

SAM—FISCAL AFFAIRS
ALLOTMENT-EXPENDITURE ACCOUNTING

PERSONAL SERVICES
(Revised 3/74)

8341

Quarterly salaries and wages allotments will be encumbered at the beginning of each fiscal year for amounts expected to be expended each quarter with respect to positions carried forward from the preceding fiscal year. These amounts are determined by analyzing Budget Schedule 8, Supplementary Schedule of Salaries and Wages (see SAM Section 6202). Change in Established Positions, Std. Form 607 (see SAM Section 8531), will be used to encumber blanket positions and new positions authorized in the current fiscal year to disencumber positions abolished.