

## **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 30<sup>th</sup> 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.<sup>1</sup> This paragraph applies to contingent emergency appropriations enacted in fiscal year 1999 or earlier.<sup>2</sup>*

An appropriation for \$2,000 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 and receipt of warrant.

<b>QTR 1</b>			
<b>Budgetary Entry</b>			TC
DR 4119 Other Appropriations Realized	2,000 <sup>3</sup>		A104
CR 4450 Unapportioned Authority	2,000		
<b>Proprietary Entry</b>			
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).*

<b>QTR 1</b>			
<b>Budgetary Entry</b>			TC
DR 4450 Unapportioned Authority	1,000		A116
CR 4510 Apportionments	1,000		

<sup>1</sup> OMB Circular No. A-34 (2000), Section 30.3

<sup>2</sup> 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-34 (2000), Section 22.1

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

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

***Emergency, Contingent Appropriations  
Scenario***

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

<b>QTR 1</b>			
<b><u>Budgetary Entry</u></b>			TC
DR 4450 Unapportioned Authority	1,000		A128
CR 4395 Authority Unavailable Pursuant to Public Law – Temporary		1,000	

4. To record allotment of authority.

<b>QTR 1</b>			
<b><u>Budgetary Entry</u></b>			TC
DR 4510 Apportionments	1,000		A120
CR 4610 Allotments – Realized Resources		1,000	

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

<b>QTR 1</b>			
<b><u>Budgetary Entry</u></b>			TC
DR 4610 Allotments – Realized Resources	500		B202
CR 4700 Commitments		500	

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

<b>QTR 1</b>			
<b><u>Budgetary Entry</u></b>			TC
DR 4700 Commitments	500		B204
CR 4801 Undelivered Orders Obligations – Unpaid		500	

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

<b>QTR 1</b>			
<b><u>Budgetary Entry</u></b>			TC
DR 4801 Undelivered Orders Obligations – Unpaid	250		B206
CR 4802 Undelivered Orders Obligations – Prepd./Adv.		250	
<b><u>Proprietary Entry</u></b>			
DR 1410 Advances to Others	250		
CR 1010 Fund Balance with Treasury		250	

***Emergency, Contingent Appropriations  
Scenario***

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

<b>QTR 1</b>			
<b><u>Budgetary Entry</u></b>			TC
DR 4801 Undelivered Orders Obligations – Unpaid	250		B302
CR 4901 Delivered Orders – Obligations, Unpaid		250	
<b><u>Proprietary Entry</u></b>			
DR 6100 Operating Expenses	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.

<b>QTR 1</b>			
<b><u>Budgetary Entry</u></b>			TC
DR 4802 Undelivered Orders Obligations – Prepd./Adv.	250		B404
CR 4902 Delivered Orders – Obligations, Paid		250	
<b><u>Proprietary Entry</u></b>			
DR 6100 Operating Expense	250		
CR 1410 Advances to Others		250	
DR 3107 Unexpended Appropriations Used	250		B134
CR 5700 Expended Appropriations		250	

10. Payment schedule certified and confirmed.

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

**Emergency, Contingent Appropriations  
Scenario**

**Pre - Closing Trial Balance  
QTR 1**

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

**SF133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES  
QTR 1**

**BUDGETARY RESOURCES**

1. Budget authority	
A. Appropriations received(4119E)	2,000
5. Temporarily not available (-) (4395 E)	<u>(1,000)</u>
7. <b>Total budgetary resources</b>	<u><u>1,000</u></u>

**STATUS OF BUDGETARY RESOURCES**

8. Obligations incurred:	
A. Direct (4902E) <sup>5</sup>	500
9. Unobligated balance:	
A. Apportioned (4610E) <sup>6</sup>	<u>500</u>
11. <b>Total status of budgetary resources</b>	<u><u>1,000</u></u>

**RELATIONSHIP OF OBLIGATIONS TO OUTLAYS**

15. Outlays	
A. Disbursements (4902E)	500

<sup>4</sup> \$1,000 – Annual Appropriation; *BEA Cat. Ind. – D (Discretionary) attribute*  
\$1,000 – Emergency Appropriation; *BEA Cat. Ind. – E (Emergency Discretionary) attribute*

<sup>5</sup> (8A1 on crosswalk)

<sup>6</sup> (9A1 on crosswalk)

***Emergency, Contingent Appropriations  
Scenario***

**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).*

<b>QTR 4</b>			
<b><u>Budgetary Entry</u></b>			TC
DR 4395 Authority Unavailable Pursuant to			A128R
Public Law – Temporary	1,000		
CR 4450 Unapportioned Authority		1,000	

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

<b>QTR 4</b>			
<b><u>Budgetary Entry</u></b>			TC
DR 4450 Unapportioned Authority	1,000		A116
CR 4510 Apportionments		1,000	

3. To record allotment of authority.

<b>QTR 4</b>			
<b><u>Budgetary Entry</u></b>			TC
DR 4510 Apportionments	1,000		A120
CR 4610 Allotments – Realized Resources		1,000	

***Emergency, Contingent Appropriations  
Scenario***

**Pre - Closing Trial Balance**

**QTR 4**

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

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

**BUDGETARY RESOURCES**

1. Budget authority	
A. Appropriations received(4119E)	<u>2,000</u>
7. <b>Total budgetary resources</b>	<u>2,000</u>

**STATUS OF BUDGETARY RESOURCES**

8. Obligations incurred:	
A. Direct (4902E) <sup>8</sup>	500
9. Unobligated balance:	
A. Apportioned (4610E) <sup>9</sup>	<u>1,500</u>
11. <b>Total status of budgetary resources</b>	<u>2,000</u>

**RELATIONSHIP OF OBLIGATIONS TO OUTLAYS**

15. Outlays	
A. Disbursements (4902E)	500

<sup>7</sup> \$1,000 – Annual Appropriation; *BEA Cat. Ind. – D (Discretionary) attribute*  
\$1,000 – Emergency Appropriation; *BEA Cat. Ind. – E (Emergency Discretionary) attribute*

<sup>8</sup> (8A1 on crosswalk)

<sup>9</sup> (9A1 on crosswalk)

***Emergency, Contingent Appropriations  
Scenario***

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

<b>OBLIGATIONS BY PROGRAM ACTIVITY</b>	
1000 Total new obligations (4902E)	500
<b>BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION</b>	
2200 New budget authority (gross)	2,000
2395 Total new obligations	(500)
2440 Unobligated balance carried forward, end of year (4610E)	1,500
<b>NEW BUDGET AUTHORITY (GROSS), DETAIL</b>	
4000 Appropriation (4119E) <i>BEA Cat. Ind. - D<sup>10</sup></i>	1,000
4015 Appropriation (emergency) (4119E) <i>BEA Cat. Ind. - E<sup>11</sup></i>	1,000
4300 Appropriation (total discretionary)	2,000
<b>CHANGE IN OBLIGATED BALANCES</b>	
7310 Total new obligations	500
7320 Total outlays (gross) (4902E)	(500)
<b>OUTLAYS (GROSS), DETAIL</b>	
8690 Outlays from new discretionary authority (4902E)	500
<b>NET BUDGET AUTHORITY AND OUTLAYS</b>	
8900 Budget authority (net)	2,000
9000 Outlays (net)	500

---

<sup>10</sup> *D – Discretionary attribute*

<sup>11</sup> *E – Emergency Discretionary attribute*