



BUREAU OF THE
Fiscal Service
U.S. DEPARTMENT OF THE TREASURY

A-B-C, IT'S AS EASY AS 1-2-3!

**HOW TO PROPERLY SUBMIT REQUESTS FOR:
WARRANTS, NON-EXPENDITURE TRANSFERS AND ACCOUNT MAINTENANCE (WNAM)**

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Purpose

- To support agencies in getting their WNAM requests approved quickly
- To assist in the limitation of error

Agenda

- Requesting:
 - Appropriation Warrants
 - Non-Expenditure Transfers (NET)
 - Account Maintenance
- Common Mistakes
- Proper Citation
- Recommendations
- Q & A

Appropriation Warrants

- Regular Appropriation
 - No letter required
- Enacted Legislation
 - Letter required
- United States Code (USC)
 - Permanent indefinite appropriation
- Continuing Resolution (CR)
 - Short Term CR (no submission required)
 - Full Year CR (submission is required)

Appropriation Warrants

- Submission Mechanism
 - Fax, Postal Mail and E-mail
- Information Required in the Request
 - Date
 - Treasury Account Symbol (TAS) e.g. 017 2014 2014 1405 001
 - Dollar amount
 - Accounting period
 - Legal authority (e.g. PL, USC)
 - Agency letterhead w/ signature if sent via Fax or Postal Mail

Less Common Transactions

- Prior Year Backdated NETS and Warrants
- Sequestration Warrants
- Across the Board Rescission (ATB) Warrants
 - Initiated via the OMB MAX Portal
 - Approval by OMB = Approval by Treasury

Non-Expenditure Transfers (NETs)

- Submission Mechanism
 - Via initiation of transaction in CARS-ATM Module
- Required Information
 - Transfer Type (Appropriation, Balance, etc.)
 - Sub Transfer Type (USSGL)
 - Active Treasury Account Symbol (TAS)
 - Proper Legal Citation

Account Maintenance

- **Defined:**
 - In collaboration with OMB and the relevant administrative agency, Treasury establishes, amends, changes, and discontinues Treasury Account Symbols (TAS) and titles.
- **Submission Mechanism**
 - Postal Mail, Fax or E-mail
- **New Programs established via Appropriation**
 - Generally no request letter necessary
 - Deposit Funds, Receipt Accounts, New Independent Agencies/Commissions – need request

Account Maintenance

- **New TAS pursuant to other legislation**
 - Contact OMB for approval
 - Submit letter of request

- **Required Information**
 - Date
 - Name of Agency and Bureau
 - TAS with Period of Availability (POA)
 - Account Title
 - Legal authority
 - OMB approval

Common Mistakes

- Incomplete legal citation e.g. missing STAT/page #/ Subsection
- Citing the H.R.#, once PL and STAT is assigned
- Citing the Public Law # (PL 101-508), when law is codified
(2 USC 661d)

Proper Citation

- **USC**
 - Code number, Section and Subsection (if applicable)
e.g. 2 USC 661d (c)

2 USC 661d: Authorizations

Text contains those laws in effect on July 24, 2014

From Title 2-THE CONGRESS

CHAPTER 17A-CONGRESSIONAL BUDGET AND FISCAL OPERATIONS SUBCHAPTER III-CREDIT REFORM

§661d. Authorizations

(a) Authorization of appropriations for costs

There are authorized to be appropriated to each Federal agency authorized to make direct loan obligations or loan guarantee commitments, such sums as may be necessary to pay the cost associated with such direct loan obligations or loan guarantee commitments.

(b) Authorization for financing accounts

In order to implement the accounting required by this subchapter, the President is authorized to establish such non-budgetary accounts as may be appropriate.

(c) Treasury transactions with financing accounts

The Secretary of the Treasury shall borrow from, receive from, lend to, or pay to the financing accounts such amounts as may be appropriate. The Secretary of the Treasury may prescribe forms and denominations, maturities, and terms and conditions for the transactions described above, except that the rate of interest charged by the Secretary on lending to financing accounts (including amounts treated as lending to financing accounts by the Federal Financing Bank (hereinafter in this subsection referred to as the "Bank") pursuant to section 655(b) of this title) and the rate of interest paid to financing accounts on uninvested balances in financing accounts shall be the same as the rate determined pursuant to section 661a(5)(E) of this title.

Proper Citation

- **No PL, just H.R. information:**
 - H.R. #, page #, Section and Subsection (if applicable)
e.g. H.R. 3547 - 99 (H.R. 3547 page 99) Sec. 8005

H. R. 3547—99

TITLE VIII
GENERAL PROVISIONS

(TRANSFER OF FUNDS)

SEC. 8005. Upon determination by the Secretary of Defense that such action is necessary in the national interest, he may, with the approval of the Office of Management and Budget, transfer not to exceed \$5,000,000,000 of working capital funds of the Department of Defense or funds made available in this Act to the Department of Defense for military functions (except military construction) between such appropriations or funds or any subdivision thereof, to be merged with and to be available for the same purposes, and for the same time period, as the appropriation or fund to which transferred:

Proper Citation

- **PL assigned, but no STAT**

- PL #, page #, Section and Subsection (if applicable)

- e.g. PL 113 – 76 (H.R. 3547) page 99 SEC. 8005 or (H.R. 3547 – 99, SEC. 8005)

H. R. 3547—99

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Proper Citation

- **Public Law w/ STAT**

- STAT page, Section and Subsection (if applicable)

- e.g. PL 113 - 76, 128 STAT 103, SEC. 8005

PUBLIC LAW 113 - 76 -JAN. 17, 2014

128 STAT. 103

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Recommendations

- Highlight and pdf the specific legal authority upon submitting requests
- Provide CARS control number of previously approved document
- Provide OMB approved apportionment if needed
- Include all applicable sub sections of the Legislation cited
- Unsure of legal citation? refer to prior paper work, and/or consult with your budget shop
- Don't assume Treasury knows all your programs and how they operate

Q & A



Additional Guidance

Treasury Financial Manual (TFM)

Part 2: Chapter 1500 Description of Accounts Relating to Financial Operations

<http://tfm.fiscal.treasury.gov/v1.html#Part 2>

Contact Information

Treasury Support Center
1 (877) 440 - 9476