

SAM—FISCAL AFFAIRS
ALLOTMENT-EXPENDITURE ACCOUNTING

CAPITAL OUTLAY
(Revised 10/71)

8343

These allotments usually will be encumbered by individual encumbrance documents.

Usually purchases of real property are subject to the provisions of the Property Acquisition Act. (See SAM Section 8705.) Agencies will encumber the estimated amounts of such expenditures by using Request for Purchase Order or Estimate Change, Std. Form 96, as an internal accounting document.