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# Treasury Financial Manual

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Transmittal Letter No. 659

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

## 1. Purpose

This transmittal letter releases revised TFM Volume I, Part 2, Chapter 2000: Warrant and Nonexpenditure Transfer (NET) Transactions (I TFM 2-2000). I TFM 2-2000 prescribes the forms and procedures used to record warrant transactions. It contains information and guidance for using the Governmentwide Accounting (GWA) System, Agency Transaction Module (ATM), NET Application to record NET transactions.

The Department of the Treasury's Financial Management Service (FMS), in consultation with the Office of Management and Budget (OMB) and Federal Program Agencies (FPAs), has determined that the inclusion of U.S. Government Standard General Ledger (USSGL) budgetary and proprietary account information with the submission of NETs will:

- Assist FPAs in the reconciliation and reporting of NET data;
- Build confidence in the reports provided by FPAs to FMS and OMB;
- Allow for the verification of data between OMB's MAX A-11 budget preparation system and FMS's ATM and Federal Agencies' Centralized Trial-Balance System.

In addition, incorporating USSGL proprietary accounts will help agencies prepare for the quarterly intragovernmental transactions reconciliation process, commonly referred to as the "F" file. (See TFM Volume I, Part 2, Chapter 4700: Agency Reporting Requirements for the *Financial Report of the United States Government*.)

Therefore, effective November 15, 2010, when certifying and submitting a NET request, FPAs must select a USSGL budgetary account in addition to noting the USSGL proprietary account. The GWA System ATM NET Application will include a drop-down list of USSGL budgetary accounts that relate to NET transactions. GWA System ATM NET Application users must select the appropriate USSGL budgetary account per current USSGL guidance. (See I TFM 2-2000, subsections 2030.20, 2030.30 and 2030.40.)

## 2. Page Changes

### Remove

I TFM 2-2000 (T/L 621)

### Insert

I TFM 2-2000

## 3. Rescission

This transmittal letter rescinds TFM Volume I Bulletin No. 2006-03.

**4. Effective Date**

This transmittal letter is effective immediately.

**5. Inquiries**

Direct questions concerning this transmittal letter to:

Budget Reports Division  
Financial and Budget Reports Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 518D  
Hyattsville, MD 20782  
Telephone: 202-874-9950  
Fax: 202-874-9944

A handwritten signature in black ink, appearing to read 'D. Lebryk', is positioned above the printed name and title.

Date: October 20, 2010

David A. Lebryk  
Commissioner

*Part 2—Chapter 2000*

## **WARRANT AND NONEXPENDITURE TRANSFER (NET) TRANSACTIONS**

**This chapter describes the forms and procedures used to record warrant transactions. It also contains information about using the Governmentwide Accounting (GWA) System to process NET transactions and to retrieve processed warrant transactions.**

### **Section 2010—Scope and Applicability**

All Federal Program Agencies (FPAs) and U.S. Government corporations are governed by the procedures in this chapter for:

- Establishing and closing appropriated amounts in accounts by warrant or warrant-like transactions.
- Making NETs between appropriation and other accounts for transfers and borrowings.

Warrants and NETs are both processed using the Agency Transaction Module (ATM) within the GWA System.

The GWA System ATM User Manual is available on the FMS Web site at [http://www.fms.treas.gov/gwa/user\\_documentation.html](http://www.fms.treas.gov/gwa/user_documentation.html).

### **Section 2015—Authority**

According to 31 U.S.C. 3513:

- The Secretary of the Treasury must prepare reports on the financial operations of the U.S. Government.
- Each executive agency must furnish the Department of the

Treasury (Treasury) with reports and information about its financial condition and operations as the Secretary of the Treasury may require.

### **Section 2020—Definition of Terms**

**Agency Transaction Module (ATM)**—A Financial Management Service (FMS) Web-based enterprise system that allows users to input transactions and view vital accounting information using a standard Web browser. The GWA System ATM currently includes, but is not limited to, the following applications:

- **Appropriation Warrant**—Provides access for assigned staff within FMS to prepare and process warrants.
- **Nonexpenditure Transfer (NET)**—Provides access to initiate NETs. FPAs that prepare NETs must use this application to submit their NET data. (See subsection 2030.10.)

**Note:** This application also is used to prepare and process transactions reflecting borrowing from and repayment to the Federal Financing Bank (FFB). (See subsection 2035.10.)

- **Borrowing From Treasury**—Provides access for FPAs with statutory authority to both borrow from and repay the

Bureau of the Public Debt (BPD). (See subsection 2035.20.)

- **Pending Transaction**—Provides access to view, print, download, and edit pending transactions based on the individual users' assigned roles.
- **Posted Transaction**—Provides access to view, print, download, reverse, and edit posted transactions.

**Appropriation**—An authorization by an act of Congress that provides an agency with budget authority. An appropriation allows the agency to incur obligations and to make payments out of the Treasury for specific purposes. There are two types of appropriations as follows:

- **Definite**—Appropriation for a specific sum of money.
- **Indefinite**—Appropriation amount for “such sums as may be necessary.”

**Note:** Appropriated amounts will require additional information from the FPA before the warrant can be issued when the appropriation language includes, but is not limited to, wording such as: “up to,” “not to exceed,” or “not more than.”

**Appropriation Warrant**—The evidence of the law that establishes, by appropriation symbol, the individual

amounts appropriated by Congress. (See subsection 2025.10.)

**Continuing Resolution**—An act of Congress that provides funds to maintain Government operations until regular appropriations are enacted. (See subsection 2025.20.)

**Federal Account Symbols and Titles (FAST) Book**—The official Treasury listing of account symbols and titles. FAST Book I displays the two-digit department regular code. FAST Book II displays the three-digit agency identifier code that will eventually replace the two-digit department regular code. To access FAST Book I and FAST Book II and for information regarding their effective dates, see the FAST Book Web site at <http://www.fms.treas.gov/fastbook>.

**Note:** For conciseness, this chapter refers only to the two-digit department regular code.

**Nonexpenditure Transfer (NET) Transaction**—A transaction that does not represent payment for goods and services but serves only to adjust amounts available in accounts. NETs do not appear in Treasury reports or in budget documents as receipts or expenditures and, therefore, do not affect the budget surplus or deficit. (See Section 2030.)

**Surplus Warrant**—The evidence of the Treasury action that withdraws or cancels unobligated balances of appropriations to X-year accounts and other various TAFS. (See subsection 2025.40.)

**Treasury Appropriation Fund Symbol (TAFS)**—Refers to the separate Treasury expenditure accounts for each appropriation title based on the availability of the resources in the account. The TAFS is a combination of the Federal account symbol and availability code (for example, annual, multi-year, or no-year).

**Treasury Account Symbol (TAS)**—Treasury account symbols represent, by agency, and bureau (for miscellaneous

receipts), individual appropriations, receipts, and other fund accounts.

**Note:** TAFS refers only to the appropriation and fund accounts and excludes the receipt accounts.

Agencies' appropriations and spending authorizations granted by Congress, with expenditures and receipts, are posted to these accounts. Agencies use account symbols to report to Treasury and the Office of Management and Budget (OMB). FMS establishes or changes new appropriation account symbols derived from the 12 annual appropriation bills. (See the FAST Book on the FAST Book Web site at <http://www.fms.treas.gov/fastbook>.)

**Year-End Closing Statement (FMS 2108)**—The form used to close obligated and unobligated balances in annual and multi-year accounts. (See subsection 2025.30 and TFM Volume I, Part 2, Chapter 4200 for further details.)

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## Section 2025—Warrant Transactions

This section describes forms and procedures for the following:

- Appropriation warrants;
- Warrants under continuing resolutions;
- Closing accounts on FMS 2108;
- Closing accounts by surplus warrant;

AND

- Closing no-year accounts.

### 2025.10—Appropriation Warrants

Congress passes 12 annual appropriation acts, as well as supplemental appropriation acts, each year. These appropriation acts provide budget authority to obligate and expend funds from Treasury for specific purposes. After reconciliation with OMB, a Treasury representative prepares and issues the FMS 6200:

Department of the Treasury Appropriation Warrant, via the GWA ATM Appropriation Warrant Application. Instead of a countersignature by a representative of the Government Accountability Office (GAO) on behalf of the Comptroller General of the United States, the following statement will appear on the warrant: "Countersignature not required pursuant to Treasury Department-General Accounting Office Joint Regulation No. 5 or No. 7." (See the *GAO's Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Appendix II*.)

The appropriation warrant is evidence of the congressional action and serves to establish the amount and period of availability of monies the agency is authorized to withdraw from Treasury's central accounts.

If enacted legislation other than an appropriation act provides budget authority in the form of an appropriation, agencies must submit a letter to Treasury (see the Contacts page) requesting the appropriation and including the following:

- Amount of the request.
- Legal authority—Treasury requires a statute or U.S. Code citation but will accept a Public Law citation until a statute is available.
- TAS.

The requirement to request appropriations by letter includes the following examples:

- Advance appropriations—Amounts appropriated in prior appropriation acts for future fiscal years.
- Indefinite appropriations—An appropriation of an unspecified amount of money.
- Rescission of appropriations—Rescission legislation permanently reduces budget authority previously provided by Congress. If an

appropriation warrant provided budget authority that is subsequently rescinded through an across-the-board cut or specific rescission action, a rescission warrant is prepared to reduce the original amount appropriated. The FPA should pay careful attention when requesting rescissions. Typically, if the FPA receives a warrant for an appropriation that subsequently becomes subject to a rescission, the FPA will receive (upon request) a rescission warrant.

**Note:** However, as a general rule, rescissions involving spending authority from offsetting collections, as well as, special, trust, and revolving funds, are classified as temporarily not available for obligation. In cases where a temporary rescission involves unavailable receipt accounts, FPAs must request a rescission warrant in order to reduce the original amount appropriated to the expenditure account and to return the amount to that unavailable receipt account. Refer to OMB Circular No. A-11 for more guidance related to rescissions.

- Appropriation from unavailable receipts (special and trust TAS)—Legislation that provides for an amount to be derived from earmarked receipts collected in an unavailable receipt account.
- Other—All other appropriated amounts that require additional information from the FPA before the warrant can be issued when the appropriation language includes, but is not limited to, wording such as: “up to,” “not to exceed,” or “not more than.”

### 2025.20—Appropriation Warrants Under a Continuing Resolution

When Congress has not enacted appropriations by the beginning of the fiscal year (FY), it often passes a continuing resolution. A continuing resolution allows agencies and/or specific activities to continue operations by providing budget authority until Congress enacts regular appropriations.

Congress usually enacts a continuing resolution to cover a limited period of time, such as a month or a calendar quarter. The continuing resolution usually specifies that appropriated amounts will cease to be available (whichever occurs first):

- If the activity is later funded by a regular appropriation;
- If Congress intends to end the activity by enacting an applicable appropriation act without providing for the activity;
- As of the fixed cutoff date of the continuing resolution.

Unlike regular appropriation acts, continuing resolutions usually do not appropriate specified sums of money. Amounts usually are based on annual operations and cover only the amount necessary to continue the project or activity for a short time. Congress often appropriates an amount at a specific rate, such as: current rate, House-passed level, Senate-passed level, Conference-passed level, or budget estimate.

Warrants are not issued until Congress enacts the regular appropriation bill, unless agencies are under a long-term continuing resolution. Exceptions may be made:

- If the continuing resolution covers specific mandatory Federal payments;
- On a case-by-case basis after the second quarter of the FY;

OR

- If the continuing resolution covers the entire year.

Agencies under a long-term continuing resolution must request a warrant from Treasury for the annualized level of an amount appropriated by a continuing resolution. Submit these requests as early as possible to cover obligations incurred under authority of the continuing resolution. When submitting a letter of request (see the Contacts page), include the following:

- The legislative authority for the request (Public Law number).
- Account symbols for the current FY and the amount requested for each account.
- Amounts appropriated for the account in the prior FY.
- Amounts of formal budget requests for the current FY (as transmitted in the President’s Budget and subsequent amendments).
- The continuing resolution number, status of the pending legislation, and amounts allowed by the related appropriation bills.
- Amounts of unobligated balances carried over into the previous and/or current FY.
- An approved apportionment (SF 132: Apportionment and Reapportionment Schedule) from OMB, if applicable.
- A contact person for additional information.
- The appropriate official’s signature (the official authorized to request an appropriation under the continuing resolution).

Upon receipt of the appropriation request, Treasury will issue a warrant for the annualized level of amounts appropriated. If a subsequent continuing resolution for the FY is enacted, Treasury will not revise the warrant

unless the annualized level of the amount appropriated differs from the previous level.

If a subsequent continuing resolution does change the annualized level, agencies must submit new warrant requests. Treasury then will issue new warrants adjusting the previous amounts. When Congress enacts the regular appropriation bill, Treasury will make any necessary adjustments to those amounts. Generally, the warrant prepared for the enacted appropriation bill requires no special action by or letter from the agency. Normal procedures for warranting regular appropriations apply.

Treasury will handle programs exempted from the normal provisions of a continuing resolution individually (for example, a specific amount appropriated separately or the appropriation of an amount not based on the specified rate). Amounts provided under continuing resolutions are subject to apportionment.

**Note:** Each FY, Treasury will monitor the progress of the appropriation bills through the second quarter and will advise agencies when the continuing resolution process will be invoked.

### **2025.30—Closing Accounts on FMS 2108: Year-End Closing Statement**

Public Law 101-510 (November 5, 1990) of the National Defense Authorization Act requires that agencies close appropriation accounts available for obligation during a definite period on September 30th of the fifth FY after the account's availability ends. Agencies must cancel remaining account balances and close the account on FMS 2108. (See the current Yearend Closing bulletin at <http://www.fms.treas.gov/tfm/vol1/bull.html>.)

### **2025.40—Closing Accounts by Requesting a Surplus Warrant**

Treasury prepares surplus warrants at the request of the agencies. These warrants withdraw or cancel unobligated balances of appropriations.

As mentioned above, surplus warrants normally are not prepared for annual and multi-year TAS. Instead, surplus warrants usually are used to process withdrawals or cancellations for the following:

- Special and trust fund expenditure accounts funded by special and trust fund receipt accounts that are designated as unavailable for obligation.
- Miscellaneous trust funds.
- Closing no-year (X) accounts with definite and/or indefinite authority. (See subsection 2025.50.)
- Certain general fund expenditure accounts with specific legal authority (that is, House and Senate).

### **2025.50—Closing No-Year (X) Accounts**

Guidance concerning the closing of appropriation accounts available for indefinite periods is available at 31 U.S.C. 1555. To close no-year (X) accounts, agencies must complete two separate actions as follows:

1. The agency must withdraw or cancel funds in the account by following the appropriate procedure below:
  - For definite no-year (X) accounts, do not use FMS 2108 to withdraw or cancel funds. Instead, agencies must submit a written request to Treasury (see the Contacts page) to withdraw or cancel funds resulting in a zero balance after processing. Treasury issues a surplus warrant to withdraw and cancel funds for a no-year (X) account and to close the TAFS.

OR

- For indefinite no-year (X) TAFS, the FPA must submit a written request to Treasury to close the TAFS.

**Note:** The FPA should continue to report increases and decreases for indefinite authority on FMS 2108.

2. The agency must submit a written request to Treasury (see the Contacts page). The request letter should state that the following conditions have been met:
  - The head of the agency or the President has determined the purposes for which the appropriation was made have been carried out.
  - No disbursement has been made against the appropriation for two consecutive FYs.

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### **Section 2030—NET Transactions Using the GWA System**

This section describes forms and procedures for the following:

- Accessing the GWA System ATM NET Application;
- Using the GWA System ATM NET Application (including transfer types);
- Using U.S. Government Standard General Ledger (USSGL) budgetary accounts with NETs;

AND

- Using USSGL proprietary accounts with NETs.

### **2030.10—Accessing the GWA System ATM NET Application**

Each FPA must request access to the GWA System ATM NET Application. Select the GWA Enrollment link at <http://www.fms.treas.gov/gwa/forms.html>, for specific guidance on the process.

After completion of the enrollment process and notification of approval, FPA personnel may access the GWA System ATM NET Application online at <http://www.gwa.fms.treas.gov> by entering their log-on ID and password.

The GWA System interfaces with Treasury's central accounting system, thus updating the central accounts. Agencies should not report these transactions on their FMS 224: Statement of Transactions. However, agencies should record such transactions in their own administrative accounts.

### 2030.20—Using the GWA System ATM NET Application

FPA's can use NET transactions to make increases and decreases between appropriations, fund, and other accounts, as authorized by law. They **must** use the GWA System ATM NET Application to process NET transactions. The GWA System ATM NET Application screen allows only one account symbol on the "transfer from" side and multiple account symbols on the "transfer to" side only if the NET transaction is based on valid legal authority. Input the following information:

- **Transfer Type**—The transfer type determines the affect or category of the transaction in the GWA System and Treasury's central accounting system (for example, balance transfer, appropriation transfer, reappropriation transfer, transfers to general fund receipts, borrowings, and repayments).
- **Subtransfer Type (Effective November 15, 2010)**—The subtransfer type drop-down lists the available USSGL budgetary accounts contingent upon the Transfer Type selected. Selection of the appropriate USSGL budgetary account is required. (See Appendix 1.)
- **Transaction Date**—The transaction date is the date on which

the transaction was entered in the system. This date determines the accounting period.

- **Effective Date**—The effective date is the date on which the transaction has taken or will take place.
- **Agency Reference Number (optional)**—Agencies may input information for internal tracking purposes.
- **Legal Authority**—The legislative citation identifies the legal authority that validates the transfer.
- **Comment**—FPA's are required to provide the following information in the "Comment" field of the NET request:
  - (a) The USSGL proprietary account(s).
  - (b) Whether the funds are "current-year" or "prior-year" when transferring between no-year accounts.
- **TAS.**
- **Amount.**

Initiate the NET as early in the month as possible to ensure that each agency involved in the transaction can process the transaction during the same accounting period, but no later than the last workday of each month.

To document a transfer and merge funds that provide no benefit to the transfer account (for example, in a reorganization), separate the unobligated and obligated balances on the NET. Further separate the amounts of current-year appropriations and balances of prior-year appropriations for unexpired multi-year and no-year appropriations. When a portion of an amount advanced or transferred as a "nonexpenditure transaction" is returned to the original TAFS account, the agency to which the amount was originally transferred **must** initiate and process the NET to reverse the transaction referencing the original

legislation authorizing the initial transfer request.

FPA's use the GWA System ATM NET Application to track pending documents throughout the approval process at FMS. The Posted Transactions Application in the GWA System allows an agency to print a copy of a completed NET. FPA's also can use the GWA System for historical research.

NETs are limited to transactions in which both the withdrawal and the credit occur in TAS within the budget. For example, NETs can be accomplished between general (0100-3000 series), revolving (4000 series), trust fund (8000 series), or special (5000 series) TAS within the budget.

Agencies can process trust-to-trust transfers as NETs. However, transfers between trust funds and other funds, regardless of the purpose, cannot be processed using the GWA System ATM NET Application.

Without exception, do not transfer funds to or from deposit accounts (6000 series) and receipt TAS on NET documents. (See the "transfers to general fund receipts" exception below.)

Using guidance provided in Appendix 1, FPA's should select the appropriate transfer type as summarized below:

- **Appropriation transfers**—These transfers increase or decrease budget authority between TAS, using current-year transfer authority.
- **Balance transfers**—These transfers increase or decrease balances as a result of prior-year legislation.

**Note:** FPA's must determine whether to input their allocation transfer (parent agency to child) in the GWA System as either an appropriation (current-year authority) or balance (prior-year authority) transfer.

- Reappropriation transfers—These transfers increase or decrease unobligated balances between TAS, using prior-year transfer authority. Using current transfer authority, an agency can transfer unobligated balances between an expired TAS and a current-year TAS. These transfers represent a redistribution of funds, or redelegation or adjustment of obligational authority, and permit funds to be expended under another appropriation or fund symbol. (To reverse a reappropriation, contact the Budget Reports Division for further instructions. See the Contacts page.)
- Transfers to General Fund Receipts (previously titled “Capital Transfer”)—These transfers are credits to miscellaneous receipts. The credits repay the Government’s investment in or distribute the earnings of a revolving fund. These transfers also include special and nonrevolving trust fund receipts returned to the General Fund of the U.S. Treasury for permanent reduction. Agencies must use their two-digit department regular code in front of the miscellaneous receipt TAS for all transfers back to the General Fund of the U.S. Treasury.

### **2030.30—Using USSGL Budgetary Accounts With NETS**

FPAs must select the appropriate USSGL budgetary account when certifying and submitting NET requests. Effective November 15, 2010, the GWA System ATM will include a drop-down list (in the Subtransfer Type field) of USSGL budgetary accounts directly related to NET transactions. GWA System ATM NET Application users must select the correct USSGL budgetary account in accordance with

current USSGL guidance. (See Appendix 1.)

FMS, in consultation with OMB and FPAs, has determined that the inclusion of USSGL budgetary and proprietary account information with the submission of NETs will:

- Assist FPAs in the reconciliation and reporting of NET data;
- Build confidence in the reports provided by FPAs to FMS and OMB;

AND

- Allow for the verification of data between OMB’s MAX A-11 budget preparation system and FMS’s ATM and Federal Agencies’ Centralized Trial-Balance System.

FPAs must select the correct USSGL budgetary accounts to avoid agencywide and/or Governmentwide elimination discrepancies. For additional guidance, see Appendix 1.

### **2030.40—Using USSGL Proprietary Accounts With NETs**

Including the required USSGL proprietary accounts within the comment field of NET requests assists agencies in analyzing and reconciling NET data. Specifically, it is helpful when preparing for the quarterly intragovernmental transactions reconciliation process, commonly referred to as the “F” file. (See TFM Volume I, Part 2, Chapter 4700 at <http://www.fms.treas.gov/tfm/voll/v1p2c470.pdf>.)

Because there can be mixed funding in a single TAFS, the net position of a TAFS can include a combination of the following:

- Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose (for example, a warrant);

AND

- Financing sources, such as Economy Act revenue, that impact cumulative results of operations.

Therefore, for budget authority NETs between TAFS, the “Transfer From” entity determines the source of funds being transferred and records, in the comment field on the NET entry screen of the GWA System, a USSGL proprietary account that designates the funding as being derived from either of the following:

- For unexpended appropriations from general fund resources not earmarked by law for a specific purpose, use USSGL account 3103, “Unexpended Appropriations–Transfers-Out”;

OR

- For financing sources that impact cumulative results of operations, use USSGL account 5765, “Nonexpenditure Financing Sources–Transfers-Out – Other.”

The “Transfer To” entity then must use and record a USSGL proprietary account that corresponds to the account used by the “Transfer From” entity:

- For unexpended appropriations from general fund resources not earmarked by law for a specific purpose, use USSGL account 3102, “Unexpended Appropriations–Transfers-In,” which corresponds to USSGL account 3103;

OR

- For unexpended appropriations from general fund resources not earmarked by law for a specific purpose, use USSGL account 5755, “Nonexpenditure Financing Sources–Transfers-In – Other,” which corresponds to USSGL account 5765.

Both entities must record the matching USSGL proprietary accounts

to avoid agencywide and/or Governmentwide elimination discrepancies. (For additional guidance, see Appendix I.)

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### **Section 2035—Borrowings**

This section describes procedures for the following:

- Borrowings from other funds;
- AND
- Borrowings from Treasury under loan authorizations.

### **2035.10—Borrowings From Other Funds (Using the GWA System ATM NET Application)**

Borrowings from other funds include amounts loaned by FFB to agencies authorized to issue, sell, or guarantee their obligations. The agencies borrow from FFB rather than borrowing from Treasury or issuing securities to the public. Interest payments on such loans represent expenditure transactions and are not in this category. (See the Contacts page.)

### **2035.20—Borrowings From Treasury Under Loan Authorizations (Using the GWA System Borrowings Application)**

Withdrawals and credits resulting from authorized borrowings from Treasury to expend public debt receipts are always nonexpenditure transactions that are obligations, expenditures, or reimbursements. These borrowings are amounts Treasury advanced under loan authorizations and amounts to repay the loan principal. Interest payments on such loans represent expenditure transactions and are not in this category. (See the Contacts page.)

## **Contacts**

### ***Direct inquiries concerning this chapter and the preparation and submission of NET transactions using the GWA System to:***

Budget Reports Division  
Financial and Budget Reports Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 518D  
Hyattsville, MD 20782  
Telephone: 202-874-9880  
Fax: 202-874-9944

### ***Direct inquiries concerning the selection of the proper USSGL accounts to:***

USSGL Division  
Accounting Systems and Standards Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway  
Hyattsville, MD 20782  
Telephone: 202-874-9980  
Fax: 202-874-9950  
Web site: <http://www.fms.treas.gov/ussgl/index.html>

### ***Direct inquiries concerning the quarterly intragovernmental transactions reconciliation process to:***

Financial Reports Division  
Financial and Budget Reports Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 509B  
Hyattsville, MD 20782  
Telephone: 202-874-9910  
Fax: 202-874-9910

***Direct inquiries concerning this chapter and the submission of GWA Borrowings transactions on the GWA System to:***

Federal Borrowings Branch, Room 119  
Office of Public Debt Accounting  
Bureau of the Public Debt  
Department of the Treasury  
Public Debt Warehouse & Operations Center Dock 1  
257 Bosley Industrial Park Drive  
Parkersburg, WV 26101  
Phone: 304-480-7488  
Fax: 304-480-5176  
Email: [borrowings@bpd.treas.gov](mailto:borrowings@bpd.treas.gov)

## GWA System NET Application Guide

Appropriations Transfers <sup>1</sup>					
Transfer Type Description/Comments	SF 133/ P&F Lines		USSGL Transfer-Out Accounts		Treasury Combined Statement
	Giver	Receiver	Budgetary <sup>2</sup>	Proprietary	
<b>Transfers of budget authority (specific invested accounts) (nonallocation):</b> Using the current-year or prior-year transfer authority that previously established a receivable (in USSGL account 4126) or payable (in USSGL account 4127), agencies with specific invested funds can transfer budget authority to a specific agency expenditure account. Unlike USSGL account 4173, the amounts are reflected as an appropriation rather than as a transfer on the SF 133 and P&F schedule. These USSGL accounts should only be used in special and nonrevolving trust fund expenditure accounts with related investment authority. For USDA and DOL repayable advances, this is the only data that will crosswalk to lines 1200/1400.	1101	1101	4128 <i>Transfer-in</i>	3103 5765	Column 2
	1102	1102			
	1200	1200			
	1202	1202	4129 <i>Transfer-out</i>		
	1400	1400			
	1236	NA			
<b>Transfers of budget authority (invested accounts) (allocation):</b> Using the current-year or prior-year transfer authority that previously established a receivable or payable in USSGL account 4166, agencies with parent Treasury Appropriation Fund Symbols (TAFS) and investment authority can transfer budget authority to/from an allocation TAFS. This USSGL account should only be used in special and nonrevolving trust fund expenditure accounts where the parent has investment authority.	1121	1120	4167		
	1221	1220			
	<b>Transfers between current-year TAFS (noninvested) (nonallocation):</b> Using the current-year transfer authority, an agency can transfer an appropriation from one TAFS to another. For “multi-year” TAFS, the transfers can only take place in the <b>first</b> year of the TAFS existence. For example, a TAFS with 2010/2011 availability could only use this transfer authority in fiscal 2010.	1121	1120	4170	
1221		1220			
1711		1710			
1811		1810			

<sup>1</sup> This matrix is organized by the type of budgetary resources to be transferred (for example, balances, current authority), not necessarily where the transfer is displayed on the SF 133 or in the President’s Budget.

<sup>2</sup> Agencies are encouraged to include in the comments section information on required USSGL FACTS II attributes as appropriate. For NETs, these attributes are: BEA Category Indicator (Mandatory or Discretionary) and Authority Type Code (Appropriation, Borrowing Authority, or Spending Authority From Offsetting Collections).

Appropriations Transfers <sup>1</sup>					
Transfer Type Description/Comments	SF 133/ P&F Lines		USSGL Transfer-Out Accounts		Treasury Combined Statement
	Giver	Receiver	Budgetary <sup>2</sup>	Proprietary	
<p><b>Transfers of invested balances (nonallocation):</b> Using the current-year or prior-year transfer authority that previously established a receivable (in USSGL account 4171) or payable (in USSGL account 4172); agencies with invested funds can transfer budget authority to other funds. Unlike USSGL accounts 4128 and 4129, the amount is reflected as a transfer rather than as an appropriation on the SF 133 and P&amp;F schedule. These USSGL accounts should only be used in special and nonrevolving trust fund expenditure accounts with related investment authority.</p>	1121 1221	1120 1220	4173		
<p><b>Transfers of budget authority (noninvested) (allocation):</b> Using general transfer authority, agencies can transfer budget authority to/from a parent TAFS without investment authority to/from an allocation TAFS. Allocation TAFS that carry the agency two-digit department regular code followed by a dash and another two-digit department regular code are in this category.</p>	1121 1221 1711 1811	1120 1220 1710 1810	4175		

<sup>1</sup> This matrix is organized by the type of budgetary resources to be transferred (for example, balances, current authority), not necessarily where the transfer is displayed on the SF 133 or in the President's Budget.

<sup>2</sup> Agencies are encouraged to include in the comments section information on required USSGL FACTS II attributes as appropriate. For NETs, these attributes are: BEA Category Indicator (Mandatory or Discretionary) and Authority Type Code (Appropriation, Borrowing Authority, or Spending Authority From Offsetting Collections).

<b>Balance Transfers <sup>1</sup></b>					
<b>Transfer Type Description/Comments</b>	<b>SF 133/ P&amp;F Lines</b>		<b>USSGL Transfer-Out Accounts</b>		<b>Treasury Combined Statement</b>
	<b>Giver</b>	<b>Receiver</b>	<i>Budgetary</i> <sup>2</sup>	<i>Proprietary</i>	
<b>REQUIREMENT</b> – When a receiver TAFS is returning funds to the giver (originating) TAFS, the Comment Field must include “Return of Funds” and the GWA System control number for that initial transfer transaction.					
<i>Unobligated Balances</i>					
<p><b>Transfers of balances (noninvested) (allocation):</b> Using general transfer authority, agencies can transfer unobligated prior-year balances to/from a parent TAFS without investment authority to/from an allocation TAFS.</p> <p>Allocation TAFS that carry the agency two-digit department regular code followed by a dash and another two-digit department regular code are in this category.</p>	1011	1010	4176	3103 5765	Column 3
<p><b>Transfers of balances (noninvested) (nonallocation) TAFS:</b> Using the transfer authority that was enacted prior to the current year, agencies can transfer unobligated prior-year balances from unexpired “multi-year” and “X” year TAFS; these transfers do not extend obligational availability.</p>	1010	1011	4190		
<p><b>Transfer of balances – legislative change of purpose:</b> Use to transfer unobligated prior-year balances between unexpired TAFS resulting from legislation that changes the purposes for which the funds were originally appropriated. Displayed as a budget authority transfer on the SF 133/P&amp;F schedule.</p>	1121 1221	1120 1220	4193		

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<b>Balance Transfers <sup>1</sup></b>					
<b>Transfer Type Description/Comments</b>	<b>SF 133/ P&amp;F Lines</b>		<b>USSGL Transfer-Out Accounts</b>		<b>Treasury Combined Statement</b>
	<b>Giver</b>	<b>Receiver</b>	<b>Budgetary <sup>2</sup></b>	<b>Proprietary</b>	
<p><b>Transfer of canceled authority (invested balances):</b>                      Use to cancel unobligated prior-year balances in a special or nonrevolving trust fund expenditure account and to return those funds to the originating invested special or nonrevolving trust fund expenditure account from which the amount was originally derived. * Line 1950 is a P&amp;F Memorandum line only.</p>	1029 1950*	NA	4356		
<i>Obligated Balances</i>					
<p><b>Transfer of unpaid, undelivered orders:</b>                      Use to transfer the amount of goods/services ordered and obligated from one TAFS to another TAFS that have not been received and not prepaid or advanced at the time of the transfer. These transfers are not common (for example, major agency reorganization). Agencies may want to confer with their OMB representative.</p>			4831 <i>Undelivered</i>		
<p><b>Transfer of unpaid, delivered orders:</b>                      Use to transfer amounts in USSGL account 4901, "Delivered Orders - Obligations, Unpaid," from one TAFS to another TAFS. These transfers are not common (for example, major agency reorganization). Agencies may want to confer with their OMB representative.</p>	3001 3061 3090	3001 3060 3090	4931 <i>Delivered</i>	3103 5765	Column 3

<sup>1</sup> This matrix is organized by the type of budgetary resources to be transferred (for example, balances, current authority), not necessarily where the transfer is displayed on the SF 133 or in the President’s Budget.

<sup>2</sup> Agencies are encouraged to include in the comments section information on required USSGL FACTS II attributes as appropriate. For NETs, these attributes are: BEA Category Indicator (Mandatory or Discretionary) and Authority Type Code (Appropriation, Borrowing Authority, or Spending Authority From Offsetting Collections).

Balance Transfers <sup>1</sup>					
Transfer Type Description/Comments	SF 133/ P&F Lines		USSGL Transfer-Out Accounts		Treasury Combined Statement
	Giver	Receiver	Budgetary <sup>2</sup>	Proprietary	
<i>Unobligated balances (extensions of authority other than reappropriations)</i>					
<p><b>Transfer from expired to unexpired TAFS:</b> Using the transfer authority that was <i>enacted prior to the current year</i>, agencies can transfer unobligated prior-year balances from an expired TAFS to an unexpired TAFS. If the authority is provided by a standing provision of law <i>enacted before</i> or a provision <i>enacted in the same</i> law that provided the budget authority, then the extension of availability is treated as an unobligated prior-year balance transfer.</p> <p><b>Note:</b> If the transfer authority legislation is enacted after the law that provided the budget authority and the transfer occurs in the year the legislation is enacted, then the extension of availability for <i>expired</i> funds is treated as a reappropriation. Refer to USSGL account 4390.</p>	1010	1012	4191	3103 5765	Column 3
<p><b>Transfer from unexpired to expired TAFS:</b> Using the transfer authority that was enacted prior to the current year, agencies can transfer unobligated prior-year balances from an unexpired TAFS to an expired TAFS. Use to transfer amounts of unexpired unobligated prior-year balances transferred out of an unexpired TAFS to an expired TAFS pursuant to specific statutory authority (for example, foreign currency valuations in expired TAFS). For Department of Defense use only.</p>	1013	1011	4192		

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<sup>2</sup> Agencies are encouraged to include in the comments section information on required USSGL FACTS II attributes as appropriate. For NETs, these attributes are: BEA Category Indicator (Mandatory or Discretionary) and Authority Type Code (Appropriation, Borrowing Authority, or Spending Authority From Offsetting Collections).

<b>Transfer to the General Fund Receipt Accounts <sup>1</sup></b>					
<b>Transfer Type Description/Comments</b>	<b>SF 133/ P&amp;F Lines</b>		<b>USSGL Transfer-Out Accounts</b>		<b>Treasury Combined Statement</b>
	<b>Giver</b>	<b>Receiver</b>	<i>Budgetary <sup>2</sup></i>	<i>Proprietary</i>	
<p><b>Revolving fund transactions that transfer capital investments of the United States or earnings for credit to designated capital transfer TAFS:</b>                      Capital transfers include the repayment of capital investment and payment of dividends or earnings to the General Fund of the U.S. Treasury. Transfers of this nature are between revolving fund expenditure account TAFS and the following General Fund receipt account TAS: 1613, 1614, 2813, and 2814. Agencies may transfer current-year or prior-year authority.</p> <p>Agencies must use their two-digit department regular code in front of all General Fund receipt account TAFS when returning fund balance to the General Fund of the U.S. Treasury.</p>	1720 1820	NA	4151 <i>Current year</i>	2970 5766	Column 5
	1022		4152 <i>Prior year</i>		
<p><b>Special and nonrevolving trust fund receipts returned to the General Fund of the U.S. Treasury:</b>  <i>Permanent</i> reductions in unexpired TAFS derived from available or unavailable special and nonrevolving trust fund receipts that are returned to the following General Fund receipt account TAS: 3230, 3231, and 3232. Agencies may transfer current-year or prior-year authority.</p> <p>Agencies must use their two-digit department regular code in front of all General Fund receipt account TAFS when returning fund balance to the General Fund of the U.S. Treasury.</p>	1130 1173 1231 1272 1320 1420 1520 1620 1722	NA	4392 <i>Current year</i>	5765	

<sup>1</sup> This matrix is organized by the type of budgetary resources to be transferred (for example, balances, current authority), not necessarily where the transfer is displayed on the SF 133 or in the President’s Budget.

<sup>2</sup> Agencies are encouraged to include in the comments section information on required USSGL FACTS II attributes as appropriate. For NETs, these attributes are: BEA Category Indicator (Mandatory or Discretionary) and Authority Type Code (Appropriation, Borrowing Authority, or Spending Authority From Offsetting Collections).

Transfer to the General Fund Receipt Accounts <sup>1</sup>					
Transfer Type Description/Comments	SF 133/ P&F Lines		USSGL Transfer-Out Accounts		Treasury Combined Statement
	Giver	Receiver	Budgetary <sup>2</sup>	Proprietary	
<b>Note:</b> Permanent reductions in funds other than special and nonrevolving funds are not executed via a NET. Temporary reductions in special and nonrevolving trust funds are not executed via a NET. For reductions associated with available trust or special fund receipts, record USSGL account 4382 or 4383. For reductions associated with trust or special fund unavailable receipts, process via Treasury warrant and record USSGL account 4392 or 4393.	1131 1232 1521 1621		4393 <i>Prior year</i>	5765	Column 5

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<sup>2</sup> Agencies are encouraged to include in the comments section information on required USSGL FACTS II attributes as appropriate. For NETs, these attributes are: BEA Category Indicator (Mandatory or Discretionary) and Authority Type Code (Appropriation, Borrowing Authority, or Spending Authority From Offsetting Collections).

Reappropriations <sup>1</sup>					
Transfer Type Description/Comments	SF 133/ P&F Lines		USSGL Transfer-Out Accounts		Treasury Combined Statement
	Giver	Receiver	Budgetary <sup>2</sup>	Proprietary	
<p>Using the transfer authority that was enacted prior to the current year, agencies can transfer unobligated prior-year balances from an expired TAFS to an unexpired TAFS.</p> <p>If the transfer authority legislation is enacted <i>after</i> the law that provided the budget authority and the <i>transfer occurs in the year the legislation is enacted</i>, then the extension of availability for <b>expired</b> funds is treated as a reappropriation.</p> <p><b>Note:</b> If the transfer occurs in the year after the transfer authority legislation is enacted, then the extension of availability for <b>expired</b> funds is treated as an unobligated prior-year balance transfer. Refer to USSGL account 4191.</p>	1131 1232	1105 1204	4150 <i>Transfer-in</i>	3101 <i>Transfer-in</i>	Column 5 "From"
			4390 <i>Transfer-out</i>	3106 <i>Transfer-out</i>	Column 2 "To"

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<sup>2</sup> Agencies are encouraged to include in the comments section information on required USSGL FACTS II attributes as appropriate. For NETs, these attributes are: BEA Category Indicator (Mandatory or Discretionary) and Authority Type Code (Appropriation, Borrowing Authority, or Spending Authority From Offsetting Collections).