



DEPARTMENT OF THE ARMY  
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY  
FINANCIAL MANAGEMENT AND COMPTROLLER  
109 ARMY PENTAGON  
WASHINGTON DC 20310-0109

SAFM-FO

MAR 10 2020

MEMORANDUM FOR UNITED STATES ARMY FINANCIAL MANAGEMENT  
COMMAND, 8899 EAST 56<sup>TH</sup> STREET, INDIANAPOLIS, INDIANA 46249-3000

SUBJECT: Freedom of Information Act (FOIA) Request (FOIA Reference Number FP-20-005702/FA-20-0004)

1. The Deputy Assistant Secretary of the Army (Financial Operations) assigns responsibility for fulfilling FOIA request (FOIA Reference Number FP-20-005702/FA-20-0004) to U.S. Army Financial Management Command which includes:

a. The dollar value of each of the 170 unsupported adjustments;

b. A brief description of the nature and purpose of each of the 170 unsupported adjustments, including the Army's explanation for each transaction.

2. Initial Denial Authority for this request is the Assistant Secretary of the Army (Financial Management and Comptroller).

3. The point of contact for this request is MAJ Brandon Austin (703) 693-2759 or [brandon.l.austin10.mil@mail.mil](mailto:brandon.l.austin10.mil@mail.mil).

A handwritten signature in black ink, appearing to read "Wesley C. Miller".

Wesley C. Miller  
Deputy Assistant Secretary of the Army  
(Financial Operations)

CF:  
AMC, DCS G-8



Total 4Q JVs Sampled/ VID	AMT	JV Purpose
122075	\$1,786,833,143.67	DATA CALL: In conjunction with JV 123789 the purpose of this JV is to recognize GFEBS FY 2015 real property depreciation expense. This expense was omitted from JV 123789 when the GFEBS real property plant and equipment was added back to the overall Army
122171	\$979,087,724.04	TRADING PARTNER: The purpose of this adjustment is to move the balance related to the PICCA expense from federal indicator "F" to "Z." Per new guidance, this balance should be reported in USSGL 640000.9000 with the "Z" attribute instead of "F." By the cri
123798	\$154,049,508.96	Rework: When the data call for Unemployment Insurance was originally input for Q4FY15 in DDRS-B, the adjustments that were put in were in sync with those detailed on the Data Call Worksheet provided by Agency Wide. Upon further review it was determined t
123805	\$542,311,737.21	Data Call: the purpose of this adjustment is to correct the amount reported for Public Receivables (1310.9000 Non-Federal). With this adjustment, the trial balance will match the Treasury Report on Receivables. By the criteria used for reporting the ac
123822	\$2,392,413,835.00	DATA CALL: The purpose of this adjustment is to recognize new Construction-in-Progress related to USACE execution in other T197 BSNs where Army is the sponsoring activity, I AW DODFMR Vol 4, Ch 6, 060202.B.3.c Reporting of Real Property CIP Account. The
124121	\$20,252,274,472.46	DATA CALL: The Military Equipment - Financial Statement Tool (ME-FST) is the system that was developed to maintain and update military equipment valuation data. ASA (FM&C), Financial Reporting provided Departmental Reporting with a spreadsheet of the ME-F
124169	\$476,988,756.97	This adjustment will adjust the transfers USSGL 3102 (Unexpended Appropriations-Transfers In) and USSGL 3103 (Unexpended Appropriations-Transfers Out. The balances reported for GLACs 3102 and 3103 are understated. The budgetary balances are correct, but t
124338	\$5,107,196,245.94	TRADING PARTNER: Asset balance increases for real property accounts 1730, Buildings, Improvements and Renovations, and 1740, Other Structures and Facilities, are recorded as financing sources transferred-in under account 5720. Reductions in asset balance
124615	\$178,296,290.66	The purpose of this adjustment is correct the Treasury Reporting to AFS Statements Reconciliation #5. During fiscal year-end reporting, the Distributed Offsetting Receipts (DOR) reflects the pre-closing amounts reported at Treasury. However, during budge

Total 4Q JVs Sampled JV ID	AMT	JV Purpose
20153780 023	\$2,521,890,994.00	Purpose: The purpose of this adjustment is to reconcile general ledger disconnects between DDRS-B and DDRS-AFS. The Department Reporting AFS accountants have reviewed each entity and identified discrepancies and mapping issues between DDRS-B and DDRS-AF
20153780 029	\$165,989,255,290.00	The purpose of this adjustment is to bring AT21A99 1st Quarter, FY 2014, beginning balances for the Component Level entity trial balances into agreement with the FY 2013 Post Closing balances as reflected in the Defense Department Reporting System(DDRS)
20153780 055	\$163,114,566,278.77	This adjustment is being performed to bring in the beginning balances for the program level AT21AF1 trial balance (Level 4). Datacalls are applied to this entity at the program group level (Level 3), as the customer is unable to provide information at the
20153780 057	\$165,989,255,290.00	The purpose of this adjustment is to reverse JV 5006. After the GTAS implementation, this trial balance populated BS 2020 GTAS Component Trial Balance Staging Area in DDRS-B. This adjustment is causing GTAS Edits to fail in DDRS-B for BS 2020. Once thi
20153780 086	\$7,073,861,857.00	Department of Defense (DoD) reporting entities are required to report and eliminate intragovernmental account balances in the Quarterly Financial Statements. To accomplish this objective, elimination adjustments performed during the previous fiscal year Aud
20153780 102	\$7,479,032,812.16	This adjustment is being performed to bring in the beginning balances for the program level AT21AC trial balance (Level 4). Data calls are applied to this entity at the program group level (Level 3), as the customer is unable to provide information at the
20153780 103	\$7,479,032,812.16	This adjustment is being created to back out the balances for the program level AT21AC TB (Level 4). Starting 4th Quarter FY 14, data calls will be created in DDRS-B and then imported into DDRS-AFS, making this TB unnecessary. Once this TB has been zeroed
20153780 124	\$2,712,658,855.00	Purpose: The purpose of this adjustment is to reconcile general ledger disconnects between DDRS-B and DDRS-AFS. The Department Reporting AFS accountants have reviewed each entity and identified discrepancies and mapping issues between DDRS-B and DDRS-AF
20153824 041	\$21,969,458,215.00	Data Call: The purpose of this JV is to restore balances for PP&E that were removed from the Component Level Trial Balance by an earlier trial balance.. By criteria used for reporting of the accounting entries metric, this journal voucher is considered s

Total 4Q JVs Sampled/ VID	AMT	JV Purpose
20153824 148	\$3,022,924,401.00	RECON: Due to GFEBs systems deficiencies at the accounting offices supporting the Army General Fund entities, the proprietary general ledger account balances are not in agreement with the budgetary general ledger account balances. The proprietary and bud
20153824 165	\$92,674,067,778.00	DATA CALL: The Military Equipment - Financial Statement Tool (ME-FST) is the system that was developed to maintain and update military equipment valuation data. ASA (FM&C), Financial Reporting provided Departmental Reporting with a spreadsheet of the ME
20153824 259	\$3,022,924,401.00	RECON: Due to Legacy systems deficiencies at the accounting offices supporting the Army General Fund entities, the proprietary general ledger account balances are not in agreement with the budgetary general ledger account balances. The proprietary and bu
20153824 261	\$20,461,925,368.00	This journal voucher is intended to bring all of AT21's property, plant, and equipment (PPE) accounts to their correct balances affecting the Military Equipment USSGL's. In Q4 of FY12, Army began to submit the balances of all PPE accounts through GFEBs, re
20153824 395	\$9,472,968,301.00	"Purpose: This journal voucher records Operating Materials and Supplies (OM & S) Held for Use amounts for missiles and conventional ammunition. These amounts are not included in general ledger submissions for either the War Reserve Stocks for Allies (WRA
20153824 402	\$1,745,070,145.40	Reclass: The purpose of this JV is to move funding between attributes for GLAC 4650 to remove an abnormal condition for reimbursable funding at the component level. By the criteria used for reporting of the accounting entries metric, this JV is considered
20153824 503	\$31,767,991,214.00	DATA CALL: This JV records current year-to-date activity for the Army General Fund related to environmental liabilities. This information is contained in the Defense Department Reporting Data Collection Module (DCM). At the end of each fiscal period, an
20153824 518	\$2,027,547,114.00	Asset balance increases for real property accounts 1730, Buildings, Improvements and Renovations, and 1740, Other Structures and Facilities, are recorded as financing sources transferred-in under account 5720. Reductions in asset balances are recorded as
20153824 529	\$37,573,888,702.00	Data Call: The purpose of this JV is to remove balances for PP&E from the Component Level Trial Balance. A second JV will be done to move these balances to the AT21AC_2020 Trial balance. By criteria used for reporting of the accounting entries metric, thi

Total 4Q JVs Sampled J V ID	AMT	JV Purpose
20153824 636	\$4,588,182,000.00	This journal voucher restores balances reclassified from FY R accounts to valid fiscal years in DDRS-B. By criteria used for reporting of the accounting entries metric, this journal voucher is considered supported. (AFS jv_id 108493 )
20153824 651	\$2,072,316,361.00	The purpose of this adjustment is to correct the ending balance of Nonfederal Nonenvironmental Disposal Liabilities / Conventional Munitions Noncurrent Liability. USSGL 2990.0100 is currently understated due to an adjustment made in DDRS-B to back out da
20153824 656	\$7,744,569,647.00	The purpose of this adjustment is to accurately reflect the balance reported on Note 10, line 1.B for Buildings, Structures, and Facilities accumulated depreciation. The \$41,473,060,302 amount in not supported and included balances from prior data calls
20153824 742	\$6,466,269,591.18	The purpose of this adjustment is to clear the GTAS Staging Area and edits for BS 2020 in DDRS-B. During the GTAS implementation, the Component Trial Balance (AT21A99) was flagged to populated BS 2020 trial balance in DDRS-B. This adjustment will remove
20153824 875	\$2,136,643,943.00	bring the Total Change in Unfunded Liabilities (Reconciliation Section #4) into agreement with the Total Future Fund Expenses amount Possible causes for the deficiency in producing net costs on the SOF are due largely to system deficiencies, budgetary and
20153934 632	\$2,151,983,968.00	FF Out of Balance: The GFEBs submitted October 2014 Trial Balance is out of balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Items 00000000 and 10000000 for which proprietary and/or budgetary accounts did not agree. Th
20153934 718	\$2,151,983,968.00	FF Out of Balance: The GFEBs submitted October 2014 Trial Balance is out of balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Items 00000000 and 10000000 for which proprietary and/or budgetary accounts did not agree. Th
20153964 838	\$2,594,871,604.00	The GFEBs submitted October 2014 trial balance is out of balance at the Budget Line Item level. GFEBs submitted transactions for which proprietary and/or budgetary accounts did not agree. This journal voucher will bring reported transactions into agreement
20153966 058	\$2,989,719,973.00	The GFEBs submitted October 2014 trial balance is out of balance at the Budget Line Item level. GFEBs submitted transactions for which proprietary and/or budgetary accounts did not agree. This journal voucher will bring reported transactions into agreement

Total AQ JVs Sampled/ VID	AMT	JV Purpose
20153972 384	\$9,528,301,748.00	The GFEBS submitted October 2014 trial balance is out of balance at the Budget Line Item level. GFEBS submitted transactions for which proprietary and/or budgetary accounts did not agree. This journal voucher will bring reported transactions into agreement
20153974 750	\$1,550,444,922.47	The GFEBS submitted October 2014 trial balance is out of balance at the Budget Line Item level. GFEBS submitted transactions for which proprietary and/or budgetary accounts did not agree. This journal voucher will bring reported transactions into agreement
20153983 577	\$2,787,872,112.00	The GFEBS submitted October 2014 trial balance is out of balance at the Budget Line Item level. GFEBS submitted transactions for which proprietary and/or budgetary accounts did not agree. This journal voucher will bring reported transactions into agreement
20153983 947	\$9,243,248,715.00	The GFEBS submitted October 2014 trial balance is out of balance at the Budget Line Item level. GFEBS submitted transactions for which proprietary and/or budgetary accounts did not agree. This journal voucher will bring reported transactions into agreement
20153985 051	\$9,386,398,841.00	The GFEBS submitted October 2014 trial balance is out of balance at the Budget Line Item level. GFEBS submitted transactions for which proprietary and/or budgetary accounts did not agree. This journal voucher will bring reported transactions into agreement
20153985 524	\$12,457,854,419.00	FEEDER JV. Reasonableness check. The GFEBS submitted trial balance is out balance at the Budget Line Item level. GFEBS submitted transactions against Budget Line Item Identification of 000000000000 for which proprietary and/or budgetary accounts did not agree
20153987 872	\$3,361,036,302.00	FEEDER JV. Reasonableness check. The GFEBS submitted trial balance is out balance at the Budget Line Item level. GFEBS submitted transactions against Budget Line Item Identification of 1_000000000000 for which proprietary and/or budgetary accounts did not agree
20154010 121	\$7,319,270,688.00	FEEDER JV. Reasonableness check. The GFEBS submitted trial balance is out balance at the Budget Line Item level. GFEBS submitted transactions against Budget Line Item Identification of 2_000000000000 for which proprietary and/or budgetary accounts did not agree
20154017 741	\$1,114,855,079.00	FEEDER JV. Reasonableness check. The GFEBS submitted trial balance is out balance at the Budget Line Item level. GFEBS submitted transactions against Budget Line Item Identification of 4_000000000000 for which proprietary and/or budgetary accounts did not agree
20154019 747	\$1,866,786,767.00	The GFEBS submitted October 2014 trial balance is out of balance at the Budget Line Item level. GFEBS submitted transactions for which proprietary and/or budgetary accounts did not agree. This journal voucher will bring reported transactions into agreement

Total 4Q JVs Sampled, J V ID	AMT	JV Purpose
20154020 778	\$2,231,654,977.00	The GFEBS submitted October 2014 trial balance is out of balance at the Budget Line Item level. GFEBS submitted transactions for which proprietary and/or budgetary accounts did not agree. This journal voucher will bring reported transactions into agree
20154081 250	\$1,655,931,000.00	Invalid BLI - Reasonableness check - SBA/SBR Impact. GFEBS became the system of record for funding beginning in FY 2013. GFEBS has submitted funding and program for the Enlisted portion of 21 51004 account under BA/BSA/AMS of 02/blank/000000000000 which i
20154408 428	\$3,020,281,939.00	RECON: JV is required to match Total Budgetary Resources (SF133 Line 7) with Total Status of Budgetary Resources (SF133 Line 11). The difference is due inputs made to correct trial balance submission. JV is to correct adjustments (AFS JV 4952) made duri
20154408 432	\$3,020,281,939.00	RECON: JV is required to match Total Budgetary Resources (SF133 Line 7) with Total Status of Budgetary Resources (SF133 Line 11). The difference is due inputs made to correct trial balance submission. JV is to correct adjustments (AFS JV 4950) made duri
20154586 932	\$25,250,744,745.00	Import: The purpose of this JV is to bring DDRS-B beginning balances into sync with DDRS-AFS beginning balances for GLAC 3310. In DDRS-AFS during Q4 FY 14, several JVs were done at Army's request to correct balances for real property using GLAC 7290/7190
20154587 260	\$1,275,995,378.60	RECLASS: The ubdistributed process in DDRS-B is erroneously mapping Multi Year disbursements, to an Apportionment Category attribute of A, when the correct attribute should be B. This journal voucher is to correct this inaccuracy and the adjustment will
20154592 044	\$1,232,319,044.36	The purpose of this adjustment is to reverse the beginning balance adjustment approved during 1st quarter 2014 reporting. The out of balance was research and the appropriate adjustments were made to correct the balance in DDRS-Budgetary. This adjustment



Total AQ JVs Sampled/J V/ID	AMT	JV Purpose
20154592 063	\$6,040,563,878.00	RECON: Due to GFEBs systems deficiencies at the accounting offices supporting the Army General Fund entities, the proprietary general ledger account balances are not in agreement with the budgetary general ledger account balances. The proprietary and bud
20154592 104	\$88,409,257,166.00	DATA CALL: This journal voucher brings all of AT21's property, plant, and equipment (PPE) accounts to their correct balances affecting the Military Equipment USSGL's. In 4th Qtr of FY14, Army began to submit PPE's balances through GFEBs, replacing the m
20154592 123	\$2,712,658,855.00	The purpose of this adjustment is to reverse the beginning balance adjustment approved during 1st quarter 2014 reporting. The out of balance was research and the appropriate adjustments were made to correct the balance in DDRS-Budgetary. This adjustment
20154644 064	\$1,423,566,124.00	Feeder Adjustment Reason: The January 2015 GFEBs trial balance was submitted with an out of balance condition for budgetary accounts. This journal voucher will bring the incoming out of balance trial balance debits and credits into balance. GFEBs POCs w
20154645 920	\$3,361,036,302.00	FEEDER JV. Reasonableness check. The GFEBs submitted trial balance is out balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Item Identification of 1_000000000000 for which proprietary and/or budgetary accounts did n
20154647 455	\$3,361,036,302.00	FEEDER JV. Reasonableness check. The GFEBs submitted trial balance is out balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Item Identification of 1_10000 for which proprietary and/or budgetary accounts did not agree.
20154648 604	\$7,319,270,688.00	FEEDER JV. Reasonableness check. The GFEBs submitted trial balance is out balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Item Identification of 2_0000 for which proprietary and/or budgetary accounts did not agree.
20154649 301	\$7,319,270,688.00	FEEDER JV. Reasonableness check. The GFEBs submitted trial balance is out balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Item Identification of 2_2000 for which proprietary and/or budgetary accounts did not agree.
20154651 338	\$1,102,579,788.00	FEEDER JV. Reasonableness check. The GFEBs submitted trial balance is out balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Item Identification of 4_0000 for which proprietary and/or budgetary accounts did not agree.

Total AQ JVs Sampled J V ID	AMT	JV Purpose
20154651 340	\$1,102,579,788.00	FEEDER JV. Reasonableness check. The GFEBs submitted trial balance is out balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Item Identification of 4_4000 for which proprietary and/or budgetary accounts did not agree.
20154777 884	\$2,712,658,855.00	GTAS: The GTAS implementation in AFS caused a system generated adjustment in DDORS-B. This Journal Voucher removes a portion of that adjustment to allow alignment with Treasury requirements and true balance for DDORS-B. DDORS-B is accurate and support will
20154781 624	\$59,173,892,380.00	Zero AMS_Invalid BLI. SBR/SBA Impact: This JV is to reverse GFEBs posting to AMS of zeroes which is invalid for BSN 2010 budgetary accounts. This is one of 13 JVs reversing GFEBs postings against either against an AMS of zeroes and/or an invalid AMS. Whil
20154781 688	\$4,002,078,678.00	Zero AMS Invalid BEL SBR/SBA Impact: This JV is to reverse GFEBs posting to AMS of zeroes or an AMS-BL which is invalid for BSN 2010 budgetary accounts. This is one of 13 JVs reversing GFEBs postings against either against an AMS of zeroes and/or an inva
20154781 690	\$7,567,046,658.00	Zero AMS Invalid BEL SBR/SBA Impact: This JV is to reverse GFEBs posting to AMS of zeroes or an AMS-BL which is invalid for BSN 2010 budgetary accounts. This is one of 13 JVs reversing GFEBs postings against either against an AMS of zeroes and/or an inva
20154781 695	\$13,820,860,000.00	Zero AMS Invalid BLI. SBR/SBA Impact: This JV is to reverse GFEBs posting to AMS of zeroes or an AMS-BL which is invalid for BSN 2010 budgetary accounts. This is one of 13 JVs reversing GFEBs postings against either against an AMS of zeroes and/or an inv
20154781 701	\$25,878,435,000.00	Zero AMS Invalid BLI. SBR/SBA Impact: This JV is to reverse GFEBs posting to AMS of zeroes or an AMS-BL which is invalid for BSN 2010 budgetary accounts. This is one of 13 JVs reversing GFEBs postings against either against an AMS of zeroes and/or an inv
20154781 836	\$2,096,745,330.02	Zero AMS Invalid BEL SBR/SBA Impact: This JV is to reverse GFEBs posting to AMS of zeroes or an AMS-BL which is invalid for BSN 2010 budgetary accounts. This is one of 13 JVs reversing GFEBs postings against either against an AMS of zeroes and/or an inva
20154781 912	\$1,889,030,000.00	Zero AMS Invalid BLI. SBR/SBA Impact: This JV is to reverse GFEBs posting to AMS of zeroes or an AMS-BL which is invalid for BSN 2010 budgetary accounts. This is one of 13 JVs reversing GFEBs postings against either against an AMS of zeroes and/or an inv

Total AQ JVs Sampled/ V ID	AMT	JV Purpose
20154790 915	\$6,040,563,878.00	RECON: Due to system discrepancies, proprietary cash amounts were not in balance with the budgetary amounts for both the GFEBBS and Legacy trial balances. This issue was identified during IQ 2015 reporting and was fixed in DDRS-AFS. Two offsetting adjust
20154795 185	\$2,072,316,361.00	GTAS: The GTAS implementation in AFS caused a system generated adjustment in DDRS-B. This Journal Voucher removes that adjustment to allow alignment with Treasury requirements and true balance for DDRS-B. DDRS-B is accurate and support will be provided f
20154805 135	\$25,250,744,745.00	GTAS: Adjustments made in DDRS-AFS for reconciling differences between DDRS-Budgetary and DDRS-AFS have been reported back into DDRS-B for the purpose of GTAS reporting. This JV will reverse the beginning balances in DDRS-B. By the criteria used in suppor
20154805 147	\$2,521,890,994.00	GTAS: The GTAS implementation in AFS caused a system generated adjustment in DDRS-B. This Journal Voucher removes that adjustment to allow alignment with Treasury requirements and true balance for DDRS-B. DDRS-B is accurate and support will be provided fo
20154805 252	\$1,220,498,646.22	Recon: The budgetary account balances do not agree, therefore creating a beginning balance reconciliation on recon WCF/GF 12 between attributes in USSGL 310000.9000 and USSGL 331000.9000 which also affects the AFS side. By criteria used fbr the reporting
20154875 563	\$4,588,182,000.00	GTAS: The GTAS implementation in AFS caused a system generated adjustment in DDRS-B. This Journal Voucher removes that adjustment to allow alignment with Treasury requirements and true balance for DDRS-B. DDRS-B is accurate and support will be provided f
20154877 325	\$3,361,036,302.00	FEEDER JV. Reasonableness check. The GFEBBS submitted trial balance is out balance at the Budget Line Item level. GFEBBS submitted transactions against Budget Line Item Identification of 01_10000 for which proprietary and/or budgetary accounts did not agree
20154877 487	\$3,361,036,302.00	FEEDER JV. Reasonableness check. The GFEBBS submitted trial balance is out balance at the Budget Line Item level. GFEBBS submitted transactions against Budget Line Item Identification of 01 10 100000 for which proprietary and/or budgetary accounts did not a

Total 4Q JVs Sampled/ J VID	AMT	JV Purpose
20154879 310	\$7,319,270,688.00	FEEDER JV. Reasonableness check. The GFEBs submitted trial balance is out balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Item Identification of 02 20000 for which proprietary and/or budgetary accounts did not agree
20154879 866	\$7,319,270,688.00	FEEDER JV. Reasonableness check. The GFEBs submitted trial balance is out balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Item Identification of 02 20 200000 for which proprietary and/or budgetary accounts did not a
20154881 099	\$1,102,579,788.00	FEEDER JV. Reasonableness check. The GFEBs submitted trial balance is out balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Item Identification of 04 40000 for which proprietary and/or budgetary accounts did not agree
20154882 301	\$1,102,579,788.00	FEEDER JV. Reasonableness check. The GFEBs submitted trial balance is out balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Item Identification of 04 40 400000 for which proprietary and/or budgetary accounts did not a
20155014 900	\$74,121,430,756.00	FUNDING Category H - Identified Errors and Reasonableness Checks. SBA/SBR Impact. GFEBs is submitting funding changes against GLACs 109000.9000 (Fund Balance with Treasury under a Continuing Resolution (CRA)) and GLACs 439500.9000 (Authority Unavailable
20155044 311	\$2,731,406,691.20	GTAS: The GTAS implementation in AFS caused a system generated adjustment in DDRS-B. This Journal Voucher removes that adjustment to allow alignment with Treasury requirements and true balance for DDRS-B. DDRS-B is accurate and support will be provided for
20155056 039	\$1,232,319,044.36	GTAS: The GTAS implementation in AFS caused a system generated adjustment in DDRS-B. This Journal Voucher removes that adjustment to allow alignment with Treasury requirements and true balance for DDRS-B. DDRS-B is accurate and support will be provided fo
20155305 986	\$2,712,658,855.00	GTAS: The GTAS implementation in AFS caused a system generated adjustment in DDRS-B. This Journal Voucher removes that adjustment to allow alignment with Treasury requirements and true balance for DDRS-B. DDRS-B is accurate and support will be provided fo

Total 4Q JVs Sampled V ID	AMT	JV Purpose
20155306 164	\$2,712,658,855.00	GTAS: This Journal Voucher is to reverse JV# 20154777884 which was assigned an incorrect Organization Structure. The companion JV#20155305986 accomplishes the removal of the associated Sys-generated GTAS adjustment
20155331 826	\$88,409,257,166.00	GTAS No SBR Impact: Adjustments made in DDRS-AFS have been reported back into DDRS-B for the purpose of GTAS reporting. This JV will reverse those balances in DDRS-B. By the criteria used in support of the accounting entries metrics, this journal voucher is
20155337 234	\$25,269,281,887.23	Beginning Balance: The purpose of this adjustment is to reconcile general ledger disconnects between DDRS-B and DDRS-AFS. These differences exist due to a Beginning Balance JV that was input into DDRS-B to reverse out a system generated JV that was created
20155337 245	\$20,180,435,327.00	Data Call: The purpose of this adjustment is to reverse JVs 110035 and 108821. These JVs were done during Q4 2014 against Accumulated Depreciation on Buildings, Improvements, and Renovations (GLAC 1739) and Accumulated Depreciation on Other Structures and
20155337 250	\$6,612,206,718.00	The purpose of this adjustment is to reverse the beginning balance adjustment approved during 1st quarter 2014 reporting. The out of balance was research and the appropriate adjustments were made to correct the balance in DDRS-Budgetary. This adjustment
20155337 258	\$2,740,842,606.80	The purpose of this adjustment is to reverse the beginning balance adjustment approved during 1st quarter 2014 reporting. The out of balance was research and the appropriate adjustments were made to correct the balance in DDRS-Budgetary. This adjustment
20155337 284	\$2,136,643,943.00	To bring the Total Change in Unfunded Liabilities (Reconciliation Section #4) into agreement with the Total Future Fund Expenses amount Possible causes for the deficiency in producing net costs on the SOF are due largely to system deficiencies, budgetary
20155337 713	\$13,820,860,000.00	Invalid BLI. No SBR/SBA Impact: This JV is to reverse posting to an invalid Budget Sub-Activity(BSA). GFEBS POCs informally requested this change after reviewing the March 2015 AR (M) 1002 report for this appropriation. GFEBS has begun to submit program a
20155337 714	\$13,820,860,000.00	Invalid BLI. No SBR/SBA Impact: This JV is to re-input program and funding that was reversed under JV #20155337713 due to an invalid Budget Sub-Activity (BSA). GFEBS POCs informally requested this change after reviewing the March 2015 AR (M) 1002 report f

Total 4Q JVs Sampled, J V ID	AMT	JV Purpose
20155337 715	\$25,881,144,000.00	Invalid BLI. No SBR/SBA Impact: This JV is to reverse posting to an Invalid Budget Sub-Activity(BSA). GFEBS POCs informally requested this change after reviewing the March 2015 AR (M) 1002 report for this appropriation. GFEBS has begun to submit program a
20155337 716	\$25,881,144,000.00	#20155337715 due to an Invalid Budget Sub-Activity (BSA). GFEBS POCs informally requested this change after reviewing the March 2015 AR (M) 1002 report
20155337 719	\$2,144,468,000.02	Invalid BLI. No SBR/SBA Impact: This JV is to reverse posting to an Invalid Budget Sub-Activity(BSA). GFEBS POCs informally requested this change after reviewing the March 2015 AR (M) 1002 report for this appropriation. GFEBS has begun to submit program a
20155337 720	\$2,144,468,000.02	#20155337719 due to an Invalid Budget Sub-Activity (BSA). GFEBS POCs informally requested this change after reviewing the March 2015 AR (M) 1002 report f
20155337 721	\$1,889,230,000.00	Invalid BLI. No SBR/SBA Impact: This JV is to reverse posting to an Invalid Budget Sub-Activity(BSA). GFEBS POCs informally requested this change after reviewing the March 2015 AR (M) 1002 report for this appropriation. GFEBS has begun to submit program a
20155337 722	\$1,889,230,000.00	#20155337721 due to an Invalid Budget Sub-Activity (BSA). GFEBS POCs informally requested this change after reviewing the March 2015 AR (M) 1002 report f
20155539 923	\$6,612,206,718.00	GTAS: The GTAS implementation in AFS caused a system generated adjustment in DDRS-B. This Journal Voucher removes that adjustment to allow alignment with Treasury requirements and true balance for DDRS-B. This adjustment is supported.
20155550 643	\$2,740,842,606.80	GTAS BlowbackGTAS: The GTAS implementation in AFS caused a system generated adjustment in DDRSB. This Journal Voucher removes that adjustment to allow alignment with Treasury requirements and true balance for DDRS-B. By criteria used for the reporting of
20155552 725	\$22,113,173,000.00	FUNDING. SBR/SBA Impact: This JV is a partial reversal of JV#20154781624 which will allow the GFEBS submission to properly show the appropriate 4th quarter FY 2015 apportionment withholding for 21 2015/2015 2010. While GFEBS became the system for report

Total 4Q JVs Sampled J V ID	AMT	JV Purpose
20155832 051	\$12,457,854,419.00	Feeder Adjustment: The GFEBs June 2015 Trial Balance (before the GFEBs TB submission) is out of balance due to permanent adjustments made in previous months. The adjustments were made because GFEBs submitted transactions for which proprietary and/or budge
20155832 107	\$3,361,036,302.00	Feeder Adjustment: The GFEBs June 2015 Trial Balance (before the GFEBs TB submission) is out of balance due to permanent adjustments made in previous months. The adjustments were made because GFEBs submitted transactions for which proprietary and/or budge
20155832 131	\$9,528,301,748.00	The GFEBs June 2015 Trial Balance (before the GFEBs TB Submission) is out of balance due to permanent adjustments made in previous months. The adjustments were made because GFEBs submitted transactions for which proprietary and/or budgetary accounts did
20155832 196	\$7,319,270,688.00	Feeder Adjustment: The GFEBs June 2015 Trial Balance (before the GFEBs TB submission) is out of balance due to permanent adjustments made in previous months. The adjustments were made because GFEBs submitted transactions for which proprietary and/or budge
20155832 834	\$2,211,370,796.00	Feeder Adjustment Reason: Feeder Adjustment: The GFEBs June 2015 Trial Balance (before the GFEBs TB submission) is out of balance due to permanent adjustments made in previous months. The adjustments were made because GFEBs «rhmH*<l transactions for which
20155833 017	\$1,423,566,274.00	Feeder Adjustment Reason: Feeder Adjustment: The GFEBs June 2015 Trial Balance (before the GFEBs TB submission) is out of balance due to permanent adjustments made in previous months. The adjustments were made because GFEBs submitted transactions for whic
20155833 361	\$1,102,579,788.00	Feeder Adjustment: The GFEBs June 2015 Trial Balance (before the GFEBs TB submission) is out of balance due to permanent adjustments made in previous months. The adjustments were made because GFEBs submitted transactions for which proprietary and/or budge

Total 4Q JVs Sampled, J VID	AMT	JV Purpose
20155833 433	\$2,151,983,968.00	Feeder Adjustment Reason: Feeder Adjustment: The GFEBs June 2015 Trial Balance (before the GFEBs TB submission) is out of balance due to permanent adjustments made in previous months. The adjustments were made because GFEBs mknHTML transactions for which
20155833 461	\$2,151,983,968.00	FEEDER ADJUSTMENT: The GFEBs June 2015 Trial Balance (before the GFEBs TB submission) is out of balance due to permanent adjustments made in previous months. The adjustments were made because GFEBs submitted transactions for which proprietary and/or budg
20155833 739	\$1,550,444,295.59	Feeder Adjustment: The GFEBs June 2015 Trial Balance (before the GFEBs TB submission) is out of balance due to permanent adjustments made in previous months. The adjustments were made because GFEBs submitted transactions for which proprietary and/or bud
20155833 756	\$2,787,872,112.00	Feeder Adjustment: The GFEBs June 2015 Trial Balance (before the GFEBs TB submission) is out of balance due to permanent adjustments made in previous months. The adjustments were made because GFEBs submitted transactions for which proprietary and/or bu
20155894 514	\$12,457,854,419.00	FEEDER JV. Reasonableness check. The GFEBs submitted trial balance is out balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Item Identification of Budget Activity/Budget Sub-Activity/AMS of zeroes for which propriat
20155897 954	\$3,361,036,302.00	FEEDER JV. Reasonableness check. The GFEBs submitted trial balance is out balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Item Identification of Budget Activity/Budget Sub-Activity/AMS of 01/10/100000 for which prop
20155897 955	\$2,151,983,968.26	EE Out of Balance: The GFEBs submitted June 2015 Trial Balance is out of balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Items 0000000 for which proprietary and/or budgetary accounts did not agree. This journal vouc



Total AQ JVs Sampled/J V ID	AMT	JV Purpose
20155898 772	\$1,102,579,788.00	Feeder Adjustment Reason: FEEDER JV. Reasonableness check. The GFEBs submitted trial balance is out balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Item Identification of Budget Activity/Budget Sub-Activity/AMS of 0
20155898 773	\$2,151,983,968.26	EE Out of Balance: The GFEBs submitted June 2015 Trial Balance is out of balance at the Budget Line Item level. GFEBs submitted transactions against Budget Line Items 1000000 for which proprietary and/or budgetary accounts did not agree. This journal vouc
20155898 809	\$9,528,301,748.00	Feeder Adjustment Reason: The GFEBs submitted June 2015 trial balance is out of balance at the Budget Line Item level. GFEBs submitted transactions for which proprietary and/or budgetary accounts did not agree. This journal voucher will bring reported tra
20155899 062	\$1,550,452,160.21	Feeder Adjustment Reason: The GFEBs submitted June 2015 trial balance is out of balance at the Budget Line Item level. GFEBs submitted transactions for which proprietary and/or budgetary accounts did not agree. This journal voucher will bring reported tra
20155899 843	\$2,787,872,112.00	Feeder Adjustment Reason: The GFEBs submitted June 2015 trial balance is out of balance at the Budget Line Item level. GFEBs submitted transactions for which proprietary and/or budgetary accounts did not agree. This journal voucher will bring reported tra
20155899 882	\$1,423,566,274.00	The June 2015 GFEBs trial balance was submitted with an out of balance condition for budgetary and proprietary accounts. This journal voucher will bring the incoming out of balance trial balance debits and credits into balance. GFEBs POCs will be notifie
20156079 924	\$1,167,906,590.00	Reclass: DDRS-B crosswalks issues are erroneously mapping to an Apportionment Category attribute of A, when the correct attribute should be B for this basic symbol. This journal voucher will re-classify Category A (quarterly funding) to B (annual funding)
20156079 928	\$1,167,906,590.00	Reclass: DDRS-B crosswalks issues are erroneously mapping to an Apportionment Category attribute of A, when the correct attribute should be B for this basic symbol. This journal voucher will re-classify Category A (quarterly funding) to B (annual funding)
20156097 428	\$3,357,834,947.60	The purpose of this adjustment is to reverse the beginning balance adjustment approved during 1st quarter 2014 reporting. The out of balance was research and the appropriate adjustments were made to correct the balance in DDRS-Budgetary. This adjustment wi
20156097 475	\$1,097,377,909.00	The purpose of this adjustment is to reverse the beginning balance adjustment approved during 1st quarter 2014 reporting. The out of balance was research and the appropriate adjustments were made to correct the balance in DDRS-Budgetary. This adjustment wi

Total 4Q JVs Sampled, J VID	AMT	JV Purpose
20156097 573	\$6,612,005,563.00	The purpose of this adjustment is to reverse the beginning balance adjustment approved during 1st quarter 2014 reporting. The out of balance was research and the appropriate adjustments were made to correct the balance in DDRS-Budgetary. This adjustment will
20156097 659	\$2,712,658,855.00	The purpose of this adjustment is to reverse the beginning balance adjustment approved during 1st quarter 2014 reporting. The out of balance was research and the appropriate adjustments were made to correct the balance in DDRS-Budgetary. This adjustment will
20156097 772	\$2,231,668,326.00	This Journal Voucher is to record the quarter data call for Army General Fund contingent liabilities. Contingent liabilities are to be reported if the following conditions are met: 1) a past event or exchange transaction has occurred, 2) a future outflow
20156097 773	\$5,425,317,710.00	REWORK: REVERSAL OF JV #20156097659. The out of balance was research and the appropriate adjustments were made to correct the balance in DDRS-Budgetary. This adjustment will make the 2 systems (DDRSB and DDRS-AFS in sync). By the criteria used in support
20156097 899	\$2,712,860,011.00	RECON: Due to systems deficiencies at the accounting offices supporting the Army General Fund entities, the budgetary account balances do not agree, therefore creating reconciliation out of balance on reconciliation WCF/GF 12. This journal voucher is c
20156097 906	\$2,473,599,351.00	RECON: Due to systems deficiencies at the accounting offices supporting the Army General Fund entities, the budgetary account balances do not agree, therefore creating reconciliation out of balance on reconciliation WCF/GF 12. This journal voucher is co
20156103 656	\$25,269,281,887.23	Beginning Balance: The purpose of this adjustment is to reconcile general ledger disconnects between DDRS-B and DDRS-AFS. These differences exist due to a BeginningBalance JV that was input into DDRS-B to reverse out a system generated JV that was created
20156103 666	\$2,712,658,855.31	The purpose of this journal voucher is to reclassify GLAC 3100.9000 (9974) to 3100.9000 (672) one. By criteria used for reporting of the accounting entries metrics, this journal voucher is considered supported. (AFS TBI thia_id 6524 )
20156103 679	\$48,863,576,811.00	DATA CALL: The Military Equipment - Financial Statement Tool (ME-FST) is the system that was developed to maintain and update military equipment valuation data. ASA (FM&C), Financial Reporting provided Departmental Reporting with a spreadsheet of the ME

Total AQ JVs Sampled/ VID	AMT	JV Purpose
20156103 680	\$11,435,818,093.00	DATA CALL: The purpose of this Journal Voucher is to report Army's Property, Plant, and Equipment (PP&E) balances for 3rd Qtr 2015. PP&E data is provided by ASA FMC (POC provide in source). Army's PP&E currently is overstated by \$11.4 billion due to Co
20156103 700	\$3,552,724,944.00	The purpose of this adjustment is to reclassify abnormal balances Receivables sent on Legacy 52 release feeder file trial balance. Adnormal balaces will be reclassify from GLAC 1310.0910 federal to 1310.0910 Nonfederal. By the criteria used for reporting
20156103 706	\$2,136,643,943.00	RECLASS: This Journal voucher is to reclass GLAC 2920 (ID 500) to Glac 6800 (ID 12151). Other Liabilities is currently overstated by \$2.1 billion due to erroneous inputs by AF1-BS 2034. This JV will bring Army's Other Liabilities into balance with Army
20156103 709	\$86,114,452,693.00	Category H _ Reasonableness Checks - The purpose of this adjustment to clear an abnormal balance submitted against GLAC 7190000.9010 (Other Gains ? No Budgetary Impact). Review of 2nd quarter FY 2015 DDRS-8 JV#20155327873 shows that GLAC 7190 was used in
20156112 110	\$7,319,270,688.00	FEEDER JV. The GFEBs submitted July 2015 Trial Balance is out of balance at the Budgetline Item level. Feeder File Adjustments are one sided postings required byDDRS-B when debits do not equal credits for proprietary and budgetarygeneral ledger accounts
20156159 961	\$1,451,141,097.00	GTA5:This journal voucher ensures the clearing accounts are properly accounted for based on Treasury guidance and balanced to the Government Wide Accounting (GWA) system's Treasury Trial Balance. Clearing accounts are used as temporary accounts until late
20156159 963	\$1,501,120,239.00	GTA5:This journal voucher ensures the clearing accounts are properly accounted for based on Treasury guidance and balanced to the Government Wide Accounting (GWA) system's Treasury Trial Balance. Clearing accounts are used as temporary accounts until late
20156289 512	\$25,269,281,887.23	GTA5: Adjustments made in DDRS-AFS for reconciling differences between DDRS-Budgetary and DDRS-AFS have been reported back into DDRS-B for the purpose of GTA5 reporting. This JV will reverse the system generated JV# 201561036556; page 7 of 23 in this JV p
20156295 185	\$1,128,884,331.60	Reclass: DDRS-B is erroneously mapping Multi Year disbursements, to an Apportionment Category attribute of A, when the correct attribute should be B for BS 2033. This journal voucher is to correct this inaccuracy. This adjustment will continue until syst

Total 4Q JVs Sampled/ JV ID	AMT	JV Purpose
20156316 851	\$1,413,586,213.00	Purpose: A JV was necessary to correct the Apportionment Category Code ('AS' SFIS attribute) for BasicSymbol Number (BSN) 2035 for which the attributes domain value is incorrect. What is the Source Document and its date?The source document is an approved A
20156316 854	\$2,738,019,314.00	Purpose: A JV was necessary to correct the Apportionment Category Code ('AS' SFIS attribute) for BasicSymbol Number (BSN) 2035 for which the attributes domain value is incorrect. What is the Source Document and its date?The source document is an approved A
20156320 972	\$6,612,005,563.00	This purpose of this adjustment is to reverse the beginning balance adjustment that was done on JV# 20156097573 this will correct the edit 22 in GTAS.
20156320 973	\$2,147,958,366.00	Funding: The purpose of this adjustment is to reverse a portion of the beginning balance adjustment on JV 20156097428 USSGL 331000.9000 to pass GTAS. The out of balance was researched and the appropriate adjustments were made to correct the balance in DDRS
20156689 723	\$3,552,724,944.00	REWORK: This JV is to reverse JV 120413. JV 120413 was approved in 3rd quarter 2015 to reclassify abnormal balances for undistributed accounts receivable from federal to non-federal. System issues associated with the 15.2 release related to the automa
20156812 988	\$1,050,012,487.00	Reclass Miscellaneous - Journal voucher is required to reclass accounts that are being reported incorrectly. The Obligations are being reported in the Trial Balance as Category B. This appropriation is a Category A. This JV will correct the category code.
20156866 554	\$561,385,224.34	FUNDING: Due to system deficiencies at the accounting office's supporting the Army General Fund Entities, the budgetary account balances do not agree. As a result, there is an out of balance for Recon 12 between USSGL 570000.9000 and USSGL 3107.9000. The
20156866 780	\$516,751,947.22	FUNDING SBA: The funding document received from OSD does not agree with the trial balances received from GFEBs for September 2015. This JV will bring the trial balances into agreement with funding document received from OSD. By the criteria used for
20156866 801	\$292,562,942.50	GFEBs is currently configured to utilize the 4170.900 and the 4190.9000 when transferring funding to GCSS-Army. Per FY2015 DOD Standard Reporting Chart of Accounts, DOD Components are required to post at the detail level (417000.xxxx or 419000.xxxx). GCSS

Total AQ JVs Sampled/ VID	AMT	JV Purpose
20156867 592	\$2,716,460,289.75	FUNDING SBA: The SF132 received from OSD does not agree with the trial balances received from GFEBs for September 2015. This JV will bring the trial balances into agreement with SF132 received from OSD. By the criteria used for reporting of the accountin
20156867 598	\$220,612,151.98	Funding: To reverse the GLACs used by GFEBs to transfer funding between GFEBs and GCCS-Army. The GLACs used by GFEBs to transfer funding (4170.9000 and 4190.9000) are not allowed as per DCMOs FY2015 DOD Standard Reporting Chart of Accounts. In conjunction
20156867 608	\$164,674,027.19	Funding: To reverse the GLACs used by GFEBs to transfer funding between GFEBs and GCCS-Army. The GLACs used by GFEBs to transfer funding (4170.9000 and 4190.9000) are not allowed as per DCMOs FY2015 DOD Standard Reporting Chart of Accounts. In conjunction
20156867 611	\$251,503,467.06	GFEBs is currently configured to utilize the 4170.900 and the 4190.9000 when transferring funding to GCCS-Army. Per FY2015 DOD Standard Reporting Chart of Accounts, DOD Components are required to post at the detail level (417000.xxxx or 419000.xxxx). GCCSS
20157072 623	\$9,528,301,747.97	Reversal: The purpose of this adjustment is to reverse the adjustment made to Apportionments Unavailable-Anticipated Resources (GLAC 4590) on JV #20134147938. In September 2013 fiscal year-end reporting, an adjustment was approved to clear the balances re
20157262 221	\$263,820,000.00	TRANSFER: This JV affects the SBR/SBA report. JV is required to capture Enactment/Transfer for Fiscal Year. By criteria used for reporting of the accounting entries metric, this journal voucher is considered supported.
20157445 644	\$204,708,161.69	Data Call: This journal voucher is prepared per Office of Management and Budget Guidance. Department of Labor (DOL) sends each Federal Agency the actuarial liability estimates for future workers compensation benefits amounts for both the current and prior
20157445 837	\$155,952,000.00	This journal voucher will establish in the MERHCF revenue in the correct revenue account (USSGL 5900) and correct the improper recording to USSGL 5200 as well. The Medicare Eligible Retiree Reason Health Care Fund (MERHCF) provides supplemental health car

Total AQ JVs Sampled/J VID	AMT	JV Purpose
20157517 650	\$182,026,928.44	DATA CALL :This journal voucher records the data call for the Judgment Fund (JF) Imputed financing for Army General Fund. The JF is available for most court judgment and the Justice Department compromises settlements of actual or imminent lawsuits against
20157518 206	\$231,752,584.46	Data Call: The Office of Undersecretary of Defense - Comptroller (OUSD (C)) mandated that the Public Accounts Receivable reported on the balance sheet agree with the monthly report on receivables (MRR, also known as MRD - Monthly Report on Receivables). E
20157518 217	\$809,386,428.38	DATA CALL: To record imputed financing for Employee Benefits. Agency Wide Financial Statements (AWFS) Directorate downloads payroll files from the Defense Civilian Payroll System in order to identify the information necessary to reconcile expenses and li
20157518 219	\$1,883,933,242.34	Data Call - This journal voucher records the current year liabilities and expenses reported to the Office of Personnel Management (OPM) for 4th Quarter, FY 2015. The purpose of this adjustment is to capture the actual government contributions made by Army
20157526 829	\$187,486,619.18	Data Call: This journal voucher records Disbursing Officer Cash, Foreign Currency, Undeposited Collections and Accounts Receivable from the Disbursing Officer Statement of Accountability (SF 1219). Disbursing officers, acting as agents of the U. S. Treasu
FY 2015- ELECTRA- Sept	177,417,491,279.11	This JV is created to disclose the population of adjustments that Departmental Accounting submitted as Report Data Type (RDT) transactions.