# Kristine

I’m working on a project where I’m comparing our data with the MTS. In this process, I realized our own data doesn’t match across the various endpoints. I’m trying to understand why data from the TAS Balances endpoint (File A-ish) and TAS Categories (File B-ish) wouldn’t match up, specifically gross outlays.

After some digging, Aileen mentioned A18 and A19 were changed to warning from fatal errors due to various edge cases. Sounds like there are valid reasons they’ll be different; I’m more concerned with understanding *why* there are discrepancies so I can explain or caveat analyses appropriately.  We’re meeting with some folks from the MTS team Thursday, so it’d be great to fill in as many gaps as possible before then. 

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**Update on discrepancies as of 8/11:**

Following up on the new (TAS Balances/File A) vs. (TAS Categories/File B) comparison after pulling the most recent API data today.

**Good news:** we used to have a $22B difference between TAS Bal and TAS Cat back in June’s data. Now, it’s only $7B.

**Bad news:** Our data for gross outlays is off by $7B—internally.

**Final thoughts:**

* Discrepancies from MTS numbers are all about the same, so we know updates over the summer as agencies re-certified weren’t influencing this discrepancy much.
* When Files A and B don’t match, what does the website use as the “authoritative” number?

# Aileen

**1) If DA is a subset of MTS, how are our numbers higher?**  It sounds like from what you’ve said, MTS should have the official number, and DA should have only a subset of that. For example, DA doesn’t require certain financial TAS to be reported. However, other than USDA, every other discrepancy shows that DA gross outlays are *higher* than MTS gross outlays, which is confusing if we’re a smaller subset of what MTS has. This makes me concerned we’re somehow double counting somewhere.

**2) As you said,** **File A-B validation is a fatal error.  So if the amounts in file B don't add up to the totals in File A, then we have a real issue.**  I can double check my work, rounding, etc. and dig into this more to see what specific agencies are showing discrepancies, and look into their raw submission files. I can also double check with more recent API data, in case re-certifications resolved this. If I can’t “solve” this mystery, I will let you know.

There are 2 factors that I'm thinking contribute to the discrepancies you're finding:

1)  Since the source of MTS outlay data comes from our payment systems in Fiscal, we know the outlay info is complete (ie we include all TAS outlays), but since DATA Act (DA) data is based on what agencies submit in File A, we are dependent on whether or not the agency completely submits all TAS.  For example, USDA only submitted a fraction of their TAS in Q2, so that will likely explain why DA outlay dollars are significantly smaller than the MTS outlays for USDA.  To address this, I think we can take one agency and do a comparison of TAS between what was submitted to DA in Q2 -vs- what TAS are included in the MTS.  Obviously, you can't see that list of TAS via the MTS itself, you'd need data from CARS to find the linkage of TAS to MTS lines in Table 5.  That does exist, but we don't have access to it.  So a work-around that I thought of ... we can use the Treasury Combined Statement (which is in sync with the MTS, since it's also produced from CARS using same exact data set) to see what TAS are included in a particular organization.  Let's use USDA as an example.  Here'a a link to the USDA chapter.  It's PDF, but you can also get the Excel version.  <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/cs2016/c07.pdf>

There's a column for Outlays, but obviously you can't use that number because it's FYTD for 2016.  But what I'm thinking is that you can use the list of TAS (under the column "Account Symbol") and compare that to what USDA submitted in Q2.  Make sense?  Or you can choose a different agency of course, this was just to try and get the point across.

2)  The list of TAS that are included in the MTS Table 5 lines may not match the list of TAS that we include in the DATA Act organization groupings.  There's a lot of complex logic that goes into the MTS, whereas we simply use the AID to group certain TAS into an organization.  For example, we only have a subset of TAS (expenditure TAS that submit 133s) but MTS may include (or exclude) other TAS (that complex logic I mentioned).  I don't know all the rules that determine what TAS go into Table 5.  I know they have to be expenditure TAS, but there are other subcategories that may be treated uniquely.  For example, we explicitly instruct agencies to omit Loan Financing Accounts from File A (even though they ARE expenditure accounts that report 133s), but perhaps those are included in the MTS table 5, I don't know.  If you look at the link I pasted above, you can see the outlay numbers for USDA's financing accounts.  Keep in mind, those would be omitted from File A.  And that's just one example.  Don't know all that's out there.  But there is one guy that knows the MTS better than anyone currently around, and he happens to be a Kearney employee (retired, formerly Fiscal Service CARS employee).  Maybe we can get him to meet with us?

I made some other comments below, in red.

Hope this helps.  Maybe we can talk more next week.

**From:** Becker, Janelle [USA] <[Becker\_Janelle@bah.com](mailto:Becker_Janelle@bah.com)>  
**Sent:** Tuesday, August 8, 2017 5:14 PM  
**To:** Aileen G. Burgman  
**Cc:** Geiger, David [USA]  
**Subject:** MTS/DATA Act discrepancy - Follow up

Hi Aileen,

Thank you so much for the meeting today! As I mentioned, I’m sending over the question we’re trying to tackle.  I wanted to include some of the things we covered today, but I realized it got a little long. Below is the bottom line, and then some supporting info and specific questions if you’d like. 

**The challenge:** **MTS data does not match DATA Act data for: gross outlays; FYTD as of Q2, or March 2017; for each agency.**

**The main question:** Should these be off from one another? And if so, what are the reasons or plausible explanations for why this would be the case?

(To be transparent, I care less about whether or not the numbers match up, and more so about the relationship between MTS and DATA Act, and being able to understand/explain when and why they won’t match.)

**Attached:**

(1) my comparison spreadsheet, where I was comparing MTS numbers to data we pulled from the API in June and July, which includes a copy of Table 5 from the MTS, as well as a copy of the pivot tables from the API pulls. I rounded the API numbers to the same place as the MTS ($ M).

(2) the raw March 2017 MTS, freshly downloaded 

**More Specific Questions/Information:**

* **Did I pull the right number from Table 5 in the MTS?**
  + I’m using Gross Outlays, and you pointed out some receipts were in that column that were not considered “applicable receipts”: proprietary receipts from the public and intrabudgetary transactions. The receipts, in fact, were in a “receipts” column, so that’s good. The transfers are in the outlays column and part of the agency’s total number.

* **Are “intrabudgetary transfers” on the MTS what we call interagency transfers? Are interagency transfers counted as outlays?  Could interagency transfers be causing some kind of double counting?  >> No I think they're different.   A true "interagency transfer" is not counted as an outlay.  They're technicallly called "Nonexpenditure transfers" and are accomplished thru different means (a JV processed in CARS which simply moves money from one TAS to another, and is authorizied only by specific legislation).  That would not be in the MTS Outlay column.**
  + Problem with above theory: USDA’s MTS total gross outlays was $*25 billion* above the DATA Act number, and its intrabudgetary transfer was only $10 million.

* **If MTS is from CARS, GTAS is from CARS, and we validate our data against GTAS, then why don’t we match MTS numbers?  >> We have a hard/fatal validation that requires File A outlays to match GTAS 133 outlays which comes from CARS outlays, so you're right that they should all match, BUT that's at the TAS level.  When you look at the MTS, that's at a higher level ... MTS rolls up many TAS per MTS line.  So I think the issue may be in missing or misaligned TAS in the DATA Act organization grouping, as compared to the MTS TAS grouping.**
  + You asked about validations. This was the rule from the File A outlay variable:
    - GrossOutlayAmountByTAS\_CPE= value for GTAS SF 133 line #3020 for the same reporting period.
  + I don’t understand the SF 133. enough to take that info and run with it at this time, but I’d be happy to look into it.

* **When looking to see if specific agencies are contributing to the $654 B discrepancy (!), most agencies are contributing 0-2% of the differences. DoD, HHS, and Treasury each account for roughly 1/3 of the disparity. What’s going on with these three?   >> Maybe the TAS misalignment?**
  + **DoD** hasn’t submitted everything yet, so maybe that’s ok.
    - But then I realized DoD’s outlays look *higher* in our data than MTS by $206B, so it doesn’t seem related to them not having submitted data yet.
  + The MTS has **Treasury**’s outlays at $330B and DATA Act at $525B, off by about $195B.
    - Is it possible outlays for debt/interest are included in one system but not the other?
    - Interest on the debt is recognized on an accrual basis—is it possible MTS is thus missing outlays that we’re seeing in our data?
  + **HHS** – they’re off by about $178B, and I have no theory here…
* There are also differences between our own data from the TAS balances and TAS categories endpoints, which roughly line up with Files A and B, respectively. These could be from agencies submitting despite warnings re: File A-B linkages. **Which source do you consider authoritative if Files A and B don’t match?  >> The File A-B validation is a fatal error.  So if the amounts in file B don't add up to the totals in File A, then we have a real issue.**

# TAS accounts vs. OMB accounts

Comparing TAS accounts in our TAS Balances endpoint (File A-ish)