is a portion of FUTA that BFS labels BETC "REFTAXD" associated with TC 2270: FUTA REFUNDS TO IRS PRINCIPAL. These are reductions to tax deposits in TAS X8042. For some reason, Treasury's 7710 balance does not include this activity, which comprises \$101,054,913.53 of the RC 45 difference. We reached out to James Full and others at Treasury but we did not receive a response (see accompanying email).</p> <p>The second part, relating to Black Lung excise tax collections, involves a \$10,027,699.00 difference between DOL's 5800 balance reported in Main Account 8144 and General Fund's 7710 balance. The full amount of this difference is related to an accounting error by DOL made in Q3. An accountant reversed an entire period's worth of 5800 activity instead of only a portion (as was necessary), which created this difference. The office is posting the adjustment in Q4. DOL believes that \$101,054,913.53 of the RC 45 difference should be removed from our Scorecard given our support above.</p>	N/A

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Labor	1601	Treasury General Fund	9900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ 171,449,124.81	\$ -	\$ 171,449,124.81	Accounting/Reporting Error	The TFM Appendix 7 guidance shows that RC 46 includes both SGLs 2980 and 2985. DOL had to report account 2980 with a "Z" attribute because GTAS did not allow "G099" thus creating a large difference. The GTAS attribute has to be updated. Because there is inconsistency between the outstanding guidance and the GTAS comparison report, DOL believes this difference should be removed in full from our Scorecard.	N/A
Pension Benefit Guaranty Corporation	1602	Department of the Treasury	2000	02	Interest Receivable/ Interest Payable	\$ -	\$ 398,967,253.03	\$ 398,967,253.03	Accounting/Reporting Error	PBGC does not have any borrowings with Treasury. DOL (FR entity 1601; AID 016) booked they 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 in error. (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. The issue here is that the programming in TIER only defaults to Main Account 4204, if 0000 or blanks provided.
Pension Benefit Guaranty Corporation	1602	Department of the Treasury	2000	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ -	\$ 419,436,291.52	\$ 419,436,291.52	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 in error. (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 Benefit Guaranty Corporation	1602	Department of the Treasury	2000	21	Benefits Program Contributions Receivables and Payables	\$ 116,751,560.82	\$ -	\$ 116,751,560.82	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 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. As stated above, the issue is that the programming in TIER only defaults to Main Account 4204, if 0000 or blanks provided.
U.S. Postal Service	1800	Department of Labor	1601	21	Benefits Program Contributions Receivables and Payables	\$ -	\$ 1,349,977,180.22	\$ 1,349,977,180.22	N/A		This is a reporting error by USPS. In a letter to Treasury dated 6-27-2014, USPS stated they would no longer be participating in either quarterly or year-end intragovernmental reporting. In light of this announcement, Treasury stated any and all differences with USPS will be excluded from the Scorecard as they are now effectively a non-reporting entity (see accompanying email). In addition, our outstanding Dispute Resolution with USPS can now be disregarded.
U.S. Postal Service	1800	Department of Labor	1601	26	Benefits Program Costs/ Revenue	\$ -	\$ 1,012,799,412.78	\$ 1,012,799,412.78	N/A		This is a reporting error by USPS. In a letter to Treasury dated 6-27-2014, USPS stated they would no longer be participating in either quarterly or year-end intragovernmental reporting. In light of this announcement, Treasury stated any and all differences with USPS will be excluded from the Scorecard as they are now effectively a non-reporting entity (see accompanying email). In addition, our outstanding Dispute Resolution with USPS can now be disregarded.
U.S. Postal Service	1800	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 5,429,000,000.00	\$ -	\$ 5,429,000,000.00	N/A		Agency did not report 1610 balances for 18X4020. Fiscal Service confirms balance for Treasury
U.S. Postal Service	1800	Department of the Treasury	2000	24	Buy/ Sell Costs/ Revenue	\$ 152,646,665.23	\$ 100.00	\$ 152,646,665.23	N/A		Agency did not report 1610 balances for 18X4020. Fiscal Service confirms balance for Treasury
U.S. Postal Service	1800	Office of Personnel Management	2400	21	Benefits Program Contributions Receivables and Payables	\$ -	\$ 21,320,866,351.05	\$ 21,320,866,351.05	N/A		OPM confirms amount reported. An email from Tom Sears confirmed that U.S. Postal Service no longer participates in GTAS reporting.
U.S. Postal Service	1800	Office of Personnel Management	2400	26	Benefits Program Costs/ Revenue	\$ -	\$ 12,049,166,475.61	\$ 12,049,166,475.61	N/A		OPM confirms amount reported. An email from Tom Sears confirmed that U.S. Postal Service no longer participates in GTAS reporting.
U.S. Postal Service	1800	Social Security Administration	2800	24	Buy/ Sell Costs/ Revenue	\$ 133,961,811.51	\$ -	\$ 133,961,811.51	N/A		This difference is due to the U.S. Postal Service no longer submitting quarterly and annual intragovernmental information to Treasury. The U.S. Postal Service advised Treasury of this action effective the 3rd Quarter FY 2014. SSA correctly recorded buy/sell activity with U.S. Postal Service for the 3rd quarter. We are going to work with Treasury to have this difference removed for future quarters.
U.S. Postal Service	1800	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 277,676,514.40	\$ 1,910,061.72	\$ 279,586,576.12	N/A		An email from USPS indicated USPS no longer prepares quarterly or end of year intergovernmental financial reports (other 10Q and 10K reports) to US Treasury. Treasury instructed DoD to report IGT activity with USPS until the Dispute Resolution Decision between DoD and USPS is shared with DoD.
Department of State	1900	Executive Office of the President	1100	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 149,032,548.00	\$ 164,920,478.00	\$ 313,953,026.00	Unidentified		This is related to Funds 1022, 1032, 1041, 1075 where DOS report on behalf of EOP (TP 11). All transfers within these funds are coded to TP 19.
Department of State	1900	Executive Office of the President	1100	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 598,797,025.14	\$ 7,019.00	\$ 598,804,044.14	Unidentified		DoD stipulates that certain reimbursable agreements with State should be coded as activity with EOP (TP11). There is a specific reference to this type of activity in the TFM. Either EOP does not report or does not report this activity causing the variance.

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Department of State	1900	Department of State	1900	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 3,244,098,403.00	\$ -	\$ 3,244,098,403.00	Unidentified	The majority of the difference due to DOS GTAS did not report Fund 1031 BFY 2014/2015 and 2014/2018 transfers. In addition, the Child DOD did not report transfer in of \$111 mil.	The majority of the difference due to DOS GTAS did not report Fund 1031 BFY 2014/2015 and 2014/2018 transfers. In addition, the Child DOD did not report transfer in of \$111 mil.
Department of State	1900	Department of State	1900	24	Buy/ Sell Costs/ Revenue	\$ 221,205,144.68	\$ -	\$ 221,205,144.68	Unidentified	\$159 mil difference due to disbursement out of Fund 0540 (GL 6100) to Fund 8186 (GL 5400). DOS financial statement eliminates GL 6100/6400 with GL 5400 for this particular activity. For Treasury, GL 6100 & 6400 falls under different RC which creates the difference.	\$159 mil difference due to disbursement out of Fund 0540 (GL 6100) to Fund 8186 (GL 5400). DOS financial statement eliminates GL 6100/6400 with GL 5400 for this particular activity. For Treasury, GL 6100 & 6400 falls under different RC which creates the difference.
Department of State	1900	Department of State	1900	26	Benefits Program Costs/ Revenue	\$ 155,448,749.32	\$ -	\$ 155,448,749.32	Unidentified	\$159 mil difference due to disbursement out of Fund 0540 (GL 6100) to Fund 8186 (GL 5400). DOS financial statement eliminates GL 6100/6400 with GL 5400 for this particular activity. For Treasury, GL 6100 & 6400 falls under different RC which creates the difference.	\$159 mil difference due to disbursement out of Fund 0540 (GL 6100) to Fund 8186 (GL 5400). DOS financial statement eliminates GL 6100/6400 with GL 5400 for this particular activity. For Treasury, GL 6100 & 6400 falls under different RC which creates the difference.
Department of State	1900	Agency for International Development	7200	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 267,436,186.00	\$ 35,338,428.00	\$ 302,774,614.00	Unidentified	USAID incorrectly coded transfers in Funds 1037 & 1021 to TP 19 where DOS is the Child. Although they are the submitting entity they should have coded the trading partner as 72.	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 for Q4.
Department of State	1900	Agency for International Development	7200	24	Buy/ Sell Costs/ Revenue	\$ 150,705,441.20	\$ 189,261,516.55	\$ 339,966,957.75	Timing Difference	DOS reduced \$193 million of expense and re-classified to advance. USAID did not record the same amount for the reciprocal GL 5200 which created the difference. In addition, DOS collected \$77 million under IPAC #25146555 which is not yet reflected in USAID data as a result of timing difference.	This difference is mainly caused by timing differences with the recording of IPAC and the reimbursable transactions between Dept of State and USAID.
Department of State	1900	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 8,191,095,135.59	\$ -	\$ 8,191,095,135.59	Unidentified	USAID is a GTAS reporter; it has been agreed upon that each agency will report their entire trial balance which includes funds where they are the child agency. USAID did not report Fund 1031 FBWT – an allocation transfer account where they are the child agency. In addition, there are cash balances that did not make into GTAS bulk file.	N/A
Department of State	1900	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 182,938,838.04	\$ 5,271,668.75	\$ 188,210,506.79	Accounting/Reporting Error	DoD acknowledges that \$111.2 mil of the difference is their error in an Email on 8/4/14.	A DoD component erroneously reported an abnormal expense with State in the amount of \$76,911,911.11. The material difference with State would be \$111,298,595.68 if the expense had been reported correctly. DoD continues to work closely with State to identify the 97 Defense Agencies that should be reporting expense.
Department of the Treasury	2000	Department of Agriculture	1200	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 1,104,235,176.27	\$ 3,899,650.58	\$ 1,108,134,826.85	Accounting/Reporting Error	The majority of this difference, \$1,102,855,265.29, appears to be related to SGL 6310 balances (Interest Expenses on Borrowings from the Federal Financing Bank) reported by the Department of Agriculture (\$1,024,083,834.67 for 012_4208 and \$78,771,430.69 for 012_4230) with no corresponding balances reported by Treasury as FFB did not report in GTAS. Specifically, FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits. A difference of \$3,899,650.58 appears to be attributable to a difference between the Interest Expense (6330) balance reported by TAS 020_1880 (Credit Reform: Interest Paid on Uninvested Funds) and the combined Interest Revenue (5312) balances reported by its applicable Trading Partners. A difference of \$1,500,000.03 appears to be related to SGL 6330 (Other Interest Expenses) reported by the Department of Agriculture with no corresponding balances reported by Treasury (see FFB failed GTAS edits above). The difference of (\$120,089.12) relates to Fiscal Services reporting (\$3,220,707.96) for SGL 5312 and the Department of Agriculture reporting \$3,100,618.84 for SGL 6310. An interest payment for this amount was made in the month of July, but the Department of Agriculture's Commodity Credit Corporation had reported as if this payment was made in June.	TAS 20X4521 Failed Edits in GTAS by Treasury FSB – (4208) \$1,102,855,265.36 and (4230) \$53,670,921.21. USDA has requested a breakdown by Bureau and/main account for the additional \$3.8M.
Department of the Treasury	2000	Department of Agriculture	1200	17	Federal Loans Receivable/ Federal Loans Payable	\$ 42,399,162,112.02	\$ -	\$ 42,399,162,112.02	Account/Reporting Error	The majority of this difference, (\$42,399,162,111.68), appears to be related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the Department of Agriculture (\$40,284,267,699.68 for 012 4208 and \$2,114,894,412.00 for 012 4230) with no corresponding balances reported by Treasury as FFB did not report in GTAS. Specifically, FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits.	TAS 20X4521 Failed Edits in GTAS by Treasury FSB – (4208) \$41,596,462,111.68 and (4230) \$802,700,000. USDA has requested a breakdown by Bureau and/main account for the additional \$3.8M.
Department of the Treasury	2000	Department of the Interior	1400	01	Federal Investments/Debt	\$ -	\$ 144,173,003.62	\$ 144,173,003.62	Accounting/Reporting Error	Fiscal Service confirms balances. Raw Data File contains nonfederal activity which is the majority of the difference. Fiscal Service has contacted the Agency. However, Agency has not responded as of August 7, 2014	DOI continues working with Bureaus and Offices to determine where the differences are occurring between DOI and the Authoritative Source.
Department of the Treasury	2000	Department of the Interior	1400	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 130,671,093.65	\$ 89,605.38	\$ 130,760,699.03	Accounting Methodology Difference	Treasury/FSM is reporting a receivable of \$202,848,652.13 and an allowance of \$178,934,716 for Contract Disputes Act (020 3101000). These offset and should cause a difference of \$178,934,716. It appears that Interior did not post their total payable, which resulted in a lower difference	Treasury maintains a USSGL 1319 balance, current \$178,934,716 related to the Judgment Fund which DOI cannot reciprocate.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of the Treasury	2000	Department of Labor	1601	02	Interest Receivable/ Interest Payable	\$ 473,992,366.17	\$ -	\$ 473,992,366.17	Accounting/Reporting Error	<p>This is a reporting error by Treasury. Treasury reported \$386,967,253.04 of their interest receivable with DOL in TAS 1501.010 and 1501.020 under FR Entity code 1602 and Trading Partner Main Account code 4204, which are associated with PBGC, instead of DOL's FR Entity code of 1601 and DOL's Main Account code of 8042. The portion misassigned relates to DOL's UTF (X8042); the portion related to DOL's Black Lung (X8144) was reported correctly. Andre Small of DCFO at Treasury confirmed in an email dated 8/1 that "GTAS file submissions for TAS 1501.010 and 1501.020 are programmed in TIER to produce a Main Account Code of 4204 based on GTAS upload logic approved in December 2013 below" (see accompanying email #1).</p> <p>DOL emailed Kirstie, Andre and Valerie (see accompanying email #3) describing in detail the programming issue. Andre Small will modify the translation logic to stop inserting the 4204 Trading Partner Main Account for AID 016 records. Agencies will need to use AID 916 to report activity with PBGC.</p> <p>After taking the above error into account, there remains a \$75,025,113.13 difference between DOL's 2141 balance relating to UTF (X8042) and Treasury's 1341 balance. DOL recorded the balances provided directly by BPD (Nicole Floyd) and therefore believe our reported balances to be correct. We reached out to Donald Landers, Joseph Depergola, Nicole Floyd, Becky Marshall, Sam Idahosa and various others on this residual difference and provided them with the original emails sent by BPD, but we were not able to resolve it in time for this submission (see accompanying email #2).</p> <p>DOL believes that the RC 02 difference should be removed in full. We believe our reported numbers are accurate.</p>	<p>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. The issue with 4204 is that the programming in TIER only defaults to Main Account 4204, if 0000 or blanks provided</p>
Department of the Treasury	2000	Department of Labor	1601	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 627,269,997.33	\$ -	\$ 627,269,997.33	Accounting/Reporting Error	<p>This is a reporting error by Treasury. Treasury reported \$419,436,291.52 of their interest revenue with DOL in TAS 1501.010 and 1501.020 under FR Entity code 1602 and Trading Partner Main Account code 4204, which are associated with PBGC, instead of DOL's FR Entity code of 1601 and DOL's Main Account code of 8042. The portion misassigned relates to DOL's UTF (X8042); the portion related to DOL's Black Lung (X8144) was reported correctly. Andre Small of DCFO at Treasury confirmed in an email dated 8/1 that "GTAS file submissions for TAS 1501.010 and 1501.020 are programmed in TIER to produce a Main Account Code of 4204 based on GTAS upload logic approved in December 2013 below" (see accompanying email #1).</p> <p>DOL emailed to Kirstie, Andre and Valerie (see accompanying email #3) describing in detail the programming issue. Andre Small will modify the translation logic to stop inserting the 4204 Trading Partner Main Account for AID 016 records. Agencies will need to use AID 916 to report activity with PBGC.</p> <p>After taking this error into account, there remains a \$207,833,705.81 difference between DOL's 6330 balance relating to UTF (X8042) and Treasury's 5312 balance. DOL recorded the balances provided directly by BPD (Nicole Floyd) and therefore believe our reported balances to be correct. We reached out to Donald Landers, Joseph Depergola, Nicole Floyd, Becky Marshall, Sam Idahosa and various others on this residual difference and provided them with the original emails sent by BPD, but we were not able to resolve it in time for this submission (see accompanying email #2).</p> <p>DOL believes that the RC 05 difference should be removed in full. We believe our reported numbers are accurate.</p>	<p>Fiscal Services has no difference with the Department of Labor in RC 05. Fiscal Services' reported Interest Revenue (5312) balance matches the corresponding Interest Expense (6310) balance reported by the Department of Labor (for TAS 016X8144 - Black Lung Disability Trust Fund). The difference of \$627,269,997.33 appears to be related to an Interest Expense (6330) balance reported by Labor in TAS 016X8042 (Unemployment Trust Fund), with no corresponding Interest Revenue balance reported by Treasury. Fiscal Services does not have current balances with 016X8042 (Unemployment Trust Fund). Note that the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits</p>

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of the Treasury	2000	Department of Labor	1601	17	Federal Loans Receivable/ Federal Loans Payable	\$ -	\$ 23,311,492,551.93	\$ 23,311,492,551.93	Accounting/Reporting Error	<p>This is a reporting error by Treasury discovered in Q1. Treasury usually reciprocates against our Black Lung (X8144) debt in TAS 9501.000 and against our UTF (X8042) debt in TAS 2871.001 and 2871.002. Treasury reciprocated against the Black Lung piece but not the UTF piece this quarter. This was determined in Q1 to be because the associated TAS were not certified in GTAS: 2871.001 and 2871.002. Treasury stated that GTAS does not acknowledge these two TAS even though they are in the FAST Book (see accompanying email).</p> <p>It was then discovered that these two TAS have been assigned to DOL as far back as 1977 and that in September of FY13 DOL asked to remove these TAS from the DOL SMAF table. In discussing with Treasury over the past month, we decided to reinstate these two TAS on the DOL SMAF table and assign them to GTAS users at Treasury. They will then be in CARS and can be certified by Treasury going forward. Only Treasury will report and certify them going forward. Latesha Coaxum confirmed that she had completed our request and we are still waiting for the change to be reflected on our end (see accompanying email #4). Note: We recently discovered that the reason we did not have an RC 17 difference in Q2 was not because Treasury was able to certify this TAS but because they submitted an 'F' file in Q2 which included this TAS. The GTAS team then loaded this 'F' file into GTAS, which is why it appears as though Treasury certified this TAS.</p>	
Department of the Treasury	2000	Department of Labor	1601	21	Benefits Program Contributions Receivables and Payables	\$ -	\$ 117,715,886.66	\$ 117,715,886.66	Accounting/Reporting Error	<p>This is a reporting error by Treasury. Treasury reported \$116,779,904.53 their benefit payable with DOL under FR Entity code 1602 and Trading Partner Main Account code 4204, which are associated with PBGC, instead of DOL's FR Entity code of 1601 and DOL's Main Account code of 8042. Andre Small of DCFO at Treasury confirmed in an email dated 8/1 that "GTAS file submissions for certain of Treasury's TAS are programed in TIER to produce a Main Account Code of 4204 based on GTAS upload logic approved in December 2013 below" (see accompanying email #1).</p> <p>DOL emailed to Kirstie, Andre and Valerie (see accompanying email #3) describing in detail the programming issue. Andre Small will modify the transition logic to stop inserting the 4204 Trading Partner Main Account for AID 016 records. Agencies will need to use AID 916 to report activity with PBGC.</p> <p>After taking this error into account, there remains a \$935,982.13 difference between DOL's receivable balance and Treasury's payable balance. DOL publishes the FECA and Unemployment 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.</p> <p>As the authoritative agency on employee benefits relating to Worker's Compensation and Unemployment, this difference should be removed in full.</p>	
Department of the Treasury	2000	Pension Benefit Guaranty Corporation	1602	02	Interest Receivable/ Interest Payable	\$ 398,967,253.03	\$ -	\$ 398,967,253.03	Accounting/Reporting Error	<p>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. The issue here is that the programming in TIER only defaults to Main Account 4204, if 0000 or blanks provided.</p>	<p>PBGC does not have any borrowings with Treasury. DOL (FR entity 1601; AID 016) booked they 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 in error. (See the attached raw data file detail).</p>
Department of the Treasury	2000	Pension Benefit Guaranty Corporation	1602	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 419,436,291.52	\$ -	\$ 419,436,291.52	Accounting/Reporting Error	<p>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</p>	<p>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 in error. (See the attached raw data file detail).</p>
Department of the Treasury	2000	Pension Benefit Guaranty Corporation	1602	21	Benefits Program Contributions Receivables and Payables	\$ -	\$ 116,751,560.82	\$ 116,751,560.82	Accounting/Reporting Error	<p>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. As stated above, the issue is that the programming in TIER only defaults to Main Account 4204, if 0000 or blanks provided.</p>	<p>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 attached raw data file detail).</p>
Department of the Treasury	2000	U.S. Postal Service	1800	01	Federal Investments/Debt	\$ -	\$ 5,429,000,000.00	\$ 5,429,000,000.00	Accounting Methodology Difference	<p>Agency did not report 1610 balances for 18X4020. Fiscal Service confirms balance for Treasury</p>	N/A
Department of the Treasury	2000	U.S. Postal Service	1800	24	Buy/ Sell Costs/ Revenue	\$ 100.00	\$ 152,646,665.23	\$ 152,646,665.23	Accounting Methodology Difference	<p>Agency did not report 1610 balances for 18X4020. Fiscal Service confirms balance for Treasury.</p>	N/A

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of the Treasury	2000	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 23,148,358,634.52	\$ -	\$ 23,148,358,634.52	Accounting/Reporting Error	Treasury reported 2530 balances for 20X4444 and 20X4521(Fiscal Confirms). Agency Side did not report 1610 balances. Please note that this is an Outlay issue. Treasury will do a waiver for July and going forward. Known GTAS limitation. GWA team to resolve by Dec. 2014	Treasury reported 2530 balances for 20X4444 and 20X4521(Fiscal Confirms). Agency Side did not report 1610 balances. Please note that this is an Outlay issue. Treasury will do a waiver for July and going forward. Known GTAS limitation. GWA team to resolve by Dec. 2014
Department of the Treasury	2000	Department of the Treasury	2000	02	Interest Receivable/ Interest Payable	\$ 699,472,410.44	\$ -	\$ 699,472,410.44	Accounting/Reporting Error	Treasury reported 2141 balances for 20X4521 (Fiscal Services confirms).The majority of this difference, \$699,513,561.84, is related to Interest Receivable (1341) reported by Fiscal Services with no corresponding Interest Payable (2141) balances reported by the applicable Trading Partner (020 4521, Federal Financing Bank). The difference of (\$41,151.50), appears to be related to Interest Payable (2141) reported by Treasury (020 0551, Interest on Treasury Debt Securities, HOPE) with no corresponding Interest Receivable (1341) balances reported by the applicable Trading Partner (020 4521, Federal Financing Bank). Specifically, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits	Treasury reported 2141 balances for 20X4521 (Fiscal Services confirms).The majority of this difference, \$699,513,561.84, is related to Interest Receivable (1341) reported by Fiscal Services with no corresponding Interest Payable (2141) balances reported by the applicable Trading Partner (020 4521, Federal Financing Bank). The difference of (\$41,151.50), appears to be related to Interest Payable (2141) reported by Treasury (020 0551, Interest on Treasury Debt Securities, HOPE) with no corresponding Interest Receivable (1341) balances reported by the applicable Trading Partner (020 4521, Federal Financing Bank). Specifically, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits
Department of the Treasury	2000	Department of the Treasury	2000	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 1,202,903,320.63	\$ -	\$ 1,202,903,320.63	Accounting/Reporting Error	The majority of this difference, (\$1,202,903,228.07), is related to Interest Revenue (5312) reported by Fiscal Services with no corresponding Interest Expense (6310) balances reported by the applicable Trading Partner (020 4521, Federal Financing Bank). Specifically, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits. The remainder of the difference, (\$92.56), appears to be attributable to a difference between the Interest Expense (6330) balance reported by TAS 020 1880 (Credit Reform: Interest Paid on Uninvested Funds) and the combined Interest Revenue (5312) balances reported by its applicable Trading Partners.	The majority of this difference, (\$1,202,903,228.07), is related to Interest Revenue (5312) reported by Fiscal Services with no corresponding Interest Expense (6310) balances reported by the applicable Trading Partner (020 4521, Federal Financing Bank). Specifically, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits. The remainder of the difference, (\$92.56), appears to be attributable to a difference between the Interest Expense (6330) balance reported by TAS 020 1880 (Credit Reform: Interest Paid on Uninvested Funds) and the combined Interest Revenue (5312) balances reported by its applicable Trading Partners.
Department of the Treasury	2000	Department of the Treasury	2000	06	Borrowing- Losses/ Gains	\$ 528,231,480.15	\$ -	\$ 528,231,480.15	Accounting/Reporting Error	This difference, (\$528,231,480.15), is related to a Gain (7112) balance of (\$528,786,383.52) and a Loss (7212) balance of \$554,903.37 reported by Fiscal Services with no corresponding Loss (7212) or Gain (7112) balances reported by the applicable Trading Partner (020 4521, Federal Financing Bank). Again, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits	This difference, (\$528,231,480.15), is related to a Gain (7112) balance of (\$528,786,383.52) and a Loss (7212) balance of \$554,903.37 reported by Fiscal Services with no corresponding Loss (7212) or Gain (7112) balances reported by the applicable Trading Partner (020 4521, Federal Financing Bank). Again, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits
Department of the Treasury	2000	Department of the Treasury	2000	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 239,182,161.55	\$ -	\$ 239,182,161.55	Unidentified	Treasury is researching the difference	Treasury is researching the difference
Department of the Treasury	2000	Department of the Treasury	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ 58,124,067,230.65	\$ -	\$ 58,124,067,230.65	Accounting/Reporting Error	This difference, \$58,124,067,230.65, is related to a Loans Receivable (1350) balance of \$57,826,313,207.04 and a Capitalized Interest Receivable (1351) balance of \$297,754,023.61 reported by Fiscal Services with no corresponding Loans Payable (2510) or Capitalized Interest Payable (2511) balances reported by the applicable Trading Partner (020 4521, Federal Financing Bank). Also, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits	This difference, \$58,124,067,230.65, is related to a Loans Receivable (1350) balance of \$57,826,313,207.04 and a Capitalized Interest Receivable (1351) balance of \$297,754,023.61 reported by Fiscal Services with no corresponding Loans Payable (2510) or Capitalized Interest Payable (2511) balances reported by the applicable Trading Partner (020 4521, Federal Financing Bank). Also, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits
Department of the Treasury	2000	Office of Personnel Management	2400	01	Federal Investments/Debt	\$ -	\$ 13,629,035,884.56	\$ 13,629,035,884.56	Accounting/Reporting Error	Fiscal Services confirms balances. Treasury (Federal Financing Bank) did not report Debt Swap security balances (\$13,611,948,000) and OPM did for Main acct 8135. The material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits	Difference is due to amortization methods and the Department of Treasury did not report FFB investments in the amount of \$13.6 Billion.
Department of the Treasury	2000	Office of Personnel Management	2400	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 259,818,140.00	\$ 3,874,941.93	\$ 263,693,081.93	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 Harris received an email from Treasury on August 1, 2014 stating the Dispute Resolution is still in Pending status.
Department of the Treasury	2000	Office of Personnel Management	2400	24	Buy/ Sell Costs/ Revenue	\$ 129,901.91	\$ 497,718,909.94	\$ 497,848,811.85	Accounting Methodology Difference	The difference of \$497,848,811.85 resulted due to Restitution of Foregone Interest account. Treasury is further researching this difference	Of the amount, \$494,388,255.31 is related to DISP and we received an email from Veronica Lowther with Treasury. She stated this is just a timing difference because of the way revenues and expenses close. This entry reverses a similar difference for the FY 13 year end. They are still discussing at Treasury. The remaining \$3.5 million for the Revolving Fund is a Timing Difference.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of the Treasury	2000	General Services Administration	4700	17	Federal Loans Receivable/ Federal Loans Payable	\$ 1,669,105,448.40	\$ -	\$ 1,669,105,448.40	Accounting/Reporting Error	GSA reported \$1,669,105,448.40 in SGL 2520. Per the GTAS authoritative source report for FFB, they should have reported \$1,669,105,447.41 in SGL 1350. However, FFB did not report in GTAS. Specifically, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits	Per Treasury's Intragovernmental contacts, the Treasury TAS for the Federal Financing Bank failed edits and was not certified in GTAS. Those balances were not included in Treasury's intragovernmental reporting creating this \$1.7B material difference. According to the authoritative source report in GTAS, FFB should have reported \$1,669,105,447.41 in SGL 1350, leaving a difference of \$0.99.
Department of the Treasury	2000	General Services Administration	4700	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 251,373,713.19	\$ 30,628,217.86	\$ 282,001,931.05	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 Loss on Accounts Receivable for amounts that they are due to receive for payments that the Judgment Fund has made on our agency's behalf. At third quarter that allowance was \$255M. GSA is continuing to report the full balance of the liability. The remaining \$27M in differences is mostly due to the Accounts Receivables that GSA has on our books which are greater than the Accounts Payable that Treasury has on their books.
Department of the Treasury	2000	Railroad Retirement Board	6000	09	Expenditure Transfers of Financing Sources	\$ -	\$ 4,481,534,178.15	\$ 4,481,534,178.15	Accounting Methodology Difference	Treasury confirms balance. RRB responded to Treasury that they used the wrong SGL to record their transaction as RRB explained below. RRB erroneously used GL 575000 (TP2000) instead of GL 580000 (TP9900).	GL 575000 (TP2000) was used instead of GL 580000 (TP9900). RRB will correct it next reporting period.
Department of the Treasury	2000	National Railroad Retirement Investment Trust	6002	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ -	\$ 108,661,431.96	\$ 108,661,431.96	Accounting Methodology Difference	NRRT 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 \$109 million difference is due to accounting for interest expense/interest revenue associated with investments in Federal Securities held by the NRRT in TAS 60X8118. The RRB, on behalf of the NRRT, reports intragovernmental activity pertaining to these Federal securities via GTAS. The resulting accounting difference of \$109 million for Federal securities between Treasury and the NRRT generally reflect timing and method differences.
Department of the Treasury	2000	Agency for International Development	7200	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 233,793,848.83	\$ 2,832,131.39	\$ 236,625,980.22	Unidentified	Treasury is researching the difference. Treasury reached out to the Trading Partner to provide further explanation but we have not heard from them as of August 7, 2014	Per email from treasury - Calculations concerning these USSGLs may not be accurate.
Department of the Treasury	2000	Department of Health and Human Service	7500	24	Buy/ Sell Costs/ Revenue	\$ 267,470,997.95	\$ 56,668,582.50	\$ 324,139,580.45	Accounting/Reporting Error	The difference amount of \$324,139,580.45 resulted due to the fact that Treasury did not book the USSGL 5900 correctly for the Contract Dispute Act	The Treasury did not book the USSGL 5900 correctly for the Contract Dispute Act. Please see the attached document.
Department of the Treasury	2000	Department of Energy	8900	02	Interest Receivable/ Interest Payable	\$ 123,890,418.42	\$ 0.08	\$ 123,890,418.50	Accounting/Reporting Error	This difference, (\$123,890,418.42), is related to Interest Payable (2141) balances reported by the Department of Energy (\$81,561,626.05 for 089 4576, \$28,022,695.21 for 089 4455, and \$14,306,097.16 for 089 4579) with no corresponding Interest Receivable (1341) balances reported by Treasury (the Trading Partner reported by Energy for these balances was 020 4521, Federal Financing Bank). Specifically, FFB's Main Account (020 4521) "Failed Edits" test in GTAS. Specifically, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits	FFB did not report any offsetting balance to DOE Loan Program. DOE confirmed the FFB TAS was not certified in GTAS and notified Treasury and confirmed the DOE's balance using the Fiduciary Report.
Department of the Treasury	2000	Department of Energy	8900	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 328,372,108.16	\$ 0.05	\$ 328,372,108.21	Accounting/Reporting Error	This difference, \$328,372,108.21, is related to Interest Expense (6310) balances reported by the Department of Energy (\$180,828,760.64 for 089 4576, \$36,981,215.76 for 089 4455, and \$110,562,131.76 for 089 4579) with no corresponding Interest Revenue (5312) balances reported by Treasury (the Trading Partner reported by Energy for these balances was 020 4521, Federal Financing Bank). Specifically, FFB's Main Account (020 4521) "Failed Edits" test in GTAS. Specifically, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits	FFB did not report any offsetting balance to DOE Loan Program. DOE confirmed the FFB TAS was not certified in GTAS and notified Treasury and confirmed the DOE's balance using the Fiduciary Report.
Department of the Treasury	2000	Department of Energy	8900	17	Federal Loans Receivable/ Federal Loans Payable	\$ 14,546,012,449.19	\$ -	\$ 14,546,012,449.19	Accounting/Reporting Error	This difference, \$14,546,012,449.19, is related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the Department of Energy (\$7,498,364,851.20 for 089 4576, \$1,725,000,000 for 089 4455, and \$5,322,647,597.99 for 089 4579) with no corresponding balances reported by Treasury (the Trading Partner reported by Energy for these balances was 020 4521, Federal Financing Bank). Specifically, FFB's Main Account (020 4521) "Failed Edits" test in GTAS. Specifically, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits	FFB did not report any offsetting balance to DOE Loan Program. DOE confirmed the FFB TAS was not certified in GTAS and notified Treasury and confirmed the DOE's balance using the Fiduciary Report. The reconciliation to the Fiduciary report resulted in a \$243,064,599.98 difference. That difference is caused by DOE accruing and paying for the interest on its FFB debt in accordance with the Federal Credit Reform Act of 1990 (FCRA). FFB is accruing and capitalizing the interest using a difference method resulting in timing differences with DOE with respect to interest revenue/expense accruals and capitalized interest.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of the Treasury	2000	Department of Education	9100	17	Federal Loans Receivable/ Federal Loans Payable	\$ 1,224,779,583.74	\$ -	\$ 1,224,779,583.74	Accounting/Reporting Error	This difference, (\$1,224,779,583.74) is related to an SGL 2520 (Principal Payable to the Federal Financing Bank) balance reported by the Department of Education with no corresponding balance reported by Treasury. Specifically, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits.	ED has posted an RC 17 to GL2520 for fund 4255 for \$1,224,779,583.74. Per the Raw Data Detail worksheet provided by Treasury, Treasury has yet to post their side to GL 1350.
Department of the Treasury	2000	Treasury General Fund	9900	40	Fund Balance/Liability for FBWT	\$ 1,647,273,654,986.95	\$ -	\$ 1,647,273,654,986.95	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). Please note the difference is much smaller than the previous quarter as Treasury booked 20_0500 beginning 3 <sup>rd</sup> quarter per FS's instructions. The remaining difference is not historically recorded on the IGT Scorecard	N/A
Department of the Treasury	2000	Treasury General Fund	9900	46	assets/Liability to the General Fund for custodial and other non-entity assets	\$ 1,271,117,460,712.18	\$ -	\$ 1,271,117,460,712.18	Unidentified	Treasury is researching the difference	Treasury is researching the difference
Department of the Treasury	2000	Defense Agencies	DE00	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 289,526,553.02	\$ 74,464,651.14	\$ 363,991,204.16	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. This is an ongoing issue.	Treasury reports a Judgment Fund allowance account in the amount of \$172.3 million. Additionally, \$94.7 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. DoD erroneously reported abnormal expense in the amount of \$41.6 million.
Department of the Treasury	2000	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 423,561,506.58	\$ 1,491,280.50	\$ 425,052,787.08	Accounting/Reporting Error	The material difference amount of \$425,052,787.08 resulted due to the fact that Treasury did not report the Judgment Fund Contract Disputes Act (CDA) and No Fear amounts with DOD.	Treasury did not report the Judgment Fund amounts for No Fear and Contract Disputes Act (CDA) with DoD in the amount of \$338.8 million. DoD has supporting documentation for expense reported in the amount of \$50.9 million. The remaining \$35.3 million is being researched.
Department of the Treasury	2018	Treasury General Fund	9900	46	assets/Liability to the General Fund for custodial and other non-entity assets	\$ 134,082,306,809.46	\$ -	\$ 134,082,306,809.46	N/A	N/A	N/A
Office of Personnel Management	2400	U.S. Postal Service	1800	21	Benefits Program Contributions Receivables and Payables	\$ 21,320,866,351.05	\$ -	\$ 21,320,866,351.05	Accounting Methodology Difference	OPM confirms amount reported. An email from Tom Sears confirmed that U.S. Postal Service no longer participates in GTAS reporting.	N/A
Office of Personnel Management	2400	U.S. Postal Service	1800	26	Benefits Program Costs/ Revenue	\$ 12,049,166,475.61	\$ -	\$ 12,049,166,475.61	Accounting Methodology Difference	OPM confirms amount reported. An email from Tom Sears confirmed that U.S. Postal Service no longer participates in GTAS reporting.	N/A
Office of Personnel Management	2400	Department of the Treasury	2000	01	Federal Investments/Debt	\$ 13,629,035,884.56	\$ -	\$ 13,629,035,884.56	Accounting/Reporting Error	Difference is due to amortization methods and the Department of Treasury did not report FFB investments in the amount of \$13.6 Billion.	Fiscal Services confirms balances. Treasury (Federal Financing Bank) did not report Debt Swap security balances (\$13,611,948,000) and OPM did for Main acct 8135. The material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits
Office of Personnel Management	2400	Department of the Treasury	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 3,874,941.93	\$ 259,818,140.00	\$ 263,693,081.93	Accounting Methodology Difference	Ken Harris received an email from Treasury on August 1, 2014 stating the Dispute Resolution is still in Pending status.	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
Office of Personnel Management	2400	Department of the Treasury	2000	24	Buy/ Sell Costs/ Revenue	\$ 497,718,909.94	\$ 129,901.91	\$ 497,848,811.85	CY Timing Difference	Of the amount, \$494,388,255.31 is related to DISP and we received an email from Veronica Lowther with Treasury. She stated this is just a timing difference because of the way revenues and expenses close. This entry reverses a similar difference for the FY 13 year end. They are still discussing at Treasury. The remaining \$3.5 million for the Revolving Fund is a Timing Difference.	The difference of \$497,848,811.85 resulted due to Restitution of Foregone Interest account. Treasury is further researching this difference
Office of Personnel Management	2400	Congress	9999	26	Benefits Program Costs/ Revenue	\$ 499,952,333.56	\$ -	\$ 499,952,333.56	Accounting Methodology Difference	Of the amount \$200 million pertains to the House and Senate and the remaining is classified and miscellaneous.	N/A
Office of Personnel Management	2400	Defense Agencies	DE00	26	Benefits Program Costs/ Revenue	\$ 227,408,716.98	\$ -	\$ 227,408,716.98	Unidentified	OPM contacted DFAS on August 5th and 6th to resolve the differences and we have not received a response.	DoD experienced challenges with GTAS implementation. The amount of \$205,207,761.46 was included in DoD's accounting system, but was not included in DoD's GTAS submission. The remaining \$22.2 million is a timing difference.
Federal Retirement Thrift Investment Board	2600	Treasury General Fund	9900	40	Fund Balance/Liability for FBWT	\$ 110,055,531.81	\$ -	\$ 110,055,531.81	N/A	N/A	N/A
Federal Communications Commission	2700	Treasury General Fund	9900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ 1,540,069,352.82	\$ -	\$ 1,540,069,352.82	Agency Verified	The majority of the Material Difference is collections from Spectrum Auction Program (\$1,538,235,500.57 -- TAS 027X6725) that is recorded to General Fund TP 099 by FCC. The balance of \$1,833,852.25 is accounts receivable activity which is not recorded in the General Fund Receipt Accounts by Trading Partner G099.	N/A
Social Security Administration	2800	U.S. Postal Service	1800	24	Buy/ Sell Costs/ Revenue	\$ -	\$ 133,961,811.51	\$ 133,961,811.51	Agency Verified	This difference is due to the U.S. Postal Service no longer submitting quarterly and annual intragovernmental information to Treasury. The U.S. Postal Service advised Treasury of this action effective the 3rd Quarter FY 2014. SSA correctly recorded buy/sell activity with U.S. Postal Service for the 3rd quarter. We are going to work with Treasury to have this difference removed for future quarters.	N/A

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Social Security Administration	2800	General Services Administration	4700	18	Financing Sources Transferred in/ out without Reimbursement	\$ -	\$ 356,884,831.31	\$ 356,884,831.31	Accounting Methodology Difference	These differences are related to accounting methodology differences between SSA and GSA for recordation and capitalization of the National Support Center (NSC) building. SSA and GSA had reached an agreement as to how each agency would record the related transactions for the 3rd quarter of FY 2014; however, GSA changed their methodology at the last minute and moved the activity from the transfer in to the custodial liability account.	GSA currently has several Reimbursable Work Authorizations (RWA) with SSA that provide funding to construct a building that will be 100% occupied by SSA and remain in the GSA real property inventory. Originally, there was no signed agreement between GSA and SSA, so GSA was treating the entire RWA funding as a transfer in of other financing sources. GSA has finally received the signed Occupancy Agreements, so the accounting treatment has changed. GSA shifted \$198M from SGL 5720 to SGL 2990. This allowed GSA to compute the rental consideration provided to SSA over the course of the 20 year Occupancy Agreement.
Social Security Administration	2800	General Services Administration	4700	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 194,177,303.27	\$ 9,017,048.89	\$ 203,194,352.16	Accounting Methodology Difference	These differences are related to accounting methodology differences between SSA and GSA for recordation and capitalization of the National Support Center (NSC) building. SSA and GSA had reached an agreement as to how each agency would record the related transactions for the 3rd quarter of FY 2014; however, GSA changed their methodology at the last minute and moved the activity from the transfer in to the custodial liability account.	GSA currently has several Reimbursable Work Authorizations (RWA) with SSA that provide funding to construct a building that will be 100% occupied by SSA and remain in the GSA real property inventory. Originally, there was no signed agreement between GSA and SSA, so GSA was treating the entire RWA funding as a transfer in of other financing sources. GSA has finally received the signed Occupancy Agreements, so the accounting treatment has changed. GSA shifted \$198M from SGL 5720 to SGL 2990. This allowed GSA to compute the rental consideration provided to SSA over the course of the 20 year Occupancy Agreement.
Social Security Administration	2800	Treasury General Fund	9900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ 6,626,228,572.06	\$ -	\$ 6,626,228,572.06	Agency Verified	Starting in the 3rd quarter of FY 2014, Treasury is now comparing reciprocal category 46 amounts reported by agencies. Prior to GTAS, this activity was classified to the non-reciprocating category. SSA records accrual activity related to the liability to the general funds for anticipated SSI overpayment collections. Treasury has no ability to determine our accrual activity balance and therefore did not record any offsetting receivable with SSA.	N/A
Federal Trade Commission	2900	Department of Justice	1500	24	Buy/ Sell Costs/ Revenue	\$ -	\$ 102,363,214.38	\$ 102,363,214.38	Unidentified	The difference is due to a Department of Justice reported balance in SGL 520000 (Revenue from Services Provided), with no offsetting expense at the Federal Trade Commission. The Federal Trade Commission is coordinating with Department of Justice on identifying the root cause of the variance.	DOJ has a recurring agreement with FTC where the appropriate accounting treatment has been to reclassify pass through revenue received from FTC to public. DOJ erroneously reported the revenue with FTC to federal.
Department of Veterans Affairs	3600	Department of Veterans Affairs	3600	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 1,683,142,271.46	\$ -	\$ 1,683,142,271.46	Accounting/Reporting Error	This difference is due to VA reporting balances as Federal in GTAs when they should have been reported as Non-Federal. This situation occurred when VA's systems coded Non-Federal balances with a trading partner (36) and the USSGL roll-up accepts both Federal and Non-Federal balances.	This difference is due to VA reporting balances as Federal in GTAs when they should have been reported as Non-Federal. This situation occurred when VA's systems coded Non-Federal balances with a trading partner (36) and the USSGL roll-up accepts both Federal and Non-Federal balances.
Department of Veterans Affairs	3600	Department of Veterans Affairs	3600	24	Buy/ Sell Costs/ Revenue	\$ 100,379,057.26	\$ -	\$ 100,379,057.26	Accounting/Reporting Error	This difference is strictly within VA and results from an effort to clear all Trading Partner 36 activity which did not represent a clear Intra-VA transaction. In doing so, the 8000 series of memorandum accounts were excluded, thus creating a mismatch within this reciprocal category.	This difference is strictly within VA and results from an effort to clear all Trading Partner 36 activity which did not represent a clear Intra-VA transaction. In doing so, the 8000 series of memorandum accounts were excluded, thus creating a mismatch within this reciprocal category.
Department of Veterans Affairs	3600	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 4,345,343,190.68	\$ -	\$ 4,345,343,190.68	Agency Verified	The difference related to fund 0137. While VA reported this fund during the submission window, it was not certified. However, VA spoke with OMB regarding the revision window but as the fund had transmitted to OMB, opening the revision window was not deemed necessary. Had VA known this fund would not have been picked up by Treasury for I-Gov reconciliation, it would have used the period extension window.	N/A
Department of Veterans Affairs	3600	Congress	9999	07	Appropriation of Unavailable Trust or Special Fund Receipts	\$ 2,228,144,668.84	\$ 2,228,144,668.84	\$ 4,456,289,337.88	Accounting/Reporting Error	This amount of difference is a result of two offsetting variances where an incorrect trading partner (9999) was inadvertently used. VA should have used 036 on both offsets (instead of 9999) to reflect a net transfers. If netted, the variance would be \$0 instead of \$4B.	N/A
Department of Veterans Affairs	3600	Congress	9999	18	Financing Sources Transferred in/ out without Reimbursement	\$ 73,447,608.68	\$ 40,403,909.78	\$ 113,851,518.46	Accounting/Reporting Error	VA incorrectly used trading partner 9999 and should have used 036 to net transfer activity in this RC.	N/A
Department of Veterans Affairs	3600	Defense Agencies	DE00	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 79,235,000.00	\$ 66,507,000.00	\$ 145,742,000.00	Accounting Methodology Difference	VA transferred back to DoD \$79,235,000.00 since the DoD transferred the incorrect amount. VA reported the net in GL 3102 since it was a correction to that GL rather than posting it in GL 3103 Transfers-Out. The total difference for RCO8 is the absolute value of both sides so the \$79,235,000.00 is reflected twice in the difference partially offset by a difference of \$12,728,000.00 due to a transfer that was processed incorrectly.	VA's USSGL 3102 and 3103 did not reflect the correct transfer amounts with DoD.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Veterans Affairs	3600	Defense Agencies	DE00	09	Expenditure Transfers of Financing Sources	\$ 300,477,789.74	\$ -	\$ 300,477,789.74	Agency Verified	This difference related to fund 0137. While VA reported this fund during submission window, it was not certified. However, VA spoke with OMB regarding the revision window but as the fund had transmitted to OMB, opening the revision window was not deemed necessary. Had VA known this fund would not have been picked up by Treasury for I-Gov reconciliation, it would have used the period extension window.	The VA's DoD Education Benefit Fund (EBF) transfers were not reported in USSGL 5750. The VA indicated there was an issue with their GTAS submission and the amounts will be included in GTAS USSGL 5750 in 4th quarter.
Department of Veterans Affairs	3600	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 29,692,989.63	\$ 101,692,086.96	\$ 131,385,076.59	Agency Verified	Because of the crossover of funds between Army, Navy, Air Force, and DoD there is usually a net effect that decreases the differences on the Revenue side of RC24. This quarter Army, Navy, and Air Force reported balances that VA provided so there is zero difference between VA and TP17, TP21 and TP58 which increased the total difference for the Revenue side of RC24. TP97 reported a debit balance of \$24,242,163.78 in their revenue account GL 5900. VA spoke with DoD and they are assuming it is a reporting error and are researching the abnormal balance. VA reported \$37,752,217.45 in GL 8802 Purchase of Property, Plant, and Equipment compared to TP97's \$5,243,784.86 balance in their GL 5100 Revenue from Goods Sold. VA is working with the DoD point of contact to determine where the discrepancy is.	DoD erroneously reported an abnormal expense in the amount of \$30 million. The error will be corrected in 4th quarter. DoD and VA are working together to identify the 57 Defense Agencies that should be reporting revenue with the VA. The VA is reporting more expense than DoD's revenue.
General Services Administration	4700	Department of Justice	1500	24	Buy/ Sell Costs/ Revenue	\$ 100,656,232.49	\$ 3,392,233.15	\$ 104,048,465.64	Accounting Methodology Difference	GSA continues to work with DOJ in resolving our Material Differences by providing data before the end of the reporting cycle. This difference is mainly due to DOJ reporting more Expenses than GSA is reporting as Revenues. DOJ reported a total of \$1,595M in Expenses with GSA. GSA reported \$1,4949M in Revenues with DOJ. In addition, there was \$15M reported as Expenses by DOJ but had The Judiciary as the AID Booking Agency Name. Once DOJ provides more details about the activity GSA will research whether or not it was reported against DOJ or The Judiciary.	DOJ has verified its reported amounts and that the agency's documents are in agreement with its quarterly source documentation.
General Services Administration	4700	Department of the Treasury	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ -	\$ 1,669,105,448.40	\$ 1,669,105,448.40	Accounting/Reporting Error	Per Treasury's Intragovernmental contacts, the Treasury TAS for the Federal Financing Bank failed edits and was not certified in GTAS. Those balances were not included in Treasury's intragovernmental reporting creating this \$1.7B material difference. According to the balances on the authoritative source report in GTAS, FFB should have reported \$1,669,105,447.41 in SGL 1350, leaving a difference of \$0.99.	GSA reported \$1,669,105,448.40 in SGL 2520. Per the GTAS authoritative source report for FFB, they should have reported \$1,669,105,447.41 in SGL 1350. However, FFB did not report in GTAS. Specifically, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits
General Services Administration	4700	Department of the Treasury	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 30,628,217.86	\$ 251,373,713.19	\$ 282,001,931.05	Accounting Methodology Difference	The majority of this difference is a recurring reconciling item. Treasury reports a Loss on Accounts Receivable for amounts that they are due to receive for payments that the Judgment Fund has made on our agency's behalf. At third quarter that allowance was \$255M. GSA is continuing to report the full balance of the liability. The remaining \$27M in differences is mostly due to the Accounts Receivables that GSA has on our books which are greater than the Accounts Payable that Treasury has on their books.	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	Social Security Administration	2800	18	Financing Sources Transferred in/ out without Reimbursement	\$ 356,884,831.31	\$ -	\$ 356,884,831.31	Accounting Methodology Difference	GSA currently has several Reimbursable Work Authorizations (RWA) with SSA that provide funding to construct a building that will be 100% occupied by SSA and remain in the GSA real property inventory. Originally, there was no signed agreement between GSA and SSA, so GSA was treating the entire RWA funding as a transfer in of other financing sources. GSA has finally received the signed Occupancy Agreements, so the accounting treatment has changed. GSA shifted \$198M from SGL 5720 to SGL 2990. This allowed GSA to compute the rental consideration provided to SSA over the course of the 20 year Occupancy Agreement.	These differences are related to accounting methodology differences between SSA and GSA for recodation and capitalization of the National Support Center (NSC) building. SSA and GSA had reached an agreement as to how each agency would record the related transactions for the 3rd quarter of FY 2014; however, GSA changed their methodology at the last minute and moved the activity from the transfer in to the custodial liability account.
General Services Administration	4700	Social Security Administration	2800	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 9,017,048.89	\$ 194,177,303.27	\$ 203,194,352.16	Accounting Methodology Difference	GSA currently has several Reimbursable Work Authorizations (RWA) with SSA that provide funding to construct a building that will be 100% occupied by SSA and remain in the GSA real property inventory. Originally, there was no signed agreement between GSA and SSA, so GSA was treating the entire RWA funding as a transfer in of other financing sources. GSA has finally received the signed Occupancy Agreements, so the accounting treatment has changed. GSA shifted \$198M from SGL 5720 to SGL 2990. This allowed GSA to compute the rental consideration provided to SSA over the course of the 20 year Occupancy Agreement.	These differences are related to accounting methodology differences between SSA and GSA for recodation and capitalization of the National Support Center (NSC) building. SSA and GSA had reached an agreement as to how each agency would record the related transactions for the 3rd quarter of FY 2014; however, GSA changed their methodology at the last minute and moved the activity from the transfer in to the custodial liability account.

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General Services Administration	4700	Department of Homeland Security	7000	24	Buy/ Sell Costs/ Revenue	\$ 156,331,090.80	\$ 1,683,804.81	\$ 158,014,895.61	Accounting Methodology Difference	GSA continues to work with DHS in resolving our Material Differences by providing data before the end of the reporting cycle. This difference is mainly due to GSA reporting more Revenues than DHS is reporting as Expenses. GSA reported \$1,790M in Revenues with DHS. DHS reported a total of \$1,634M in Expenses with GSA. Further research will have to be done regarding this difference.	DHS and GSA are continuing to reconcile our intragovernmental differences.
General Services Administration	4700	Other Independent Commissions	9500	24	Buy/ Sell Costs/ Revenue	\$ 101,157,384.15	\$ -	\$ 101,157,384.15	Agency Verified	The Independent Agencies reported under the old two digit agency code 95 have been broken out into three digit agency codes this fiscal year. At 3rd qtr FY14, GSA was still reporting in IRAS which requires a two digit agency code. If those independent agencies report data to Treasury and have made the transition to GTAS, our data would not offset each other until GSA fully transitions to GTAS.	N/A
General Services Administration	4700	Defense Agencies	DE00	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 182,843,000.59	\$ 1,272,320.48	\$ 184,115,321.07	Accounting Methodology Difference	GSA continues to work with Defense 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 \$146M in Accounts Payable to GSA. GSA reported \$295M in Accounts Receivable with DoD.	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 received detail transactions for GSA IT assisted acquisitions activity. DoD reduced the rental activity material difference with GSA by ensuring the correct 97 Agency reported rent payables. GSA and DoD will have a meeting in August to discuss the IT activity.
General Services Administration	4700	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 250,260,772.70	\$ 30,163,354.35	\$ 280,424,127.05	Accounting Methodology Difference	GSA continues to work with Defense 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. DoD only reported a total of \$587M in Expenses with GSA. GSA reported \$821M in Revenues with DoD.	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 received detail transactions for GSA IT assisted acquisitions activity. DoD reduced the rental activity material difference with GSA by ensuring the correct 97 Agency reported rent expense. GSA and DoD will have a meeting in August to discuss the IT activity.
Securities Exchange Commission	5000	Treasury General Fund	9900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ 263,258,279.96	\$ -	\$ 263,258,279.96	CY Timing Difference	Reciprocal Category 46 represents the Custodial and Non-Entity Assets/Liability to the General Fund. At 6/30/14 this balance is largely comprised of accounts receivable for disgorgement and penalty balances and amounts due from registrants accrued to be collected on behalf of Treasury. As of the third quarter close, we are not aware of a process in which the Treasury obtains and reflects net receivable information in its balances thereby resulting in this difference.	N/A
Railroad Retirement Board	6000	Department of the Treasury	2000	09	Expenditure Transfers of Financing Sources	\$ 4,481,534,178.15	\$ -	\$ 4,481,534,178.15	Accounting Methodology Difference	GL 575000 (TP2000) was used instead of GL 580000 (TP9900). RRB will correct it next reporting period.	Treasury confirms balance. RRB responded to Treasury that they used the wrong SGL to record their transaction as RRB explained below. RRB erroneously used GL 575000 (TP2000) instead of GL 580000 (TP9900).
Railroad Retirement Board	6000	Department of Health and Human Service	7500	09	Expenditure Transfers of Financing Sources	\$ 1,996,866.00	\$ 571,080,000.00	\$ 573,076,866.00	CY Timing Difference	HHS was awaiting RRB's CMS Non-Fiduciary Intergovernmental Transactions Confirmation - June 2014	HHS contacted RRB prior to June (Q3) reporting regarding annual adjustment data but HHS never received data from RRB. Please see the attached email.
Railroad Retirement Board	6000	Department of Health and Human Service	7500	27	Transfer Receivable/ Payable	\$ -	\$ 571,080,000.00	\$ 571,080,000.00	CY Timing Difference	HHS was awaiting RRB's CMS Non-Fiduciary Intergovernmental Transactions Confirmation - June 2014	HHS did contact RRB prior to June (Q3) Reporting regarding Annual Adjustment data but HHS never received data from RRB. Please see the attached email.
Railroad Retirement Board	6000	Treasury General Fund	9900	45	Trust Fund Warrants Issues Net of Adjustments/Other taxes and receipts	\$ 4,481,534,178.15	\$ -	\$ 4,481,534,178.15	Agency Verified	GL 575000 (TP2000) was used instead of GL 580000 (TP9900). RRB will correct it next reporting period.	N/A
National Railroad Retirement Investment Trust	6002	Department of the Treasury	2000	03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	\$ 108,661,431.96	\$ -	\$ 108,661,431.96	Accounting Methodology Difference	The \$109 million difference is due to accounting for interest expense/interest revenue associated with investments in Federal Securities held by the NRRIT in TAS 60X8118. The RRB, on behalf of the NRRIT, reports intragovernmental activity pertaining to these Federal securities via GTAS. The resulting accounting difference of \$109 million for Federal securities between Treasury and the NRRIT generally reflect timing and method differences.	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
Department of Transportation	6900	Department of Labor	1601	18	Financing Sources Transferred in/ out without Reimbursement	\$ 201,223,722.96	\$ -	\$ 201,223,722.96	Accounting/Reporting Error	This difference is due to a reporting error. DOT used an incorrect trading partner agency identification code. The correct code should have been TP AID 069. The correction will be made in July 2014 GTAS reporting period.	This is a reporting error by DOT. DOT confirmed that they used the incorrect Trading Partner code for reporting their RC 18 activity. The correct value was 069 (see accompanying email). This difference should be removed in full from our Scorecard.
Department of Transportation	6900	Department of Transportation	6900	18	Financing Sources Transferred in/ out without Reimbursement	\$ 201,223,722.96	\$ -	\$ 201,223,722.96	Accounting/Reporting Error	This difference is due to a reporting error. DOT used an incorrect trading partner agency identification code. The correct code should have been TP AID 069. The correction will be made in July 2014 GTAS reporting period.	This difference is due to a reporting error. DOT used an incorrect trading partner agency identification code. The correct code should have been TP AID 069. The correction will be made in July 2014 GTAS reporting period.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Transportation	6900	Department of Transportation	6900	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 110,901,092.78	\$ -	\$ 110,901,092.78	Unidentified	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 Transportation	6900	Commodity Futures Trading Commission	9512	09	Expenditure Transfers of Financing Sources	\$ -	\$ 176,110,604.17	\$ 176,110,604.17	Accounting/Reporting Error	This difference is due to a reporting error made by the Commodity Futures Trading Commission (CFTC). According to CFTC, an incorrect trading partner agency identification code was used. The correct code should have been TP AID 099. The correction will be made in the CFTC July 2014 GTAS reporting period.	N/A
Department of Transportation	6900	Treasury General Fund	9900	45	Trust Fund Warrants Issues Net of Adjustments/Other taxes and receipts	\$ 306,778,781.43	\$ -	\$ 306,778,781.43	Agency Verified	This difference relates to Transfer of Taxes to Sport Fish Restoration and Boating Trust Fund and Transfer of Taxes to Land and Water to the Department of Interior (DOI) from the DOT Highway Trust Fund (HTF). The Bureau of Fiscal Service's Funds Management Branch (FMB) acts as a service organization which processes receipts, disbursements, and transfers related to the HTF based upon information received and recorded by the FMB from Treasury's Office of Tax and Analysis (OTA) and the Internal Revenue Service and other Treasury bureaus. The Highway Trust Fund receives monthly financial reports from Fiscal Service and DOT records the activity accordingly. The activity relating to excise tax revenue (USSGL 5800) is reported to DOT net of the transfer of taxes to the DOI in the amount of \$269,568,000. In addition the difference includes a refund of excise taxes of the Airport and Airway Trust Fund in the amount of \$10,087,082.43 as well as \$123,699 of Highway Civil tax penalties that was reported in SGL 5320 in Reciprocal Category 44.	N/A
Department of Transportation	6900	Treasury General Fund	9900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ 414,974,508.51	\$ -	\$ 414,974,508.51	CY Timing Difference	This difference reflects a timing difference of activity that is recorded by DOT as credit reform downward reestimates and user fees that are retained by the agency and then swept to Treasury at the end of the year. Downward reestimates transactions are not recorded on Treasury books at the same time the downward reestimates are recorded on the agencies books. There will be timing differences between when the downward reestimates are made by the agency and when Treasury sweeps funds in the General Fund Receipt account at the end of the fiscal year.	N/A
Department of Homeland Security	7000	Department of Commerce	1300	24	Buy/ Sell Costs/ Revenue	\$ 3,669,738.18	\$ 127,410,201.80	\$ 131,079,939.98	CY Timing Difference	These are current year timing differences. DHS exchanges our IGT balances to the Department of Commerce on a quarterly basis. It appears that the recordation of the IPAC transactions is not timely. DHS recorded IPAC transactions that Commerce have not recorded as yet.	Amount of \$112,971,363.00 that is reported by DOC under SGL 590000 is not being included in the GTAS Raw Data file under RC 24 since it is Non-Exchange Revenue, which is causing the large difference of \$131,079,939.98. If this amount was included, the difference would have been \$18,108,576.98. DOC categorized the \$113 million as Non-Exchange correctly.
Department of Homeland Security	7000	General Services Administration	4700	24	Buy/ Sell Costs/ Revenue	\$ 1,683,804.81	\$ 156,331,090.80	\$ 158,014,895.61	Unidentified	DHS and GSA are continuing to reconcile our intragovernmental differences.	GSA continues to work with DHS in resolving our Material Differences by providing data before the end of the reporting cycle. This difference is mainly due to GSA reporting more Revenues than DHS is reporting as Expenses. GSA reported \$1.790M in Revenues with DHS. DHS reported a total of \$1.634M in Expenses with GSA. Further research will have to be done regarding this difference.
Department of Homeland Security	7000	Department of Homeland Security	7000	24	Buy/ Sell Costs/ Revenue	\$ 150,587,480.45	\$ -	\$ 150,587,480.45	CY Timing Difference	This is a timing difference which usually self corrects in the subsequent reporting period. For interim statement purposes, DHS obtains journal vouchers from our components which is used to eliminate immaterial intra-DHS differences from the consolidated financial statements.	This is a timing difference which usually self corrects in the subsequent reporting period. For interim statement purposes, DHS obtains journal vouchers from our components which is used to eliminate immaterial intra-DHS differences from the consolidated financial statements.
Department of Homeland Security	7000	Department of Homeland Security	7000	26	Benefits Program Costs/ Revenue	\$ 147,136,756.77	\$ -	\$ 147,136,756.77	CY Timing Difference	This is a timing difference which usually self corrects in the subsequent reporting period. For interim statement purposes, DHS obtains journal vouchers from our components which is used to eliminate immaterial intra-DHS differences from the consolidated financial statements.	This is a timing difference which usually self corrects in the subsequent reporting period. For interim statement purposes, DHS obtains journal vouchers from our components which is used to eliminate immaterial intra-DHS differences from the consolidated financial statements.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Homeland Security	7000	Treasury General Fund	9900	45	Trust Fund Warrants Issues Net of Adjustments/Other taxes and receipts	\$ 388,536,879.61	\$ -	\$ 388,536,879.61	Accounting Methodology Difference	The USCG receives the monthly trial balances for the Oil Spill Liability Trust fund (TAF 70X8185) and the Sport Fish Restoration & Boating Trust Fund (70X8147) from the Bureau of Fiscal Services and reports these balances in their system of record. The transactions recorded in TAFS 70X8185 in USSGL 5800 consist of Excise Tax and Oil Spill Drawback Claims. The transactions recorded in TAFS 70X8147 in USSGL 5800 consist of Excise Tax, Gasoline used in Motor Boats and Small Engines and Customs Duties. These transactions are currently being reported in USSGL 5800N (Non-Federal).	N/A
Department of Homeland Security	7000	Treasury General Fund	9900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ 2,919,762,842.62	\$ -	\$ 2,919,762,842.62	Accounting Methodology Difference	DHS (CBP) accrues custodial collections on behalf of other Federal program agencies. Because GTAS does not allow more than one agency to report on any TAFS, 200152 and 955585 are excluded from our SMAF file. However, for financial reporting purposes, these TAFS are properly included on DHS' Statement of Custodial Activity. There will always be a difference if these TAFS are not included on our GTAS bulk file.	N/A
Department of Homeland Security	7000	Defense Agencies	DE00	09	Expenditure Transfers of Financing Sources	\$ -	\$ 1,118,596,141.31	\$ 1,118,596,141.31	Accounting Methodology Difference	DHS (CBP) properly recorded this transfer out against USACE as of 3rd 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. DHS, Treasury and USACE met on this issue and a solution is pending from the Bureau of Fiscal Services.	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	\$ 61,500,051.08	\$ 159,688,777.26	\$ 221,188,828.34	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. Coast Guard researched our reporting difference and believes the difference could be caused by DoD accruals. DoD was able to identify revenue for Defense Health Agency. Additionally supporting documentation was provided in 2nd quarter for revenue reported by Defense Logistics Agency, Navy Working Capital Fund, and DISA Working Capital Fund.
Department of Homeland Security	7000	Defense Agencies	DE00	26	Benefits Program Costs/ Revenue	\$ -	\$ 355,337,536.82	\$ 355,337,536.82	Unidentified	DHS and DoD are continuing to reconcile our intragovernmental differences.	DoD reported DoD EBF, DHA, and MERHCF Funded Benefit Revenue Program activity. DHS underreported the activity.
Agency for International Development	7200	Executive Office of the President	1100	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 118,667,000.00	\$ 64,169,753.00	\$ 182,836,753.00	Unidentified	Contact will be made with EOP to determine exactly what they are reporting to treasury.	N/A
Agency for International Development	7200	Department of State	1900	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 35,338,428.00	\$ 267,436,186.00	\$ 302,774,614.00	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 for Q4.	USAID incorrectly coded transfers in Funds 1037 & 1021 to TP 19 where DOS is the Child. Although they are the submitting entity they should have coded the trading partner as 72.
Agency for International Development	7200	Department of State	1900	24	Buy/ Sell Costs/ Revenue	\$ 189,261,516.55	\$ 150,705,441.20	\$ 339,966,957.75	Timing Difference	This difference is mainly caused by timing differences with the recording of IPAC and the reimbursable transactions between Dept of State and USAID.	DOS reduced \$193 million of expense and re-classified to advance. USAID did not record the same amount for the reciprocal GL 5200 which created the difference. In addition, DOS collected \$77 million under IPAC #25146555 which is not yet reflected in USAID data as a result of timing difference.
Agency for International Development	7200	Department of the Treasury	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 2,832,131.39	\$ 233,793,848.83	\$ 236,625,980.22	Accounting Methodology Difference	Per email from treasury - Calculations concerning these USSGLs may not be accurate.	Treasury is researching the difference. Treasury reached out to the Trading Partner to provide further explanation but we have not heard from them as of August 7, 2014
Agency for International Development	7200	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 923,136,325.23	\$ -	\$ 923,136,325.23	CY Timing Difference	The \$923 million difference in RC40 is caused by State Department not being on GTAS.	N/A
Agency for International Development	7200	Treasury General Fund	9900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ 2,472,981,692.93	\$ -	\$ 2,472,981,692.93	Accounting Methodology Difference	The difference relates to the accrued downward re-estimates or subsidy in the credit program financing funds. The entry has been made to reclass activity in SGL 2970 to SGL 2985. Treasury needs to make a corresponding entry in SGL 1980.	N/A
Small Business Administration	7300	Small Business Administration	7300	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ 1,124,055,635.00	\$ -	\$ 1,124,055,635.00	Accounting/Reporting Error	Used TP 73 with Funds 2721 & 2722 for SGL accounts 2985, 5775 & 5993. Used TP 99 with SGL account 1010. Need to use same TP for all accounts.	Used TP 73 with Funds 2721 & 2722 for SGL accounts 2985, 5775 & 5993. Used TP 99 with SGL account 1010. Need to use same TP for all accounts.
Small Business Administration	7300	Treasury General Fund	9900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ 1,148,706,913.48	\$ -	\$ 1,148,706,913.48	Accounting/Reporting Error	Used TP 73 with Funds 2721 & 2722 for SGL accounts 2985, 5775 & 5993. Used TP 99 with SGL account 1010. Need to use same TP for all accounts. Did not report Fund 2814.	N/A
Department of Health and Human Service	7500	Department of Justice	1500	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 13,319,119.07	\$ 95,726,851.65	\$ 109,045,970.72	CY Timing Difference	The difference is due to unbilled revenue. HHS did not receive billing from DOJ in time to record the corresponding accounting entries.	DOJ has verified its reported amounts and that the agency's documents are in agreement with its quarterly source documentation.
Department of Health and Human Service	7500	Department of the Treasury	2000	24	Buy/ Sell Costs/ Revenue	\$ 56,668,582.50	\$ 267,470,997.95	\$ 324,139,580.45	Agency Verified	The Treasury did not book the USSGL 5900 correctly for the Contract Dispute Act. Please see the attached document.	The difference amount of \$324,139,580.45 resulted due to the fact that Treasury did not book the USSGL 5900 correctly for the Contract Dispute Act
Department of Health and Human Service	7500	Railroad Retirement Board	6000	09	Expenditure Transfers of Financing Sources	\$ 571,080,000.00	\$ 1,996,866.00	\$ 573,076,866.00	Agency Verified	HHS contacted RRB prior to June (Q3) reporting regarding annual adjustment data but HHS never received data from RRB. Please see the attached email.	HHS was awaiting RRB's CMS Non-Fiduciary Intergovernmental Transactions Confirmation - June 2014

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Health and Human Service	7500	Railroad Retirement Board	6000	27	Transfer Receivable/ Payable	\$ 571,080,000.00	\$ -	\$ 571,080,000.00	Agency Verified	HHS did contact RRB prior to June (Q3) Reporting regarding Annual Adjustment data but HHS never received data from RRB. Please see the attached email.	HHS was awaiting RRB's CMS Non-Fiduciary Intergovernmental Transactions Confirmation - June 2014
Department of Health and Human Service	7500	Department of Health and Human Service	7500	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 395,811,750.28	\$ -	\$ 395,811,750.28	Agency Verified	HHS is in the process of reducing the material difference for Q4 FY2014	HHS is in the process of reducing the material difference for Q4 FY2014
Department of Health and Human Service	7500	Department of Health and Human Service	7500	24	Buy/ Sell Costs/ Revenue	\$ 405,192,328.08	\$ -	\$ 405,192,328.08	Agency Verified	HHS is in the process of reducing the material difference for Q4 FY2014	HHS is in the process of reducing the material difference for Q4 FY2014
Department of Health and Human Service	7500	Department of Education	9100	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ -	\$ 357,823,394.52	\$ 357,823,394.52	Agency Verified	The HEAL Program has been transferred from the U.S. Department of Health and Human Services (HHS) to the U.S. Department of Education (Education) as required by the Consolidated Appropriations Act, 2014 (Pub.L. 113-76). Please see the attached document.	These were the HEAL transfer transactions. ED posted all of these transactions to RC 08 as well. There may be a Treasury explanation why the ED transactions are not listed with Treasury, per the Raw Data Detail worksheet provided by Treasury. ED posted these transaction to June.
Department of Health and Human Service	7500	Treasury General Fund	9900	46	assets/Liability to the General Fund for custodial and other non-entity assets	\$ 227,425,817.95	\$ -	\$ 227,425,817.95	Accounting/Reporting Error	HHS is in the process of reducing the material difference for Q4 FY2014.	N/A
Department of Health and Human Service	7500	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 206,171,237.87	\$ 20,463,798.53	\$ 226,635,036.40	CY Timing Difference	The difference is primarily due to the Department of Defense's (DE00) use of estimates in reporting intragovernmental trading partner balances. The DoD's legacy system does not generate balances by trading partner(s). This difference will continue to remain until DoD completes the implementation of a new system that will generate balances by trading partner(s).	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 the majority of the total HHS revenue activity.
Export-Import Bank of the United States	8300	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 953,438,570.70	\$ -	\$ 953,438,570.70	N/A	\$5,482,155,657.87 reported by EXIM represents Fund Balance with the U.S. Treasury, line item on the Balance Sheet (1010 accounts).	N/A
Export-Import Bank of the United States	8300	Treasury General Fund	9900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ 690,572,936.92	\$ -	\$ 690,572,936.92	N/A	\$262,877,899.78 reported by EXIM represents Amounts Payable to the U.S. Treasury, line item on the Balance Sheet (2985 accounts). EXIM confirms reporting.	N/A
Department of Energy	8900	Department of the Interior	1400	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ -	\$ 109,384,190.05	\$ 109,384,190.05	Agency Verified	Department of Interior did not submit all reciprocal balances for TP 089 and RC05	DOI will work with DOE to resolve this difference.
Department of Energy	8900	Department of the Interior	1400	17	Federal Loans Receivable/ Federal Loans Payable	\$ 11,626,273,399.35	\$ 2,882,276,316.23	\$ 14,508,549,715.58	Agency Verified	Treasury acknowledged that they calculated this incorrectly. The difference should be \$8,743,997,083.12. \$8,130,082,743.83 of this difference was due to DOE recording a liability in TAS 89X5065 (submitted by DOE), but relieving the liability in TAS 895000.27 (submitted by DOI). The remaining \$613,914,339.20 difference is due to DOI not submitting all reciprocal balances for TP 089 and RC17 for Q3 2014 in GTAS.	DOI (BOR) and DOE (WAPA) share Treasury Account Symbol 500.27. For financial reporting, WAPA currently reports the receipts, the payable and related activity while BOR reports the 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.
Department of Energy	8900	Department of the Interior	1400	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 246,261,724.68	\$ 6,652,189.95	\$ 252,913,914.63	Agency Verified	Department of Interior did not submit all reciprocal balances for TP 089 and RC22 for Q3 2014 in GTAS.	DOE has an Accounts Rec balance of \$244M that DOI has not yet reconciled.
Department of Energy	8900	Department of the Treasury	2000	02	Interest Receivable/ Interest Payable	\$ 0.08	\$ 123,890,418.42	\$ 123,890,418.50	Agency Verified	FFB did not report any offsetting balance to DOE Loan Program. DOE confirmed the FFB TAS was not certified in GTAS and notified Treasury and confirmed the DOE's balance using the Fiduciary Report.	(2141) balances reported by the Department of Energy (\$81,561,626.05 for 089 4576, \$28,022,695.21 for 089 4455, and \$14,306,097.16 for 089 4579) with no corresponding Interest Receivable (1341) balances reported by Treasury (the Trading Partner reported by Energy for these balances was 020
Department of Energy	8900	Department of the Treasury	2000	05	Interest Expenses on Borrowing from BPD and/ or FFB	\$ 0.05	\$ 328,372,108.16	\$ 328,372,108.21	Agency Verified	FFB did not report any offsetting balance to DOE Loan Program. DOE confirmed the FFB TAS was not certified in GTAS and notified Treasury and confirmed the DOE's balance using the Fiduciary Report. The reconciliation to the Fiduciary report resulted in a \$243,064,599.98 difference. That difference is caused by DOE accruing and paying for the interest on its FFB debt in accordance with the Federal Credit Reform Act of 1990 (FCRA). FFB is accruing and capitalizing the interest using a difference method resulting in timing differences with DOE with respect to interest revenue/expense accruals and capitalized interest.	This difference, \$328,372,108.21, is related to Interest Expense (6310) balances reported by the Department of Energy (\$180,828,760.64 for 089 4576, \$36,981,215.76 for 089 4455, and \$110,562,131.76 for 089 4579) with no corresponding Interest Revenue (5312) balances reported by Treasury (the Trading Partner reported by Energy for these balances was 020 4521, Federal Financing Bank). Specifically, FFB's Main Account (020 4521) "Failed Edits" test in GTAS. Specifically, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits
Department of Energy	8900	Department of the Treasury	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ -	\$ 14,546,012,449.19	\$ 14,546,012,449.19	Agency Verified	FFB did not report any offsetting balance to DOE Loan Program. DOE confirmed the FFB TAS was not certified in GTAS and notified Treasury and confirmed the DOE's balance using the Fiduciary Report. The reconciliation to the Fiduciary report resulted in a \$243,064,599.98 difference. That difference is caused by DOE accruing and paying for the interest on its FFB debt in accordance with the Federal Credit Reform Act of 1990 (FCRA). FFB is accruing and capitalizing the interest using a difference method resulting in timing differences with DOE with respect to interest revenue/expense accruals and capitalized interest.	This difference, \$14,546,012,449.19, is related to SGL 2520 balances (Principal Payable to the Federal Financing Bank) reported by the Department of Energy (\$7,498,364,851.20 for 089 4576, \$1,725,000,000 for 089 4455, and \$5,322,647,597.99 for 089 4579) with no corresponding balances reported by Treasury (the Trading Partner reported by Energy for these balances was 020 4521, Federal Financing Bank). Specifically, FFB's Main Account (020 4521) "Failed Edits" test in GTAS. Specifically, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Department of Energy	8900	Treasury General Fund	9900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ 127,610,388.32	\$ -	\$ 127,610,388.32	Agency Verified	Treasury acknowledged that the General Fund did not consider anticipated payments (receivables) for miscellaneous and custodial collections. As a result, the DOE balances are recorded on an accrual basis, but Treasury balances are recorded on a cash basis.	N/A
Department of Energy	8900	Congress	9999	24	Buy/ Sell Costs/ Revenue	\$ 196,111,827.98	\$ 83,726.51	\$ 196,195,554.49	Agency Verified	This balance is for revenue related to classified inter-agency agreements and is non-reciprocating.	N/A
Department of Energy	8900	Defense Agencies	DE00	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 163,315,728.29	\$ 120,214,577.86	\$ 283,530,306.15	Agency Verified	Treasury acknowledged that they calculated this difference incorrectly. The difference should be \$43,101,150.43 and does not exceed the threshold for reporting on the MDR. The difference is due to DoD's inability to reconcile TP balances at the agreement level.	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 payables.
Department of Energy	8900	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 460,728,213.92	\$ 6,616,461.72	\$ 467,344,675.64	Agency Verified	Discussions with DoD continue to disclose their systems are unable to report accurate trading partner data and they therefore use estimates in addition to some data DOE provides them with respect to intra-governmental expenses with DOE. Quarterly, DOE provided with DoD a detailed schedule at the agreement level showing all balances for Buy/Sell transaction (SGLs 1310, 2110, 5200, 6100).	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 the Treasury	2000	17	Federal Loans Receivable/ Federal Loans Payable	\$ -	\$ 1,224,779,583.74	\$ 1,224,779,583.74	CY Timing Difference	ED has posted an RC 17 to GL2520 for fund 4255 for \$1,224,779,583.74. Per the Raw Data Detail worksheet provided by Treasury, Treasury has yet to post their side to GL 1350.	This difference, (\$1,224,779,583.74), is related to an SGL 2520 (Principal Payable to the Federal Financing Bank) balance reported by the Department of Education with no corresponding balance reported by Treasury. Specifically, the material differences resulted due to the fact that FFB submitted their data (224) after GTAS window closed, hence their data was not certified and failed GTAS edits.
Department of Education	9100	Department of Health and Human Service	7500	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 357,823,394.52	\$ -	\$ 357,823,394.52	CY Timing Difference	These were the HEAL transfer transactions. ED posted all of these transactions to RC 08 as well. There may be a Treasury explanation why the ED transactions are not listed with Treasury, per the Raw Data Detail worksheet provided by Treasury. Ed posted these transaction to June.	The HEAL Program has been transferred from the U.S. Department of Health and Human Services (HHS) to the U.S. Department of Education (Education) as required by the Consolidated Appropriations Act, 2014 (Pub.L. 113-76). Please see the attached document.
Department of Education	9100	Treasury General Fund	9900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ 4,034,625,071.44	\$ -	\$ 4,034,625,071.44	CY Timing Difference	SGLs 2980 and 2985 were all correctly reported as G99. The Treasury General Fund has not posted all of their applicable GL1980s to the GI 2980 & 2985s that ED posted, per the Raw Data Detail worksheet provided by Treasury.	N/A
Other Independent Commissions	9500	General Services Administration	4700	24	Buy/ Sell Costs/ Revenue	\$ -	\$ 101,157,384.15	\$ 101,157,384.15	N/A		The Independent Agencies reported under the old two digit agency code 95 have been broken out into three digit agency codes this fiscal year. At 3rd qtr FY14, GSA was still reporting in IRAS which requires a two digit agency code. If those independent agencies report data to Treasury and have made the transition to GTAS, our data would not offset each other until GSA fully transitions to GTAS.
Commodity Futures Trading Commission	9512	Department of Transportation	6900	09	Expenditure Transfers of Financing Sources	\$ 176,110,604.17	\$ -	\$ 176,110,604.17	N/A		This difference is due to a reporting error made by the Commodity Futures Trading Commission (CFTC). According to CFTC, an incorrect trading partner agency identification code was used. The correct code should have been TP AID 099. The correction will be made in the CFTC July 2014 GTAS reporting period.
Commodity Futures Trading Commission	9512	Treasury General Fund	9900	46	assets/Liability to the General Fund for custodial and other non-entity assets	\$ 646,494,045.93	\$ -	\$ 646,494,045.93	N/A		N/A
Intelligence Community Oversight	9513	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 985,633,032.00	\$ -	\$ 985,633,032.00	N/A		N/A
Broadcasting Board of Governors/Board for Intern	9554	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 370,489,894.88	\$ -	\$ 370,489,894.88	N/A		N/A
Neighborhood Reinvestment Corporation	9560	Neighborhood Reinvestment Corporation	9560	24	Buy/ Sell Costs/ Revenue	\$ 204,100,000.00	\$ -	\$ 204,100,000.00	N/A		N/A
Patient Centered Outcomes Research	9572	Treasury General Fund	9900	45	Trust Fund Warrants Issues Net of Adjustments/Other taxes and receipts	\$ 161,481,627.49	\$ -	\$ 161,481,627.49	N/A		N/A
Treasury General Fund	9900	Executive Office of the President	1100	40	Fund Balance/Liability for FBwT	\$ -	\$ 8,941,870,994.39	\$ 8,941,870,994.39	N/A		N/A
Treasury General Fund	9900	NT, Peace, Reg. Security & Dem. Prq	1127	46	assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 650,387,329.99	\$ 650,387,329.99	N/A		N/A

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Treasury General Fund	9900	Department of Agriculture	1200	40	Fund Balance/Liability for FBwT	\$ -	\$ 173,864,565.35	\$ 173,864,565.35	N/A		USDA was not able to certify TAS 12X5531 and 1231143 due to validation and edit failures, however, all other TAS were reconciled to GWA and certified. As of June 30, the fund balance with treasury amounts recorded were \$86,378,323.30 and \$89,250,000.00 respectively. Treasury also has an amount of (\$1,393.60) for an old indemnity fund. All three amounts total the difference of \$175,626,929.70.
Treasury General Fund	9900	Department of Agriculture	1200	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 12,746,890,982.66	\$ 12,746,890,982.66	N/A		Amounts recorded in SGL 298500 with no reciprocating amount recorded by Treasury FSB in SGL 198000.
Treasury General Fund	9900	Department of Commerce	1300	40	Fund Balance/Liability for FBwT	\$ -	\$ 444,283,755.28	\$ 444,283,755.28	N/A		The difference is caused due to some of DOC's bureau's erroneously not reporting their FBWT amount with TP 099. We will make sure that all bureau's will report their FBWT amounts with TP 099 going forward.
Treasury General Fund	9900	Department of the Interior	1400	40	Fund Balance/Liability for FBwT	\$ -	\$ 1,580,409,667.47	\$ 1,580,409,667.47	N/A		DOL is currently working with Bureaus through the Intragovernmental workgroup to identify the cause of the difference.
Treasury General Fund	9900	Department of the Interior	1400	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 3,778,398,541.89	\$ 3,778,398,541.89	N/A		DOL is currently working with Bureaus through the Intragovernmental workgroup to identify the cause of the difference.
Treasury General Fund	9900	Department of Justice	1500	40	Fund Balance/Liability for FBwT	\$ -	\$ 1,636,171,248.47	\$ 1,636,171,248.47	N/A		A significant portion of this variance (\$1.4 billion) relates to DOJ's balance in SGL 1532 (Seized Cash Deposited). DOJ has been given an override by OMB to continue to use this account for its Seized Asset Deposit Fund as it is being reported correctly.
Treasury General Fund	9900	Department of Justice	1500	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 276,156,332.24	\$ 276,156,332.24	N/A		A significant portion of this variance (\$224 million) relates to DOJ incorrect reporting of 15_3231 and 15F3885. DOJ omitted reporting for the miscellaneous receipt account 15_3231 to the general fund and will report correctly in the 4th quarter. In addition, DOJ erroneously reported the liability for the suspense account 15F3885 to the general fund and will correct in the 4th quarter. Please note that DOJ was given prior approval to record this activity as unidentified by Treasury and OMB.
Treasury General Fund	9900	Department of Labor	1601	40	Fund Balance/Liability for FBwT	\$ -	\$ 167,496,659.85	\$ 167,496,659.85	N/A		This FBWT variance relates to two TAS. \$168,279,063.63 relates to TAS X6507. This TAS was not certified by DOL due to a beginning balance variance issue between CARS 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. We submitted the 224 to Treasury on Wednesday, 8/6 (see accompanying email). The second part of this variance relates to DOL TAS 0035.003 in the amount of \$782,403.78. This is a Parent-Child TAS between Executive Office of the President and DOL. DOL is the Child. The current agreement is that DOL reports this activity in their bulk file, not EOTP (see accompanying email). Thus, Treasury should be reciprocating against DOL, not EOTP.
Treasury General Fund	9900	Department of Labor	1601	45	Trust Fund Warrants Issues Net of Adjustments/Other taxes and receipts	\$ -	\$ 111,082,612.53	\$ 111,082,612.53	N/A		RC 45 can be broken down into two separate types of activity: FUTA tax collections (reported in SGL 5803) and Black Lung excise tax collections (reported in SGL 5800). DOL receives its FUTA data detail directly from Bureau of Fiscal Service (BFS). There is a portion of FUTA that BFS labels BETC "REFTAXD" associated with TC 2270: FUTA REFUNDS TO IRS PRINCIPAL. These are reductions to tax deposits in TAS X8042. For some reason, Treasury's 7710 balance does not include this activity, which comprises \$101,054,913.53 of the RC 45 difference. We reached out to James Full and others at Treasury but we did not receive a response (see accompanying email). The second part, relating to Black Lung excise tax collections, involves a \$10,027,699.00 difference between DOL's 5800 balance reported in Main Account 8144 and General Fund's 7710 balance. The full amount of this difference is related to an accounting error by DOL made in Q3. An accountant reversed an entire period's worth of 5800 activity instead of only a portion (as was necessary), which created this difference. The office is posting the adjustment in Q4. DOL believes that \$101,054,913.53 of the RC 45 difference should be removed from our Scorecard given our support above.

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Agency Name	Agency Code (FR)	Trading Partner Name	TP Code (FR)	Reciprocal Category	Reciprocal Category Name	Booking Agency's Difference	Trading Partner's Difference	Material Difference	Type of Difference	Agency Explanation	Trading Partner Explanation
Treasury General Fund	9900	Department of Labor	1601	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 171,449,124.81	\$ 171,449,124.81	N/A		The TFM Appendix 7 guidance shows that RC 46 includes both SGLs 2980 and 2985. DOL had to report account 2980 with a "Z" attribute because GTAS did not allow "G099" thus creating a large difference. The GTAS attribute has to be updated. Because there is inconsistency between the outstanding guidance and the GTAS comparison report, DOL believes this difference should be removed in full from our Scorecard.
Treasury General Fund	9900	Department of State	1900	40	Fund Balance/Liability for FBWT	\$ -	\$ 8,191,095,135.59	\$ 8,191,095,135.59	N/A		USAID is a GTAS reporter; it has been agreed upon that each agency will report their entire trial balance which includes funds where they are the child agency. USAID did not report Fund 1031 FBWT – an allocation transfer account where they are the child agency. In addition, there are cash balances that did not make into GTAS bulk file.
Treasury General Fund	9900	Department of the Treasury	2000	40	Fund Balance/Liability for FBWT	\$ -	\$ 1,647,273,654,986.95	\$ 1,647,273,654,986.95	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). Please note the difference is much smaller than the previous quarter as Treasury booked 20_0500 beginning 3 <sup>rd</sup> quarter per FS's instructions. The remaining difference is not historically recorded on the IGT Scorecard
Treasury General Fund	9900	Department of the Treasury	2000	46	assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 1,271,117,460,712.18	\$ 1,271,117,460,712.18	N/A		Treasury is researching the difference
Treasury General Fund	9900	Department of the Treasury	2018	46	assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 134,082,306,809.46	\$ 134,082,306,809.46	N/A		N/A
Treasury General Fund	9900	Federal Retirement Thrift Investment Board	2600	40	Fund Balance/Liability for FBWT	\$ -	\$ 110,055,531.81	\$ 110,055,531.81	N/A		N/A
Treasury General Fund	9900	Federal Communications Commission	2700	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 1,540,069,352.82	\$ 1,540,069,352.82	N/A		The majority of the Material Difference is collections from Spectrum Auction Program (\$1,538,235,500.57 – TAS 027X6725) that is recorded to General Fund TP 099 by FCC. The balance of \$1,833,852.25 is accounts receivable activity which is not recorded in the General Fund Receipt Accounts by Trading Partner G099.
Treasury General Fund	9900	Social Security Administration	2800	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 6,626,228,572.06	\$ 6,626,228,572.06	N/A		Starting in the 3rd quarter of FY 2014, Treasury is now comparing reciprocal category 46 amounts reported by agencies. Prior to GTAS, this activity was classified to the non-reciprocating category. SSA records accrual activity related to the liability to the general funds for anticipated SSI overpayment collections. Treasury has no ability to determine our accrual activity balance and therefore did not record any offsetting receivable with SSA.
Treasury General Fund	9900	Department of Veterans Affairs	3600	40	Fund Balance/Liability for FBWT	\$ -	\$ 4,345,343,190.68	\$ 4,345,343,190.68	N/A		The difference related to fund 0137. While VA reported this fund during the submission window, it was not certified. However, VA spoke with OMB regarding the revision window but as the fund had transmitted to OMB, opening the revision window was not deemed necessary. Had VA known this fund would not have been picked up by Treasury for I-Gov reconciliation, it would have used the period extension window.
Treasury General Fund	9900	Securities Exchange Commission	5000	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 263,258,279.96	\$ 263,258,279.96	N/A		Reciprocal Category 46 represents the Custodial and Non-Entity Assets/Liability to the General Fund. At 6/30/14 this balance is largely comprised of accounts receivable for disgorgement and penalty balances and amounts due from registrants accrued to be collected on behalf of Treasury. As of the third quarter close, we are not aware of a process in which the Treasury obtains and reflects net receivable information in its balances thereby resulting in this difference.
Treasury General Fund	9900	Railroad Retirement Board	6000	45	Trust Fund Warrants Issues Net of Adjustments/Other taxes and receipts	\$ -	\$ 4,481,534,178.15	\$ 4,481,534,178.15	N/A		GL 575000 (TP2000) was used instead of GL 580000 (TP9900). RRB will correct it next reporting period.

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Treasury General Fund	9900	Department of Transportation	6900	45	Trust Fund Warrants Issues Net of Adjustments/Other taxes and receipts	\$ -	\$ 306,778,781.43	\$ 306,778,781.43	N/A		This difference relates to Transfer of Taxes to Sport Fish Restoration and Boating Trust Fund and Transfer of Taxes to Land and Water to the Department of Interior (DOI) from the DOT Highway Trust Fund (HTF). The Bureau of Fiscal Service's Funds Management Branch (FMB) acts as a service organization which processes receipts, disbursements, and transfers related to the HTF based upon information received and recorded by the FMB from Treasury's Office of Tax and Analysis (OTA) and the Internal Revenue Service and other Treasury bureaus. The Highway Trust Fund receives monthly financial reports from Fiscal Service and DOT records the activity accordingly. The activity relating to excise tax revenue (USSGL 5800) is reported to DOT net of the transfer of taxes to the DOI in the amount of \$269,568,000. In addition the difference includes a refund of excise taxes of the Airport and Airway Trust Fund in the amount of \$10,087,082.43 as well as \$123,699 of Highway Civil tax penalties that was reported in SGL 5320 in Reciprocal Category 44.
Treasury General Fund	9900	Department of Transportation	6900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 414,974,508.51	\$ 414,974,508.51	N/A		This difference reflects a timing difference of activity that is recorded by DOT as credit reform downward reestimates and user fees that are retained by the agency and then swept to Treasury at the end of the year. Downward reestimates transactions are not recorded on Treasury books at the same time the downward reestimates are recorded on the agencies books. There will be timing differences between when the downward reestimates are made by the agency and when Treasury sweeps funds in the General Fund Receipt account at the end of the fiscal year.
Treasury General Fund	9900	Department of Homeland Security	7000	45	Trust Fund Warrants Issues Net of Adjustments/Other taxes and receipts	\$ -	\$ 388,536,879.61	\$ 388,536,879.61	N/A		The USCG receives the monthly trial balances for the Oil Spill Liability Trust fund (TAF 70X8185) and the Sport Fish Restoration & Boating Trust Fund (70X8147) from the Bureau of Fiscal Services and reports these balances in their system of record. The transactions recorded in TAFS 70X8185 in USSGL 5800 consist of Excise Tax and Oil Spill Drawback Claims. The transactions recorded in TAFS 70X8147 in USSGL 5800 consist of Excise Tax, Gasoline used in Motor Boats and Small Engines and Customs Duties. These transactions are currently being reported in USSGL 5800N (Non-Federal).
Treasury General Fund	9900	Department of Homeland Security	7000	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 2,919,762,842.62	\$ 2,919,762,842.62	N/A		DHS (CBP) accrues custodial collections on behalf of other Federal program agencies. Because GTAS does not allow more than one agency to report on any TAFS, 200152 and 955585 are excluded from our SMAF file. However, for financial reporting purposes, these TAFS are properly included on DHS' Statement of Custodial Activity. There will always be a difference if these TAFS are not included on our GTAS bulk file.
Treasury General Fund	9900	Agency for International Development	7200	40	Fund Balance/Liability for FBwT	\$ -	\$ 923,136,325.23	\$ 923,136,325.23	N/A		The \$923 million difference in RC40 is caused by State Department not being on GTAS.
Treasury General Fund	9900	Agency for International Development	7200	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 2,472,981,692.93	\$ 2,472,981,692.93	N/A		The difference relates to the accrued downward re-estimates or subsidy in the credit program financing funds. The entry has been made to reclass activity in SGL 2970 to SGL 2985. Treasury needs to make a corresponding entry in SGL 1980.
Treasury General Fund	9900	Small Business Administration	7300	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 1,148,706,913.48	\$ 1,148,706,913.48	N/A		Used TP 73 with Funds 2721 & 2722 for SGL accounts 2985, 5775 & 5993. Used TP 99 with SGL account 1010. Need to use same TP for all accounts. Did not report Fund 2814.
Treasury General Fund	9900	Department of Health and Human Service	7500	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 227,425,817.95	\$ 227,425,817.95	N/A		HHS is in the process of reducing the material difference for Q4 FY2014.
Treasury General Fund	9900	Export-Import Bank of the United States	8300	40	Fund Balance/Liability for FBwT	\$ -	\$ 953,438,570.70	\$ 953,438,570.70	N/A		\$5,482,155,657.87 reported by EXIM represents Fund Balance with the U.S. Treasury, line item on the Balance Sheet (1010 accounts).
Treasury General Fund	9900	Export-Import Bank of the United States	8300	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 690,572,936.92	\$ 690,572,936.92	N/A		\$262,877,899.78 reported by EXIM represents Amounts Payable to the U.S. Treasury, line item on the Balance Sheet (2985 accounts). EXIM confirms reporting.
Treasury General Fund	9900	Department of Energy	8900	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 127,610,388.32	\$ 127,610,388.32	N/A		Treasury acknowledged that the General Fund did not consider anticipated payments (receivables) for miscellaneous and custodial collections. As a result, the DOE balances are recorded on an accrual basis, but Treasury balances are recorded on a cash basis.
Treasury General Fund	9900	Department of Education	9100	46	Asset for Agency's custodial and non-entity assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 4,034,625,071.44	\$ 4,034,625,071.44	N/A		SGLs 2980 and 2985 were all correctly reported as G99. The Treasury General Fund has not posted all of their applicable GL1980s to the GI 2980 & 2985s that ED posted, per the Raw Data Detail worksheet provided by Treasury.

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Treasury General Fund	9900	Commodity Futures Trading Commission	9512	46	assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 646,494,045.93	\$ 646,494,045.93	N/A	N/A	N/A
Treasury General Fund	9900	Intelligence Community Oversight	9513	40	Fund Balance/Liability for FBwT	\$ -	\$ 985,633,032.00	\$ 985,633,032.00	N/A	N/A	N/A
Treasury General Fund	9900	Broadcasting Board of Governors/Board for Intern	9554	40	Fund Balance/Liability for FBwT	\$ -	\$ 370,489,894.88	\$ 370,489,894.88	N/A	N/A	N/A
Treasury General Fund	9900	Patient Centered Outcomes Research	9572	45	Trust Fund Warrants Issues Net of Adjustments/Other taxes and receipts	\$ -	\$ 161,481,627.49	\$ 161,481,627.49	N/A	N/A	N/A
Treasury General Fund	9900	Congress	9999	40	Fund Balance/Liability for FBwT	\$ -	\$ 1,143,524,734.25	\$ 1,143,524,734.25	N/A	N/A	N/A
Treasury General Fund	9900	Defense Agencies	DE00	40	Fund Balance/Liability for FBwT	\$ -	\$ 69,453,617,835.67	\$ 69,453,617,835.67	N/A	N/A	Due to GTAS implementation, DoD did not submit all Main Accounts with the G attributes. The difference is caused by missing GTAS information.
Treasury General Fund	9900	Defense Agencies	DE00	46	assets/Liability to the General Fund for custodial and other non-entity assets	\$ -	\$ 3,118,583,245.41	\$ 3,118,583,245.41	N/A	N/A	New RC: DoD will discuss USSGL 2985 reporting with Treasury in August during the Scorecard Meeting.
Congress	9999	Department of Commerce	1300	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 252,460,372.90	\$ 847,414.61	\$ 253,307,787.51	N/A	N/A	For Q3 reporting, a payable was set up for the amount of \$252.5M 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	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 9,321,851.21	\$ 388,281,113.09	\$ 397,602,964.30	N/A	N/A	DOJ has verified its reported amounts and that the agency's documents are in agreement with its quarterly source documentation. DOJ reported transfers with the Judiciary to TP 010 on its IRAS file submitted to treasury.
Congress	9999	Office of Personnel Management	2400	26	Benefits Program Costs/ Revenue	\$ -	\$ 499,952,333.56	\$ 499,952,333.56	N/A	N/A	Of the amount \$200 million pertains to the House and Senate and the remaining is classified and miscellaneous.
Congress	9999	Department of Veterans Affairs	3600	07	Appropriation of Unavailable Trust or Special Fund Receipts	\$ 2,228,144,668.94	\$ 2,228,144,668.94	\$ 4,456,289,337.88	N/A	N/A	This amount of difference is a result of two offsetting variances where an incorrect trading partner (9999) was inadvertently used. VA should have used 036 on both offsets (instead of 9999) to reflect a net transfers. If netted, the variance would be \$0 instead of \$4B.
Congress	9999	Department of Veterans Affairs	3600	18	Financing Sources Transferred in/ out without Reimbursement	\$ 40,403,909.78	\$ 73,447,608.68	\$ 113,851,518.46	N/A	N/A	VA incorrectly used trading partner 9999 and should have used 036 to net transfer activity in this RC.
Congress	9999	Department of Energy	8900	24	Buy/ Sell Costs/ Revenue	\$ 83,726.51	\$ 196,111,827.98	\$ 196,195,554.49	N/A	N/A	This balance is for revenue related to classified inter-agency agreements and is non-reciprocating.
Congress	9999	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 1,143,524,734.25	\$ -	\$ 1,143,524,734.25	N/A	N/A	N/A
Congress	9999	Defense Agencies	DE00	18	Financing Sources Transferred in/ out without Reimbursement	\$ 537,001,523.06	\$ -	\$ 537,001,523.06	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.  Due to GTAS implementation, \$537.0 million was reported erroneously. The reporting error will be corrected in 4th quarter.
Congress	9999	Defense Agencies	DE00	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 7,604,940.91	\$ 160,269,153.06	\$ 167,874,093.97	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.  Due to GTAS implementation, \$165.6 million was reported erroneously. The amount of \$2.3 million is valid. The reporting error will be corrected in 4th quarter.
Congress	9999	Defense Agencies	DE00	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 393.98	\$ 516,306,149.51	\$ 516,306,543.49	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	\$ 554,725,507.39	\$ 147,336,724.49	\$ 702,062,231.88	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.  Due to GTAS implementation, \$147.5 million was reported erroneously. The amount of \$554.6 million is valid. The reporting error will be corrected in 4th quarter.

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Defense Agencies	DE00	Executive Office of the President	1100	24	Buy/ Sell Costs/ Revenue	\$ 1,020,516,254.17	\$ 288,907.69	\$ 1,020,805,161.86	Accounting/Reporting Error	DoD does the accounting for the Security Assistance trust fund (11008242) and reports revenue with TP 1100 and 1128. Security Assistance (SA) experienced challenges reporting their trading partner information in GTAS. The SA GTAS submission did not include their expense with DoD in the amount of \$2,311,041,088.02. Correct reporting is expected for 4th quarter.	N/A
Defense Agencies	DE00	Military Sales Program	1128	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 163,068,371.20	\$ -	\$ 163,068,371.20	Accounting/Reporting Error	DoD does the accounting for the Security Assistance trust fund (11008242) and reports revenue with TP 1100 and 1128. Security Assistance (SA) experienced challenges reporting their trading partner information in GTAS. The SA GTAS submission did not include their payables with DoD in the amount of \$228,044,803.55. Correct reporting is expected for 4th quarter.	N/A
Defense Agencies	DE00	Military Sales Program	1128	24	Buy/ Sell Costs/ Revenue	\$ 1,273,894,082.05	\$ -	\$ 1,273,894,082.05	Accounting/Reporting Error	DoD does the accounting for the Security Assistance trust fund (11008242) and reports revenue with TP 1100 and 1128. Security Assistance (SA) experienced challenges reporting their trading partner information in GTAS. The SA GTAS submission did not include their expense with DoD in the amount of \$2,311,041,088.02. Correct reporting is expected for 4th quarter.	N/A
Defense Agencies	DE00	Department of the Interior	1400	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 4,005,671.20	\$ 121,080,563.39	\$ 125,086,234.59	Unidentified	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.	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	DE00	Department of the Interior	1400	24	Buy/ Sell Costs/ Revenue	\$ 2,828,574.50	\$ 311,172,028.46	\$ 314,000,602.96	Unidentified	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.	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	DE00	Department of Justice	1500	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 23,174,275.08	\$ 113,926,725.11	\$ 137,101,000.19	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 and FPI.	DOJ reported \$142 million in accounts receivable with DOD components. DOJ will provide DOD with supporting documentation for approximately \$119 million of its accounts receivable balance. However, approximately \$105 million of DOJ's revenue is classified information and DOJ was unable to provide detail timely.
Defense Agencies	DE00	Department of Justice	1500	24	Buy/ Sell Costs/ Revenue	\$ 28,875,253.08	\$ 169,579,239.69	\$ 198,454,492.77	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 and FPI.	DOJ reported \$331 million in revenue with DOD components. DOJ provided DOD with supporting documentation for approximately \$178 million of its revenue balance. However, approximately \$103 million of DOJ's revenue is classified information and DOJ was unable to provide detail timely.
Defense Agencies	DE00	U.S. Postal Service	1800	24	Buy/ Sell Costs/ Revenue	\$ 1,910,061.72	\$ 277,676,514.40	\$ 279,586,576.12	Accounting Methodology Difference	An email from USPS indicated USPS no longer prepares quarterly or end of year intergovernmental financial reports (other 10Q and 10K reports) to US Treasury. Treasury instructed DoD to report IGT activity with USPS until the Dispute Resolution Decision between DoD and USPS is shared with DoD.	N/A
Defense Agencies	DE00	Department of State	1900	24	Buy/ Sell Costs/ Revenue	\$ 5,271,668.75	\$ 182,938,838.04	\$ 188,210,506.79	Unidentified	A DoD component erroneously reported an abnormal expense with State in the amount of \$76,911,911.11. The material difference with State would be \$111,298,595.68 if the expense had been reported correctly. DoD continues to work closely with State to identify the 97 Defense Agencies that should be reporting expense.	DoD acknowledges that \$111.2 mil of the difference is their error in an Email on 8/4/14.
Defense Agencies	DE00	Department of the Treasury	2000	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 74,464,651.14	\$ 289,526,553.02	\$ 363,991,204.16	Accounting Methodology Difference	Treasury reports a Judgment Fund allowance account in the amount of \$172.3 million. Additionally, \$94.7 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. DoD erroneously reported abnormal expense in the amount of \$41.6 million.	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. This is an ongoing issue.
Defense Agencies	DE00	Department of the Treasury	2000	24	Buy/ Sell Costs/ Revenue	\$ 1,491,280.50	\$ 423,561,506.58	\$ 425,052,787.08	Accounting/Reporting Error	Treasury did not report the Judgment Fund amounts for No Fear and Contract Disputes Act (CDA) with DoD in the amount of \$338.8 million. DoD has supporting documentation for expense reported in the amount of \$50.9 million. The remaining \$35.3 million is being researched.	The material difference amount of \$425,052,787.08 resulted due to the fact that Treasury did not report the Judgment Fund Contract Disputes Act (CDA) and No Fear amounts with DOD.
Defense Agencies	DE00	Office of Personnel Management	2400	26	Benefits Program Costs/ Revenue	\$ -	\$ 227,408,716.98	\$ 227,408,716.98	Accounting/Reporting Error	DoD experienced challenges with GTAS implementation. The amount of \$205,207,761.46 was included in DoD's accounting system, but was not included in DoD's GTAS submission. The remaining \$22.2 million is a timing difference.	OPM contacted DFAS on August 5th and 6th to resolve the differences and we have not received a response.

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Defense Agencies	DE00	Department of Veterans Affairs	3600	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 66,507,000.00	\$ 79,235,000.00	\$ 145,742,000.00	Accounting/Reporting Error	VA's USSGLs 3102 and 3103 did not reflect the correct transfer amounts with DoD.	VA transferred back to DoD \$79,235,000.00 since the DoD transferred the incorrect amount. VA reported the net in GL 3102 since it was a correction to that GL rather than posting it in GL 3103 Transfers-Out. The total difference for RC08 is the absolute value of both sides so the \$79,235,000.00 is reflected twice in the difference partially offset by a difference of \$12,728,000.00 due to a transfer that was processed incorrectly.
Defense Agencies	DE00	Department of Veterans Affairs	3600	09	Expenditure Transfers of Financing Sources	\$ -	\$ 300,477,789.74	\$ 300,477,789.74	Accounting/Reporting Error	The VA's DoD Education Benefit Fund (EBF) transfers were not reported in USSGL 5750. The VA indicated there was an issue with their GTAS submission and the amounts will be included in GTAS USSGL 5750 in 4th quarter.	This difference related to fund 0137. While VA reported this fund during submission window, it was not certified. However, VA spoke with OMB regarding the revision window but as the fund had transmitted to OMB, opening the revision window was not deemed necessary. Had VA known this fund would not have been picked up by Treasury for I-Gov reconciliation, it would have used the period extension window.
Defense Agencies	DE00	Department of Veterans Affairs	3600	24	Buy/ Sell Costs/ Revenue	\$ 101,692,086.96	\$ 29,692,989.63	\$ 131,385,076.59	Unidentified	DoD erroneously reported an abnormal expense in the amount of \$30 million. The error will be corrected in 4th quarter. DoD and VA are working together to identify the 97 Defense Agencies that should be reporting revenue with the VA. The VA is reporting more expense than DoD's revenue.	Because of the crossover of funds between Army, Navy, Air Force, and DoD there is usually a net effect that decreases the differences on the Revenue side of RC24. This quarter Army, Navy, and Air Force reported balances that VA provided so there is zero difference between VA and TP17, TP21 and TP58 which increased the total difference for the Revenue side of RC24. TP97 reported a debit balance of \$24,242,163.78 in their revenue account GL 5900. VA spoke with DoD and they are assuming it is a reporting error and are researching the abnormal balance. VA reported \$37,752,217.45 in GL 8802 Purchase of Property, Plant, and Equipment compared to TP97's \$5,243,784.86 balance in their GL 5100 Revenue from Goods Sold. VA is working with the DoD point of contact to determine where the discrepancy is.
Defense Agencies	DE00	General Services Administration	4700	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 1,272,320.48	\$ 182,843,000.59	\$ 184,115,321.07	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 received detail transactions for GSA IT assisted acquisitions activity. DoD reduced the rental activity material difference with GSA by ensuring the correct 97 Agency reported rent payables. GSA and DoD will have a meeting in August to discuss the IT activity.	GSA continues to work with Defense 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 \$146M in Accounts Payable to GSA. GSA reported \$295M in Accounts Receivable with DoD.
Defense Agencies	DE00	General Services Administration	4700	24	Buy/ Sell Costs/ Revenue	\$ 30,163,354.35	\$ 250,260,772.70	\$ 280,424,127.05	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 received detail transactions for GSA IT assisted acquisitions activity. DoD reduced the rental activity material difference with GSA by ensuring the correct 97 Agency reported rent expense. GSA and DoD will have a meeting in August to discuss the IT activity.	GSA continues to work with Defense 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. DoD only reported a total of \$587M in Expenses with GSA. GSA reported \$821M in Revenues with DoD.
Defense Agencies	DE00	Department of Homeland Security	7000	09	Expenditure Transfers of Financing Sources	\$ 1,118,596,141.31	\$ -	\$ 1,118,596,141.31	Accounting Methodology Difference	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 3rd 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. DHS, Treasury and USACE met on this issue and a solution is pending from the Bureau of Fiscal Services.
Defense Agencies	DE00	Department of Homeland Security	7000	24	Buy/ Sell Costs/ Revenue	\$ 159,688,777.26	\$ 61,500,051.08	\$ 221,188,828.34	Unidentified	A large portion of the difference is due to DHS underreporting expenses for the Coast Guard. Coast Guard researched our reporting difference and believes the difference could be caused by DoD accruals. DoD was able to identify revenue for Defense Health Agency. Additionally supporting documentation was provided in 2nd quarter for revenue reported by Defense Logistics Agency, Navy Working Capital Fund, and DISA Working Capital Fund.	DHS and DoD are continuing to reconcile our intragovernmental differences.
Defense Agencies	DE00	Department of Homeland Security	7000	26	Benefits Program Costs/ Revenue	\$ 355,337,536.82	\$ -	\$ 355,337,536.82	Accounting/Reporting Error	DoD reported DoD EBF, DHA, and MERHCF Funded Benefit Revenue Program activity. DHS underreported the activity.	DHS and DoD are continuing to reconcile our intragovernmental differences.
Defense Agencies	DE00	Department of Health and Human Service	7500	24	Buy/ Sell Costs/ Revenue	\$ 20,463,798.53	\$ 206,171,237.87	\$ 226,635,036.40	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 the majority of the total HHS revenue activity.	The difference is primarily due to the Department of Defense's (DE00) use of estimates in reporting intragovernmental trading partner balances. The DoD's legacy system does not generate balances by trading partner(s). This difference will continue to remain until DoD completes the implementation of a new system that will generate balances by trading partner(s).

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Defense Agencies	DE00	Department of Energy	8900	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 120,214,577.86	\$ 163,315,728.29	\$ 283,530,306.15	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 payables.	Treasury acknowledged that they calculated this difference incorrectly. The difference should be \$43,101,150.43 and does not exceed the threshold for reporting on the MDR. The difference is due to DoD's inability to reconcile TP balances at the agreement level.
Defense Agencies	DE00	Department of Energy	8900	24	Buy/ Sell Costs/ Revenue	\$ 6,616,461.72	\$ 460,728,213.92	\$ 467,344,675.64	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.	Discussions with DoD continue to disclose their systems are unable to report accurate trading partner data and they therefore use estimates in addition to some data DOE provides them with respect to intra-governmental expenses with DOE. Quarterly, DOE provided with DoD a detailed schedule at the agreement level showing all balances for Buy/Sell transaction (SGLs 1310, 2110, 5200, 6100).
Defense Agencies	DE00	Treasury General Fund	9900	40	Fund Balance/Liability for FBwT	\$ 69,453,617,835.67	\$ -	\$ 69,453,617,835.67	Accounting/Reporting Error	Due to GTAS implementation, DoD did not submit all Main Accounts with the G attributes. The difference is caused by missing GTAS information.	N/A
Defense Agencies	DE00	Treasury General Fund	9900	46	assets/Liability to the General Fund for custodial and other non-entity assets	\$ 3,118,583,245.41	\$ -	\$ 3,118,583,245.41	Unidentified	New RC: DoD will discuss USSGL 2985 reporting with Treasury in August during the Scorecard Meeting.	N/A
Defense Agencies	DE00	Congress	9999	18	Financing Sources Transferred in/ out without Reimbursement	\$ -	\$ 537,001,523.06	\$ 537,001,523.06	Accounting/Reporting Error	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. Due to GTAS implementation, \$537.0 million was reported erroneously. The reporting error will be corrected in 4th quarter.	N/A
Defense Agencies	DE00	Congress	9999	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 160,269,153.06	\$ 7,604,940.91	\$ 167,874,093.97	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 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. Due to GTAS implementation, \$165.6 million was reported erroneously. The amount of \$2.3 million is valid. The reporting error will be corrected in 4th quarter.	N/A
Defense Agencies	DE00	Congress	9999	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 516,306,149.51	\$ 393.98	\$ 516,306,543.49	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 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.	N/A
Defense Agencies	DE00	Congress	9999	24	Buy/ Sell Costs/ Revenue	\$ 147,336,724.49	\$ 554,725,507.39	\$ 702,062,231.88	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 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. Due to GTAS implementation, \$147.5 million was reported erroneously. The amount of \$554.6 million is valid. The reporting error will be corrected in 4th quarter.	N/A
Defense Agencies	DE00	Defense Agencies	DE00	06	Borrowing- Losses/ Gains	\$ 344,664,876.36	\$ -	\$ 344,664,876.36	Accounting/Reporting Error	DoD experienced GTAS implementation challenges. DoD is working on actions to correct the reporting issues and expects to have the issues resolved for 4th quarter reporting.	DoD experienced GTAS implementation challenges. DoD is working on actions to correct the reporting issues and expects to have the issues resolved for 4th quarter reporting.
Defense Agencies	DE00	Defense Agencies	DE00	08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	\$ 283,753,002.17	\$ -	\$ 283,753,002.17	Accounting/Reporting Error	DoD experienced GTAS implementation challenges. DoD is working on actions to correct the reporting issues and expects to have the issues resolved for 4th quarter reporting.	DoD experienced GTAS implementation challenges. DoD is working on actions to correct the reporting issues and expects to have the issues resolved for 4th quarter reporting.
Defense Agencies	DE00	Defense Agencies	DE00	18	Financing Sources Transferred in/ out without Reimbursement	\$ 6,887,093,286.84	\$ -	\$ 6,887,093,286.84	Accounting/Reporting Error	DoD experienced GTAS implementation challenges. DoD is working on actions to correct the reporting issues and expects to have the issues resolved for 4th quarter reporting.	DoD experienced GTAS implementation challenges. DoD is working on actions to correct the reporting issues and expects to have the issues resolved for 4th quarter reporting.
Defense Agencies	DE00	Defense Agencies	DE00	22	Accounts Receivable/ Accounts Payable and Other Liabilities	\$ 2,322,547,040.72	\$ -	\$ 2,322,547,040.72	Accounting/Reporting Error	DoD experienced GTAS implementation challenges. DoD is working on actions to correct the reporting issues and expects to have the issues resolved for 4th quarter reporting.	DoD experienced GTAS implementation challenges. DoD is working on actions to correct the reporting issues and expects to have the issues resolved for 4th quarter reporting.
Defense Agencies	DE00	Defense Agencies	DE00	23	Advances to Others and Prepayments/ Advances from Others and Deferred Credits	\$ 354,379,856.48	\$ -	\$ 354,379,856.48	Accounting/Reporting Error	DoD experienced GTAS implementation challenges. DoD is working on actions to correct the reporting issues and expects to have the issues resolved for 4th quarter reporting.	DoD experienced GTAS implementation challenges. DoD is working on actions to correct the reporting issues and expects to have the issues resolved for 4th quarter reporting.

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Defense Agencies	DE00	Defense Agencies	DE00	24	Buy/ Sell Costs/ Revenue	\$ 24,489,352,070.37	\$ -	\$ 24,489,352,070.37	Accounting/Reporting Error	DoD experienced GTAS implementation challenges. DoD is working on actions to correct the reporting issues and expects to have the issues resolved for 4th quarter reporting.	DoD experienced GTAS implementation challenges. DoD is working on actions to correct the reporting issues and expects to have the issues resolved for 4th quarter reporting.
Defense Agencies	DE00	Defense Agencies	DE00	26	Benefits Program Costs/ Revenue	\$ 2,562,935,588.65	\$ -	\$ 2,562,935,588.65	Accounting/Reporting Error	DoD experienced GTAS implementation challenges. DoD is working on actions to correct the reporting issues and expects to have the issues resolved for 4th quarter reporting.	DoD experienced GTAS implementation challenges. DoD is working on actions to correct the reporting issues and expects to have the issues resolved for 4th quarter reporting.