

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 appropriations 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 |
| DR 4119 Other Appropriations Realized | 1,000 | | A104 |
| 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 |
| DR 4450 Unapportioned Authority | 1,000 | | A116 |
| 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

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3. To record allotment of authority.

| YEAR 1 | | |
|---|-------|------------|
| <u>Budgetary Entry</u> | | TC A120 |
| DR 4510 Apportionments | 1,000 | |
| 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 B202 |
| DR 4610 Allotments – Realized Resources | 1,000 | |
| 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 B204 |
| DR 4700 Commitments – Programs Subject to Apportionment | 1,000 | |
| 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 B302 |
| DR 4801 Undelivered Orders – Obligations, Unpaid | 1,000 | |
| CR 4901 Delivered Orders – Obligations, Unpaid | 1,000 | |
| <u>Proprietary Entry</u> | | |
| DR 6100 Operating Expenses/Program Costs | 1,000 | B134 |
| CR 2110 Accounts Payable | 1,000 | |
| DR 3107 Unexpended Appropriations - Used | 1,000 | |
| CR 5700 Expended Appropriations | 1,000 | |

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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 |

**USSGL 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 0

32. Total liabilities and net position 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><u>0</u></u> | <u><u>0</u></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 |