**SITUATION ONE**

Treasury Appropriation Fund Symbols (TAFSs) that have FY 2013 appropriation derived

from the General Fund of the US Treasury and supported by an appropriation warrant

**A104 To record the enactment of appropriations.**

**Budgetary Entry**

Debit 4111 Debt Liquidation Appropriations

Debit 4112 Liquidation of Deficiency - Appropriations

Debit 4115 Loan Subsidy Appropriation

Debit 4116 Debt Forgiveness Appropriation

Debit 4117 Loan Administrative Expense Appropriation

Debit 4118 Reestimated Loan Subsidy Appropriation

Debit 4119 Other Appropriations Realized

Credit 4120 Anticipated Indefinite Appropriations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

A132 To record a permanent reduction of unexpended appropriations

**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Permanent Reductions

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

 Credit 4392 Permanent Reduction - New Budget Authority

 Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 3106 Unexpended Appropriations – Adjustments

 Credit 1010 Fund Balance with Treasury

 Credit 2990 Other Liabilities Without Related Budgetary Obligations

**Note:** For sequestration amounts, use USSGL account 2990 while waiting for the issuance of the negative warrants.

**SITUATION TWO**

Treasury Appropriation Fund Symbols (TAFSs) that have FY 2013 appropriation derived

from the General Fund of the US Treasury and NOT supported by appropriation warrants

**A196 To record the annualized level of an appropriation provided under a continuing resolution.**

**Budgetary Entry**

Debit 4111 Debt Liquidation Appropriations

Debit 4112 Liquidation of Deficiency - Appropriations

Debit 4115 Loan Subsidy Appropriation

Debit 4116 Debt Forgiveness Appropriation

Debit 4117 Loan Administrative Expense Appropriation

Debit 4119 Other Appropriations Realized

Credit 4120 Anticipated Indefinite Appropriations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

**A199 To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).**

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Credit 4111 Debt Liquidation Appropriations

Credit 4112 Liquidation of Deficiency - Appropriations

Credit 4115 Loan Subsidy Appropriation

Credit 4116 Debt Forgiveness Appropriation

Credit 4117 Loan Administrative Expense Appropriation

Credit 4119 Other Appropriations Realized

**Proprietary Entry**

None

**A197 To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.**

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1090 Fund Balance With Treasury Under a Continuing Resolution

Credit 3101 Unexpended Appropriations - Appropriations Received

**SITUATION TWO (Continuation)**

TAFSs that have FY 2013 appropriation derived from the General Fund of the US Treasury

and NOT supported by an appropriation warrant

**A132 To record a permanent reduction of unexpended appropriations**

**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Permanent Reductions

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

 Credit 4392 Permanent Reduction - New Budget Authority

 Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 3106 Unexpended Appropriations – Adjustments

 Credit 1010 Fund Balance with Treasury

 Credit 2990 Other Liabilities Without Related Budgetary Obligations

**Note:** For sequestration amounts, use USSGL account 1090 while waiting for the issuance of the negative warrants.