Revisions to SAM sections are provided to the right of the summary table below. Click the link to the right of the section line item in the table to view the “tracked changes” version of the revision. Click the hyperlinked chapter text in column 1 to view the published revision.

| **CHAPTER/**  **SECTIONS** | **SUMMARY** | **Link to Tracked Changes** |
| --- | --- | --- |
| [**Chapter 10500**](https://www.dgs.ca.gov/resources/sam/toc/10500) |  |  |
| **Section 10501** | Added crosswalk of Accounts to Legacy Accounts, updated journal entry content and layout. | [10501](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10501TC-DEC2021.docx?la=en&hash=911F9DB4634863ABE8EFCE1B4600D3B8A271A5CE) |
| **Section 10502** | Updated purpose, journal entry layout, and content. Added crosswalk of Accounts to Legacy Accounts. Deleted Encumbrance Register illustration. | [10502](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10502TC-DEC2021.docx?la=en&hash=6BE238853C88A67AED30241461396DA296559D44) |
| **Section 10503** | Updated purpose, journal entry layout and content. Added crosswalk of Accounts to Legacy Accounts. | [10503](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10503TC-DEC2021.docx?la=en&hash=798ECDAD156C3BF410AF1A494FF68A2A8E312240) |
| **Section 10504** | Retitled section from Payrolls Are Paid to Payrolls File Expenditures. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10504](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10504TC-DEC2021.docx?la=en&hash=CCD575FC4F9B1BF540F670160F114A28CD619E8D) |
| **Section 10505** | Retitled section from Claims Are Paid to Claims Paid. Updated purpose, journal entry layout and content. Added crosswalk of Accounts to Legacy Accounts. | [10505](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10505TC-DEC2021.docx?la=en&hash=288C17815670490C7C5FCF04FA716B2D77F6652D) |
| **Section 10506** | Retitled section from Invoices are Prepared to Accounts Receivable Invoices. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10506](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10506TC-DEC2021.docx?la=en&hash=FDB35E4B1B40CC9F6018C9E0FC597C99B3F47DDD) |
| **Section 10507** | Retitled section from General Cash Is Received to Deposit of General Cash. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10507](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10507TC-DEC2021.docx?la=en&hash=8807C383CE4C698D0688CD98E8B11272E8396A7F) |
| **Section 10508** | Retitled section from Unidentified Cash Receipts Are Applied to Application of Unidentified Cash Receipts. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10508](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10508TC-DEC2021.docx?la=en&hash=2681FDAC83ADF856CA8273560004B213C5A006CC) |
| **Section 10509** | Retitled section from Accounts Receivable Are Written Off to Write-Off of Accounts Receivable. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10509](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10509TC-DEC2021.docx?la=en&hash=4616619499721AABA7228617F0C7934D0126E1AA) |
| **Section 10510** | Retitled section from General Cash Is Disbursed to Disbursement of General Cash. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10510](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10510TC-DEC2021.docx?la=en&hash=8AA146514117F96136F7078663A59C37C275725C) |
| **Section 10511** | Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10511](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10511TC-DEC2021.docx?la=en&hash=950283C5AAEE8990E34FE894C1A23C55FD8FC158) |
| **Section 10512** | Retitled section from Controller’s Receipt is Received to Controller’s Receipt. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10512](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10512TC-DEC2021.docx?la=en&hash=DCC2A853A72849C31E019294BA808F9909597692) |
| **Section 10513** | Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10513](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10513TC-DEC2021.docx?la=en&hash=D4EA18A09EF14FA729CBDD8DE900983C0816CE9D) |
| **Section 10514** | Updated purpose, journal entry content and layout. Added crosswalk of Accounts to Legacy Accounts. | [10514](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10514TC-DEC2021.docx?la=en&hash=A4E5BD5C960698AACB7A2AE7F5857C0D3A043C28) |
| **Section 10516** | Deleted. OSP charges merged with DGS charges. | [10516](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10516TC-DEC2021.docx?la=en&hash=50760645BB5EC480AA1B6764EB86AA5C7FB98BA4) |
| **Section 10517** | Retitled section from Prepayments to a Construction Agency to Prepayments to a Construction Agency/Department. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10517](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10517TC-DEC2021.docx?la=en&hash=6311EAF5D44DE12A571F4B10A5D86D3910A3AECD) |
| **Section 10518** | Retitled section from Expenditures Are Reported by a Construction Agency to Expenditures Are Reported by a Construction Agency/Department. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. Moved construction work in progress to 10537. | [10518](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10518TC-DEC2021.docx?la=en&hash=91F96B9E3B05F8CAD4AEC7B4DDF7F747BC80EB77) |
| **Section 10519** | Retitled section from A Project Is Completed By A Construction Agency to Capital Outlay Project Completed By A Construction Agency/Department. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. Capital asset content moved to 10537. | [10519](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10519TC-DEC2021.docx?la=en&hash=488C8A88D1D3B7B38853F368DBCC56FD20907016) |
| **Section 10520** | Deleted and moved to 10537. | [10520](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10520TC-DEC2021.docx?la=en&hash=866CEAE162ADD91E4A3A8B44C5A351CD769D2F9E) |
| **Section 10521** | Deleted and moved to 10539. | [10521](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10521TC-DEC2021.docx?la=en&hash=36A5E67D8F94A28A4AC2DD5CBAC37F1989EAFAB1) |
| **Section 10522** | Deleted and moved to 10537. | [10522](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10522TC-DEC2021.docx?la=en&hash=F31794D18066F188620271AD79570E93B78F025C) |
| **Section 10523** | Section deleted | [10523](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10523TC-DEC2021.docx?la=en&hash=FF5FC700C4173DFDC63FB42CF8F4C08257CAD730) |
| **Section 10525** | Retitled section from Revenues Collected In Advance Are Applied to Revenues Collected in Advance. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10525](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10525TC-DEC2021.docx?la=en&hash=345BFDFD1DCC4D8146D894D5883D4BE636B1D00B) |
| **Section 10526** | Retitled section from Reimbursements Collected in Advance Are Applied to Reimbursements Collected in Advance. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10526](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10526TC-DEC2021.docx?la=en&hash=200571E0884BAC80FE39A1405A59A415B88F490B) |
| **Section 10527** | Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10527](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10526TC-DEC2021.docx?la=en&hash=200571E0884BAC80FE39A1405A59A415B88F490B) |
| **Section 10528** | Retitled section from Claim Is Filed For Acquisition Of Property Under Condemnation Proceedings to Claim Filed For Acquisition Of Property Under Condemnation Proceedings. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10528](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10528TC-DEC2021.docx?la=en&hash=04FBA3AADA9D421F26F0F4F78592C3D22B98B1D5) |
| **Section 10529** | Retitled section from Condemnation Deposit Is Returned to Condemnation Deposit Returned. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10529](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10529TC-DEC2021.docx?la=en&hash=5ABEB0CD889B1EBC169B78F76FF2BBD1D5A637CC) |
| **Section 10530** | Retitled from State Treasurer’s Office Files A Claim Against Condemnation Deposits Fund to Settlement To Grantor From The Condemnation Deposits Fund. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10530](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10530TC-DEC2021.docx?la=en&hash=1A84FE4A147E08CE4AAAC37AAF6B8C692EF97318) |
| **Section 10531** | Retitled from Surplus Money Investment Fund to Cash Transferred to the Surplus Money Investment Fund. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10531](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10531TC-DEC2021.docx?la=en&hash=32AB88842A5156E6805F3F0CD5FBB41F1FA40EC0) |
| **Section 10532** | Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10532](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10532TC-DEC2021.docx?la=en&hash=6B1B68502493540A1794548287F3C957FB2BA59B) |
| **Section 10533** | Retitled section from Investments Are Purchased to Purchase of Investments. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10533](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10533TC-DEC2021.docx?la=en&hash=B564D1E8CD60E2CFF7933122850B6AF5685145C2) |
| **Section 10534** | Retitled section from Investment Mature or are Sold to Sale or Maturity of Investments. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10534](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10534TC-DEC2021.docx?la=en&hash=B3320B5C625FDD7426EAD9385517B855C7896551) |
| **Section 10535** | Retitled section from Interest Received on Investments to Interest on Investments. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10535](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10535TC-DEC2021.docx?la=en&hash=3411AE6C9654508B1C9F06E4018CCAA78C104AA4) |
| **Section 10536** | Retitled section from Accounts Receivable Are Sold to Sale of Accounts Receivable. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. | [10536](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10536TC-DEC2021.docx?la=en&hash=41BCB9B3191A23343499F2AE8DAF35A94013FA24) |
| **Section 10537** | Renumbered from 8671, 8672, and 10520. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. Added entries for all types of acquisitions. | [10537](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10537TC-DEC2021.docx?la=en&hash=0F8D89483F41FEA13A6DB049AD44C62D740142DE) |
| **Section 10538** | Renumbered from 8671, 8672, and 10521. Retitled from Capital Assets are Written Off to Disposal of Capital Assets. Added crosswalk of Accounts to Legacy Accounts, updated journal entry content, and layout. Added entries for all types of dispositions. | [10538](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10538TC-DEC2021.docx?la=en&hash=5CB397526E7B669831985D3DF9FEB53312B307C1) |