

SAM—FISCAL AFFAIRS
ALLOTMENT—EXPENDITURE ACCOUNTING

OPERATING EXPENSES AND EQUIPMENT

8362

(Revised and Renumbered 2/65)

All items scheduled for payment will be posted to appropriate allotments from either: (1) summarized totals shown on the master copy of Schedule of Bills Filed, STD. Form 210; (2) posting slips, if volume justifies; or (3) duplicate copies of invoices. Summarization on STD. Form 210 ordinarily will be most advantageous for agencies maintaining the Allotment-Expenditure Ledger manually.

Expenditures resulting from Controller's transfer will be recorded from individual journal entries unless the volume of such transactions is sufficient to justify a specialized register.