

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

ABATEMENTS
(Revised 3/1987)

8364

Posting usually will be made from the: (1) General Cash Receipts Register, (2) Invoice Register, or (3) Clearance Register. The amount applicable to each allotment usually will be recorded only in the expenditure column of the transaction section. This entry will decrease the expenditure column and increase the unencumbered balance column of the balance section. (The unliquidated encumbrance column will be affected only if an encumbrance must be re-established.) See SAM Sections [8720 and 8730](#) for instructions regarding accounting of Sales and Use taxes.