

SAM—FISCAL AFFAIRS
ALLOTMENT—EXPENDITURE ACCOUNTING

YEAR-END ACCRUALS

8380

(Revised 2/99)

Expenditures, abatements, and reimbursements accrued as of June 30 and liquidations of encumbrances resulting from such accruals will be posted to the applicable allotments. See SAM Sections 10602 and 10608 for accrual procedures applicable to all funds for which Allotment Expenditure accounts are maintained.

Allotment-Expenditure accounting for any appropriation is discontinued at the end of the period of availability for encumbrance of the appropriation. Thereafter, monthly summary postings of expenditure, abatement, and reimbursement transactions affecting such appropriations will be posted by appropriation only to the applicable appropriation accounts in the subsidiary Prior-Year Appropriation Adjustments Ledger.

Discontinued Allotment-Expenditure Ledger accounts will be retained in a closed file for audit.