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**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION**

**EFFECTIVE FISCAL 2020**

**PREPARED BY:**

**GENERAL LEDGER AND ADVISORY BRANCH**

**FISCAL ACCOUNTING OPERATIONS**

**BUREAU OF THE FISCAL SERVICE**

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

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| VersionNumber | Date | Description of Change | Effective USSGL TFM |
| 1.0 | 10/2005 | Original | TFM Release S2-05-03 |
| 2.0 | 02/2020 | Updated USSGL accounts to 6 digit and financial statements and references to be in line with current guidance. | TFM Bulletin No. 2020-08 |
|  |  |  |  |

***Continuing resolutions (CRs)*** *are joint resolutions (passed by the House and the Senate and signed by the President) that provide continuing appropriations for part of a fiscal year (short term) or for a full 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 CR usually provides “formulas” for calculating the amounts available for continuing projects or activities (rate for operations). This formula is applied by OMB in apportioning funds provided by the CR.*

*After a short-term CR is enacted into law, the Office of Management and Budget will issue a bulletin to automatically apportion funds under the CR as provided by the appropriated “rate of operations”, which is the annualized level this is available through the period covered CR.*[[1]](#footnote-1) *This automatic apportionment applies in most accounts, but not all. For particular accounts, OMB may require a separate account-specific apportionment.*

Warrants are not issued until Congress enacts the regular appropriation bill, unless agencies are under a long-term CR. Exceptions may be made for issuing warrants under a CR:

* If the CR covers specific mandatory federal payments, or
* When the CR covers the entire year.[[2]](#footnote-2)

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:** Appropriated Dedicated Collections Receivable

**Account Number:** 139000

**Normal Balance:** Debit

**Definition:** The amount due from 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. 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:** 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.

**Account Title:** Appropriated Dedicated Collections Liability

**Account Number:** 299200

**Normal Balance:** Debit

**Definition:** The amount due to the expenditure treasury account symbol from 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. 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 the 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 the 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:** Appropriated Dedicated Collections to be Transferred In

**Account Number:** 573500

**Normal Balance:** Credit

**Definition:** The amount to be appropriated to the expenditure account of dedicated collections, 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 the 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 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 the 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.

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 2020 crosswalks.

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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. 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[[3]](#footnote-3) (G) Fund Balance With Treasury While Awaiting a Warrant (RC 40)  309000 (G) Unexpended Appropriations While Awaiting  a Warrant (RC 41) 309010 (F) Appropriations – Warrants to be Issued (RC 41) 209010 (F) Liability for Fund Balance While Awaiting a Warrant (RC 40)  | 100,00024,953 | 100,00024,953 | 24,953 | 24,953 |  A196A197 |

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 | 75,047 | 75,047 | 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 $4,000, 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 (G) Unexpended Appropriations Used (RC 39) 570000 (G) Expended Appropriations (RC 38) 570005 (F) Appropriations Expended (RC 38)  320700 (F) Appropriations Outstanding – Used (RC 39)  | 4,0004,0004,000 | 4,0004,0004,000 | 4,000 | 4,000 | B302B134 |

1. 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 (G) Fund Balance with Treasury (RC 40) 201000 (F) Liability for Fund Balance With Treasury (RC 40) 198000 (F) Asset for Agency’s Custodial and Non-entity Liabilities (RC 46)  | 4,0004,000 | 4,0004,000 | 4,000 | 4,000 | B110 |



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

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 – Temporary – Current-Year Authority 445000 Unapportioned Authority Proprietary Entry109000 (G) Fund Balance With Treasury While  Awaiting a Warrant (RC 40) 309000 (G) Unexpended Appropriations – While Awaiting a Warrant (RC 41)309010 (F) Appropriations Outstanding – Warrants to be Issued (RC 41) 209010 F1XX Liability for Fund Balance While Awaiting a  Warrant (RC 40)  | 8,4088,408 | 8,4088,408 | 8,408 | 8,408 |  A128RA197 |

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, no statements are illustrated in this scenario for period 04.***

QTR 2 Period 05 (Situation 1)

***1 A & B Congress enacted the appropriation bill for $100,000 and a $1,000 reduction.***

# 1A. 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 (G) Fund Balance With Treasury While Awaiting a Warrant (RC 40) 309000 (G) Unexpended Appropriations While Awaiting a Warrant (RC 41)309010 (F) Appropriations – Warrants to be Issued (RC 41) 209010 (F) Liability for Fund Balance While Awaiting a Warrant (RC 40)  | 66,63966,639 | 66,63966,639 | 66,639 | 66,639 |  A128RA197 |

#

# 1B. To record 1,000 permanent reduction of unexpended appropriations (warrant Not received).

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 2 (Situation 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 (G) Unexpended Appropriation – Adjustments (RC 41) 299100 (G) Liability for Surplus Warrant to the General Fund  of the U.S. Government (RC 30)199000 (F) Other Assets (RC 30) 320600 (F) Appropriations Outstanding - Adjustments (RC 41)  | 1,0001,000 | 1,0001,000 | 1,000 | 1,000 |  A132 |

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 |

|  |  |  |
| --- | --- | --- |
| **Trial Balance** | **FPA** | **The General Fund** |
| **Account** | **Description** | **Debit** | **Credit** | **Debit** | **Credit** |
|   |   |   |   |   |   |
| **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** |  |  |
| **109000** | **Fund Balance With Treasury While Awaiting a Warrant** | **100,000** |  |  |  |
| **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** |  |  |  | **100,000** |
| **211000** | **Accounts Payable** |  |  |  |  |
| **299100** | **Liability for Surplus Warrant to the General Fund of the U.S. Government** |  | **1,000** |  |  |
| **309000** | **Unexpended Appropriations - While Awaiting a Warrant** |  | **100,000** |  |  |
| **309010** | **Appropriations Outstanding - Warrants to be Issued** |  |  | **100,000** |  |
| **310100** | **Unexpended Appropriations - Appropriations Received** |  |  |  |  |
| **310600** | **Unexpended Appropriations - Adjustments** | **1,000** |  |  |  |
| **310700** | **Unexpended Appropriations - Used** | **4,000** |  |  |  |
| **320100** | **Appropriations Outstanding - Warrants Issued** |  |  |  |  |
| **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.**

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

QTR 2 Period 06 (Situation 1)

# To record the enactment of the appropriation via the approval and processing of the appropriation warrant by Treasury.

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 2 (Situation 1) | **FPA (F 1XX)** | **The General Fund (G 099)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**NoneProprietary Entry309000 (G) Unexpended Appropriations – While Awaiting a Warrant  (RC 41) 109000 (G) Fund Balance With Treasury While Awaiting a Warrant (RC 40)101000 (G) Fund Balance With Treasury (RC 40) 310100 (G) Unexpended Appropriations – Appropriations Received (RC 41)320100 (F) Appropriations – Warrants Issued (RC 41)  201000 (F)Liability for Fund Balance With Treasury (RC 40)209010 (F) Liability for Fund Balance While Awaiting a Warrant (RC 40)  309010 (F) Appropriations – Warrants to be Issued (RC 41) | 100,000100,000 | 100,000100,000 | 100,000100,000 | 100,000100,000 |  A128R |

# To record a permanent reduction of unexpended appropriations via the approval and processing of a negative warrant by Treasury.

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 2 (Situation 1) | **FPA (F 1XX)** | **The General Fund (G 099)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**NoneProprietary Entry299100 (G) Liability for Surplus Warrant to the General Fund of the U.S. Government (RC 30) 101000 (G) Fund Balance With Treasury (RC 40) 201000 (F)Liability for Fund Balance With Treasury (RC 40) 320600 (F) Appropriations Outstanding – Adjustments (RC 41)320600 (F) Appropriations Outstanding – Adjustments (RC 41) 199000 (F) Other Assets (RC 30) | 1,000 | 1,000 | 1,0001,000 | 1,0001,000 | A132R |







|  |
| --- |
| **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) (490200) | 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 |
|  |  |  |
|  | **Outlays, net:** |  |
| 4190 | Outlays, net (total) (discretionary and mandatory) (calc.) | 4,000 |
| 4210 | Agency outlays, net (discretionary and mandatory) | 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 (490200) | - | 4,000 |
|  | **Budget authority:** |  |  |
|  |  |  |  |
|  | **Appropriations:** |  |  |
|  | **Discretionary:** |  |  |
|  |  |  |  |
| 1100 | Appropriation (411900) | 100,000 | 100,000 |
|  | **Adjustments:** |  |  |
| 1130 | Appropriations permanently reduced (-) | 1,000 | 1,000 |
| 1160 | Appropriation, discretionary (total) (calc.) | 99,000 | 99,000 |
|  |  |  |  |
| 1900 | Budget authority (total) (calc.) | 99,000 | 99,000 |
| 1910 | Total budgetary resources (calc.) | 99,000 | 99,000 |
|  |  |  |  |
|  | **Memorandum (non-add) entries:** |  |  |
| 1941 | Unexpired unobligated balance, end of year |  | 95,000 |
|  |  |  |  |
|  | **STATUS OF BUDGETARY RESOURCES** |  |  |
|  | **New obligations and upward adjustments:** |  |  |
|  | **Direct:** |  |  |
| 2001 | Category B (by project) (490200) | 4,000 | 4,000 |
| 2004 | Direct obligations (total) (calc.) | 4,000 | 4,000 |
| 2170 | New obligations, unexpired accounts (490200) | 4,000 |  |
| 2190 | New obligations and upward adjustments (total) | 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 | - |
| 2500 | Total budgetary resources (calc.) | 99,000 |  |
|  |  |  |  |
|  | **Memorandum (non-add) entries:** |  |  |
| 2501 | Subject to apportionment – excluding anticipated amounts (490200E) | 4000 | - |
| 2503 | Direct unobligated balance, end of year – excluding anticipated amounts (461000E) | 95,000 |  |
|  |  |  |  |
|  | **CHANGE IN OBLIGATED BALANCE** |  |  |
|  | **Unpaid obligations:** |  |  |
| 3010 | New obligations, unexpired accounts (490200) | 4,000 | 4,000 |
| 3020 | Outlays (gross) (-) (490200) | (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 (490200) | 4,000 | 4,000 |
| 4020 | Outlays, gross (total) (calc.) | 4,000 | 4,000 |
| 4070 | Budget authority, net (discretionary) (calc.) | 99,000 | 99,000 |
| 4080 | Outlays, net (discretionary) (calc.) | 4,000 | 4,000 |
| 4180 | Budget authority, net (total) | 99,000 | 99,000 |
| 4190 | Outlays, net (total) | 4,000 | 4,000 |

|  |  |  |  |
| --- | --- | --- | --- |
| **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**

QTR 1 Situation 2

# 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 annualized amount under a continuing resolution and associated accounts receivable.

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 1 | **FPA (F 1XX)** | **FPA Unavailable Receipt Account** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**411300 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts 445000 Unapportioned Authority Proprietary Entry139000 (F) Appropriated Dedicated Collections Receivable  573500 (F) Appropriated Dedicated Collections to be Transferred In 573600 (F) Appropriated Dedicated Collections to be Transferred Out 299200 (F) Appropriated Dedicated Collections Liability | 100,00024,953 | 100,00024,953 | 24,953 | 24,953 |  A196A184A556 |
| **General Fund of the U.S. Government (099)** | **With FPA**  | **With FPA Unavailable Receipt Account** |  |
| **Budgetary Entry**None**Proprietary Entry**None | N/A | N/A | N/A | N/A |  |

1B. To record authority temporarily unavailable under a CR.

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 1 | **FPA (F 1XX)** | **FPA Unavailable Receipt Account** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**445000 Unapportioned Authority 439500 Authority Unavailable Pursuant to Public Law Proprietary EntryNone | 75,047 | 75,047 | N/A | N/A |  A128 |
| **General Fund of the U.S. Government (099)** | **With FPA** | **With FPA Unavailable Receipt Account** |  |
| **Budgetary Entry**None**Proprietary Entry**None | N/A | N/A | N/A | N/A |  |

Transactions 1A and 1B (together), identify the amount available under a CR and should occur simultaneously.

1C. To record budget authority *automatically* apportioned by OMB CR bulletin and available for allotment.

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 1 | **FPA (F 1XX)** | **FPA Receipt Account** |  |
|  | Debit | Credit | Debit | Cr | TC |
| **Budgetary Entry**445000 Unapportioned Authority 451000 Apportionments Proprietary EntryNone | 24,953 | 24,953 |  |  | A116 |
| **General Fund of the U.S. Government (099)** | **With FPA** | **With FPA Receipt Account** |  |
| **Budgetary Entry**None**Proprietary Entry**None | N/A | N/A | N/A | N/A |  |



***Note, the receipt account had a beginning balance of FBWT and Cumulative Results of Operation of $100,000. No statements are illustrated in this scenario for period 03.***

QTR 2 Situation 2 Period 04

*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 adjust the authority temporarily unavailable and associated accounts receivable.

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 2 | **FPA (F 1XX)** | **FPA Receipt Account (F1X1)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**439500 Authority Unavailable Pursuant to Public 445000 Unapportioned Authority Proprietary Entry139000 (F) Appropriated Dedicated Collections Receivable  573500 (F) Appropriated Dedicated Collections to be Transferred In 573600 (F) Appropriated Dedicated Collections to be Transferred Out 299200 (F) Appropriated Dedicated Collections Liability | 8,4088,408 | 8,4088,408 | 8,408 | 8,408 |  A128A184A556 |
| **General Fund of the U.S. Government (099)** | **With FPA** | **With FPA Receipt Account** |  |
| **Budgetary Entry**None**Proprietary Entry**None | N/A | N/A | N/A | N/A |  |



***Note, the receipt account had a beginning balance of FBWT and Cumulative Results of Operation of $100,000. No statements are illustrated in this scenario for period 04.***

QTR 2 Period 06 (Situation 2)

1A & B To record enactment of the appropriation via the approval and processing of the appropriation warrant by Treasury. Note there is a 1,000 temporary reduction.

# 1A. To record the enactment of the appropriation via the approval and processing of the appropriation warrant by Treasury.

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 2 | **FPA (F 1XX)** | **FPA Unavailable Receipt Account (F1X1)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**439500 Authority Unavailable Pursuant to Public 445000 Unapportioned Authority Proprietary EntryNone | 66,639 | 66,639 |  |  | A128R  |
| **General Fund of the U.S. Government (099)** | **With FPA** | **With FPA Unavailable Receipt Account** |  |
| **Budgetary Entry**None**Proprietary Entry**None | N/A | N/A | N/A | N/A |  |

1B Record the approval and processing of the appropriation warrant by Treasury.

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 2 | **FPA (F 1XX)** | **FPA Unavailable Receipt Account (F1X1)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**NoneProprietary Entry573500 (F) Appropriated Dedicated Collections to be Transferred In  (RC 07)  139000 (F) Appropriated Dedicated Collections Receivable (RC 27)101000 (G) Fund Balance With Treasury (RC 40) 574000 (F) Appropriated Dedicated Collections Transferred In (RC 07) 299200 (F) Appropriated Dedicated Collections Liability (RC 27) 573600 (F) Appropriated Dedicated Collections to be Transferred Out (RC 07)574500 (F) Appropriated Dedicated Collections Transferred Out (RC 40) 101000 (G) Fund Balance With Treasury (RC 40) | 33,361100,000 | 33,361100,000 | 33,361100,000 | 33,361100,000 | A184RA184A556RA183 |
| **General Fund of the U.S. Government (099)** | **With FPA** | **With FPA Unavailable Receipt Account** |  |
| **Budgetary Entry**None**Proprietary Entry**201000 (F) Liability for Fund Balance With Treasury (RC 40) 201000 (F) Liability for Fund Balance With Treasury (RC 40) |  | 100,000 | 100,000 |  |  |

1C To record a temporary reduction of unobligated balance derived from special fund receipts.

|  |  |  |  |
| --- | --- | --- | --- |
| QTR 1 | **FPA (F 1XX)** | **FPA Unavailable Receipt Account (F1X1)** |  |
|  | Debit | Credit | Debit | Credit | TC |
| **Budgetary Entry**445000 Unapportioned Authority  438800 Temporary Reduction of Appropriation from  Unavailable Receipts, Prior-Year Balance Proprietary Entry574500 (F) Appropriated Dedicated Collections Transferred Out (RC 07) 101000 (G) Fund Balance With Treasury (RC 40)101000 (G) Fund Balance With Treasury 574000 (F) Appropriated Dedicated Collections Transferred In (RC 07)  | 1,0001,000 | 1,0001,000 | 1,000  | 1,000 | A189A185 |
| **General Fund of the U.S. Government (099)** | **With FPA** | **With FPA Unavailable Receipt Account** |  |
| **Budgetary Entry**None**Proprietary Entry**201000 (F) Liability for Fund Balance With Treasury (RC 40) 201000 (F) Liability for Fund Balance With Treasury (RC 40) | 1,000 |  |  | 1,000 |  |









|  |  |
| --- | --- |
|  | **STATEMENT OF BUDGETARY RESOURCES** |
|  |  | **FPA** | **Unavail. Receipt Account** |
| **Line No.** | **Budgetary resources:** |  |  |
| 1290 | Appropriations (discretionary and mandatory) (411300, 438800) | 99,000 | N/A |
|  |  |  |  |
| 1910 | Total budgetary resources (calc.) | 99,000 |  |
|  |  |  |  |
|  | **Status of budgetary resources:** |  |  |
| 2204 | Apportioned, unexpired account (451000) | 24,953 |  |
| 2404 | Unapportioned, unexpired accounts (445000) | 74,047 |  |
| 2412 | Unexpired unobligated balance, end of year (calc.) | 99,000 |  |
| 2490 | Unobligated balance, end of year (total)  | 99,000 |  |
| 2500 | Total budgetary resources (calc.) | 99,000 |  |
|  |  |  |  |
|  | **Outlays, net:** |  |  |
| 4190 | Outlays, net (total) (discretionary and mandatory) (calc.) | 0 |  |
| 4210 | Agency outlays, net (discretionary and mandatory) | 0 |  |
|  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE** |  |  |
|  |  | FPA | Unavail. Receipt Account |
| **Line No.** | **Budgetary Resources** | SF 133 | Schedule P | SF 133 | Schedule P |
| 0900 | Total new obligations, unexpired accounts (490200) |  | 0 | N/A | N/A |
|  | **Budget authority:** |  |  |  |  |
|  |  |  |  |  |  |
|  | **Appropriations:** |  |  |  |  |
|  | **Discretionary:** |  |  |  |  |
|  |  |  |  |  |  |
| 1101 | Appropriation (411300) | 100,000 | 100,000 |  |  |
|  | **Adjustments:** |  |  |  |  |
| 1133 | Unobligated balance of appropriations temporarily reduced (-) (438800) | 1,000 | 1,000 |  |  |
| 1160 | Appropriation, discretionary (total) (calc.) | 99,000 | 99,000 |  |  |
|  |  |  |  |  |  |
| 1900 | Budget authority (total) (calc.) | 99,000 | 99,000 |  |  |
| 1910 | Total budgetary resources (calc.) | 99,000 | 99,000 |  |  |
|  |  |  |  |  |  |
|  | **Memorandum (non-add) entries:** |  |  |  |  |
| 1941 | Unexpired unobligated balance, end of year (445000, 451000) |  | 99,000 |  |  |
|  |  |  |  |  |  |
|  | **STATUS OF BUDGETARY RESOURCES** |  |  |  |  |
|  | **Unobligated balance:** |  |  |  |  |
|  | **Apportioned, unexpired accounts:** |  |  |  |  |
| 2201 | Available in current period (451000) | 24,953 |  |  |  |
| 2403 | Other (445000) | 74,047 |  |  |  |
| 2412 | Unexpired unobligated balance: end of year (calc) | 99,000 |  |  |  |
| 2490 | Unobligated balance, end of year (total) (calc.) | 99,000 | - |  |  |
| 2500 | Total Budgetary resources (cacl.) | 99,000 |  |  |  |
|  |  |  |  |  |  |
|  | **Memorandum (non-add) entries:** |  |  |  |  |
| 2501 | Subject to apportionment – excluding anticipated amounts (44500, 451000) | 99,000 | - |  |  |
| 2503 | Direct unobligated balance, end of year – excluding anticipated amounts (445000, 451000) | 99,000 |  |  |  |
|  |  |  |  |  |  |
|  | **CHANGE IN OBLIGATED BALANCE** |  |  |  |  |
|  | **Unpaid obligations:** |  |  |  |  |
| 3010 | New obligations, unexpired accounts (490200) | 4,000 | 4,000 |  |  |
| 3020 | Outlays (gross) (-) (490200) | (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 (490200) | 0 | 0 |  |  |
| 4020 | Outlays, gross (total) (calc.) | 0 | 0 |  |  |
| 4070 | Budget authority, net (discretionary) (calc.) | 99,000 | 99,000 |  |  |
| 4080 | Outlays, net (discretionary) (calc.) | 0 | 0 |  |  |
| 4180 | Budget authority, net (total) | 99,000 | 99,000 |  |  |
| 4190 | Outlays, net (total) | 99,000 | 99,000 |  |  |







1. OMB Bulletin No. 18-05 (Apportionment of the Continuing Resolution(s) for Fiscal Year 2019,) See also current OMB Circular No. A-11 Section 123, “Apportionments under a Continuing Resolution.” [↑](#footnote-ref-1)
2. [Treasury Financial Manual](http://www.fms.treas.gov/tfm/index.html), Part 2, Chapter 2000, Section 2030.2 [↑](#footnote-ref-2)
3. Account 109000, Fund Balance With Treasury under a Continuing Resolution, must be zero at year-end. [↑](#footnote-ref-3)