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 8600**](https://www.dgs.ca.gov/resources/sam/toc/8600) |  |  |
| **Section 8634** | Minor language updates. Removed reference to fair market value and replaced with acquisition value per GASB 72 paragraph 79 (a) for donated capital assets. | [8634](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8634TC-JAN2022.docx?la=en&hash=86F7168D87D477E1E4E4C5C9A9682E30F3976BFF) |
| [**Chapter 8700**](https://www.dgs.ca.gov/resources/sam/toc/8700) |  |  |
| **Section 8752** | Renumbered to 9210 | [8752](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8752TC-JAN2022.docx?la=en&hash=B098E0C435710239C5980412B34346C77CE6EFC2) |
| **Section 8752.1** | Renumbered to 9211 | [8752.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87521TCJAN2022.docx?la=en&hash=FB9D2370BE6221C11829C044A8E9091B721CC79A) |
| **Section 8753** | Renumbered to 9215 | [8753](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8753TC-JAN2022.docx?la=en&hash=80DA2EEC03CEF2B24F31B4CECB78453721045045) |
| **Section 8754** | Renumbered to 9215.1 | [8754](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8754TC-JAN2022.docx?la=en&hash=2D8A84E4852DDCAA56902571CB88600C96670AB6) |
| **Section 8755** | Renumbered to 9215.2 | [8755](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8755TC-JAN2022.docx?la=en&hash=1CAB74F03839877588F6D85B060549946EECFBEA) |
| **Section 8755.1** | Renumbered to 9216 | [8755.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87551TCJAN2022.docx?la=en&hash=C8C7010F22F0430B98313C4B4AB0F8EA4B9093D8) |
| **Section 8755.2** | Renumbered to 9216.1 | [8755.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87552TCJAN2022.docx?la=en&hash=6BC7A6D04E806DC45D978359C85D9D5BC4679E9C) |
| **Section 8756** | Deleted redundant section; the information is also in section 9212 | [8756](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8756TC-JAN2022.docx?la=en&hash=0ACEBC15CF868FE991866877B71F5FDDC0C6048E) |
| **Section 8756.1** | Renumbered to 9216.2 | [8756.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87561TCJAN2022.docx?la=en&hash=ED0788CE0DD7FA0B3AB940D8FEF6806DB9B9CC85) |
| **Section 8756.2** | Renumbered to 9217 | [8756.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87562TCJAN2022.docx?la=en&hash=78599EF41A05EDD190BEF075A69894CEABDCD48D) |
| **Section 8757** | Renumbered to 9212 | [8757](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8757TC-JAN2022.docx?la=en&hash=658E1E1F20D227D0DE38629D88B5868056EEFBA6) |
| **Section 8758** | Renumbered to 9217.1 | [8758](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8758TC-JAN2022.docx?la=en&hash=85902E946BA8E61884F1298A98A7E1028722823E) |
| **Section 8758.1** | Renumbered to 9217.2 | [8758.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87581TCJAN2022.docx?la=en&hash=EA24AC362D98F9B7EA02007A4AB08D8D939D7F67) |
| **Section 8792** | Renumbered to 9217.3 | [8792](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8792TC-JAN2022.docx?la=en&hash=03134177B84E009510DDD431156F4C41855B7FB7) |
| [**Chapter 9200**](https://www.dgs.ca.gov/resources/sam/toc/9200) | Retitled from “Allocation of Costs,” to “Statewide Cost Allocation.” |  |
| **Section 9200** | Renumbered to 9213. | [9200](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9200TC-JAN2022.docx?la=en&hash=0FA30227888E4AA088B1850AFC742CA8D9B9A721) |
| **Section 9201** | Deleted; redundant information is covered in section 9211. | [9201](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9201TC-JAN2022.docx?la=en&hash=A8FDF5BD37C500A6375BF873938CF312E733ACBB) |
| **Section 9202** | Renumbered to 9213.1 | [9202](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9202TC-JAN2022.docx?la=en&hash=4628AA56194A90C2F2B09CC21AAC59B94D954976) |
| **Section 9202.1** | Deleted, consolidated under section 9213.1 | [9202.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92021TCJAN2022.docx?la=en&hash=F1A5AF56384D3F3D63A08C54DE217571FA1AB155) |
| **Section 9202.2** | Deleted; consolidated under section 9213.1 | [9202.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92022TCJAN2022.docx?la=en&hash=F35D7F42DB99E25291C001B551CE9A5461207367) |
| **Section 9202.3** | Deleted; consolidated under section 9213.1 | [9202.3](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92023TCJAN2022.docx?la=en&hash=A5FC4012A50668436BEBA76565CB6D903959AA35) |
| **Section 9203** | Renumbered to 9214. | [9203](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9203TC-JAN2022.docx?la=en&hash=A3D6FC8836CDF62DD59A4B4E3C22EB66744EFC91) |
| **Section 9204** | Renumbered to 9213.2 | [9204](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9204TC-JAN2022.docx?la=en&hash=4504ABDA0DA8704507C5C373220AA8F8BB4225A0) |
| **Section 9205** | Renumbered to 9213.3 | [9205](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9205TC-JAN2022.docx?la=en&hash=9EEE780EA23ED8F38D5976F417DAF416BEDBD1A4) |
| **Section 9210** | Revised and renumbered from 8752. Minor language edits for clarity. Updated references to other SAM sections. | [9210](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9210TC-JAN2022.docx?la=en&hash=6D4B2039E11CCC0B1A26A31548D37AF1E6E12C08) |
| **Section 9211** | Revised and renumbered from 8752.1. Expanded section to include a full description of the types of costs. This revised section includes some information from deleted section 9201. Retitled from “Cost Elements.” | [9211](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9211TC-JAN2022.docx?la=en&hash=F2F90F81234AE777768D8158A7ED6ABAC71ED65C) |
| **Section 9212** | Revised and renumbered from 8757. Minor language edits for clarity. Retitled from “Accounting for Direct and Indirect Costs.” | [9212](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9212TC-JAN2022.docx?la=en&hash=BACC6702F54E726537DE535476AA873291BB271C) |
| **Section 9213** | Revised and renumbered from 9200 and expanded the information to ensure a complete explanation (introduction) of the process. Minor edits for clarity. Updated references to other SAM sections. | [9213](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9213TC-JAN2022.docx?la=en&hash=6310407762E820DC73CA39AE1535C1F3F54561D9) |
| **Section 9213.1** | Revised and renumbered from 9202. Combined sections (9202, 9202.1, 9202.2, 9202.3) Minor edits for clarity. Combined the illustrations under one linked file. Retitled from “Allocation of Indirect Costs.” | [9213.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92131TCJAN2022.docx?la=en&hash=ADF02FB987BD906518D9B4A5BEB0E9506232CE05)  [9213.1\_Illustration](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92131IllustrationTCJAN2022.docx?la=en&hash=7076F8844E0EBD79790FC97B6E393303E08E8E91) |
| **Section 9213.2** | Revised and renumbered from 9204. Minor edits for clarity. Updated language to reference newly linked illustrations instead of illustrations that followed in-line with the section. Retitled from “Cost Allocation Process.” | [9213.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92132TCJAN2022.docx?la=en&hash=F2729A4AF9BC83F99C7BB20976983BB100BFD607)  [9213.2\_ILL(a)](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92132aIllTCJAN2022.docx?la=en&hash=47DB3B82A04BD7F16DB9042858DE3ED102D90EED)  [9213.2\_ILL(b)](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92132bIllTCJAN2022.docx?la=en&hash=C0DD5D7B5202BC4D4D34F949CBF26F5A87F6491F)  [9213.2\_ILL(c)](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92132cIllTCJAN2022.docx?la=en&hash=1C2B266B69A9457DDF1F36AD9BBEDDB7B387C7F1)  [9213.2\_ILL(d)](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92132dIllTCJAN2022.docx?la=en&hash=F6A5F4DCC1F58248D2BB697026DBF830E08779C8) |
| **Section 9213.3** | Revised and renumbered from 9205. Minor edits for clarity and update to gender-neutral language. Retitled from “Time Reporting.” | [9213.3](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92133TCJAN2022.docx?la=en&hash=8C9CE5205C70AB95D8FFA0D376EF192E34AAC0F2) |
| **Section 9214** | Revised and renumbered from 9203. Minor edits for clarity. Updated language to reference newly linked illustration (sample Cost Allocation Plan), instead of the sample following in-line with the section. Formatted the sample CAP to include table data and bulleted data where necessary. Retitled from “Allocation Documentation.” | [9214](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9214TC-JAN2022.docx?la=en&hash=138E0EAD3802ACEBDF4F9F17241CC13E771276D3)  [9214\_ILL](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9214_Ill_TC-JAN2022.docx?la=en&hash=A9BAE98D8A6798F91D3B8594CCA25CC776DAD485) |
| **Section 9215** | Revised and renumbered from 8753. Minor edits for clarity. Removed “Health/Dental Benefits for Retired Annuitants” from the first table as this is not a “CSA”; it is a “function.” Referenced HBRA in the second table. Updated references to other SAM sections. Updated to include DGS-CFS as a function. Retitled from “Central Service Costs.” | [9215](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9215TC-JAN2022.docx?la=en&hash=10A2542825B8561F776CDE8057A068BDBBA75ABA) |
| **Section 9215.1** | Revised and renumbered from 8754. Minor edits for clarity; expansion of the description of full cost. Updated links to reports on the Finance website and references to other SAM sections. Retitled from “General Administrative Costs (Pro Rata).” | [9215.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92151TCJAN2022.docx?la=en&hash=7AB4215E526C52F16A49771E488A57C1009C5976) |
| **Section 9215.2** | Revised and renumbered from 8755. Minor edits for clarity. Updated title from “Statewide Cost Allocation Plan (SWCAP).” | [9215.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92152TCJAN2022.docx?la=en&hash=824CB72335B4743293E87325E8C38AE7C912B669) |
| **Section 9216** | Revised and renumbered from 8755.1. Minor edits for clarity and updated references to other SAM sections. Retitled from “Departmental Process.” | [9216](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9216TC-JAN2022.docx?la=en&hash=56AF67FB319280F2E34FD96DBF4D6A4ED54B61F4) |
| **Section 9216.1** | Revised and renumbered from 8755.2. Minor edits for clarity and updated references to other SAM sections. Retitled from “Federal Indirect Cost Recoveries.” | [9216.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92161TCJAN2022.docx?la=en&hash=8D81F5BD896889077955CBEAB2739434E87F1DC5) |
| **Section 9216.2** | Revised and renumbered from 8756.1. Minor edits for clarity, acronym expansion, updated links to ICRP library on the Finance website, and updated references to other SAM sections. Revised table to be user-friendly. Retitled from “Federal Indirect Cost Rate Proposal and/or Cost Allocation Plans.” | [9216.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92162TCJAN2022.docx?la=en&hash=5D4A36044120743DBB5461CFF0FFF85273F7FE64) |
| **Section 9217** | Revised and renumbered from 8756.2. Minor edits for clarity. Updated references to other SAM sections. Revised the sample calculation with bullets. Retitled from “Non-Federal Indirect Cost Recoveries” | [9217](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/9217TC-JAN2022.docx?la=en&hash=6C0F6CC4917D2B8697555936A2A5178090E88641) |
| **Section 9217.1** | Revised and renumbered from 8758. Minor edits for clarity and updated references to other SAM sections. Retitled from “Charges for Interagency Services.” | [9217.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92171TCJAN2022.docx?la=en&hash=B86C03F730FE08D68675DE45A3376E663085CF47) |
| **Section 9217.2** | Revised and renumbered from 8758.1. Minor edits for clarity. Updated references to other SAM sections. Retitled from “Agreement Provision Required.” | [9217.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92172TCJAN2022.docx?la=en&hash=08A38A514A7215F674D02AEBB6EBFEFBA159EE17) |
| **Section 9217.3** | Revised and renumbered from 8792. Minor language edits for clarity, updated references from legacy language. Retitled from “Maintenance of Structures Cost Accounting” | [9217.3](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/92173TCJAN2022.docx?la=en&hash=2A79B87B7CB6F93E772920DBB3B882AA4D10D4E7) |