



Bulletin: OCFO 07-03

Date: December 26, 2007

To: FFIS Agencies

Subject: Procedures for Recording Continuing Resolutions into the Foundation Financial Information System (FFIS)

O  
C  
F  
O  
  
B  
U  
L  
L  
E  
T  
I  
N

## PURPOSE

The purpose of this bulletin is to provide guidance to agencies for recording continuing resolutions into the Foundation Financial Information System (FFIS). This bulletin supersedes FFIS Bulletin 03-5, dated September 9, 2003.

## OVERVIEW

Continuing Resolutions (CRs) are joint resolutions (passed by the House and the Senate and signed by the President) that provide continuing appropriations for a fiscal year. Continuing resolutions are enacted when Congress has not yet passed one or more appropriations bills for a fiscal year or when the President has vetoed congressionally-passed appropriations bills. These stopgap measures allow ongoing agency programs to function, generally at a level comparable to the previous year. Lacking appropriations, most programs cannot incur new obligations. While CRs are normally for a relatively short period of time, extra caution is required by all functional areas to ensure that obligations made during a CR are carefully managed and in accordance with the CR and promulgating Office of Management and Budget (OMB) guidance.

When a CR is enacted, OMB implements the CR through an OMB Bulletin that provides automatic apportionment of funds to Federal agencies and provides specific information on how to calculate the amount available for continuing programs at minimal levels. This bulletin will identify the transaction codes and transaction types, within the FFIS Accounting Entries Definition Reference Table (ACED), which should be used to record continuing resolutions into your respective general ledgers.

## POLICY/RESPONSIBILITIES

Within USDA, the Office of Budget and Program Analysis (OBPA) is responsible for promulgating the CR and OMB apportionments. OBPA issues such notifications by memoranda for the Secretary, Deputy Secretary, and Subcabinet Officials.

Agency budget officers are responsible for implementation of the CR and calculation of the amounts available for commitment and obligation in accordance with OMB and OBPA guidance. If an agency requires an amount different from that calculated in

accordance with the formula given by OMB, the agency budget officers, working with OBPA, must submit a request to OMB for additional apportionments.

Agency financial and funds control personnel, working with their agency budget officers, are responsible for ensuring that the amount of funds committed and provided to the procurement community for contractual obligation are in compliance with the CR and OMB and OBPA guidance.

## PROCEDURES

Generally, Treasury Warrants, financial control documents issued after enactment of the Appropriation Act by the Department of the Treasury, are not issued under a CR. Although a Treasury Warrant may not be issued, Fund Balance With Treasury (FBWT) should still be recorded in the general ledger when processing a CR. The Federal Accounting Standards Advisory Board, Generally Accepted Accounting Principles, [Statement of Federal Financial Accounting Standard 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.

Once the annualized appropriation amount and the available amount have been determined, the necessary transactions can be posted into FFIS. The following table provides various scenarios along with the corresponding ACED transaction code and transaction type and the Accounting Entries Reference Table (ACEN) posting model that will be invoked. The attachment provides examples of how continuing resolutions are recorded.

Scenario	ACED Trans Code/Trans Type	ACEN Posting Model
1. Record the annualized appropriation amount when operating under a Continuing Resolution	AA/CV	DR. 4119/ CR. 4450
2. Record apportionment of budgetary authority by OMB (represents amount that is <b>available</b> for obligations)	PA/01	DR. 4450/ CR. 4510
	SV/MC (new)	DR. 1090/ CR. 3101
3. Record remainder of annualized amount that is <b>unavailable</b> for obligations	AA/12	DR. 4450/ CR. 4395
4. Record receipt of warrant for enacted appropriations (reclassifies FBWT under a Continuing Resolution to FBWT – appropriations received)	SV/WR	DR. 1010/ CR. 1090

5. Reverse unavailable amount in Scenario 3 and make it available for obligation	AA/12 (Record with a negative amount)	DR. 4395/ CR. 4450
6. Record FBWT for the remaining annualized amount as appropriations received	SV/MB	DR. 1010/ CR. 3101
<b>Additional Entries Needed When the Treasury Warrant is More or Less Than the Initial Annualized Amount</b>		
7. Post additional authority when warrant is more than annualized Continuing Resolution amount	AA/01	DR. 4119/ CR.4450 DR. 1010/ CR.3101
8. Reduce authority when warrant is less than annualized Continuing Resolution amount.	AA/01 (negative amount)	DR. 4450/ CR.4119 DR. 3101/ CR.1010

There may be cases where a CR is extended multiple times before the actual appropriation bill is passed. In those instances, follow the guidance provided in Scenarios 2 and 5 as necessary to make available the additional apportionment amount as approved by OMB. Once the Treasury Warrant is received, whatever is remaining in general ledger account 4395 – Authority Unavailable Pursuant to Public Law, should be reversed using the AA/12 transaction as stated in Scenario 5.

## INQUIRIES

Questions concerning this bulletin should be directed to Howard Campbell or Sheryl Davenport of the Systems Analysis and Requirements Division at (202) 720-7975 or (504) 426-5123, respectively, or via e-mail at howard.campbell@usda.gov or sheryl.davenport@usda.gov.

## EFFECTIVE DATE

This bulletin is effective immediately.

/s/

JOHN G. BREWER  
Associate Chief Financial Officer for Financial Operations

Attachment



ACTION: R TABLEID: APPR USERID: FRED  
 \*\*\* APPROPRIATION INQUIRY TABLE \*\*\*  
 KEY IS BUDGET FISCAL YEARS, FUND

BUDGET FISCAL YEARS: 06 FUND: 01H STATUS IND: A EST REIM OPT: N

ORIGINAL APPR AMT:	100,000.00	TRANSFERS IN:	0.00
APPROVED APPR AMT:	100,000.00	TRANSFERS OUT:	0.00
EST REIM AMT:	0.00	LAPSED AMT:	0.00
ACTUAL REIM AMT:	0.00	CARRYOVER AMT:	0.00
STAT RESERVE AMT:	0.00	EXPIRED AMT:	0.00
REIM AGREEMNT AMT:	0.00	UP SPEND ADJ AMT:	0.00
DIR AGREEMENT AMT:	0.00	DN SPEND ADJ AMT:	0.00
EST RECOVERY AMT:	0.00	ACT RECOVERY AMT:	0.00
PY REC WITH AMT:	0.00		
UNLIQ COMM AMT:	0.00	YTD APPOR AMT:	0.00
UNLIQ OBLG AMT:	0.00	YTD ALLOC AMT:	0.00
EXPENDED AMT:	0.00	UNAPPOR APPR AMT:	100,000.00
APPR TRANS CODE: AA		APPORTIONMENT AVAIL AMT:	0.00
APPR TRANS TYPE: CV		APPROPRIATION AVAIL AMT:	100,000.00
		UNDISTRIBUTED EST REIM AMT:	0.00
		RESTORATIONS / WITHDRAWALS AMT:	0.00

ACTION: R TABLEID: GLBL USERID: FRED  
 \*\*\* GENERAL LEDGER BALANCE INQUIRY TABLE \*\*\*  
 KEY IS FISCAL YEAR, BFYS, FUND, GL ACCT

FISCAL YEAR: 06 BFYS: 06 FUND: 01H TREASURY SYMBOL: 1262900

GL ACCT	BEGINNING BALANCE	DEBIT BALANCE	CREDIT BALANCE	NET BALANCE
4119	0.00	100,000.00	0.00	100,000.00
4450	0.00	0.00	100,000.00	-100,000.00



COMMND:	DOCID: SV	MGMT CONTRESL	09/16/05 14:46:37
STATUS: ACCPT	BATID:	SEC2:	
H-			
STANDARD VOUCHER DOCUMENT			
SV DATE:	ACCOUNTING PERIOD: 01 06		
ACTION: E	EXPENSE(E), REVENUE(R), GL(G), BUDGET(B): G		
BUDGET FYS: 06	FUND: 01H		
REVERSAL PERIOD:			
COMMENT:	BUDGET OVERRIDE IND:		
REF TRANS ID:			
DOCUMENT TOTAL:	5,800.00		
DESCRIPTION: RECORD PROPRIETARY IMPACT OF AVAIL AUTH			

---

COMMND:	DOCID: SV	MGMT CONTRESL	09/16/05 14:46:50
STATUS: ACCPT	BATID:	SEC2:	001-001 OF 001
01-			
LINE NUMBER: 001	TRANS TYPE: MC	EXP/REV/GL/BUD:	
BUDGET FYS: 06	FUND: 01H	DIVISION:	
BUDGET ORG/SUB:	COST ORG/SUB:	PGM:	
BOC/REV SOURCE:	SUB BOC/SUB SRCE:	JOB:	RPTG:
CLOSED BFYS:	CLOSED FUND:		
VENDOR: 20180100FO A	NAME: FINANCIAL MGMT SERVICE		QUANT:
SCHD FISC YR:	SCHD CAT:	SCHD TYP:	SCHD NO:
D.O.:	GUEST SYMBOL:		
REF TRAN ID:	DOC TYP:	AGREE #:	ADV:
INVOICE NO:	INVOICE DATE:		INVOICE LINE:
AMOUNT: 5,800.00	INC/DEC IND:	ACC DATE:	OBL FY:
<b>DESCRIPTION:</b>	<b>TREAS NO:</b>		

ACTION: R TABLEID: APPR USERID: FRED  
 \*\*\* APPROPRIATION INQUIRY TABLE \*\*\*  
 KEY IS BUDGET FISCAL YEARS, FUND

BUDGET FISCAL YEARS: 06 FUND: 01H STATUS IND: A EST REIM OPT: N

ORIGINAL APPR AMT:	100,000.00	TRANSFERS IN:	0.00
APPROVED APPR AMT:	100,000.00	TRANSFERS OUT:	0.00
EST REIM AMT:	0.00	LAPSED AMT:	0.00
ACTUAL REIM AMT:	0.00	CARRYOVER AMT:	0.00
STAT RESERVE AMT:	0.00	EXPIRED AMT:	0.00
REIM AGREEMNT AMT:	0.00	UP SPEND ADJ AMT:	0.00
DIR AGREEMENT AMT:	0.00	DN SPEND ADJ AMT:	0.00
EST RECOVERY AMT:	0.00	ACT RECOVERY AMT:	0.00
PY REC WITH AMT:	0.00		
UNLIQ COMM AMT:	0.00	YTD APPOR AMT:	5,800.00
UNLIQ OBLG AMT:	0.00	YTD ALLOC AMT:	0.00
EXPENDED AMT:	0.00	UNAPPOR APPR AMT:	94,200.00
APPR TRANS CODE: AA		APPORTIONMENT AVAIL AMT:	5,800.00
APPR TRANS TYPE: CV		APPROPRIATION AVAIL AMT:	100,000.00
		UNDISTRIBUTED EST REIM AMT:	0.00
		RESTORATIONS / WITHDRAWALS AMT:	0.00

ACTION: R TABLEID: GLBL USERID: FRED  
 \*\*\* GENERAL LEDGER BALANCE INQUIRY TABLE \*\*\*  
 KEY IS FISCAL YEAR, BFYS, FUND, GL ACCT  
 FISCAL YEAR: 06 BFYS: 06 FUND: 01H TREASURY SYMBOL: 1262900

GL ACCT	BEGINNING BALANCE	DEBIT BALANCE	CREDIT BALANCE	NET BALANCE
1090	0.00	5,800.00	0.00	5,800.00
3101	0.00	0.00	5,800.00	-5,800.00
4119	0.00	100,000.00	0.00	100,000.00
4450	0.00	5,800.00	100,000.00	-94,200.00
4510	0.00	0.00	5,800.00	-5,800.00

3. Record remainder of annualized amount that is unavailable for obligations

FFIS TC/TT	Posting Model	Additional Posting Information
AA/12	<u>Budgetary entry</u> Debit 4450 Unapportioned Authority 94,200 Credit 4395 Authority Unavail pursuant to P.L.      94,200  <u>Proprietary entry</u> None	<ul style="list-style-type: none"> <li>• Acct Event: BE03</li> <li>• Updates <i>Statutory Reserve, Apportionment Avail Amt</i> and <i>Appropriation Avail Amt</i> on APPR table</li> <li>• Decreases line 5 and 10D on Statement of Budgetary Resources</li> </ul>

```

COMMND:          DOCID: AA   MGMT CONTRESAA12          09/16/05 14:43:41
STATUS: ACCPT    BATID:          SEC2:
                APPROPRIATION AND APPORTIONMENT DOCUMENT
TRANS DATE:      ACCTG PD: 01 06
ACTION: C        BUDGET FYS: 06   FUND: 01H           TOT APPOR AMT:
                TOT APPOR FTES:
                TR TYPE  REVISED AMOUNT  INC/DEC AMOUNT
                -----
                APPROP:                                IND:
EST REIMBUR:      OPTION:
EST RECOVER:
STAT RES:        12                                94,200.00  PUB LAW: 123111
APPR FTES:
APPORTIONMENT PD 1-4 TRANS TYPE:  APPORTIONMENT DEFERRED TRANS TYPE:
APPOR PERIOD  PENDING APPOR AMT  APPOR INC/DEC AMT  APPOR FTES  FTE INC/DEC
-----
1
2
3
4
DEFERRED
A--*HP20-DOCUMENT ACCEPTED
  
```

ACTION: R TABLEID: APPR USERID: FRED  
 \*\*\* APPROPRIATION INQUIRY TABLE \*\*\*  
 KEY IS BUDGET FISCAL YEARS, FUND

BUDGET FISCAL YEARS: 06 FUND: 01H STATUS IND: A EST REIM OPT: N

ORIGINAL APPR AMT:	100,000.00	TRANSFERS IN:	0.00
APPROVED APPR AMT:	100,000.00	TRANSFERS OUT:	0.00
EST REIM AMT:	0.00	LAPSED AMT:	0.00
ACTUAL REIM AMT:	0.00	CARRYOVER AMT:	0.00
STAT RESERVE AMT:	94,200.00	EXPIRED AMT:	0.00
REIM AGREEMNT AMT:	0.00	UP SPEND ADJ AMT:	0.00
DIR AGREEMENT AMT:	0.00	DN SPEND ADJ AMT:	0.00
EST RECOVERY AMT:	0.00	ACT RECOVERY AMT:	0.00
PY REC WITH AMT:	0.00		
UNLIQ COMM AMT:	0.00	YTD APPOR AMT:	5,800.00
UNLIQ OBLG AMT:	0.00	YTD ALLOC AMT:	0.00
EXPENDED AMT:	0.00	UNAPPOR APPR AMT:	0.00
APPR TRANS CODE: AA		APPORTIONMENT AVAIL AMT:	5,800.00
APPR TRANS TYPE: CV		APPROPRIATION AVAIL AMT:	5,800.00
		UNDISTRIBUTED EST REIM AMT:	0.00
		RESTORATIONS / WITHDRAWALS AMT:	0.00

ACTION: R TABLEID: GLBL USERID: FRED  
 \*\*\* GENERAL LEDGER BALANCE INQUIRY TABLE \*\*\*  
 KEY IS FISCAL YEAR, BFYS, FUND, GL ACCT  
 FISCAL YEAR: 06 BFYS: 06 FUND: 01H TREASURY SYMBOL: 1262900

GL ACCT	BEGINNING BALANCE	DEBIT BALANCE	CREDIT BALANCE	NET BALANCE
1090	0.00	5,800.00	0.00	5,800.00
3101	0.00	0.00	5,800.00	-5,800.00
4119	0.00	100,000.00	0.00	100,000.00
4395	0.00	0.00	94,200.00	-94,200.00
4450	0.00	100,000.00	100,000.00	0.00
4510	0.00	0.00	5,800.00	-5,800.00



GL ACCT	BEGINNING BALANCE	DEBIT BALANCE	CREDIT BALANCE	NET BALANCE
1010	0.00	5,800.00	0.00	5,800.00
1090	0.00	5,800.00	5,800.00	0.00
3101	0.00	0.00	5,800.00	-5,800.00
4119	0.00	100,000.00	0.00	100,000.00
4395	0.00	0.00	94,200.00	-94,200.00
4450	0.00	100,000.00	100,000.00	0.00
4510	0.00	0.00	5,800.00	-5,800.00

**5. Reverse unavailable amount in Scenario 3 and make it available for obligation**

FFIS TC/TT	Posting Model	Additional Posting Information
AA/12	<u>Budgetary entry</u> Debit 4395 Authority Unavail pursuant to P.L. 94,200 Credit 4450 Unapportioned Authority 94,200  <u>Proprietary entry</u> None	<ul style="list-style-type: none"> <li>• Acct Event: BE03</li> <li>• Post with a negative amount</li> <li>• Updates <i>Statutory Reserve, Unappor Appr Amt</i> and <i>Appropriation Avail Amt</i> on APPR table</li> <li>• Reverses the updates to line 5 and 10D on Statement of Budgetary Resources</li> <li>• Additional PA/01 must be processed to apportion the newly available amount (Updates <i>YTD Appor Amt</i> and <i>Appor Avail Amt</i> on APPR)</li> </ul>

COMMND: DOCID: AA MGMT AA12REVCR 09/16/05 14:49:12  
 STATUS: ACCPT BATID: SEC2:  
 APPROPRIATION AND APPORTIONMENT DOCUMENT  
 TRANS DATE: ACCTG PD: 01 06  
 ACTION: C BUDGET FYS: 06 FUND: 01H TOT APPOR AMT:  
 TOT APPOR FTES:  
 TR TYPE REVISED AMOUNT INC/DEC AMOUNT  
 -----  
 APPROP: IND:  
 EST REIMBUR: OPTION:  
 EST RECOVER:  
 STAT RES: 12 -94,200.00 PUB LAW: 123111  
 APPR FTES:  
 APPORTIONMENT PD 1-4 TRANS TYPE: PN APPORTIONMENT DEFERRED TRANS TYPE:  
 APPOR PERIOD PENDING APPOR AMT APPOR INC/DEC AMT APPOR FTES FTE INC/DEC  
 -----  
 1 94,200.00  
 2  
 3  
 4  
 DEFERRED  
 A--\*HP20-DOCUMENT ACCEPTED

COMMND: DOCID: PA MGMT AA12CONTRES 09/16/05 14:51:41  
 STATUS: ACCPT BATID: SEC2:  
 APPORTIONMENT APPROVAL DOCUMENT  
 TRANS DATE: ACCTG PD: 01 02  
 DOC ACTION: 1 (1 - APPROVE PENDING AMOUNTS ) POST IND: Y  
 (2 - REJECT AND CLEAR PENDING AMOUNTS)  
 BUDGET FYS: 06 TRANS TYPES - PERIOD 1-4 DEFERRED  
 FUND: 01H  
 APPOR PERIOD: 1 APPROVED: AP  
 TOTAL AMOUNT: POSTED: 01

ACTION: R TABLEID: APPR USERID: FRED  
 \*\*\* APPROPRIATION INQUIRY TABLE \*\*\*  
 KEY IS BUDGET FISCAL YEARS, FUND

BUDGET FISCAL YEARS: 06 FUND: 01H STATUS IND: A EST REIM OPT: N

ORIGINAL APPR AMT:	100,000.00	TRANSFERS IN:	0.00
APPROVED APPR AMT:	100,000.00	TRANSFERS OUT:	0.00
EST REIM AMT:	0.00	LAPSED AMT:	0.00
ACTUAL REIM AMT:	0.00	CARRYOVER AMT:	0.00
STAT RESERVE AMT:	0.00	EXPIRED AMT:	0.00
REIM AGREEMNT AMT:	0.00	UP SPEND ADJ AMT:	0.00
DIR AGREEMENT AMT:	0.00	DN SPEND ADJ AMT:	0.00
EST RECOVERY AMT:	0.00	ACT RECOVERY AMT:	0.00
PY REC WITH AMT:	0.00		
UNLIQ COMM AMT:	0.00	YTD APPOR AMT:	100,000.00
UNLIQ OBLG AMT:	0.00	YTD ALLOC AMT:	0.00
EXPENDED AMT:	0.00	UNAPPOR APPR AMT:	0.00
APPR TRANS CODE: AA		APPORTIONMENT AVAIL AMT:	100,000.00
APPR TRANS TYPE: CV		APPROPRIATION AVAIL AMT:	100,000.00
		UNDISTRIBUTED EST REIM AMT:	0.00
		RESTORATIONS / WITHDRAWALS AMT:	0.00

ACTION: R TABLEID: GLBL USERID: FRED  
 \*\*\* GENERAL LEDGER BALANCE INQUIRY TABLE \*\*\*  
 KEY IS FISCAL YEAR, BFYS, FUND, GL ACCT  
 FISCAL YEAR: 06 BFYS: 06 FUND: 01H TREASURY SYMBOL: 1262900

GL ACCT	BEGINNING BALANCE	DEBIT BALANCE	CREDIT BALANCE	NET BALANCE
1010	0.00	100,000.00	0.00	100,000.00
1090	0.00	5,800.00	5,800.00	0.00
3101	0.00	0.00	100,000.00	-100,000.00
4119	0.00	100,000.00	0.00	100,000.00
4395	0.00	94,200.00	94,200.00	0.00
4450	0.00	194,200.00	194,200.00	0.00
4510	0.00	0.00	100,000.00	-100,000.00

**6. Record FBWT for the remaining annualized amount as appropriations received**

FFIS TC/TT	Posting Model	Additional Posting Information
SV/MB	<u>Budgetary entry</u> None  <u>Proprietary entry</u> Debit 1010 Fund Balance with Treasury 94,200 Credit 3101 Unexpended Approp. – Approp. Recvd 94,200	<ul style="list-style-type: none"> <li>• Acct Event: SP05</li> <li>• Does not update any budget tables or the Statement of Budgetary Resources</li> <li>• Updates the Journal Voucher Line (JVL) table</li> </ul>

```

COMMND:          DOCID: SV  MGMT CONTRESL          09/16/05 14:46:37
STATUS: ACCPT    BATID:          SEC2:
H-
                STANDARD VOUCHER DOCUMENT

                SV DATE:          ACCOUNTING PERIOD: 01 06
                ACTION: E  EXPENSE(E), REVENUE(R), GL(G), BUDGET(B): G
                BUDGET FYS: 06          FUND: 01H
REVERSAL PERIOD:
COMMENT:          BUDGET OVERRIDE IND:
REF TRANS ID:

DOCUMENT TOTAL:  94,200.00

DESCRIPTION: RECORD RECEIPT OF WARRANT
  
```

---

```

COMMND:          DOCID: SV  MGMT CONTRESL          09/16/05 14:46:50
STATUS: ACCPT    BATID:          SEC2:          001-001 OF 001
01-
                LINE NUMBER: 001          TRANS TYPE: MB  EXP/REV/GL/BUD:
                BUDGET FYS: 06          FUND: 01H          DIVISION:
BUDGET ORG/SUB:          COST ORG/SUB:          PGM:
BOC/REV SOURCE:          SUB BOC/SUB SRCE:          JOB:          RPTG:
CLOSED BFYS:          CLOSED FUND:
VENDOR: 20180100FO A NAME: FINANCIAL MGMT SERVICE          QUANT:
SCHD FISC YR:          SCHD CAT:          SCHD TYP:          SCHD NO:
D.O.:          GUEST SYMBOL:
REF TRAN ID:          DOC TYP:  AGREE #:          ADV:
INVOICE NO:          INVOICE DATE:          INVOICE LINE:
AMOUNT:  94,200.00          INC/DEC IND:  ACC DATE:          OBL FY:
  
```

GL ACCT	BEGINNING BALANCE	DEBIT BALANCE	CREDIT BALANCE	NET BALANCE
1010	0.00	100,000.00	0.00	100,000.00
1090	0.00	5,800.00	5,800.00	0.00
3101	0.00	0.00	100,000.00	-100,000.00
4119	0.00	100,000.00	0.00	100,000.00
4395	0.00	0.00	94,200.00	-94,200.00
4450	0.00	100,000.00	100,000.00	0.00
4510	0.00	0.00	5,800.00	-5,800.00

**ADDITIONAL ENTRIES NEEDED WHEN THE TREASURY WARRANT IS MORE OR LESS THAN THE INITIAL ANNUALIZED AMOUNT**

**7. Post additional authority when Treasury Warrant is more than annualized Continuing Resolution amount**

If actual warrant is **more** than the CR, process all 6 scenarios based on the original annualized amount, then record an additional **AA/01** for the amount of the increase.

```

COMMND:          DOCID: AA  MGMT WARRANTMORE          09/16/05 14:56:20
STATUS: ACCPT    BATID:          SEC2:
                APPROPRIATION AND APPORTIONMENT DOCUMENT
TRANS DATE:      ACCTG PD: 01 06
ACTION: C        BUDGET FYS: 06    FUND: 01H        TOT APPOR AMT:
                TOT APPOR FTES:          T
                TR TYPE  REVISED AMOUNT  INC/DEC AMOUNT
                -----
                APPROP:  01              50,000.00      IND:
EST REIMBUR:          OPTION:
EST RECOVER:
STAT RES:            PUB LAW:
APPR FTES:
APPORTIONMENT PD 1-4 TRANS TYPE: PN  APPORTIONMENT DEFERRED TRANS TYPE:
APPOR PERIOD  PENDING APPOR AMT  APPOR INC/DEC AMT  APPOR FTES  FTE INC/DEC
-----
1              50,000.00
2
3
4
DEFERRED
  
```

```

COMMND:          DOCID: PA  MGMT WARRANTMORE          09/16/05 14:51:41
STATUS: ACCPT    BATID:          SEC2:
                APPORTIONMENT APPROVAL DOCUMENT
                TRANS DATE:          ACCTG PD: 01 06
DOC ACTION: 1    (1 - APPROVE PENDING AMOUNTS          )  POST IND: Y
                (2 - REJECT AND CLEAR PENDING AMOUNTS)
                BUDGET FYS: 06          TRANS TYPES - PERIOD 1-4  DEFERRED
                FUND: 01H              -----
APPOR PERIOD: 1          APPROVED:          AP
TOTAL AMOUNT:          POSTED:          01
  
```

```

ACTION: R TABLEID: GLBL USERID: FRED
*** GENERAL LEDGER BALANCE INQUIRY TABLE ***
KEY IS FISCAL YEAR, BFYS, FUND, GL ACCT
FISCAL YEAR: 06 BFYS: 06 FUND: 01H TREASURY SYMBOL: 1262900
  
```

GL ACCT	BEGINNING BALANCE	DEBIT BALANCE	CREDIT BALANCE	NET BALANCE
1010	0.00	150,000.00	0.00	150,000.00
1090	0.00	5,800.00	5,800.00	0.00
3101	0.00	0.00	150,000.00	-150,000.00
4119	0.00	150,000.00	0.00	150,000.00
4395	0.00	94,200.00	94,200.00	0.00
4450	0.00	244,200.00	244,200.00	0.00
4510	0.00	0.00	150,000.00	-150,000.00

**8. Reduce authority when Treasury Warrant is less than annualized Continuing Resolution amount**

If actual warrant is less than the Continuing Resolution, process all 6 scenarios based on the original annualized amount, then record a negative AA/01 for the amount of the decrease.

```

COMMND: DOCID: AA MGMT WARRANTLESS 09/16/05 15:03:18
STATUS: ACCPT BATID: SEC2:
APPROPRIATION AND APPORTIONMENT DOCUMENT
TRANS DATE: ACCTG PD: 01 06
ACTION: C BUDGET FYS: 02 FUND: 01H TOT APPOR AMT:
TOT APPOR FTES:
TR TYPE REVISED AMOUNT INC/DEC AMOUNT
  
```

TR TYPE	REVISED AMOUNT	INC/DEC AMOUNT
APPROP: 01	-10,000.00	
EST REIMBUR:		
EST RECOVER:		
STAT RES:		
APPR FTES:		
APPORTIONMENT PD 1-4 TRANS TYPE: PN	APPORTIONMENT DEFERRED TRANS TYPE:	
APPOR PERIOD	PENDING APPOR AMT	APPOR INC/DEC AMT
		APPOR FTES
		FTE INC/DEC
1		-10,000.00
2		
3		
4		
DEFERRED		

COMMND: DOCID: PA MGMT WARRANTLESS 09/16/05 14:51:41  
 STATUS: ACCPT BATID: SEC2:  
  
 APPORTIONMENT APPROVAL DOCUMENT  
  
 TRANS DATE: ACCTG PD: 01 06  
  
 DOC ACTION: 1 (1 - APPROVE PENDING AMOUNTS ) POST IND: Y  
 (2 - REJECT AND CLEAR PENDING AMOUNTS)  
  
 BUDGET FY: 06 TRANS TYPES - PERIOD 1-4 DEFERRED  
 FUND: 01H  
 APPOR PERIOD: 1 APPROVED: AP  
 TOTAL AMOUNT: POSTED: 01

ACTION: R TABLEID: GLBL USERID: FRED  
 \*\*\* GENERAL LEDGER BALANCE INQUIRY TABLE \*\*\*  
 KEY IS FISCAL YEAR, BFYS, FUND, GL ACCT  
 FISCAL YEAR: 06 BFYS: 06 FUND: 01H TREASURY SYMBOL: 1262900

GL ACCT	BEGINNING BALANCE	DEBIT BALANCE	CREDIT BALANCE	NET BALANCE
1010	0.00	90,000.00	0.00	90,000.00
1090	0.00	5,800.00	5,800.00	0.00
3101	0.00	0.00	90,000.00	-90,000.00
4119	0.00	90,000.00	0.00	90,000.00
4395	0.00	94,200.00	94,200.00	0.00
4450	0.00	184,200.00	184,200.00	0.00
4510	0.00	0.00	90,000.00	-90,000.00