

GOVERNMENTWIDE
ACCOUNTING & REPORTING

gwa

Modernization

DRAFT

**Governmentwide Accounting System (GWA)
Authority Transaction Module (ATM)
User Manual**

Release 1.0



Department of the Treasury
Financial Management Service
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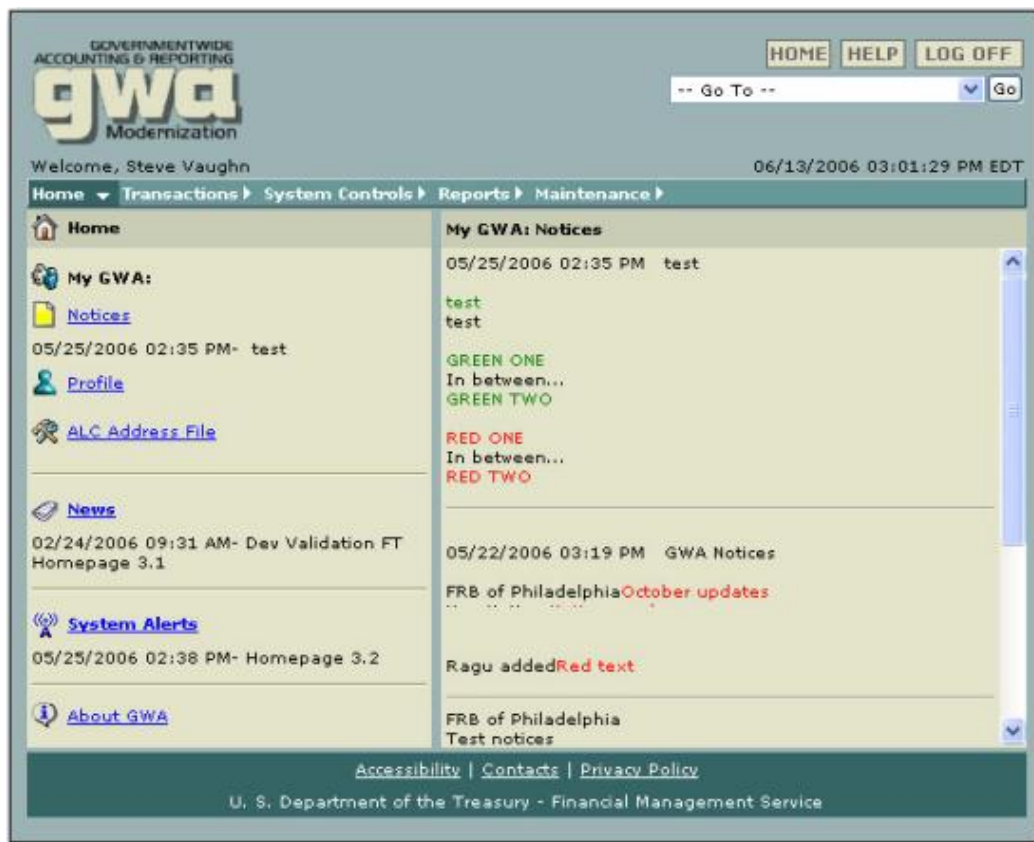
Getting Started

Getting Started - Overview

The Governmentwide Accounting (GWA) System ATM currently consists of the following applications:

- *Borrowing from Treasury*
- *Non-Expenditure Transfer (NET)*
- *Warrants JV*
- *Pending Transactions*
- *Posted Transactions*

The GWA System Home Page is displayed as soon as you sign on the system using your User ID and Password. The GWA System uses role/job based access. This concept enables the GWA System to control the access to screens and functions a user can perform. The GWA Home page includes GWA System menu, and additional user information. Each of these items is discussed below.



The following table describes the GWA System Home Page Links on the Home Page.





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GWA System Home Page Links

Command	Description
Home	Returns you to the GWA System home page from anywhere in the GWA system.
Notices	Provides information about system outages, maintenance and availability
Profile	Provides information about your user role
ALC Address File	Provides access to the Master File.
News	Provides upcoming updates and changes to the system
System Alerts	Provides information about problems with system or changes to the system
About GWA	Provides a brief overview of the GWA System


The GWA System is a Financial Management Service Web-based enterprise system that will allow users to input transactions and view vital accounting information using a standard Web browser. GWA supports the following Web browsers: Microsoft Internet Explorer (Version 5.5 or 6.0).

Standard Buttons Used in the GWA System

Name of Button	Purpose
	If at anytime you would like to save your work before the transaction is finished, click <i>Save Incomplete</i> and the transaction will be saved to the database. The transaction will then be displayed through the Pending Transactions page.
	This button is used to certify a completed transaction. The user must be an <i>Agency Certifier</i> .
	If at anytime you would like to cancel the transaction, click Cancel . Selecting Cancel will return you to the GWA Home Page .  Tip: If Cancel is clicked inadvertently, use the Back button of the web browser to return to the NET entry screen with all the information you had previously entered before clicking Cancel .


GWA System Navigation

Navigating through the Governmentwide Accounting (GWA) System is like any other website, and specific methods may depend on the browser you are using.

For example you can click on any button, i.e. or on any underlined word or phrase, i.e. Non-Expenditure Transfers to open a window, access information, or find out more. In addition, you can tell when more information is available when your mouse pointer turns into a pointing hand .

General Scheme of Menus and Submenus

Menu selections will always be available at the top portion of the screen on the **Main Menu**. Additional submenu items will appear directly under the **Main Menu** that is selected from until you reach the appropriate screen.



The screenshot displays the GWA System Home Page. At the top left is the logo for "GOVERNMENTWIDE ACCOUNTING & REPORTING gwa Modernization". To the right are buttons for "HOME", "HELP", and "LOG OFF", along with a search bar labeled "-- Go To --" and a "Go" button. Below the logo, the user is greeted with "Welcome, Steve Vaughn" and the date/time "06/14/2006 02:36:14 PM EDT". A red arrow points to the "Main Menu" label above a navigation bar containing "Home", "Transactions", "System Controls", "Reports", and "Maintenance". The main content area is divided into two columns. The left column contains links for "Home", "My GWA:", "Notices" (with a notice dated 05/25/2006 02:135 PM- test), "Profile", "ALC Address File", "News" (with a notice dated 02/24/2006 09:31 AM- Dev Validation FT Homepage 3.1), "System Alerts" (with a notice dated 05/25/2006 02:138 PM- Homepage 3.2), and "About GWA". The right column contains "My GWA: Notices" with several test notices in green and red text, and a large blue text area that says "This is the Home Page". At the bottom, there are links for "Accessibility", "Contacts", and "Privacy Policy", and the footer text "U. S. Department of the Treasury - Financial Management Service".


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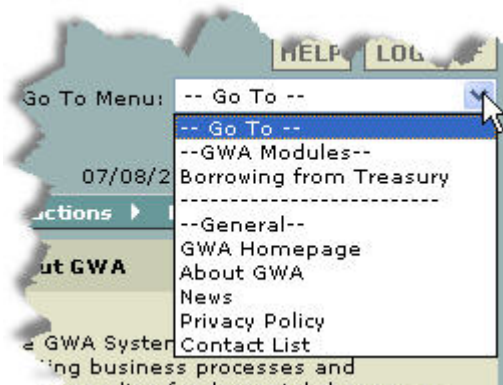
"Breadcrumbs" and Breadcrumb Trails are created by clicking on the submenu

Use the breadcrumbs or expanding menu columns to navigate.


To return to the **GWA Home Page** from any where in the system, just select **Home** from the Main Menu or select **Home** from the Breadcrumb Trail.

 Warning: Do not use the browser back/forward buttons.

 Note: You can also select any **GWA Module** or **General** item from the drop-down list as shown here:



Logon

 Note: if you have already enrolled in the **Authority Transaction Module** (ATM) continue otherwise see Enrollment User Guide for instructions on getting access to the ATM module.

1. Type in the **User ID** in the **User ID** field.
2. Type in your user **Password** in the password field. If you forgot your password, click on the **Forgot Password** link.
3. Click **Logon**.



The screenshot shows the GWA (Governmentwide Accounting System) Logon page. At the top left is the GWA logo and the text "GOVERNMENTWIDE ACCOUNTING SYSTEM". Below this is a "Logon" header. The main content area contains two input fields: "User ID:" and "Password:". Below the password field are three buttons: "Logon", "Enroll", and "Forgot Password". A "WARNING!" message is displayed below the buttons, stating: "You are using an official United States Government System, which may be used only for authorized purposes. Unauthorized use or modification of any information on this system is a violation of federal law and may subject you to civil and criminal penalties. The Government may monitor and audit the usage of this system, and all persons are hereby notified that the use of this system constitutes consent to such monitoring and auditing." At the bottom of the page, there are links for "Accessibility", "Contacts", and "Privacy Policy", followed by the text "U. S. Department of the Treasury - Financial Management Service".

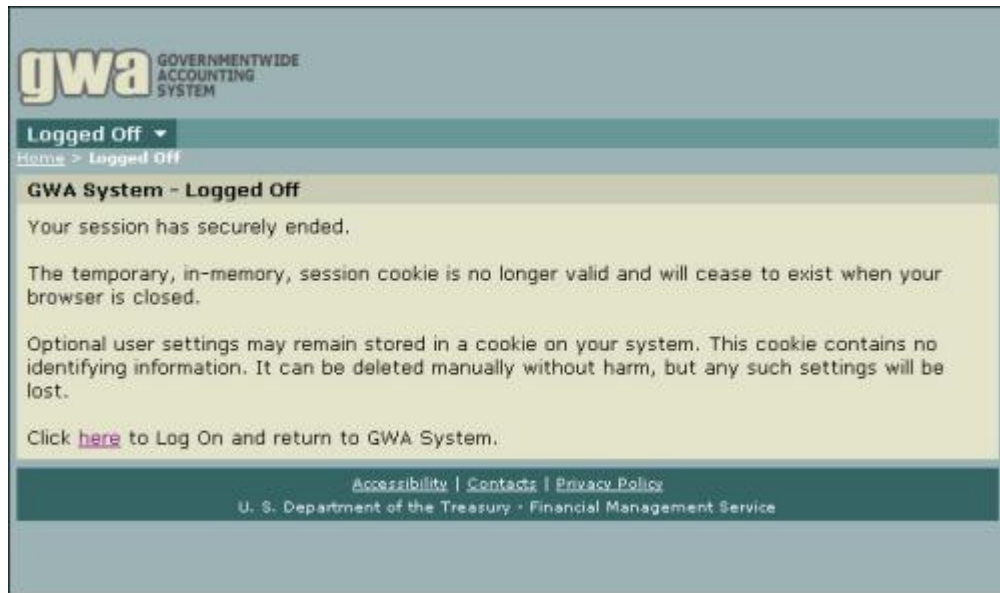
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Logoff

Procedures

1. Click **Log Off** to log off from the GWA System.

☑ Logged Off screen is displayed.



2. To log back on, click on the **Log On**. See Also, Logon.
3. When you log off you should close your browser to completely end your session.

How to Download Reports?

☑ When you select **Download** the download page is displayed.

Pending Transactions Download [Modify Search](#)

Search Criteria

Transaction Category:	All	Transaction Type:	All
Status:	All	Action Required:	All
Department Regular:	All	TAS:	All
Legal Authority:	All	Accounting Period:	08/01/2003 - 09/30/2003
Effective Date:	08/14/2003 - 09/15/2003	Transaction Date:	08/14/2003 - 09/15/2003

Download Format: Text Excel XML

Select the Download Format **Text**, **Excel** or **XML**, click on **Download**

Download Format: Text Excel XML

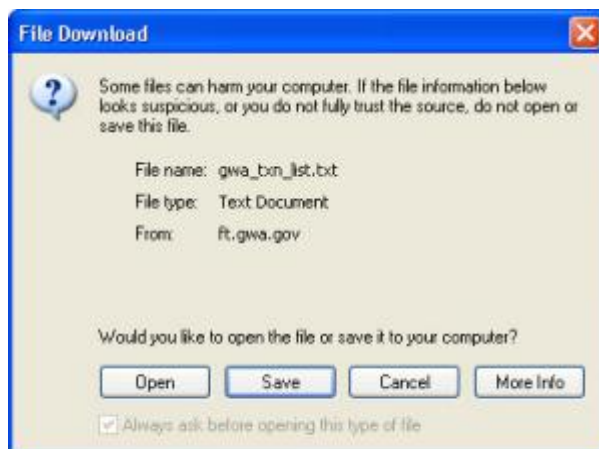
The three download methods are provided below:

To view samples of each download format see *View Sample Download Formats*.

Downloading GWA Text Reports

1. Click  **Text** file format.

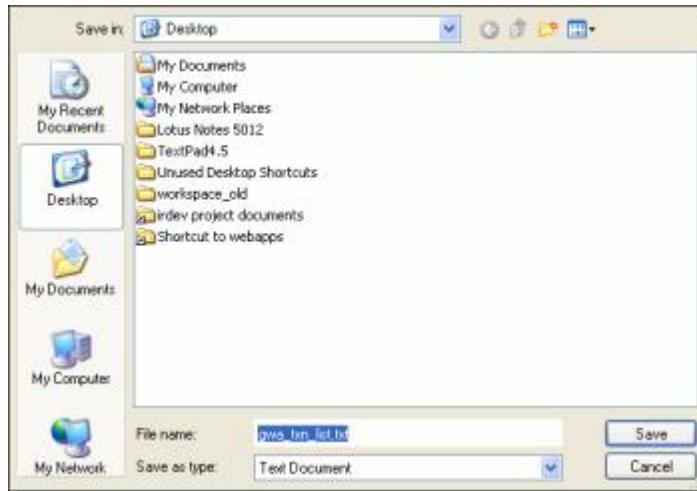
☑ **File Download** window is displayed (shown below)



2. Select **Save**.

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☑ If you selected Save, you will be prompted for a file name as shown below.



3. Select a drive and folder Save in: drop-down list.

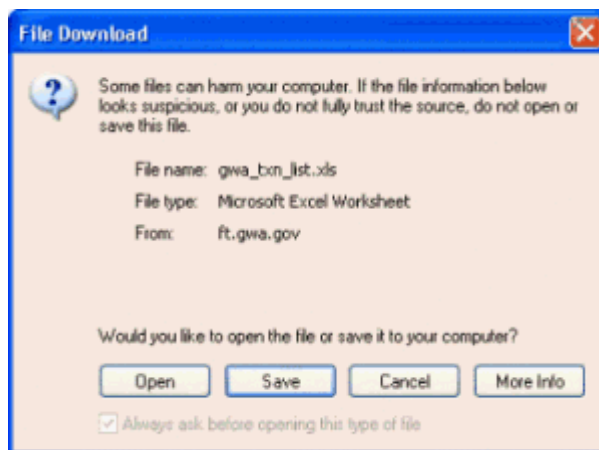
4. Enter a file name and file type or select them from the drop-down lists, and click **Save** to save the file.

✎ The Back button on your browser will take you back to the data screen.

Downloading GWA Excel Reports

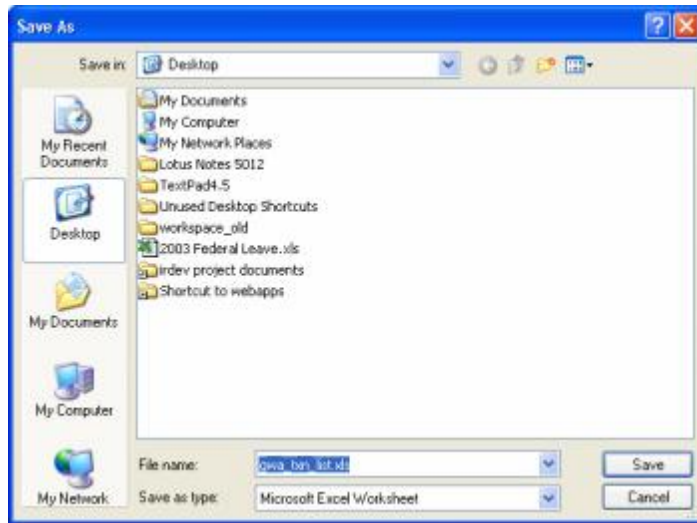
1. Click  **Excel** file format.

☑ File Download window is displayed.



2. Select **Save**.

☑ If you selected Save, you will be prompted for a file name as shown below.



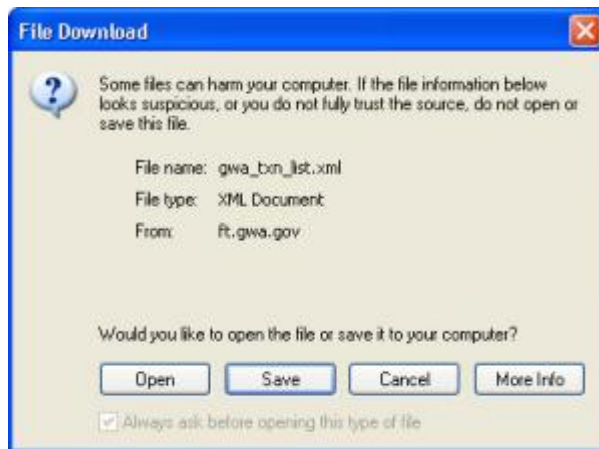
3. Select a drive and folder from the Save in: drop-down list.

4. Enter a file name and file type or select them from the drop-down lists, and click Save to save the file.

Downloading GWA XML Reports

1. Click  XML file format.

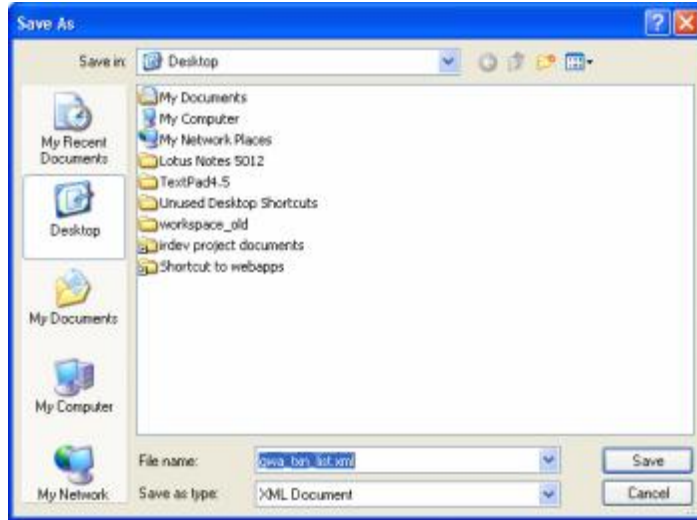
File Download window is displayed.



2. Select **Save**

If you selected Save, you will be prompted for a file name as shown below.

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3. Select a drive and folder from the Save in: drop-down list.

4. Enter a file name and file type or select them from the drop-down lists, and click Save to save the file.

GWA

GWA User Roles

The specific menus and menu selections that are available to you will differ based on your role. The system identifies you and your role based on your logon information.

The following tables describe the roles recognized by the system, and list the tasks associated with each role. The three user roles are listed below:

- *Agency Roles*
- *Financial Management Service (FMS) Roles*
- *Bureau of Public Debt (BPD) Roles*

Table: **Agency Roles and Tasks**

Role	Description of Tasks
Agency Preparer	This role allows the user to enter a new Non-Expenditure - Transfer SF 1151 request specific to the requested application, edit a request that has not been submitted to their certifying officer, monitor the status of requests that they have completed and to respond to rejections of submitted requests.
Agency Certifier	This role allows the user to certify a Non-Expenditure Transfer SF 1151 request that has been completed by an Agency Preparer within their organization, and to monitor the status of requests that they have certified. Approval of the request for this role for the GWA BPD NET and GWA BPD Reverse NET is contingent upon the requestor having a current signature card on file at the Bureau of the Public Debt for credit reform borrowing.
Agency Reviewer	This role allows the user to monitor the status or view a Non-Expenditure Transfer SF 1151 request after certification by an Agency Certifier or Agency All within their organization. This role allows the Agency view their posted JV Warrants.
Agency All	Agency person responsible for being an Agency Preparer and an Agency Certifier for the same application.

Table: **FMS Roles and Tasks**

Role	Description of Tasks
FMS Analyst	This role allows the user to both 1)prepare new and 2) certify: <ul style="list-style-type: none">• Non-Expenditure Transfer (1151) transactions• Warrant Transactions

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	<ul style="list-style-type: none"> Borrowing from and Repayment to the Federal Finance Bank transactions requests on behalf of a Federal agency. <p>Note: This role is available only to internal staff of FMS, namely the Budget Reports Division, and is specific to the GWA NET and GWA Warrants modules.</p>
FMS Supervisor	<p>This role allows the user to both 1)prepare new and 2) certify:</p> <ul style="list-style-type: none"> Non-Expenditure Transfer (1151) transactions Warrant Transactions Borrowing from and Repayment to the Federal Finance Bank transaction requests on behalf of a Federal agency. <p>This participant also performs any Legislative Maintenance activity on the Warrants module.</p> <p>Note: This role is available only to internal staff of FMS, namely the Budget Reports Division, and is specific to the GWA NET and GWA Warrants modules.</p>
FMS Reviewer	<p>This role is available only to internal staff of FMS. The user will be able to monitor and view a transaction after certification by the Federal Agency (for GWA NET) or after approval by the Bureau of the Public Debt (BPD).</p>
Publications Supervisor	<p>This role is available only to internal staff of FMS - specifically Budget Reports Division. The participant will approve or reject transactions based upon the impact to the publications of FMS.</p>

Table: **BPD Roles and Tasks**

Role	Description of Tasks
BPD Preparer	<p>This role is available only to internal staff of the BPD and is specific to the GWA BPD NET, GWA BPD Reverse NET, and GWA BPD Write-off NET applications. The user will be able to enter a new request on BPD Write-off NET applications. The user will be able to enter a new request on behalf of a Federal Agency, to respond to rejections of requests that they have submitted, to reverse posted Borrowing requests and to monitor the status of requests that they have completed.</p>
BPD Approver	<p>This role is available only to internal staff of the BPD and is specific to the GWA BPD NET, GWA BPD Reverse NET,</p>

	and GWA BPD Write-off NET applications. The user will approve (or reject) Borrowing transactions submitted by a Federal Agency or by a BPD Preparer and be able to monitor the status of requests that they have approved.
BPD Reviewer	This role is available only to internal staff of the Bureau of the Public Debt and is specific to the GWA BPD NET, GWA BPD Reverse NET, and GWA BPD Write-off NET Applications. The user will be able to monitor the status or view a Non-Expenditure Transfer SF 1151 request after certification by an Agency Certifier.

Transaction States

As transactions go through their life cycle, from initial entry to their ultimate posting to Treasury's Central Accounting System (STAR), they will progress through various "Transaction States." The Transaction States will allow the users to know where in the process a transaction is. Below is a description of the Transaction States for all types of transactions:

Transaction States	Description
Agency Certified (AGYCERTIFD)	A transaction was 1) entered by an Agency Preparer and has been certified by an Agency Certifier, or 2) entered by a user defined as Agency All. The transaction is awaiting action by the BPD (Borrowing transaction) or the FMS (if transaction is a regular SF 1151 transaction).
Agency Rejected (AGYREJCTD)	The transaction was entered by an Agency Preparer and has been rejected by an Agency Certifier and is awaiting action by the Agency Preparer.
BPD Approved (BPDAPPRVD)	The transaction was entered by an Agency Preparer or Agency All and has been approved by the BPD. The transaction requires FMS action prior to being posted.
BPD Certified (BPDCERTIFD)	The transaction was entered and certified by the BPD on behalf of an agency and must be approved by a BPD Approver.
BPD Rejected (BPDREJCTD)	The transaction was entered by an Agency Preparer, Agency All or BPD Preparer and has been rejected by the BPD Approver and is awaiting action by the Agency Preparer, Agency All or BPD Preparer.
Finished (FINISHED)	The transaction has been completed by a Preparer and is awaiting action by the Agency Certifier.
FMS Approved	The transaction has been

(FMSAPPRVD)	approved by FMS but must be approved by FMS Publications prior to posting.
FMS Certified (FMSCERTIFD)	The transaction has been certified by the FMS Analyst and is awaiting action by the FMS Supervisor.
FMS Rejected (FMSREJCTD)	The transaction has been rejected by the FMS Analyst or the FMS Supervisor and has been returned to the Agency Preparer for action.
New (NEW)	The transaction is in the process of being created.
Interface (NTFC)	The transaction has been approved for transmission to the Central Accounting System (STAR).
Pending Reversal (PNDREVERSE)	The transaction is in the process of being reversed.
Posted (POSTED)	The transaction has been posted to the Central Accounting System (STAR).
Publications Rejected (PUBSREJCTD)	The transaction has been rejected by the FMS Publication Supervisor and has been returned to the Agency Preparer for action.
Reversed (REVERSED)	The transaction has been reversed.
Saved (SAVED)	The transaction has been entered and saved by the User for completion at a later time.
STAR Rejected (STARREJCTD)	The transaction has been rejected by Central Accounting System (STAR) and is awaiting action of the Preparer.

Deleting and Updating Transactions

Users that have the capability of updating a transaction will also have the capability of deleting transactions. *See Procedures on how to delete and update a transaction.*

The user roles capability of deleting transactions for the various transaction states are defined in the *User Role/Transaction State Matrix*.

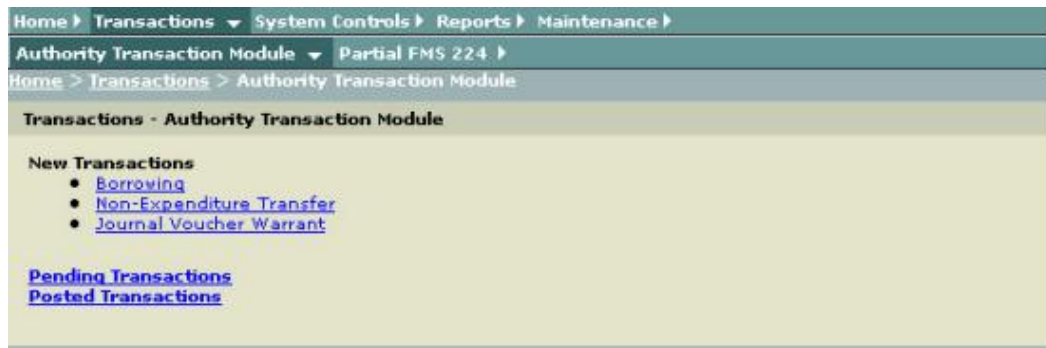
An example of this is as follows: A transaction that is initiated by an agency preparer can be deleted when the transaction has the state of **Saved**.

User Role/Transaction State Matrix

	Saved	Agency Rejected	Agency Rejected	FMS Rejected	Publications Rejected	STAR Rejected
User Role Agency Preparer	X	X	X	X	X	X
Agency All	X	X	X	X	X	X
BPD Preparer	X		X	X	X	X
FMS Authorizing Analyst	X				X	X
FMS Authorizing Supervisor	X				X	X

Procedures on how to delete/update a transaction:

1. Click **Pending Transactions** from the **Transactions - Authority Transaction Module** menu.



☑ Pending Transaction Query page is displayed.

Note: Transactions can only be deleted if those transactions need to be updated and/or rejected by a certifier/approver or STAR.

2. Click **View Transaction List** .

☑ **Pending Transactions List** is displayed with all of the Pending Transactions selected.

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New Transactions ▶ Pending Transactions ▼ Posted Transactions ▶

Pending Transaction Query > Pending Transactions List

Pending Transaction List [▲ Modify Search](#)

Search Criteria

Transaction Category: **All** Transaction Type: **All**
 Status: **All** Action Required: **All**
 Agency: **All** TAS: **All**
 Legal Authority: **All**

Download Format: Text Excel XML

1-5 of 5 Transactions ◀◀ Previous 20 Next 20 ▶▶ Page 1

View	Edit	Control Number	TAS	Current Status	Status Date	Effective Date	Transaction Date	Accounting Period	Transaction Type	Amount	Legal Authority	Agency Ref.#
		50073	20X0900.3	BPD Certified	07/10/2006	10/01/2004	06/15/2005	06/2005	Write-Off Non-Credit Reform Borrowing	1.00	45 USC 231n-1; 07 STAT 440, Section 15A(d)(2) (B)	ST-071006
		50075	12X2086	Saved	07/10/2006	07/10/2006	07/10/2006	07/2006	Non-Credit Reform Borrowing from the US Treasury	0.00	2 USC 661 (d)- Federal Credit Reform Act of 1990	
		50090	200152	STAR Interface	07/11/2006	06/14/2005	06/14/2005	06/2005	Transfer to Trust Fund	1.00	26 USC 9502; Decision of the Comptroller General, dated February 12, 1953. (B-45106)	
		50086	11X4122	Saved	07/11/2006	07/11/2006	07/11/2006	07/2006	Repayment of Credit Reform Borrowing from the US Treasury	0.00	2 USC 661 (d)- Federal Credit Reform Act of 1990	
		50097	12X2086	BPD Certified	07/12/2006	07/12/2006	07/12/2006	07/2006	Repayment of Non-Credit Reform Borrowing from the US Treasury	100.00	2 USC 661 (d)- Federal Credit Reform Act of 1990	

1-5 of 5 Transactions ◀◀ Previous 20 Next 20 ▶▶ Page 1

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U. S. Department of the Treasury

Note: The **Lock** icon in the **Edit** Column indicates that another user has it checked out.

3. In the **Edit** column, click on the **Edit** icon for the transaction that needs updating or deleted.

View	Edit	Control Number	TAS	Status
		26430	36X4112	Saved
		28433	36X4103	BPP

Note: Transactions need to be updated when (1) a transaction was previously saved and needs to be retrieved for completion or deletion and (2) a transaction was rejected by a certifier/approver or STAR and needs corrected or deleted.

Transactions that meet the criteria for deletion will have a **Delete** button at the bottom of the screen.

The **Non-Expenditure Transfer Detail (Edit)** page is displayed.

New Transactions ▾ Pending Transactions ▾ Posted Transactions ▾
 New Non-Expenditure Transfer > Non-Expenditure Transfer Detail (Edit)

Non-Expenditure Transfer Detail (Edit)

* Required fields

Control Number: 40194
 Status: Saved

* Transfer Type: Appropriation Transfer

* Transaction Date: 06/23/2006 (mm/dd/yyyy)

Accounting Period: 06/2006

* Effective Date: 06/23/2006 (mm/dd/yyyy)

Agency Reference #:

Note: Make your changes as needed. Once your changes are made select **Save Incomplete, Certify, Delete** or **Cancel**.

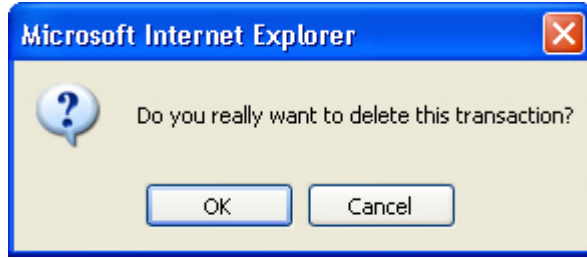
Selecting **Delete** deletes the transaction.




4. Click **Delete** to delete the transaction.

A pop-up box is displayed giving you the option to delete or cancel.

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 Note: Selecting **OK** returns the user back to the **Pending Transactions** page and the deleted transaction is removed from the list.

Borrowing from Treasury

Overview

The **Borrowing from Treasury** (Also known as Borrowing from the Bureau of Public Debt (BPD)) provides an on-line process for creating, approving and reviewing Borrowings from Treasury. It eliminates the manual processing and approvals of SF 1151 (Reference: *TFM 2-2000, Section 2035*) documents and provides users with the ability to transmit transactions across the Internet using a standard web browser. Users will also be able to view their Pending or Posted Transactions.


Borrowing from Treasury is a NET transaction that has been separated from the other NET transactions due to their uniqueness. Borrowing from Treasury allows users to prepare the necessary documents to borrow from the Treasury using the internet. The user's current access rights limit the available menu selections.


As transactions go through their life cycle, from initial entry to their ultimate posting to Treasury's Central Accounting System (STAR), they will progress through various "Transaction States." The *Transaction States* will allow the users to know where in the process a transaction is.

Borrowing from Treasury - Credit Reform

The GWA System generates screens that are based on your user role. For instance, if you are an **Agency Preparer** you will see different buttons and/or fields than if you were an **Agency Certifier**.

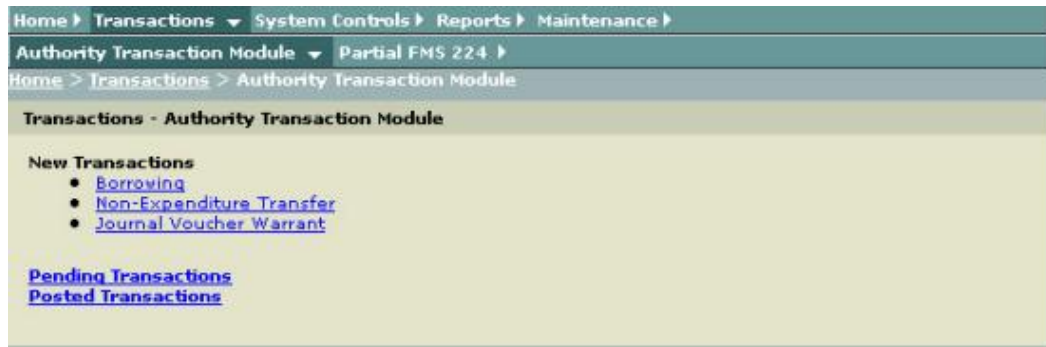
Procedures

 Note: The following procedures described here are for an *Agency Preparer* and Credit Reform Transactions


 Note: All required fields are indicated with an asterisk ("*").

1. Select **Transactions** from the main menu bar on the **Home Page**.

 The **Transactions - Authority Transaction Module** menu is displayed.



2. Select **Borrowing** from the **Transactions - Authority Transaction Module** menu as shown above.

 The **New Borrowing Transaction** page is displayed with the Transaction Type - Borrowing - Department of Treasury (95) default.

The screenshot shows the 'New Borrowing Transaction' form. At the top, there are navigation tabs: 'New Transactions', 'Pending Transactions', and 'Posted Transactions'. Below these are sub-tabs: 'Borrowing', 'Non-Expenditure Transfer', and 'Journal Voucher Warrant'. The main form area is titled 'New Borrowing Transaction' and contains several sections:

- * Required fields:**
 - * Transaction Type:** Three radio buttons are present: 'Borrowing - Department of Treasury (95)' (selected), 'Repayment - Department of Treasury (85)', and 'Principal Write-Off - Department of Treasury (85)'.
 - * Treasury Account Symbol:** A drop-down menu showing '-Select-' and an empty text box.
 - * Amount:** A text box containing '0.00'.
 - * Transaction Date:** A text box containing '07/03/2006' with '(mm/dd/yyyy)' as a hint.
 - Accounting Period:** A text box containing '07/2006'.
 - * Effective Date:** A text box containing '07/03/2006' with '(mm/dd/yyyy)' as a hint.
- * Supplemental Information:** A text area with a prompt 'Enter Supplemental Information...' and a scrollable input field.
- Agency Reference #:** An empty text box.
- Comment:** A large empty text area.

At the bottom of the form, there are three buttons: 'Save Incomplete', 'Certify', and 'Cancel'.

☑ The following input fields are displayed as defaults.

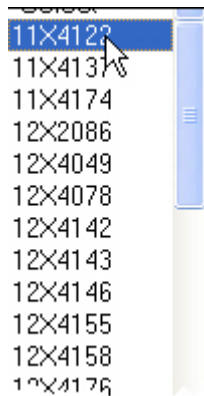
Input Fields	Definitions
<i>Transaction Date</i>	This field will display the current date as the default date.
<i>Accounting Period</i>	This field will be derived from the Transaction Date.
<i>Effective Date</i>	This field defaults to the current date.

3. Select **Transaction Type**, click on **Borrowing - Department of Treasury (95)**.

This close-up shows the '* Transaction Type' section. It features three radio buttons:

- Borrowing - Department of Treasury (95)
- Repayment - Department of Treasury (85)
- Principal Write-Off - Department of Treasury (85)

4. Click on the drop-down arrow to select the **Treasury Account Symbol (TAS)** from the **Select** drop-down list.



 Note: Depending on the account selected, the field to the right is displayed with **Credit Reform** or **Non-Credit Reform** as shown here.


* Treasury Account Symbol 20X4088

5. Enter the amount in the **Amount** field.

* Amount


6. If it is necessary to change the **Transaction Date**, click on the Transaction Date field and type in the correct date in the following format (MM/DD/CCYY).

* Transaction Date (MM/DD/CCYY):

 Note: The Transaction Date can be backdated, however it can not be future dated.

7. If it is necessary to change the **Effective Date** of the transaction, click on the Effective Date field and type in the correct date in the following format (MM/DD/CCYY).

* Effective Date (MM/DD/CCYY):

 Note: The Effective Date must also be equal to or less than the Transaction Date.

8. Enter Supplemental Information, click on **Enter Supplemental Information**

 **Supplemental Information Worksheet for Credit Reform** is displayed.

Supplemental Information Worksheet for Credit Reform


TAS: 20X4088
 Amount: 0.00


Maturity Date	Cohort Year	Subcohort	Amount
Total:			

Download Format:
 Text
 Excel
 XML


9. To complete the Supplemental Worksheet Information, enter the **Maturity Date** (s) (MM/DD/CCYY), **Cohort Year** (s), **Subcohort** (s) and **Amounts** (s).

 The **Subcohort** field is optional and is limited to 6 characters.


 The **Amount** field must be valid format (length 17, 2 decimal places).


 The sum **Total** of the Amount (s) that is entered must equal the amount entered in the **Borrowing Amount** field.

 Note: If you need to add additional Supplemental information to the worksheet, click **Add More Lines** .

 Note: If you want to download the data, select the **Download Format** option and then click **Download** .

Download Format: Text Excel XML

 Note: See *How to Download Reports*

 Note: When you have finished completing the Supplemental Worksheet select **Done**.

10. Optional. Enter an *Agency Reference Number* if your agency uses this option. This field allows the user to provide information for the Agency's own tracking purposes.

11. Optional. Enter **Comments**. The comment will be saved with the transaction.



12. After entering the information, click **Save Incomplete**  or **Certify** .

 **Borrowing Transaction Detail** page is displayed.




The screenshot shows the 'Borrowing Transaction Detail' page with the following information:

- Control Number: 50053
- Status: Saved
- Transaction Type: Credit Reform Borrowing from the US Treasury
- Treasury Account Symbol: 20X4088
- Legal Authority: 2 USC 661(d) - Federal Credit Reform Act of 1990
- Amount: 0.00
- Transaction Date: 07/03/2006
- Accounting Period: 07/2006
- Effective Date: 07/03/2006
- Supplemental Information:
 - Agency Reference #:
 - Most Recent Comment:

At the bottom of the page, there are three buttons: 'View Audit Log', 'View Form', and 'Edit...'.

13. To view Audit Log, click **View Audit Log** .

 The **Transaction Audit Log** pop-up window is displayed. To close this window, use your browser Close button.

Transaction Audit Log			
Transaction Control Number: 50053			
Posted Date and Time	Transaction State	User Name	Comment
07/03/2006 03:33:07 PM	Saved	Steve A.Vaughn	

14. To view the SF 1151 (facsimile view), click **View Form** .

NONEXPENDITURE TRANSFER AUTHORIZATION is displayed. To close this window, use your browser Close button.

NONEXPENDITURE TRANSFER AUTHORIZATION			
GWA Control Number:	50053	Current Status:	Saved
Transaction Date:	07/03/2006	Effective Date:	07/03/2006
Transaction Type:	Credit Reform Borrowing from the US Treasury		
Transfer From:		STAR Reference Number:	
Dept:		Transfer To:	
Bureau:		Dept:	
		Bureau:	
Account Symbol:	Amount:	Account Symbol:	Amount:
20A8085	0.00	20X4088	0.00
Transfer FROM Total:	0.00	Transfer TO Total:	0.00
		Transaction Initiator:	Steve A.Vaughn
		Certifying Officer:	
		FMS Certifying Officer:	
		FMS/BPD Approving Officer:	
AUTHORITY			
Legal Authority 1: 2 USC 661(d) - Federal Credit Reform Act of 1990			
The above transfer is proper under the authority cited			

15. **Certifying a Transaction:** Once all of the required fields are completed, the transaction can be completed by clicking **Certify** if you are authorized to certify transactions. If all the fields are filled in properly, the transaction will be saved to the pending database.


Note: The transaction can then be viewed, rejected or certified/approved by an authorized user from the *Pending Transactions* page.

Borrowing from Treasury - Non-Credit Reform

The GWA System generates screens that are based on your user role. For instance, if you are an Agency Preparer you will see different buttons and/or fields than if you were an Agency Certifier.

Procedures

 Note: The following procedures described here are for an *Agency Preparer* and Non-Credit Reform Transactions

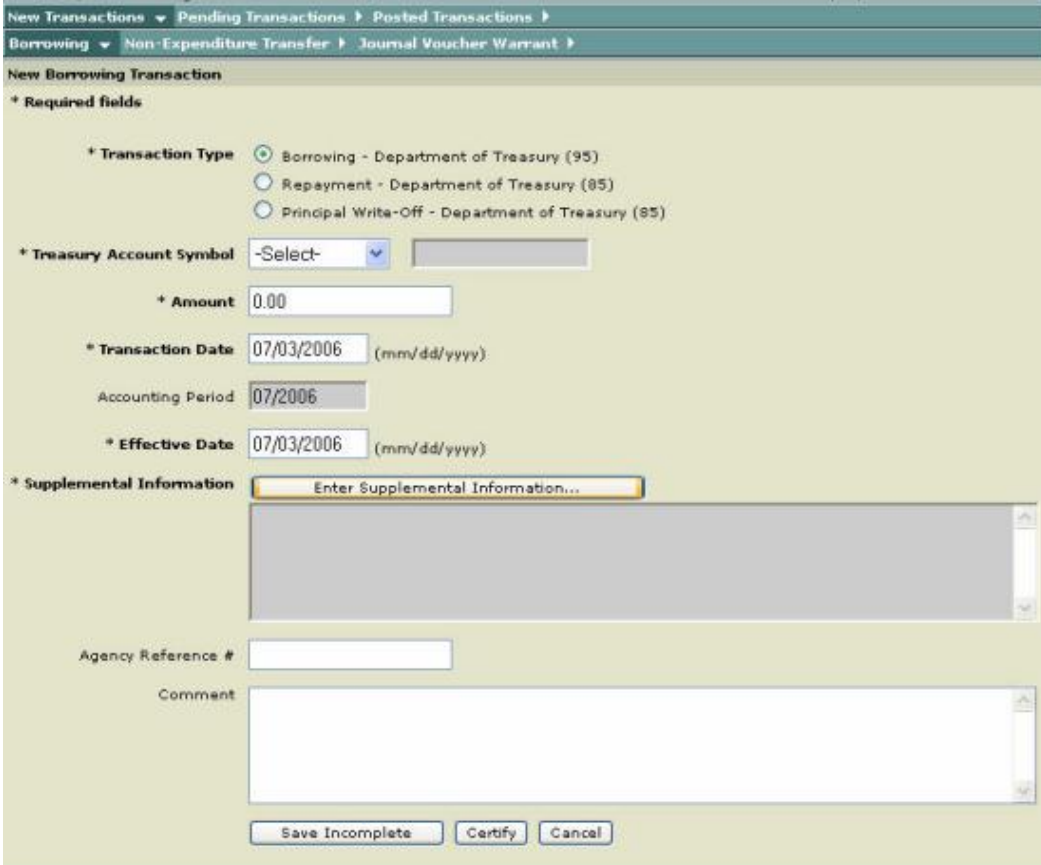
 Note: All required fields are indicated with an asterisk ("*").

1. Select **Transactions** from the main menu bar on the **Home Page**.

 The **Transactions - Authority Transaction Module** menu is displayed.

2. Select **Borrowing** from the **Transactions - Authority Transaction Module** menu as shown above.

 **New Borrowing Transaction** page is displayed.



The following input fields are displayed as defaults.

Input Fields	Definitions
<i>Transaction Date</i>	This field will display the current date as the default date.
<i>Accounting Period</i>	This field will be derived from the Transaction Date.
<i>Effective Date</i>	This field defaults to the current date.

3. Select **Transaction Type**, click on **Borrowing - Department of Treasury (95)**.

* **Transaction Type**

Borrowing - Department of Treasury (95)

Repayment - Department of Treasury (85)

Principal Write-Off - Department of Treasury (85)

4. In the drop-down box for the Treasury Account Symbol, select the **Treasury Account Symbol (TAS)** from the **Select** drop-down list.

Note: Depending on the account selected, the field to the right is displayed with **Credit Reform** or **Non-Credit Reform** as shown here.

* **Transaction Type**

Borrowing - Department of Treasury (95)

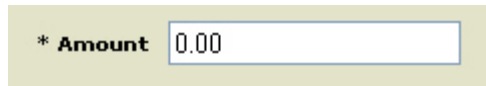
Repayment - Department of Treasury (85)

Principal Write-Off - Department of Treasury (85)

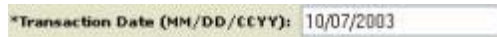
* **Treasury Account Symbol** 12X2086

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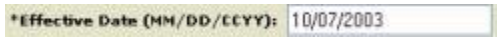
5. Enter the amount in the **Amount** field in the following format (length 17, 2 decimal places).


A screenshot of a software interface showing a label "* Amount" followed by a text input field containing the value "0.00". The background is a light olive green.

6. If it is necessary to change the **Transaction Date**, click on the Transaction Date field and type in the correct date in the following format (MM/DD/CCYY).

A screenshot of a software interface showing a label "*Transaction Date (MM/DD/CCYY):" followed by a text input field containing the value "10/07/2003".


7. If it is necessary to change the **Effective Date**, click on the Effective Date field and type in the corrected date in the following format (MM/DD/CCYY).


A screenshot of a software interface showing a label "*Effective Date (MM/DD/CCYY):" followed by a text input field containing the value "10/07/2003".

 Note: The **Effective Date** must also be equal to or less than the Transaction Date.

8. Click **Enter Supplemental Information** 

 **Supplemental Information Worksheet for Non-Credit Reform** page is displayed.

 Note: See *How to Download Reports*

 Note: When you have finished completing the Supplemental Worksheet select **Done**.

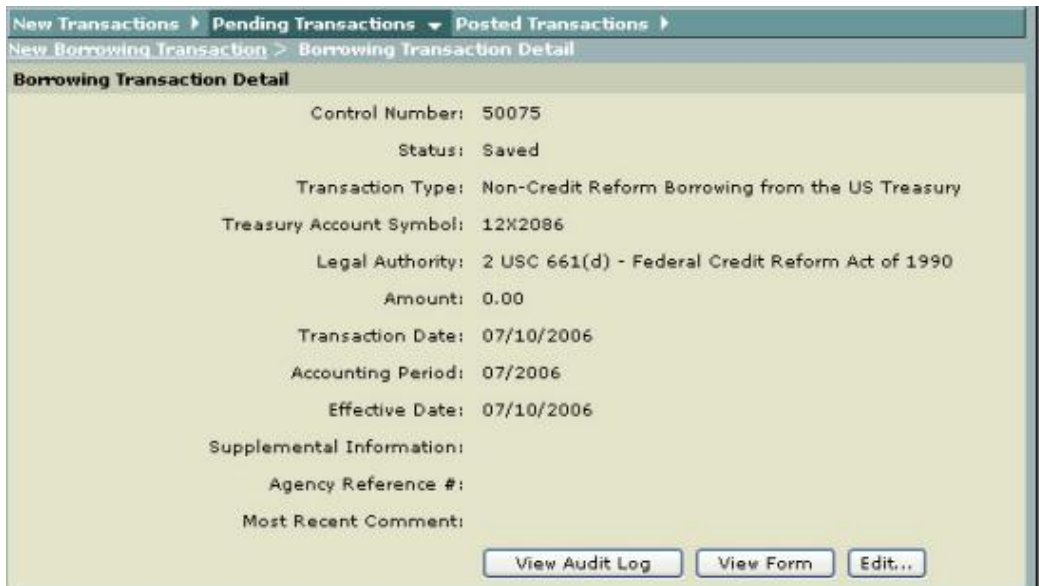
10. Optional. Enter an *Agency Reference Number* if your agency uses this option. This field allows the user to provide information for the Agency's own tracking purposes.

11. Optional. Enter **Comments**. The comment will be saved with the transaction.


A screenshot of a web form showing a text input field labeled 'Comments:'. The field is empty and has a light green border.

12. After entering the information, click **Save Incomplete**  or **Certify** .

 **Borrowing Transaction Detail** page is displayed

A screenshot of the 'Borrowing Transaction Detail' page in a web application. The page has a green header with navigation tabs: 'New Transactions', 'Pending Transactions', and 'Posted Transactions'. Below the header, the page title is 'New Borrowing Transaction > Borrowing Transaction Detail'. The main content area displays the following information:
Control Number: 50075
Status: Saved
Transaction Type: Non-Credit Reform Borrowing from the US Treasury
Treasury Account Symbol: 12X2086
Legal Authority: 2 USC 661(d) - Federal Credit Reform Act of 1990
Amount: 0.00
Transaction Date: 07/10/2006
Accounting Period: 07/2006
Effective Date: 07/10/2006
Supplemental Information:
Agency Reference #:
Most Recent Comment:
At the bottom of the page, there are three buttons: 'View Audit Log', 'View Form', and 'Edit...'.

Control Number:	50075
Status:	Saved
Transaction Type:	Non-Credit Reform Borrowing from the US Treasury
Treasury Account Symbol:	12X2086
Legal Authority:	2 USC 661(d) - Federal Credit Reform Act of 1990
Amount:	0.00
Transaction Date:	07/10/2006
Accounting Period:	07/2006
Effective Date:	07/10/2006
Supplemental Information:	
Agency Reference #:	
Most Recent Comment:	

 Note: If **Save Incomplete** is executed, the **Borrowing Transaction Detail Status** indicates **Saved** as shown above. If **Certify** is executed, the **Status** indicates **Certified**.

13. To view Audit Log, click **View Audit Log** .

 The **Transaction Audit Log** pop-up window is displayed. To close this window, use your browser Close button.

Transaction Audit Log			
Transaction Control Number: 50075			
Posted Date and Time	Transaction State	User Name	Comment
07/10/2006 03:28:35 PM	Saved	Steve A.Vaughn	

14. To view the SF 1151 (facsimile view), click **View Form** .

NONEXPENDITURE TRANSFER AUTHORIZATION form is displayed. To close this window, use your browser **Close** button or simply click off the window.

NONEXPENDITURE TRANSFER AUTHORIZATION

GWA Control Number: 50075	Current Status: Saved
Transaction Date: 07/10/2006	Effective Date: 07/10/2006
Transaction Type: Non-Credit Reform Borrowing from the US Treasury	STAR Reference Number:
Transfer From:	Transfer To:
Dept:	Dept:
Bureau:	Bureau:

Account Symbol:	Amount:	Account Symbol:	Amount:
20A8085	0.00	12X2086	0.00
Transfer FROM Total:		Transfer TO Total:	
0.00		0.00	


Transaction Initiator:	Steve A.Vaughn
Certifying Officer:	
FMS Certifying Officer:	
FMS/BPD Approving Officer:	

AUTHORITY

Legal Authority 1: 2 USC 661(d) - Federal Credit Reform Act of 1990

er under the authority cited


15. **Certifying a Transaction:** Once all of the required fields are completed, the transaction can be completed by clicking **Certify** if you are authorized to certify transactions. If all the fields are filled in properly, the transaction will be saved to the pending database. The transaction can then be Viewed, Rejected or Certified/Approved by an authorized user.


 **Note:** The transaction can then be viewed, rejected or certified/approved by an authorized user from the *Pending Transactions* page.


Borrowing from Treasury - Transaction Reversal

Borrowing from Treasury, Transaction Reversal allows users to reverse a transaction that has a status of Posted. Since only posted transactions can be reversed, the access to these transactions is through the **Posted Transactions** page. Users will only have access to transactions that they have been authorized to reverse.

Procedures

 Note: Only **Borrowing from Treasury** and **Repayment of Borrowings to Treasury** can be reversed. Other Non-Expenditure Transfers cannot be reversed.

 Note: The following procedures described here are for an *Agency Preparer* and Credit Reform Transactions



 Note: All required fields are indicated with an asterisk ("*").

1. Select **Posted Transactions** from the main menu on the Home Page.

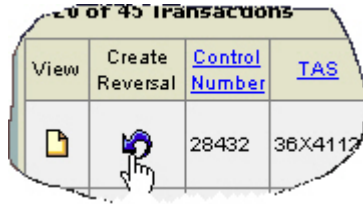
 **Posted Transaction List** page is displayed.



View	Create Reversal	Control Number	TAS	Current Status	Status Date	Effective Date	Transaction Date	Accounting Period	Posting Date	Transaction Type	Amount	Legal Authority	Budget Ref.
		29432	36X4112	STAR Posted	10/00/2003 03:48 PM	10/07/2003	10/07/2003	10/2003	10/07/2003	Credit Reform Borrowing from the US Treasury	100.00	2 USC 661(6) - Federal Credit Reform Act of 1990	9111
		29433	36X4122	Pending Reversal	10/00/2003 03:48 PM	10/07/2003	10/07/2003	10/2003	10/07/2003	Credit Reform Borrowing from the US Treasury	100.00	2 USC 661(6) - Federal Credit Reform Act of 1990	9111
		29434	36X4122	Reversed	10/00/2003 03:48 PM	10/07/2003	10/07/2003	10/2003	10/07/2003	Credit Reform Borrowing from the US Treasury	100.00	2 USC 661(6) - Federal Credit Reform Act of 1990	9111
		29000	36X4122	STAR Posted	10/00/2003 03:48 PM	10/07/2003	10/07/2003	10/2003	10/07/2003	Reversal Credit Reform Borrowing from the US Treasury	-100.00	2 USC 661(6) - Federal Credit Reform Act of 1990	9112
		29422	26X4114	STAR Posted	10/00/2003 03:48 PM	10/07/2003	10/07/2003	10/2003	10/07/2003	Appropriation Transfer	120,000.00	United States Code 12 USC 2280	9111
		29423	36X4114	STAR Posted	10/00/2003 03:48 PM	10/07/2003	10/07/2003	10/2003	10/07/2003	Transfer from Trust Fund	100.00	33 USC 1901 (bi-monthly) or 26 USC 9509 (quarterly) Decision of the Comptroller General, dated February 12, 1963. (B-45106)	9111

 Note: Transactions available for reversing appear in the **Create Reversal** column. Only those transactions with the  **Reversal** icon can be reversed.

2. Click  **Reversal** icon under the **Create Reversal** column.



✔ **Create Reversal Transaction** page is displayed with the original transaction entries.

Create Reversal Transaction

Treasury Account Symbol: 36X4112
 Legal Authority: 2 USC 661(d) - Federal Credit Reform Act of 1990
 Amount: -100.00
 Effective Date: 10/07/2003
 Transaction Date: 10/07/2003
 Accounting Period: 10/2003

Supplemental Information:			
Maturity Date	Cohort Year	Subcohort	Amount
11/04/2004	2004		-100.00

Agency Reference #:

Comment:

✎ Note: The **Agency Reference #** and **Comment** fields are the only fields that you can enter data.

Reverse Transaction Button Descriptions:	
Reverse	This performs the reversal of the transaction.
Cancel	This cancels current operation without changing the status of the transaction. This will erase all the information in the fields that your have entered.

3. Click **Reverse** . This will complete the transaction.

✔ **Posted Transaction** page is displayed. The **Current Status** of the transaction changes to **Pending Reversal**.

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View	Create Reversal	Control Number	TAS	Current Status	Status Date ▲	Effective Date
		28432	36X4112	STAR Posted	10/30/2003 03:48 PM	10/07/2003
		28433	36X4122	Pending Reversal	10/30/2003 03:48 PM	10/07/2003
		28434	36X4122	Reversed	10/30/2003 03:48 PM	10/07/2003
		29000	36X4122	STAR Posted	10/30/2003 03:48 PM	10/07/2003
		29000	36X4114	STAR Posted	10/30/2003 03:48 PM	10/07/2003

Note: Once the transaction is processed by Treasury's Central Accounting System (STAR), the status changes to **Reversed** see Control Number 28434 as shown above.

Standard General Ledger (SGL) Account Transactions for Borrowing from Treasury

The below table provides the associated SGL Account Transactions used in Borrowing from Treasury. Additional SGL Guidance can be obtained from the FMS SGL web site at <http://www.fms.treas.gov/usagl/index.html>

Account #	SGL Accounts
A156	Budgetary Entry Debit: 4148 Resources Realized from Borrowing Authority Credit: 4145 Borrowing Authority Converted to Cash Proprietary Entry Debit: 1010 Fund Balance With Treasury Credit: 2510 Principal Payable to Treasury

Repayment to Treasury

Overview

Borrowing from Treasury - Repayment to Treasury automates all of the tasks required of agencies and FMS, including providing on-line retrieval of the forms that are generated by the system. The application eliminates the manual processing and approval of SF-1151 documents and provides users with the ability to transmit Repayment transactions across the Internet. Users are provided the ability to track and view their transactions while they are being processed, i.e., from the time of initial entry until the transaction is posted to Treasury's Central Accounting System (STAR). When the transaction is posted to STAR, the Fund Balance with Treasury will be updated to reflect the transaction.

See Repayment to Treasury - Credit Reform


See Repayment to Treasury - Non-Credit Reform

Repayment to Treasury - Credit Reform

The GWA System generates screens that are based on your user role. For instance, if you are an Agency Preparer you will see different buttons and/or fields than if you were an Agency Certifier.

Procedures

 Note: The following procedures described here are for an *Agency Preparer*.

 Note: All required fields are indicated with an asterisk ("*").

1. Select **Transactions** from the main menu bar on the **Home Page**.

 The **Transactions - Authority Transaction Module** menu is displayed.



2. Select **Borrowing** from the **Transactions - Authority Transaction Module** menu as shown above.

 The **New Borrowing Transaction** page is displayed with the Transaction Type - Borrowing - Department of Treasury (95) default.

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The screenshot displays the 'New Borrowing Transaction' form. At the top, there are navigation tabs for 'New Transactions', 'Pending Transactions', and 'Posted Transactions'. Below these are sub-tabs for 'Borrowing', 'Non-Expenditure Transfer', and 'Journal Voucher Warrant'. The main form area is titled 'New Borrowing Transaction' and includes a section for '* Required fields'. The 'Transaction Type' is set to 'Borrowing - Department of Treasury (95)'. The 'Treasury Account Symbol' is set to '-Select-'. The 'Amount' is '0.00'. The 'Transaction Date' is '07/03/2006', the 'Accounting Period' is '07/2006', and the 'Effective Date' is '07/03/2006'. There is a 'Supplemental Information' field with a text entry box and a large text area below it. At the bottom, there are 'Agency Reference #' and 'Comment' fields, and three buttons: 'Save Incomplete', 'Certify', and 'Cancel'.

☑ The following input fields are displayed as defaults:

Criteria Fields	Definition
<i>Transaction Date</i>	This field will display the current date as the default date.
<i>Accounting Period</i>	This field will be derived from the Transaction Date.
<i>Effective Date</i>	This field will default to the current date.

3. For the **Transaction Type**, click on the **Repayment - Department of Treasury (85)** option as shown below.


4. In the Treasury Account Symbol drop-down box, select the *Treasury Account Symbol*.

Note: Depending on the account selected, the field to the right is displayed with **Credit Reform** or **Non-Credit Reform** as shown here.



5. Enter the amount to be repaid in the **Amount** field.

6. If it is necessary to change the **Transaction Date**, click on the Transaction Date field and type in the correct date in the following format (MM/DD/CCYY).


7. If it is necessary to change the **Effective Date**, click on the Effective Date field and type in the correct date in the following format (MM/DD/CCYY).


 The sum **Total** of the Amount (s) that is entered must equal the amount entered in the **Borrowing Amount** field.

 Note: If you need to add additional Supplemental information to the worksheet, click **Add More Lines** .

 Note: If you want to download the data, select the **Download Format** option and then click **Download** .

Download Format: Text Excel XML

 Note: See *How to Download Reports*

 Note: When you have finished completing the Supplemental Worksheet select **Done**.

10. Optional. Enter an *Agency Reference Number* if your agency uses this option. This field allows the user to provide information for the Agency's own tracking purposes.

11. Optional. Enter **Comments**. The comment will be saved with the transaction.

Comment:

12. After entering the information, click **Save Incomplete**  or **Certify** .

 **Borrowing Transaction Details** page is displayed.

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13. To view Audit Log, click **View Audit Log** .

The **Transaction Audit Log** pop-up window is displayed. To close this window, use your browser Close button.

Posted Date and Time	Transaction State	User Name	Comment
07/11/2006 02:47:42 PM	Saved	Steve A.Vaughn	

14. To view the SF 1151 (facsimile view) form, click **View Form** .

NONEXPENDITURE TRANSFER AUTHORIZATION is displayed. To close this window, use your browser **Close** button.

NONEXPENDITURE TRANSFER AUTHORIZATION

GWA Control Number: 50096	Current Status: Saved
Transaction Date: 07/11/2006	Effective Date: 07/11/2006
Transaction Type: Repayment of Credit Reform Borrowing from the US Treasury	STAR Reference Number:
Transfer From:	Transfer To:
Dept:	Dept:
Bureau:	Bureau:

Account Symbol:	Amount:	Account Symbol:	Amount:
11X4122	0.00	20A8085	0.00

Transfer FROM Total:	0.00	Transfer TO Total:	0.00
-----------------------------	-------------	---------------------------	-------------

Transaction Initiator:	Steve A.Vaughn
Certifying Officer:	
FMS Certifying Officer:	
FMS/BPD Approving Officer:	

AUTHORITY

Legal Authority 1: 2 USC 661(d) - Federal Credit Reform Act of 1990

The above transfer is proper under the authority of:

15. To edit the transaction, select **Edit**

The **Borrowing Transaction Detail (Edit)** page is displayed.

Borrowing Transaction Detail (Edit)

Control Number: 50096	}	<p>Control Number and Status are provided for purposes of viewing the transaction in the Pending or Posting lists.</p>
Status: Saved		
Transaction Type: Repayment of Credit Reform Borrowing from the US Treasury		
Treasury Account Symbol: 11X4122		
Legal Authority: 2 USC 661(d) - Federal Credit Reform Act of 1990		
* Amount	<input type="text" value="0.00"/>	
* Transaction Date	<input type="text" value="07/11/2006"/> (mm/dd/yyyy)	


Note: Make your changes as needed. Once your changes are made select **Save Incomplete, Certify, Delete** or **Cancel**.


Selecting Delete deletes the transaction.

<input type="button" value="Save Incomplete"/>	<input type="button" value="Certify"/>	<input type="button" value="Delete"/>	<input type="button" value="Cancel"/>
--	--	---------------------------------------	---------------------------------------

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16. Certifying a Transaction: Once all of the required fields are completed, the transaction can be completed by clicking **Certify** if you are authorized to certify transactions. If all the fields are filled in properly, the transaction will be saved to the pending database.

 Note: The transaction can then be viewed, rejected or certified/approved by an authorized user from the *Pending Transactions* page.

 **Pending Transaction List** is displayed that shows the Pending Transaction.

New Transactions > Pending Transactions > Posted Transactions >
Pending Transaction Query > Pending Transactions List







Pending Transaction List [▲ Modify Search](#)

Search Criteria

Transaction Category: All Transaction Type: All
Status: All Action Required: All
Agency: All TAS: All
Legal Authority: All

Download Format: Text Excel XML

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View	Edit	Control Number	TAS	Current Status	Status Date	Effective Date	Transaction Date	Accounting Period	Transaction Type	Amount	Legal Authority	Agency Ref #
		50073	20X8900.3	BPD Certified	07/10/2006	10/01/2004	06/15/2005	06/2005	Write-Off Non-Credit Reform Borrowing	1.00	46 USC 231n-1; 97 STAT 490, Section 15A (d)(2)(B)	ST-071006
		50075	12X2086	Saved	07/10/2006	07/10/2006	07/10/2006	07/2006	Non-Credit Reform Borrowing from the US Treasury	0.00	2 USC 661 (d) - Federal Credit Reform Act of 1990	
		50090	200152	STAR Interface	07/11/2006	06/14/2005	06/14/2005	06/2005	Transfer to Trust Fund	1.00	26 USC 9502; Decision of the Comptroller General, dated February 12, 1953. (B-45108)	
		50096	11X4122	Saved	07/11/2006	07/11/2006	07/11/2006	07/2006	Repayment of Credit Reform Borrowing from the US Treasury	0.00	2 USC 661 (d) - Federal Credit Reform Act of 1990	


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Repayment to Treasury - Non-Credit Reform

The GWA System generates screens that are based on your user role. For instance, if you are an Agency Preparer you will see different buttons and/or fields than if you were an Agency Certifier.

Procedures

 Note: The following procedures described here are for an *Agency Preparer*.


 Note: All required fields are indicated with an asterisk ("*").

1. Select **Transactions** from the main menu bar on the **Home Page**.

 The **Transactions - Authority Transaction Module** menu is displayed.



2. Select **Borrowing** from the **Transactions - Authority Transaction Module** menu as shown above.

 The **New Borrowing Transaction** page is displayed with the Transaction Type - Borrowing - Department of Treasury (95) default.

Governmentwide Accounting (GWA) System Authority Transaction Module (ATM)
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The screenshot displays the 'New Borrowing Transaction' form. At the top, there are navigation tabs for 'New Transactions', 'Pending Transactions', and 'Posted Transactions'. Below these are sub-tabs for 'Borrowing', 'Non-Expenditure Transfer', and 'Journal Voucher Warrant'. The main form area is titled 'New Borrowing Transaction' and includes a section for '* Required fields'. The 'Transaction Type' is set to 'Borrowing - Department of Treasury (95)'. The 'Treasury Account Symbol' is set to '-Select-'. The 'Amount' is '0.00'. The 'Transaction Date' is '07/03/2006', the 'Accounting Period' is '07/2006', and the 'Effective Date' is '07/03/2006'. There is a 'Supplemental Information' field with a text entry box and a large text area below it. At the bottom, there are 'Agency Reference #' and 'Comment' fields, and three buttons: 'Save Incomplete', 'Certify', and 'Cancel'.

☑ The following input fields are displayed as defaults:

Criteria Fields	Definition
<i>Transaction Date</i>	This field will display the current date as the default date.
<i>Accounting Period</i>	This field will be derived from the Transaction Date.
<i>Effective Date</i>	This field will default to the current date.

3. For the **Transaction Type**, click on the **Repayment - Department of Treasury (85)** option as shown below.

4. In the Treasury Account Symbol drop-down box, select the *Treasury Account Symbol*.


Note: Depending on the account selected, the field to the right is displayed with **Credit Reform** or **Non-Credit Reform** as shown here.

5. Enter the amount to be repaid in the **Amount** field.

6. If it is necessary to change the **Transaction Date**, click on the Transaction Date field and type in the correct date in the following format (MM/DD/CCYY).

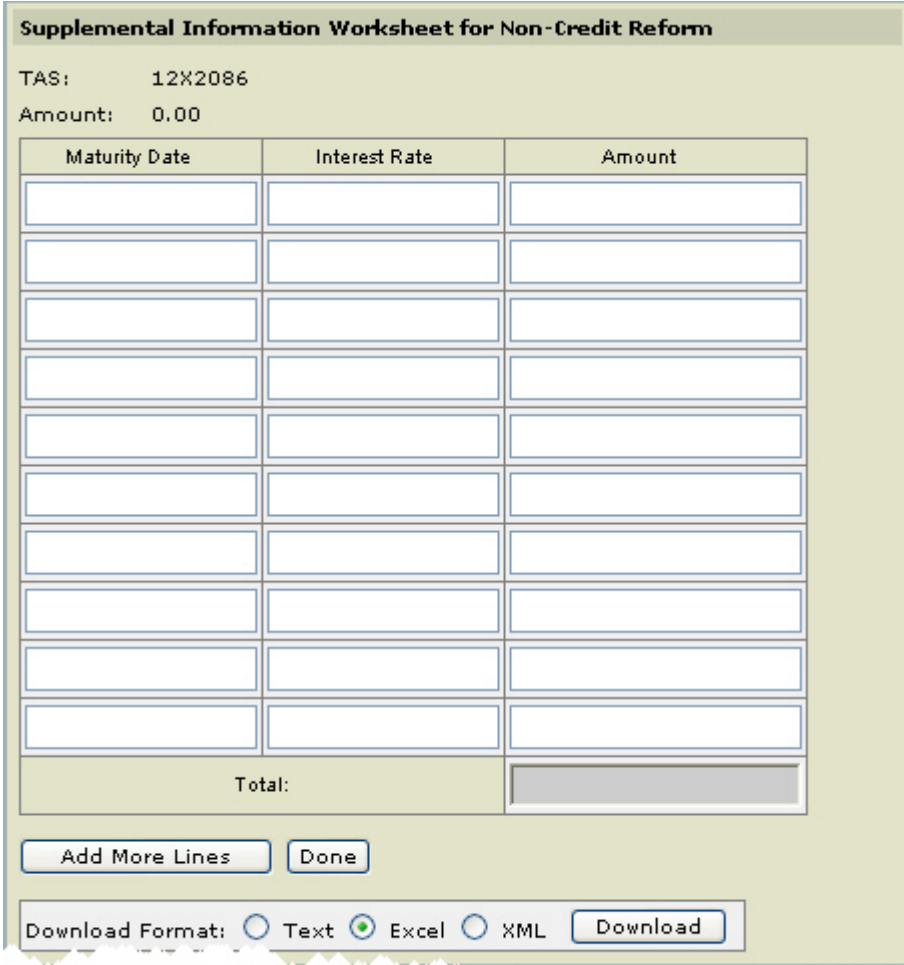
7. If it is necessary to change the **Effective Date**, click on the Effective Date field and type in the correct date in the following format (MM/DD/CCYY).

*Effective Date (MM/DD/CCYY): 10/07/2003

 Note: The **Effective Date** must be equal to or less than the **Transaction Date**.

8. Click **Enter Supplemental Information** 

Supplemental Information Worksheet for Non-Credit Reform is displayed.




Supplemental Information Worksheet for Non-Credit Reform


TAS: 12X2086
Amount: 0.00

Maturity Date	Interest Rate	Amount
Total:		



Download Format: Text Excel XML

9. To complete the Supplemental Worksheet Information, enter the **Maturity Date** (s) (MM/DD/CCYY), **Interest Rate** (s), and **Amount** (s).


 The **Amount** field must be valid format (length 17, 2 decimal places).


 The sum **Total** of the Amount (s) that is entered must equal the amount entered in the **Borrowing Amount** field.

 Note: If you need to add additional Supplemental information to the worksheet, click **Add More Lines** .

 Note: If you want to download the data, select the **Download Format** option and then click **Download** .



 Note: See *How to Download Reports*

 Note: When you have finished completing the Supplemental Worksheet select **Done**.

10. Optional. Enter an *Agency Reference Number* if your agency uses this option. This field allows the user to provide information for the Agency's own tracking purposes.

11. Optional. Enter **Comments**. The comment will be saved with the transaction.

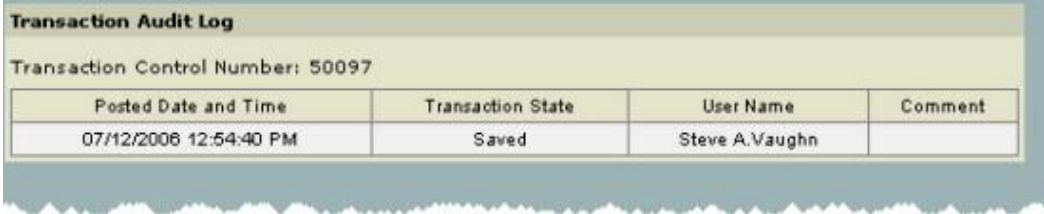
12. After entering the information, click **Save Incomplete**  or **Certify** .

 **Borrowing Transaction Details** page is displayed.

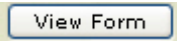


13. To view Audit Log, click **View Audit Log** .

 The **Transaction Audit Log** pop-up window is displayed. To close this window, use your browser **Close** button.



Transaction Audit Log			
Transaction Control Number: 50097			
Posted Date and Time	Transaction State	User Name	Comment
07/12/2006 12:54:40 PM	Saved	Steve A.Vaughn	

14. To view the SF 1151 (facsimile view), click **View Form** .

 **NONEXPENDITURE TRANSFER AUTHORIZATION** is displayed. To close this window, use your browser **Close** button.



NONEXPENDITURE TRANSFER AUTHORIZATION

GWA Control Number: 50097
Transaction Date: 07/12/2006
Transaction Type: Repayment of Non-Credit Reform Borrowing from the US Treasury
Transfer From:
Dept:
Bureau:

Current Status: Saved
Effective Date: 07/12/2006
STAR Reference Number:
Transfer To:
Dept:
Bureau:

Account Symbol:	Amount:	Account Symbol:	Amount:
12X2086	0.00	20A8085	0.00


Transfer FROM Total: 0.00 Transfer TO Total: 0.00

Transaction Initiator: Steve A.Vaughn
Certifying Officer:
FMS Certifying Officer:
FMS/BPD Approving Officer:

AUTHORITY

Legal Authority 1: 2 USC 661(d) - Federal Credit Reform Act of 1990

The above transfer is proper under the authority cited

15. To edit the transaction, select **Edit** .

 The **Borrowing Transaction Detail** (Edit) page is displayed.

Borrowing Transaction Detail (Edit)

Control Number: 50097
Status: Saved
Transaction Type: Repayment of Non-Credit Reform Borrowing from the US Treasury
Treasury Account Symbol: 12X2086
Legal Authority: 2 USC 661(d) - Federal Credit Reform Act of 1990

* Amount:

Control Number and Status are provided for purposes of viewing the transaction in the Pending or Posting lists

Note: Make your changes as needed. Once your changes are made select **Save Incomplete, Certify, Delete** or **Cancel**.

Selecting **Delete** deletes the transaction.



16. Certifying a Transaction: Once all of the required fields are completed, the transaction can be completed by clicking **Certify** if you are authorized to certify transactions. If all the fields are filled in properly, the transaction will be saved to the pending database.

Note: The transaction can then be viewed, rejected or certified/approved by an authorized user from the *Pending Transactions* page.

Pending Transaction List is displayed that shows the Pending Transaction.

Governmentwide Accounting (GWA) System Authority Transaction Module (ATM)
User Manual

New Transactions ▾ Pending Transactions ▾ Posted Transactions ▾
 Pending Transaction Query > Pending Transactions List

Pending Transaction List [▲ Modify Search](#)

Search Criteria

Transaction Category: **All** Transaction Type: **All**
 Status: **All** Action Required: **All**
 Agency: **All** TAS: **All**
 Legal Authority: **All**

Download Format: Text Excel XML

1-5 of 5 Transactions ◀ Previous 20 Next 20 ▶ Page 1

View	Edit	Control Number	TAS	Current Status	Status Date	Effective Date	Transaction Date	Accounting Period	Transaction Type	Amount	Legal Authority	Agency Ref #
		50073	20X8900.3	BPD Certified	07/10/2008	10/01/2004	06/15/2005	06/2005	Write-Off Non-Credit Reform Borrowing	1.00	45 USC 231n-1; 97 STAT 440, Section 15A(d)(2) (B)	ST-071006
		50075	12X2086	Saved	07/10/2006	07/10/2006	07/10/2006	07/2006	Non-Credit Reform Borrowing from the US Treasury	0.00	2 USC 661 (d)- Federal Credit Reform Act of 1990	
		50090	200152	STAR Interface	07/11/2006	06/14/2005	06/14/2005	06/2005	Transfer to Trust Fund	1.00	26 USC 9502; Decision of the Comptroller General, dated February 12, 1953. (B-45106)	
		50096	11X4122	Saved	07/11/2006	07/11/2006	07/11/2006	07/2006	Repayment of Credit Reform Borrowing from the US Treasury	0.00	2 USC 661 (d)- Federal Credit Reform Act of 1990	
		50097	12X2086	Saved	07/12/2006	07/12/2006	07/12/2006	07/2006	Repayment of Non-Credit Reform Borrowing from the US Treasury	0.00	2 USC 661 (d)- Federal Credit Reform Act of 1990	

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Standard General Ledger (SGL) Account Transactions for Repayment to Treasury

The table provides the SGL accounts to record principal repayments to Treasury and the Federal Financing Bank via Non Expenditure Transfers that **were previously anticipated**. If not anticipated use debit USSGL account 4450 or 4620. (Transaction Origin: USSGL TC-3010).

Additional SGL Guidance can be obtained from the FMS SGL web site at <http://www.fms.treas.gov/ussgl/index.html>

Account #	SGL Account
B120	<p>Budgetary Entry Debit 4047 Anticipated Transfers to Treasury Credit 4146 Actual Repayments of Debt, Current-Year Authority Credit 4147 Actual Repayments of Debt, Prior-Year Balances</p> <p>Proprietary Entry Debt 2110 Accounts Payable Debt 2510 Principal Payable to Treasury Debit 2520 Principal Payable to the Federal Financing Bank Credit 1010 Fund Balance With Treasury</p>

The table provides the SGL accounts to record principal repayments to Treasury and the Federal Financing Bank via Non Expenditure Transfers that were **not previously anticipated**. If not anticipated use debit USSGL account 4450 or 4620. (Transaction Origin: USSGL TC-3010)

Account #	SGL
B121	<p>Budgetary Entry Debit 4450 Unapportioned Authority Debit 4620 Unobligated Funds Not Subject to Apportionment Credit 4146 Actual Repayments of Debt, Current-Year Authority Credit 4147 Actual Repayments of Debt, Prior-Year balances</p> <p>Proprietary Entry Debit 2510 Principal Payable to Treasury Debit 2520 Principal Payable to the Federal Financing bank Credit 1010 Fund Balance With Treasury</p>

Principal Write-Off from Treasury

Overview

The Bureau of Public Debt Write-off Net function is used only when the write-off of a borrowing from Treasury has been legislated by Congress for a credit program. The outstanding loan balance of the credit program is reduced by either a specific, partial amount or the entire balance depending on the authority granted by the legislation. The write-off transaction in GWA can only be performed by BPD. However, agency personnel with GWA access can view the transaction after it has been processed.

See Principal Write-Off from Treasury - Credit Reform


See Principal Write-Off from Treasury - Non-Credit Reform

Principal Write-Off from Treasury - Credit Reform

The GWA System generates screens that are based on your user role. For instance, if you are an Agency Preparer you will see different buttons and/or fields than if you were an Agency Certifier.

Procedures

 Note: The following procedures described here are for an *Agency Preparer*.


 Note: All required fields are indicated with an asterisk ("*").

1. Select **Transactions** from the main menu bar on the **Home Page**.

 The **Transactions - Authority Transaction Module** menu is displayed.



2. Select **Borrowing** from the **Transactions - Authority Transaction Module** menu as shown above.

 The **New Borrowing Transaction** page is displayed with the Transaction Type - Borrowing - Department of Treasury (95) default.

Governmentwide Accounting (GWA) System Authority Transaction Module (ATM)
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☑ The following input fields are displayed as defaults:

Criteria Fields	Definition
<i>Transaction Date</i>	This field will display the current date as the default date.
<i>Accounting Period</i>	This field will be derived from the Transaction Date.
<i>Effective Date</i>	This field will default to the current date.

3. For the **Transaction Type**, click on the **Principal Write Off - Department of Treasury (85)** option as shown below.

4. In the Treasury Account Symbol drop-down box, select the **Treasury Account Symbol**.

Note: Depending on the account selected, the field to the right is displayed with **Credit Reform** or **Non-Credit Reform** as shown here.

5. Enter the amount in the **Amount** field.


6. If it is necessary to change the **Transaction Date**, click on the Transaction Date field and type in the correct date in the following format (MM/DD/CCYY).


Note: The **Transaction Date** can be backdated, however it can not be future dated.

7 If it is necessary to change the **Effective Date** of the transaction, click on the Effective Date field and type in the correct date in the following format (MM/DD/CCYY).

 Note: If you want to download the data, select the **Download Format** option and then click **Download** .



 Note: See *How to Download Reports*

 Note: When you have finished completing the Supplemental Worksheet select **Done**.

10. Optional. Enter an *Agency Reference Number* if your agency uses this option. This field allows the user to provide information for the Agency's own tracking purposes.

11. Optional. Enter **Comments**. The comment will be saved with the transaction.



12. After entering the information, click **Save Incomplete**  or **Certify** .

 **Borrowing Transaction Detail** page is displayed.



13. To view Audit Log, click **View Audit Log** .

 The **Transaction Audit Log** pop-up window is displayed. To close this window, use your browser **Close** button.

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Transaction Audit Log			
Transaction Control Number: 28363			
Posted Date and Time	Transaction State	User Name	Comment
10/29/2003 03:20:36	Saved	aga3601test	User comments User comments User comments User comments
11/01/2003 11:27:54	Agency Certified	aga38401test	User comments User comments User comments User comments

14. To view the SF 1151 (facsimile view), click **View Form** .

NONEXPENDITURE TRANSFER AUTHORIZATION is displayed. To close this window, use your browser **Close** button.

NONEXPENDITURE TRANSFER AUTHORIZATION

GWA Control Number:	58427	Current Status:	Saved
Transaction Date:	08/04/2005	Effective Date:	08/04/2005
Transaction Type:	Balance Transfer	STAR Reference Number:	000
Transfer From:		Transfer To:	
Dept:		Dept:	
Bureau:		Bureau:	

Account Symbol:	Amount:	Account Symbol:	Amount:
20A8085	100.00	73X4148	50.00
		73A4148	50.00

Transfer FROM Total:	0.00	Transfer TO Total:	0.00
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Transaction Initiator: agal7301test
Certifying Officer:
FMS Certifying Officer:
FMS/BPD Approving Officer:

AUTHORITY

Legal Authority 1
 Legal Authority 2

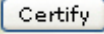
15. To edit the transaction, select **Edit** .

The **Borrowing Transaction Detail** (Edit) page is displayed.

 Note: Make your changes as needed. Once your changes are made select **Save Incomplete, Certify, Delete** or **Cancel**.

 Selecting **Delete**  deletes the transaction.




16. Certifying a Transaction: Once all of the required fields are completed, the transaction can be completed by clicking **Certify**  if you are authorized to certify transactions. If all the fields are filled in properly, the transaction will be saved to the pending database.

Principal Write-Off from Treasury - Non-Credit Reform

The GWA System generates screens that are based on your user role. For instance, if you are an Agency Preparer you will see different buttons and/or fields than if you were an Agency Certifier.

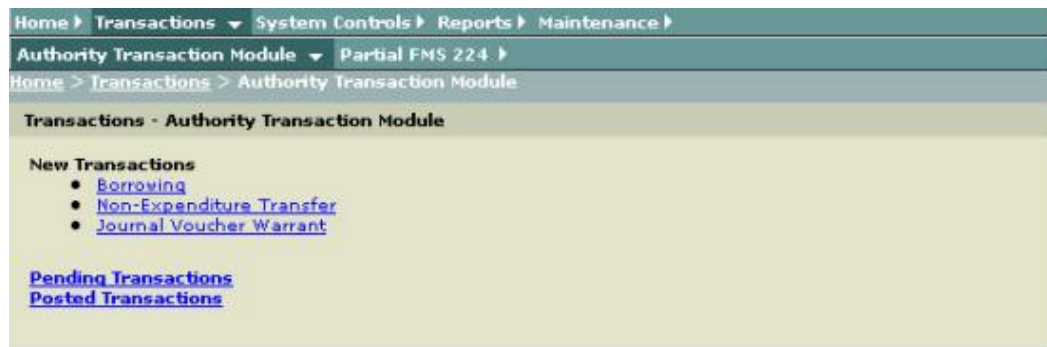
Procedures

 Note: The following procedures described here are for an *Agency Preparer*.

 Note: All required fields are indicated with an asterisk ("*").

1. Select **Transactions** from the main menu bar on the **Home Page**.

 The **Transactions - Authority Transaction Module** menu is displayed.



2. Select **Borrowing** from the **Transactions - Authority Transaction Module** menu as shown above.

 The **New Borrowing Transaction** page is displayed with the Transaction Type - Borrowing - Department of Treasury (95) default.

The screenshot shows a web-based form titled "New Borrowing Transaction". At the top, there are navigation tabs: "New Transactions", "Pending Transactions", and "Posted Transactions". Below these are sub-tabs: "Borrowing", "Non-Expenditure Transfer", and "Journal Voucher Warrant". The form is divided into sections:

- * Required fields:**
 - * Transaction Type:** Three radio button options: "Borrowing - Department of Treasury (95)" (selected), "Repayment - Department of Treasury (85)", and "Principal Write-Off - Department of Treasury (85)".
 - * Treasury Account Symbol:** A dropdown menu showing "-Select-" and an adjacent empty text box.
 - * Amount:** A text box containing "0.00".
 - * Transaction Date:** A text box containing "07/03/2006" with "(mm/dd/yyyy)" as a hint.
 - Accounting Period:** A text box containing "07/2006".
 - * Effective Date:** A text box containing "07/03/2006" with "(mm/dd/yyyy)" as a hint.
- * Supplemental Information:** A button labeled "Enter Supplemental Information..." above a large, empty text area.
- Agency Reference #:** An empty text box.
- Comment:** A large, empty text area.

 At the bottom of the form are three buttons: "Save Incomplete", "Certify", and "Cancel".

☑ The following input fields are displayed as defaults:

Criteria Fields	Definition
<i>Transaction Date</i>	This field will display the current date as the default date.
<i>Accounting Period</i>	This field will be derived from the Transaction Date.
<i>Effective Date</i>	This field will default to the current date.

3. For the **Transaction Type**, click on the **Principal Write Off - Department of Treasury (85)** option as shown below.

New Borrowing Transaction

*** Required fields**

*** Transaction Type** Borrowing - Department of Treasury (95)
 Repayment - Department of Treasury (85)
 Principal Write-Off - Department of Treasury (85)

*** Treasury Account Symbol** -Select

4. In the Treasury Account Symbol drop-down box, select the **Treasury Account Symbol**.

Principal Write-Off - Department of Treasury (85)

*** Treasury Account Symbol** -Select

*** Amount**

*** Transaction Date** (mm/dd/yyyy)

Note: Depending on the account selected, the field to the right is displayed with **Credit Reform** or **Non-Credit Reform** as shown here.

New Borrowing Transaction

*** Required fields**

*** Transaction Type** Borrowing - Department of Treasury (95)
 Repayment - Department of Treasury (85)
 Principal Write-Off - Department of Treasury (85)

*** Treasury Account Symbol** 20X6900.2 Non-Credit Reform

5. Enter the amount in the **Amount** field.



6. If it is necessary to change the **Transaction Date**, click on the Transaction Date field and type in the correct date in the following format (MM/DD/CCYY).

*Transaction Date (MM/DD/CCYY): 10/07/2003


Note: The **Transaction Date** can be backdated, however it can not be future dated.


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 Note: If you need to add additional Supplemental information to the worksheet, click **Add More Lines** .

 Note: If you want to download the data, select the **Download Format** option and then click **Download** .

Download Format: Text Excel XML

 Note: See *How to Download Reports*

 Note: When you have finished completing the Supplemental Worksheet select **Done**.

10. Optional. Enter an *Agency Reference Number* if your agency uses this option. This field allows the user to provide information for the Agency's own tracking purposes.

11. Optional. Enter **Comments**. The comment will be saved with the transaction.




Comments:

12. After entering the information, click **Save Incomplete**  or **Certify** .

 **Borrowing Transaction Detail** page is displayed.

Borrowing Transaction Detail

Control Number: 50103
Status: Saved
Transaction Type: Write-Off Non-Credit Reform Borrowing
Treasury Account Symbol: 20X6900.2
Legal Authority: 42 USC 1437b; PL 99-272
Amount: 0.00
Transaction Date: 07/18/2006
Accounting Period: 07/2006
Effective Date: 07/18/2006
Supplemental Information:
Agency Reference #:
Most Recent Comment:

13. To view Audit Log, click **View Audit Log** .

☑ The **Transaction Audit Log** pop-up window is displayed. To close this window, use your browser **Close** button.

Transaction Audit Log			
Transaction Control Number: 50103			
Posted Date and Time	Transaction State	User Name	Comment
07/18/2006 02:35:01 PM	Saved	Steve A.Vaughn	

14. To view the **Principal Write Off** form, click **View Form**

☑ **NONEXPENDITURE TRANSFER AUTHORIZATION** is displayed. To close this window, use your browser **Close** button.

NONEXPENDITURE TRANSFER AUTHORIZATION

GWA Control Number:	50103	Current Status:	Saved
Transaction Date:	07/18/2006	Effective Date:	07/18/2006
Transaction Type:	Write-Off Non-Credit Reform Borrowing	STAR Reference Number:	
Transfer From:		Transfer To:	
Dept:		Dept:	
Bureau:		Bureau:	

Account Symbol:	Amount:	Account Symbol:	Amount:
20X6900.2	0.00	20A8085	0.00

Transfer FROM Total:	0.00	Transfer TO Total:	0.00
-----------------------------	-------------	---------------------------	-------------

Transaction Initiator:	Steve A.Vaughn
Certifying Officer:	
FMS Certifying Officer:	
FMS/BPD Approving Officer:	

AUTHORITY

Legal Authority 1: 42 USC 1437b; PL 99-272

The above transfer is proper under the authority cited

15. To edit the transaction, select **Edit**

☑ The **Borrowing Transaction Detail (Edit)** page is displayed.

Borrowing Transaction Detail (Edit)

Control Number: 50103
Status: Saved
Transaction Type: Write-Off Non-Credit Reform Borrowing
Treasury Account Symbol: 20X6900.2
Legal Authority: 42 USC 1437b; PL 99-272
* Amount: 0.00
* Transaction Date: 07/18/2006 (mm/dd/yyyy)

Control Number and Status are provided for purposes of viewing the transaction in the Pending or Posting lists

Note: Make your changes as needed. Once your changes are made select **Save Incomplete, Certify, Delete** or **Cancel**.

Selecting **Delete** deletes the transaction.



16. Certifying a Transaction: Once all of the required fields are completed, the transaction can be completed by clicking **Certify** if you are authorized to certify transactions. If all the fields are filled in properly, the transaction will be saved to the pending database.

Note: The transaction can then be viewed, rejected or certified/approved by an authorized user from the *Pending Transactions* page.

Pending Transaction List is displayed that shows the Pending Transaction.

Borrowing from Treasury

Pending Transaction List [▲ Modify Search](#)

Search Criteria

Transaction Category: All	Transaction Type: All
Status: All	Action Required: All
Agency: All	TAS: All
Legal Authority: All	

Download Format: Text Excel XML

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View	Edit	Control Number	TAS	Current Status	Status Date	Effective Date	Transaction Date	Accounting Period	Transaction Type	Amount	Legal Authority	Agency Ref #
		50102	36X4112	Saved	07/17/2006	07/17/2006	07/17/2006	07/2006	Appropriation Transfer	1.00	123 STAT 1323517356	
		50103	20X8900.2	Saved	07/18/2006	07/18/2006	07/18/2006	07/2006	Write-Off Non-Credit Reform Borrowing	0.00	42 USC 1437b; PL 99-272	
		50104	20X8900.2	Saved	07/18/2006	07/18/2006	07/18/2006	07/2006	Write-Off Non-Credit Reform Borrowing	0.00	42 USC 1437b; PL 99-272	

1 - 3 of 3 Transactions ◀ Previous 20 Next 20 ▶ Page 1

Non-Expenditure Transfer (NET)

Overview

Non-Expenditure Transfers (NET) provides an automated process for submitting NET transactions via the Internet. NET eliminates the manual processing and approvals of SF 1151 documents and provides users with the ability to transmit NET transactions across the Internet from any location worldwide. Users will also be able to view their Pending or Posted transactions.

NET transactions are transfer funds between or within Government Agencies without recording a receipt or an expenditure (outlay) on the books on the Treasury.

Transaction types include:

- *Appropriation Transfers*
- *Balance Transfer*
- *Capital Transfer*
- *Reappropriation Transfer*
- *Borrowing From FFB*
- *Repayment To FFB*

 For more information on NET see the Treasury Financial Manual TFM Part 2-- Chapter 2000 NON-EXPENDITURE TRANSACTIONS


See Also. *Non-Expenditure Transfer (NET)*

Non-Expenditure Transfer (NET)

The GWA System generates screens that are based on your user role. For instance, if you are an Agency Preparer you will see different buttons and/or fields than if you were an Agency Certifier.

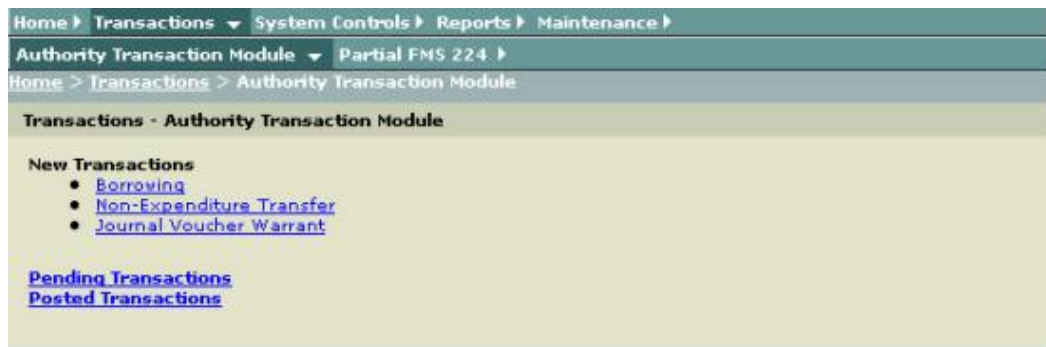
Procedures

 Note: The following procedures described here are for an *Agency Preparer*.

 Note: All required fields are indicated with an asterisk ("*").

1. Select **Transactions** from the main menu bar on the **Home Page**.

 The **Transactions - Authority Transaction Module** menu is displayed.



2. Select **Non-Expenditure Transfer** from the sub-menu.

 The **New Non-Expenditure Transfer** page is displayed.

The screenshot shows a web-based form titled "New Non-Expenditure Transfer". At the top, there are navigation tabs: "New Transactions", "Pending Transactions", and "Posted Transactions". Below these are sub-tabs: "Borrowing", "Non-Expenditure Transfer", and "Journal Voucher Warrant". The form contains several input fields and sections:

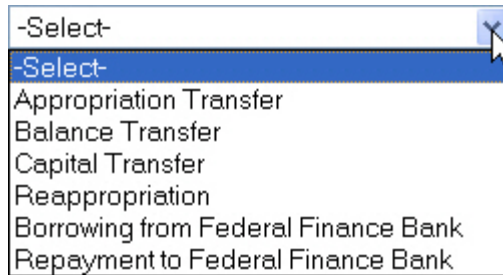
- * Required fields:**
 - * Transfer Type:** A dropdown menu currently showing "-Select-".
 - * Transaction Date:** A text box containing "06/23/2006" with "(mm/dd/yyyy)" as a hint.
 - Accounting Period:** A text box containing "06/2006".
 - * Effective Date:** A text box containing "06/23/2006" with "(mm/dd/yyyy)" as a hint.
 - Agency Reference #:** An empty text box.
 - * Legal Authority:** A text box with an "add" button to its right. Below it is a larger empty text area and a "remove" button. To the right of the "add" button, there is a legend: "Public Law (PL XXX-XXX)", "United States Code (XX USC XXX)", and "Statute (XXX STAT XXX)".
 - Comment:** A large text area with a vertical scrollbar.
- Total Number Of To Accounts:** A text box containing "1" and an "Update" button.
- * From:** A table with two columns: "TAS" and "Amount". The "Amount" cell contains "0.00".
- * To:** A table with two columns: "TAS" and "Amount". The "Amount" cell contains "0.00". Below this table is a "Total" row with an empty "Amount" cell.

At the bottom of the form, there are three buttons: "Save Incomplete", "Certify", and "Cancel".

☑ The following input fields are displayed as defaults:

Input Fields	Field Definitions
<i>Transaction Date</i>	This field will display the current date as the default date.
<i>Accounting Period</i>	This field will be derived from the Transaction Date.
<i>Effective Date</i>	This field will display the current date as the default date.

3. Click the drop-down arrow to select one of the **Transfer Types**.



i For further explanation of the **Transfer Types**:

- *Appropriation Transfer*

These are Transfers representing the administrative or legislative exercise of transfer authority granted by law for the distribution or interchange of funds from one appropriation to other appropriations where merger of funds is permitted.

- *Balance Transfer*

These are Transfers of obligated balance from an expired account to and un-expired account.

- *Capital Transfer*

Transactions of a revolving fund whereby capital investments of the United States or earnings are transferred for credit to designated *capital transfer* miscellaneous receipt accounts.

- *Reappropriation*

Transaction type that includes transfers of appropriation or funds that represent a redistribution of funds, re-delegation or adjustment of obligation authority which permits funds to be expended under another appropriation or fund symbol.

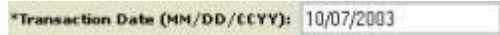
- *Borrowing From Federal Finance Bank* (only available for FMS)


A borrowing transaction that advances funds from the Federal Financing Bank to agencies, in lieu of borrowing from Treasury or issuing securities to the public.

- *Repayment to Federal Finance Bank* (only available for FMS)

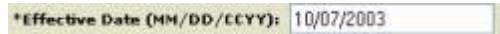
This is a Transaction type for repaying the principal of borrowings from the Federal Financing Bank.


4. If it is necessary to change the **Transaction Date**, click on the Transaction Date field and type in the correct date in the following format (MM/DD/CCYY).

A screenshot of a web form field labeled "*Transaction Date (MM/DD/CCYY):" with the value "10/07/2003" entered.

 Note: This date determines the *Accounting Period*. Any date entered must be no later than the 7th workday of the Accounting Period. A warning will be displayed if the transaction will affect the Monthly Treasury Statement or the Combined Statement.

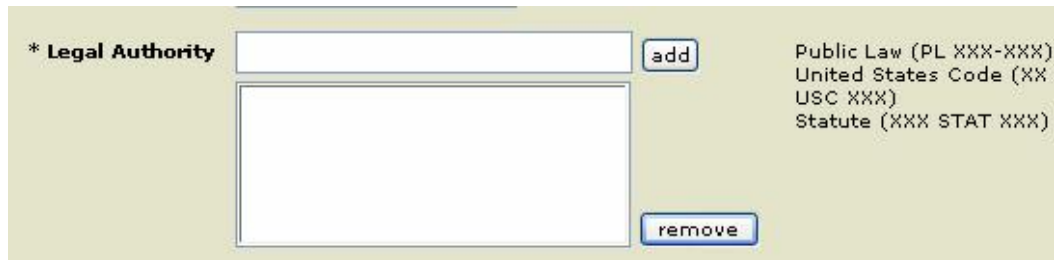
5. If it is necessary to change the **Effective Date**, click on the Effective Date field and type in the correct date in the following format (MM/DD/CCYY).


A screenshot of a web form field labeled "*Effective Date (MM/DD/CCYY):" with the value "10/07/2003" entered.

 Note: The **Effective Date** must also be equal to or less than the **Transaction Date**.

6. Optional. Enter an *Agency Reference Number* if your agency uses this option. This field allows the agency to provide information for its own tracking purposes. The maximum field size is 25 characters.

7. Enter the *Legal Authority*. This is a required field and must be entered using the following rules as stated on the screen.

A screenshot of a web form section for "Legal Authority". It features a label "* Legal Authority", a text input field, an "add" button, and a "remove" button. To the right, there is a list of acceptable formats: "Public Law (PL XXX-XXX)", "United States Code (XX USC XXX)", and "Statute (XXX STAT XXX)".

 For further explanation of the **Legal Authority**:

- *Public Law (PL XXX-XXX)*

Number assigned to legislation that has been approved by the House, Senate and the President of the United States.

- *United States Code (XX USC XXX)*

Governmentwide Accounting (GWA) System Authority Transaction Module (ATM)
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A consolidation and codification of all general and permanent laws of the United States.

- *Statute (XXX STAT XXXX)*

For the purposes of BRD, a tool used to research various types of Legislation.

8. After entering a legal citation, click **Add** . This will add the citation to the Legal Authorities window. Continue entering citations until all applicable citations are entered.

* Legal Authority
PL 222-222
222 STAT 222
Public Law (PL XXX-XXX)
United States Code (XX USC XXX)
Statute (XXX STAT XXX)

Tip: To remove one of the Legal Authorities, click the *Legal Authority* that you wish to remove and then click **Remove** .

9. Optional. Enter a **Comment**. The comment will be saved with the transaction, but will not appear on the document when the SF 1151 is printed.

Comment:

10. Enter that number of Total **Number of to Accounts**. Then click **Update** .


Total Number Of To Accounts:

Note: The screen will refresh with the total number of **To** accounts and To amounts fields that were requested as shown on the screenshot below.


11. Enter the **TAS** in the **From** field from which the funds are being withdrawn.

* From		* To	
TAS	Amount	TAS	Amount
<input type="text"/>	0.00	1 <input type="text"/>	0.00
		2 <input type="text"/>	0.00
			Total <input type="text"/>

12. Enter the From **Amount** (s) to be transferred in the *Amount (s)* field.
13. Enter the To **TAS** accounts from which the funds will be deposited.

 Note: Users are required to input the *Treasury Account Symbol* directly the following account symbol formatting applies: do not enter leading zeros for point accounts i.e. 001 is entered as .1, multi year accounts are entered as 92/96, etc.

14. Enter the To **Amount** (s) to be transferred to each **TAS** Account in the **Amount** (s) field.

 The **From** Amount and **To** Total must be equal for the transaction to be finished successfully.

15. After all the required fields are completed, click **Save Incomplete**

 Note: If all the fields are filled in properly, the transaction will be saved to the database.

The **Non-Expenditure Transfer Detail** page is displayed.



The screenshot shows the 'Non-Expenditure Transfer Detail' page with the following fields:

- Control Number: 50035
- Status: Saved
- Transfer Type: Appropriation Transfer
- Transaction Date: 06/30/2006
- Accounting Period: 06/2006
- Effective Date: 06/30/2006
- Agency Reference #:
- Legal Authority: PL 222-222
- Most Recent Comment: This is a new Public Law

From		To	
TAS	Amount	TAS	Amount
20X0913	150.00	1	20X0173 150.00

Buttons at the bottom: View Audit Log, View Form, Edit...

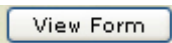
The following additional fields are displayed:

Input Fields	
<i>Control Number</i>	This field will be assigned by the application; however, if the transaction is cancelled the control number will not be retained. The control number will only be retained when the transaction is Saved or Finished by selecting the appropriate buttons.
<i>Status</i>	This field will display Saved .

16. To view **Audit Log**, click **View Audit Log** 

The **Transaction Audit Log** pop-up window is displayed. To close this window, use your browser **Close** button.

Transaction Audit Log			
Transaction Control Number: 50035			
Posted Date and Time	Transaction State	User Name	Comment
06/30/2006 01:59:07 PM	Saved	Steve A.Vaughn	This is a new Public Law

17. To View the SF 1151 (facsimile view), click **View Form** .

NONEXPENDITURE TRANSFER AUTHORIZATION form is displayed. To close this window, use your browser **Close** button.

NONEXPENDITURE TRANSFER AUTHORIZATION

GWA Control Number:	50035	Current Status:	Saved
Transaction Date:	06/30/2006	Effective Date:	06/30/2006
Transaction Type:	Appropriation Transfer	STAR Reference Number:	
Transfer From:		Transfer To:	
Dept:		Dept:	
Bureau:		Bureau:	

Account Symbol:	Amount:	Account Symbol:	Amount:
20X0913	150.00	20X0173	150.00

Transfer FROM Total:	150.00	Transfer TO Total:	150.00
-----------------------------	---------------	---------------------------	---------------

Transaction Initiator: Steve A. Vaughn

Certifying Officer:

FMS Certifying Officer:

FMS/BPD Approving Officer:

AUTHORITY

Legal Authority 1: PL 222-222

The above transfer is proper under the authority cited

18. To edit the transaction select **Edit**

The **Non-Expenditure Transfer Detail (Edit)** page is displayed.

Non-Expenditure Transfer Detail (Edit)

* Required fields

Control Number: 40194
 Status: Saved

* Transfer Type: Appropriation Transfer

* Transaction Date: 06/23/2006 (mm/dd/yyyy)

Accounting Period: 06/2006

* Effective Date: 06/23/2006 (mm/dd/yyyy)


Agency Reference #

Note: Make your changes as needed. Once your changes are made select Save **Incomplete, Certify, Delete** or **Cancel**.

Selecting **Delete** deletes the transaction.





19. **Certifying a Transaction:** Once all of the required fields are completed, the transaction can be completed by clicking **Certify** if you are authorized to certify transactions. If all the fields are filled in properly, the transaction will be saved to the pending database.

 **Note:** The transaction can then be viewed, rejected or certified/approved by an authorized user from the *Pending Transactions* page.

Pending Transactions

The **Pending Transaction** application allows you to view and edit your Transactions.

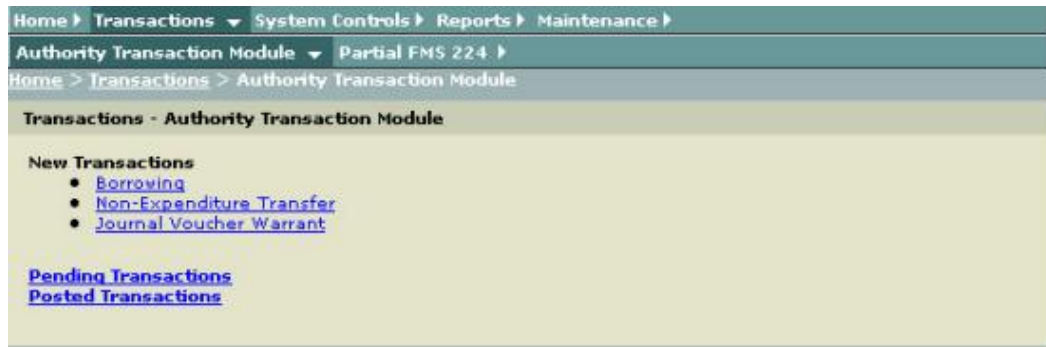
 Note: You only have access to transactions that you have been authorized to view or edit.

 Note: From the **Pending Transaction Query** page you can **Search for Transaction by Control Number** or **Search for Transactions**

View All Pending Transactions

Procedures for viewing all Pending Transactions

1. Click **Pending Transactions** from the **Transactions - Authority Transaction Module** menu.



 Pending Transaction Query page is displayed.

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New Transactions ▶ Pending Transactions ▼ Posted Transactions ▶

Pending Transaction Query

You have 1322 total pending transaction(s) in the system, with 1139 requiring your action

Search for Transaction by Control Number

Transaction Control Number

Search for Transactions

Transaction Category All ▼

Transaction Type All ▼

Action Required All ▼

Status All ▼

Agency All ▼

Treasury Account Symbol All ▼

Legal Authority All ▼

Date Accounting Period Effective Date Transaction Date

Start Date 06 ▼ 01 ▼ 2006 ▼

End Date 07 ▼ 01 ▼ 2006 ▼

2. Click **View Transaction List** to view all Pending Transactions.

Note: "All" should be the default for all selections.

3. **Pending Transactions List** is displayed with all of the Pending Transactions selected.

New Transactions ▸ Pending Transactions ▾ Posted Transactions ▸

Pending Transaction Query > Pending Transactions List

Pending Transaction List ▲ [Modify Search](#)

Search Criteria

Transaction Category:	All	Transaction Type:	All
Status:	All	Action Required:	All
Agency:	All	TAS:	All
Legal Authority:	All		

Download Format: Text Excel XML

1-5 of 5 Transactions ◀◀ Previous 20 Next 20 ▶▶ Page 1

View	Edit	Control Number	TAS	Current Status	Status Date	Effective Date	Transaction Date	Accounting Period	Transaction Type	Amount	Legal Authority	Agency Ref.#
		50073	20X0900.3	BPD Certified	07/10/2006	10/01/2004	06/15/2005	06/2005	Write-Off Non-Credit Reform Borrowing	1.00	45 USC 231n-1; 07 STAT 440, Section 15A(d)(2) (B)	ST-071006
		50075	12X2086	Saved	07/10/2006	07/10/2006	07/10/2006	07/2006	Non-Credit Reform Borrowing from the US Treasury	0.00	2 USC 661 (d)- Federal Credit Reform Act of 1990	
		50090	200152	STAR Interface	07/11/2006	06/14/2005	06/14/2005	06/2005	Transfer to Trust Fund	1.00	26 USC 9502; Decision of the Comptroller General, dated February 12, 1953. (B-45106)	
		50086	11X4122	Saved	07/11/2006	07/11/2006	07/11/2006	07/2006	Repayment of Credit Reform Borrowing from the US Treasury	0.00	2 USC 661 (d)- Federal Credit Reform Act of 1990	
		50097	12X2086	BPD Certified	07/12/2006	07/12/2006	07/12/2006	07/2006	Repayment of Non-Credit Reform Borrowing from the US Treasury	100.00	2 USC 661 (d)- Federal Credit Reform Act of 1990	

1-5 of 5 Transactions ◀◀ Previous 20 Next 20 ▶▶ Page 1

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U. S. Department of the Treasury | Service

Note: To display additional pending transactions select the **Next 20**. To return to the previous screen select **Previous 20**. Also, you can display additional transactions by selecting the **Page** number link.

Note: To sort a column click on the column title.


Tip: When you click on the title the column turns a darker tan color and the descending arrow will appear next to the title. See the column screen below.

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View	Edit	Control Number	TAS	Current Status	Status Date	Effective Date	Transaction Date	Accounting Period	Transaction Type	Amount	Legal Authority	Agency Ref.#
											45 USC	

i For further explanation about each column heading, click on the heading titles below:

➡ *View*

Selecting the View  icon allows you to view the transaction.

➡ *Edit*

Selecting the Edit  icon takes you to the original transaction for further action.

➡ *Control Number*

This provides a unique number for each business event. The control number can be used to search for unique transactions within the GWA System.

➡ *TAS*

This is the Treasury Account Symbol used to post this transaction.

➡ *Current Status*

This indicates the status or state of the transaction e.g. saved, finished, certified.

➡ *Status Date*

This is the date the transaction is saved.

➡ *Effective Date*

This must be a valid date equal to or less than the Transaction date.
Format for the Effective Date is: MM/DD/CCYY. The Effective date for borrowing transactions will designate when interest begins accumulating.

➡ *Transaction Date*

This must be equal to or less than the current date. Format for the Transaction date is MM/DD/CCYY.

➡ *Accounting Period*

This is derived from Transaction Date and cannot be changed directly. The Accounting Period can be changed by changing the Transaction Date.

➡ *Transaction Type*

This must be equal to or less than current date. Format for the Transaction date is MM/DD/CCYY.

➡ *Amount*


This is the amount of the borrowing or repayment transaction.

➡ *Legal Authority*

This field will display the legal authority that enables the Treasury Account Symbol to Borrow from Treasury.

➡ *Agency Ref*

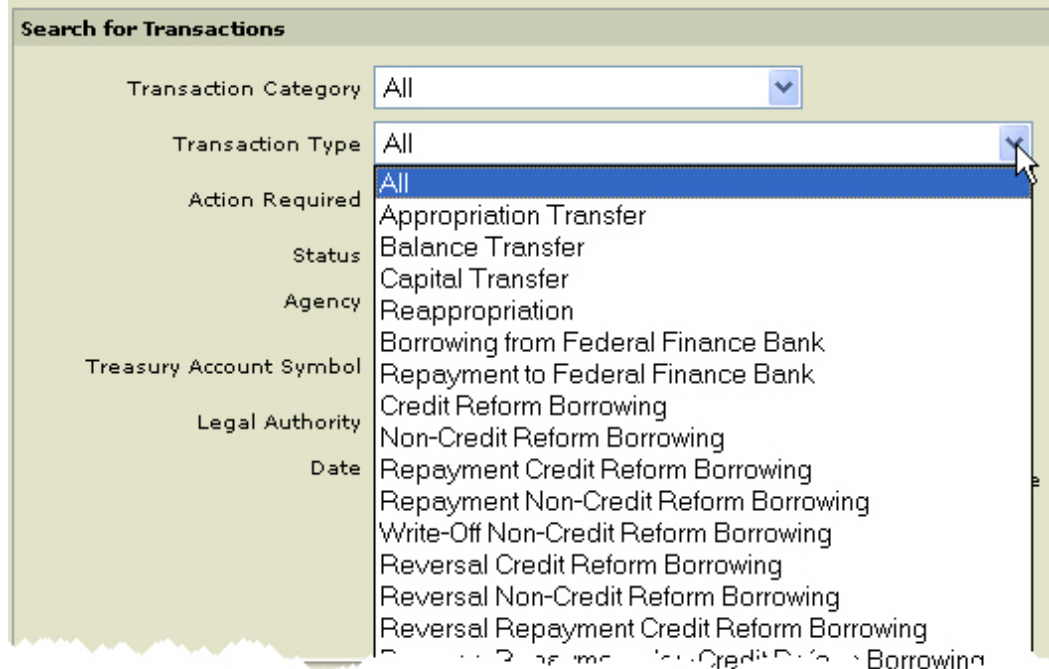
This is an optional field for agency specific use.

 Note: To create another inquiry click on the **Modify Search** link. This will bring to back to the original inquiry for you to make other selections.

Filter Pending Transactions by Transaction Type

Procedures for filtering a Pending Transaction by **Transaction Type**


1. Click on the drop-down arrow to select the **Transaction Type**.




2. Click **View Transaction List** .

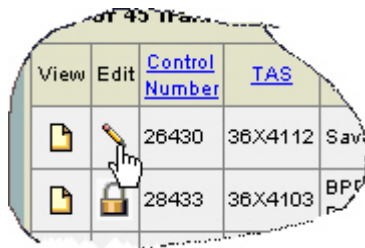
Edit a Pending Transaction


Procedures for updating or editing a Pending Transaction

 **Note:** All Pending Transactions that require an update or require further action such as, **Certify** or **Approve** are those Pending Transactions that are identified as **Saved** in the **Current Status** column.

 **Note:** The **Lock** icon  in the **Edit** Column indicates that another user has it checked out.

1. In the **Edit** column, click on the **Edit**  icon.



 **Borrowing Transaction Detail (Edit)** page is displayed for you to complete.

Borrowing Transaction Detail (Edit)

Control Number: 283632
 Status: Saved
 Transaction Type: Credit Reform Borrowing from the US Treasury
 Treasury Account Symbol: 36X4112
 Legal Authority: 2 USC 661(d) - Federal Credit Reform Act of 1990

* Amount: 100.00
 * Effective Date: 10/07/2003 (mm/dd/yyyy)
 * Transaction Date: 10/07/2003 (mm/dd/yyyy)
 Accounting Period: 10/2003

* Supplemental Information: Enter Supplemental Information...


Maturity Date	Cohort Year	Subcohort	Amount
11/04/2004	2004		100.00
11/04/2004	2004		100.00
11/04/2004	2004		100.00

Agency Reference #: sv111
 Comment:

Save Incomplete Finish Certify Delete Cancel

View Transaction Details

Procedures for viewing the **Transaction Details** page

1. In the **View** column, click on the **View**  icon.

 **Transaction Detail** page is displayed.

Borrowing Transaction Detail

Control Number: 283632
 Status: Saved
 Transaction Type: Credit Reform Borrowing from the US Treasury
 Treasury Account Symbol: 36X4112
 Legal Authority: 2 USC 661(d) - Federal Credit Reform Act of 1990

Amount: 100.00
 Effective Date: 10/07/2003
 Transaction Date: 10/07/2003
 Accounting Period: 10/2003

Supplemental Information:

Maturity Date	Cohort Year	Subcohort	Amount
11/04/2004	2004		100.00

Agency Reference #: sv111
 Most Recent Comment: User comments User comments User comments User comments

View Audit Log View Form Edit...

Download Pending Transactions

Procedures for downloading Pending Transactions

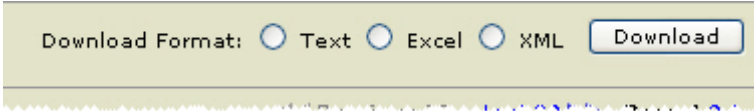
1. From the **Pending Transaction Query** page, click **Download** .

Pending Transactions Download page is displayed for you to select a download format.



The screenshot shows a web page titled "Pending Transactions Download". It features a "Search Criteria" section with the following fields: Transaction Category: All, Status: All, Department Regular: All, Legal Authority: All, Effective Date: 08/14/2003 - 09/15/2003, Transaction Type: All, Action Required: All, TAS: All, Accounting Period: 08/01/2003 - 09/30/2003, and Transaction Date: 08/14/2003 - 09/15/2003. At the bottom, there is a "Download Format:" section with radio buttons for Text, Excel, and XML, and a "Download" button. A "Modify Search" link is visible in the top right corner.

2. Click on any one of the **Download Format: Text, Excel or XML**. See *How to Download Reports*.



This is a close-up of the "Download Format:" section from the previous screenshot. It shows three radio buttons labeled "Text", "Excel", and "XML", followed by a "Download" button.

See *View Sample Download Formats*.

View Sample Download Formats

Samples for each format are shown below:

- Text File
- XML File
- Excel File

Text File

```

Pending Transactions for user: NTAAD001

```

Control Number	GWA Set Control Number	GWA Record Number	State Type Code	Debit-Credit Flag	Amount	STAR TAG
9B74993D-2C93-4A64-8A15-0074DCB58A06	1048	1	AGYREJCTD		500	64X0110
9B74993D-2C93-4A64-8A15-0074DCB58A06	1048	2	AGYREJCTD		300	20X1801
9B74993D-2C93-4A64-8A15-0074DCB58A06	1048	3	AGYREJCTD		200	13010125
1B443626-83D9-449C-BC68-3F25E3C113E1	1107	1	AGYCERTIFD		100	13-11X0090.20
1B443626-83D9-449C-BC68-3F25E3C113E1	1107	2	AGYCERTIFD		100	69000201
4689878E-6E7A-4DD5-A4A9-433900D72654	1047	1	SAVED		100000	13012050
4689878E-6E7A-4DD5-A4A9-433900D72654	1047	2	SAVED		50000	13010125
4689878E-6E7A-4DD5-A4A9-433900D72654	1047	3	SAVED		50000	13010125
51097893-2AB2-48A3-8AEF-749088D91E1B	1052	1	SAVED		100	69000201
51097893-2AB2-48A3-8AEF-749088D91E1B	1052	2	SAVED		100	69000201
96F7541A-153D-416A-BA79-9DE0006EB1A8	1045	1	SAVED		200	13011456
96F7541A-153D-416A-BA79-9DE0006EB1A8	1045	2	SAVED		200	13971456
594463C5-C101-4F92-B588-A7D411364ECD	1065	1	SAVED		1000	13010125
594463C5-C101-4F92-B588-A7D411364ECD	1065	2	SAVED		45000	20X1801
2B03BE30-B5E0-44E0-82F0-D0649456A10B	1083	1	SAVED		5.491233E+08	6999/000755
2B03BE30-B5E0-44E0-82F0-D0649456A10B	1083	2	SAVED		5.491E+08	6999/000755
2B03BE30-B5E0-44E0-82F0-D0649456A10B	1083	3	SAVED		23218.22	6999/018108

XML Format

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```
- <transactionList>
- <transaction controlNum="38DB5165-123D-4D80-8789-0EC09EF334AB">
  <gwaSet controlNum="1010" />
  <gwaRec number="1" />
  <stateTypeCd>SAVED</stateTypeCd>
  <debitCreditFlag />
  <amount>2,500.00</amount>
  <starTas>(85)36X4124</starTas>
  <gwaAccountNumber>2813</gwaAccountNumber>
  <starReferenceNumber />
  <datePosting />
  <accountingPrd>082001</accountingPrd>
  <transactionTypeCode>PCRB</transactionTypeCode>
  <agencyReferenceNumber>Prep</agencyReferenceNumber>
  <dateTransaction>08/01/2001</dateTransaction>
  <dateTimeRecorded>2002-07-30 14:26:28</dateTimeRecorded>
  <fiscalYear>2001</fiscalYear>
  <dateEffective>10/01/2000</dateEffective>
- <legalCitations>
  <legalCitation>2 USC 661(d) - Federal Credit Reform Act of 1990</legalCitation>
</legalCitations>
  <creditReformFlag>C</creditReformFlag>
  <dateTimeLastUpdated>2002-07-30 14:34:43</dateTimeLastUpdated>
  <lastUpdateUserId>agpr3601</lastUpdateUserId>
```


Excel Format

	A	B	C	D	E	F	G	H	I	J	K
1	Control Number	GWA Set Control Number	GWA Record Number	State Type Code	Debit-Credit Flag	Amount	STAR TAS	GWA Account Number	STAR Reference Number	Posting Date	Accounting Period
2	38DB5165-123D-4D80-8789-0EC09EF334AB	1010	1	SAVED		2,500.00	(85)36X4124	2813			82001
3	38DB5165-123D-4D80-8789-0EC09EF334AB	1010	2	SAVED		2,500.00	20A9085				82001
4	8D9BB79C-18A0-4E60-A780-A354CC21C00E	1009	1	NTFC		10	3600/010151	1570			72002
5	8D9BB79C-18A0-4E60-A780-A354CC21C00E	1009	2	NTFC		10	20X1801	1326			72002
6											
7											
8											
9											
10											
11											
12											

Posted Transactions

The **Posted Transaction** application allows you to view, print, download, reverse and edit Posted Transactions.

 Note: You only have access to transactions that you have been authorized to view or edit.

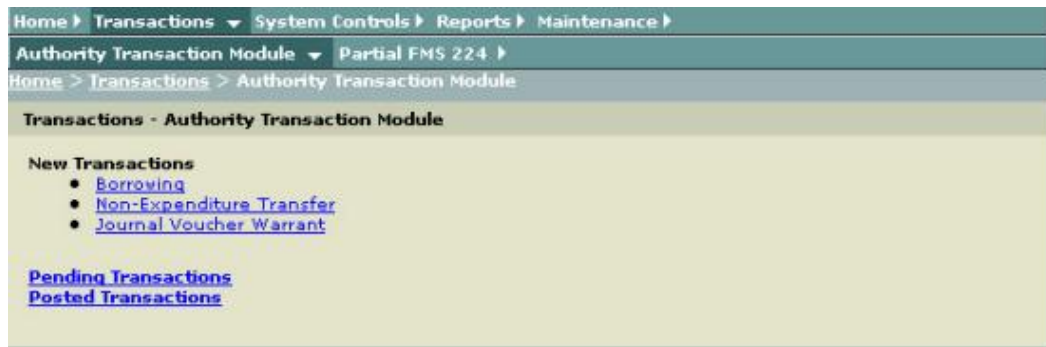
 Note: From the **Posted Transaction Query** page you can **Search for Transaction by Control Number** or **Search for Transactions**

View All Posted Transactions

Procedures for viewing all Posted Transactions

1. Select **Transactions** from the main menu on the Home Page.

 The **Transactions - Authority Transaction Module** menu is displayed.

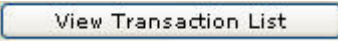


2. Select **Posted Transactions** from the **Transactions - Authority Transaction Module** menu.

 **Posted Transaction Query** page is displayed.

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Note: "All" should be the default for all selections.

3. Click **View Transaction List**  to view all **Posted Transactions**.

Posted Transaction List is displayed with all the Posted Transactions that you are authorized to view.

Posted Transaction List [Modify Search](#)

Search Criteria

Transaction Category:	All	Transaction Type:	All
Department Regular:	All	TAS:	All
Legal Authority:	All	Accounting Period:	08/01/2003 - 09/30/2003
Effective Date:	08/14/2003 - 09/15/2003	Transaction Date:	08/14/2003 - 09/15/2003


Download Format: Text Excel XML


1-20 of 45 Transactions Previous 20 Next 20 Page 1 2 3

View	Create Reversal	Control Number	TAS	Current Status	Status Date	Effective Date	Transaction Date	Accounting Period	Posting Date	Transaction Type	Amount	Legal Authority	Agency Ref #
		29432	36X4112	STAR Posted	10/09/2003 03:48 PM	10/07/2003	10/07/2003	10/2003	10/07/2003	Credit Reform Borrowing from the US Treasury	100.00	2 USC 061(f) - Federal Credit Reform Act of 1990	pv111
		29433	36X4122	Pending Reversal	10/09/2003 03:48 PM	10/07/2003	10/07/2003	10/2003	10/07/2003	Credit Reform Borrowing from the US Treasury	100.00	2 USC 061(f) - Federal Credit Reform Act of 1990	pv111
		29434	36X4122	Reversed	10/09/2003 03:48 PM	10/07/2003	10/07/2003	10/2003	10/07/2003	Credit Reform Borrowing from the US Treasury	100.00	2 USC 061(f) - Federal Credit Reform Act of 1990	pv111
		29000	36X4122	STAR Posted	10/09/2003 03:48 PM	10/07/2003	10/07/2003	10/2003	10/07/2003	Reversal Credit Reform Borrowing from the US Treasury	-100.00	2 USC 061(f) - Federal Credit Reform Act of 1990	pv112
		29422	36X4114	STAR Posted	10/09/2003 03:48 PM	10/07/2003	10/07/2003	10/2003	10/07/2003	Appropriation Transfer	120,000.00	United States Code 12 USC 2208	pv111
		29423	36X4114	STAR Posted	10/09/2003 03:48 PM	10/07/2003	10/07/2003	10/2003	10/07/2003	Transfer from Trust Fund	100.00	33 USC 1601 (bi-monthly) or 26 USC 9506 (quarterly) Decision of the Comptroller General, dated February 12, 1953. (B-45108)	pv111


1-20 of 45 Transactions Previous 20 Next 20 Page 1 2 3

Note: To display additional pending transactions select the **Next 20**. To return to the previous screen select **Previous 20**. Also, you can display additional transactions by selecting the **Page** number link.

 Note: To sort a column click on the column title.

 Tip: When you click on the title the column turns a darker tan color and the descending arrow will appear next to the title. See the column screen below.

View	Create Reversal	Control Number	TAS	Current Status	Status Date	Effective Date	Transaction Date	Accounting Period	Posting Date	Transaction Type	Amount	Legal Authority	Agency Ref #
				STAP						Credit Reform			


 For further explanation about each column heading

-  *Create Reversal*
-  *Control Number*


This provides a unique number for each business event. The control number can be used to search for unique transactions within the GWA System.

-  *TAS*


This is the Treasury Account Symbol used to post this transaction.

-  *Currant Status*

This indicates the status or state of the transaction e.g. saved, finished, certified.

-  *Status Date*

This is the last date (time) that the transaction was updated.

-  *Effective Date*

This must be a valid date equal to or less than the Transaction date. Format for the Effective Date is: MM/DD/CCYY. The Effective date for borrowing transactions will designate when interest begins accumulating.

-  *Transaction Date*

This must be equal to or less than current date. Format for the Transaction date is MM/DD/CCYY.

-  *Accounting Period*

This is derived from Transaction Date and cannot be changed directly. The Accounting Period can be changed by changing the Transaction Date.

➡ *Posted Date*

This is the date that a transaction came back from STAR.

➡ *Transaction Type*

This must be equal to or less than current date. Format for the Transaction date is MM/DD/CCYY.

➡ *Amount*


This is the amount for borrowing or repayment transaction.

➡ *Legal Authority*

This field will display the legal authority that enables the Treasury Account Symbol to Borrow from Treasury.


➡ *Agency Ref*

This is an optional field for agency specific use.

 Note: To create another inquiry click on the **Modify Search** link. This brings you back to the original inquiry for you to make other selections.


Reverse a Posted Transaction

See *Borrowing from Treasury Transaction Reversal*

 Note: Only Borrowing from Treasury and Repayment of Borrowings to Treasury can be reversed. Other Non-Expenditure Transfers and Appropriation Warrants cannot be reversed.

View a Posted Transaction Detail

Procedures for viewing a Posted Transaction

1. In the **View** column, click on the **View**  icon.

 **Transaction Detail** page is displayed.



Borrowing Transaction Detail

Control Number: 28432
 Status: STAR Posted
 Transaction Type: Credit Reform Borrowing from the US Treasury
 Treasury Account Symbol: 36X4112
 Legal Authority: 2 USC 661(d) - Federal Credit Reform Act of 1990
 Amount: 100.00
 Effective Date: 10/07/2003
 Transaction Date: 10/07/2003
 Accounting Period: 10/2003

Supplemental Information:

Maturity Date	Cohort Year	Subcohort	Amount
11/04/2004	2004		100.00

Agency Reference #: sv111
 STAR Reference #: NE008883
 Most Recent Comment: User comments User comments User comments User comments


[View Audit Log](#) [View Form](#) [Create Reversal...](#)

3. To return to the **Posted Transactions** page, click on **Posted Transactions** from the sub-menu.

Download Posted Transactions

Procedures for Downloading Posted Transactions

1. From the **Posted Transaction Query** page, click **Download** .

 **Posted Transactions Download** page is displayed for you to select a download format.

2. Click on any one of the download formats. See *How Download Reports*.

See *View Sample Download Formats*.

Warrant Journal Voucher (JV)

Overview

Warrant Journal Voucher (JV) will provide an automated display and processing of the Journal Voucher through the Internet. It is designed to eliminate manual processing of the Journal Vouchers. Additionally, it provides users the ability to certify, approve and transmit Warrant JV transactions across the Internet from any location worldwide. Users will also be able to view their pending or posted transactions.


The Warrant JV transactions are used to report the estimated amounts of Taxes and Customs duties determined by the Office of Tax Analysis and to report adjustments, as a result of actual amounts that are collected by the Internal Revenue Service and U.S. Customs Service. The Excise Taxes and Customs duties are transferred to the Trust Fund Receipts and invested by the Bureau of the Public Debt in Government Securities as legislated.


Warrant Journal Voucher (JV)

Getting Started using the **Warrant Journal Voucher (JV)** application – Transactions between *General Fund Receipts* and *Trust Fund Receipts*

The GWA System generates screens that are based on your *user role*. For instance, if you are a FMS Authorizing Analyst you will see different buttons and/or fields than if you were a FMS Authorizing Supervisor.

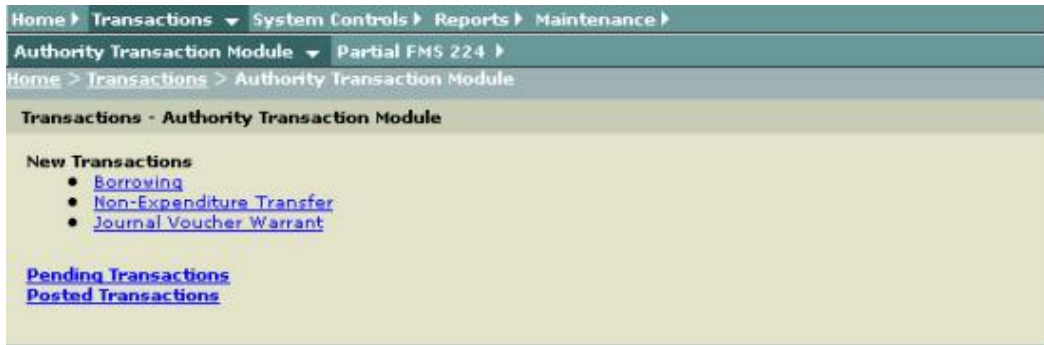
Procedures

 Note: The following procedures described here are for a **FMS Authorizing Analyst**.

 Note: All required fields are indicated with an asterisk ("*").

1. Select **Transactions** from the main menu on the Home Page.

 The **Transactions - Authority Transaction Module** menu is displayed.



2. Select **Journal Voucher Warrant** from the sub-menu.

 The **New Journal Voucher Warrant** selection screen is displayed.

New Journal Voucher Warrant

*** Required fields**

*** Transfer Type** Transfer To Trust Fund
 Transfer From Trust Fund

*** Trust Fund Program** -Select

Reporting ALC

*** Transaction Date** 06/14/2006 (mm/dd/yyyy)

Accounting Period 06/2006

*** Effective Date** 06/14/2006 (mm/dd/yyyy)

Footnote

Comment

*** From**

	TAS	Amount
1		0.00
Total		0.00

*** To**


	TAS	Amount
1		0.00
Total		0.00

Save Incomplete Certify Cancel

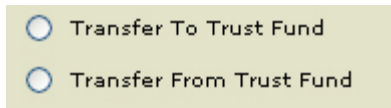
The following input fields are displayed as defaults:

Input Fields	
<i>Reporting ALC</i>	This field will default to the appropriate legal citation or Reporting ALC for the select Warrant JV.
<i>Transaction Date</i>	This field will display the current date as the default date.
<i>Accounting Period</i>	This field will be derived from the Transaction Date.
<i>Effective Date</i>	This field will display the current date as the default date.

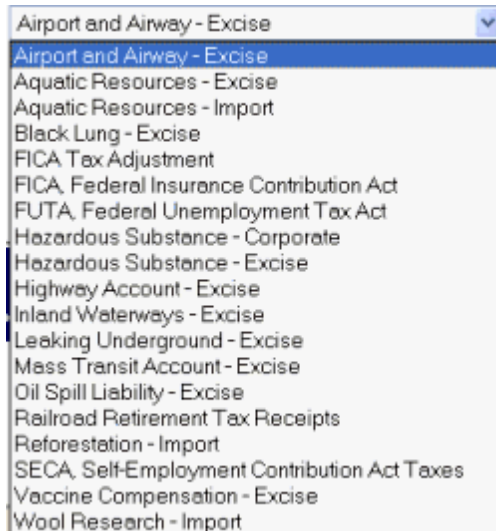
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<i>Footnote</i>	This field will default to the appropriate explanation for the purpose of the transaction. Additionally, this field allows the users to include mandatory information required for the appropriate transaction.  Note: This field is Mandatory and can be updated
From Account	This field will default to the appropriate account symbol based on the selected Trust Fund Program.
To Account	This field will default to the appropriate account symbol based on the selected Trust Fund Program.


3. Click on the **Transfer to Trust Fund** or **Transfer from Trust Fund** option.



4. Click on the drop-down arrow to select one of the **Trust Fund Programs**.




 Note: For further explanation of each **Trust Fund Program** see the **Glossary**.

 Note: When the Trust Fund Program is selected the **Reporting ALC** field is recorded.


5. If it is necessary to change the **Transaction Date**, click on the Transaction Date field and type in the correct date in the following format (MM/DD/CCYY).

*Transaction Date (MM/DD/CCYY): 10/07/2003

 Note: This date determines the Accounting Period. Any date entered must be no later than the 7th workday of the Accounting Period. A warning will be displayed if the transaction will affect the Monthly Treasury Statement or the Combined Statement.

7. If it is necessary to change the **Effective Date**, click on the Effective Date field and type in the correct date in the following format (MM/DD/CCYY).

*Effective Date (MM/DD/CCYY): 10/07/2003

 Note: Effective date must also be equal to or less than the Transaction Date.

8. Optional. Click on the **Footnote** text box and enter a new **Footnote** or revise the footnote that is displayed.

Footnote:

9. Optional. Click on the **Comment** text box and enter your **Comment**. The comment will be saved with the transaction, but will not appear on the document when the Warrant Journal Voucher is printed.


Comment:

10. Enter the amount to be transferred in the **From Amount** field and the **To Amount** field.


* From			* To		
	TAS	Amount		TAS	Amount
1	20x8005.1	50.00	1	20x8005.12	50.00
2	20x8006.1	50.00	2	20x8005.13	25.00
3	20x8007.1	50.00	3	20x8006.12	25.00
		Total	4	20x8007.12	50.00
		150.00			Total
					150.00


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 Note: The **From Total** and the **To Total** are automatically calculated and they should equal.

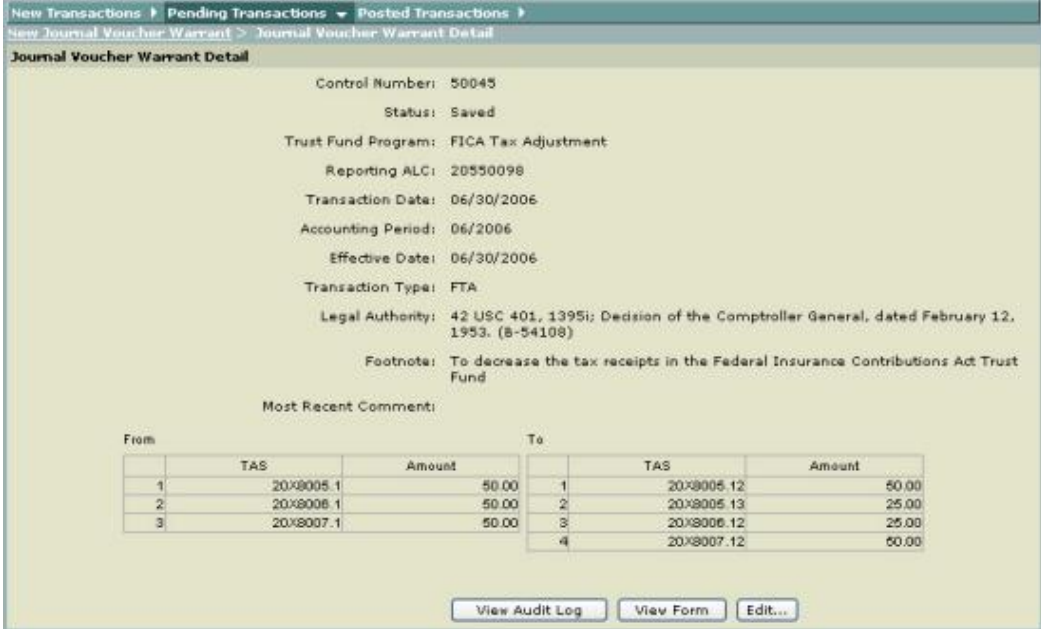
 Note: When the Trust Fund Program is selected the **Treasury Account Symbol (s)** field is recorded.

11. Click **Save Incomplete** .

 Note: If all the fields are filled in properly, the transaction will be saved to the database.

 Warning: If you click **Cancel** and the document has not been previously saved, the current transaction will not be retained in the database.

 **Journal Voucher Warrant Detail** page is displayed indicating that the transaction is **Saved**.




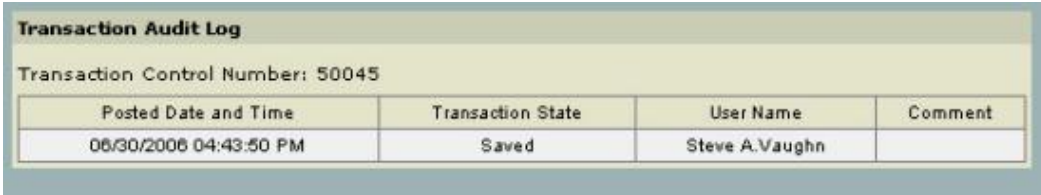
Control Number: 50045
Status: Saved
Trust Fund Program: FICA Tax Adjustment
Reporting ALC: 20550098
Transaction Date: 06/30/2006
Accounting Period: 06/2006
Effective Date: 06/30/2006
Transaction Type: FTA
Legal Authority: 42 USC 401, 1395i; Decision of the Comptroller General, dated February 12, 1953. (B-54108)
Footnote: To decrease the tax receipts in the Federal Insurance Contributions Act Trust Fund

Most Recent Comment:

From	TAS	Amount	To	TAS	Amount
1	20X8005.1	50.00	1	20X8005.12	50.00
2	20X8006.1	50.00	2	20X8005.13	25.00
3	20X8007.1	50.00	3	20X8006.12	25.00
			4	20X8007.12	50.00

12. To view Audit Log, click **View Audit Log** .

 The **Transaction Audit Log** pop-up window is displayed. To close this window, use your browser Close button.



Transaction Audit Log
Transaction Control Number: 50045

Posted Date and Time	Transaction State	User Name	Comment
06/30/2006 04:43:50 PM	Saved	Steve A.Vaughn	

13. To view the **Journal Voucher** form, click **View Form** .

The **Optional Form 1017-g (9-79)** Journal Voucher is displayed. To close this window, use your browser **Close** button.

Optional Form 1017-g (9-79)

Journal Voucher

<p>Legal Authority: 42 USC 401, 1395i; Decision of the Comptroller General, dated February 12, 1953. (B-54108)</p>	<p>GWA Control Number: 50045 Accounting Date: 06/2006 Effective Date: 06/30/2006 Posting Date: STAR Reference Number:</p>
---	--


<u>ALC</u>			
20550098			
<u>ACCOUNT</u>	<u>DEBIT</u>	<u>CREDIT</u>	
20X8005.1	\$50.00		
20X8006.1	\$50.00		
20X8007.1	\$50.00		
20X8005.12		\$50.00	
20X8005.13		\$25.00	
20X8006.12		\$25.00	
20X8007.12		\$50.00	
Total:		\$150.00	\$150.00

Footnote: To decrease the tax receipts in the Federal Insurance Contributions Act Trust Fund

<p>Prepared By: <u>Steve A. Vaughn</u> (Signature)</p>	<p>Approved By: _____ (Signature)</p>
--	---

14. **Certifying a Transaction:** Once all the required fields are completed, the transaction can be completed by clicking **Certify** if you are authorized to certify transactions. If all the fields are filled in properly, the transaction will be saved to the pending database.

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 Note: The transaction can then be viewed, rejected or certified/approved by an authorized user from the *Pending Transactions* page.

Warrant Journal Voucher Transaction Codes

Warrant Journal Voucher (JV) transactions are used to report the estimated amounts of Taxes and Customs duties determined by the Office of Tax Analysis and to report adjustments, as a result of actual amounts that are collected by the Internal Revenue Service and U.S. Customs Service. The Excise Taxes and Customs duties are transferred to the Trust Fund Receipts and invested by the Bureau of the Public Debt in Government Securities as legislated.

Transactions between General Fund/Trust Fund Receipt Accounts are recorded in Treasury's Central Accounting system as the following transaction codes:

- TC 17 – Available Receipts - Available receipts are collected and appropriated to an expenditure account immediately upon collection.
- TC 51 – Miscellaneous Unavailable Receipts – Records unavailable receipts that are deposited in Treasury as Revenue.

Using Help

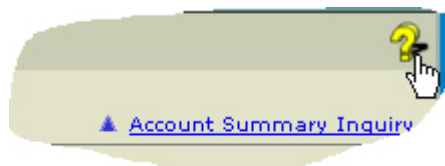
Accessing Help

Getting Started Using Help

You can select Help at any time or at any screen while you are logged on to the GWA System. You can select either General Help or context sensitive help (page level help). See *Context Sensitive Help*.



General Help



Context Sensitive Help

Help opens in a separate browser window with two panes: a navigation pane on the left and a topic pane on the right.

You can drag the vertical bar between the two panes to change their widths. You can also move, resize, maximize or minimize the Help window to suit your needs.









- ☑ The Help screen is displayed when you click on Help.

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Conventions Used in Help

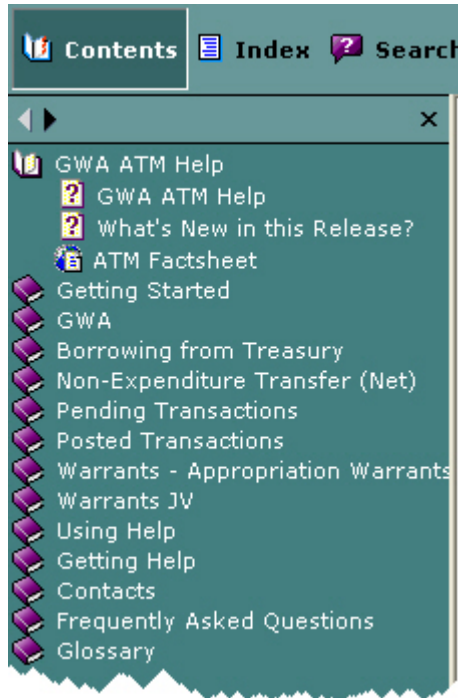
The following conventions are used in Help to facilitate your understanding of the content.

Symbol	Description	Example (s)
	The expected result of a step is explained with this icon.	The Account Summary Report (results page) is displayed
	Note: References to all is displayed with this icon.	Note: The current or previous fiscal year may be selected.
	Tip: References to all Tips is displayed with this icon.	Click each column heading above for explanation of each heading.
	References to validations are displayed with this icon.	This must equal the sum of the disbursements - receipts.
	More Information is displayed with this icon.	Get Account information from the FAST book
	Warning. Informs the user about a situation that may require a decision.	Do you want to save changes to document?

Using the Help navigation pane to find topics


The Help window opens with the Contents showing in the navigation pane. Click the buttons to switch among the Contents, Index, Search and Glossary. Start with the Table

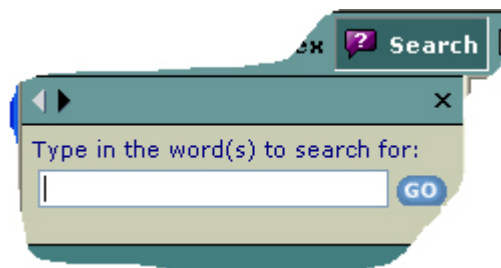
of Contents (TOC) in the navigation pane to the left. This provides a hierarchical ordering of the available topics. Click a book to display the pages and sub-books within it. Click a page to view its corresponding topic. You can also click on the Contents link when the Table of Contents is open to locate the current topic within the Contents.

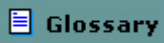


The navigation pane also contains three other pages that you may find useful:

Using the Index - This displays a list of keywords. Click a keyword to view its corresponding topic. If several topics reference the same keyword, select the topic to view from a pop-up menu.

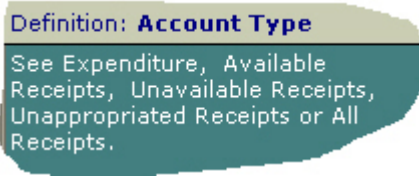
Using Search - Click the  Search button or type your query in the quick search text field (as shown below) and click the GO button. A list of topics matching your search will display in the area below the toolbar. Click on a topic title to view it. Enter words or phrases to scan topic content and find all topics that match the search criteria.




Using the Glossary - The Glossary can be used to lookup new terms you may not be familiar with. Simply click the  Glossary button and scroll through the list of terms

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displayed just below the toolbar. Select a term and read the definition in the bottom half of the panel as shown here:



 **Note:** You can also select Glossary from the Contents. This will give you an alphabetical list of all definitions.

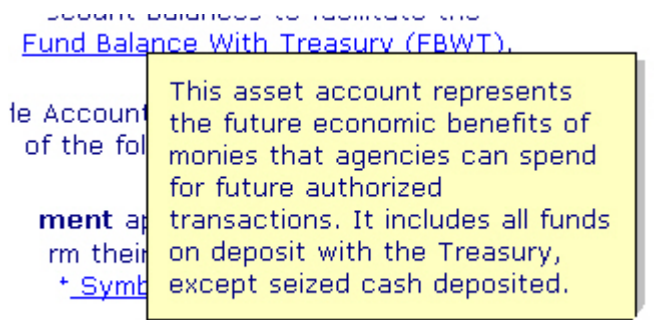
- The arrow buttons in the upper left corner of the Table of Contents window will navigate you through the topics as they appear in the Contents.




- The Back button will take you back to the previous topic and back to all topics that you have selected.



- A pop-up window appears when you click on a highlighted term to see a detailed explanation of the term.



 **Tip:** To close the pop-up window just click mouse off the pop-up.

- To Close Help, click on **Close Help**. This will return you to the GWA System.



Printing a help topic

1. Click  Print Topic button.



2. Select the printing options you want.

Other Print options:

- Position your mouse over the Help Topic you want to print, right-click the Help topic, and then click **Print**.
Or
- Click once within the Help window to make sure that the window is active, and then press CTRL+P (in Microsoft Windows) or Command + P (on a Macintosh).

Moving around in the Help

The following types of navigation are available in Help to move around and display information:

***Hyperlinks** are clickable items such as text (typically underlined and displayed in a difference color) that perform an action, such as displaying another topic or a Web page.*

***Related Topics and See Also:** When you click a Related Topics or See Also button, a popup menu opens that displays a list of topics you can go to. These topics are relevant to what you are currently reading in the right pane. Click a topic in the popup menu to open it in the right pane.*

***Drop-down text:** When you click a drop-down hotspot, more information is displayed below the hotspot. You only need to click the hotspots you want to read. To hide the text, click the hotspot again.*

***Expanding text:** When you click an expanding hotspot, more information is displayed immediately to the right of the hotspot. You only need to click the hotspots you want to read. To hide the text, click the hotspot again.*

***Popups:** When you click a popup link, either a small window with text "pops up" or a topic opens "on top" of the currently open topic. Popups enable you to read additional information without leaving the current topic. When you finish reading the information in the popup, you can click any links it contains to jump to other information or close it by clicking again.*

***Browse sequences:** When you click the Previous ◀ or Next ▶ buttons, you can read through a series of topics that are arranged in a particular order. This allows you to learn about a subject in an easy-to follow sequence.*

How to Use Context Sensitive Help


(Not available in this release)

Overview

Context Sensitive Help is provided for the GWA System. Context Sensitive help provides information relevant to the task the user is currently trying to accomplish such as entering data on an online form.

To access the context sensitive help page click on this question mark as shown here:





 A separate window or popup is displayed with information relating specifically to the page you are on in the GWA System.

Getting Help


There are several ways you can obtain help when using the GWA System. They include online help as well as FMS personnel that can assist you with system questions.

Online Help

Online help that is specifically related to GWA may be accessed by clicking the Help   button located to the left of the GWA Log Off button. See *Accessing Help* on how to use the online help.

Additional Resources for Help

Additional resources for help with the GWA System include the following:

- FMS GOALS Help Desk: 202-874-8270
-  E-mail your comments, questions, and concerns to GWA.Project@fms.treas.gov

Browser Help


There are several browser terms and features that you may find helpful while using GWA System. Several common browser terms and features are described below.

Browser Requirements

- For viewing the GWA System **Microsoft Internet Explorer 6.0**. The display (monitor) resolution setting should be **800 x 640 or higher**.
- Update your **Browser!** Most of the difficulties encountered by users are related to old browsers.

Download the latest versions for free!




 Note: Check with your system administrator before downloading any new browser. Questions about obtaining or using browsers should be directed to your Agency's System Administrator or the browser Manufacturer.



Bookmark Web Address (URL)

The first time you access the system, bookmark the URL.

 Bookmarking stores the address in your list of **Favorites** if you are using Microsoft Internet Explorer for easy access.

Cookies

- **Cookie Policy:** The Department of Treasury, Financial Management Service web sites requires and uses a cookie for maintaining a connection. This session cookie contains a system generated ID only, is stored in memory and automatically deleted when your browser is closed.
- Long-term (written to your hard-drive) cookies are also used to maintain optional preferences. These cookies only contain such preference settings; they do not contain uniquely identifying information and are not used for tracking purposes.

Cache

- You should verify caching is cleared before using the GWA System.
- To Clear **Cache** in Microsoft Internet Explorer:
 1. Select **Internet Options** from the **Tools** menu.
 2. In the **Temporary Internet Files Section** on the **General Tab**, click the **Delete Files** button.
 3. Choose OK to confirm your action.

Navigation

- The browser **Back** button will take you back to the previous screen. The **Forward** button will take you forward to the next screen that has already been displayed. Grayed-out **Forward** and **Back** buttons indicate no further navigation is possible in that direction.

If you need help with GWA System, please call GWA Project at 202-874-9117 or email gwa.project@fms.treas.gov

Contacts

Contact Information

If you need help in accessing the **GWA System** contact the GOALS Help Desk.

Contacts	Information
GOALS Help Desk	202-874-8270
✉ GOALS Help Email	GOALSHELP@fms.treas.gov

If you need help specifically about the **Borrowing from Treasury** contact:

Contacts	Information
Borrowings Accounting Team	304-480-7488
✉ Borrowings Email	<i>Borrowings@bpd.treas.gov</i>

If you need help specifically about **Warrants JV** and **Non-Expenditure Transfers** contact:

Contacts	Information
Budget Reports Division	202-874-9950
✉ Email	

Glossary

A

Accounting Period: Refers to the month and year that the transaction occurred.

Advance Warrant: Amounts appropriated in prior appropriation acts for future fiscal years.

Agency All: This user role has been defined for those agencies that have limited resources available to separate the duties of both preparing and certifying a transaction request. Approval of this role for the GWA BPD NET and GWA BPD Reverse NET applications is contingent upon the requester having a current signature card on file at the Bureau of the Public Debt. Approval of this role for an organization will preclude approval of all subsequent Agency Preparer and Agency Certifier roles for the same application.

Agency Certifier: This user role allows the participant to certify a Non-Expenditure Transfer SF-1151 request that has been completed by an Agency Preparer within their organization, and to monitor the status of requests that they have certified. Approval of the request for this role for the GWA BPD NET and GWA BPD Reverse NET applications is contingent upon the requestor having a current signature card on file at the Bureau of the Public Debt.

Agency Preparer: This role allows the user to enter a new Non-Expenditure Transfer SF-1151 request specific to the requested application (s), edit a request that has not been submitted to their certifying officer, monitor the status of requests that they have completed and to respond to rejections of submitted requests.

Agency Reference Number: This is an optional field for agency specific use.

Agency Reviewer: This user role allows the participant to monitor the status or view a Non-Expenditure Transfer SF-1151 request after certification by an Agency Certifier within their organization.

Airport & Airway (Excise Taxes): Airport & Airway – (Excise Taxes) – A percentage of the Excise Taxes as estimated by the Office of Tax Analysis are transferred bimonthly to the Airport & Airway Trust Fund Account for investment in Government Securities. Additionally, the estimated amounts are compared to the actual amounts of Excise taxes certified by the IRS and adjustments are made on a quarterly basis.

Allocation Account: For purposes of Government accounting, an allocation account contains the amount of obligational authority transferred from one agency, bureau, or account that is set-aside in a transfer appropriation account to carry out the purposes of the parent appropriation or fund. (The account to which the appropriation is made is called the parent account). For example, allocations are made when one or more agencies share the administration of a program for which appropriations are made to only one of the agencies or to the President. Transactions involving allocation accounts appear in the Object Classification

Schedule with the corresponding Program and Financing Schedule in The Budget of the United States Government, Appendix.

Annual Appropriation (Fiscal Year): A single digit (0 through 9) is used to indicate the fiscal year of availability for incurring obligations of a 1-year appropriation.

Annual Appropriation Warrant: Include those authorized by the 13 Annual Appropriation bills.

Apportionments: A plan, approved by OMB, to spend resources provided by law. The law providing the resources may be a permanent law (mandatory appropriations), one of the 13 annual appropriations acts, a supplemental appropriations act, or a continuing resolution.

Appropriation Transfer: Transfers representing the administrative or legislative exercise of transfer authority granted by law for the distribution or interchange of authority from one appropriation to other appropriations where merger of funds is permitted.

Appropriation Warrant: A document that establishes, by appropriation symbol, the individual amounts appropriated by Congress. It is the document used to officially notify an agency that Congress has approved its appropriation and is the basis for recording appropriations on Treasury's and the agency's books. The Appropriation Warrant is accomplished on TFS Form 6200.

Appropriation Warrant - Special and Trust Fund: An appropriation that is derived from receipts earmarked by law to be collected in an appropriated receipt account.

Aquatic Resources (Customs Duties): A percentage of the Duties on Imports as estimated by the Office of Tax Analysis are transferred monthly to the Aquatic Resources Trust Fund Account for investment in Government Securities. Additionally, the estimated amounts are compared to the actual amounts of Excise taxes certified by the U.S. Customs and adjustments are made on a quarterly basis.

Aquatic Resources (Excise Taxes): A percentage of the Excise Taxes as estimated by the Office of Tax Analysis are transferred bimonthly to the Aquatic Resources Trust Fund Account for investment in Government Securities. Additionally, the estimated amounts are compared to the actual amounts of Excise taxes certified by the IRS and adjustments are made on a quarterly basis.

B

Backdate Documents: Transfers of obligated balance from an expired account to and un-expired account.

Balance Transfer: Transfers of obligated balance from an expired account to and un-expired account

BETC: Describes the type of activity reported (such as disbursement, offsetting collection, unavailable receipt). It is used in combination with the Treasury

- Account Symbol to determine the transaction effect on the Fund Balance with Treasury.
- Black Lung (Excise Taxes):** A percentage of the Excise Taxes as estimated by the Office of Tax Analysis are transferred bimonthly to the Black Lung Trust Fund Account for investment in Government Securities. Additionally, the estimated amounts are compared to the actual amounts of the Excise taxes certified by the IRS and adjustments are made on a quarterly basis.
- Borrowing:** These borrowings are amounts Treasury advanced under loan authorizations and amounts repaid as principal. Interest payments on such loans represent expenditure transactions and are not in this category. See TFM Part 2--Chapter 2000 NON-EXPENDITURE TRANSACTIONS
- Borrowing from FFB:** A borrowing transaction that advances funds from the Federal Financing Bank to agencies, in lieu of borrowing from Treasury or issuing securities to the public.
- BPD Preparer:** This user role is available only to internal staff of the Bureau of the Public Debt and is specific to the GWA BPD NET, GWA BPD Reverse NET, and GWA BPD Write-off NET applications. The participant will be able to enter a new request on behalf of a federal agency, to respond to rejections of requests that they have submitted, to reverse posted Borrowing requests and to monitor the status of requests that they have completed.
- BPD Rejected:** The transaction was entered by an Agency Preparer, Agency All or BPD Preparer and has been rejected by the Bureau of Public Debt Approver and is awaiting action by the Agency Preparer, Agency All or BPD Preparer.
- BPD Reviewer:** This user role is available only to internal staff of the Bureau of the Public Debt and is specific to the GWA BPD NET, GWA BPD Reverse NET, and GWA BPD Write-off NET applications. The participant will be able to monitor the status or view a Non-Expenditure Transfer SF-1151 request after certification by an Agency Certifier.
- Budget Authority:** The authority provided by law to incur financial obligations that will result in outlays.
- Budget Warrant:** The President's Budget is used to prepare two warrants during the fiscal year for the various permanent indefinite appropriations. The first warrants are prepared with an October 1st date of each fiscal year. The second warrants are prepared in March or April after the publication of the revised figures for the President's Budget are issued. It is an adjustment between the estimated amount in October and the revised amount in March or April.
- Bureau of the Public Debt (BPD):** Federal agency that borrows money needed to operate the Federal Government and to account for the resulting debt. Borrowing is accomplished by selling Treasury bills, notes, and bonds, as well as U.S. Savings Bonds. BPD also pays interest to investors and when the loans are due to be repaid, investors' securities are redeemed.

C

Canceled: Account balances that are not available for obligation or expenditure for any purpose.

Capital Transfer: Transactions of a revolving fund whereby capital investments of the United States or earnings are transferred for credit to designated capital transfer miscellaneous receipt accounts.

Certifier: This user role allows the participant to certify transaction requests that have been completed by an Agency Preparer within their organization and to monitor the status of requests that they have certified. Approval of this role for the GWA BPD NET and GWA BPD Reverse NET applications is contingent upon the requester having a current signature card on file at the Bureau of the Public Debt.

Codified: When legislation progresses from a Statute to a U.S. Code.

Cohort: All direct loans or loan guarantees of a program for which a subsidy appropriation is provided for a given fiscal year.

Consolidated working fund accounts: These accounts are established to receive (and subsequently disburse) advance payment from the agencies or bureaus pursuant to Section 601 of the Economy Act (31 U.S.C. 1535) or other provisions of law. Consolidated working funds may be credited with advances from more than one appropriation for the procurement of goods and services to be furnished by the performing agency with the use of its own facilities within the same fiscal year. Outlays recorded in these accounts are stated net of advances and are classified under the agencies administering the accounts. The accounts are subject to the fiscal year limitations of the appropriations or funds from which advanced.

Control Number: Provides a unique number for each business event. The control number can be used to search for unique transactions within the GWA System.

Current: An appropriation made by the Congress in, or immediately prior to, the fiscal year or years during which it is available for obligation.

D

Definite: An appropriation for a specific amount of money.

Disbursement: Represent the amount of checks issued, cash, or other payments made, less refunds received. Net Disbursements represent gross disbursements less income collected and credited to the appropriation or fund account, such as amounts received for goods and services provided.

E

Effective Date: Must a valid date equal to or less than the Transaction date. Format for the Effective Date is: MM/DD/CCYY. The Effective date for borrowing transactions will designate when interest begins accumulating. The Effective Date is equivalent to STAR's Report Date.

Enabling Legislation: Legislation that gives appropriate officials the authority to implement or enforce the law.

Expired Appropriation: An appropriation that is no longer available for obligation but is still available for payment of existing obligations.

F

Federal Insurance Contribution Act (FICA): A percentage of the Withheld Individual Income and FICA taxes as certified by the Office of Tax Analysis are transferred monthly to FICA Trust Fund Account for investment in Government Securities. Additionally, the certified amounts are compared to the actual amounts of the FICA taxes certified from the Social Security Administration and adjustments are made on a quarterly basis.

Federal Program Agencies (FPA): A general term used to refer to agencies of the Federal Government. This excludes any executive department, military department, independent agency, Government Corporation, government controlled corporation, or other establishment in the executive branch of the Federal Government. Within the Executive Office of the President, the term includes only OMB and the Office of Administration.

Federal Unemployment Tax Act (FUTA): A cumulative total of receipts from the Cash Forecasting Division are transferred from the Federal Unemployment Taxes to Unemployment Trust Fund Account for investment in Government Securities. Additionally, a monthly adjustment to Federal Unemployment Taxes and Unemployment Trust Fund are based on a reclassification letter from the Internal Revenue Services.

FICA Tax Adjustment: The Office of Tax Analysis issues monthly a reclassification adjustment to redistribute the Withheld Individual Income and FICA taxes to the various FICA Trust Fund receipts (FOASI, FDI and FHI).

Finished: The transaction has been completed by an Agency Preparer and is awaiting action by the Agency Certifier.

FMS Analyst: This user role is available only to internal staff of FMS -specifically Budget Reports Division and is specific to the GWA NET and GWA Warrants applications. The participant will be able to enter a new GWA NET request including Authority Transfer, Balance Transfer, Capital Transfer, Borrowing from Federal Finance Bank, Repayment of Borrowing from Federal Finance Bank and Reappropriation request on behalf of a Federal agency, to enter all types of Warrants, to respond to rejections of requests that they have submitted, modify the type of non-expenditure transfer request submitted by a federal agency, to certify (or reject) a non-expenditure transfer request and to monitor the status of requests that they have completed.

FMS Approved: The transaction has been approved by FMS but must be approved by FMS Publications prior to posting.

FMS Certified: The transaction has been certified by the FMS Analyst and is awaiting action by the FMS Supervisor.

FMS Rejected: The transaction has been rejected by the FMS Analyst or the FMS Supervisor and has been returned to the Agency Preparer for action.

FMS Reviewer: This user role is available only to internal staff of FMS. The participant will be able to monitor and view a transaction after certification by the Federal agency (for GWA NET) or after approval by the Bureau of the Public Debt.

FMS Supervisor: This role is available only to internal staff of FMS - specifically Budget Reports Division. The participant will be able to enter a new Authority Transfer, Balance Transfer, Capital Transfer, Borrowing from Federal Finance Bank, Repayment of Borrowing from Federal Finance Bank and Reappropriation request on behalf of a Federal agency, to respond to rejections of request that they have submitted, modify the type of non-expenditure transfer request submitted by a Federal agency, to approve (or reject) a non-expenditure transfer request, and to monitor the status of requests that they have completed.

Fund Balance with Treasury (FBWT): This asset account represents the future economic benefits of monies that agencies can spend for future authorized transactions. It includes all funds on deposit with the Treasury, except seized cash deposited. Reconciling Fund Balance with Treasury accounts is a key internal control process. It assures the reliability of the Government's receipt and disbursement data reported by agencies.

G

General Fund Expenditure Accounts: Appropriation accounts established to record amounts appropriated by Congress to be expended for the general support of the Federal Government.

General Fund Receipts: Those accounts credited with all collections that are not earmarked by law for a specific purpose. These collections are presented in The Budget of the United States Government as either budget (governmental) receipts or offsetting collections.

GOALS II: The Government On-Line Accounting Link System II (GOALS II) will replace the commercially operated GOALS system. GOALS is a commercial timesharing service comprised of 18 application sub-systems that collect, edit, and communicate data to and from Federal Program Agency users.

H

Hazardous Substance (Corporate): The Internal Revenue Service certifies on an annual basis the amount of Corporation Income Taxes transferred to the Hazardous Substance Superfund.

Hazardous Substance (Excise): Estimates were provided by the Office of Tax Analysis to transfer funds from Excise taxes to Hazardous Substance Superfund (Legislation that requires OTA to submit estimates that expired on December 31,

1995). The Internal Revenue Service certifies on a quarterly basis the actual amount of Excise taxes to be transferred to Hazardous Substance Superfund.

Highway (Excise Taxes): A percentage of the Excise Taxes as estimated by the Office of Tax Analysis are transferred bimonthly to the Highway Trust Fund Account for investment. Additionally, the estimated amounts are compared to the actual amounts of the Excise taxes certified by the IRS and adjustments are made on a quarterly basis.

I

Indefinite: An appropriation of an unspecified amount of money. An indefinite appropriation may appropriate all or part of the receipt from certain sources, the specific amount of which is determinable only at some future date, or it may appropriate “such sums as may be necessary” for a given purpose.

Inland Waterways (Excise Taxes): A percentage of the Excise Taxes as estimated by the Office of Tax Analysis are transferred bimonthly to the Inland Waterways Trust Fund Account for investment. Additionally, the estimated amounts are compared to the actual amounts of the Excise taxes certified by the IRS and adjustments are made on a quarterly basis.

Interest Rate: Must be equal to or greater than zero with a length of 8 and 5 decimal points

Interface: The transaction has been approved for transmission to STAR.

Intragovernmental Revolving Fund Accounts: Funds authorized by law to carry out a cycle of intragovernmental Business-type operations. These funds are credited with offsetting collections from other agencies and accounts.

J

Joint Resolution/Continuing Resolution: An act of Congress that provides funding to maintain Government operations until regular appropriations are enacted.

L

Leaking Underground (Excise Taxes): A percentage of the Excise Taxes as estimated by the Office of Tax Analysis are transferred bimonthly to the Leaking Underground Trust Fund Account for investment. Additionally, the estimated amounts are compared to the actual amounts of the Excise taxes certified by the IRS and adjustments are made on a quarterly basis.

Legal Authority: This field will display the legal authority that enables the Treasury Account Symbol to Borrow from Treasury.

M

Maintenance: Yearly process performed by FMS Supervisor to pre-populate the fields that remain static in the appropriation process. In the future, this process will allow the Supervisor to add the STAT range when it becomes available. Update Existing Legislation – Performed throughout the year as Public Law Legislation becomes a Statute or is codified.

Management Fund Accounts: Authorized by law to credit collections from two or more appropriations to finance activity not involving a continuing cycle of business-type operations. Such accounts do not generally own a significant amount of assets (e.g., supplies, equipment, loans, etc.) nor do they have a specified amount of capital provided (a corpus of the fund).

Mass Transit (Excise Taxes): A percentage of the Excise Taxes as estimated by the Office of Tax Analysis are transferred bi-monthly to the Mass Transit Trust Fund Account investment. Additionally, the estimated amounts are compared to the actual amounts of the Excise taxes certified by the IRS and adjustments are made on a quarterly basis.

Miscellaneous Receipts: Same as General Fund.

N

NET: See Non-Expenditure Transfer

New Transaction: The transaction is in the process of being created.

No-year Appropriation: An “X” is used to indicate a no-year appropriation that is available for obligation for an indefinite period of time.

Non-Expenditure Transfer: Transactions that transfer funds between or within government agencies without recording a receipt or an expenditure (outlay) on the books of the Treasury.

O

Obligation: A binding agreement that will result in outlays, immediately or in the future. Budgetary resources must be available before obligations can be incurred legally.

Obligations Incurred: Amounts of orders placed, contracts awarded, services received, and similar transactions during a given period that will require payments during the same or a future period. Such amounts will include outlays for which obligations have not been previously recorded and will reflect adjustments for differences between obligations previously recorded and actual outlays to liquidate those obligations.

Offsetting Collections: Collections that by law are credited directly to expenditure accounts. Usually, they are authorized to be spent for the purposes of the account without further annual action by Congress. They result from business-type or market-oriented activities with the public and other Government accounts. The authority to spend offsetting collections is a form of budget authority.

Oil Spill (Excise): Estimates were provided by the Office of Tax Analysis and actual amounts by the Internal Revenue Service to transfer funds from Excise taxes to Oil Spill Liability Trust Fund. Legislation that requires OTA and IRS to submit estimates and actual amounts has expired.

P

Pending Reverse: The transaction is in the process of being reversed.

Permanent: A “standing” appropriation that, once made, is always available for specified purposes and does not require repeated action by Congress to its use. Usually occurs in permanent legislation.

Preparer: This user role allows the participant to enter a new transaction request for their organization, edit a request that has not been submitted to their certifying officer, monitor the status of requests that they have completed and respond to rejections of submitted requests.

Prior Year Appropriations: Prior Year Appropriations - Prior year appropriations not recorded on the books of Treasury in the year of enactment.

Prior Year Rescission: Rescission not requested by the respective agencies in the year that the legislation was enacted. This rescission must be recorded on the books of Treasury.

Private Law:

Public Enterprise Revolving Fund Accounts: Expenditure accounts, authorized by Congress to be credited with collections, primarily from the public, that are generated by, and earmarked to finance, a continuing cycle of business-type operations.

Public Law: Number assigned to legislation that has been approved by the House, Senate and the President of the United States.

Publications Supervisor: This user role is available only to internal staff of Financial Management Service (FMS) - specifically Budget Reports Division. The participant will approve or reject transactions based upon the impact to the publications of FMS.

R

Railroad Retirement (Taxes): The Cash Forecasting Division calculates daily deposits for the Railroad Retirement Tax account that are transferred to the Railroad Retirement Trust Fund Account for investment in Government Securities. The Internal Revenue Service certifies on a monthly basis the actual amount of Railroad Retirement Taxes to be transferred to the Railroad Retirement Trust Fund. Any amounts reported in the Railroad Retirement Tax Account at year-end are transferred to the Railroad Retirement Trust Fund. The Railroad Retirement Tax account must be brought to a zero balance at the end of each fiscal year. The residual amounts are invested in Government Securities.

Reappropriation: Transaction type that includes transfers of appropriation or funds that represent a redistribution of funds, re-delegation or adjustment of obligation authority which permits funds to be expended under another appropriation or fund symbol.

Recap: A worksheet used to capture data from Annual and Supplemental appropriation bills and other types of Legislative action.

Receipt Accounts:

Reclassification: The classification of an account from one Treasury Account Symbol into another.

Reforestation (Custom Duties): Estimates provided by the Office of Tax Analysis are transferred monthly from the Duties on Import to the Reforestation Trust Fund. Unlike, the Treasury managed funds the Reforestation Trust Fund is sent directly to Agriculture for investment action. Note: Reforestation Fund is capped at \$30 million per fiscal year and there is no need to prepare a quarterly JV Warrant.

Repayment to FFB: Transaction type for repaying the principle principal of borrowings from the Federal Financing Bank.

Reporting Agency Location Code (ALC): The agency transmitting/reporting data to Treasury.

Rescissions: Legislation which cancels budget authority previously provided by Congress, prior to when the authority would otherwise expire and does not give a particular account from where to rescind the money. Depending on the legislation, rescissions can be on an individual account, an entire agency, entire appropriation bill or Government-wide.

Reviewer: This user role allows the participant to monitor the status or view an agency initiated transaction request after certification by an Agency Certifier within their organization and/or view a central agency initiated transaction for their organization after approval.

Revolving Funds: Funds which finance a continuing cycle of operations in which expenditures generate receipts and the receipts are available for expenditure without further action by congress. They are further classified as: Public Enterprise Funds and Intragovernmental Funds.

Rider: A clause, usually having little relevance to the main issue, that is added to a legislative bill.

S

Save Incomplete: Click on the Save Incomplete button at anytime to Save the transaction to the database. The transaction can then be retrieved at a later time by selecting Pending Transactions from the Menu Bar.

Self Employed Contribution Act (SECA): A percentage of the Individual Income Tax and SECA taxes as certified by the Office of Tax Analysis are transferred monthly to SECA Trust Fund Account for investment. Additionally, the certified

- amounts are compared to the actual amounts of the SECA taxes certified from the Social Security Administration and adjustments are made on a quarterly basis.
- Special Fund Expenditure Accounts:** Accounts established to record appropriated amounts of special funds receipts to be expended for special programs in accordance with specific provisions of law.
- Special Fund Receipt Accounts:** Accounts credited with receipts from specific sources that are earmarked by law for a specific purpose.
- STAR Rejected (STARREJCTD):** The transaction has been rejected by STAR and is awaiting action of the Agency Preparer.
- Status:** Status - This field will display new (if the transaction is new).
- Statute:** For the purposes of BRD, a tool used to research various types of Legislation.
- Sub-Cohort:** Used to manage interest rates. Normally represents sub-programs (risk category).
- Supplemental Warrant:**
- Surplus:** The amount by which receipts exceed outlays in a fiscal year.
- Surplus Warrant:** These warrants withdraw unobligated balances of appropriations after the period of availability expires.
- Surplus Warrant Special and Trust Fund Receipts Available for Restoration:**
Surplus warrants withdraw funds for accounts relating to unappropriated receipts for special funds and trust funds.
- Surplus Warrant Unavailable for Restoration:** This type of warrant is used to withdraw the Unobligated balance of the appropriation remaining at the expiration of the period of availability. An appropriation account available for obligation for an indefinite period shall be closed, and any remaining balance (whether obligated or Unobligated) in that account shall be canceled and thereafter shall not be available for obligation or expenditure for any purpose, if (1) the head of the agency concerned or the President determines that the purposed for which the appropriation was made have been carried out; and (2) no disbursement has been made against the appropriation for 2 consecutive fiscal years and (3) to completely close Definite or Indefinite No-Year (X) accounts, agencies must meet the requirements set forth in 31 U.S.C. 1555.

T

- Transaction Code:** A two-digit code, which identifies the type of transactions affecting fund accounts. They also determine how the account activity will be posted to the accounting system.
- Transaction Date:** Must be a valid date and the month and year of the transaction must be equal to or greater than the establish date of the account. Format for the Transaction Date is: MM/DD/CCYY

Transfer Accounts: The movement of budgetary resources from one budget account to another.

Transfer Types: Identifies the type of transfer that is being created. The user has 6 Transfer types to choose from in the Non-Expenditure Transfer application.

Treasury Account Symbol: represent, by agency, individual appropriation receipts and other fund accounts as assigned by the Financial Management Service in corroboration with the Office of Management and Budget

Trust Fund Expenditure Accounts: Appropriation accounts established to record appropriated amounts of trust fund receipts to be used to finance specific purposed or programs under a trust agreement or statute.

Trust Fund Receipt Accounts: Expenditure accounts used to carry out a cycle of business-type operations in accordance with a trust agreement or statute. They are authorized to credit with offsetting collections.

U

Unappropriated Receipts: Collections made for special and trust fund receipt accounts that are usually held until appropriated in specific legislative provisions.

Unexpended Balance: The sum of the obligated and unobligated balances.

United States Code: A consolidation and codification of all general and permanent laws of the United States.

Unobligated Balance: Funding that has been approved or is available, but not yet committed to any particular purpose.

V

Vaccine Compensation (Excise Taxes): A percentage of the Excise Taxes as estimated by the Office of Tax Analysis are transferred bi-monthly to the Vaccine Compensation Trust Fund Account for investment. Additionally, the estimated amounts are compared to the actual amounts of the Excise taxes certified by the IRS and adjustments are made on a quarterly basis.

Viewer: This user role allows the participant to view reports for their organization.

W

Wool Research (Custom Duties): The Office of Tax Analysis provides estimates on an annual basis to be transferred from the Duties on Imports to Wool Research Development Trust Fund. Note: Wool Research Fund is expected to sunset on January 1, 2006, and all amounts in the Trust Fund on such date shall be transferred to the General Fund.

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