

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.

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.¹*

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

YEAR 1			
Budgetary Entry			TC
DR 4119 Other Appropriations Realized	1,000		A104
CR 4450 Unapportioned Authority		1,000	
Proprietary Entry			
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			
Budgetary Entry			TC
DR 4450 Unapportioned Authority	1,000		A116
CR 4510 Apportionments		1,000	

¹ OMB Circular A-34, Section 11.1 and 21.18

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	

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	1,000	

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

YEAR 1		
<u>Budgetary Entry</u>		TC
DR 4700 Commitments	1,000	B204
CR 4801 Undelivered Orders Obligations – Unpaid	1,000	

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	1,000	
CR 2110 Accounts Payable	1,000	
DR 3107 Unexpended Appropriations Used	1,000	B134
CR 5700 Expended Appropriations	1,000	

7. Payment schedule certified and confirmed.

YEAR 1		
<u>Budgetary Entry</u>		TC
DR 4901 Delivered Orders – Obligations – Unpaid	1,000	B110
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	

Supplemental Appropriation Scenario

A supplemental appropriation 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 and receipt of warrant.

YEAR 1			
<u>Budgetary Entry</u>			TC
DR 4119 Other Appropriations Realized	500		A104
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
DR 4450 Unapportioned Authority	500		A116
CR 4510 Apportionments		500	

10. To record allotment of authority.

YEAR 1			
<u>Budgetary Entry</u>			TC
DR 4510 Apportionments	500		A120
CR 4610 Allotments – Realized Resources		500	

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

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

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

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

Supplemental Appropriation Scenario

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

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

14. Payment schedule certified and confirmed.

YEAR 1			
<u>Budgetary Entry</u>			TC
DR 4901 Delivered Orders – Obligations – Unpaid	500		B110
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 Trial Balance YEAR 1

YEAR 1	Debit	Credit
Budgetary		
4119	1,500	
4902	<u>0</u>	1,500
Total	<u>1,500</u>	<u>1,500</u>
Proprietary		
3101		1,500
3107	1,500	
5700		1,500
6100	<u>1,500</u>	<u>0</u>
Total	<u>3,000</u>	<u>3,000</u>

Closing Entry

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

Budgetary Entry			
None			
Proprietary Entry			
DR 3310 Cumulative Results of Operations	1,500		TC F228
CR 6100 Operating Expense		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.

Budgetary Entry			
DR 4201 Total Actual Resources Collected	1,500		TC F204
CR 4119 Other Appropriations Realized		1,500	

- To record the closing of Expended Authority - Paid.

Budgetary Entry			
DR 4902 Delivered Orders – Obligations, Paid	1,500		TC F214
CR 4201 Total Actual Resources Collected		1,500	

Supplemental Appropriation Scenario

4. 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	1,500	
CR 3107 Unexpended Appropriations Used	1,500	

**Post- Closing Trial Balance
YEAR 1**

YEAR 1	Debit	Credit
Budgetary		
None		
Proprietary		
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><u>1,500</u></u>

STATUS OF BUDGETARY RESOURCES

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

RELATIONSHIP OF OBLIGATIONS TO OUTLAYS

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

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

Column 5 (1010E)	1,500dr
Column 11 (4610E)	<u>1,500cr</u>
Total	<u>0</u>

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 (6100)	<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)		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)	1,500
2395 Total new obligations	1,500
NEW BUDGET AUTHORITY (GROSS), DETAIL	
4000 Appropriation (4119E)	1,500
CHANGE IN OBLIGATED BALANCES	
7310 Total new obligations	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)	1,500
9000 Outlays (net)	1,500