

Attachment A

GAFR Line Item/Monthly Reasonability/Federal Receivables Comparison Chart

GAFR Item #	GAFR Category	Description	NSLDS Source Attributes from DPI	NSLDS Calculation Logic
N/A	Identifying/general backup detail data	General loan and borrower/student data needed for backup detail M = GA Monthly Reasonability F = Federal Receivables B = Both GA Monthly Reasonability and Federal Receivables	Student Social Security Number (021) B Date of Student's Birth (022) B Student's First Name (023) B Student's Last Name (076) B Type of Loan (024) B Date of Guaranty (025) B Indicator of Separate Loan (026) B Code for Original School (027) B Data Provider Identifier (193) B PLUS Borrower's SSN (028) B PLUS Borrower's DOB (073) B PLUS Borrower's First Name (071) B PLUS Borrower's Last Name (072) B Amount of Guaranty (061) F Date of Disbursement (066) F Amount of Disbursement (067) F Date of Outstanding Interest Balance (137) F Amount of Outstanding Interest Balance (138) F Date of Outstanding Principal Balance (135) F Amount of Outstanding Principal Balance (136) F Date of Loan Status (062) F Code for Loan Status (063) F Date Entered Repayment (060) F Period Begin Date (077) F Period End Date (078) F Code for Servicer (088) F Code for Current Holder Lender (134) F Code for Originating FFEL Lender (089) F GA Responsible Begin Date (from NSLDS) B GA Responsible End Date (from NSLDS) B Code for GA (020) B	

B - Data extracted for both Monthly Reasonability items and Federal Receivables detail
 F - Data extracted only for Federal Receivables detail
 M- Data extracted only for Monthly Reasonability detail

GAFR Item #	GAFR Category	Description	NSLDS Source Attributes from DPI	NSLDS Calculation Logic
MR-1 MR-1-A MR-1-B MR-1-C MR-1-D MR-1-E	Claims Paid (Principal) Defaults- Net (Reinsurance Rqst) Exempt/Lender of Last Resort Death and Disability and Closed School/False Certification Bankruptcy	Total amount of GA reinsurance request from ED after complement and reinsurance trigger applied.	Date Reinsurance Requested (114) M Claim Reason for Guaranty Agency Claim (096) M Amount Reinsurance Claim Requested (116) M Date of Lender Claim Payment (106) M Amount of Claim Paid to Lender (107) M Indicator of Lender of Last Resort Loan (095) M Date Repurchased (120) M	Reinsurance request amounts for the month and year of the report for each guaranty agency. If a claim was paid to the lender in the same month and year that the loan was repurchased, the reinsurance amount for that loan is recorded but excluded from the calculation. Because bankruptcies are not a comparable item for all guaranty agencies, subtotals are calculated including and excluding bankruptcies. Default Claims for a Lender of Last Resort are aggregated in the Exempt/Lender of Last Resort MR1-B comparison along with Exempt Claim type.
MR-1 MR-1-A Other	Claims Paid (Other) Defaults –Gross (Lender Claim pmt)	Total amount the agency paid to lenders for default claims.	Date of Lender Claim Payment (106) M Claim Reason for Lender Claim (105) M Amount of Claim Paid to Lender (107) M	Amount of default claim paid to lender when the claim paid date is within the reporting month.

B - Data extracted for both Monthly Reasonability items and Federal Receivables detail

F - Data extracted only for Federal Receivables detail

M- Data extracted only for Monthly Reasonability detail

GAFR Item #	GAFR Category	Description	NSLDS Source Attributes from DPI	NSLDS Calculation Logic
MR-12-A	GA Administrative Wage Default collections (Principal)	Total amount of collections received through administrative wage garnishment by the guaranty agency on loans on which ED has paid reinsurance that was applied to principal.	Date of GA Principal/ interest Collections (123) M Amount of Principal Collections (126) M	Amount of principal collections where the effective date is within the reporting month.
MR-13-A	Default Collections (Principal)	Amount of collections received by the guaranty agency for claims, which the GA received reimbursement from ED that was applied to principal.		
MR-14-A	Bankruptcy Collections (Principal)	Amount of collections, which was applied to principal.		
	Sum of MR-12-A, MR-13-A, and MR-14-A Principal to compare against NSLDS collections.			

B - Data extracted for both Monthly Reasonability items and Federal Receivables detail

F - Data extracted only for Federal Receivables detail

M- Data extracted only for Monthly Reasonability detail

GAFR Item #	GAFR Category	Description	NSLDS Source Attributes from DPI	NSLDS Calculation Logic
MR-12-A	GA Administrative Wage Default collections (Interest)	Total amount of collections received through administrative wage garnishment by the guaranty agency on loans on which ED has paid reinsurance that was applied to interest.	Date of GA Principal/ interest Collections (123) M Amount of Interest Collections (126) M	Amount of interest collections where the effective date is within the reporting month.
MR-13-A	Default Collections (Interest)	Amount of collections received by the guaranty agency for claims, which the GA received reimbursement from ED that was applied to interest.		
MR-14-A	Bankruptcy Collections (Interest)	Amount of collections, which was applied to interest.		
	Sum of MR-12-A, MR-13-A, and MR-14-A Interest to compare against NSLDS collections.			

B - Data extracted for both Monthly Reasonability items and Federal Receivables detail

F - Data extracted only for Federal Receivables detail

M- Data extracted only for Monthly Reasonability detail

GAFR Item #	GAFR Category	Description	NSLDS Source Attributes from DPI	NSLDS Calculation Logic
MR-17 MR-4 MR-19	Treasury Offset -Principal Treasury Offset -Principal Treasury Offset Reversals -Principal Sum of MR-17 Principal minus sum of MR-4 Principal minus sum of MR-19 Principal compared to NSLDS.	Amount of Treasury offset, which represents principal. Amount of TOP principal that belonged to borrower's spouse that was refunded.	Amount of TOP Offset Principal Collection (130) M Date of TOP Offset Principal/Interest Collection (127) M	Amount of TOP principal where the effective date is within the reporting month.
MR-17 MR-4 MR-19	Treasury Offset -Accrued Interest Treasury Offset -Accrued Interest Treasury Offset Reversals -Accrued Interest Sum of MR-17 Interest minus sum of MR-4 Interest minus sum of MR-19 Interest compared to NSLDS.	Amount of Treasury offset, which represents accrued interest. Amount of TOP interest that belonged to borrower's spouse that was refunded.	Amount of TOP Offset Interest Collection (128) M Date of TOP Offset Principal/Interest Collection (127) M	Amount of TOP interest where the effective date is within the reporting month.

B - Data extracted for both Monthly Reasonability items and Federal Receivables detail

F - Data extracted only for Federal Receivables detail

M- Data extracted only for Monthly Reasonability detail

GAFR Item #	GAFR Category	Description	NSLDS Source Attributes from DPI	NSLDS Calculation Logic
MR-32	Ending Balance of Defaulted Loans -Principal -Interest	Amount that reflects the agency's outstanding federal receivables	Code for Loan Status (063) F Date for Loan Status (062) F Date of Outstanding Principal Balance (135) F Amount of Outstanding Principal Balance (136) F Date of Outstanding Interest Balance (137) F Amount of Outstanding Interest Balance (138) F	Receivables based on loans in a default status at the end of the reporting period.

B - Data extracted for both Monthly Reasonability items and Federal Receivables detail

F - Data extracted only for Federal Receivables detail

M- Data extracted only for Monthly Reasonability detail