



United States Department of Agriculture  
Office of Inspector General





# Agreed-Upon Procedures: Employee Benefits, Withholdings, Contributions, and Supplemental Semiannual Headcount Reporting Submitted to OPM

Report 11401-0001-31

## What Were OIG's Objectives

To perform procedures to assist OPM in (1) assessing the reasonableness of retirement, health benefits, and life insurance withholding and contributions as well as enrollment information submitted via the *Supplemental Semiannual Headcount Report*; and (2) identifying and correcting errors relating to processing and distributing CFC payroll deductions.

## What OIG Reviewed

We performed agreed-upon procedures as required on Federal employee benefits, enrollment information, and CFC payroll deductions as of August 31, 2016. Our review included information submitted for the Departments of Agriculture, Commerce, Homeland Security, Housing and Urban Development, Justice, Labor, and Treasury as well as the Agency for International Development, and the Small Business Administration.

## What OIG Recommends

We do not make any recommendations in this report.

## OIG performed agreed-upon procedures for assessing information reported by USDA's National Finance Center

### What OIG Found

The Department of Agriculture's National Finance Center (NFC) reports Federal employee benefits and enrollment information to the Office of Personnel Management (OPM). Reported information includes headcounts as well as withholdings and contributions for retirement, health benefits, and life insurance. Additionally, NFC withholds employees' Combined Federal Campaign (CFC) contributions and distributes them to Principal Combined Fund Organizations (PCFO). In applying agreed-upon procedures, we identified differences through calculations, analyses, and comparisons. For instance, we again identified headcounts for Civil Service Retirement System and Federal Employees' Retirement System that differed from NFC's by more than 2 percent. In general, NFC has initiated corrective actions that will be implemented by the September 2016 *Semiannual Headcount Report*.

Additionally, we identified CFC deductions for employees at duty stations with no CFC, or attributed to the wrong CFC campaign, sometimes because an incorrect CFC pledge form was used. We also noted some instances where PCFO names and addresses in NFC's system differed from those deemed correct by OPM. Generally, NFC attributed most CFC differences to manual processes and human error. NFC noted a low error rate overall, and that it was responsible for very few of these differences.

Our sample document review found 87 differences for benefits entered into the system by personnel officers. Furthermore, we were unable to verify entries for 117 personnel documents because personnel officers were unable to locate the documents covering the pay periods selected.





United States Department of Agriculture

Office of Inspector General

Washington, D.C. 20250



September 26, 2016

The Honorable Norbert Vint  
Acting Inspector General  
U.S. Office of Personnel Management  
Office of Inspector General  
Theodore Roosevelt Federal Building  
1900 E Street, NW., 6400  
Washington, D.C. 20415-0001

**SUBJECT:** Agreed-Upon Procedures: Employee Benefits, Withholdings, Contributions, and Supplemental Semiannual Headcount Reporting Submitted to the Office of Personnel Management

Dear Mr. Vint:

This report presents the results of the Agreed-Upon Procedures performed on the subject information processed by the Department of Agriculture's Office of the Chief Financial Officer/National Finance Center as of August 31, 2016.

Our review included information for the following agencies (listed in Appendix A of the Office of Management and Budget (OMB) Bulletin 15-02, *Audit Requirements for Federal Financial Statements*, dated August 4, 2015): Department of Agriculture, Department of Commerce, Department of Homeland Security, Department of Housing and Urban Development, Department of Justice, Department of Labor, Department of the Treasury, Agency for International Development, and Small Business Administration.

This review was performed as required by OMB and in accordance with applicable generally accepted government auditing standards and the *Statements of Standards for Attestation Engagements*, established by the American Institute of Certified Public Accountants.

If you have any questions, please contact me at (202) 720-6945, or have a member of your staff contact Joseph Mickiewicz, Director, Food, Nutrition, Marketing, and Development Division at (202) 720-5907.

Sincerely,

Gil H. Harden  
Assistant Inspector General for Audit

cc:

Dennis D. Coleman, Chief Financial Officer, Office of Personnel Management



## **Table of Contents**

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|  |           |
|--|-----------|
| <b>Independent Auditors' Report .....</b>  | <b>1</b>  |
| <b>Abbreviations .....</b>   | <b>3</b>  |
| <b>Exhibit A: Procedures Performed and Results .....</b>   | <b>4</b>  |
| <b>Exhibit B: Combined Federal Campaign Deductions for Employee with No<br/>Local CFC Campaign .....</b> | <b>19</b> |
| <b>Exhibit C: Name, Principal Combined Fund Organization and Address<br/>Differences.....</b>            | <b>21</b> |
| <b>Exhibit D: Accounting Code Differences.....</b>   | <b>25</b> |
| <b>Exhibit E: Incorrect Combined Federal Campaign Pledge Forms .....</b>                                 | <b>45</b> |
| <b>Exhibit F: Sampling Methodology .....</b>   | <b>47</b> |



# Independent Auditors' Report

To: Mr. Norbert Vint  
Acting Inspector General  
U.S. Office of Personnel Management

We have performed the procedures described in Exhibit A, which were agreed to by the Inspector General and Chief Financial Officer of the Office of Personnel Management (OPM), solely to assist OPM with respect to the employee withholdings and employer contributions reported by the Department of Agriculture's (USDA) Office of the Chief Financial Officer's (OCFO) National Finance Center (NFC) on the Standard Form 2812, *Report of Withholdings and Contributions for Health Benefits, Life Insurance, and Retirement*, and OPM 1523, *Supplemental Semiannual Headcount Report*,<sup>1</sup> for the 12 months ended August 31, 2016. The reports submitted by NFC included information for the following agencies listed in Appendix A of the Office of Management and Budget (OMB) Bulletin 15-02, *Audit Requirements for Federal Financial Statements*: Department of Agriculture, Department of Commerce, Department of Homeland Security, Department of Housing and Urban Development, Department of Justice, Department of Labor, Department of the Treasury, Agency for International Development, and Small Business Administration. Furthermore, we performed Agreed-Upon Procedures to assist OPM with identifying errors relating to processing and distributing Combined Federal Campaign (CFC) payroll.

The engagement to apply the Agreed-Upon Procedures was performed in accordance with applicable generally accepted government auditing standards and the statement of standards for attestation engagements established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Inspector General and the Chief Financial Officer of OPM. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose. The results of the engagement are detailed in Exhibits A through E.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the withholdings and contributions for health benefits, life insurance, and retirements; the Combined Federal Campaign; and the headcount reports prepared by OCFO/NFC. Therefore, we do not express such an opinion. If we had performed additional procedures, other matters might have come to our attention that would have been reported to you.

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<sup>1</sup> We selected our samples from Pay Period 17 (August 23, 2015, through September 5, 2015, paid September 14, 2015), Pay Period 26 (December 27, 2015 through January 9, 2016, paid January 18, 2016), and Pay Period 4 (February 21, 2016 through March 5, 2016, paid March 14, 2016). Pay Periods 17 and 4 coincided with the OPM 1523, *Supplemental Semiannual Headcount Report*.

This report is intended solely for the use of the Inspector General and Chief Financial Officer of OPM and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures.

Gil H. Harden  
Assistant Inspector General for Audit

September 26, 2016

## Abbreviations

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|            |  |
|------------|--|
| AUP.....   | Agreed-Upon Procedures                         |
| APP.....   | Agency Payroll Providers                       |
| CFC.....   | Combined Federal Campaign                      |
| CSRS.....  | Civil Service Retirement System                |
| FEGLI..... | Federal Employees' Group Life Insurance        |
| FEHB.....  | Federal Employees Health Benefits              |
| FERS.....  | Federal Employees' Retirement System           |
| NFC.....   | National Finance Center                        |
| OCFO.....  | Office of the Chief Financial Officer          |
| OCFCO..... | Office of Combined Federal Campaign Operations |
| OIG.....   | Office of Inspector General                    |
| OMB.....   | Office of Management and Budget                |
| OPF.....   | Official Personnel File                        |
| OPM.....   | Office of Personnel Management                 |
| PCFO.....  | Principal Combined Fund Organization           |
| RITS.....  | Retirement and Insurance Transfer System       |
| SF.....    | Standard Form                                  |
| T&A.....   | Time & Attendance                              |
| USDA.....  | Department of Agriculture                      |

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 1 of 15

1. Compare the Retirement and Insurance Transfer System (RITS) submission data to the payroll information by performing the following procedures (Note: For cross-servicing agencies, if the internal controls are the same for all agencies serviced, it is only necessary to perform this procedure for one agency.):

**1.a.** Recalculate the mathematical accuracy of the payroll information.

**1.b.** Recalculate the mathematical accuracy of each RITS submission for the payroll information selected in step 1.a.

**1.c.** Compare the employee withholding information at the aggregate level for Retirement, Health Benefits, and Life Insurance (as adjusted for reconciling items) shown on the payroll information obtained in step 1.a. to the related amounts shown on the RITS submission for the corresponding period.

For step 1.c., report any differences over 1 percent of the aggregate amount reported for each of the Retirement, Health Benefits, and Life Insurance categories. Obtain a management official name, an explanation, telephone number, and an email address for the differences above the 1 percent threshold.

### **Results:**

There were no differences over 1 percent.

2. Performed detail testing of random sample of transactions as follows:

**2.a.** Randomly select a total of 25 individuals (from each agency) who were in the payroll system for all three of the RITS submissions selected that met all the following criteria:

- covered by the Civil Service Retirement System (CSRS) or the Federal Employees Retirement System (FERS);
- enrolled in the Federal Employees Health Benefits Program;
- covered by Basic Life Insurance; and
- covered by at least one Federal Employees' Group Life Insurance (FEGLI) optional coverage (Option A, B, or C).

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 2 of 15

**2.b.** Obtain the following Standard Forms (SF), either in electronic or hard copy format, from the Official Personnel File (OPF) for each individual selected in step 2.a. Hard copies can be originals or certified copies.

- All Notifications of Personnel Actions (SF-50) covering the pay periods in the RITS submissions chosen;
- The Health Benefits Election Form (SF-2809) covering the pay periods in the RITS submissions chosen or, if applicable, obtain a report (via the agency personnel office) from the agency’s automated system that allows participants to change benefits, (e.g., Employee Express), for any Health Benefits transactions in that system for the individuals selected in step 2.a. (Note: a new SF-2809 is needed only if an employee is changing health benefit plans, therefore the form could be many years old); and
- For Health Benefits, compare date of the payroll transaction with date on the certified copy of the SF-2809, or the agency’s automated system report obtained above to identify whether the health benefit information to be used in step 2.f. covers the pay periods in the RITS submissions chosen.
- The Life Insurance Election Form (SF-2817) covering the pay periods in the RITS submission chosen (Note: a new SF-2817 is needed only if an employee is changing life insurance coverage, therefore the form could be many years old).

### Results:

During our review of the 225 employees selected (25 individuals per the 9 agencies) and 675 documents requested (225 employees per 3 pay periods), the personnel officers were unable to provide the documentation to support the calculation for salary, retirement, health benefits, or life insurance for 27 pay periods. The following table lists the number of missing/unavailable forms from each agency.

| Agency                                      | SF-50    | SF-2809   | SF-2817   |
|---|----------|-----------|-----------|
| Department of Agriculture                   | 0        | 0         | 3         |
| Agency for International Development        | 0        | 0         | 0         |
| Department of Commerce                      | 0        | 0         | 0         |
| Department of Justice                       | 0        | 0         | 0         |
| Department of Labor                         | 0        | 3         | 3         |
| Department of Homeland Security             | 0        | 9         | 6         |
| Department of Housing and Urban Development | 0        | 0         | 3         |
| Small Business Administration               | 0        | 0         | 0         |
| Department of the Treasury                  | 0        | 0         | 0         |
| <b>Total</b>                                | <b>0</b> | <b>12</b> | <b>15</b> |

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 3 of 15

**2.c.** For each individual selected in step 2.a., compare the base salary used for payroll purposes and upon which withholdings and contributions generally are based to the base salary reflected on the employee’s SF-50. Report any differences resulting from this step and obtain management’s explanation for the differences.

**Results:**

We found three differences in base salary—two from the Department of Housing and Urban Development and one from the Small Business Administration. The SF-50 provided by the agencies did not match the documented base salary information in the payroll system for the RITS submissions.

We requested management’s explanation for the differences. Personnel officers at the Small Business Administration did not raise any objections to our conclusions. Personnel officers at the Department of Housing and Urban Development provided additional documentation. However, the documentation provided did not resolve all the differences because the base salary on the SF-50 did not match the payroll system for Pay Period 17, 2015, and Pay Period 26, 2015.

**2.d.** For Retirement for each individual selected in step 2.a., compare the retirement plan code from the employee’s SF-50 to the plan code used in the payroll system. Report any differences resulting from this step and obtain management’s explanation for the differences.

**Results:**

No differences noted.

**2.e.** For each individual selected in step 2.a., calculate the retirement amount to be withheld and contributed for the plan code from the employee’s SF-50, by multiplying the base salary from the employee’s SF-50 by the official withholding and contribution rates required by law. Compare the calculated amounts to the actual amounts withheld and contributed for the retirement plan. Report any differences resulting from this step and obtain management’s explanation for the differences.

**Results:**

No differences noted.

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 4 of 15

**2.f.** For Health Benefits for each individual selected in step 2.a., compare the employee withholdings and agency contributions to the official subscription rates issued by OPM for the plan and option elected by the employee, as documented by an SF-2809 in the employee's OPF or automated system that allows the participant to change benefits (e.g., Employee Express). Report any differences resulting from this step and obtain management's explanation for the differences. The Health Benefits rates can be found on OPM's website at <http://www.opm.gov/insure/health/rates/index.asp>.

**Results:**

No differences noted.

**2.g.** For Life Insurance for each individual selected in step 2.a., confirm that Basic Life Insurance was elected by the employee by inspecting the SF-2817 documented in the employee's OPF. Report any differences resulting from this step and obtain management's explanation for the differences.

**Results:**

We were unable to confirm 36 of the 675 Basic Life Insurance elections. We were unable to compare 15 (5 missing forms per the 3 pay periods selected) elections because the personnel officers were unable to provide the SF-2817 forms that covered all 3 RITS submissions to confirm that Basic Life Insurance was elected by the employee—1 from the Department of Agriculture, 1 from the Department of Labor, 2 from the Department of Homeland Security, and 1 from the Department of Housing and Urban Development.

Additionally, we found 21 differences where the SF-2817 provided by the agency's personnel officers did not match the documented information in the payroll system for all 3 of the RITS submissions—3 from the Agency for International Development and 18 from the Small Business Administration.

We requested management's explanation for the differences from six agencies. We did not receive management's explanation for the differences from three agencies—the Department of Agriculture, the Agency for International Development, and the Department of Homeland Security. Personnel officers at the Department of Labor concurred with our conclusions and officials at the Small Business Administration did not raise any objections to our conclusions. Personnel officers at the Department of Housing and Urban Development provided additional documentation; however, the documentation provided did not resolve all the differences.

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 5 of 15

**2.h.** For each individual selected in step 2.a., calculate the withholding and agency contribution amounts for Basic Life Insurance using the following:

- For employee withholdings: round the employee's annual base salary up to the nearest thousand dollars and add \$2,000. Divide this total by 1,000 and multiply by the rate required by law. The Life Insurance rates are on OPM's website at <http://www.opm.gov/insure/life/rates/index.asp>.
- For agency contributions: divide the employee withholdings calculated above by two.

Compare the calculated employee withholdings and agency contributions to the actual amounts withheld and contributed for Basic Life Insurance. Report any differences resulting from this step and obtain management's explanation for the differences.

### **Results:**

No differences noted.

**2.i.** Also, for Life Insurance for each individual selected in step 2.a., compare optional coverage elected as documented on the SF-2817 in the employee's OPF to the optional coverage documented in the payroll system. Report any differences resulting from this step and obtain management's explanation for the differences.

### **Results:**

We were unable to compare 36 of the 675 optional coverage elections. We were unable to compare 15 (5 missing forms per the 3 pay periods selected) elections because the personnel officers were unable to provide the SF-2817 forms that covered all 3 RITS submissions, to confirm that optional coverage was elected by the employee—1 from the Department of Agriculture, 1 from the Department of Labor, 2 from the Department of Homeland Security, and 1 from the Department of Housing and Urban Development.

Additionally, we found 21 differences where the SF-2817 provided by the agency's personnel officers did not match the documented information in the payroll system for all 3 of the RITS submissions—3 from the Agency for International Development and 18 from the Small Business Administration.

We requested management's explanation for the differences from six agencies. We did not receive management's explanation for the differences from three agencies—the Department of Agriculture, the Agency for International Development, and the Department of Homeland Security. Personnel officers at the Department of Labor concurred with our conclusions, and officials at the Small Business Administration did not raise any objections to our conclusions.

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 6 of 15

Personnel officers at the Department of Housing and Urban Development provided additional documentation; however, the documentation did not resolve all the differences.

**2.j.** For each individual selected in step 2.a., calculate the withholding amounts for optional life insurance using the following:

- For Option A: locate the employee's age group using the age groups provided for Option A in the FEGLI Program Booklet. The withholding amount to be used is the rate listed in the FEGLI Program Booklet for that age group. Compare the calculated amount to the amount withheld for Option A Life Insurance. Report any differences resulting from this step and obtain management's explanation for the differences.

### **Results:**

We were unable to compare 15 (5 missing forms per the 3 pay periods selected) elections for Option A because personnel officers were unable to provide the SF-2817 forms that covered all 3 RITS submissions—1 from the Department of Agriculture, 1 from the Department of Labor, 2 from the Department of Homeland Security, and 1 from the Department of Housing and Urban Development.

- For Option B: inspect the SF-2817 to obtain the number of multiples chosen for Option B. Locate the employee's age group using the age groups provided for Option B in the FEGLI Program Booklet. Round the employee's annual rate of basic pay up to the next 1,000, divide it by 1,000, and then multiply it by the rate for the respective age group. Multiply this amount by the number of multiples chosen for Option B Life Insurance. Compare the calculated amount to the amount withheld for Option B Life Insurance. Report any differences resulting from this step and obtain management's explanation for the differences.

### **Results:**

We were unable to compare 15 (5 missing forms per the 3 pay periods selected) elections for Option B because personnel officers were unable to provide the SF-2817 forms that covered all 3 RITS submissions—1 from the Department of Agriculture, 1 from the Department of Labor, 2 from the Department of Homeland Security, and 1 from the Department of Housing and Urban Development.

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 7 of 15

Additionally, we found 18 differences where the SF-2817 provided by the agency's personnel officers did not match the documented information in the payroll system for all 3 of the RITS submissions–3 from the Agency for International Development and 15 from the Small Business Administration.

- For Option C: inspect the SF-2817 to obtain the number of multiples chosen for Option C. Locate the employee's age group using the age groups provided for Option C in the FEGLI Program Booklet. Multiply the rate for the age group by the number of multiples chosen for Option C Life Insurance. Compare the calculated amount to the amount withheld for Option C Life Insurance. Report any differences resulting from this step and obtain management's explanation for the differences.

### **Results:**

We were unable to compare 15 (5 missing forms per the 3 pay periods selected) elections for Option C because personnel officers were unable to provide the SF-2817 forms that covered all 3 RITS submissions–1 from the Department of Agriculture, 1 from the Department of Labor, 2 from the Department of Homeland Security, and 1 from the Department of Housing and Urban Development.

Additionally, we found 15 differences where the SF-2817 provided by the agency's personnel officers did not match the documented information in the payroll system for all 3 of the RITS submissions–3 from the Agency for International Development and 12 from the Small Business Administration.

We requested management's explanation for the differences from six agencies. We did not receive management's explanation for the differences from three agencies: Department of Agriculture, the Agency for International Development, and the Department of Homeland Security. Personnel officers at the Department of Labor concurred with our conclusions, and officials at the Small Business Administration did not raise any objections to our conclusions. Personnel officers at the Department of Housing and Urban Development provided additional documentation; however, the documentation did not resolve all the differences.

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 8 of 15

3. Randomly select a total of 10 employees (from each agency) who have no Health Benefits withholdings from the payroll information corresponding to the three RITS submissions selected above and perform the following for each employee selected.

**3.a.** Obtain SF-2809s covering the pay periods in the RITS submissions chosen, either in electronic or hard copy format, from the selected employee’s OPF or, if applicable, obtain a report (via the agency personnel office ) from the agency’s automated system that allows participants to change benefits (e.g., Employee Express) for any Health Benefit transactions in that system for the individuals selected. Hard copies can be originals or certified copies. Inspect the documentation (that is, SF-2809 or the agency’s system-generated report) to identify whether health benefits coverage was not elected. This can be identified in the following ways:

- absence of an SF-2809 in the OPF and no election of coverage made through the agency’s automated system that allows participants to change benefits (e.g., Employee Express), or
- an SF-2809 in the OPF with Section E checked (indicating cancellation of coverage) and no later election of coverage through the agency’s automated system that allows participants to change benefits (e.g., Employee Express), or
- cancellation of coverage through the agency’s automated system that allows participants to change benefits (e.g., Employee Express) and no later election of coverage with an SF-2809.

**3.b.** Compare the result in step 3.a. to the RITS submissions. Report any differences resulting from this step and obtain management’s explanation for the differences.

### **Results:**

We found 12 differences where the SF-2809 provided by the agency’s personnel officers did not match the documented information in the payroll system for all 3 of the RITS submissions – 3 from the Department of Commerce and 9 from the Development of Labor.

We requested management’s explanation for the differences. We did not receive a timely response from the Department of Commerce. Personnel officers at the Department of Labor concurred with our conclusion.

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 9 of 15

4. Randomly select a total of 10 employees (from each agency) who have no Life Insurance withholdings from the payroll information corresponding to the three RITS submissions selected above and perform the following for each employee selected.

**4.a.** Obtain in electronic or hard copy format the SF-2817s covering the pay periods in the RITS submissions chosen from the selected employee's OPF. Hard copies can be originals or certified copies. Inspect the SF-2817 to identify whether the employee waived or cancelled Basic Life Insurance coverage.

**4.b.** Compare the result in step 4.a. to the RITS submissions. Report any differences resulting from this step and obtain management's explanation for the differences.

### **Results:**

Personnel officers were unable to provide the SF-2817 forms for 12 pay periods that identified whether the employee waived or cancelled Basic Life Insurance coverage—3 from the Agency for International Development and 9 from the Department of Housing and Urban Development. No differences noted for the SF-2817 forms that were provided.

5. Calculate the headcount reflected on the September 2015 and March 2016 *Semiannual Headcount Report* selected, as follows:

**5.a.** Obtain existing payroll information (from step 1.a.) supporting each *Supplemental Semiannual Headcount Report*. If existing payroll data are not available, obtain a payroll system query that summarizes detailed payroll data supporting each *Supplemental Semiannual Headcount Report*, as follows:

- Benefit Category (see *Semiannual Headcount Report*),
- dollar amount of withholdings and contributions,
- number enrolled (deductions made/no deductions),
- central personnel data file code, and
- aggregate base salary.

**5.b.** Recalculate the Headcount reflected on each *Semiannual Headcount Report*. If an electronic file is not available, a suggested method of recalculating the Headcount is as follows: (1) estimate the number of employees per payroll register page by counting the employees listed on several pages, (2) count the number of pages in the payroll register, and (3) multiply the number of employees per page by the number of pages, or count (using a computer audit routine) the number of employees on the payroll data file for the period.

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 10 of 15

**5.c.** Compare the payroll information obtained in step 5.a. and the calculated headcount from step 5.b. to the information shown on each respective *Semiannual Headcount Report*.

**5.d.** Report any differences (i.e., gross rather than net) greater than 2 percent between the headcount reporting on each respective agency *Semiannual Headcount Report* and payroll information from step 5.a. and the calculated Headcount from step 5.b. Obtain a management official name, telephone number, an email address, and an explanation for the differences.

### **Results:**

Our estimate of the total number of employees without deductions for either CSRS regular withholdings and regular withholdings for offset employees or FERS regular withholdings differed by more than 2 percent from that reported on the *Supplemental Semiannual Headcount Report* (OPM 1523) for all 9 agencies for pay period 4, 2016, and all but the Small Business Administration for pay period 17, 2015.

This occurred because NFC was bypassing employees that were unpaid but had a corrected T&A in that pay period. NFC indicated it will implement a change to correct this issue in time for the pay period 17, 2016 report.

Our estimate for CSRS and FERS salary offset headcounts differed by more than 2 percent for each of the 9 agencies in our sample for both pay periods 4, 2016, and 17, 2015. For example, we estimated that the Department of Agriculture had 91 employees with salary offsets for CSRS for pay period 4, 2016, but only 13 were reported on the Form 1523. NFC stated that the difference occurred because the program counted individuals with military service deposit deductions that were not offset employees. NFC stated that this difference will be addressed by the change discussed above. Deposit Deduction was made instead for employees who were not offset employees.

Both of these issues were noted in last year's review and NFC stated that due to an oversight, no changes were made last year to address these issues.

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 11 of 15

6. Calculate employer and employee contributions for Retirement, Health Benefits, and Basic Life Insurance as follows:

**6.a.** Calculate employer and employee contributions for the three pay periods selected in step 1.a., as follows:

- i. Multiply the CSRS and FERS payroll base by the withholding and employer contribution rates required by law.
- ii. Compare the calculated totals from step 6.a.i. to the related amounts shown on the RITS submissions. Report any differences (i.e., gross rather than net) between the calculated amounts and the amounts reported on the RITS submissions that are greater than 5 percent of the amounts on the RITS submission, and obtain management’s explanation for the differences.

**Results:**

There were no differences greater than 5 percent.

**6.b.** Calculate employee withholdings and employer contributions for Health Benefits for the three pay periods selected in step 1.a., as follows:

- i. Multiply the number of employees enrolled in each Health Benefits plan and plan option by the employee withholdings and employer contributions for the plan and option.
- ii. Sum the totals in step 6.b.i. and compare the result with the Health Benefit withholding and contribution amounts shown on the RITS submissions. Report any differences (i.e., gross rather than net) between the calculated amounts and the amounts reported on the RITS submissions that are greater than 5 percent of the amounts on the RITS submission, and obtain management’s explanation for the differences.

**Results:**

There were no differences greater than 5 percent.

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 12 of 15

**6.c.** Calculate the Basic Life Insurance employee withholdings and employer contributions for the three pay periods selected in step 1.a., as follows:

- i. Obtain a payroll system query from Agency Payroll Providers (APP) personnel to obtain the total number of employees with Basic Life Insurance coverage and the aggregate annual basic pay for all employees with Basic Life Insurance.
- ii. For employee withholdings: from step 6.c.i above, add the product of 2,500 times the number of employees with Basic Life Insurance coverage to the aggregate annual basic pay for all employees with Basic Life Insurance from step 6.c.i above to calculate the estimated total Basic Life Insurance coverage. Divide this calculated total by 1,000 and multiply it by the withholding rate required by law. The Basic Life Insurance withholding rates are in the FEGLI Program Booklet on OPM’s website.
- iii. Compare the result in step 6.c.ii. to the withholdings for Basic Life Insurance coverage reported on the RITS submission. Report any difference (i.e., gross rather than net) between the estimate and the amount of withholdings reported on the RITS submission greater than 5 percent of the amounts on the RITS submission, and obtain management’s explanation for the difference.
- iv. For agency contributions: divide the results of step 6.c.ii. by two—this approximates agency contributions, which are one-half of employee withholdings. Compare this result to the amount reported on the RITS submission. Report any differences (i.e., gross rather than net) between the estimated amount and the actual amount reported on the RITS submission that are greater than 5 percent of the amounts on the RITS submission, and obtain management’s explanation for the differences.

### **Results:**

There were no differences greater than 5 percent.

**6.d.** Calculate the Option A, Option B and Option C Basic Life Insurance coverage withholdings for the three pay periods selected by using the detail payroll reports used to reconcile the RITS reports in Step 1. In addition to the information used for step 1, the reports should include the employee’s date of birth, annual rate of basic pay, and number of multiples selected for Option B and C.

Note: while similar to step 2.j., the calculation at this step is for the entire amount reported on the RITS submissions for the three pay periods selected, as opposed to the sample of 25 employees in step 2.j.

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 13 of 15

- i. Multiply the number of employees in each age group by the appropriate rate for Option A in accordance with the rates for age groups provided in the FEGLI Program Booklet.
- ii. Compare the result in step 6.d.i. to the amounts for Option A reported on the RITS submissions. Report any differences (i.e., gross rather than net) greater than 2 percent of the amounts on the RITS submission, and obtain management's explanation for the differences.

### **Results:**

There were no differences greater than 2 percent.

- iii. Segregate the reports for Option B and Option C insurance into the age groups shown in the FEGLI Program Booklet. For Option B, round the employee's annual rate of basic pay up to the next 1,000, then divide it by 1,000, then multiply this amount by the rate for the age group and lastly, multiply this by the number of multiples: (Annual rate of basic pay (rounded up) /1,000\*rate\*multiples).
- iv. For Option C, multiply the rate for the age group by the number of multiples chosen for each employee. Compare the result in step 6.d.iii. to the amounts for Option B and Option C, respectively, reported on the RITS submissions. Report any differences (i.e., gross rather than net) greater than 2 percent of the amounts on the RITS submission for Option B or Option C, and obtain management's explanation for the differences.

### **Results:**

There were no differences greater than 2 percent.

7. Compare the list of field offices/duty stations to the list of local CFC campaigns obtained from OPM's Office of CFC Operations (OCFCO).

**7.a.** Determine in which campaign each field office/duty station is located. (Note: It is possible for a field office/duty station to be in a location with no local CFC campaign.)

Report all instances in which a Federal agency has a CFC deduction for an employee whose official duty station is in an area with no local CFC campaign. A chart listing the Federal agency, the duty station code, and the campaign receiving the funds should be included. Obtain management's explanation for the differences and a corrective action plan.

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 14 of 15

### **Results:**

We analyzed 54,178 records of CFC deductions reported by NFC for Pay Period 4, 2016. Of these, 52,826 had the same duty station code in Pay Period 17, 2015, and Pay Period 26, 2015, which roughly coincide, respectively, with the beginning and end of the 2015 CFC solicitation period.<sup>2</sup> Of these, we identified 10 instances in which a Federal agency had a CFC deduction for an employee whose official duty station was in an area with no corresponding CFC. See Exhibit B for a chart listing the Federal agency, the duty station code, and the campaign receiving the funds, as well as NFC's management response.

8. Compare the list of accounting codes to the identified campaigns for each field office/duty station.

**8.a.** Determine the accounting code for each field office/duty station.

**8.b.** Determine if the name of the campaign, Principal Combined Fund Organization (PCFO), and address of the PCFO in the agency payroll provider's system agree with the information for that field office/duty station on the list of local CFC campaigns obtained from OPM's OCFCO.

Report all instances in which the name of the campaign, PCFO, or address of the PCFO on the list of accounting codes from the Federal Payroll Office does not agree to the information on the list of all local CFC campaigns obtained from OPM's CFC. A chart detailing the differences should be included. Obtain management's explanation and a corrective action plan for the differences.

### **Results:**

We determined which six-digit NFC accounting codes corresponded to OPM's four-digit accounting codes, and compared the list of codes to the identified campaigns for each field/office duty station.

We identified six differences in which the name of the campaign, PCFO, or address of the PCFO based on the list of accounting codes from NFC did not agree with the information on the list of all local CFC campaigns provided to NFC by OPM. See Exhibit C for the charts detailing the differences and NFC's management response.

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<sup>2</sup> CFC fall solicitation period was September 1, 2015, through December 31, 2015.

## Exhibit A: Procedures Performed and Results

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Exhibit A–Page 15 of 15

9. Sort the report of all employees with CFC deductions by official duty station.
  - 9.a. Compare the official duty stations to the campaigns identified for those locations.
  - 9.b. Compare the accounting codes for each employee with CFC deductions to the accounting code identified for that employee’s official duty station. Determine if this agrees to the accounting code identified for that field office/duty station.

Report all instances in which the accounting code for an employee with CFC deductions does not agree to the accounting code for that employee’s official duty station. A chart listing the Federal agency, the duty station code, the campaign used, and the correct campaign should be included. Obtain management's explanation for the differences and a corrective action plan.

### **Results:**

52,826 of the 54,178 CFC deductions reported by NFC for Pay Period 4, 2016, had the same duty station code in Pay Period 17, 2015, and Pay Period 26, 2015, that roughly coincide, respectively, with the beginning and end of the fall 2015 CFC solicitation period. We identified 1,811 instances where NFC’s CFC code for a deduction was not consistent with OPM’s CFC code for the employee’s duty station. See Exhibit D for charts detailing the differences and NFC’s management response.

10. From the list of accounting codes that do not agree with the field office/duty station, select a judgmental sample of four pledges per Federal agency/department and request the hard copy pledge form or electronic copy of the pledge form from the agency/department. Determine if the pledge form used was for the correct campaign based on the official duty station.

Report all instances in which the incorrect pledge form was used by the employee. A chart listing the Federal agency, the correct campaign, and the campaign used should be included.

### **Results:**

We requested 33 CFC pledge forms from 9 agencies.<sup>3</sup> Of these 33 pledge forms, 28 were for the incorrect CFC campaign. See Exhibit E for a chart listing the Federal agency, the correct campaign, and the campaign used.

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<sup>3</sup> The Agency for International Development only had one CFC code that agreed with the field office duty station; all other departments tested had 4 (4 samples per the 8 agencies equals 32 plus 1 sample from another agency equals 33 total).

## Exhibit B: Combined Federal Campaign Deductions for Employee with No Local CFC Campaign

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Exhibit B–Page 1 of 2

This chart lists instances in which a Federal agency has a CFC deduction for an employee whose official duty station is in an area with no CFC campaign. This chart has separate columns for duty station code, the CFC code for the campaign receiving the funds, and number of differences per Federal agency.

| Duty Station       | CFC per the National Finance Center | DEPARTMENTS |          |         |                   |
|--------------------|-------------------------------------|-------------|----------|---------|-------------------|
|                    |                                     | Agriculture | Commerce | Justice | Homeland Security |
| 081500073          | 990                                 | 1           | 0        | 0       | 0                 |
| 264410021          | 452                                 | 0           | 0        | 1       | 0                 |
| 421710105          | 990                                 | 0           | 1        | 0       | 0                 |
| 426970065          | 754                                 | 1           | 0        | 0       | 0                 |
| 480820271          | 606                                 | 0           | 0        | 0       | 3                 |
| 484750449          | 839                                 | 1           | 0        | 0       | 0                 |
| 487090463          | 606                                 | 0           | 0        | 0       | 2                 |
| <b>TOTALS</b>      |                                     | 3           | 1        | 1       | 5                 |
| <b>GRAND TOTAL</b> |                                     | 10          |          |         |                   |

## **Exhibit B: Combined Federal Campaign Deductions for Employee with No Local CFC Campaign**

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Exhibit B–Page 2 of 2

### **NFC Response:**

As noted in prior years, the CFC personnel for the individual campaign areas are responsible for the solicitation, distribution, and the collection of the CFC pledge forms for their campaign areas, and the agencies' human resources management personnel are responsible for processing the CFC allotments for their own employees. NFC did not process the CFC allotments for the 10 employees OIG identified as having an official duty station in an area with no local CFC campaign. Since the CFC is a once-a-year activity that may include employees both new and unfamiliar to the process, the errors were most likely caused by inexperienced personnel accepting pledge forms from employees in official duty stations with no corresponding CFCs.

## Exhibit C: Name, Principal Combined Fund Organization and Address Differences

Exhibit C–Page 1 of 4

The table below shows the differences identified between the information in NFC’s system and OPM’s CFC campaign information.

| Combined Federal Campaign (CFC) |                               |      |        |                |                       |       |
|---------------------------------|-------------------------------|------|--------|----------------|-----------------------|-------|
| NAME (per OPM)                  | NAME (per NFC)                | CODE |        | PCFO           | OPM                   | NFC   |
|                                 |                               | OPM  | NFC    |                |                       |       |
| Arizona CFC                     | ARIZONA CFC                   | 0051 | 040530 | ZIP            | 85745                 | 85754 |
| CFC Of Greater So Cal           | CFC OF GREATER SOCIAL         | 0096 | 061980 | Account Number | OIG Note <sup>4</sup> |       |
| Coastal Georgia CFC             | COASTAL GEORGIA CFC           | 0218 | 134910 | ZIP            | 31419                 | 31401 |
| Jackson Metropolitan Area CFC   | JACKSON METROPOLITAN AREA CFC | 0503 | 281220 | ZIP            | 39225                 | 39213 |
| Rio Grande Valley CFC           | RIO GRANDE VALLEY CFC         | 0846 | 484197 | ZIP            | 78501                 | 78505 |
| Inland Northwest CFC            | INLAND NORTHWEST CFC          | 0924 | 532110 | ZIP            | 992                   | 99201 |

<sup>4</sup> For confidentiality reasons, the account numbers were excluded from the report.

## Exhibit C: Name, Principal Combined Fund Organization and Address Differences

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Exhibit C–Page 2 of 4

### NFC Response:

| NAME (Per OPM)        | NFC Response  | NFC Action   |
|-----------------------|---|--|
| Arizona CFC           | <p>CFC-0051–OPM’s 2014 CFC Master List received 12/1/2015 shows zip code as 85754.</p> <p>On 1/19/16–Using the OPM CFC Master List of Updates received on 12/15/15, the highlighted changes were made by NFC to the CRP Organization Name <u>only</u>. The zip code was <u>not</u> highlighted to be changed.</p> | <p>Based on the 2016 AUP 8 Findings, NFC will update Table 006 for CFC-0051 to reflect the zip code of 85745.</p>                                |
| CFC Of Greater So Cal | <p>CFC-0096–OPM’s 2014 CFC Master List of highlighted updates received 12/30/2014 requested a change to the account #. NFC made the change to Table 006 on 1/16/2015.</p> <p>OPM’s monthly spreadsheets received after the 12/1/2015 were never highlighted to change the account # for CFC-0096.</p>             | <p>Based on the 2016 AUP 8 Findings, NFC will update Table 006 for CFC-0096 to reflect the account #, if that is the correct account number.</p> |
| Coastal Georgia CFC   | <p>CFC-0218–OPM’s 2014 CFC Master List received 12/1/2015 shows zip code as 31401.</p> <p>The 2015 OPM Master List of Updates received 12/15/15 was not highlighted to change the zip code for CFC-0218 to 31419.</p>   | <p>Based on the 2016 AUP 8 Findings, NFC will update Table 006 for CFC-0218 to reflect the zip code of 31419.</p>                                |

## Exhibit C: Name, Principal Combined Fund Organization and Address Differences

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Exhibit C–Page 3 of 4

**NFC Response:**

| NAME (Per OPM)                | NFC Response   | NFC Action   |
|-------------------------------|--|--|
| Jackson Metropolitan Area CFC | <p>CFC-0503--OPM's 2014 CFC Master List received 12/1/2015 shows zip code as 39213.</p> <p>The 2015 OPM Master List of Updates received 12/15/15 was not highlighted to change the zip code for CFC-0503 to 39225.</p>       | <p>Based on the 2016 AUP 8 Findings, NFC will update Table 006 for CFC-0503 to reflect the zip code of 39225.</p>                            |
| Rio Grande Valley CFC         | <p>CFC-0846--OPM's 2014 CFC Master List received 12/1/2015 shows zip code as 78505.</p> <p>The 2015 OPM Master List of Updates received 12/15/15 was not highlighted to change the zip code for CFC-0846 to 78501.</p>       | <p>Based on the 2016 AUP 8 Findings, NFC will update Table 006 for CFC-0846 to reflect the zip code of 78501.</p>                            |
| Inland Northwest CFC          | <p>CFC-0924--OPM's 2014 CFC Master List received 12/1/2015 shows zip code as 99201.</p> <p>The 2015 OPM Master List of Updates received 12/15/15 was not highlighted to change the zip code for CFC-0924 to 99201-22229.</p> | <p>No action needed at this time by NFC.</p> <p>The zip code listed on the 2015 OPM spreadsheet is incorrectly displayed as 99201-22229.</p> |

## **Exhibit C: Name, Principal Combined Fund Organization and Address Differences**

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Exhibit C–Page 4 of 4

### **NFC Response:**

As in previous years, OPM sends NFC a master CFC list in December highlighting the changes that need to be made and NFC would make those changes in Table Management System table 6 only for the fields OPM highlighted yellow on the CFC master list. The issue is that OPM would make changes to the CFC master list and sends NFC the updated list, but OPM did not highlight some of the fields to identify that those fields need to be updated, and therefore, NFC did not update those fields.

### **NFC Provided an Updated Response:**

August 26, 2016: NFC has made the changes to Table Management System table 6 to reflect the information provided by OPM, with the exception of the one zip code that was incorrect on OPM's spreadsheet.

## Exhibit D: Accounting Code Differences

Exhibit D–Page 1 of 20

The chart below lists the correct campaign, the duty station code, the campaign used and the number per Federal agency. Department codes, used in this table, are defined on page 19 of 20.

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |   |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|---|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |   |
| 00002        | 010350073       | 00990        |                            |    |    |    |    |    |    |    | 2  |    |    |   | 1 |
|              | 011710073       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |   |
|              | 011716117       | 00990        |                            |    |    |    |    |    | 1  |    |    |    |    |   |   |
| 00004        | 011730089       | 00002        |                            |    |    | 2  |    |    |    |    |    |    |    |   |   |
|              | 011730089       | 00990        |                            |    |    | 11 |    |    |    |    |    |    |    |   |   |
| 00005        | 010070107       | 00006        |                            |    |    | 10 |    |    |    |    |    |    |    |   |   |
|              | 010200081       | 00006        | 13                         |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 010930069       | 00006        |                            |    |    |    |    |    |    |    | 1  |    |    |   |   |
|              | 010930069       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 011025051       | 00006        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 012025101       | 00006        |                            |    |    | 19 |    |    |    |    |    |    |    |   |   |
|              | 012130101       | 00006        | 7                          |    |    | 21 | 3  |    |    | 15 |    |    | 11 |   |   |
|              | 012130101       | 00211        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 012340081       | 00006        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 013050125       | 00002        |                            |    |    | 1  |    |    |    |    |    |    |    |   |   |
|              | 013050125       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |   |
| 00006        | 012100097       | 00002        |                            |    |    | 2  |    |    |    |    |    |    |    |   |   |
|              | 012100097       | 00005        |                            |    |    | 12 |    |    |    | 10 |    |    |    |   |   |
| 00030        | 020270050       | 00990        |                            |    |    |    |    |    |    | 2  |    |    |    |   |   |
|              | 021130110       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 021250130       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 022000170       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 022040280       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 022850280       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
| 00051        | 040010019       | 00846        |                            |    |    |    |    |    |    | 1  |    |    |    |   |   |
|              | 040130003       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |   |
|              | 040275019       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |   |
|              | 040297021       | 00052        | 6                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 040325003       | 00606        |                            |    |    |    |    |    |    | 1  |    |    |    |   |   |
|              | 040330023       | 00990        |                            |    |    |    |    |    |    | 4  |    |    |    |   |   |
|              | 040417027       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |   |
|              | 040431003       | 00052        |                            |    |    | 1  |    |    |    |    |    |    |    |   |   |
|              | 040431003       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |   |
|              | 040447023       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |   |
|              | 040530019       | 00052        |                            |    |    | 1  |    |    |    |    |    |    |    |   |   |
|              | 040530019       | 00990        |                            |    |    | 1  |    |    |    | 9  |    |    |    |   |   |
|              | 040580003       | 00606        |                            |    |    |    |    |    |    | 1  |    |    |    |   |   |
| 00052        | 040080013       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |   |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 2 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |
|              | 040370013       | 00096        |                            |    |    |    |    |    |    |    |    |    | 2  |   |
|              | 040370013       | 00606        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 040370013       | 00990        | 1                          |    |    |    |    |    | 1  | 3  |    |    | 1  |   |
|              | 040490013       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
| 00072        | 051310143       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 052070031       | 00524        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 052320119       | 00990        | 2                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 053000047       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
| 00095        | 060240029       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 060390027       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 061370019       | 00030        |                            |    |    | 1  |    |    |    |    |    |    |    |   |
|              | 061370019       | 00105        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
|              | 061370019       | 00106        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 061370019       | 00990        | 1                          |    |    |    |    |    |    | 1  |    |    | 3  |   |
|              | 061960027       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 062055051       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
| 00096        | 060120037       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 061410059       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 061430037       | 00990        |                            |    |    | 2  |    |    |    |    |    |    |    |   |
|              | 061440037       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 061713059       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 061782059       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 061786059       | 00990        |                            |    |    |    |    |    |    | 1  |    |    | 1  |   |
|              | 061970037       | 00839        |                            |    |    | 3  |    |    |    |    |    |    |    |   |
|              | 061970037       | 00990        | 1                          |    |    |    |    |    |    | 2  |    |    |    |   |
|              | 061980037       | 00106        |                            |    |    |    |    |    | 4  |    |    |    |    |   |
|              | 061980037       | 00626        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 061980037       | 00990        |                            |    | 1  | 2  |    |    | 2  | 7  | 4  |    | 2  | 2 |
|              | 062278065       | 00105        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 062327065       | 00105        |                            |    |    |    |    |    |    | 4  |    |    |    |   |
|              | 062560059       | 00990        |                            |    |    | 1  |    | 1  |    |    |    |    |    |   |
|              | 063070065       | 00105        |                            |    |    | 1  |    |    |    |    |    |    |    |   |
|              | 063070065       | 00990        |                            |    | 1  | 1  |    |    |    | 2  |    |    | 1  |   |
|              | 063250059       | 00105        |                            |    |    |    |    |    |    | 35 |    |    |    |   |
|              | 063250059       | 00990        |                            |    |    |    |    |    |    | 2  |    |    |    |   |
|              | 063420059       | 00990        |                            |    |    |    |    |    |    |    | 2  | 1  | 1  |   |
|              | 063460083       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 063851065       | 00105        |                            |    |    |    |    |    |    | 7  |    |    |    |   |
| 00105        | 060410065       | 00051        |                            |    |    |    |    |    |    | 17 |    |    |    |   |
|              | 060520025       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 060547073       | 00990        |                            |    |    |    |    |    |    | 2  |    |    |    |   |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 3 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |  |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|--|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |  |
|              | 060560073       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 060710073       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |  |
|              | 061080073       | 00990        |                            |    |    |    |    |    |    |    | 2  |    |    |   |  |
|              | 061200073       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 061680025       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |  |
|              | 061685073       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |  |
|              | 062510073       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 062650065       | 00096        |                            |    |    |    |    |    |    |    | 1  |    |    |   |  |
|              | 063260073       | 00106        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 063260073       | 00923        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 063260073       | 00990        |                            |    | 2  |    |    |    |    | 1  | 5  |    |    |   |  |
|              | 063418073       | 00845        |                            |    |    |    |    |    |    |    | 1  |    |    |   |  |
|              | 063418073       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |  |
| 00106        | 060330095       | 00990        |                            |    |    |    |    | 1  |    |    |    |    |    |   |  |
|              | 060340001       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 060590067       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 060980113       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 061054001       | 00105        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 061220023       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 061320045       | 00990        | 1                          |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 062042023       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |  |
|              | 062046093       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 062140081       | 00990        |                            |    | 3  |    |    |    |    |    |    |    |    |   |  |
|              | 062360057       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 062480001       | 00990        |                            |    |    | 1  |    |    |    |    |    |    | 1  |   |  |
|              | 062810017       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 062950089       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 063150067       | 00839        |                            |    |    | 2  |    |    |    |    |    |    |    |   |  |
|              | 063150067       | 00990        |                            |    | 1  |    |    |    |    |    | 1  |    |    |   |  |
|              | 063290075       | 00095        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 063290075       | 00990        | 1                          |    |    |    | 1  | 3  | 1  | 2  | 1  | 3  | 3  |   |  |
|              | 063340085       | 00990        |                            |    | 2  |    |    |    |    |    |    |    | 1  |   |  |
|              | 063697017       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 063758085       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 063800035       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 064020095       | 00990        | 3                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 064266093       | 00249        |                            |    |    |    |    |    | 2  |    |    |    |    |   |  |
|              | 064266093       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
| 00117        | 060570053       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 062250053       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 063450087       | 00105        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 4 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |  |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|--|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |  |
| 00141        | 080030003       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 080200013       | 00990        |                            |    | 6  |    |    |    |    |    |    |    |    |   |  |
|              | 080430041       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 080600031       | 00249        |                            |    | 1  | 6  |    |    |    |    |    |    |    |   |  |
|              | 080600031       | 00524        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 080600031       | 00839        |                            |    |    |    | 1  |    |    | 1  |    |    |    | 1 |  |
|              | 080600031       | 00990        | 1                          |    | 9  | 1  |    |    |    |    |    | 1  | 1  | 1 |  |
|              | 080860069       | 00524        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 080860069       | 00990        | 4                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 081000059       | 00606        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 081435059       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 081660037       | 00870        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 082550059       | 00870        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
| 00185        | 121130001       | 00192        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 121510031       | 00990        |                            |    | 1  |    |    |    |    | 3  | 1  |    | 1  |   |  |
|              | 122350019       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 122940073       | 00990        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 130760127       | 00218        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 131280215       | 00211        |                            |    |    | 3  |    |    |    | 1  |    |    |    |   |  |
|              | 132394127       | 00990        |                            |    |    |    |    |    |    | 2  |    |    |    |   |  |
|              | 133310259       | 00211        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
| 00189        | 121050011       | 00839        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 121050011       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 121080111       | 00990        |                            |    |    |    |    |    |    |    |    |    |    | 1 |  |
|              | 121440086       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 121750099       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 122010086       | 00192        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 122010086       | 00626        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 122010086       | 00990        | 2                          |    | 4  |    |    |    |    | 3  | 1  | 2  |    |   |  |
|              | 122260011       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 122300093       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 122468011       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 123190099       | 00192        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 123193011       | 00990        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
| 00191        | 122490033       | 00990        |                            |    |    |    |    |    |    | 1  |    | 1  |    |   |  |
| 00192        | 120810127       | 00185        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 120810127       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 120887107       | 00185        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 121483009       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 121590097       | 00990        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 122360095       | 00211        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 5 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |
|              | 122360095       | 00642        |                            |    |    |    |    |    |    |    | 1  |    |    |   |
|              | 122360095       | 00990        |                            |    | 1  |    |    |    |    |    | 5  |    |    |   |
|              | 122770117       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 122785009       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 123270095       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 123290095       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
| 00193        | 120457071       | 00990        | 1                          |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 121070071       | 00189        |                            |    |    |    |    | 1  |    |    |    |    |    |   |
|              | 121070071       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
| 00197        | 122440081       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 122658057       | 00990        |                            |    | 2  |    |    |    |    |    |    |    |    |   |
|              | 122730103       | 00990        |                            |    | 3  |    |    |    |    |    |    |    |    |   |
|              | 122950057       | 00189        |                            |    |    |    |    |    |    |    | 4  |    |    |   |
|              | 122950057       | 00193        |                            |    |    |    |    |    |    |    | 1  |    |    |   |
|              | 122950057       | 00990        |                            |    | 2  | 2  |    |    |    |    | 3  |    |    |   |
|              | 123173101       | 00990        |                            |    | 2  |    |    |    |    |    |    |    |    |   |
| 00210        | 130090095       | 00212        |                            |    |    |    |    | 1  |    |    |    |    |    |   |
| 00211        | 130270059       | 00990        | 3                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 130280089       | 00990        | 1                          |    |    |    | 2  |    |    |    | 1  |    |    | 1 |
|              | 130280121       | 00990        |                            |    | 3  |    | 1  | 1  |    |    | 1  | 3  |    | 2 |
|              | 131060089       | 00990        |                            |    |    |    |    |    |    |    |    |    |    | 2 |
|              | 131250121       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 131610089       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |
|              | 132160139       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |
|              | 133230297       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 133440067       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 134020089       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 134310157       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 135080135       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 135220089       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |
| 00212        | 130310245       | 00218        |                            |    |    |    | 2  |    |    |    |    |    |    |   |
|              | 132045073       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
| 00217        | 131775021       | 00211        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
| 00218        | 132730179       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 134910051       | 00211        |                            |    |    |    | 1  |    |    |    |    |    |    |   |
|              | 134910051       | 00772        |                            |    |    |    |    |    |    |    | 1  |    |    |   |
|              | 134910051       | 00990        |                            |    |    |    |    | 1  |    |    | 2  |    |    |   |
|              | 135310107       | 00212        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
| 00225        | 152400003       | 00990        | 1                          |    | 1  |    |    |    |    |    | 5  |    |    |   |
|              | 155800009       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
| 00249        | 170460089       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 6 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |
|              | 171670031       | 00839        |                            |    |    | 1  |    |    |    |    |    |    |    |   |
|              | 171670031       | 00990        | 3                          |    |    | 1  |    |    |    | 7  | 4  | 1  | 4  | 1 |
|              | 171670043       | 00990        |                            |    | 6  |    |    |    |    | 1  |    |    |    |   |
|              | 172440043       | 00964        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
|              | 172440043       | 00990        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
|              | 173980043       | 00990        |                            |    |    |    |    |    |    |    |    |    |    | 2 |
|              | 174858097       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 175060111       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 175750063       | 00528        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 176378043       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 177000197       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 177502031       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 178220167       | 00528        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 178220167       | 00990        | 1                          |    |    | 1  |    |    |    |    |    |    |    |   |
|              | 182972089       | 00990        |                            |    |    | 1  |    |    |    |    |    |    |    |   |
| 00259        | 173931161       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 177460201       | 00870        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 177470161       | 00773        |                            |    |    | 1  |    |    |    |    |    |    |    |   |
| 00283        | 180160151       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 181420105       | 00249        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 181480163       | 00528        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
|              | 181540057       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 181580003       | 00249        |                            |    |    | 1  |    |    |    |    |    |    |    |   |
|              | 181650081       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 182210097       | 00249        |                            |    |    |    |    |    | 1  |    |    |    |    |   |
|              | 182210097       | 00990        | 1                          |    |    |    |    |    |    | 2  | 1  |    |    |   |
|              | 182270019       | 00990        |                            |    | 9  |    |    |    |    |    |    |    |    |   |
|              | 211140069       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 212040125       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 212090111       | 00990        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
|              | 391610061       | 00686        |                            |    |    |    |    |    |    |    |    |    |    | 1 |
|              | 391610061       | 00975        |                            |    |    | 1  |    |    |    |    |    |    |    |   |
|              | 391610061       | 00990        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
| 00339        | 204000079       | 00524        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 205880173       | 00524        |                            |    |    |    | 1  |    |    |    |    |    |    |   |
| 00371        | 220040079       | 00372        |                            |    |    |    | 1  |    |    |    |    |    |    |   |
|              | 220040079       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
| 00372        | 220150033       | 00211        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 221545051       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 221690071       | 00990        |                            |    | 1  | 1  |    |    |    | 2  |    |    |    |   |
|              | 222180103       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 7 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |  |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|--|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |  |
| 00405        | 100370003       | 00751        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 100490003       | 00751        |                            |    |    |    |    |    |    | 2  | 2  |    |    |   |  |
|              | 100490003       | 00990        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 240030003       | 00427        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 240030003       | 00990        |                            |    | 6  |    |    |    |    |    |    |    |    |   |  |
|              | 240033003       | 00990        |                            |    |    |    |    |    |    | 6  |    |    |    |   |  |
|              | 240050510       | 00990        |                            |    | 1  |    |    |    |    | 1  |    |    | 3  | 2 |  |
|              | 240381027       | 00990        |                            |    | 1  |    |    | 1  |    |    |    |    |    | 4 |  |
|              | 240401003       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 240403003       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 240496003       | 00990        |                            |    | 2  |    |    |    |    |    |    |    |    | 4 |  |
|              | 240530027       | 00990        |                            |    | 2  |    |    |    |    |    |    |    |    |   |  |
|              | 240540021       | 00106        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 240566025       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 240580021       | 00990        | 3                          |    | 3  |    |    |    |    |    |    |    |    |   |  |
|              | 240673003       | 00990        |                            |    | 1  |    |    |    |    | 5  |    |    |    |   |  |
|              | 240730043       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 241090021       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 241189005       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 241296005       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 241380045       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 241662027       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 241669003       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 512564001       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
| 00427        | 250035009       | 00990        |                            |    |    |    |    |    |    |    |    |    | 2  |   |  |
|              | 250120025       | 00106        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 250120025       | 00626        |                            |    |    |    |    |    | 1  |    |    |    |    | 2 |  |
|              | 250120025       | 00770        |                            |    |    |    |    |    |    |    |    |    | 2  |   |  |
|              | 250120025       | 00990        |                            |    | 1  |    | 1  |    |    | 6  |    |    | 4  |   |  |
|              | 250157017       | 00096        |                            |    |    |    |    |    |    | 2  |    |    |    |   |  |
|              | 250170017       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 250370021       | 00990        |                            |    |    |    |    | 2  |    |    |    |    |    |   |  |
|              | 250430009       | 00571        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 250470009       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 250615017       | 00990        |                            |    |    |    |    | 1  |    |    |    |    |    |   |  |
|              | 250630017       | 00990        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 250670005       | 00990        |                            |    |    |    | 1  |    |    |    |    |    |    |   |  |
|              | 250850005       | 00770        |                            |    |    |    |    |    |    | 2  |    |    |    |   |  |
|              | 251275017       | 00770        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 251280005       | 00770        |                            |    | 5  |    |    |    |    |    |    |    |    |   |  |
|              | 251520027       | 00770        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 8 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |   |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|---|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |   |
| 00432        | 090280003       | 00990        |                            |    |    |    |    |    |    |    |    |    | 1  |   |   |
|              | 090385009       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |   |
|              | 090430009       | 00626        |                            |    |    |    |    |    |    |    | 1  |    |    |   |   |
|              | 090430009       | 00990        |                            |    |    |    |    |    |    |    | 2  |    |    |   |   |
|              | 090630003       | 00990        |                            |    |    |    |    |    | 1  |    |    |    |    |   |   |
|              | 090756013       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 090790009       | 00990        |                            |    |    |    |    |    |    |    |    |    |    |   | 1 |
|              | 090842003       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 250030015       | 00990        | 3                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 251270013       | 00427        |                            |    |    |    |    |    |    |    |    |    |    | 1 |   |
|              | 251270013       | 00990        |                            |    |    |    |    |    | 1  |    |    |    |    |   |   |
| 00452        | 260940125       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |   |
|              | 261260163       | 00466        |                            |    |    |    |    |    |    |    |    |    |    | 1 |   |
|              | 261260163       | 00990        |                            |    | 3  |    |    | 1  |    |    | 2  | 1  | 1  | 2 |   |
|              | 261933163       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |   |
|              | 262090163       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |   |
|              | 263500099       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |   |
|              | 264295163       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |   |
|              | 264567125       | 00990        |                            |    | 1  |    |    |    |    |    | 1  |    |    |   |   |
| 00453        | 261730049       | 00452        |                            |    |    |    |    |    |    |    | 2  |    |    |   |   |
|              | 261730049       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 262710087       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |   |
| 00458        | 260320017       | 00452        |                            |    |    |    | 1  |    |    |    |    |    |    |   |   |
|              | 261430065       | 00528        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 261815145       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |   |
| 00466        | 262160047       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |   |
|              | 262400139       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |   |
|              | 262450043       | 00990        |                            |    |    |    |    |    |    |    |    |    |    | 1 |   |
|              | 264480033       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |   |
| 00481        | 190230169       | 00990        | 3                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 192260153       | 00524        |                            |    |    |    |    |    |    |    | 2  |    |    |   |   |
|              | 192260153       | 00990        |                            |    |    |    |    |    | 1  |    |    |    |    |   |   |
|              | 194470053       | 00524        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 198550153       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 270215123       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |   |
|              | 270675053       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 271900137       | 00672        |                            |    |    |    |    |    |    |    | 1  |    |    |   |   |
|              | 271900137       | 00964        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |
|              | 272030053       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |   |
|              | 272260053       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |   |
|              | 272300123       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |   |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 9 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |
|              | 272845031       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |
|              | 274760053       | 00990        | 4                          |    | 1  |    |    |    | 1  |    |    | 1  |    |   |
|              | 274810053       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 275160139       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 275335069       | 00672        |                            |    |    |    |    |    |    |    | 1  |    |    |   |
|              | 276330123       | 00990        | 2                          |    |    |    | 1  |    |    |    |    |    |    | 1 |
|              | 277360135       | 00672        |                            |    |    |    |    |    |    |    | 4  |    |    |   |
|              | 382580013       | 00672        |                            |    |    |    |    |    |    |    | 1  |    |    |   |
|              | 382580013       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |
|              | 383110049       | 00990        |                            |    |    |    |    |    |    |    |    |    |    | 1 |
| 00500        | 281020047       | 00990        |                            |    |    |    |    |    |    |    | 2  |    |    |   |
|              | 282447045       | 00990        |                            |    |    |    |    |    |    |    |    |    |    | 1 |
| 00503        | 281220049       | 00524        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
| 00506        | 282455151       | 00990        | 2                          |    |    |    |    |    |    |    |    |    |    |   |
| 00507        | 282690149       | 00809        |                            |    |    |    |    |    |    |    | 1  |    |    |   |
| 00524        | 202820209       | 00249        |                            |    |    |    | 1  |    |    |    |    |    |    |   |
|              | 203010045       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 203030091       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 203370159       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 203490161       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 205400177       | 00339        | 2                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 205400177       | 00990        | 2                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 294120095       | 00372        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 294120095       | 00527        |                            |    |    |    |    |    |    |    |    |    |    | 1 |
|              | 294120095       | 00990        | 2                          |    |    |    | 1  |    | 1  |    |    |    |    | 1 |
|              | 294490095       | 00990        |                            |    |    |    |    |    |    |    |    |    |    | 1 |
| 00528        | 212520145       | 00283        |                            |    |    |    | 2  |    |    |    |    |    |    |   |
|              | 291050189       | 00943        |                            |    |    |    |    |    |    |    | 1  |    |    |   |
|              | 291800019       | 00990        | 2                          |    |    |    |    |    | 1  |    |    |    |    |   |
|              | 293980031       | 00524        | 3                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 294040051       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    |   |
|              | 295910189       | 00524        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 296910161       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 297080510       | 00096        |                            |    |    |    |    | 1  |    |    |    |    |    |   |
|              | 297080510       | 00990        | 1                          |    | 1  |    |    |    | 1  |    |    | 1  |    |   |
| 00540        | 300040025       | 00141        |                            |    |    |    |    |    |    |    |    |    |    | 1 |
|              | 300130031       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 300400053       | 00051        |                            |    |    |    |    |    |    |    | 1  |    |    |   |
|              | 300530013       | 00923        |                            |    |    |    |    |    |    |    | 2  |    |    |   |
|              | 300530013       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 300550003       | 00990        |                            |    |    |    |    |    |    |    |    |    |    | 1 |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 10 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |  |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|--|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |  |
|              | 300695087       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 301125101       | 00923        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 301290069       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
| 00551        | 312830109       | 00552        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 312830109       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
| 00552        | 197850193       | 00990        |                            |    |    |    |    | 1  |    |    |    |    |    |   |  |
|              | 310580177       | 00551        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 311900053       | 00551        |                            |    |    |    |    |    |    |    |    |    |    | 1 |  |
|              | 313240099       | 00524        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 315360185       | 00551        |                            |    |    |    |    |    |    |    |    |    |    | 1 |  |
| 00560        | 320050510       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 320120003       | 00096        |                            |    |    |    |    |    |    | 3  |    |    |    |   |  |
|              | 320120003       | 00990        |                            |    | 1  |    |    |    |    | 2  |    | 1  |    |   |  |
| 00571        | 230250019       | 00990        | 1                          |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 232500009       | 00427        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 235900019       | 00427        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 235900019       | 00770        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 236400005       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 236450003       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 330070013       | 00427        |                            |    |    |    |    | 1  |    |    |    |    |    |   |  |
|              | 330090017       | 00626        |                            |    |    |    |    |    |    |    |    |    |    | 1 |  |
|              | 330098013       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 330100017       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 330170007       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 330385003       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 330430015       | 00990        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 360050001       | 00990        |                            |    |    |    |    |    |    |    | 1  |    |    | 1 |  |
|              | 500100025       | 00432        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 500120007       | 00990        | 1                          |    |    |    | 1  |    |    | 1  |    |    |    |   |  |
|              | 500200007       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 500340003       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 500410019       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 500590011       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 500615007       | 00990        |                            | 1  |    |    |    |    |    |    |    |    |    |   |  |
|              | 500765007       | 00990        |                            |    |    |    |    |    |    | 2  |    |    |    |   |  |
| 00589        | 340750027       | 00990        |                            |    |    |    |    | 1  |    |    |    | 1  |    |   |  |
|              | 340779023       | 00990        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 340830025       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 340844023       | 00626        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 340844023       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 340938013       | 00839        |                            |    |    |    | 1  |    |    |    |    |    |    |   |  |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 11 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |
|              | 341081035       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 341090025       | 00626        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 341220041       | 00751        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 341390025       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 341485023       | 00626        |                            |    |    |    |    |    |    |    |    |    |    | 1 |
|              | 341520017       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 342050039       | 00626        |                            |    |    |    |    | 1  |    |    |    |    |    |   |
|              | 342130013       | 00626        |                            |    |    |    |    |    |    | 4  |    |    |    | 1 |
|              | 342130013       | 00990        |                            |    |    |    |    |    |    | 2  |    |    |    | 1 |
|              | 342480003       | 00626        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
|              | 342498027       | 00990        |                            |    |    |    |    | 1  |    |    |    |    |    |   |
|              | 342632023       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 343096035       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 343610031       | 00990        |                            |    |    |    | 1  |    |    |    |    |    |    |   |
| 00606        | 350030001       | 00839        |                            |    |    |    |    | 1  |    |    |    |    |    |   |
|              | 350030001       | 00870        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 350030001       | 00990        | 3                          |    |    |    |    |    |    |    | 1  |    |    |   |
|              | 350230029       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 350470013       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 350710049       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 480100043       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 481820465       | 00990        |                            |    |    |    |    |    |    | 2  |    |    |    |   |
|              | 482190141       | 00847        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 482190141       | 00990        |                            |    |    |    | 1  |    |    | 9  |    |    |    |   |
|              | 482435229       | 00990        |                            |    |    |    |    |    |    | 2  |    |    |    |   |
|              | 484320377       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 485525377       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 486375229       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 486986141       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
| 00621        | 360706009       | 00990        |                            |    | 3  |    |    |    |    |    |    |    |    |   |
|              | 360750029       | 00990        |                            |    |    |    |    |    |    | 2  | 1  |    |    |   |
|              | 361117029       | 00642        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
|              | 362260069       | 00638        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 365230055       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 366622055       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
| 00626        | 364170005       | 00427        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 364170047       | 00990        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
|              | 364170061       | 00990        |                            |    |    |    | 4  |    | 3  | 8  |    |    | 4  | 2 |
|              | 364170081       | 00571        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 364170081       | 00990        |                            |    | 1  |    |    |    |    | 1  |    |    |    |   |
| 00631        | 366220065       | 00638        |                            |    |    |    |    | 1  |    |    |    |    |    |   |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 12 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |  |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|--|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |  |
| 00638        | 360540007       | 00571        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 361080019       | 00571        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 361080019       | 00621        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 361850015       | 00621        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 362940109       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 364540075       | 00621        |                            |    |    |    |    |    |    | 4  |    |    |    |   |  |
|              | 365460033       | 00571        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 366010067       | 00621        |                            |    |    |    |    | 1  |    |    |    |    |    |   |  |
|              | 366105033       | 00621        |                            |    |    |    |    |    |    | 2  |    |    |    |   |  |
|              | 366450045       | 00621        |                            |    |    |    |    |    |    | 6  |    |    |    |   |  |
| 00639        | 363920119       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 364560071       | 00751        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 366670119       | 00626        |                            |    |    | 3  |    |    |    |    |    |    |    |   |  |
|              | 366670119       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
| 00642        | 360500103       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 362577103       | 00626        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 362728103       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 362758103       | 00990        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 363673103       | 00626        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 363933103       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
| 00650        | 370170021       | 00655        |                            |    |    |    |    |    |    | 3  |    | 1  |    |   |  |
|              | 370170021       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
| 00654        | 370200031       | 00656        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 370350031       | 00189        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
| 00655        | 370800183       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 370860135       | 00990        |                            |    | 1  |    | 1  |    |    |    |    |    |    |   |  |
|              | 370870119       | 00211        |                            |    |    | 2  |    |    |    |    |    |    |    |   |  |
|              | 370870119       | 00990        | 1                          |    | 2  | 1  |    | 1  |    |    |    | 1  |    |   |  |
|              | 371360063       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 371940081       | 00211        |                            |    |    | 3  |    |    |    |    |    |    |    |   |  |
|              | 371940081       | 00990        | 1                          |    |    |    |    |    |    |    | 1  |    | 1  |   |  |
|              | 373750183       | 00211        |                            |    |    | 1  | 1  |    |    |    |    |    |    |   |  |
|              | 373750183       | 00990        | 2                          |    | 1  |    |    |    |    | 3  |    |    |    |   |  |
| 00656        | 371880191       | 00655        |                            |    |    |    |    |    |    |    |    |    |    | 1 |  |
|              | 375060129       | 00655        |                            |    |    |    |    |    |    |    |    | 1  |    |   |  |
|              | 375060129       | 00990        | 1                          |    | 1  |    |    |    |    |    |    |    |    |   |  |
| 00660        | 374070159       | 00655        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
| 00670        | 380370015       | 00481        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
| 00672        | 381020017       | 00481        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
| 00684        | 390410093       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 391680035       | 00096        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 13 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |
|              | 394970035       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 396320085       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 396490173       | 00990        |                            |    |    |    |    |    |    |    |    |    |    | 1 |
|              | 422640049       | 00621        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 422640049       | 00754        |                            |    |    | 2  |    |    |    |    |    |    |    |   |
|              | 422769049       | 00621        |                            |    |    |    |    |    |    | 5  |    |    |    |   |
| 00685        | 391800049       | 00990        | 2                          |    |    |    |    |    |    | 2  |    |    |    |   |
|              | 392270049       | 00283        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
|              | 395520009       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 398280049       | 00990        |                            |    |    |    |    |    |    |    |    |    |    | 1 |
|              | 399150049       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 540185107       | 00990        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
|              | 542040107       | 00990        |                            |    |    |    |    |    |    |    |    |    | 5  |   |
| 00686        | 390558057       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 391450113       | 00990        |                            |    |    | 1  |    |    |    |    |    |    |    |   |
|              | 394610165       | 00283        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
| 00689        | 394680139       | 00685        |                            |    |    |    | 1  |    |    |    |    |    |    |   |
| 00712        | 403430027       | 00990        |                            |    | 2  |    |    |    |    |    |    |    |    |   |
|              | 403550109       | 00715        |                            |    |    | 11 |    | 5  |    |    |    |    | 2  |   |
|              | 403550109       | 00923        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
|              | 403550109       | 00990        | 1                          |    |    | 2  |    |    |    |    |    |    |    |   |
| 00715        | 403310101       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 404780143       | 00339        |                            |    |    | 1  |    |    |    |    |    |    |    |   |
| 00727        | 410326035       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 411200037       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
| 00728        | 410190017       | 00727        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 410480053       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 411100029       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 411310029       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 411650051       | 00990        | 3                          |    | 1  |    |    |    |    |    |    |    | 1  |   |
|              | 411650067       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 411960039       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 530205011       | 00924        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
| 00740        | 422822055       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
| 00749        | 421875097       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 424053119       | 00751        |                            |    |    | 1  |    |    |    |    |    |    |    |   |
| 00751        | 340090001       | 00589        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 340090001       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 340598007       | 00589        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 341230007       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 341290005       | 00589        | 1                          |    |    |    |    |    |    |    |    |    |    |   |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 14 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |
|              | 341505029       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 341991033       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 342230001       | 00589        |                            |    |    | 1  |    |    |    |    |    |    |    |   |
|              | 342710021       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 343320015       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 343380021       | 00626        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 420615017       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 420753091       | 00626        |                            |    |    |    |    | 1  |    |    |    |    |    |   |
|              | 420952045       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 421202045       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 421860079       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 422545091       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 423500043       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 424086091       | 00106        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
|              | 424180071       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 425010041       | 00990        |                            |    |    |    |    |    |    |    |    |    |    | 1 |
|              | 425210103       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 426540101       | 00141        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 426540101       | 00249        |                            |    |    |    |    |    |    |    |    |    |    | 1 |
|              | 426540101       | 00990        |                            |    | 4  | 1  |    |    |    | 1  | 2  |    | 6  | 1 |
|              | 428445045       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |
|              | 429010029       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 429310077       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 429513091       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 429610133       | 00655        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 429610133       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
| 00754        | 423090005       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 423900129       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 424290129       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 424720003       | 00751        |                            |    |    | 1  |    |    |    |    |    |    |    |   |
|              | 424865053       | 00684        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
|              | 428100027       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 428757125       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 428880125       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
| 00770        | 250140023       | 00427        |                            |    |    |    |    |    |    |    |    |    | 1  |   |
|              | 251517001       | 00427        |                            |    | 1  |    |    |    |    |    |    |    |    |   |
|              | 251517001       | 00990        |                            |    | 2  |    |    |    |    |    |    |    |    |   |
|              | 440055003       | 00990        |                            |    |    |    |    |    |    |    |    |    |    | 1 |
|              | 440190007       | 00990        |                            |    |    | 1  |    |    |    |    | 1  |    |    |   |
|              | 440230003       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |
| 00772        | 450410019       | 00990        |                            |    | 4  |    |    |    |    | 1  |    |    |    |   |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 15 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |  |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|--|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |  |
| 00773        | 450460077       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 450520079       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 451040045       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
| 00792        | 462450099       | 00481        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 462450099       | 00990        |                            |    |    |    |    | 1  |    |    |    |    |    |   |  |
| 00805        | 131080213       | 00211        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
| 00808        | 471300093       | 00211        |                            |    |    | 2  |    |    |    |    |    |    |    |   |  |
|              | 471300093       | 00990        |                            |    | 1  | 1  |    |    |    |    |    |    |    |   |  |
|              | 472477171       | 00805        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
| 00809        | 471620157       | 00503        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 471620157       | 00990        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 471660157       | 00990        |                            |    |    |    |    |    |    | 2  |    |    |    |   |  |
| 00811        | 470650037       | 00211        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 471200113       | 00809        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 471760037       | 00211        |                            |    |    |    | 2  |    |    |    |    |    |    |   |  |
|              | 471760037       | 00283        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 472600051       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
| 00830        | 480030441       | 00839        |                            |    |    |    |    |    |    | 4  |    |    |    |   |  |
|              | 485900137       | 00606        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
| 00831        | 480330453       | 00990        |                            |    | 3  |    |    |    |    |    |    |    | 3  |   |  |
| 00838        | 481550355       | 00845        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 482290047       | 00846        |                            |    |    |    |    |    |    | 2  |    |    |    |   |  |
|              | 483700273       | 00846        |                            |    |    |    |    |    |    | 2  |    |    |    |   |  |
| 00839        | 480092085       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 481730113       | 00051        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 481730113       | 00096        |                            |    |    |    |    |    |    | 3  |    |    |    |   |  |
|              | 481730113       | 00852        |                            |    |    |    | 1  |    |    |    |    |    |    |   |  |
|              | 481730113       | 00990        |                            |    | 3  |    |    | 6  |    | 2  |    |    | 1  | 1 |  |
|              | 481840121       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 482255439       | 00847        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 482310113       | 00990        |                            |    |    |    |    |    |    |    |    |    | 3  |   |  |
|              | 482450439       | 00372        | 7                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 482450439       | 00990        | 5                          |    | 2  |    |    |    |    | 2  |    | 1  | 1  |   |  |
|              | 483420113       | 00990        |                            |    | 1  |    |    |    |    | 1  |    |    | 1  | 1 |  |
| 00845        | 481440041       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 482505167       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 483280157       | 00839        |                            |    |    | 1  |    |    |    |    |    |    |    |   |  |
|              | 483280201       | 00990        | 1                          |    |    | 2  |    |    |    | 2  |    | 1  | 3  |   |  |
|              | 485430245       | 00990        |                            |    |    |    |    |    |    | 3  |    |    |    |   |  |
|              | 486660157       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
| 00846        | 480940061       | 00096        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 16 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |     |    |    |    |    |    |    |    |   |  |
|--------------|-----------------|--------------|----------------------------|----|----|-----|----|----|----|----|----|----|----|---|--|
|              |                 |              | AG                         | AM | CM | DJ  | DL | FD | FR | HS | HU | SB | TR | O |  |
|              | 483030061       | 00852        |                            |    |    |     |    |    |    |    | 1  |    |    |   |  |
| 00847        | 481580283       | 00990        |                            |    |    |     |    |    |    |    | 1  |    |    |   |  |
|              | 482030323       | 00606        |                            |    |    |     |    |    |    |    | 1  |    |    |   |  |
|              | 483899479       | 00838        |                            |    |    | 1   |    |    |    |    |    |    |    |   |  |
|              | 483899479       | 00846        |                            |    |    |     |    |    |    |    | 1  |    |    |   |  |
|              | 483899479       | 00990        |                            |    |    |     |    |    |    |    | 4  |    |    |   |  |
| 00852        | 486090029       | 00846        |                            |    |    |     |    |    |    |    | 2  |    |    |   |  |
|              | 486090029       | 00990        |                            |    |    |     |    |    |    |    | 3  |    | 1  |   |  |
|              | 487077029       | 00606        | 1                          |    |    |     |    |    |    |    |    |    |    |   |  |
| 00853        | 486810027       | 00990        | 1                          |    |    |     |    |    |    |    |    |    |    |   |  |
|              | 487210309       | 00852        |                            |    |    | 1   |    |    |    |    |    |    |    |   |  |
| 00854        | 053810091       | 00072        |                            |    |    |     |    |    |    |    | 3  |    |    |   |  |
|              | 053810091       | 00990        |                            |    |    |     |    |    |    |    | 2  |    |    |   |  |
| 00861        | 484080183       | 00839        |                            |    |    |     |    |    |    |    | 4  |    |    |   |  |
|              | 484160005       | 00371        | 1                          |    |    |     |    |    |    |    |    |    |    |   |  |
| 00870        | 080990045       | 00990        |                            |    |    |     |    |    |    |    | 1  |    |    |   |  |
|              | 160010011       | 00990        | 1                          |    |    |     |    |    |    |    |    |    |    |   |  |
|              | 160160001       | 00990        | 1                          |    |    |     |    |    |    |    |    |    |    |   |  |
|              | 161630059       | 00990        | 1                          |    |    |     |    |    |    |    |    |    |    |   |  |
|              | 490990005       | 00990        | 2                          |    |    |     |    |    |    |    |    |    |    |   |  |
|              | 491350057       | 00728        |                            |    |    |     |    |    |    |    |    |    | 1  |   |  |
|              | 491350057       | 00990        | 2                          |    |    |     |    |    |    |    |    |    | 3  |   |  |
|              | 491700035       | 00606        | 1                          |    |    |     |    |    |    |    |    |    |    |   |  |
|              | 491700035       | 00990        | 3                          |    |    |     |    | 1  |    |    | 1  |    | 3  |   |  |
|              | 560130029       | 00990        | 1                          |    |    |     |    |    |    |    |    |    |    |   |  |
| 00891        | 510440540       | 00990        |                            |    | 1  |     |    |    |    |    |    |    |    |   |  |
| 00896        | 511180650       | 00897        |                            |    |    |     |    |    |    |    |    |    | 1  |   |  |
|              | 511720700       | 00990        |                            |    | 2  |     |    | 1  |    |    |    |    |    |   |  |
| 00897        | 511760710       | 00896        |                            |    |    |     |    |    |    |    |    |    | 1  |   |  |
|              | 511760710       | 00990        |                            |    | 2  |     |    |    |    |    | 2  |    |    |   |  |
|              | 512560183       | 00990        |                            |    | 1  |     |    |    |    |    |    |    |    |   |  |
| 00898        | 510645033       | 00990        |                            |    | 1  |     |    |    |    |    |    |    |    |   |  |
|              | 510690047       | 00990        |                            |    |    |     |    |    |    |    |    |    |    | 2 |  |
|              | 511020630       | 00900        |                            |    |    | 1   |    |    |    |    |    |    |    |   |  |
|              | 511020630       | 00990        |                            |    | 4  |     |    |    |    |    |    |    |    |   |  |
|              | 511393099       | 00990        |                            |    | 1  |     |    |    |    |    |    |    |    |   |  |
|              | 511461137       | 00990        |                            |    | 1  |     |    |    |    |    |    |    |    |   |  |
|              | 512010153       | 00990        |                            |    |    | 188 |    |    |    |    |    |    |    |   |  |
|              | 512307179       | 00990        |                            |    | 4  |     |    |    |    |    |    |    |    |   |  |
|              | 512570061       | 00990        |                            |    | 4  |     |    |    |    |    |    |    |    |   |  |
| 00900        | 510520117       | 00990        |                            |    |    |     |    |    |    |    | 1  |    |    |   |  |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 17 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |    |    |    |    |    |    |    |    |    |   |  |
|--------------|-----------------|--------------|----------------------------|----|----|----|----|----|----|----|----|----|----|---|--|
|              |                 |              | AG                         | AM | CM | DJ | DL | FD | FR | HS | HU | SB | TR | O |  |
|              | 511086087       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 511614041       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 512060760       | 00990        | 1                          |    | 1  |    |    |    |    |    |    |    |    |   |  |
| 00901        | 510180121       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 510950147       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 510993019       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 512100770       | 00990        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
| 00905        | 511040187       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    | 1 |  |
|              | 511190660       | 00524        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 511190660       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 511480139       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 512640840       | 00990        |                            |    |    |    | 17 |    |    | 1  |    |    |    |   |  |
| 00921        | 531255035       | 00923        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 531710035       | 00990        |                            |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 531730035       | 00923        |                            |    |    |    | 2  |    |    |    |    |    |    |   |  |
| 00923        | 530170033       | 00931        |                            |    |    |    |    |    |    | 33 |    |    |    |   |  |
|              | 531960033       | 00106        |                            |    |    |    |    |    | 1  |    |    |    |    |   |  |
|              | 531960033       | 00839        |                            |    |    |    | 1  |    |    |    |    |    |    |   |  |
|              | 531960033       | 00925        |                            |    |    |    |    |    |    | 3  |    |    |    |   |  |
|              | 531960033       | 00931        |                            |    | 2  |    |    |    |    | 1  |    |    | 1  |   |  |
|              | 531960033       | 00990        |                            |    | 4  | 2  |    |    |    | 1  |    |    | 1  | 1 |  |
| 00924        | 160300055       | 00870        | 2                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 160630049       | 00870        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
| 00925        | 531590067       | 00990        | 5                          |    | 1  |    |    |    |    |    |    |    |    |   |  |
|              | 532230053       | 00141        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
| 00928        | 530370037       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 532460007       | 00924        | 5                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 532460007       | 00990        | 3                          |    |    |    |    |    |    |    |    |    |    |   |  |
| 00931        | 530150073       | 00923        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 530150073       | 00990        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 530500061       | 00728        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
| 00940        | 540170081       | 00283        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 540480039       | 00754        |                            |    |    |    |    |    |    | 1  |    |    |    |   |  |
|              | 540480039       | 00990        |                            |    |    |    | 1  |    |    |    |    |    |    |   |  |
| 00941        | 540540033       | 00990        |                            |    |    |    | 5  |    |    |    |    |    |    |   |  |
|              | 542843049       | 00944        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
| 00943        | 541660003       | 00990        |                            |    |    |    | 1  |    |    |    |    |    |    |   |  |
| 00957        | 551470035       | 00964        |                            |    |    |    |    |    |    |    |    |    | 1  |   |  |
|              | 552780025       | 00990        | 1                          |    |    |    |    |    |    | 1  |    |    |    |   |  |
| 00964        | 552360027       | 00990        | 1                          |    |    |    |    |    |    |    |    |    |    |   |  |
|              | 553100079       | 00249        |                            |    |    |    |    | 1  |    |    |    |    |    |   |  |

## Exhibit D: Accounting Code Differences

Exhibit D–Page 18 of 20

| OPM's<br>CFC | Duty<br>Station | NFC's<br>CFC | Department Code and Number |    |     |     |    |    |    |     |    |    |     |    |  |
|--------------|-----------------|--------------|----------------------------|----|-----|-----|----|----|----|-----|----|----|-----|----|--|
|              |                 |              | AG                         | AM | CM  | DJ  | DL | FD | FR | HS  | HU | SB | TR  | O  |  |
|              | 553100079       | 00990        |                            |    |     |     |    |    |    |     | 1  |    |     | 1  |  |
| 00971        | 560100021       | 00990        | 1                          |    |     |     |    |    |    |     |    |    |     |    |  |
| 00990        | 110010001       | 00052        |                            |    |     |     |    |    |    |     | 1  |    |     |    |  |
|              | 110010001       | 00096        |                            |    |     |     |    | 1  |    |     |    |    |     |    |  |
|              | 110010001       | 00106        |                            |    |     |     |    |    |    | 1   |    |    |     |    |  |
|              | 110010001       | 00283        |                            |    |     |     |    | 1  |    |     |    |    |     |    |  |
|              | 110010001       | 00371        |                            |    |     |     |    |    |    |     | 1  |    |     |    |  |
|              | 110010001       | 00405        |                            |    |     |     |    |    |    |     | 2  |    |     |    |  |
|              | 110010001       | 00524        | 1                          |    |     |     |    |    |    |     |    |    |     |    |  |
|              | 110010001       | 00606        | 1                          |    |     |     |    |    |    |     |    |    |     |    |  |
|              | 110010001       | 00626        |                            |    |     |     |    |    |    |     | 1  |    |     |    |  |
|              | 110010001       | 00751        |                            |    |     |     |    | 2  |    |     | 1  |    |     |    |  |
|              | 110010001       | 00754        |                            |    |     |     | 1  |    |    |     |    |    |     |    |  |
|              | 110010001       | 00770        |                            |    |     |     |    | 1  |    |     |    |    |     |    |  |
|              | 110010001       | 00794        | 1                          |    |     |     |    |    |    |     |    |    |     |    |  |
|              | 110010001       | 00831        |                            |    |     |     |    |    |    |     |    |    |     | 1  |  |
|              | 110010001       | 00839        |                            |    |     |     |    | 1  |    |     |    |    |     |    |  |
|              | 110010001       | 00891        | 1                          |    |     |     |    |    |    |     |    |    |     |    |  |
|              | 110010001       | 00900        |                            |    |     |     |    |    |    |     |    | 1  |     |    |  |
|              | 110010001       | 00905        |                            |    |     |     |    |    |    |     | 2  |    |     |    |  |
|              | 110010001       | 00943        |                            |    |     |     |    |    |    |     | 1  |    |     |    |  |
|              | 240100033       | 00405        | 3                          |    |     |     |    |    |    |     |    |    |     |    |  |
|              | 240710033       | 00405        |                            |    |     |     | 3  |    |    |     |    |    |     |    |  |
|              | 240830033       | 00405        |                            |    |     |     |    |    |    |     | 1  |    |     |    |  |
|              | 240890017       | 00405        | 1                          |    |     |     |    |    |    |     |    |    |     |    |  |
|              | 241675031       | 00405        |                            |    |     |     |    | 1  |    |     |    |    |     |    |  |
|              | 510040510       | 00481        |                            |    |     | 1   |    |    |    |     |    |    |     |    |  |
|              | 510040510       | 00685        |                            |    |     | 1   |    |    |    |     |    |    |     |    |  |
|              | 510040510       | 00897        |                            |    |     |     | 1  |    |    |     |    |    |     |    |  |
|              | 510100013       | 00940        |                            |    |     |     |    | 1  |    |     |    |    |     |    |  |
|              | 512130107       | 00905        |                            |    |     |     |    |    |    |     | 32 |    |     |    |  |
| <b>Total</b> | <b>1,811</b>    | Subtotal     | 267                        | 1  | 287 | 413 | 37 | 38 | 17 | 518 | 30 | 18 | 134 | 51 |  |

## Exhibit D: Accounting Code Differences

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Exhibit D – Page 19 of 20

AG.....Department of Agriculture  
AM.....Agency for International Development  
CM.....Department of Commerce  
DJ.....Department of Justice  
DL.....Department of Labor  
FD.....Federal Deposit Insurance Corporation  
FR.....Consumer Financial Protection Bureau  
HS.....Department of Homeland Security  
HU.....Department of Housing and Urban Development  
O.....Other  
SB.....Small Business Administration  
TR.....Department of the Treasury

## **Exhibit D: Accounting Code Differences**

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Exhibit D–Page 20 of 20

### **NFC Response:**

Of the 1,811 differences OIG identified between the OPM CFC campaign number based on the employees' official duty station and the NFC CFC campaign number used for the employees' CFC deductions, we determined that 24 of the differences were the result of NFC-processed CFC allotments. The remaining 1,787 differences were the result of processing by the personnel offices of various USDA and non-USDA customer agencies of NFC.

Of the 24 NFC-processed allotments, we determined that 23 were correctly-processed by NFC personnel using the CFC forms provided by the customer agencies' employees; however, because OPM derives the CFC campaign number based on the employees' official duty stations, there were differences between the CFC campaign numbers determined by OPM and the CFC campaign numbers listed on the forms used by the employees. We were not able to locate one CFC form, and therefore, we were not able to verify whether NFC personnel correctly processed the CFC allotment based on the form provided by the customer agency.

## **Exhibit E: Incorrect Combined Federal Campaign Pledge Forms**

Exhibit E–Page 1 of 2

The following table lists all instances in which the incorrect CFC pledge form was used by the employee, including the Federal agency, the correct campaign and the campaign used.

| <b>CFC</b>                    |                        |                                   |   |   |
|-------------------------------|------------------------|-----------------------------------|---|---|
| <b>Department</b>             | <b>Correct Per OPM</b> |                                   | <b>Per Pledge Form Used by Employee</b> |   |
| Agriculture                   | 0005                   | Heart of Alabama CFC              | 0990                                    | CFC of the National Capital Area          |
| Agriculture                   | 0096                   | CFC of Greater SoCal              | 0990                                    | CFC of the National Capital Area          |
| Agriculture                   | 0589                   | Northern New Jersey CFC           | 0751                                    | Eastern Pennsylvania and South Jersey CFC |
| International Development     | 0571                   | Northern New England CFC          | 0990                                    | CFC of the National Capital Area          |
| Commerce                      | 0141                   | Rocky Mountain CFC                | 0990                                    | CFC of the National Capital Area          |
| Commerce                      | 0684                   | North Coast Ohio CFC              | 0990                                    | CFC of the National Capital Area          |
| Commerce                      | 0772                   | Coastal Carolina CFC              | 0990                                    | CFC of the National Capital Area          |
| Commerce                      | 0106                   | CFC Norcal                        | 0990                                    | CFC of the National Capital Area          |
| Justice                       | 0639                   | Hudson Valley CFC                 | 0626                                    | New York City CFC                         |
| Justice                       | 0990                   | CFC of the National Capital Area  | 0405                                    | Chesapeake Bay Area CFC                   |
| Justice                       | 0811                   | Tennessee Regional CFC            | 0809                                    | CFC of the Mid-South                      |
| Justice                       | 0259                   | Illowa Bi-State CFC               | 0773                                    | Palmetto State CFC                        |
| Labor                         | 0655                   | Greater North Carolina Area CFC   | 0990                                    | CFC of the National Capital Area          |
| Labor                         | 0371                   | Fort Polk – Central Louisiana CFC | 0372                                    | Greater New Orleans Area CFC              |
| Labor                         | 0964                   | CFC of Greater Wisconsin          | 0249                                    | Midwest CFC                               |
| Homeland Security             | 0405                   | Chesapeake Bay Area CFC           | 0990                                    | CFC of the National Capital Area          |
| Homeland Security             | 0096                   | CFC of Greater SoCal              | 0105                                    | SoCal CFC                                 |
| Homeland Security             | 0923                   | King County                       | 0931                                    | CFC of North Puget Sound                  |
| Housing and Urban Development | 0405                   | Chesapeake Bay Area CFC           | 0751                                    | Eastern Pennsylvania and South Jersey CFC |
| Housing and Urban Development | 0990                   | CFC of the National Capital Area  | 0900                                    | Central Virginia Area CFC                 |

## **Exhibit E: Incorrect Combined Federal Campaign Pledge Forms**

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Exhibit E–Page 2 of 2

| <b>CFC</b>                    |                        |   |   |                                  |
|-------------------------------|------------------------|---|---|----------------------------------|
| <b>Department</b>             | <b>Correct Per OPM</b> |   | <b>Per Pledge Form Used by Employee</b> |                                  |
| Housing and Urban Development | 0751                   | Eastern Pennsylvania and South Jersey CFC | 0990                                    | CFC of the National Capital Area |
| Small Business Administration | 0560                   | Nevada CFC                                | 0990                                    | CFC of the National Capital Area |
| Small Business Administration | 0656                   | Southeastern North Carolina CFC           | 0655                                    | Greater North Carolina Area CFC  |
| Small Business Administration | 0655                   | Greater North Carolina Area CFC           | 0990                                    | CFC of the National Capital Area |
| Small Business Administration | 0650                   | CFC of Western North Carolina             | 0655                                    | Greater North Carolina Area CFC  |
| Treasury                      | 0839                   | Dallas-Fort Worth (DFW) Metroplex CFC     | 0990                                    | CFC of the National Capital Area |
| Treasury                      | 0712                   | Central Oklahoma CFC                      | 0715                                    | Green Country CFC                |
| Treasury                      | 0751                   | Eastern Pennsylvania and South Jersey CFC | 0106                                    | CFC Norcal                       |

## **Exhibit F: Sampling Methodology**

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Exhibit F–Page 1 of 1

As noted in the Independent Auditors’ Report, we performed procedures prescribed by OPM, solely to assist OPM with respect to the employee withholdings and employer contributions reported by the USDA’s OCFO/NFC. OPM sets the sampling methodology for each procedure described in each step in Exhibit A. The sufficiency of the procedures is solely the responsibility of the Inspector General and the Chief Financial Officer of OPM and will be applied to the 12 months ended August 31 of each year. Consequently, we make no representation regarding the sufficiency of the procedures or the sampling design and methodology.

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