

**CHAPTER 1**

**TEMPORARY APPROPRIATION WARRANTS**

0101 GENERAL

This chapter provides general background information on appropriation warrants, general guidance on requesting temporary appropriation warrants under continuing resolutions, and specific guidance on the submission requirements for temporary appropriation warrants.

0102 BACKGROUND

An appropriation warrant is a financial control document, issued pursuant to law (usually appropriation acts) by the Treasury Department, that establishes the amount of monies authorized to be withdrawn (disbursed) from the central accounts that are maintained by the Treasury Department. The warrant is the basis for recording appropriations (cash) on the books of the Treasury Department and the Department of Defense. However, if legislation on new appropriations is not completed by the beginning of the fiscal year, continuing resolution legislation typically is enacted by the Congress and requires a different warrant procedure. Treasury Department procedures usually require that temporary appropriation warrants be prepared by the Agency. Such warrants are submitted to the Treasury Department, reviewed, and countersigned by a representative of the General Accounting Office (GAO) on behalf of the Comptroller General of the United States. Authenticated copies of the temporary appropriation warrants then are furnished to the Agency. Additional background information can be found in the "Treasury Financial Manual," Part II, Chapter 2000, Section 2030.

0103 GENERAL GUIDANCE

Temporary appropriation warrants will be prepared when the Department of Defense is operating under the provisions of a continuing resolution and is advised by the Office of Management and Budget to proceed in establishing Treasury balances. Within the Department of Defense, each Military Service and the Defense Finance and Accounting Service - Indianapolis Center (on behalf of Treasury Index 97 Secretary of Defense accounts) shall submit warrant requests directly to the Treasury Department Fund Management Division. Obligations and disbursements will be incurred consistent with the provisions and authority contained in the continuing resolution legislation and also in accordance with specific guidance issued by Office of the Under Secretary of Defense (Comptroller) (OUSD(C)).

0104 SPECIFIC GUIDANCE

The following guidance applies to requests for temporary appropriation warrants:

010401. When advised by the OUSD(C), the aforementioned organizations will prepare temporary appropriation warrant requests when under a continuing resolution. Dollar values will relate only to appropriations pending enactment. The request shall be submitted to the Treasury Department within 10 days.

010402. The temporary appropriation warrant value is normally an annual amount that is derived by formula for each account. The warrant amount is determined by taking the lower of the direct amount available for obligation for the previous fiscal year, the House-passed appropriations bill and the Senate passed appropriations bill by individual account. Estimates for reimbursable requirements are not included in temporary appropriation warrants.

010403. As required by the “Treasury Financial Manual,” requests for temporary appropriation warrants will contain, as a minimum, the following information:

- A. The legislative authority for the request (Public Law number).
- B. The account symbols for the current fiscal year and the annualized amounts requested for each account. Unless otherwise indicated by the OUSD(C), amounts will be determined by paragraph 010402.
- C. The amounts appropriated in the prior fiscal year.
- D. The amounts of formal budget requests for the account for the current year (as transmitted in the budget and any subsequent amendments by the President) relating to the accounts involved.
- E. The numbers, status of, and amounts allowed by any related appropriation bills.
- F. The amount of unobligated balances that are carried over into and out of the new fiscal year. Since the budget estimates of unobligated balances at the end of the year usually are not finalized at this time, the amount carried out of the old fiscal year will equal the amount carried over into the new fiscal year.

010404. The requests shall be sent directly to:

Department of the Treasury  
Financial Management Service  
Funds Management Division  
Room 6F06  
3700 East-West Highway  
Hyattsville, MD 20782-1849

010405. One copy of the temporary appropriation warrant, as approved by the Treasury Department, will be submitted to the OUSD(C), Office of the Deputy Comptroller (Program/Budget), Directorate for Program and Financial Control. The DoD Component shall immediately notify the OUSD(C) of any discrepancy between their request and the approved Treasury warrant.

010406. Amounts reflected on the temporary appropriation warrant shall be reported on line 1.A of the Report of Budget Execution (SF 133) and also on line 1.A of the Apportionment and Reapportionment Schedule (SF 132).