

## SAM – BASIS OF ACCOUNTING

### EXPENDITURES

10210

(Revised 2/1999)

All agency expenditure accounts will be maintained on an appropriation expenditure basis to be consistent with appropriation accounting in the [State Controller's Office](#) and to provide detailed budget reports reflecting transactions affecting the appropriations.

Expenditures will be accounted and accrued as pertaining to the fiscal year in which the obligation to make the expenditure was created. For further detail, refer to SAM Section [10608](#).