

**SAM—FISCAL AFFAIRS**  
**ALLOTMENT-EXPENDITURE ACCOUNTING**

**SALARY SAVINGS**

**8341.1**

(New 5/72)

Annually the Budget Act requires that at the end of each quarter, or other period of time covered by the allotment, the unencumbered balance in the Salaries and Wages allotments be transferred to the Salary Savings allotment. Therefore, at the close of each quarter or other period of time covered by the Salaries an Wages allotment, the unencumbered balance remaining in each allotment for salaries and wages will be transferred to Estimated Salary Savings. This is accomplished by the use of Transfer of Budget Allotment (TBA), Std. Form 25. The TBA need not be approved by the Department of Finance. Reallocation of salary savings requires submission of Budget Revision, STD. Form 26, to the Department of Finance.