

Supplemental Appropriation Scenario

A supplemental appropriation is an appropriation enacted subsequent to a regular annual appropriations act, when the need for funds is too urgent to be postponed until the next regular annual appropriations act.¹

Requests are submitted anticipating the need for supplemental authority only under exceptional circumstances as authorized by law. The Antideficiency Act permits apportionments to be made that indicate the need for supplemental budget authority only when:

- ❑ *Laws have been enacted, subsequent to the transmittal to the Congress of the budget request that require expenditures beyond administrative control.*
- ❑ *Emergencies arise involving (1) the safety of human life, (2) the protection of property, or (3) the immediate welfare of individuals in cases where an appropriation that would allow the U.S. to pay, or contribute to, amounts required to be paid to individuals in specific amounts fixed by law or under formulas prescribed by law, is insufficient.*
- ❑ *Supplemental appropriations are required to permit payment of such pay increases as may be granted pursuant to law to civilian officers and employees (including prevailing rate employees whose compensation is fixed and adjusted from time to time in accordance with prevailing wage rates) and to retired and active military personnel.²*

1. To record the enactment of an annual appropriation and receipt of warrant.

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

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

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

¹ OMB Circular No. A-11 (2004), Section 20.3

² OMB Circular No. A-11 (2004), Section 120.39

Supplemental Appropriation Scenario

3. To record allotment of authority.

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

4. Purchase request for \$1,000, was approved. (Commitment)

YEAR 1		
<u>Budgetary Entry</u>		TC
DR 4610 Allotments – Realized Resources	1,000	B202
CR 4700 Commitments – Programs Subject to Apportionment	1,000	
<u>Proprietary Entry</u>		
None		

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

YEAR 1		
<u>Budgetary Entry</u>		TC
DR 4700 Commitments – Programs Subject to Apportionment	1,000	B204
CR 4801 Undelivered Orders – Obligations, Unpaid	1,000	
<u>Proprietary Entry</u>		
None		

6. To record delivery of goods and accrue a liability.

YEAR 1		
<u>Budgetary Entry</u>		TC
DR 4801 Undelivered Orders – Obligations, Unpaid	1,000	B302
CR 4901 Delivered Orders – Obligations, Unpaid	1,000	
<u>Proprietary Entry</u>		
DR 6100 Operating Expenses/Program Costs	1,000	
CR 2110 Accounts Payable	1,000	
DR 3107 Unexpended Appropriations - Used	1,000	B134
CR 5700 Expended Appropriations	1,000	

Supplemental Appropriation Scenario

7. Payment schedule certified and confirmed.

YEAR 1			
<u>Budgetary Entry</u>			TC B110
DR 4901 Delivered Orders – Obligations, Unpaid	1,000		
CR 4902 Delivered Orders- Obligations, Paid		1,000	
<u>Proprietary Entry</u>			
DR 2110 Accounts Payable	1,000		
CR 1010 Fund Balance With Treasury		1,000	

A supplemental appropriation (annual) of \$500 was enacted to cover the excess obligations for supplies not covered by the current year appropriation.

8. To record the enactment of a supplemental appropriation (annual) and receipt of warrant.

YEAR 1			
<u>Budgetary Entry</u>			TC A104
DR 4119 Other Appropriations Realized	500		
CR 4450 Unapportioned Authority		500	
<u>Proprietary Entry</u>			
DR 1010 Fund Balance With Treasury	500		
CR 3101 Unexpended Appropriations – Appropriations Received		500	

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

YEAR 1			
<u>Budgetary Entry</u>			TC A116
DR 4450 Unapportioned Authority	500		
CR 4510 Apportionments		500	
<u>Proprietary Entry</u>			
None			

10. To record allotment of authority.

YEAR 1			
<u>Budgetary Entry</u>			TC A120
DR 4510 Apportionments	500		
CR 4610 Allotments – Realized Resources		500	
<u>Proprietary Entry</u>			
None			

Supplemental Appropriation Scenario

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

YEAR 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			

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

YEAR 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			

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

YEAR 1			
<u>Budgetary Entry</u>			TC B302
DR 4801 Undelivered Orders - Obligations, Unpaid	500		
CR 4901 Delivered Orders – Obligations, Unpaid		500	
<u>Proprietary Entry</u>			
DR 6100 Operating Expenses/Program Costs	500		B134
CR 2110 Accounts Payable		500	
DR 3107 Unexpended Appropriations - Used	500		
CR 5700 Expended Appropriations		500	

14. Payment schedule certified and confirmed.

YEAR 1			
<u>Budgetary Entry</u>			TC B110
DR 4901 Delivered Orders – Obligations, Unpaid	500		
CR 4902 Delivered Orders- Obligations, Paid		500	
<u>Proprietary Entry</u>			
DR 2110 Accounts Payable	500		
CR 1010 Fund Balance With Treasury		500	

Supplemental Appropriation Scenario

**Pre - Closing Adjusted Trial Balance
YEAR 1**

YEAR 1	Debit	Credit
Budgetary		
4119	1,500	
4450		0
4510		0
4610		0
4700		0
4801		0
4901		0
4902	0	1,500
Total	<u>1,500</u>	<u>1,500</u>
Proprietary		
1010	0	
2110		0
3101		1,500
3107	1,500	
5700		1,500
6100	1,500	0
Total	<u>3,000</u>	<u>3,000</u>

Closing Entries

- 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	1,500		TC F228
CR 6100 Operating Expense/Program Costs		1,500	
DR 5700 Expended Appropriations		1,500	
CR 3310 Cumulative Results of Operations		1,500	

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

<u>Budgetary Entry</u>			
DR 4201 Total Actual Resources - Collected	1,500		TC F204
CR 4119 Other Appropriations Realized		1,500	
<u>Proprietary Entry</u>			
None			

Supplemental Appropriation Scenario

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

<u>Budgetary Entry</u>		TC
DR 4902 Delivered Orders – Obligations, Paid	1,500	F214
CR 4201 Total Actual Resources - Collected	1,500	
<u>Proprietary Entry</u>		
None		

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

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

**Post- Closing Trial Balance
YEAR 1**

YEAR 1	Debit	Credit
<u>Budgetary</u>		
None		
<u>Proprietary</u>		
None		

Supplemental Appropriation Scenario

**SF133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES
(YEAR-END)
YEAR 1**

BUDGETARY RESOURCES

1. Budget Authority:	
A. Appropriations received (4119E)	<u>1,500</u>
7. Total Budgetary Resources	<u>1,500</u>

STATUS OF BUDGETARY RESOURCES

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

RELATIONSHIP OF OBLIGATIONS TO OUTLAYS

15. Outlays:	
A. Disbursements (4902E)	1,500

**FMS 2108 Year-end Closing Statement
YEAR 1**

Column 5 (1010E)	0
Column 11 (4610E)	0

Supplemental Appropriation Scenario

**Department/Agency/Reporting Entity
CONSOLIDATED BALANCE SHEET
As of September 30, YEAR 1
(in dollars/thousands/millions)**

Assets (Note 2)

Intragovernmental:
15. Total Assets

0

Liabilities (Note 12)

27. Total Liabilities

0

Net position:

31. Total net position
32. Total liabilities and net position

0

0

**Department/Agency/Reporting Entity
CONSOLIDATED STATEMENT OF NET COST
For the year ended September 30, YEAR 1
(in dollars/thousands/millions)**

Program Costs:

Program A:	
1. Intragovernmental gross costs (6100E)	<u>1,500</u>
3. Intragovernmental net costs	<u>1,500</u>
7. Total net cost	<u>1,500</u>
10. Net Cost of Operations	<u>1,500</u>

Supplemental Appropriation Scenario

Department/Agency/Reporting Entity
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the year ended September 30, YEAR 1
(in dollars/thousands/millions)

	<u>Cumulative Results of Operations</u>	<u>Unexpended Appropriations</u>
Budgetary Financing Sources:		
4. Appropriations Received (3101E)	0	1,500
7. Appropriations Used (5700/3107E)	1,500	(1,500)
Other Financing Sources:		
16. Total Financing Sources	1,500	0
17. Net Cost of Operations	<u>1,500</u>	<u>0</u>
18. Ending Balances	<u>0</u>	<u>0</u>

Supplemental Appropriation Scenario

**Department/Agency/Reporting Entity
COMBINED STATEMENT OF FINANCING
For the year ended September 30, YEAR 1
(in dollars/thousands/millions)**

**Resources Used to Finance Activities:
Budgetary Resources Obligated**

1. Obligations incurred (4902 E)	<u>1,500</u>
5. Net Obligations (1..4)	<u>1,500</u>
11. Total Resources Used to Finance Activities (5+10)	1,500

Resources Used to Finance Items not Part of the Net Cost of Operations

15. Resources that Finance the Acquisition of Assets or Liquidation of Liabilities	<u>0</u>
17. Total Resources Used to Finance Items Not Part of the Net Cost of Operations (12..16)	<u>0</u>
18. Total Resources Used to Finance the Net Cost of Operations (11-17)	<u>1,500</u>

**Components of the Net Cost of Operations That Will Not Require
Or Generate Resources in the Current Period:**

29. Total Components of the Net Cost of Operations That Will Not Require Or Generate Resources in the Current Period	<u>0</u>
30. Net Cost of Operations (18+29)	<u>1,500</u>

Supplemental Appropriation Scenario

**BUDGET PROGRAM AND FINANCING (P&F) SCHEDULE PRIOR-YEAR
ACTUAL COLUMN FOR YEAR 1 REPORTING**

OBLIGATIONS BY PROGRAM ACTIVITY	
1000 Total New Obligations (4902E)	1,500
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION	
2200 New Budget Authority, (gross) (sum 4000....6962)	1,500
2395 Total new obligations (same as 1000, opposite sign)	(1,500)
NEW BUDGET AUTHORITY (GROSS), DETAIL	
4000 Appropriation (4119E)	1,500
CHANGE IN OBLIGATED BALANCES	
7310 Total new obligations (same as 1000)	1,500
7320 Total Outlays (gross) (4902E)	(1,500)
OUTLAYS (GROSS), DETAIL	
8690 Outlays from new discretionary authority (4902E)	1,500
NET BUDGET AUTHORITY AND OUTLAYS	
8900 Budget Authority (net) (sum 2200 - (8800..8865), 8895, 8896)	1,500
9000 Outlays (net) (sum (8690..8698) - (8800..8845))	1,500