

SAM—RECONCILIATION AND REPORTS

YEAR-END REPORT NO. 22, STATEMENT OF CONTINGENT LIABILITIES

7980

(Revised 03/11)

This report discloses estimated liabilities such as federal audit exceptions, other audit exceptions, and pending litigation. A Statement of Contingent Liabilities, Report No. 22, is not required if there are no contingent liabilities. In this situation, departments will indicate that there are no contingent liabilities to report in the certification letter to the SCO.

A sample of Report No. 22, Statement of Contingent Liabilities, is shown in the [7980 Illustration](#).