

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

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1.0	04/18	Original	

Appropriations Provided by a Continuing Resolution Guidance

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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*

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 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*

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 1010, 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.

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

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

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

Proposed USSGL Account Illustrated

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. ~~The account may be used while awaiting a warrant to be issued for a reduction (i.e., rescission, across-the-board reduction, and sequestration) by the U. S. Department of the Treasury's Bureau of the Fiscal Service. The warrant must be issued by yearend.~~ This account does not close at yearend.

~~Detailed information related to sequestration will be presented in a new scenario to be developed at a future date.~~

Justification: To separate warrant activity.

Proposed USSGL Account:

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.

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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. Three 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 21 days of the fiscal year, the amount available for obligation under the CR is \$4,783.⁴

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

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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. The apportionment bulletin contained a 1% permanent 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)		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 411900 Other Appropriations Realized 445000 Unapportioned Authority	100,000	100,000			A196
<u>Proprietary Entry</u> 109000 ⁵ G 099 Fund Balance With Treasury While Awaiting a Warrant 310100 G 099 Unexpended Appropriations – Appropriations Received	4,783				A197
320100 F 1XX Appropriations – Warrants Issued 209010 F 1XX Liability for Fund Balance While Awaiting a Warrant		4,783	4,783		HXX
				4,783	

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

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

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

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1C. 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>Budgetary Entry</u> 445000 Unapportioned Authority 439500 Authority Unavailable Pursuant to Public Law <u>Proprietary Entry</u> None	94,217	94,217	N/A	N/A	A128

1D. 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>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments <u>Proprietary Entry</u> None	4,783	4,783	N/A	N/A	A116

**Transactions 1A, 1B, 1C and 1D 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>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	4,783	4,783	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>Budgetary Entry</u> 461000 Allotments – Realized Resources 470000 Commitments <u>Proprietary Entry</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>Budgetary Entry</u> 470000 Commitments 480100 Undelivered Orders Obligations – Unpaid <u>Proprietary Entry</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	
<u>Budgetary Entry</u>					
480100 Undelivered Orders Obligations – Unpaid	4,000				B302
490100 Delivered Orders – Obligations, Unpaid		4,000			
<u>Proprietary Entry</u>					
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	
<u>Budgetary Entry</u>					
490100 Delivered Orders – Obligations – Unpaid	4,000				B110
490200 Delivered Orders- Obligations, Paid		4,000			
<u>Proprietary Entry</u>					
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			
439500	Authority Unavailable for obligation Pursuant to Public Law - Temporary		94,217		
439200	Permanent Reduction -New Budget Authority		1,000		
445000	Unapportioned Authority		-		
451000	Apportionments		-		
461000	Allotments - Realized Resources		783		
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	4,783			
198000	Asset for Agency's Custodial and Non-Entity Liabilities				4,000
199000	Other Assets			1,000	
201000	Liability for Fund Balance With Treasury			4,000	
209010	Liability for Fund Balance While Awaiting a Warrant				4,783
211000	Accounts Payable		-		
299100	Liability for Surplus Warrant to the General Fun of the U.S. Government		1,000		
310100	Unexpended Appropriations - Appropriations Received		4,783		
310600	Unexpended Appropriations - Adjustments	1,000			
310700	Unexpended Appropriations - Used	4,000			
320100	Appropriations Outstanding - Warrants Issued			4,783	
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			

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

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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 \$5,783. 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	
<u>Budgetary Entry</u> 439500 Authority Unavailable Pursuant to Public 445000 Unapportioned Authority	4,783	4,783			A128R
<u>Proprietary Entry</u> 109000 ⁶ G099 Fund Balance With Treasury While Awaiting a Warrant 310100 G099 Unexpended Appropriations – Appropriations Received 320100 F1XX Appropriations – Warrants Issued 209010 F1XX Liability for Fund Balance While Awaiting a Warrant	4,783	4,783	4,783	4,783	HXX

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	
<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments	4,783	4,783	N/A	N/A	A116
<u>Proprietary Entry</u> None					

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

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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		89,434		
439200	Permanent Reduction -New Budget Authority		1,000		
445000	Unapportioned Authority		-		
451000	Apportionments		4,783		
461000	Allotments - Realized Resources		783		
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	9,566			
198000	Asset for Agency's Custodial and Non-Entity Liabilities				4,000
199000	Other Assets			1,000	
201000	Liability for Fund Balance With Treasury			4,000	
209010	Liability for Fund Balance While Awaiting a Warrant				9,566
211000	Accounts Payable		-		
299100	Liability for Surplus Warrant to the General Fun of the U.S. Government		1,000		
310100	Unexpended Appropriations - Appropriations Received		9,566		
310600	Unexpended Appropriations - Adjustments	1,000			
310700	Unexpended Appropriations - Used	4,000			
320100	Appropriations Outstanding - Warrants Issued			9,566	
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			

Note, 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.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)		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 439500 Authority Unavailable Pursuant to Public 445000 Unapportioned Authority <u>Proprietary Entry</u> None	89,434	89,434			A128 R

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

QTR 2 (Situation1)	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 445000 Unapportioned Authority 451000 Apportionments <u>Proprietary Entry</u> None	89,434	89,434	N/A	N/A	A116

⁷ Note: As previously stated, CRs usually do not last longer than the first quarter

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3. To record allotment of authority.

QTR 2 (Situation1)	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> 451000 Apportionments 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	94,217	94,217	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			
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		4,000		
109000	Fund Balance With Treasury While Awaiting a Warrant	9,566			
198000	Asset for Agency's Custodial and Non-Entity Liabilities				4,000
199000	Other Assets			1,000	
201000	Liability for Fund Balance With Treasury			4,000	
209010	Liability for Fund Balance While Awaiting a Warrant				9,566
211000	Accounts Payable		-		
299100	Liability for Surplus Warrant to the General Fun of the U.S. Government		1,000		
310100	Unexpended Appropriations - Appropriations Received		9,566		
310600	Unexpended Appropriations - Adjustments	1,000			
310700	Unexpended Appropriations - Used	4,000			
320100	Appropriations Outstanding - Warrants Issued			9,566	
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			

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	
<u>Budgetary Entry</u> None					
<u>Proprietary Entry</u> 101000 G099 Fund Balance With Treasury	100,000				A128 R
109000 G099 Fund Balance With Treasury While Awaiting a Warrant		9,566			
310100 G099 Unexpended Appropriations – Appropriations Received		90,434			
320100 F1XX Appropriations – Warrants Issued			100,000		
201000 F020 Liability for Fund Balance With Treasury				100,000	New? ?
209010 F1XX Liability for Fund Balance While Awaiting a Warrant			9,566		
320100 F1XX Appropriations – Warrants Issued				9,566	

2. To record receipt of surplus warrant.

QTR 2 (Situation 1)	FPA (F 1XX)		The General Fund (G 099)		TC
	Debit	Credit	Debit	Credit	
<u>Budgetary Entry</u> None					
<u>Proprietary Entry</u> 299100 G 099 Liability for Surplus Warrant to the General Fund of the U.S. Government 101000 G099 Fund Balance With Treasury	1,000	1,000			A134 R
201000 F1XX Liability for Fund Balance With Treasury 320600 F1XX			1,000	1,000	New? ?
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		-		
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
		Assets (Note 2)
		Intragovernmental
1		Fund Balance with Treasury (Note 3) 95,000
6		Total intragovernmental This line is calculated. Equals the sum of lines 1 through 5.
15		Total assets 95,000 This line is calculated. Equals the sum of lines 6 through 14.
16		Stewardship PP&E (Note 11)
		Liabilities (Note 13)
21		Accounts Payable -
28		Total Liabilities This line is calculated. Equals the sum of lines 20 through 27. -
29		Commitments and contingencies (Note 20)
		Net Position -
31		Unexpended appropriations - All Other Funds (Combined or Consolidated Totals) (310100, 310600, 310700) 95,000
33		Cumulative results of operations - All Other Funds (Combined or Consolidated Totals) -
35		Total Net Position - All Other Funds (Combined or Consolidated Totals) This line is calculated. Equals the sum of lines 31 and 33. 95,000
36		Total Net Position This line is calculated. Equals the sum of lines 34 and 35. 95,000
37		Total liabilities and net position This line is calculated. Equals the sum of lines 28 and 36. 95,000

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

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STATEMENT OF BUDGETARY RESOURCES		
Line No.	Budgetary resources:	
1290	Appropriations (discretionary and mandatory) (411900, 439200)	99,000
1910	Total budgetary resources (calc.)	<u>99,000</u>
	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.)	<u>99,000</u>
	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

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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)	<u>99,000</u>	<u>99,000</u>
	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.)	<u>95,000</u>	-
	Memorandum (non-add) entries:		
2501	Subject to apportionment – excluding anticipated amounts (490200E)	99,000	-

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	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

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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)

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USSGL Crosswalk - Reclassified Statement of Net Cost				
Line No.	USSG L 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

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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

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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% permanent reduction of unexpended appropriations. **No warrants processed.**

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

QTR 1	FPA (F 1XX)		FPA Receipt Account		TC
	Debit	Credit	Debit	Credit	
Budgetary Entry 411300 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts 445000 Unapportioned Authority	100,000	100,000			A196
Proprietary Entry 109000 G 099 Fund Balance With Treasury While Awaiting a Warrant 574000 F1XX Appropriated Dedicated Collections Transferred In 574500 F1XX Appropriated Dedicated Collections Transferred Out 299000 F1XX Other Liabilities without related Budgetary Obligation (I see folks hitting 1090 in GTAS)	4,783	4,783	4,783	4,783	A197 New

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

QTR 1	FPA (F 1XX)		FPA Receipt Account		TC
	Debit	Credit	Debit	Credit	
Budgetary Entry 445000 Unapportioned Authority 438700 Temp. Reduction of Appropriation form Unavailable Receipts, PY Balances	1,000	1,000			A132
Proprietary Entry 574500 F1XX Appropriated Dedicated Collections Transferred Out 299100 1XX Other Liabilities – Reductions 57400 F1XX Appropriated Dedicated Collections Transferred In ???????	1,000	1,000	1,000	1,000	HXX

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

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

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

QTR 1	FPA (F 1XX)		FPA Receipt Account		TC
	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.*