

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

**PERSONAL SERVICES**  
(Revised 12/2015)

**8341**

Quarterly salaries and wages may be encumbered at the beginning of each fiscal year for amounts expected to be expended each quarter with respect to positions carried forward from the preceding fiscal year. These amounts are determined by analyzing Budget Schedule 8, Supplementary Schedule of Salaries and Wages (see SAM Chapter [6000](#)). Change in Established Positions, ([Std. 607](#)) (see SAM section [8531](#)), may be used to encumber blanket positions and new positions authorized in the current fiscal year to disencumber positions abolished.