**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**

|  |  |  |  |
| --- | --- | --- | --- |
| VersionNumber | Date | Description of Change | Effective USSGL TFM |
| 1.0 | 04/18 | Original |  |
| 1.2 | 07/18 | Revised Situation 1 and 2 |  |
|  |  |  |  |

***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.[[1]](#footnote-1)*

*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.*[[2]](#footnote-2) *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.[[3]](#footnote-3)*

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](http://www.fasab.gov/) 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.

***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. Governement. 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

**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. Governemnt 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.

**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.

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.

*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.[[4]](#footnote-4)*

#

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)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**411900 Other Appropriations Realized 445000 Unapportioned Authority Proprietary Entry109000[[5]](#footnote-5) G 099 Fund Balance With Treasury While Awaiting a Warrant  309000 G 099 Unexpended Appropriations While Awaiting a Warrant 309010 F 1XX Appropriations – Warrants to be Issued 209010 F 1XX Liability for Fund Balance While Awaiting a Warrant  | 100,00024,953 | 100,00024,953 | 24,953 | 24,953 |  A196A197HXX |

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

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 1 | **FPA (F 1XX)** | **The General Fund (G 099)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**445000 Unapportioned Authority 439500 Authority Unavailable Pursuant to Public Law Proprietary EntryNone | 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)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**445000 Unapportioned Authority 451000 Apportionments Proprietary EntryNone | 24,953 | 24,953 | N/A | N/A | A116 |

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

1. To record allotment of authority.

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 1 | **FPA (F 1XX)** | **The General Fund (G 099)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**451000 Apportionments 461000 Allotments – Realized Resources Proprietary EntryNone | 24,953 | 24,953 | N/A | N/A | A120 |

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

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 1 | **FPA (F 1XX)** | **The General Fund (G 099)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**461000 Allotments – Realized Resources 470000 Commitments Proprietary EntryNone | 4,000 | 4,000 | N/A | N/A | B202 |

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

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 1 | **FPA (F 1XX)** | **The General Fund (G 099)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**470000 Commitments 480100 Undelivered Orders Obligations – UnpaidProprietary EntryNone | 4,000 | 4,000 | N/A | N/A | B204 |

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

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 1 | **FPA (F 1XX)** | **The General Fund (G 099)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**480100 Undelivered Orders Obligations – Unpaid 490100 Delivered Orders – Obligations, Unpaid Proprietary Entry610000 N Operating Expenses 211000 N Accounts Payable 310700 G099 Unexpended Appropriations Used 570000 G099 Expended Appropriations 570005 F1XX Appropriations Expended  320700 F1XX Appropriations Outstanding - Used  | 4,0004,0004,000 | 4,0004,0004,000 | 4,000 | 4,000 | B302B134HXX |

1. 6. Payment schedule certified and confirmed.

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 1 | **FPA (F 1XX)** | **The General Fund (G 099)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**490100 Delivered Orders – Obligations – Unpaid 490200 Delivered Orders- Obligations, PaidProprietary Entry211000 N Accounts Payable 101000 G099 Fund Balance with Treasury 201000 F1XX Liability for Fund Balance With Treasury 198000 *F020* Asset for Agency’s Custodial and Non-entity Liabilities  | 4,0004,000 | 4,0004,000 | 4,000 | 4,000 | B110HXX |



***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.*

# 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)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**439500 Authority Unavailable Pursuant to Public 445000 Unapportioned Authority Proprietary Entry109000[[6]](#footnote-6) 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  | 8,4088,408 | 8,4088,408 | 8,408 | 8,408 |  A128RA197HXX |

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

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 2 | **FPA (F 1XX)** | **The General Fund (G 099)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**445000 Unapportioned Authority  451000 ApportionmentsProprietary EntryNone | 8,408 | 8,408 | N/A | N/A |  A116 |



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

QTR 2 Period 05 (Situation 1)

***Congress enacted the appropriation bill for $100,000 and a 1% reduction.[[7]](#footnote-7)***

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

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 2 (Situation 1) | **FPA (F 1XX)** | **The General Fund (G 099)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**439500 Authority Unavailable Pursuant to Public 445000 Unapportioned Authority Proprietary Entry109000[[8]](#footnote-8) G 099 Fund Balance With Treasury While Awaiting a Warrant  309000 G 099 Unexpended Appropriations While Awaiting a Warrant 309010 F 1XX Appropriations – Warrants to be Issued 209010 F 1XX Liability for Fund Balance While Awaiting a Warrant  | 65,63965,639 | 65,63965,639 | 65,639 | 65,639 |  A128RA197HXX |

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

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 1 | **FPA (F 1XX)** | **The General Fund (G 099)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**445000 Unapportioned Authority  439200 Permanent Reduction – New Budget Authority Proprietary Entry310600 G099 Unexpended Appropriations – Adjustments **299100 G099 Liability for Surplus Warrant to the General Fund of the U.S. Government** 199000 F1XX Other Assets 320600 F1XX Appropriations Outstanding - Adjustments | 1,0001,000 | 1,0001,000 | 1,000 | 1,000 |  A132HXX |

1. 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 |
| **Budgetary Entry**445000 Unapportioned Authority  451000 Apportionments Proprietary EntryNone | 65,639 | 65,639 | N/A | N/A |  A116 |

1. To record allotment of authority.

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 2 (Situation1) | **FPA (F 1XX)** | **The General Fund (G 099)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**451000 Apportionments  461000 Allotments – Realized ResourcesProprietary EntryNone | 74,047 | 74,047 | N/A | N/A |  A120 |



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

QTR 2 Period 06 (Situation 1)

# To record receipt of the appropriation warrant

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 2 (Situation 1) | **FPA (F 1XX)** | **The General Fund (G 099)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**NoneProprietary Entry309000 G099 Unexpended Appropriations – While Awaiting a Warrant 109000 G099 Fund Balance With Treasury While Awaiting a Warrant101000 G099 Fund Balance With Treasury 310100 G099 Unexpended Appropriations – Appropriations Received320100 F1XX Appropriations – Warrants Issued  201000 *F020* Liability for Fund Balance With Treasury209010 F1XX Liability for Fund Balance While  Awaiting a Warrant  309010 F1XX Appropriations – Warrants to be Issued | 99,000100,000 | 99,000100,000 | 100,00099,000 | 100,00099,000 |  A128RNew?? |

# To record receipt of surplus warrant.

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 2 (Situation 1) | **FPA (F 1XX)** | **The General Fund (G 099)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**NoneProprietary Entry**299100 G 099 Liability for Surplus Warrant to the General Fund of the U.S. Government**  101000 G099 Fund Balance With Treasury 201000 F1XXLiability for Fund Balance With Treasury 320600 F1XX Appropriations Outstanding - Adjustments320600 F1XX Appropriations Outstanding - Adjustments 199000 F1XX Other Assets | 1,000 | 1,000 | 1,0001,000 | 1,0001,000 |  A141New?? |







|  |
| --- |
| **STATEMENT OF BUDGETARY RESOURCES** |
|  |  |  |
| **Line No.** | **Budgetary resources:** |  |
| 1290 | Appropriations (discretionary and mandatory) (411900, 439200) | 99,000 |
|  |  |  |
| 1910 | Total budgetary resources (calc.) | 99,000 |
|  |  |  |
|  | **Status of budgetary resources:** |  |
| 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.) | 99,000 |
|  | **Change in obligated balance:** |  |
|  | **Unpaid obligations:** |  |
| 3012 | New obligations and upward adjustments (490200E) | 4,000 |
| 3020 | Outlays (gross) (-) (490200E) | (4,000) |
|  |  |  |
|  | **Memorandum (non-add) entries** |  |
| 3100 | Obligated balance, start of year (+ or -) (calc.) | - |
| 3200 | Obligated balance, end of year (+ or -) (calc.) | - |
|  |  |  |
|  | **Budget authority and outlays, net:** |  |
| 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 |
|  |  |  |
|  |  |  |

|  |
| --- |
| **SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE** |
| **Line No.** | **BUDGETARY RESOURCES** | SF 133 | Schedule P |
| 0900 | Total new obligations, unexpired accounts (490200E) | - | 4,000 |
|  | **Budget authority:** |  |  |
|  |  |  |  |
|  | **Appropriations:** |  |  |
|  | **Discretionary:** |  |  |
|  |  |  |  |
| 1100 | Appropriation (411900E) | 99,000 | 99,000 |
| 1160 | Appropriation, discretionary (total) | 99,000 | 99,000 |
|  |  |  |  |
|  | **STATUS OF BUDGETARY RESOURCES** |  |  |
|  | **New obligations and upward adjustments:** |  |  |
|  | **Direct:** |  |  |
| 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 |
|  | **Unobligated balance:** |  |  |
|  | **Apportioned, unexpired accounts:** |  |  |
| 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.) | 95,000 | - |
|  |  |  |  |
|  | **Memorandum (non-add) entries:** |  |  |
| 2501 | Subject to apportionment – excluding anticipated amounts (490200E) | 99,000 | - |
|  |  |  |  |
|  | **CHANGE IN OBLIGATED BALANCE** |  |  |
|  | **Unpaid obligations:** |  |  |
| 3010 | New obligations, unexpired accounts (490200E) | 4,000 | 4,000 |
| 3020 | Outlays (gross) (-) (490200E) | (4,000) | (4,000) |
|  |  |  |  |
|  | **BUDGET AUTHORITY AND OUTLAYS, NET** |  |  |
|  | **Discretionary:** |  |  |
|  | **Gross budget authority and outlays:** |  |  |
| 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 |

|  |  |  |  |
| --- | --- | --- | --- |
| **USSGL Crosswalk - Reclassified Balance Sheet** |   |   |   |
| **Line No.** | **USSGL Acct.** | **USSGL Account Title** |   | **FPA** |  **The General Fund**  |
|   |   |   |   |   |   |
| **1** | **Assets** |  |  |   |
| **3** | **Federal** |  |   |   |
|  |  |  |  |   |   |
| **3.1** | **Fund balance with Treasury (RC 40)/1 (101000)** |  |  95,000  |  -  |
|  |  |  |  |   |   |
| **3.12** | **Asset for agency's custodial and non-entity liabilities (RC 46)/1** |  |  -  |  (4,000) |
|  |  |  |  |   |   |
| **3.14** | **Total federal assets** |  |   |   |
|  | **This line is calculated. Equals sum of lines 3.1 through 3.13.** |  |  95,000  |  (4,000) |
|  |  |  |  |   |   |
| **4** | **Total assets** |  |   |   |
|  | **This line is calculated. Equals sum of lines 2.9 and 3.14.** |  |  95,000  |  (4,000) |
|  |  |  |  |   |   |
| **5** | **Liabilities:** |  |   |   |
|  |  |  |  |   |   |
| **6** | **Non-federal** |  |   |   |
|  |  |  |  |   |   |
| **7.12** | **Liability for fund balance with Treasury (RC 40)/1** |   |  -  |  95,000  |
|  |  |  |  |   |   |
| **7.14** | **Total federal liabilities** |  |   |   |
|  | **This line is calculated. Equals sum of lines 7.1 through 7.13.** |  |   |  95,000  |
|  |  |  |  |   |   |
| **8** | **Total liabilities** |  |   |   |
|  | **This line is calculated. Equals sum of lines 6.10 and 7.14.** |  |   |  95,000  |
|  |  |  |  |   |   |
| **9** | **Net position:** |  |   |   |
|  |  |  |  |   |   |
| **9.2** | **Net Position - funds other than those from dedicated collections** |  |  95,000  |  (99,000) |
|  |  |  |  |  |   |
| **10** | **Total net position** |  |  |   |
|  | **This line is calculated. Equals sum of lines 9.1 and 9.2.** |  |  95,000  |  (99,000) |
|  |  |  |  |  |   |
| **11** | **Total liabilities and net position** |  |  |   |
|  | **This line is calculated. Equals sum of lines 8 and 10.** |  |  95,000  |  (4,000) |
| **USSGL Crosswalk - Reclassified Statement of Net Cost** |   |   |   |
|   |   |   |   |   |   |
| **Line No.** | **USSGL Acct.** | **USSGL Account Title** |   | **FPA** | **The General Fund** |
|   |   |   |   |   |   |
| **1** | **Gross cost** |  |   |  |
|  |  |  |  |   |  |
| **2** | **Non-federal gross cost (610000)** |  |  4,000  | **0** |
|  |  |  |  |   |  |
| **6** | **Total non-federal gross cost** |  |   |  |
|  | **This line is the sum of lines 2 through 5.** |  |  4,000  | **0** |
|  |  |  |  |   |  |
| **9** | **Department total gross cost** |  |   |  |
|  |  |  |  |   |  |
| **15** | **Net cost of operations** |  |   |  |
|  | **This line is the result of subtracting line 14 from line 9.** |  |  4,000  | **0** |

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

**Appropriations Provided by a Continuing Resolution**

**Situation 2**

# 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** |  |
|  | Debit | Credit | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**411300 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts 445000 Unapportioned Authority Proprietary Entry**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** | 100,0001,000 | 100,0001,000 | N/A | N/A | 1,000 | 1,000 |  A196NewNew |

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?



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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| QTR 1 | **FPA (F 1XX)** | **The General Fund (G 099)** | **FPA Unavail. Receipt Account** |  |
|  | Debit | Credit | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**445000 Unapportioned Authority 439500 Authority Unavailable Pursuant to Public Law Proprietary EntryNone | 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** |  |
|  | Debit | Credit | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**445000 Unapportioned Authority  438800 Proprietary Entry**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~~**~~299100 1XXOther Liabilities – Reductions~~**~~57400 F1XX Appropriated Dedicated Collections Transferred In~~~~???????~~ | 1,0001,000 | 1,0001,000 | N/A | N/A | 1,000 | 1,000 |  A132HXX |

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** |  |
|  | Debit | Credit | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**445000 Unapportioned Authority 451000 Apportionments Proprietary EntryNone | 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.***

1. See chapter 8 of the [Government Accountability Office’s](http://www.gao.gov/) Appropriation Law. Usually, CRs last no longer than the first quarter of the fiscal year. [↑](#footnote-ref-1)
2. [OMB Circular No. A-11 (2017)](http://www.whitehouse.gov/omb/), Section 123.1 - 123.5 [↑](#footnote-ref-2)
3. [Treasury Financial Manual](http://www.fms.treas.gov/tfm/index.html), Part 2, Chapter 2000, Section 2030.2 [↑](#footnote-ref-3)
4. Refer to OMB’s automatic apportionment bulletin to determine the amount available for obligation under a continuing resolution. [↑](#footnote-ref-4)
5. Account 1090, Fund Balance With Treasury under a Continuing Resolution, must be zero at year-end. [↑](#footnote-ref-5)
6. Account 1090, Fund Balance With Treasury under a Continuing Resolution, must be zero at year-end. [↑](#footnote-ref-6)
7. *Note: As previously stated, CRs usually do not last longer than the first quarter* [↑](#footnote-ref-7)
8. Account 1090, Fund Balance With Treasury under a Continuing Resolution, must be zero at year-end. [↑](#footnote-ref-8)