

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

TRANSFERS OF BUDGET ALLOTMENT
(Revised 3/1974)

8324

(See SAM Chapter 6000 for use of Transfer of Budget allotment, [Std. Form 25](#).)
Transfers will be posted as prepared. Adjustments will be made if they are subsequently cancelled or amended.

Transfers will be recorded in the Allotment-Expenditure Ledger as:

- Plus amounts in the allotment transaction column and will increase the balances of the allotment and unencumbered balance columns of the allotment being increased.
- Minus amounts in the allotment transaction column and will decrease the balance of the allotment and unencumbered balance columns of the allotment being decreased.

Transfers of allotments usually require changing amounts of lag encumbrances in allotments concerned. Where the same lag percentage is used for both allotments concerned, the encumbrance document for lag will be transferred in the same transaction as the transfer of budget allotments. No entry will be made in the Estimates Register when unliquidated encumbrances are transferred in this manner. Agencies will use Request for Purchase Order or Estimate Change, [Std. Form 96](#), modify the forms as necessary to reflect adjustments of lag where the percentage of lag differs between the allotments concerned.