

SAM—SUBSIDIARY RECORDS

PRIOR YEAR APPROPRIATION ADJUSTMENTS LEDGER

7832

(Revised 3/87)

(Subsidiary to Account No. 9893)

This ledger contains an account for each prior year appropriation no longer available for encumbrance but not yet reverted. Each account shows the difference between the net amount of expenditures, abatements, and reimbursements accrued at the previous June 30, and the amount of actual expenditures, abatements, and reimbursements during the current fiscal year for appropriations no longer available for encumbrance.