

TRANSFERS

CREATION OF DHS

brought problems to light

TRANSFERS

What were the problems?

1. Spending authority from offsetting collections – unfilled customer orders and receivables on SF-133, line 3 can be transferred.
2. Amounts Receivable from Invested Balances and recorded on SF-133, line 1 can be transferred.

TRANSFERS

Solutions

- For FY 2003 created new domain values in the FACTSII Authority Type attribute to capture transfers for certain USSGL accounts.
T=Transferred, K=Not Transferred
- For FY 2004 proposing new accounts to coincide with the FY 2003 domain values.

Why Segregate the Data?

- The budget authority must remain in the transferring TAFS to support both
 - the obligations incurred prior to transfer, and
 - the transfer of remaining unobligated balances in order to reflect activity that occurred prior to transfer.
- The receiving TAFS must receive both
 - the budget authority (including unfilled customer orders and receivables), and
 - the unpaid obligations incurred in the original TAFS in order to complete the outstanding transactions and continue operations after the transfer.

Segregating the Transfer Data Spending Authority from Offsetting Collections

Authority Transferred	FY 2003 Account and Attribute	FY 2004 Account Proposed
4221 Unfilled Cust Orders w/out Advance	4221 with T Transferred Domain Value	4230 Unfilled Cust Ord w/out Adv – Trans
4222 Unfilled Cust Orders w/ Advance	4222 with T Transferred Domain Value	4231 Unfilled Cust Orders w/ Adv – Trans
4225 Approp Tr Fd Exp Trans – Rec	4225 with T Transferred Domain Value	4232 Approp Tr Fd Exp Tran – Rec – Tran
4251 Reimb & Other Inc Ernd-Rec	4251 with T Transferred Domain Value	4233 Reimb & Other Inc Ernd – Rec - Trans
4287 Other Federal Receivables	4287 with T Transferred Domain Value	4234 Other Federal Receivables - Trans

Budget Authority in USSGL Transfer Accounts Crosswalk to Reports and Statements

Budget Authority Transferred	FY 03 Transfer USSGL	FY 04 Transfer USSGL	SF-133 Line	FMS-2108 Column	P&F Line	SoF Line
4221	4221 T	4230	13 14B	8	7331 7332 7440	N/A
4222	4222 T	4231	N/A	N/A	N/A	12
4225	4225 T	4232	13 14A	7	7331 7332 7440	16
4251	4251 T	4233	13 14A	7	7331 7332 7440	N/A
4287	4287 T	4234	13 14A	7	7331 7332 7440	N/A

Budget Authority in USSGL Accounts Not Transferred Crosswalk to Reports and Statements

Budget Authority Transferred	FY 03 Not Transferred USSGL	FY 04 Not Transferred USSGL	SF-133 Line	FMS 2108 Col.	P&F Line	SoF Line
4221	4221 K	4221	2a, 3b2 12, 14b	8	2140, 6810, 6910, 7240, 7410, 7440	N/A
4222	4222 K	4222	2a, 3b1 15b	N/A	2140, 6800, 6900, 8800 8840, 8896	12
4225	4225 K	4225	2a, 3d2 12, 14a	7	2140, 6810, 6910, 7240, 7410, 7440	16
4251	4251 K	4251	2a, 3a2 12, 14a	7	2140, 6810, 6910, 7240, 7410, 7440	N/A
4287	4287 K	4287	2a, 3a2 12, 14a	7	2140, 6810, 6910, 7240, 7410, 7440	N/A

Segregating the Transfer Data Amounts Receivable from Invested Balances

Authority Transferred	FY 2003 Account and Attribute	FY 2004 Account Proposed
4126 Amts Approp f/ Specific Treas-Mgd Tr Fd TAFS – Receivable	4126 with T Transferred Domain Value	4081 Amts Approp f/ Specific Treas-Mgd Tr Fd TAFS – Receivable - Transferred
4166 Allocations of Realized Auth – To be Transferred from Invested Balances	4171 with T Transferred Domain Value	4082 Allocations of Realized Auth – To be Trans f/ Invested Bals - Transferred
4171 Transfers – Current Year Authority - Receivable	4171 with T Transferred Domain Value	4083 Transfers – Current-Year Authority – Receivable - Transferred

Budget Authority in USSGL Transfer Accounts Crosswalk to Reports and Statements

Budget Authority Transferred	FY 03 Trans USSGL	FY 04 Trans USSGL	SF-133 Line	FMS-2108 Column	P&F Line	SoF Line
4126	4126T	4081	N/A	7	N/A	16
4166	4171T	4082	N/A	7	N/A	16
4171	4171T	4083	N/A	7	N/A	16

Budget Authority in USSGL Accounts Not Transferred Crosswalk to Reports and Statements

Budget Authority Transferred	FY 03 USSGL Not Transferred	FY 04 USSGL Not Transferred	SF 133 Line	FMS 2108 Column	P&F Line	SoF Line
4126	4126K	4126	1a	7	4026, 6026	N/A
4166	4171K	4166	1d	7	4100, 6100	N/A
4171	4171K	4171	1d	7	4100, 6100	N/A

Scenarios Available

Transfer In, Transfer Out, and Transfer Out Completed

- Transfer of Receivables of Invested Balances (Budget Authority in USSGLs 4126, 4166 and 4171)
- Transfer of Spending Authority from Offsetting Collections (Budget Authority in USSGLs 4221, 4222, 4251 and 4287)
- Transfer of USSGL Account 4225
- Transfer of Current Year Appropriation (No new accounts added, scenario new)
- Transfer of Prior Year Balances (No new accounts added, scenario new)