

**SAM – FISCAL AFFAIRS**  
**ALLOTMENT – EXPENDITURE ACCOUNTING**

**ALLOTMENT-EXPENDITURE ACCOUNTS**  
(Revised 3/1987)

**8301**

Allotment-expenditure accounts ordinarily will be maintained in the same degree as shown in the Governor's Budget, except that salaries and wages will not be segregated by position classification. If it is necessary for the agency to exercise a greater degree of budgetary control, additional ledger cards may be maintained. For example, each district may be accounted as a sub-function in order to meet the agency's management needs even though the Governor's Budget does not show by district the amounts requested. If only expenditure data is needed in greater detail than the Governor's Budget, transactions will be coded in a single account. The additional analysis then can be obtained by reviewing the Allotment-Expenditure account at any time. Agencies may code allotments to facilitate posting. (See also SAM Chapter [6000](#))