

SAM—FISCAL AFFAIRS
ALLOTMENT-EXPENDITURE ACCOUNTING

EXPENDITURES
(Revised 3/87)

8360

Expenditures normally are classified in the same detail as budget allotments. (See SAM Section 8301.) If a finer analysis is necessary, transactions will be coded in a single account. The additional analysis then can be obtained by reviewing the Allotment-Expenditure Ledger account at any time.

Agencies, particularly the smaller ones, ordinarily will find it advantageous to show in the Claims Filed Register whether or not the amount scheduled liquidates encumbrances. Agencies may, when circumstances warrant, debit Account No. 5350, Reserve for Encumbrances, and credit Account No. 6150, Encumbrances, from a monthly journal entry summarizing transmittals of posting media, instead of recording the detail in the Claims Filed Register.

The amount of expenditures previously encumbered by specific encumbrance documents applicable to each allotment will be recorded as a minus amount in the estimate column and as a plus amount in the expenditure column of the transaction section. This will increase the expenditure column and decrease the unliquidated encumbrance column of the balance section.

The amount of expenditures not previously encumbered applicable to each allotment will be recorded in the expenditure column of the transaction section. This will increase the expenditure column and decrease the unencumbered balance column of the balance section.