

SAM - INCOME

PROPER CREDITING OF ABATEMENTS AND REIMBURSEMENTS

8287

(Revised 04/2016)

Unless otherwise provided by law, abatements and reimbursements will be credited to appropriations. Abatements will be credited back to the appropriation from which they were drawn. Reimbursements for services will be credited back to the appropriation current at the time the expense was incurred in performing such service.

If the appropriation to which an abatement or reimbursement is properly creditable has reverted, the credit will be to Account No. 9891, Refunds to Reverted Appropriations, see SAM section [10473](#), Refunds To Reverted Appropriations.