

Emergency, Contingent Appropriations Scenario

Emergency, contingent appropriations are amounts designated as emergency appropriations by the Congress pursuant to the Budget Enforcement Act and contingent on the President informing the Congress that the amount has been designated as an emergency requirement.

- ❑ *When the appropriation is enacted, include the full amount of the appropriation on line 1A of the SF 133 and subtract the amount representing the funds the President has not yet designated as emergency requirements on line 5 except on the September 30th SF 133.*
- ❑ *If the President designates a contingent emergency appropriation from a prior year as an emergency requirement, include the amount on line 1A of the SF 133 in the year of the presidential designation.¹ This paragraph applies to contingent emergency appropriations enacted in fiscal year 1999 or earlier.²*

An appropriation for \$2,000 (multi-year) was enacted, of which \$1,000 has been designated as emergency appropriations by Congress but where the President has not yet informed the Congress that the amount is designated as an emergency requirement.

1. To record the enactment of an appropriation (multi-year) and receipt of warrant.

QTR 1			
<u>Budgetary Entry</u>			TC
DR 4119 Other Appropriations Realized	2,000 ³		A104
CR 4450 Unapportioned Authority		2,000	
<u>Proprietary Entry</u>			
DR 1010 Fund Balance With Treasury	2,000		
CR 3101 Unexpended Appropriations – Appropriations Received		2,000	

2. To record budgetary authority apportioned by OMB and available for allotment (\$1,000 is apportioned, the remaining amount is for emergencies and not yet designated by the President).

QTR 1			
<u>Budgetary Entry</u>			TC
DR 4450 Unapportioned Authority	1,000		A116
CR 4510 Apportionments		1,000	
<u>Proprietary Entry</u>			
None			

¹ OMB Circular No. A-11 (2004), Appendix F (page F-3).

² If the appropriation was from fiscal year 1999 or prior, it was not originally scored as budget authority and therefore would be placed on SF 133 line 1A when designated. OMB Circular No. A-11 (2004), Appendix F-3.

³ \$1,000 – Annual Appropriation; *BEA Cat. Ind. – D (Discretionary) attribute.*

\$1,000 – Emergency Appropriation; *BEA Cat. Ind. – E (Emergency Discretionary) attribute.*

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3. To record authority temporarily unavailable pursuant to public law.
(Portion of appropriation related to emergencies and not available).

QTR 1			
<u>Budgetary Entry</u>			TC A128
DR 4450 Unapportioned Authority	1,000		
CR 4395 Authority Unavailable for Obligation Pursuant to Public Law – Temporary	1,000		
<u>Proprietary Entry</u>			
None			

4. To record allotment of authority.

QTR 1			
<u>Budgetary Entry</u>			TC A120
DR 4510 Apportionments	1,000		
CR 4610 Allotments – Realized Resources		1,000	
<u>Proprietary Entry</u>			
None			

5. Purchase request for \$500, was approved. (Commitment)

QTR 1			
<u>Budgetary Entry</u>			TC B202
DR 4610 Allotments – Realized Resources	500		
CR 4700 Commitments – Programs Subject to Apportionment		500	
<u>Proprietary Entry</u>			
None			

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

QTR 1			
<u>Budgetary Entry</u>			TC B204
DR 4700 Commitments - Programs Subject to Apportionment	500		
CR 4801 Undelivered Orders - Obligations, Unpaid		500	
<u>Proprietary Entry</u>			
None			

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7. To record current-year undelivered orders with an advance of \$250.

QTR 1			
<u>Budgetary Entry</u>			TC
DR 4801 Undelivered Orders - Obligations, Unpaid	250		B206
CR 4802 Undelivered - Orders Obligations, Prepaid/Advance		250	
<u>Proprietary Entry</u>			
DR 1410 Advances to Others	250		
CR 1010 Fund Balance With Treasury		250	

8. To record the delivery of goods and accrue a liability.

QTR 1			
<u>Budgetary Entry</u>			TC
DR 4801 Undelivered Orders - Obligations, Unpaid	250		B302
CR 4901 Delivered Orders – Obligations, Unpaid		250	
<u>Proprietary Entry</u>			
DR 6100 Operating Expenses/Program Costs	250		
CR 2110 Accounts Payable		250	
DR 3107 Unexpended Appropriations - Used	250		B134
CR 5700 Expended Appropriations		250	

9. To record the delivery of prepaid goods.

QTR 1			
<u>Budgetary Entry</u>			TC
DR 4802 Undelivered Orders Obligations – Prepaid/Advance	250		B404
CR 4902 Delivered Orders – Obligations, Paid		250	
<u>Proprietary Entry</u>			
DR 6100 Operating Expenses/Program Costs	250		
CR 1410 Advances to Others		250	B134
DR 3107 Unexpended Appropriations - Used	250		
CR 5700 Expended Appropriations		250	

10. Payment schedule certified and confirmed.

QTR 1			
<u>Budgetary Entry</u>			TC
DR 4901 Delivered Orders – Obligations, Unpaid	250		B110
CR 4902 Delivered Orders- Obligations, Paid.		250	
<u>Proprietary Entry</u>			
DR 2110 Accounts Payable	250		
CR 1010 Fund Balance With Treasury		250	

***Emergency, Contingent Appropriations
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**Pre - Closing Adjusted Trial Balance
QTR 1**

QTR 1	Debit	Credit
Budgetary		
4119	2,000 ⁴	
4395		1,000
4450		0
4510		0
4610		500
4700		0
4801		0
4802		0
4901		0
4902	<u>0</u>	<u>500</u>
Total	<u>2,000</u>	<u>2,000</u>
Proprietary		
1010	1,500	
1410	0	
2110	0	
3101		2,000
3107	500	
5700		500
6100	<u>500</u>	<u>0</u>
Total	<u>2,500</u>	<u>2,500</u>

⁴ \$1,000 – Annual Appropriation; *BEA Cat. Ind. – D (Discretionary) attribute, as defined in TFM S2-04-02, Section IV.*

\$1,000 – Emergency Appropriation; *BEA Cat. Ind. – E (Emergency Discretionary) attribute, as defined in TFM S2-04-02, Section IV.*

***Emergency, Contingent Appropriations
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⁵Closing Entries for Quarter 1 Reporting

1. To record the closing of revenue, expense and other financing source accounts to cumulative results of operations.

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 3310 Cumulative Results of Operations	500		TC F228
CR 6100 Operating Expense		500	
DR 5700 Expended Appropriations	500		
CR 3310 Cumulative Results of Operations		500	

2. To record closing of fiscal year activity that increases unexpended appropriations.

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 3101 Unexpended Appropriations – Appropriations Received	2,000		TC F233
CR 3100 Unexpended Appropriations Cumulative		1,500	
CR 3107 Unexpended Appropriations Used		500	

**Post- Closing Trial Balance
QTR 1**

QTR 1	Debit	Credit
Budgetary		
4119	2,000	
4395		1,000
4610		500
4902	<u>0</u>	<u>500</u>
Total	<u>2,000</u>	<u>2,000</u>
Proprietary		
1010	1,500	
3100	<u>0</u>	<u>1,500</u>
Total	<u>1,500</u>	<u>1,500</u>

⁵ Closing Entries are for illustrative purposes only.

***Emergency, Contingent Appropriations
Scenario***

**SF133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES
QTR 1⁶**

BUDGETARY RESOURCES

1. Budget Authority	
A. Appropriations (4119E)	2,000
5. Temporarily Not Available (-) (4395 E)	<u>(1,000)</u>
7. Total Budgetary Resources	<u>1,000</u>

STATUS OF BUDGETARY RESOURCES

8. Obligations Incurred:	
A. Direct (4902E)	500
9. Unobligated Balance:	
A. Apportioned (4610E)	<u>500</u>
11. Total Status of Budgetary Resources	<u>1,000</u>

RELATIONSHIP OF OBLIGATIONS TO OUTLAYS

15. Outlays	
A. Disbursements (4902E)	500

⁶ Showing SF133 Qtr. 1 for illustrated purposes only.

***Emergency, Contingent Appropriations
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Reversing Entries

1. To reverse the entry to record the closing of revenue, expense and other financing source accounts to cumulative results of operations.

<u>Budgetary Entry</u>		
None		
<u>Proprietary Entry</u>		
DR 6100 Operating Expense	500	TC F228
CR 3310 Cumulative Results of Operations	500	
DR 3310 Cumulative Results of Operations	500	
CR 5700 Expended Appropriations	500	

2. To reverse the entry to record closing of fiscal year activity that increases unexpended appropriations.

<u>Budgetary Entry</u>		
None		
<u>Proprietary Entry</u>		
DR 3100 Unexpended Appropriations Cumulative	1,500	TC F233
DR 3107 Unexpended Appropriations Used	500	
CR 3101 Unexpended Appropriations – Appropriations Received	2,000	

**Beginning Trial Balance
QTR 4**

QTR 4	Debit	Credit
Budgetary		
4119	2,000	
4395		1,000
4610		500
4902	<u>0</u>	<u>500</u>
Total	<u>2,000</u>	<u>2,000</u>
Proprietary		
1010	1,500	
3101		2,000
3107	500	0
5700		500
6100	<u>500</u>	<u>0</u>
Total	<u>2,500</u>	<u>2,500</u>

***Emergency, Contingent Appropriations
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QTR 4

The President informed the Congress that the \$1,000 (as indicated on page 1) has been designated as an emergency requirement.

1. To record authority previously unavailable as available *(relates to transaction #3 on page 2. In addition, this amount needs to be apportioned by OMB).*

QTR 4		
<u>Budgetary Entry</u>		TC
DR 4395 Authority Unavailable for obligation Pursuant to Public Law – Temporary	1,000	A128R
CR 4450 Unapportioned Authority	1,000	
<u>Proprietary Entry</u>		
None		

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

QTR 4		
<u>Budgetary Entry</u>		TC
DR 4450 Unapportioned Authority	1,000	A116
CR 4510 Apportionments	1,000	
<u>Proprietary Entry</u>		
None		

3. To record allotment of authority.

QTR 4		
<u>Budgetary Entry</u>		TC
DR 4510 Apportionments	1,000	A120
CR 4610 Allotments – Realized Resources	1,000	
<u>Proprietary Entry</u>		
None		

***Emergency, Contingent Appropriations
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**Pre - Closing Adjusted Trial Balance
QTR 4**

QTR 4	Debit	Credit
Budgetary		
4119	2,000 ⁷	
4395		0
4450		0
4510		0
4610		1,500
4902	<u>0</u>	<u>500</u>
Total	<u>2,000</u>	<u>2,000</u>
Proprietary		
1010	1,500	
3101		2,000
3107	500	
5700		500
6100	<u>500</u>	<u>0</u>
Total	<u>2,500</u>	<u>2,500</u>

⁷ \$1,000 – Annual Appropriation; BEA Cat. Ind. – D (Discretionary) attribute, as defined in TFM S2-04-02, Section IV.

\$1,000 – Emergency Appropriation; BEA Cat. Ind. – E (Emergency Discretionary) attribute, as defined in TFM S2-04-02, Section IV.

***Emergency, Contingent Appropriations
Scenario***

Closing Entries

1. To record the closing of revenue, expense and other financing source accounts to cumulative results of operations.

20X1 – QTR 4			
<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 3310 Cumulative Results of Operations	500		TC F228
CR 6100 Operating Expense/Program Costs		500	
AND			
DR 5700 Expended Appropriations	500		
CR 3310 Cumulative Results of Operations		500	

2. To record the consolidation of actual net-funded resources.

20X1 – QTR 4			
<u>Budgetary Entry</u>			
DR 4201 Total Actual Resources - Collected	2,000		TC F204
CR 4119 Other Appropriations Realized		2,000	
<u>Proprietary Entry</u>			
None			

3. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority.

20X1 – QTR 4			
<u>Budgetary Entry</u>			
DR 4610 Allotments – Realized Resources	1,500		TC F210
CR 4450 Unapportioned Authority		1,500	
<u>Proprietary Entry</u>			
None			

4. To record the closing of Expended Authority - Paid.

20X1 – QTR 4			
<u>Budgetary Entry</u>			
DR 4902 Delivered Orders – Obligations, Paid	500		TC F214
CR 4201 Total Actual Resources - Collected		500	
<u>Proprietary Entry</u>			
None			

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5. To record closing of fiscal year activity that increases unexpended appropriations.

<u>Budgetary Entry</u>		TC F233
None		
<u>Proprietary Entry</u>		
DR 3101 Unexpended Appropriations – Appropriations		
Received	2,000	
CR 3100 Unexpended Appropriations Cumulative		1,500
CR 3107 Unexpended Appropriations - Used		500

**Post- Closing Trial Balance
QTR 4**

YEAR 1	Debit	Credit
Budgetary		
4201	1,500	
4450	<u>0</u>	<u>1,500</u>
Total	<u>1,500</u>	<u>1,500</u>
Proprietary		
1010	1,500	
3100	<u>0</u>	<u>1,500</u>
Total	<u>1,500</u>	<u>1,500</u>

***Emergency, Contingent Appropriations
Scenario***

**SF133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES
For Year Ended September 30, 20XX**

BUDGETARY RESOURCES

1. Budget Authority	
A. Appropriations (4119E)	<u>2,000</u>
7. Total Budgetary Resources	<u><u>2,000</u></u>

STATUS OF BUDGETARY RESOURCES

8. Obligations Incurred:	
A. Direct (4902E)	500
9. Unobligated Balance:	
A. Apportioned (4610E)	<u>1,500</u>
11. Total Status of Budgetary Resources	<u><u>2,000</u></u>

RELATIONSHIP OF OBLIGATIONS TO OUTLAYS

15. Outlays	
A. Disbursements (4902E)	500

**FMS 2108 Year-end Closing Statement
For Year Ended September 30, 20XX**

Column 5 Postclosing Unexpended Balance (1010E)	1,500
Column 11 Unobligated Balance (4610E)	1,500

***Emergency, Contingent Appropriations
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**Balance Sheet
For Year Ended September 30, 20XX**

Assets	
Intragovernmental Assets	
1. Fund Balance With Treasury (1010E)	1,500
15. Total Assets	<u>1,500</u>
Liabilities	
Intragovernmental Liabilities	
16. Accounts Payable	<u>0</u>
27. Total Liabilities	<u>0</u>
Net Position	
29. Unexpended Appropriation (3100E)	1,500
30. Cumulative Results of Operations	0
31. Total Net Position	<u>0</u>
32. Total Liabilities and Net Position	<u>1,500</u>

**Statement of Net Cost
For Year Ended September 30, 20XX**

Program Costs	
1. Intragovernmental Gross Costs (6100E)	500
2. Less: Intragovernmental Earned Revenue	0
3. Intragovernmental Net Costs	<u>0</u>
10. Total Net Costs of Operations	<u>500</u>

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**Statement of Changes in Net Position
For Year Ended September 30, 20XX**

	<u>Cum. Results</u>	<u>Unexp. Approp.</u>
1. Beginning Balances (3100E and 3310E)	0	0
3. Beginning Balance As Adjusted	0	0
Budgetary Financing Sources:		
4. Appropriations received (3101E)	0	2,000
7. Appropriations used (3107E) (5700E)	0	0
16. Total Financing Sources	<u>0</u>	<u>2,000</u>
17. Net Cost of Operations	<u>0</u>	<u>500</u>
18. Ending Balances	<u>0</u>	<u>1,500</u>

**Statement of Financing
For Year Ended September 30, 20XX**

Resources Used to Finance Activities:	
Budgetary Resources Obligated	
1. Obligations Incurred (4801E-B + 4901E-B + 4902E)	<u>500</u>
11. Total Resources Used to Finance Activities	0
12. Change in Budgetary Resources Obligated For Goods, Services and Benefits Ordered But Not Yet Provided (4801E-B)	<u>0</u>
17. Total Resources Used to Finance Items Not Part of the Net Cost of Operations	<u>0</u>
18. Total Resources Used to Resources Used to Finance Net Cost of Operations (lines 11-17)	<u>0</u>
30. Net Cost of Operations	<u>500</u>

***Emergency, Contingent Appropriations
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**BUDGET PROGRAM AND FINANCING (P&F) SCHEDULE PRIOR-YEAR
ACTUAL COLUMN FOR 20XX REPORTING**

OBLIGATIONS BY PROGRAM ACTIVITY	
1000 Total new obligations (4902E)	500
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION	
2200 New budget authority (gross) (sum 4000...6962)	2,000
2395 Total new obligations (same as 1000, opposite sign)	(500)
2440 Unobligated balance carried forward, end of year (4610E)	1,500
NEW BUDGET AUTHORITY (GROSS), DETAIL	
4000 Appropriation (4119E) <i>BEA Cat. Ind. - D⁸, E⁹</i>	2,000
CHANGE IN OBLIGATED BALANCES	
7310 Total new obligations (same as 1000)	500
7320 Total outlays (gross) (4902E)	(500)
OUTLAYS (GROSS), DETAIL	
8690 Outlays from new discretionary authority (4902E)	500
NET BUDGET AUTHORITY AND OUTLAYS	
8900 Budget authority (net) (sum 2200 – (8800...8845), 8895, 8896)	2,000
9000 Outlays (net) (sum (8690...8698) – (8800...8845))	500

⁸ *D – Discretionary attribute, as defined in TFM S2-04-02, Section IV.*

⁹ *E – Emergency Discretionary attribute, as defined in TFM S2-04-02, Section IV.*