



Memorandum

To: All Agencies

From: Sheldon Fisher
Commissioner

Date: June 30, 2015

Subject: **STATE ADMINISTRATIVE MANUAL – TRANSMITTAL NUMBER 86**

The following sections within the Alaska Administrative Manual are being revised with this transmittal memo effective July 1, 2015.

Budget

AAM 25.090 – Expenditure and Revenue Control. Updated section to include correct GASB 65 terminology using Deferred Inflow of Resources and Unearned Revenue.

AAM 25.100 – Tolerance Adjusted Net Available Balance. Updated section to reflect IRIS terminology, include IRIS “seed” amounts, and remove the ability of unbudgeted RSA to be set with an available tolerance of 100%.

SF/kh