



**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION  
EFFECTIVE FISCAL 2020**

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Version Number	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

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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 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.<sup>1</sup> 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.<sup>2</sup>

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 101000, which should match the balance in CARS.

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<sup>1</sup>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.”

<sup>2</sup> [Treasury Financial Manual](#), Part 2, Chapter 2000, Section 2030.2

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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.

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**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

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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.

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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. 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
<b><u>Budgetary Entry</u></b> 411900 Other Appropriations Realized 445000 Unapportioned Authority	100,000	100,000			A196
<b><u>Proprietary Entry</u></b> 109000 <sup>3</sup> (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)	24,953	24,953	24,953	24,953	A197

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
<b><u>Budgetary Entry</u></b> 445000 Unapportioned Authority 439500 Authority Unavailable Pursuant to Public Law	75,047	75,047	N/A	N/A	A128
<b><u>Proprietary Entry</u></b> None					

<sup>3</sup> Account 109000, Fund Balance With Treasury under a Continuing Resolution, must be zero at year-end.

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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
<u><b>Budgetary Entry</b></u> 445000 Unapportioned Authority 451000 Apportionments <u><b>Proprietary Entry</b></u> None	24,953	24,953	N/A	N/A	A116

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

2. To record allotment of authority.

QTR 1	FPA (F 1XX)		The General Fund (G 099)		
	Debit	Credit	Debit	Credit	TC
<u><b>Budgetary Entry</b></u> 451000 Apportionments 461000 Allotments – Realized Resources <u><b>Proprietary Entry</b></u> None	24,953	24,953	N/A	N/A	A120

3. Purchase request for \$4,000, was approved. (Commitment)

QTR 1	FPA (F 1XX)		The General Fund (G 099)		
	Debit	Credit	Debit	Credit	TC
<u><b>Budgetary Entry</b></u> 461000 Allotments – Realized Resources 470000 Commitments <u><b>Proprietary Entry</b></u> None	4,000	4,000	N/A	N/A	B202

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

QTR 1	FPA (F 1XX)		The General Fund (G 099)		
	Debit	Credit	Debit	Credit	TC
<b><u>Budgetary Entry</u></b> 470000 Commitments 480100 Undelivered Orders Obligations – Unpaid	4,000	4,000	N/A	N/A	B204
<b><u>Proprietary Entry</u></b> None					

5. 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
<b><u>Budgetary Entry</u></b> 480100 Undelivered Orders Obligations – Unpaid 490100 Delivered Orders – Obligations, Unpaid	4,000	4,000			B302
<b><u>Proprietary Entry</u></b> 610000 (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)	4,000 4,000 4,000	4,000 4,000 4,000	4,000	4,000	B134

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6. Payment schedule certified and confirmed.

<b>QTR 1</b>	<b>FPA (F 1XX)</b>		<b>The General Fund (G 099)</b>		<b>TC</b>
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b>					
490100 Delivered Orders – Obligations – Unpaid	4,000				B110
490200 Delivered Orders- Obligations, Paid		4,000			
<b><u>Proprietary Entry</u></b>					
211000 (N) Accounts Payable	4,000				
101000 (G) Fund Balance with Treasury (RC 40)		4,000			
201000 (F) Liability for Fund Balance With Treasury (RC 40)			4,000		
198000 (F) Asset for Agency’s Custodial and Non-entity Liabilities (RC 46)				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			
439200	Permanent Reduction -New Budget Authority				
439500	Authority Unavailable for obligation Pursuant to Public Law - Temporary		75,047		
445000	Unapportioned Authority		-		
451000	Apportionments		-		
461000	Allotments - Realized Resources		20,953		
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	24,953			
198000	Asset for Agency's Custodial and Non-Entity Liabilities				4,000
199000	Other Assets				
201000	Liability for Fund Balance With Treasury			4,000	
209010	Liability for Fund Balance While Awaiting a Warrant				24,953
211000	Accounts Payable		-		
299100	Liability for Surplus Warrant to the General Fun of the U.S. Government				
309000	Unexpended Appropriations - While Awaiting a Warrant		24,953		
309010	Appropriations Outstanding - Warrants to be Issued			24,953	
310100	Unexpended Appropriations - Appropriations Received				
310600	Unexpended Appropriations - Adjustments				
310700	Unexpended Appropriations - Used	4,000			
320100	Appropriations Outstanding - Warrants Issued				
320600	Appropriations Outstanding - Adjustments				
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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**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.*

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	
<b><u>Budgetary Entry</u></b> 439500 Authority Unavailable Pursuant to Public – Temporary – Current-Year Authority 445000 Unapportioned Authority	8,408				A128R
<b><u>Proprietary Entry</u></b> 109000 (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)	8,408	8,408	8,408	8,408	A197

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	
<b><u>Budgetary Entry</u></b> 445000 Unapportioned Authority 451000 Apportionments	8,408	8,408	N/A	N/A	A116
<b><u>Proprietary Entry</u></b> None					

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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			
439200	Permanent Reduction -New Budget Authority				
	Authority Unavailable for obligation Pursuant to				
439500	Public Law - Temporary		66,639		
445000	Unapportioned Authority		-		
451000	Apportionments		8,408		
461000	Allotments - Realized Resources		20,953		
	Commitments - Programs Subject to				
470000	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		
	Fund Balance With Treasury While Awaiting a				
109000	Warrant	33,361			
	Asset for Agency's Custodial and Non-Entity				
198000	Liabilities				4,000
199000	Other Assets				
201000	Liability for Fund Balance With Treasury			4,000	
	Liability for Fund Balance While Awaiting a				
209010	Warrant				33,361
211000	Accounts Payable		-		
	Liability for Surplus Warrant to the General Fun of				
299100	the U.S. Government				
	Unexpended Appropriations - While Awaiting a				
309000	Warrant		33,361		
	Appropriations Outstanding - Warrants to be				
309010	Issued			33,361	
	Unexpended Appropriations - Appropriations				
310100	Received				
310600	Unexpended Appropriations - Adjustments				
310700	Unexpended Appropriations - Used	4,000			
320100	Appropriations Outstanding - Warrants Issued				
320600	Appropriations Outstanding - Adjustments				
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)**

***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.

<b>QTR 2 (Situation 1)</b>	<b>FPA (F 1XX)</b>		<b>The General Fund (G 099)</b>		<b>TC</b>
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b> 439500 Authority Unavailable Pursuant to Public 445000 Unapportioned Authority	66,639				A128R
<b><u>Proprietary Entry</u></b> 109000 (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)	66,639				A197
			66,639		
				66,639	

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

<b>QTR 2 (Situation 1)</b>	<b>FPA (F 1XX)</b>		<b>The General Fund (G 099)</b>		<b>TC</b>
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b> 445000 Unapportioned Authority 439200 Permanent Reduction – New Budget Authority	1,000				A132
<b><u>Proprietary Entry</u></b> 310600 (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)	1,000				
			1,000		
				1,000	

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

<b>QTR 2 (Situation1)</b>	<b>FPA (F 1XX)</b>		<b>The General Fund (G 099)</b>		
	Debit	Credit	Debit	Credit	
<u><b>Budgetary Entry</b></u> 445000 Unapportioned Authority 451000 Apportionments <u><b>Proprietary Entry</b></u> None	65,639	65,639	N/A	N/A	A116

3. To record allotment of authority.

<b>QTR 2 (Situation1)</b>	<b>FPA (F 1XX)</b>		<b>The General Fund (G 099)</b>		
	Debit	Credit	Debit	Credit	
<u><b>Budgetary Entry</b></u> 451000 Apportionments 461000 Allotments – Realized Resources <u><b>Proprietary Entry</b></u> None	74,047	74,047	N/A	N/A	A120

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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.**

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

QTR 2 Period 06 (Situation 1)

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)		TC
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b> None					
<b><u>Proprietary Entry</u></b> 309000 (G) Unexpended Appropriations – While Awaiting a Warrant (RC 41)	100,000				A128R
109000 (G) Fund Balance With Treasury While Awaiting a Warrant (RC 40)		100,000			
101000 (G) Fund Balance With Treasury (RC 40)	100,000				
310100 (G) Unexpended Appropriations – Appropriations Received (RC 41)		100,000			
320100 (F) Appropriations – Warrants Issued (RC 41)			100,000		
201000 (F) Liability for Fund Balance With Treasury (RC 40)				100,000	
209010 (F) Liability for Fund Balance While Awaiting a Warrant (RC 40)			100,000		
309010 (F) Appropriations – Warrants to be Issued (RC 41)				100,000	

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2. 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
<b><u>Budgetary Entry</u></b> None					
<b><u>Proprietary Entry</u></b> 299100 (G) Liability for Surplus Warrant to the General Fund of the U.S. Government (RC 30)	1,000				A132R
101000 (G) Fund Balance With Treasury (RC 40)		1,000			
201000 (F) Liability for Fund Balance With Treasury (RC 40)			1,000		
320600 (F) Appropriations Outstanding – Adjustments (RC 41)				1,000	
320600 (F) Appropriations Outstanding – Adjustments (RC 41)			1,000		
199000 (F) Other Assets (RC 30)				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			
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	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		-		
309000	Unexpended Appropriations - While Awaiting a Warrant		-		
309010	Appropriations Outstanding - Warrants to be Issued			-	
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			

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

USSGL Crosswalk - Balance Sheet			
Line No.	USSGL Acct.	USSGL Account Title	
		<b>Assets (Note 2)</b>	
		<b>Intragovernmental</b>	
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 This line is calculated. Equals the sum of lines 6 through 14.	95,000
16		Stewardship PP&E (Note 11)	
		<b>Liabilities (Note 13)</b>	
21		Accounts Payable	-
28		Total Liabilities This line is calculated. Equals the sum of lines 20 through 27.	-
29		Commitments and contingencies (Note 20)	
		<b>Net Position</b>	-
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

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

USSGL Crosswalk - Statement of Net Cost			
Line No.	USSGL Acct.	USSGL Account Title	
		<b>Gross Program Costs:</b>	
		<b>Program A:</b>	
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

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

USSGL Crosswalk - Statement of Changes in Net Position			
Line No.	USSGL Acct.	USSGL Account Title	
		<b>Cumulative Results from Operations:</b>	
1		Beginning Balances	-
3		Beginning balances, as adjusted This line is calculated. Equals sums of lines 1 through 2B.	
		<b>Budgetary Financing Sources:</b>	
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.	-
		<b>Unexpended Appropriations:</b>	
		<b>Budgetary Financing Sources:</b>	
21		Appropriations received	100,000
23		Other Adjustments (+/-) (310600)	1,000
24		Appropriations used (310700)	4,000
25		Total Budgetary Financing Sources 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

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

<b>STATEMENT OF BUDGETARY RESOURCES</b>		
<b>Line No.</b>	<b>Budgetary resources:</b>	
1290	Appropriations (discretionary and mandatory) (411900, 439200)	99,000
1910	Total budgetary resources (calc.)	<u>99,000</u>
	<b>Status of budgetary resources:</b>	
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.)	<u>99,000</u>
	<b>Outlays, net:</b>	
4190	Outlays, net (total) (discretionary and mandatory) (calc.)	4,000
4210	Agency outlays, net (discretionary and mandatory)	4,000

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

<b>SF 133 AND SCHEDULE P: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES AND BUDGET PROGRAM AND FINANCING SCHEDULE</b>			
Line No.	BUDGETARY RESOURCES	SF 133	Schedule P
0900	Total new obligations, unexpired accounts (490200)	-	4,000
	<b>Budget authority:</b>		
	<b>Appropriations:</b>		
	<b>Discretionary:</b>		
1100	Appropriation (411900)	100,000	100,000
	<b>Adjustments:</b>		
1130	Appropriations permanently reduced (-)	1,000	1,000
1160	Appropriation, discretionary (total) (calc.)	<u>99,000</u>	<u>99,000</u>
1900	Budget authority (total) (calc.)	99,000	99,000
1910	Total budgetary resources (calc.)	99,000	99,000
	<b>Memorandum (non-add) entries:</b>		
1941	Unexpired unobligated balance, end of year		95,000
	<b>STATUS OF BUDGETARY RESOURCES</b>		
	<b>New obligations and upward adjustments:</b>		
	<b>Direct:</b>		
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	
	<b>Unobligated balance:</b>		
	<b>Apportioned, unexpired accounts:</b>		
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>	-

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

2500	Total budgetary resources (calc.)	99,000	
	<b>Memorandum (non-add) entries:</b>		
2501	Subject to apportionment – excluding anticipated amounts (490200E)	4000	-
2503	Direct unobligated balance, end of year – excluding anticipated amounts (461000E)	95,000	
	<b>CHANGE IN OBLIGATED BALANCE</b>		
	<b>Unpaid obligations:</b>		
3010	New obligations, unexpired accounts (490200)	4,000	4,000
3020	Outlays (gross) (-) (490200)	(4,000)	(4,000)
	<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>		
	<b>Discretionary:</b>		
	<b>Gross budget authority and outlays:</b>		
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

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

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

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

<b>USSGL Crosswalk - Reclassified Statement of Net Cost</b>				
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

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

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

## **Appropriations Provided by a Continuing Resolution**

### **Situation 2**

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

**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.

<b>QTR 1</b>	<b>FPA (F 1XX)</b>		<b>FPA Unavailable Receipt Account</b>		<b>TC</b>
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b> 411300 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts 445000 Unapportioned Authority	100,000	100,000			A196
<b><u>Proprietary Entry</u></b> 139000 (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	24,953	24,953	24,953	24,953	A184 A556
<b>General Fund of the U.S. Government (099)</b>	<b>With FPA</b>		<b>With FPA Unavailable Receipt Account</b>		
<b><u>Budgetary Entry</u></b> None	N/A	N/A	N/A	N/A	
<b><u>Proprietary Entry</u></b> None					

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

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

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

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

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
<u><b>Budgetary Entry</b></u> 445000 Unapportioned Authority 451000 Apportionments <u><b>Proprietary Entry</b></u> None	24,953	24,953			A116
<b>General Fund of the U.S. Government (099)</b>	<b>With FPA</b>		<b>With FPA Receipt Account</b>		
<u><b>Budgetary Entry</b></u> None  <u><b>Proprietary Entry</b></u> None	N/A	N/A	N/A	N/A	

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

Trial Balance		FPA		The General Fund		FPA Unavail. Receipt Account	
Account	Description	Debit	Credit	Debit	Credit	Debit	Credit
				N/A	N/A		
411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	100,000					
439500	Authority Unavailable for obligation Pursuant to Public Law - Temporary		75,047				
438800	Temporary Reduction of Appropriation form Unavailable Receipts, Prior-Year Balance						
445000	Unapportioned Authority		-				
451000	Apportionments		24,953				
101000	Fund Balance With Treasury					100,000	
139000	Appropriated Dedicated Collections Receivable	24,953					
299200	Appropriated Dedicated Collections Liability						24,953
331000	Cumulative Results of Operation						100,000
573500	Appropriated Dedicated Collections to be Transferred In		24,953				
573600	Appropriated Dedicated Collections to be Transferred Out					24,953	
574000	Appropriated Dedicated Collections Transferred In						
574500	Appropriated Dedicated Collections Transferred Out						

*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.*

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

**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.*

1. To adjust the authority temporarily unavailable and associated accounts receivable.

<b>QTR 2</b>	<b>FPA (F 1XX)</b>		<b>FPA Receipt Account (F1X1)</b>		<b>TC</b>
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b> 439500 Authority Unavailable Pursuant to Public 445000 Unapportioned Authority	8,408	8,408			A128
<b><u>Proprietary Entry</u></b> 139000 (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	8,408	8,408	8,408	8,408	A184 A556
<b>General Fund of the U.S. Government (099)</b>	<b>With FPA</b>		<b>With FPA Receipt Account</b>		
<b><u>Budgetary Entry</u></b> None	N/A	N/A	N/A	N/A	
<b><u>Proprietary Entry</u></b> None					

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

Trial Balance		FPA		The General Fund		FPA Unavail. Receipt Account	
Account	Description	Debit	Credit	Debit	Credit	Debit	Credit
				N/A	N/A		
411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	100,000					
439500	Authority Unavailable for obligation Pursuant to Public Law - Temporary		66,639				
438800	Temporary Reduction of Appropriation form Unavailable Receipts, Prior-Year Balance						
445000	Unapportioned Authority		8,408				
451000	Apportionments		24,953				
101000	Fund Balance With Treasury					100,000	
139000	Appropriated Dedicated Collections Receivable	33,361					
299200	Appropriated Dedicated Collections Liability						33,361
331000	Cumulative Results of Operation						100,000
573500	Appropriated Dedicated Collections to be Transferred In		33,361				
573600	Appropriated Dedicated Collections to be Transferred Out					33,361	
574000	Appropriated Dedicated Collections Transferred In						
574500	Appropriated Dedicated Collections Transferred Out						

*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.*

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

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
<b><u>Budgetary Entry</u></b> 439500 Authority Unavailable Pursuant to Public 445000 Unapportioned Authority  <b><u>Proprietary Entry</u></b> None	66,639	66,639			A128R
<b>General Fund of the U.S. Government (099)</b>	<b>With FPA</b>		<b>With FPA Unavailable Receipt Account</b>		
<b><u>Budgetary Entry</u></b> None  <b><u>Proprietary Entry</u></b> None	N/A	N/A	N/A	N/A	

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

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

QTR 2	FPA (F 1XX)		FPA Unavailable Receipt Account (F1X1)		TC
	Debit	Credit	Debit	Credit	
<b><u>Budgetary Entry</u></b> None					
<b><u>Proprietary Entry</u></b> 573500 (F) Appropriated Dedicated Collections to be Transferred In (RC 07)	33,361				A184R
139000 (F) Appropriated Dedicated Collections Receivable (RC 27)		33,361			A184
101000 (G) Fund Balance With Treasury (RC 40)	100,000				
574000 (F) Appropriated Dedicated Collections Transferred In (RC 07)		100,000			
299200 (F) Appropriated Dedicated Collections Liability (RC 27)			33,361		A556R
573600 (F) Appropriated Dedicated Collections to be Transferred Out (RC 07)				33,361	
574500 (F) Appropriated Dedicated Collections Transferred Out (RC 40)			100,000		A183
101000 (G) Fund Balance With Treasury (RC 40)				100,000	
<b>General Fund of the U.S. Government (099)</b>	<b>With FPA</b>		<b>With FPA Unavailable Receipt Account</b>		
<b><u>Budgetary Entry</u></b> None					
<b><u>Proprietary Entry</u></b> 201000 (F) Liability for Fund Balance With Treasury (RC 40)			100,000		
201000 (F) Liability for Fund Balance With Treasury (RC 40)		100,000			

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

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

QTR 1	FPA (F 1XX)		FPA Unavailable Receipt Account (F1X1)		TC
	Debit	Credit	Debit	Credit	
<u><b>Budgetary Entry</b></u> 445000 Unapportioned Authority 438800 Temporary Reduction of Appropriation from Unavailable Receipts, Prior-Year Balance	1,000	1,000			A189
<u><b>Proprietary Entry</b></u> 574500 (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)	1,000	1,000	1,000	1,000	A185
<b>General Fund of the U.S. Government (099)</b>	<b>With FPA</b>		<b>With FPA Unavailable Receipt Account</b>		
<u><b>Budgetary Entry</b></u> None					
<u><b>Proprietary Entry</b></u> 201000 (F) Liability for Fund Balance With Treasury (RC 40) 201000 (F) Liability for Fund Balance With Treasury (RC 40)	1,000			1,000	

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

Trial Balance		FPA		The General Fund		FPA Unavail. Receipt Account	
Account	Description	Debit	Credit	Debit	Credit	Debit	Credit
				N/A	N/A		
411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	100,000					
439500	Authority Unavailable for obligation Pursuant to Public Law - Temporary		-				
438800	Temporary Reduction of Appropriation form Unavailable Receipts, Prior-Year Balance		1,000				
445000	Unapportioned Authority		74,047				
451000	Apportionments		24,953				
101000	Fund Balance With Treasury	99,000				1,000	
139000	Appropriated Dedicated Collections Receivable	-					
299200	Appropriated Dedicated Collections Liability						-
331000	Cumulative Results of Operation						100,000
573500	Appropriated Dedicated Collections to be Transferred In		-				
573600	Appropriated Dedicated Collections to be Transferred Out					-	
574000	Appropriated Dedicated Collections Transferred In		100,000				1,000
574500	Appropriated Dedicated Collections Transferred Out	1,000				100,000	

**APPROPRIATIONS PROVIDED BY A CONTINUING RESOLUTION GUIDANCE  
EFFECTIVE 2020**

Line No.	USSGL Acct.	USSGL Account Title	FPA	FPA Unavail. Receipt Account
		<b>Assets (Note 2)</b>		
		<b>Intragovernmental</b>		
1		Fund Balance with Treasury (Note 3)	99,000	
6		Total intragovernmental	99,000	1,000
		This line is calculated. Equals the sum of lines 1 through 5.		
15		Total assets	99,000	
		This line is calculated. Equals the sum of lines 6 through 14.		
		<b>Liabilities (Note 13)</b>		
		<b>Intragovernmental</b>		
28		Total Liabilities		
		This line is calculated. Equals the sum of lines 20 through 27.	-	
29		Commitments and contingencies (Note 20)		
		Net Position	-	
32		Cumulative results of operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	99,000	1,000
33		Cumulative results of operations - All Other Funds (Combined or Consolidated Totals)	-	
34		Total Net Position - Funds From Dedicated Collections (Combined or Consolidated Totals) (Note 21)	99,000	1,000
		This line is calculated. Equals the sum of lines 30 and 32.		
35		Total Net Position - All Other Funds (Combined or Consolidated Totals)		
		This line is calculated. Equals the sum of lines 31 and 33.		
36		Total Net Position		
		This line is calculated. Equals the sum of lines 34 and 35.	99,000	1,000
37		Total liabilities and net position		
		This line is calculated. Equals the sum of lines 28 and 36.	99,000	1,000

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USSGL Crosswalk - Statement of Net Cost				
Line No.	USSGL Acct.	USSGL Account Title	FPA	FPA Unavail. Receipt Account
		<b>Gross Program Costs:</b>		
		<b>Program A:</b>		
1		Gross costs (Note 22)		-
3		Net program costs: This line is calculated. Equals sum of lines 1 minus 2.		
5		Net program costs including Assumption Changes: This line is calculated. Equals the sum of lines 3 through 4.		
8		Net cost of operations This line is calculated. Equals sum of lines 5 and 6 minus 7.		

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USSGL Crosswalk - Statement of Changes in Net Position				
Line No.	USSGL Acct.	USSGL Account Title	FPA	Unavail. Receipt Account
		<b>Cumulative Results from Operations:</b>		
1		Beginning Balances		100,000
				-
3		Beginning balances, as adjusted		100,000
		This line is calculated. Equals sums of lines 1 through 2B.		
		<b>Budgetary Financing Sources:</b>		
8		Transfers-in/out without reimbursement (+/-)	99,000	(99,000)
				-
14		Total Financing Sources	99,000	(99,000)
		This line is calculated. Equals sum of lines 4 through 13.		
15		Net Cost of Operations (+/-)	-	-
16		Net Change		
		This line is calculated. Equals sum of lines 14 minus 15.	99,000	(99,000)
17		Cumulative Results of Operations		
		This line is calculated. Equals sum of lines 3 and 16.	99,000	1,000
		<b>Unexpended Appropriations:</b>		
		<b>Budgetary Financing Sources:</b>		
25		Total Budgetary Financing Sources		
		This line is calculated. Equals sum of lines 21 through 24.	0	-
26		Total Unexpended Appropriations		
		This line is calculated. Equals sum of lines 20 and 25.	0	-
27		Net Position		
		This line is calculated. Equals sum of lines 17 and 26. See 5 in Footnotes and Additional	99,000	1,000

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<b>STATEMENT OF BUDGETARY RESOURCES</b>			
		<b>FPA</b>	<b>Unavail. Receipt Account</b>
<b>Line No.</b>	<b>Budgetary resources:</b>		
1290	Appropriations (discretionary and mandatory) (411300, 438800)	99,000	N/A
1910	Total budgetary resources (calc.)	<u>99,000</u>	
	<b>Status of budgetary resources:</b>		
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.)	<u>99,000</u>	
	<b>Outlays, net:</b>		
4190	Outlays, net (total) (discretionary and mandatory) (calc.)	0	
4210	Agency outlays, net (discretionary and mandatory)	0	

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<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>Budgetary Resources</b>	<b>FPA</b>		<b>Unavail. Receipt Account</b>	
		<b>SF 133</b>	<b>Schedule P</b>	<b>SF 133</b>	<b>Schedule P</b>
0900	Total new obligations, unexpired accounts (490200)		0	N/A	N/A
	<b>Budget authority:</b>				
	<b>Appropriations:</b>				
	<b>Discretionary:</b>				
1101	Appropriation (411300)	100,000	100,000		
	<b>Adjustments:</b>				
1133	Unobligated balance of appropriations temporarily reduced (-) (438800)	1,000	1,000		
1160	Appropriation, discretionary (total) (calc.)	<u>99,000</u>	<u>99,000</u>		
1900	Budget authority (total) (calc.)	99,000	99,000		
1910	Total budgetary resources (calc.)	99,000	99,000		
	<b>Memorandum (non-add) entries:</b>				
1941	Unexpired unobligated balance, end of year (445000, 451000)		99,000		
	<b>STATUS OF BUDGETARY RESOURCES</b>				
	<b>Unobligated balance:</b>				
	<b>Apportioned, unexpired accounts:</b>				
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			

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	<b>Memorandum (non-add) entries:</b>				
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			
	<b>CHANGE IN OBLIGATED BALANCE</b>				
	<b>Unpaid obligations:</b>				
3010	New obligations, unexpired accounts (490200)	4,000	4,000		
3020	Outlays (gross) (-) (490200)	(4,000)	(4,000)		
	<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>				
	<b>Discretionary:</b>				
	<b>Gross budget authority and outlays:</b>				
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		

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USSGL Crosswalk - Reclassified Balance Sheet				
Line No.	USSGL Acct.	USSGL Account Title	FPA	FPA Unavail. Receipt Account
1		<b>Assets</b>		
3		<b>Federal</b>		
3.1		Fund balance with Treasury (RC 40)/1 (101000)	99,000	1,000
3.14		<b>Total federal assets</b>		
		This line is calculated. Equals sum of lines 3.1 through 3.13.	99,000	1,000
4		<b>Total assets</b>		
		This line is calculated. Equals sum of lines 2.9 and 3.14.	99,000	1,000
5		<b>Liabilities:</b>		
9		<b>Net position:</b>		
9.2		Net Position - funds other than those from dedicated	99,000	1,000
10		<b>Total net position</b>		
		This line is calculated. Equals sum of lines 9.1 and 9.2.	99,000	1,000
11		<b>Total liabilities and net position</b>		
		This line is calculated. Equals sum of lines 8 and 10.	99,000	1,000

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USSGL Crosswalk - Reclassified Statement of Net Cost				
Line No.	USSGL Acct.	USSGL Account Title	FPA	FPA Unavail. Receipt Account
1		Gross cost		
2		Non-federal gross cost (610000)		-
6		Total non-federal gross cost This line is the sum of lines 2 through 5.		-
9		Department total gross cost This line is the sum of lines 6 and 8.		-
15		Net cost of operations This line is the result of subtracting line 14 from line 9.		-

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Line No.	USSGL Acct.	USSGL Account Title	FPA	FPA Unavail. Receipt Account
1		<b>Net position, beginning of period</b>		100,000
1	310000	Unexpended Appropriations - Cumulative		
1	320000	Appropriations Outstanding - Cumulative		
1	331000	Cumulative Results of Operations	-	100,000
4		<b>Net position, beginning of period - adjusted</b>	-	100,000
		This line is calculated.		
7		<b>Budgetary financing sources:</b>		
7.4		<b>Appropriation of unavailable special or trust fund receipts transfers-in (RC 07) - Footnote 1</b>	100,000	1,000
7.4	574000	Appropriated Dedicated Collections Transferred In	-	
7.5		<b>Appropriation of unavailable special or trust fund receipts transfers-out (RC 07) - Footnote 1</b>	(1,000)	(100,000)
7.5	574500	Appropriated Dedicated Collections Transferred Out		
7.20		<b>Total budgetary financing sources</b>	99,000	(99,000)
		This line is calculated. Equals sum of lines 7.1 through 7.19.		
9		<b>Net cost of operations (+/-)</b>		
10		<b>Net position, end of period</b>	99,000	1,000
		This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.20, 8.11, and 9.		