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governmental receipts or outlays. (*See also* Credit Reform and Credit Subsidy Cost under Federal Credit; Tax Expenditure.)

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## **Subsidy Cost**

*See under* Credit Subsidy Cost *under* Federal Credit.

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## **Supplemental Appropriation**

An act appropriating funds in addition to those already enacted in an annual appropriation act. Supplemental appropriations provide additional budget authority usually in cases where the need for funds is too urgent to be postponed until enactment of the regular appropriation bill. Supplements may sometimes include items not appropriated in the regular bills for lack of timely authorizations.

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## **Surplus**

### **Budget Surplus**

The amount by which the government's budget receipts exceed its budget outlays for a given period, usually a fiscal year. Sometimes a deficit is called a negative surplus and is shown in parentheses in budget tables.

### **Unified Surplus/Total Surplus**

Used interchangeably to refer to the amount by which the sum of the government's on-budget and off-budget receipts exceed the sum of its on-budget and off-budget outlays for a given period, usually a fiscal year. (*See also* Unified Deficit/Total Deficit under Deficit.)