

**SAM – FISCAL AFFAIRS
ALLOTMENT – EXPENDITURE ACCOUNTING**

CAPITAL OUTLAY
(Revised 12/2015)

8343

These allotments may be encumbered by individual encumbrance documents. In most cases laws authorizing the acquisition of real property provide that such acquisitions be subject to the provisions of the Property Acquisition Law. (See SAM Section [8705](#)) Departments may encumber the estimated amounts of such expenditures by using Purchase Order/Estimate Change ([Std. 96](#)), as an internal accounting document.