

SAM—FISCAL AFFAIRS
ALLOTMENT-EXPENDITURE ACCOUNTING

GENERAL
(Revised 3/87)

8300

Allotment-expenditure accounting procedures provide fiscal control by presenting information regarding the status of the plan of operation. This information is available from the Allotment-Expenditure Ledger, which shows for each allotment: (1) the amount allotted, (2) unliquidated encumbrances, (3) expenditures, and (4) the unencumbered balance.

The Allotment-Expenditure Ledger is subsidiary to the following General Ledger Accounts: (1) Account No. 6150, Encumbrances; (2) Account No. 9000, Appropriation Expenditures (or other appropriate expenditure account); and (3) Account No. 8100, Reimbursements. The Allotment-Expenditure Ledger is reconcilable to the State Controller's appropriation and executive order accounts.