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