

**Appropriations Provided by a Continuing Resolution**

**Effective Fiscal Year 2019**

**GENERAL LEDGER AND ADVISORY BRANCH**

**BUREAU OF FISCAL SERVICE**

**U.S. DEPARTMENT OF THE TREASURY**

*Appropriations Provided by a Continuing Resolution Guidance*

*Effective 2019*

Version Number	Date	Description of Change	Effective USSGL TFM
1.0	04/18	Original	
1.2	07/18	Revised Situation 1 and 2	

## *Appropriations Provided by a Continuing Resolution Guidance*

*Effective 2019*

*Continuing resolutions (CRs) are joint resolutions (passed by the House and the Senate and signed by the President) that provide continuing appropriations for a fiscal year. Continuing resolutions are enacted when Congress has not yet passed one or more appropriations bills for a fiscal year or when the President has vetoed congressionally passed appropriations bills. Lacking appropriations, most programs can not incur new obligations.*

- ❑ *Continuing Resolutions usually do not appropriate specific sums of money. Instead the CRs provide “formulas” for calculating the amounts available for continuing programs at minimal levels. Continuing resolutions provide funds for projects and activities. In most cases, the term “programs and projects” refers to appropriation accounts, but not always.<sup>1</sup>*

*After a CR is enacted into law, the Office of Management and Budget will issue a bulletin to automatically apportion amounts made available by the CR.<sup>2</sup> The amount available during the period covered by the CR will be further defined in the bulletin based on the law.*

Generally, warrants are not issued under a CR in anticipation that the appropriation act will be passed. However, Fiscal Service may issue a warrant under the following instances:

- ❑ *The CR covers specific mandatory federal payments or*
- ❑ *On a case by case basis after the second quarter of the fiscal year; and/or*
- ❑ *The CR covers the entire year.<sup>3</sup>*

Although a warrant may not be issued, agencies' Fund Balance With Treasury (FBWT) should be recorded under a CR. The CR entitles agencies to FBWT. [SFFAS](#) No. 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting, paragraph 71 states that appropriations should be recognized in capital as “unexpended appropriations” (and among assets as “funds with Treasury”) when made available for apportionment, even if a Treasury Warrant has not yet been received, or the amount has not been fully apportioned.

Furthermore, until Fiscal Service processes a warrant, agencies' FBWT will not be posted to its Central Accounting System. The balance in this account will not match CARS. However, agencies will post its normal receipt and disbursement activity using USSGL Account 101000, which should match the balance in CARS.

This scenario illustrates accounting transactions and reporting requirements agencies should use to record FBWT while under a CR.

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<sup>1</sup> See chapter 8 of the [Government Accountability Office's](#) Appropriation Law. Usually, CRs last no longer than the first quarter of the fiscal year.

<sup>2</sup> [OMB Circular No. A-11 \(2017\)](#), Section 123.1 - 123.5

<sup>3</sup> [Treasury Financial Manual](#), Part 2, Chapter 2000, Section 2030.2

**Current USSGL accounts:**

**Account Title:** Other Liabilities Without Related Budgetary Obligations

**Account Number:** 299000

**Normal Balance:** Credit

**Definition:** Other liabilities not otherwise classified, for which there is not a related budgetary obligation. This account does not close at yearend.

**Justification:** To separate warrant activity.

**Account Title:** Other Liabilities – Reductions

**Account Number:** 299100

**Normal Balance:** Credit

**Definition:** Other liabilities of reductions where there is not a related budgetary obligation. Use while awaiting a warrant to be issued for a reduction (i.e., rescission, across-the-board reduction, and sequestration). The warrant must be issued by yearend. This account does not close at yearend.

**Justification:** To separate warrant activity.

**Proposed USSGL Account Illustrated**

**Proposed USSGL Account:**

**Account Title:** Appropriated Dedicated Collections Receivable

**Account Number:** 139000

**Normal Balance:** Debit

**Definition:** The amount due from an unavailable receipt account for funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation derived from an unavailable special or trust non-revolving receipt account by the U. S. Department of the Treasury's Bureau of the Fiscal Service. This account may also be used while waiting a warrant for reductions from the expenditure TAS to the unavailable receipt account. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by yearend. This account does not close at yearend.

**Justification:** To separately track funds to be appropriated from an unavailable special or trust non-revolving receipt account during a continuing resolution while awaiting the issuance of the warrant by Treasury's Bureau of the Fiscal Service.

**Account Title:** Appropriated Dedicated Collections Liability

**Account Number:** 299200

**Normal Balance:** Debit

**Definition:** The amount due to the expenditure Treasury Account Symbol (TAS) from an unavailable receipt account for funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation derived from an unavailable special or trust non-revolving receipt account by the U. S. Department of the Treasury's Bureau of the Fiscal Service. This account may be used while waiting a warrant for reductions from the expenditure TAS to the unavailable receipt account. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by yearend. This account does not close at yearend

**Justification:** To separately track appropriated dedicated collections during a continuing resolution or while waiting the issuance of a warrant from an unavailable special or trust non-revolving receipt account by Treasury's Bureau of the Fiscal Service.

**Account Title:** Unexpended Appropriations While Awaiting a Warrant

**Account Number:** 309000

**Normal Balance:** Credit

**Definition:** The amount of new appropriations expected to be received during the fiscal year from the General Fund of the U.S. Government. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation by the U.S. Department of the Treasury's Bureau of the fiscal Service. Special and trust funds do not use this USSGL account to record appropriations for dedicated collections. However, special and trust funds that receive appropriations from the General Fund of the U.S. Government are to use this account. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by yearend. This account does not close at yearend.

**Justification:** To separate appropriations while awaiting the issuance of a warrant by Treasury's Bureau of the Fiscal Service from appropriations received.

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**Account Title:** Appropriations Outstanding – Warrants to be Issued

**Account Number:** 309010

**Normal Balance:** Credit

**Definition:** The amount recorded by the General Fund of the U.S. Government for new appropriations expected to be issued during the fiscal year. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget’s automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant to be issued for an appropriation by the U.S. Department of the Treasury’s Bureau of the Fiscal Service. This account corresponds to the Unexpended Appropriations While Awaiting a Warrant. The balance in this account will adjust to zero when the U.S. Department of the Treasury’s Bureau of Fiscal Service issues a warrant and must adjust to zero by yearend. This account does not close at yearend.

**Justification:** A new USSGL account is needed for the General Fund of the U.S. Government to capture and distinguish appropriations outstanding to be issued. This account is to be used with 209010.

**Account Title:** Appropriated Dedicated Collections to be Transferred In

**Account Number:** 573500

**Normal Balance:** Credit

**Definition:** The amount to be appropriated from an unavailable receipt account to the expenditure account of dedicated collection, via warrant. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget’s automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant from the unavailable receipt account. This account may be used while waiting a warrant for reductions from the expenditure TAS to the unavailable receipt account. The balance in this account will adjust to zero when the U.S. Department of the Treasury’s Bureau of Fiscal Service issues a warrant and must adjust to zero by yearend. This account does not close at yearend.

**Justification:** To record appropriations during a continuing resolution from dedicated collections while awaiting the transfer in to be processed.

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**Account Title:** Appropriated Dedicated Collections to be Transferred Out

**Account Number:** 573600

**Normal Balance:** Debit

**Definition:** The amount to be appropriated to the expenditure account of dedicated collection, via warrant, from an unavailable receipt account. This is equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. Pursuant to a continuing resolution or enacted annual appropriation act, the account may be used while awaiting a warrant from the unavailable receipt account. This account may be used while waiting a warrant for reductions from the expenditure TAS to the unavailable receipt account. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Bureau of Fiscal Service issues a warrant and must adjust to zero by yearend. This account does not close at yearend.

**Justification:** To record appropriations during a continuing resolution from dedicated collections while awaiting the transfer out to be processed.

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This scenario presents the first and second quarters of a fiscal year. During the first quarter, the agency is notified that its appropriations bill has not been signed and the agency is under a continuing resolution. In quarter two, the agency's appropriation bill has been signed. Two separate situations are presented in quarter two, which are as follows:

Situation 1: General Fund Expenditure TAFS receives exact amount in the appropriation.

Situation 2: Special Fund Expenditure TAFS receives exact amount in the appropriation. (Will be presented at a future IRC Meeting)

The following quarterly statements are presented: SF 133, Report on Budget Execution and Budgetary Resources, Consolidated Balance Sheet, Consolidated Statement of Net Cost and Consolidated Statement of Changes in Net Position. The statements are based on fiscal year 2018 crosswalks.

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*After careful review of the CR, in conjunction with the agency budget office and in compliance with OMB's automatic apportionment bulletin, it was determined that the annualized level of the appropriation provided under the continuing resolution is \$100,000. Since the seasonal obligations for this account are normally higher than the pro rata share and the CR covers the first 30 days of the fiscal year, the amount available for obligation under the CR is \$24,953.<sup>4</sup>*

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<sup>4</sup> Refer to OMB's automatic apportionment bulletin to determine the amount available for obligation under a continuing resolution.



**QTR 1 Situation 1**

1A & B. To record an agencies’ Fund Balance With Treasury under a continuing resolution as determined by OMB’s automatic apportionment bulletin. **No warrants processed.**

1A To record the Fund Balance With Treasury under a continuing resolution.

QTR 1	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b>					
411900 Other Appropriations Realized	100,000				A196
445000 Unapportioned Authority		100,000			
<b><u>Proprietary Entry</u></b>					
109000 <sup>5</sup> G 099 Fund Balance With Treasury While Awaiting a Warrant	24,953				A197
309000 G 099 Unexpended Appropriations While Awaiting a Warrant		24,953			
309010 F 1XX Appropriations – Warrants to be Issued			24,953		HXX
209010 F 1XX Liability for Fund Balance While Awaiting a Warrant				24,953	

<sup>5</sup> Account 1090, Fund Balance With Treasury under a Continuing Resolution, must be zero at year-end.

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1B. To record authority temporarily unavailable pursuant to public law.

QTR 1	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<u><b>Budgetary Entry</b></u> 445000 Unapportioned Authority 439500 Authority Unavailable Pursuant to Public Law <u><b>Proprietary Entry</b></u> None	74,047	74,047	N/A	N/A	A128

1C. To record budgetary authority *automatically* apportioned by OMB and available for allotment.

QTR 1	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<u><b>Budgetary Entry</b></u> 445000 Unapportioned Authority 451000 Apportionments <u><b>Proprietary Entry</b></u> None	24,953	24,953	N/A	N/A	A116

*\*Transactions 1A, 1B, and 1C should occur simultaneously.*

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2. To record allotment of authority.

QTR 1	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<u><b>Budgetary Entry</b></u> 451000 Apportionments 461000 Allotments – Realized Resources <u><b>Proprietary Entry</b></u> None	24,953	24,953	N/A	N/A	A120

3. Purchase request for \$5,000, was approved. (Commitment)

QTR 1	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<u><b>Budgetary Entry</b></u> 461000 Allotments – Realized Resources 470000 Commitments <u><b>Proprietary Entry</b></u> None	4,000	4,000	N/A	N/A	B202

4. To record current-year undelivered orders without an advance.

QTR 1	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<u><b>Budgetary Entry</b></u> 470000 Commitments 480100 Undelivered Orders Obligations – Unpaid <u><b>Proprietary Entry</b></u> None	4,000	4,000	N/A	N/A	B204

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5. To record the delivery of goods and accrue a liability.

QTR 1	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b>					
480100 Undelivered Orders Obligations – Unpaid	4,000				B302
490100 Delivered Orders – Obligations, Unpaid		4,000			
<b><u>Proprietary Entry</u></b>					
610000 N Operating Expenses	4,000				
211000 N Accounts Payable		4,000			
310700 G099 Unexpended Appropriations Used	4,000				B134
570000 G099 Expended Appropriations		4,000			
570005 F1XX Appropriations Expended			4,000		HXX
320700 F1XX Appropriations Outstanding - Used				4,000	

6. 6. Payment schedule certified and confirmed.

QTR 1	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b>					
490100 Delivered Orders – Obligations – Unpaid	4,000				B110
490200 Delivered Orders- Obligations, Paid		4,000			
<b><u>Proprietary Entry</u></b>					
211000 N Accounts Payable	4,000				
101000 G099 Fund Balance with Treasury		4,000			
201000 F1XX Liability for Fund Balance With Treasury			4,000		HXX
198000 F020 Asset for Agency’s Custodial and Non-entity Liabilities				4,000	

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Trial Balance		FPA		The General Fund	
Account	Description	Debit	Credit	Debit	Credit
				N/A	N/A
411900	Other Appropriations Realized	100,000			
439200	Permanent Reduction -New Budget Authority				
439500	Authority Unavailable for obligation Pursuant to Public Law - Temporary		74,047		
445000	Unapportioned Authority		1,000		
451000	Apportionments				
461000	Allotments - Realized Resources		20,953		
470000	Commitments - Programs Subject to Apportionment		-		
480100	Undelivered Orders - Obligations, Unpaid		-		
490100	Delivered Orders - Obligations, Unpaid		-		
490200	Delivered Orders - Obligations, Paid		4,000		
101000	Fund Balance With Treasury		4,000		
109000	Fund Balance With Treasury While Awaiting a Warrant	24,953			
198000	Asset for Agency's Custodial and Non-Entity Liabilities				
199000	Other Assets				
201000	Liability for Fund Balance With Treasury				
209010	Liability for Fund Balance While Awaiting a Warrant				
211000	Accounts Payable		-		24,953
299100	Liability for Surplus Warrant to the General Fund of the U.S. Government				
309000	Unexpended Appropriations - While Awaiting a Warrant		24,953		
309010	Appropriations Outstanding - Warrants to be Issued			24,953	
310100	Unexpended Appropriations - Appropriations Received				
310600	Unexpended Appropriations - Adjustments				
310700	Unexpended Appropriations - Used	4,000			
320100	Appropriations Outstanding - Warrants Issued				
320600	Appropriations Outstanding - Adjustments				
320700	Appropriations Outstanding - Used				4,000
570000	Expended Appropriations		4,000		
570005	Appropriations - Expended			4,000	
610000	Operating Expenses/Program Costs	4,000			

*Note, No statements are illustrated in this scenario for period 03.*

## **Appropriations Provided by a Continuing Resolution**

Quarter 2  
Situation 1

Agency Receives Exact Amount in Appropriations Act Passed by Congress

**QTR 2 Situation 1**

*The CR, passed in Quarter 1 has expired and the agency has received notification that the CR has been extended for an additional 30 days. The amount available for obligation under the extension is \$8,408. The annualized level of the appropriation provided under the CR is unchanged.*

1. To record additional Fund Balance With Treasury under a continuing resolution and record authority previously temporarily unavailable as available.

QTR 2	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b> 439500 Authority Unavailable Pursuant to Public 445000 Unapportioned Authority	8,408	8,408			A128R
<b><u>Proprietary Entry</u></b> 109000 <sup>6</sup> G099 Fund Balance With Treasury While Awaiting a Warrant 309000 G099 Unexpended Appropriations – While Awaiting a Warrant 309010 F1XX Appropriations Outstanding – Warrants to be Issued 209010 F1XX Liability for Fund Balance While Awaiting a Warrant	8,408	8,408	8,408	8,408	A197  <b>HXX</b>

2. To record budgetary authority apportioned by OMB and available for allotment.

QTR 2	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b> 445000 Unapportioned Authority 451000 Apportionments	8,408	8,408	N/A	N/A	A116
<b><u>Proprietary Entry</u></b> None					

<sup>6</sup> Account 1090, Fund Balance With Treasury under a Continuing Resolution, must be zero at year-end.

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A	B	C	D	E	F	
1	<b>Trial Balance</b>	<b>FPA</b>		<b>The General Fund</b>		
2	<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Debit</b>	<b>Credit</b>
3				N/A	N/A	
4	411900	Other Appropriations Realized	100,000			
5	439200	Permanent Reduction -New Budget Authority				
6	439500	Authority Unavailable for obligation Pursuant to Public Law - Temporary		65,639		
7	445000	Unapportioned Authority		1,000		
8	451000	Apportionments		8,408		
9	461000	Allotments - Realized Resources		20,953		
10	470000	Commitments - Programs Subject to Apportionment		-		
11	480100	Undelivered Orders - Obligations, Unpaid		-		
12	490100	Delivered Orders - Obligations, Unpaid		-		
13	490200	Delivered Orders - Obligations, Paid		4,000		
14						
15	101000	Fund Balance With Treasury		4,000		
16	109000	Fund Balance With Treasury While Awaiting a Warrant	33,361			
17	198000	Asset for Agency's Custodial and Non-Entity Liabilities				
18	199000	Other Assets				
19	201000	Liability for Fund Balance With Treasury				
20	209010	Liability for Fund Balance While Awaiting a Warrant				
21	211000	Accounts Payable		-		33,361
22	299100	Liability for Surplus Warrant to the General Fund of the U.S. Government				
23	309000	Unexpended Appropriations - While Awaiting a Warrant		33,361		
24	309010	Appropriations Outstanding - Warrants to be Issued			33,361	
25	310100	Unexpended Appropriations - Appropriations Received				
26	310600	Unexpended Appropriations - Adjustments				
27	310700	Unexpended Appropriations - Used	4,000			
28	320100	Appropriations Outstanding - Warrants Issued				
29	320600	Appropriations Outstanding - Adjustments				
30	320700	Appropriations Outstanding - Used				4,000
31	570000	Expended Appropriations		4,000		
32	570005	Appropriations - Expended			4,000	
33	610000	Operating Expenses/Program Costs	4,000			

*Note, Trial balance needs updated no statements are illustrated in this scenario for period 04.*



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**QTR 2 Period 05 (Situation 1)**

*Congress enacted the appropriation bill for \$100,000 and a 1% reduction.<sup>7</sup>*

1. To record receipt of authority (warrant Not received) and record authority previously temporarily unavailable as available.

<b>QTR 2 (Situation 1)</b>	<b>FPA (F 1XX)</b>		<b>The General Fund (G 099)</b>		<b>TC</b>
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b>					
439500 Authority Unavailable Pursuant to Public	65,639				
445000 Unapportioned Authority		65,639			A128R
<b><u>Proprietary Entry</u></b>					
109000 <sup>8</sup> G 099 Fund Balance With Treasury While Awaiting a Warrant	65,639				A197
309000 G 099 Unexpended Appropriations While Awaiting a Warrant		65,639			
309010 F 1XX Appropriations – Warrants to be Issued			65,639		<b>HXX</b>
209010 F 1XX Liability for Fund Balance While Awaiting a Warrant				65,639	

2. To record the 1% permanent reduction of unexpended appropriations (SW BETC).

<b>QTR 1</b>	<b>FPA (F 1XX)</b>		<b>The General Fund (G 099)</b>		<b>TC</b>
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b>					
445000 Unapportioned Authority	1,000				A132
439200 Permanent Reduction – New Budget Authority		1,000			
<b><u>Proprietary Entry</u></b>					
310600 G099 Unexpended Appropriations – Adjustments	1,000				
<b>299100 G099 Liability for Surplus Warrant to the General Fund of the U.S. Government</b>		1,000			
199000 F1XX Other Assets			1,000		<b>HXX</b>
320600 F1XX Appropriations Outstanding - Adjustments				1,000	

<sup>7</sup> *Note:* As previously stated, CRs usually do not last longer than the first quarter

<sup>8</sup> Account 1090, Fund Balance With Treasury under a Continuing Resolution, must be zero at year-end.

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3. To record budgetary authority apportioned by OMB and available for allotment.

QTR 2 (Situation1)	FPA (F 1XX)		The General Fund (G 099)		
	Debit	Credit	Debit	Credit	TC
<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments <u>Proprietary Entry</u> None	65,639	65,639	N/A	N/A	A116

4. To record allotment of authority.

QTR 2 (Situation1)	FPA (F 1XX)		The General Fund (G 099)		
	Debit	Credit	Debit	Credit	TC
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	74,047	74,047	N/A	N/A	A120

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Trial Balance		FPA		The General Fund	
Account	Description	Debit	Credit	Debit	Credit
				N/A	N/A
411900	Other Appropriations Realized	100,000			
439200	Permanent Reduction -New Budget Authority		1,000		
439500	Authority Unavailable for obligation Pursuant to Public Law - Temporary		-		
445000	Unapportioned Authority		-		
451000	Apportionments		-		
461000	Allotments - Realized Resources		95,000		
470000	Commitments - Programs Subject to Apportionment		-		
480100	Undelivered Orders - Obligations, Unpaid		-		
490100	Delivered Orders - Obligations, Unpaid		-		
490200	Delivered Orders - Obligations, Paid		4,000		
101000	Fund Balance With Treasury		4,000		
	Fund Balance With Treasury While Awaiting a Warrant				
109000	Asset for Agency's Custodial and Non-Entity Liabilities	99,000			
198000	Other Assets			1,000	
201000	Liability for Fund Balance With Treasury			4,000	
	Liability for Fund Balance While Awaiting a Warrant				
209010	Accounts Payable		-		99,000
211000	Liability for Surplus Warrant to the General Fun of the U.S. Government		1,000		
299100	Unexpended Appropriations - While Awaiting a Warrant		99,000		
309000	Appropriations Outstanding - Warrants to be Issued			99,000	
309010	Unexpended Appropriations - Appropriations Received				
310100	Unexpended Appropriations - Adjustments	1,000			
310600	Unexpended Appropriations - Used	4,000			
310700	Appropriations Outstanding - Warrants Issued				
320100	Appropriations Outstanding - Adjustments				1,000
320600	Appropriations Outstanding - Used				4,000
320700	Expended Appropriations		4,000		
570000	Appropriations - Expended			4,000	
570005	Operating Expenses/Program Costs	4,000			
610000					

*Note, no statements are illustrated in this scenario for period 05.*

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**QTR 2 Period 06 (Situation 1)**

1. To record receipt of the appropriation warrant

QTR 2 (Situation 1)	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b> None					
<b><u>Proprietary Entry</u></b> 309000 G099 Unexpended Appropriations – While Awaiting a Warrant 109000 G099 Fund Balance With Treasury While Awaiting a Warrant	99,000	99,000			A128R
101000 G099 Fund Balance With Treasury 310100 G099 Unexpended Appropriations – Appropriations Received	100,000	100,000			
320100 F1XX Appropriations – Warrants Issued 201000 F020 Liability for Fund Balance With Treasury			100,000		New??
209010 F1XX Liability for Fund Balance While Awaiting a Warrant 309010 F1XX Appropriations – Warrants to be Issued			99,000	100,000	
				99,000	

2. To record receipt of surplus warrant.

QTR 2 (Situation 1)	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b> None					A141
<b><u>Proprietary Entry</u></b> <b>299100 G 099 Liability for Surplus Warrant to the General Fund of the U.S. Government</b> 101000 G099 Fund Balance With Treasury	1,000	1,000			New??
201000 F1XX Liability for Fund Balance With Treasury 320600 F1XX Appropriations Outstanding - Adjustments			1,000	1,000	
320600 F1XX Appropriations Outstanding - Adjustments 199000 F1XX Other Assets			1,000	1,000	

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Trial Balance		FPA		The General Fund	
Account	Description	Debit	Credit	Debit	Credit
				N/A	N/A
411900	Other Appropriations Realized	100,000			
439500	Authority Unavailable for obligation Pursuant to Public Law - Temporary		-		
439200	Permanent Reduction - New Budget Authority		1,000		
445000	Unapportioned Authority		-		
451000	Apportionments		-		
461000	Allotments - Realized Resources		95,000		
470000	Commitments - Programs Subject to Apportionment		-		
480100	Undelivered Orders - Obligations, Unpaid		-		
490100	Delivered Orders - Obligations, Unpaid		-		
490200	Delivered Orders - Obligations, Paid		4,000		
101000	Fund Balance With Treasury	95,000			
109000	Fund Balance With Treasury While Awaiting a Warrant	-			
198000	Asset for Agency's Custodial and Non-Entity Liabilities				4,000
199000	Other Assets			-	
201000	Liability for Fund Balance With Treasury				95,000
209010	Liability for Fund Balance While Awaiting a Warrant				-
211000	Accounts Payable		-		
299100	Liability for Surplus Warrant to the General Fun of the U.S. Government		-		
309000	Unexpended Appropriations - While Awaiting a Warrant		-		
309010	Appropriations Outstanding - Warrants to be Issued			-	
310100	Unexpended Appropriations - Appropriations Received		100,000		
310600	Unexpended Appropriations - Adjustments	1,000			
310700	Unexpended Appropriations - Used	4,000			
320100	Appropriations Outstanding - Warrants Issued			100,000	
320600	Appropriations Outstanding - Adjustments				1,000
320700	Appropriations Outstanding - Used				4,000
570000	Expended Appropriations		4,000		
570005	Appropriations - Expended			4,000	
610000	Operating Expenses/Program Costs	4,000			

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USSGL Crosswalk - Balance Sheet		
Line No.	USSGL Acct.	USSGL Account Title
		<b>Assets (Note 2)</b>
		<b>Intragovernmental</b>
1		Fund Balance with Treasury (Note 3) <span style="float:right">95,000</span>
6		Total intragovernmental This line is calculated. Equals the sum of lines 1 through 5.
15		Total assets <span style="float:right">95,000</span> This line is calculated. Equals the sum of lines 6 through 14.
16		Stewardship PP&E (Note 11)
		<b>Liabilities (Note 13)</b>
21		Accounts Payable <span style="float:right">-</span>
28		Total Liabilities This line is calculated. Equals the sum of lines 20 through 27. <span style="float:right">-</span>
29		Commitments and contingencies (Note 20)
		<b>Net Position</b> <span style="float:right">-</span>
31		Unexpended appropriations - All Other Funds (Combined or Consolidated Totals) (310100, 310600, 310700) <span style="float:right">95,000</span>
33		Cumulative results of operations - All Other Funds (Combined or Consolidated Totals) <span style="float:right">-</span>
35		Total Net Position - All Other Funds (Combined or Consolidated Totals) This line is calculated. Equals the sum of lines 31 and 33. <span style="float:right">95,000</span>
36		Total Net Position This line is calculated. Equals the sum of lines 34 and 35. <span style="float:right">95,000</span>
37		Total liabilities and net position This line is calculated. Equals the sum of lines 28 and 36. <span style="float:right">95,000</span>

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<b>USSGL Crosswalk - Statement of Net Cost</b>			
<b>Line No.</b>	<b>USSGL Acct.</b>	<b>USSGL Account Title</b>	
		<b>Gross Program Costs:</b>	
		<b>Program A:</b>	
1		Gross costs (Note 22) (6100)	4,000
3		Net program costs:	
		This line is calculated. Equals sum of lines 1 minus 2.	4,000
5		Net program costs including Assumption Changes:	
		This line is calculated. Equals the sum of lines 3 through 4.	4,000
8		Net cost of operations	
		This line is calculated. Equals sum of lines 5 and 6 minus 7.	4,000

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USSGL Crosswalk - Statement of Changes in Net Position			
Line No.	USSGL Acct.	USSGL Account Title	
<b>Cumulative Results from Operations:</b>			
1		<b>Beginning Balances</b>	
3		<b>Beginning balances, as adjusted</b>	-
This line is calculated. Equals sums of lines 1 through 2B.			
<b>Budgetary Financing Sources:</b>			
5		<b>Appropriations used (570000)</b>	4,000
14		<b>Total Financing Sources</b>	-
This line is calculated. Equals sum of lines 4 through 13.			4,000
15		<b>Net Cost of Operations (+/-)</b>	4,000
16		<b>Net Change</b>	
This line is calculated. Equals sum of lines 14 minus 15.			-
17		<b>Cumulative Results of Operations</b>	
This line is calculated. Equals sum of lines 3 and 16.			-
<b>Unexpended Appropriations:</b>			
<b>Budgetary Financing Sources:</b>			
21		<b>Appropriations received</b>	100,000
23		<b>Other Adjustments (+/-) (310600)</b>	-
24		<b>Appropriations used (310700)</b>	1,000
25		<b>Total Budgetary Financing Sources</b>	4,000
This line is calculated. Equals sum of lines 21 through 24.			95,000
26		<b>Total Unexpended Appropriations</b>	
This line is calculated. Equals sum of lines 20 and 25.			95,000
27		<b>Net Position</b>	
This line is calculated. Equals sum of lines 17 and 26. See 5 in Footnotes and Additional			95,000

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<b>STATEMENT OF BUDGETARY RESOURCES</b>		
<b>Line No.</b>	<b>Budgetary resources:</b>	
1290	Appropriations (discretionary and mandatory) (411900, 439200)	99,000
1910	Total budgetary resources (calc.)	<u>99,000</u>
	<b>Status of budgetary resources:</b>	
2190	New obligations and upward adjustments (total) (Note 31) (490200E)	4,000
2204	Apportioned, unexpired account (461000)	95,000
2490	Unobligated balance, end of year (total)	99,000
2500	Total budgetary resources (calc.)	<u>99,000</u>
	<b>Change in obligated balance:</b>	
	<b>Unpaid obligations:</b>	
3012	New obligations and upward adjustments (490200E)	4,000
3020	Outlays (gross) (-) (490200E)	(4,000)
	<b>Memorandum (non-add) entries</b>	
3100	Obligated balance, start of year (+ or -) (calc.)	-
3200	Obligated balance, end of year (+ or -) (calc.)	-
	<b>Budget authority and outlays, net:</b>	
4175	Budget authority, gross (discretionary and mandatory) (calc.)	99,000
4180	Budget authority, net (total) (discretionary and mandatory) (calc.)	99,000
4185	Outlays, gross (discretionary and mandatory) (490200E)	4,000
4190	Outlays, net (total) (discretionary and mandatory) (calc.)	4,000

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<b>SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE</b>			
<b>Line No.</b>	<b>BUDGETARY RESOURCES</b>	<b>SF 133</b>	<b>Schedule P</b>
0900	Total new obligations, unexpired accounts (490200E)	-	4,000
	<b>Budget authority:</b>		
	<b>Appropriations:</b>		
	<b>Discretionary:</b>		
1100	Appropriation (411900E)	99,000	99,000
1160	Appropriation, discretionary (total)	<u>99,000</u>	<u>99,000</u>
	<b>STATUS OF BUDGETARY RESOURCES</b>		
	<b>New obligations and upward adjustments:</b>		
	<b>Direct:</b>		
2001	Category B (by project) (490200E)	4,000	4,000
2004	Direct obligations (total) (calc.)	4,000	4,000
2190	New obligations and upward adjustments (total)	4,000	4,000
	<b>Unobligated balance:</b>		
	<b>Apportioned, unexpired accounts:</b>		
2201	Available in current period (461000)	95,000	
2412	Unexpired unobligated balance: end of year (calc)	95,000	
2490	Unobligated balance, end of year (total) (calc.)	<u>95,000</u>	-
	<b>Memorandum (non-add) entries:</b>		
2501	Subject to apportionment – excluding anticipated amounts (490200E)	99,000	-
	<b>CHANGE IN OBLIGATED BALANCE</b>		

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	<b>Unpaid obligations:</b>		
3010	New obligations, unexpired accounts (490200E)	4,000	4,000
3020	Outlays (gross) (-) (490200E)	(4,000)	(4,000)
	<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>		
	<b>Discretionary:</b>		
	<b>Gross budget authority and outlays:</b>		
4000	Budget authority, gross (calc.)	99,000	99,000
4010	Outlays from new discretionary authority (490200E)	4,000	4,000
4020	Outlays, gross (total) (calc.)	4,000	4,000
4070	Budget authority, net (discretionary) (calc.)	4,000	4,000
4080	Outlays, net (discretionary) (calc.)	99,000	99,000
4180	Budget authority, net (total)	99,000	99,000
4190	Outlays, net (total)	99,000	99,000

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<b>USSGL Crosswalk - Reclassified Balance Sheet</b>				
<b>Line No.</b>	<b>USSGL Acct.</b>	<b>USSGL Account Title</b>	<b>FPA</b>	<b>The General Fund</b>
<b>1</b>	<b>Assets</b>			
<b>3</b>	<b>Federal</b>			
<b>3.1</b>	<b>Fund balance with Treasury (RC 40)/1 (101000)</b>		95,000	-
<b>3.12</b>	<b>Asset for agency's custodial and non-entity liabilities (RC 46)/1</b>		-	(4,000)
<b>3.14</b>	<b>Total federal assets</b>			
	<b>This line is calculated. Equals sum of lines 3.1 through 3.13.</b>		95,000	(4,000)
<b>4</b>	<b>Total assets</b>			
	<b>This line is calculated. Equals sum of lines 2.9 and 3.14.</b>		95,000	(4,000)
<b>5</b>	<b>Liabilities:</b>			
<b>6</b>	<b>Non-federal</b>			
<b>7.12</b>	<b>Liability for fund balance with Treasury (RC 40)/1</b>		-	95,000
<b>7.14</b>	<b>Total federal liabilities</b>			
	<b>This line is calculated. Equals sum of lines 7.1 through 7.13.</b>			95,000
<b>8</b>	<b>Total liabilities</b>			
	<b>This line is calculated. Equals sum of lines 6.10 and 7.14.</b>			95,000
<b>9</b>	<b>Net position:</b>			
<b>9.2</b>	<b>Net Position - funds other than those from dedicated collections</b>		95,000	(99,000)
<b>10</b>	<b>Total net position</b>			
	<b>This line is calculated. Equals sum of lines 9.1 and 9.2.</b>		95,000	(99,000)
<b>11</b>	<b>Total liabilities and net position</b>			
	<b>This line is calculated. Equals sum of lines 8 and 10.</b>		95,000	(4,000)

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<b>USSGL Crosswalk - Reclassified Statement of Net Cost</b>				
<b>Line No.</b>	<b>USSG L Acct.</b>	<b>USSGL Account Title</b>	<b>FPA</b>	<b>The General Fund</b>
<b>1</b>		<b>Gross cost</b>		
<b>2</b>		<b>Non-federal gross cost (610000)</b>	4,000	<b>0</b>
<b>6</b>		<b>Total non-federal gross cost</b>		
		<b>This line is the sum of lines 2 through 5.</b>	4,000	<b>0</b>
<b>9</b>		<b>Department total gross cost</b>		
<b>15</b>		<b>Net cost of operations</b>		
		<b>This line is the result of subtracting line 14 from line 9.</b>	4,000	<b>0</b>

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<b>USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position</b>				
<b>Line No.</b>	<b>USSGL Acct.</b>	<b>USSGL Account Title</b>	<b>FPA</b>	<b>The General Fund</b>
<b>7</b>		<b>Budgetary financing sources:</b>		
<b>7.1</b>		<b>Appropriations received as adjusted (rescissions and other adjustments) (RC 41) - Footnote 1 (310100, 310600)</b>	99,000	
<b>7.2</b>		<b>Appropriations used (RC 39) (310700)</b>	(4,000)	
<b>7.3</b>		<b>Appropriations expended (RC 38) / 1 (570000)</b>	4,000	
<b>7.15</b>		<b>Warrants issued (RC 41) (320100, 320600)</b>		(99,000)
<b>7.16</b>		<b>Appropriations outstanding - used (RC 39) (320700)</b>		4,000
<b>7.17</b>		<b>General Fund of the U.S. Government financed appropriations - expended (RC 38) / 1 (570005)</b>		(4,000)
<b>7.20</b>		<b>Total budgetary financing sources</b>		
		<b>This line is calculated. Equals sum of lines 7.1 through 7.19.</b>	99,000	(99,000)
<b>9</b>		<b>Net cost of operations (+/-)</b>	(4,000)	-
<b>10</b>		<b>Net position, end of period</b>		
		<b>This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.20, 8.11, and 9.</b>	95,000	(99,000)

# **Appropriations Provided by a Continuing Resolution**

## **Situation 2**

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*Appropriations Provided by a Continuing Resolution Guidance*

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1A & B. To record an agencies' Fund Balance With Treasury under a continuing resolution as determined by OMB's automatic apportionment bulletin. ~~The apportionment bulletin contained a 1,000 temp. reduction of unexpended appropriations.~~ **No warrants processed.**

1A To record the Fund Balance With Treasury under a continuing resolution.

QTR 1	FPA (F 1XX)		The General Fund (G 099)		FPA Unavail. Receipt Account		TC
	Debit	Credit	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b>			N/A	N/A			
411300 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	100,000						A196
445000 Unapportioned Authority		100,000					
<b><u>Proprietary Entry</u></b>							
<b>139000 F1XX Appropriated Dedicated Collections Receivable</b>	1,000						New
<b>573500 F1XX Appropriated Dedicated Collections to be Transferred In</b>							
<b>573600X F1XX Appropriated Dedicated Collections to be Transferred Out</b>		1,000					
<b>299200 F1XX Appropriated Dedicated Collections Liability</b>					1,000	1,000	New

New Edit: USSGL account 139000 is needed for edit 68 & eliminations. This may resolve timing issues with the edit. Should 139000 & 299200 be 100,000?

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SUPPLEMENT

SECTION VII

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 68  
**Rule Name:** Budgetary Resources Derived from Unavailable Unappropriated Special and Trust Fund Receipt Accounts  
**Description:** The sum of the ending balances in USSGL accounts 411300, 438700, and 438800 must equal the balance of BETCs related to Unappropriated Special and Trust Funds in CARS.  
**Type:** LS: Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	411300 - Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	+	APSPCEXP		
USSGL account	435500 - Cancellation of Appropriation From Unavailable Receipts	+	SRRCTEXP		
USSGL account	438700 - Temporary Reduction of Appropriation from Unavailable Receipts, New Budget Authority	+			
USSGL account	438800 - Temporary Reduction of Appropriation from Unavailable Receipts, Prior-Year Balance	+			



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1B. To record authority temporarily unavailable pursuant to public law.

QTR 1	FPA (F 1XX)		The General Fund (G 099)		FPA Unavail. Receipt Account		TC
	Debit	Credit	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b> 445000 Unapportioned Authority 439500 Authority Unavailable Pursuant to Public Law <b><u>Proprietary Entry</u></b> None	93,217	93,217	N/A	N/A			A128

1C To record a specific reduction of unobligated balance i.e. 1,000 temp. reduction of unexpended appropriations (SW BETC). (This needs to be moved to when the appropriation has passed)

QTR 1	FPA (F 1XX)		The General Fund (G 099)		FPA Unavail. Receipt Account		TC
	Debit	Credit	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b> 445000 Unapportioned Authority 438800 <b><u>Proprietary Entry</u></b> 139000 F1XX Appropriated Dedicated Collections Receivable 573500 F1XX Appropriated Dedicated Collections to be Transferred In 573600X F1XX Appropriated Dedicated Collections to be Transferred Out 299200 F1XX Appropriated Dedicated Collections Liability 574500 F1XX Appropriated Dedicated Collections Transferred Out <del>299100 1XX Other Liabilities — Reductions</del> 57400 F1XX Appropriated Dedicated Collections Transferred In ???????	1,000	1,000	N/A	N/A		1,000	A132
	1,000	1,000				1,000	HXX

1D. To record budgetary authority by OMB CR bulletin and available for allotment.

QTR 1	FPA (F 1XX)		The General Fund (G 099)		FPA Receipt Account		TC
	Debit	Credit	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments <u>Proprietary Entry</u> None	4,783	4,783	N/A	N/A			A116

Transaction 1A-1D need to be discussed prior to completion of the second half of this scenario.

*\*Transactions 1A, 1B, 1C and 1D should occur simultaneously.*