



Treasury Financial Manual

Bulletin No. 2003-07

Volume I

Retention: September 30, 2004

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

Subject: Implementing the Nonexpenditure Transfer (NET) Application Within the Governmentwide Accounting (GWA) System

1. Purpose

This Treasury Financial Manual (TFM) bulletin:

- Describes the NET Application within the GWA System;
- Directs Federal program agencies (FPAs) to process SF 1151: Nonexpenditure Transfer Authorizations using the NET Application;
- Notifies FPAs that the NET Application is available through the GOALS II Web site;
- Instructs the appropriate FPA personnel to submit an Enterprise System Access (ESAAS) Request Form to acquire access to the NET Application;
- Announces that beginning July 1, 2003, all FPAs must submit their SF 1151s using the NET Application;
- Provides guidance to FPAs on selecting the transfer type within the NET Application.

2. Authority

According to 31 United States Code (U.S.C.) 3513, the Secretary of the Treasury must prepare reports on the financial operations of the U.S. Government. Title 31 U.S.C. 3513 also requires that each executive agency must furnish information about and report on its financial condition and operations as requested by the Secretary of the Treasury.

3. Describing the NET Application

The NET Application provides on-line access for FPAs to initiate nonexpenditure transfers and to review pending and posted transactions. FPAs that prepare SF 1151s should use the NET Application to submit their nonexpenditure transfer data. FPAs using the NET Application should discontinue mailing or faxing SF 1151s to the Budget Reports Division.

4. Acquiring Access to the NET Application Through GOALS II

FPA personnel who prepare SF 1151s must submit an ESAAS Request Form to gain access to the NET Application. See the ESAAS Request Form on the GWA Web site at <http://fms.treas.gov/gwa> under “Quick Links.”

After receiving notification of NET Application approval, FPA personnel may access the NET Application on-line at <https://fmsapps.treas.gov/fmsapps/logon.asp> by entering their log-on ID and password and then selecting “GWA.”

5. Mandating FPA Use of the Net Application

Beginning July 1, 2003, all FPAs must submit their SF 1151s using the NET Application. After that date, the Budget Reports Division will no longer accept mailed or faxed SF 1151s.

6. Selecting a Transfer Type Within the NET Application

In the past, FPAs did not have to provide the transfer type, i.e., balance transfer, capital transfer, appropriation transfer, or reappropriation transfer on their SF 1151s. The NET Application requires that the FPA specify a transfer type. Attachment 1 provides guidance for selecting the appropriate transfer type. It also includes information related to the impact of each transfer type on the Treasury Combined Statement, SF 133: Report on Budget Execution and Budgetary Resources, and U.S. Government Standard General Ledger (USSGL) accounts.

Note: Transfers related to Federal Financing Bank (FFB) borrowings or repayments and Treasury borrowings or repayments are not eligible for entry through the NET Application. FPAs should continue to submit these borrowing and repayment transfers to FFB and the Bureau of Public Debt (BPD). FPAs authorized to borrow from Treasury should use the GWA Borrowings Application through BPD.

7. Certifying Nonexpenditure Transfers

The agency certifier must ensure that the nonexpenditure transfer is legal in accordance with the cited legislation.

8. Rescission

This bulletin rescinds guidance issued in I TFM 1-2000, Section 2030–Nonexpenditure Transactions.

9. Effective Date

July 1, 2003

10. Inquiries

Direct questions concerning this bulletin to:

Budget Reports Division
Financial and Budget Reports Directorate
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 5D07
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Date: May 5, 2003

Richard L. Gregg
Commissioner

Attachment

GWA System Transfer Types	Transfer Type Description	Comments	Treasury Combined Statement Column	Related USSGL Transfer Accounts		SF 133 Line No.
				Budgetary	Proprietary	
Appropriation transfer (Budget authority transfer)	Transfers between current year Treasury Account Fund Symbols (TAFSs): Using current year transfer authority, an agency can transfer an appropriation from one TAFS to another. For "multi-year" TAFSs, the transfers can only take place in the first year of the TAFS existence. For example, a TAFS with 2002/2003 availability could only use this transfer authority in fiscal year 2002. Transfers of this type are scored as a decrease in budget authority in the "From" TAFS and an increase in budget authority in the "To" TAFS. ¹	For all "multi-year" and "X" year TAFSs, agencies must use the comment field on the SF 1151 to indicate that the transfer is "Current year appropriation."	2	Unexpired/Expired 4128/4129 Unexpired 4170	3102/3103 or 5755/5765	1A or 1D
Balance transfer	Obligated: Using transfer authority that was enacted prior to the current year, agencies can transfer obligated balances between TAFSs; these transfers do not extend obligational availability . For "multi-year" TAFSs, the transfers can only take place in the second or later years of the TAFS existence. For example, a TAFS with 2002/2003 availability could only use this transfer authority in fiscal years 2003 through 2008 to transfer obligated balances to like accounts. This shows as a balance transfer in the "From" TAFS and a balance transfer in the "To" TAFS.	For all "multi-year" and "X" year TAFSs, agencies must use the comment field on the SF 1151 to indicate that the transfer is "Obligated balances."	3	Unexpired/Expired 4831/4931	2110, 3102/3103 or 5755/5765	13, 14C, 14D
	Unobligated: Using transfer authority that was enacted prior to the current year, agencies can transfer unobligated balances from unexpired "multi-year" and "X" year TAFSs; these transfers do not extend obligational availability . For "multi-year" TAFSs, the transfers can only take place in the second or later years of the TAFS existence. For example, a TAFS with 2002/2003 availability could only use this transfer authority in fiscal years 2003 through 2008 to transfer unobligated balances to like accounts. This shows as a balance transfer in the "From" TAFS and a balance transfer in the "To" TAFS.	For all "multi-year" and "X" year TAFSs, agencies must use the comment field on the SF 1151 to indicate that the transfer is "Unobligated balances."	3	Unexpired 4190	3102/3103 or 5755/5765	2B
	Transfers of budget authority between parent and allocation TAFSs: (Allocation agency reports the SF 133) Using general transfer authority, agencies can transfer budget authority from a parent TAFS to an allocation TAFS. All allocation TAFSs that include a parent agency and an allocation agency fall in this category.	All TAFSs that carry the agency 2-digit prefix followed by a dash and another 2-digit prefix are in this category. (All allocation transfers are recorded as balance transfers in the Treasury system.) Agencies should use the USSGL account to identify the transfer as "budget authority."	3	Unexpired/Expired 4167 Unexpired 4175	3102/3103 or 5755/5765	1D

¹ Transfers of obligated or unobligated balances for specific Treasury-managed trust funds are allowed using this transfer type.

GWA System Transfer Types	Transfer Type Description	Comments	Treasury Combined Statement Column	Related USSGL Transfer Accounts		SF 133 Line No.
				Budgetary	Proprietary	
	Transfers of balances between parent and allocation TAFS: Using general transfer authority, agencies can transfer both unobligated and obligated balances. All allocation TAFSs that include a parent agency and an allocation agency fall in this category.	All TAFSs that carry the agency 2-digit prefix followed by a dash and another 2-digit prefix are in this category. (All allocation transfers are recorded as balance transfers in the Treasury system.) Agencies should use the USSGL account to identify the transfer as "unobligated balance" or "obligated balance."	3	Unexpired/ Expired 4176/4831 or 4931	3102/3103 or 5755/5765	2B, 13, 14C or 14D
Reappropriation transfer	Using current or prior year transfer authority, an agency can transfer unobligated balances between an expired TAFS and a current year TAFS. 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. This shows as a decrease in the balance in the "From" TAFS and an increase in budget authority in the "To" TAFS.	Reappropriation of the unobligated balances of budget authority that have expired or would otherwise expire is scored as budget authority in the year in which the balance becomes newly available for obligations.	2- "To", 5- "From"	Unexpired 4150; Expired 4396	3101, 3106	1A- "To", 6E - "From"
Capital transfer	Revolving fund transactions that transfer capital investments of the United States or earnings for credit to designated capital transfer TAFSs: Agencies must use their 2-digit prefix in front of the miscellaneous receipt TAFS to record the repayment of capital investment and payment of dividends or earnings to the General Fund of the U.S. Treasury.	Transfers are between revolving fund TAFSs and the following miscellaneous receipt TAFSs: 1613, 1614, 2813, 2814	5	Unexpired/ Expired 4151/4152	5765	6C