



**ADVANCED APPROPRIATIONS**

**EFFECTIVE FISCAL 2024**

**PREPARED BY:**

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U.S. DEPARTMENT OF THE TREASURY**

## Version Control

<b>Version</b>	<b>Date</b>	<b>Reviewer(s)</b>	<b>Description of Changes</b>
1.0	2/2002	N/A	Original
2.0	9/2023	Josh Hudkins	Updated with new Branch SOP format, scenario formatting detail, USSGL Accounts, and Transactions.

## Background

An **advance appropriation** is an appropriation of new budget authority that becomes available one or more fiscal years beyond the fiscal year for which the appropriation act<sup>1</sup> was passed. An advance appropriation is justified when requests are needed to provide certainty to grantees for planning purposes (such as advance appropriations that are currently provided for the Corporation on Broadcasting) or by the need to provide full funding for capital acquisitions. Under the current Budget Enforcement Act scoring guidelines, new budget authority for advance appropriations is scored in the fiscal year in which the funds become available for obligation.<sup>2</sup>

As defined by the Congressional Budget Act of 1974 (31 U.S.C. 1105(a)(17)), advance appropriations are amounts provided in appropriation acts that become available for obligation one fiscal year or more beyond the fiscal year for which the legislation is enacted. Report the amount in the year in which it first becomes available for obligation.<sup>3</sup> Advanced appropriations are only an appropriation act.<sup>1</sup> They are not included the authorization act.

***For example, an appropriation act for fiscal year 2022 providing for an advance in fiscal year 2024 indicates the following: “For operating expenses, \$1,500, is to become available on October 1, 2023.”***

### **Fiscal Year (FY) 2022 and FY 2023**

*No entry is recorded for the advance appropriation of \$1,500. (annual)*

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<sup>1</sup> A statute, under the jurisdiction of the House and Senate Committees on Appropriations, that generally provides legal authority for federal agencies to incur obligations and to make payments out of the Treasury for specified purposes.

<sup>2</sup> OMB Circular No. A-11, Section 20.3

<sup>3</sup> OMB Circular No. A-11, Section 20.4(c).

**Listing of USSGL Accounts Used in This Scenario**

<b>Account</b>	<b>Account Description</b>
<b>Budgetary</b>	
411900	Other Appropriations Realized
420100	Total Actual Resources - Collected
445000	Unapportioned – Unexpired Authority
451000	Apportionments
461000	Allotments - Realized Resources
465000	Allotments - Expired Authority
470000	Commitments - Programs Subject to Apportionment
480100	Undelivered Orders - Obligations, Unpaid
480200	Undelivered Orders - Obligations, Prepaid/Advanced
490100	Delivered Orders - Obligations, Unpaid
490200	Delivered Orders - Obligations, Paid
<b>Proprietary</b>	
101000	Fund Balance With Treasury
141000	Advances and Prepayments
211000	Accounts Payable
310000	Unexpended Appropriations - Cumulative
310100	Unexpended Appropriations - Appropriations Received
310700	Unexpended Appropriations - Used - Accrued
310710	Unexpended Appropriations – Used - Disbursed
331000	Cumulative Results of Operations
570000	Expended Appropriations – Used - Accrued
570010	Expended Appropriations - Disbursed
610000	Operating Expenses/Program Costs

**FY 2024**

1. To record the enactment of an annual appropriation and receipt of warrant (\$1,000 – FY 2024) as well as the advance appropriation provided in the FY 2022 appropriation act (\$1,500).			
	<b>Debit</b>	<b>Credit</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b> 411900 Other Appropriations Realized 445000 Unapportioned – Unexpired Authority	2,500 <sup>4</sup>	2,500	A104
<b><u>Proprietary Entry</u></b> 101000 Fund Balance With Treasury 310100 Unexpended Appropriations – Appropriations Received	2,500	2,500	
2. To record budgetary authority apportioned by OMB and available for allotment.			
	<b>Debit</b>	<b>Credit</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b> 445000 Unapportioned – Unexpired Authority 451000 Apportionments	2,500	2,500	A116
<b><u>Proprietary Entry</u></b> None			

<sup>4</sup> \$1,000 has Authority Type “P” and \$1,500 will have Authority Type “D” for Advance Appropriation

3. To record the allotment of authority.			
	<b>Debit</b>	<b>Credit</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b> 451000 Apportionments 461000 Allotments – Realized Resources	2,500	2,500	A120
<b><u>Proprietary Entry</u></b> None			

4. To record a commitment of unobligated amounts in programs subject to apportionment. (Purchase request was for \$2,000).			
	<b>Debit</b>	<b>Credit</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b> 461000 Allotments – Realized Resources 470000 Commitments – Programs Subject to Apportionment	2,000	2,000	B302
<b><u>Proprietary Entry</u></b> None			

5. To record current-year undelivered orders without an advance.			
	<b>Debit</b>	<b>Credit</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b> 470000 Commitments – Programs Subject to Apportionment 480100 Undelivered Orders – Obligations, Unpaid	2,000	2,000	B306
<b><u>Proprietary Entry</u></b> None			

6. To record current-year undelivered orders with an advance of \$250.			
	Debit	Credit	TC
<b><u>Budgetary Entry</u></b>			
480100 Undelivered Orders – Obligations, Unpaid	250		
480200 Undelivered Orders Obligations – Prepaid/Advanced		250	B308
<b><u>Proprietary Entry</u></b>			
141000 Advances to Others	250		
101000 Fund Balance With Treasury		250	

7. To record the delivery of goods or services and accrue a liability.			
	Debit	Credit	TC
<b><u>Budgetary Entry</u></b>			
480100 Undelivered Orders – Obligations, Unpaid	1,750		
490100 Delivered Orders – Obligations, Unpaid		1,750	B402
<b><u>Proprietary Entry</u></b>			
610000 Operating Expenses/Program Costs	1,750		
211000 Accounts Payable		1,750	B134
310700 Unexpended Appropriations – Used - Accrued	1,750		
570000 Expended Appropriations – Used - Accrued		1,750	

8. To record the delivery of prepaid goods.			
	Debit	Credit	TC
<b><u>Budgetary Entry</u></b>			
480200 Undelivered Orders Obligations – Prepaid/Advanced	250		
490200 Delivered Orders – Obligations, Paid		250	B604
<b><u>Proprietary Entry</u></b>			
610000 Operating Expense/Program Costs	250		
141000 Advances to Others		250	
3107010 Unexpended Appropriations – Used - Disbursed	250		B234
570010 Expended Appropriations - Disbursed		250	

9. To record a paid delivered order that was previously accrued.			
	Debit	Credit	TC
<b><u>Budgetary Entry</u></b>			
490100 Delivered Orders – Obligations, Unpaid	1,750		
490200 Delivered Orders – Obligations, Paid		1,750	
<b><u>Proprietary Entry</u></b>			
211000 Accounts Payable	1,750		
101000 Fund Balance With Treasury		1,750	B110
310710 Unexpended Appropriations – Used - Disbursed	1,750		
570000 Expended Appropriations – Used - Accrued	1,750		B235
570010 Expended Appropriations - Disbursed		1,750	
310700 Unexpended Appropriations – Used - Accrued		1,750	



**Advanced Appropriations  
Pre-Closing Trial Balance**

<b>Account</b>	<b>Account Description</b>	<b>Debit</b>	<b>Credit</b>
<b>Budgetary</b>			
<b>411900</b>	<b>Other Appropriation Realized</b>	<b>2,500</b>	<b>-</b>
<b>461000</b>	<b>Allotments – Realized Resources</b>	<b>-</b>	<b>500</b>
<b>490200</b>	<b>Delivered Orders – Obligations, Paid</b>	<b>-</b>	<b>2,000</b>
<b>Total</b>		<b>2,500</b>	<b>2,500</b>
<b>Proprietary</b>			
<b>101000</b>	<b>Fund Balance With Treasury</b>	<b>500</b>	<b>-</b>
<b>310100</b>	<b>Unexpended Appropriations – Appropriations Received</b>	<b>-</b>	<b>2,500</b>
<b>310710</b>	<b>Unexpended Appropriations – Used - Disbursed</b>	<b>2,000</b>	<b>-</b>
<b>570010</b>	<b>Expended Appropriations - Disbursed</b>	<b>-</b>	<b>2,000</b>
<b>610000</b>	<b>Operating Expenses/Program Costs</b>	<b>2,000</b>	<b>-</b>
<b>Total</b>		<b>4,500</b>	<b>4,500</b>

**Advanced Appropriations  
Financial Statements**

<b>BALANCE SHEET</b>		
Line No.		
	<b>Assets (Note 2)</b>	
	<b>Intra-governmental</b>	
1.	<b>Fund Balance with Treasury (Note 3) (101000E)</b>	<b>500</b>
7.	<b>Total Intra-governmental</b>	<b>500</b>
	<b>Other than intra-governmental/With the public</b>	
	<b>Net position:</b>	
41.2	<b>Unexpended appropriations – Funds From Other than Dedicated Collections (310100E, 310710E)</b>	<b>500</b>
42.2	<b>Cumulative results of operations – Funds from Other Than Dedicated Collections (570010E, 610000)</b>	<b>-</b>
43.	<b>Total net position (Calculated sum lines 41 and 42)</b>	<b>500</b>
44.	<b>Total liabilities and net position (Calculated sum Lines 39 and 43)</b>	<b>500</b>

<b>STATEMENT OF NET COST</b>		
Line No.		
	<b>Gross Program Costs (Note 22):</b>	
	<b>Program A:</b>	
1.	<b>Gross costs (610000E)</b>	<b>2,000</b>
3.	<b>Net program costs</b>	<b>2,000</b>
5.	<b>Net program costs including Assumption Changes:</b>	<b>2,000</b>
8.	<b>Net cost of operations</b>	<b>2,000</b>

**STATEMENT OF CHANGES IN NET POSITION**

<b>Line No.</b>		
	<b>Unexpended Appropriations:</b>	
<b>4.</b>	<b>Appropriations Received (310100E)</b>	<b>2,500</b>
<b>7.</b>	<b>Appropriations used (310710E)</b>	<b>(2,000)</b>
<b>8.</b>	<b>Net Change in Unexpended Appropriations (Calculated Lines 4 through 7)</b>	<b>500</b>
<b>9.</b>	<b>Total Unexpended Appropriations (Calculated Lines 3 and 8)</b>	<b>500</b>
	<b>Cumulative Results of Operations:</b>	
<b>14.</b>	<b>Appropriations used (570010E)</b>	<b>2,000</b>
<b>21</b>	<b>Net Cost of Operations (+/-)</b>	<b>2,000</b>
<b>22.</b>	<b>Net Change in Cumulative Results of Operations (Calculated Lines 13 through 20 less line 21)</b>	<b>-</b>
<b>23.</b>	<b>Cumulative Results of Operations- Ending (Calculated sum lines 12 and 22)</b>	<b>-</b>
<b>24</b>	<b>Net Position (Calculated sum lines 9 and 23)</b>	<b>500</b>

**STATEMENT OF BUDGETARY RESOURCES**

<b>Line No.</b>		
	<b>Budgetary resources:</b>	
<b>1290</b>	<b>Appropriations (discretionary and mandatory)</b>	<b>2,500</b>
<b>1910</b>	<b>Total Budgetary Resources</b>	<b>2,500</b>
	<b>Status of Budgetary Resources:</b>	
<b>2190</b>	<b>New obligations and upward adjustments (total)</b>	<b>2,000</b>
	<b>Unobligated balance, end of the year:</b>	
<b>2204</b>	<b>Apportioned, unexpired account</b>	<b>500</b>
<b>2412</b>	<b>Unexpired unobligated balance, end of year</b>	<b>500</b>
<b>2490</b>	<b>Unobligated balance, end of year (total)</b>	<b>500</b>
<b>2500</b>	<b>Total budgetary resources</b>	<b>2,500</b>
	<b>Outlays, Net and Disbursements, Net:</b>	
<b>4190</b>	<b>Outlays, net (total) (discretionary and mandatory) (490200E)</b>	<b>2,000</b>

<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>SF 133</b>	<b>Schedule P</b>
	<b>BUDGETARY RESOURCES</b>		
	<b>All accounts:</b>		
<b>0900</b>	<b>Total new obligations, unexpired accounts (490200E)</b>		<b>2,000</b>
<b>1100</b>	<b>Appropriation (411900E Authority Type "P")</b>	<b>1,000</b>	<b>1,000</b>
<b>1160</b>	<b>Appropriation, discretionary (total)</b>	<b>1,000</b>	<b>1,000</b>
<b>1170</b>	<b>Advance appropriation (411900E Authority Type "D")</b>	<b>1,500</b>	<b>1,500</b>
<b>1180</b>	<b>Advance appropriation, discretionary (total)</b>	<b>1,500</b>	<b>1,500</b>
<b>1900</b>	<b>Budget authority (total)</b>	<b>2,500</b>	<b>2,500</b>
<b>1910</b>	<b>Total budgetary resources</b>	<b>2,500</b>	
<b>1930</b>	<b>Total budgetary resources available</b>		<b>2,500</b>
	<b>All accounts:</b>		
<b>1941</b>	<b>Unexpired unobligated balance, end of year (461000E)</b>		<b>500</b>
	<b>STATUS OF BUDGETARY RESOURCES</b>		
	<b>New obligations and upward adjustments:</b>		
	<b>Direct:</b>		
<b>2002</b>	<b>Category B (by project) (490200E)</b>	<b>2,000</b>	
<b>2004</b>	<b>Direct obligations (total)</b>	<b>2,000</b>	
<b>2170</b>	<b>New obligations, unexpired accounts (490200E)</b>	<b>2,000</b>	
<b>2190</b>	<b>New obligations and upward adjustments (total)</b>	<b>2,000</b>	
	<b>Apportioned, unexpired accounts:</b>		
<b>2201</b>	<b>Available in the current period (461000E)</b>	<b>500</b>	
<b>2412</b>	<b>Unexpired unobligated balance: end of year</b>	<b>500</b>	
<b>2490</b>	<b>Unobligated balance, end of year (total)</b>	<b>500</b>	
<b>2500</b>	<b>Total budgetary resources</b>	<b>2,500</b>	

**SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE**

<b>Line No.</b>		<b>SF 133</b>	<b>Schedule P</b>
	<b>Memorandum (non-add) entries:</b>		
<b>2501</b>	<b>Subject to apportionment unobligated balance, end of year (461000)</b>	<b>500</b>	
	<b>Unpaid Obligations</b>		
<b>3010</b>	<b>New obligations, unexpired accounts (490200E)</b>	<b>2,000</b>	<b>2,000</b>
<b>3020</b>	<b>Outlays (gross) (-)</b>	<b>(2,000)</b>	<b>(2,000)</b>
<b>3200</b>	<b>Obligated balance, end of year (+ or -)</b>	<b>-</b>	<b>-</b>
<b>4000</b>	<b>Budget authority, gross</b>	<b>2,500</b>	<b>2,500</b>
	<b>Outlays, gross</b>		
<b>4010</b>	<b>Outlays from new discretionary authority (490200E)</b>	<b>2,000</b>	<b>2,000</b>
<b>4020</b>	<b>Outlays, gross (total)</b>	<b>2,000</b>	<b>2,000</b>
<b>4070</b>	<b>Budget authority, net (discretionary)</b>	<b>2,500</b>	<b>2,500</b>
<b>4080</b>	<b>Outlays, net (discretionary)</b>	<b>2,000</b>	<b>2,000</b>
	<b>Unexpended balances:</b>		
<b>5321</b>	<b>Direct unobligated balance, end of year (461000E)</b>	<b>500</b>	<b>500</b>
<b>5323</b>	<b>Discretionary unobligated balance, end of year (461000E)</b>	<b>500</b>	<b>500</b>

**RECLASSIFIED STATEMENT OF NET COST**

<b>Line No.</b>		
	<b>Gross Program Costs (Note 22):</b>	
	<b>Program A:</b>	
<b>2.</b>	<b>Non-federal gross cost (610000E)</b>	<b>2,000</b>
<b>6.</b>	<b>Total non-federal gross cost</b>	<b>2,000</b>
<b>9.</b>	<b>Department total gross cost</b>	<b>2,000</b>
<b>13.</b>	<b>Total federal earned revenue</b>	<b>0</b>
<b>14.</b>	<b>Department total earned revenue</b>	<b>0</b>
<b>15.</b>	<b>Net cost of operation</b>	<b>2,000</b>

**RECLASSIFIED STATEMENT OF CHANGES IN NET POSITION**

Line No.		
7.	<b>Financing sources:</b>	
7.1	Appropriations received as adjusted (rescissions and other adjustments) (RC 41) (310100)	2,500
7.2	Appropriations used (RC 39) (310710)	2,000
7.3	Appropriations expended (RC 38) (570010)	2,000
7.30	<b>Total financing sources</b>	<b>2,500</b>
8	<b>Net cost of operations (+/-)</b>	<b>2,000</b>
9	<b>Net position, end of period</b>	<b>500</b>

**Closing Entries**

10. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

	Debit	Credit	TC
<b><u>Budgetary Entry</u></b>			
None			
<b><u>Proprietary Entry</u></b>			
331000 Cumulative Results of Operations	2,000		F336
610000 Operating Expenses/Program Costs		2,000	
570010 Expended Appropriations - Disbursed	2,000		
331000 Cumulative Results of Operations		2,000	

11. To record the consolidation of actual net-funded resources.			
	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> 420100 Total Actual Resources – Collected 411900 Other Appropriations Realized	2,500	2,500	F302
<b><u>Proprietary Entry</u></b> None			

12. To record the closing of Expended Authority – Paid.			
	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources Collected	2,000	2,000	F314
<b><u>Proprietary Entry</u></b> None			

13. To record the closing of fiscal year activity to unexpended appropriations.			
	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> None			
<b><u>Proprietary Entry</u></b> 310100 Unexpended Appropriations – Appropriations Received 310000 Unexpended Appropriations - Cumulative 310710 Unexpended Appropriations – Used - Disbursed	2,500	500 2,000	F342



14. To record the closing of unobligated balances to expired authority.			
	<b>Debit</b>	<b>Credit</b>	<b>TC</b>
<b><u>Budgetary Entry</u></b>			
461000 Allotments – Realized Resources	500		
465000 Allotments – Expired Authority		500	F312
<b><u>Proprietary Entry</u></b>			
None			

**Post-Closing Trial Balance**

Account	Account Description	Debit	Credit
<b>Budgetary</b>			
<b>420100</b>	<b>Total Actual Resources - Collected</b>	<b>500</b>	-
<b>465000</b>	<b>Allotments – Expired Authority</b>	-	<b>500</b>
<b>Total</b>		<b>500</b>	<b>500</b>
<b>Proprietary</b>			
<b>101000</b>	<b>Fund Balance With Treasury</b>	<b>500</b>	-
<b>310000</b>	<b>Unexpended Appropriations - Cumulative</b>	-	<b>500</b>
<b>Total</b>		<b>500</b>	<b>500</b>