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. The revision summary table begins on page 2 of this document.

| **CHAPTER/****SECTIONS**  | **SUMMARY** | **Link to Tracked Changes** |
| --- | --- | --- |
| [**Chapter 5300**](https://www.dgs.ca.gov/Resources/SAM/TOC/5300) |  |  |
|  **Section 5320** | Included reference to the Phishing Exercise Standard (SIMM 5320-A). Revised 10/2020. | [5320](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/5320TC-OCT2020.docx?la=en&hash=832135F1D751387320689DF1F95F4BC3EFF429BF) |
| [**Chapter 7600**](https://www.dgs.ca.gov/Resources/SAM/TOC/7600) | Table of contents updated to remove headers for Assets and Liabilities |  |
|  **Section 7601** | New section added to distinguish between accounts and UCM legacy accounts and to provide an overview of the state’s uniform codes, their classifications and usage. New 10/2020. |  |
|  **Section 7605** | Revised to include account codes. Revised 10/2020 | [7605](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7605TC-OCT2020.docx?la=en&hash=7559DEF098D22BAA68B0D17B58FFF8CADB722973) |
|  **Section 7610** | Section deleted. Account codes and Legacy codes are included in the Chart of Accounts on Finance website. Deleted 10/2020. | [7610](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7610TC-OCT2020.docx?la=en&hash=0CFF43B99A3F7CFD4BEF28F3CCD83E9251A789C7) |
|  **Section 7620**  | Revised to include account codes and corresponding Legacy codes. Minor language updates to account descriptions. Removed inactivated accounts 1121000, 1122000, 1123000, 1209500, 1221520. Added accounts 1200375, 1200900, 1200910, 1222100, 1225905, 1291000. Reformatted to tables. Revised 10/2020. | [7620](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7620TC-OCT2020.docx?la=en&hash=F78FE1E6BBD5F69D9BE93F67860FBFB2C0CA8278) |
|  **Section 7622** | Retitled from Long-Term Assets to Non-Current Assets. Revised to include account codes and corresponding Legacy codes. Minor language updates to account descriptions. Reformatted to tables. Revised 10/2020. | [7622](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7622TC-OCT2020.docx?la=en&hash=09C092C609719A922795964549A4CCC4685003AE) |
|  **Section 7624** | Revised to include account codes and corresponding Legacy codes. Minor language updates to account descriptions. Added accounts 1604100, 1606050, 1608, 1609500, 1609590. Reformatted to tables. Revised 10/2020 | [7624](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7624TC-OCT2020.docx?la=en&hash=85739F9C584D4B04ADC668747BF03913F088A3BB) |
|  **Section 7625** | Revised to include account codes and corresponding Legacy codes. Minor language updates to account descriptions. Reformatted to tables. Revised 10/2020. | [7625](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7625TC-OCT2020.docx?la=en&hash=CE3B4D452499A84A42F579BC1135FAED8FA58BC9) |
|  **Section 7627** | Revised to include account codes and corresponding Legacy codes. Minor language updates to account descriptions. Added accounts 1921450, 1991500, 2003100, 2003110, 2003120, 2003200, 2003210, 2003220, 2019000. Reformatted to tables. Revised 10/2020. | [7627](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7627TC-OCT2020.docx?la=en&hash=7E6876505C649DF9F12949882C3246D420DE19C3) |
|  **Section 7630** | Revised to include account codes and corresponding Legacy codes. Minor language updates to account descriptions. Added accounts 2003100, 2003110, 2003120, 2003200, 2003210, 2003220, 2019000, 2040100, 2040200. Reformatted to tables. Revised 10/2020. | [7630](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7630TC-OCT2020.docx?la=en&hash=A059FE36CA669DAC5301DB5DDDD7FCAEA1359415) |
|  **Section 7634** | Retitled from Long-Term Liabilities to Non-Current Liabilities. Revised to include account codes and corresponding Legacy codes. Minor language updates to account descriptions. Added accounts 2550110, 2550120, 2550210, 2550220. Reformatted to tables. Revised 10/2020. | [7634](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7634TC-OCT2020.docx?la=en&hash=91F7D753E424316D84F4DB91C50C55C0AB89E6DB) |
|  **Section 7640** | Revised to include account codes and corresponding Legacy codes. Minor language updates to account descriptions. Removed inactivated accounts 3001000, 3002000, 3003000, 3502000, 37, 3700000, 3701000, 3901000. Added accounts 32, 3250000, 390, 3905040, 3905050. Reformatted to tables. Revised 10/2020. | [7640](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7640TC-OCT-2020.docx?la=en&hash=38AA8DEFFD49132F8B36B9880B975E28CA04D888) |
|  **Section 7650** | Minor language updates to account descriptions. Reformatted to tables. Revised 10/2020. | [7650](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7650TC-OCT2020.docx?la=en&hash=E913145A78C992D5802B757C04896E31D5798B5E) |
|  **Section 7660** | Retitled from Sources of Financial Resources to Inflow of Resources. Revised to include account codes and corresponding Legacy codes. Minor language updates to account descriptions. Added account 49. Reformatted to tables. Revised 10/2020. | [7660](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7660TC-OCT2020.docx?la=en&hash=15E82670F96E890D8C71702FA9731F25E78C5687) |
|  **Section 7670** | Retitled from Uses of Financial Resources to Outflow of Resources. Revised to include account codes and corresponding Legacy codes. Minor language updates to account descriptions. Added accounts 55, 56, 57, 59. Reformatted to tables. | [7670](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7670TC-OCT2020.docx?la=en&hash=2B0090278D04A0E368AB9F29E890B2E3753E48FD) |
|  **Section 7680** | Revised to include account codes and corresponding Legacy codes. Minor language updates to account descriptions. Removed inactivated accounts 6210000, 6220000. Added accounts 62, 6330000, 6340000, 6260000, 6280000, 6360000, 6380000. Reformatted to tables. | [7680](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7680TC-OCT2020.docx?la=en&hash=7F84E95F5AE3B6B469B0560E52AD3DA2528FA9AF) |
| [**Chapter 7800**](https://www.dgs.ca.gov/Resources/SAM/TOC/7800) |  |  |
|  **Section 7821** | Deleted and moved to 8650.1 | [7821](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7821TC-OCT2020.docx?la=en&hash=69593545D007A2212651C66D9EEEE85C6CC399F5) |
| [**Chapter 7900**](https://www.dgs.ca.gov/Resources/SAM/TOC/7900) |  |  |
|  **Section 7924** | Minor language updates. | [7924](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7924TC-OCT2020.docx?la=en&hash=EA6B6846BA85F954AEA75B6B0E20CD8E2A32C376) |
|  **Section 7977** | Changed to read for governmental funds. Added footnote 3 to include in progress asset accounts to Illustration 1. | [7977](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7977TC-OCT2020.docx?la=en&hash=B8CF88A07CE7C255EE33291AA454D64611B67425) |
|  **Section 7977** | Illustration 1 | [7977-I1](https://www.dgs.ca.gov/-/media/Divisions/SAM/Illustrations/7977-I1.docx?la=en&hash=6223D9FE9AF13F751C1E654CCD487792A7751C7F) |
|  **Section 7977** | Illustration 2 | [7977-I2](https://www.dgs.ca.gov/-/media/Divisions/SAM/Illustrations/7977-I2.docx?la=en&hash=3DAB37C1AC23F3D90CA186AC5A4C378EA3C5D14E) |
|  **Section 7978** | Minor language updates. Added footnote 3 to ensure departments report to SPI real property accounts to Illustration 1. | [7978](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7978TC-OCT2020.docx?la=en&hash=E6FF161CD9EBC5735CF7A3BAE03CB5B17AF747B3) |
|  **Section 7978** | Illustration 1 | [7978-I1](https://www.dgs.ca.gov/-/media/Divisions/SAM/Illustrations/7978-I1.docx?la=en&hash=1CD9B6B5CD0BC68FDDD5C32C1CD96568D8B154EA) |
| [**Chapter 8200**](https://www.dgs.ca.gov/Resources/SAM/TOC/8200) |  |  |
|  **Section 8200** | Retitled section from General to Introduction. Minor language updates. | [8200](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8200TC-OCT2020.docx?la=en&hash=17762CBD65DBD7B2273094B5189965319B87CA38) |
|  **Section 8201** | New section to introduce general policy and management responsibility for receipts and receivables. |  |
|  **Section 8210** | * Added the revenue recognition and accrual policy in Government Code section 13302.
* Updated the policy to state that revenue accruals can be recorded on a monthly basis.
* Added definition of revenue recognition under the modified accrual basis of accounting.
 | [8210](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8210TC-OCT2020.docx?la=en&hash=AD9E5897652EA324C466E35A42A4337C6E243207) |
|  **Section 8212** | Deleted and added content to 8213. | [8212](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8212TC-OCT2020.docx?la=en&hash=1F03CD76AB6AB4CBF00030C10D0175DC977298D1) |
|  **Section 8213** | * Retitled section from Revenue Accounts to Revenue and Operating Revenue Accounts.
* Moved Revenue Accounting from 8212 to 8213.
* Moved Operating Revenue Accounting from 8214 to 8213.
* Moved Operating Revenue Accounts from 8215 to 8213.
* Added SAM reference to Chapter 7600, Structure of General Ledger Accounts.
* Added SAM reference of section 7660, Inflow of Resources for guidance on revenue accounts.
 | [8213](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8213TC-OCT2020.docx?la=en&hash=2ACDB22592BF0079E9C382FF58A425B96EBDBBA8) |
|  **Section 8214** | Deleted and content added to 8213 | [8214](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8214TC-OCT2020.docx?la=en&hash=62234406827B56772E6540FED36B5698CBD500EA) |
|  **Section 8215**  | Deleted and content added to 8213 | [8215](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8215TC-OCT2020.docx?la=en&hash=E48AAAD5FC4FE1BA6B734A49DB708A7E0A21F024) |
|  **Section 8216** | New section incorporating information from 8210. |  |
|  **Section 8217** | Renumbered from 8290, 8290.2, 8290.3, 8290.6, and 8290.7 to 8217 to combine all the revenue accruals in one section. |  |
|  **Section 8240** | Retitled section from Refunds to Refunds of Revenue. | [8240](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8240TC-OCT2020.docx?la=en&hash=E011DE1AAF3CA9B983936FF1FA7E27F2CF0A039F) |
|  **Section 8241** | Added summary definition of overpayments and underpayments. | [8241](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8241TC-OCT2020.docx?la=en&hash=8F0EB163CC8EE9CB37B0E15D241E684670104829) |
|  **Section 8281** | Retitled section from State Controller’s Warrants to Escheat Revenue-State Controller’s Warrants. | [8281](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8281TC-OCT2020.docx?la=en&hash=6460176047212E373FB0481397C2E08B2940EF15) |
|  **Section 8283** | Added the definition of unclaimed trust deposits per Government Code section 16374. | [8283](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8283TC-OCT2020.docx?la=en&hash=19B1859F3DAE6212E6043A57C481BCEB75F808F3) |
|  **Section 8284** | Added Surplus Money Investment Fund and Condemnation Deposit Fund from 8284.1 and 8284.2. | [8284](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8284TC-OCT2020.docx?la=en&hash=3B0C061E3D72965ECCD66338686BF972F498C97A) |
|  **Section 8284.1** | Deleted and renumbered to 8284 to combine all investments in one section. | [8284.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82841TCOCT2020.docx?la=en&hash=4923D41400AAB66440C3A9DF1F8787CF14A22C5D) |
|  **Section 8284.2** | Deleted and renumbered to 8284 to combine all investments in one section. | [8284.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82842TCOCT2020.docx?la=en&hash=41F5E13E78CBBB477BFB6D5ACDD02A692B09A961) |
|  **Section 8285** | Renumbered from 8775. Added a definition of Subrogation Receipts. | [8285](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8285TC-OCT2020.docx?la=en&hash=6B41BCB8F4E28BFE97EF77474E906AB3E9A03D68) |
|  **Section 8286** | Minor language updates. | [8286](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8286TC-OCT2020.docx?la=en&hash=117AF06220F5BABE6729DE2171C22ECD8A00B1B8) |
|  **Section 8287** | * Retitled section from Proper Crediting of Abatements and Reimbursements to Reimbursements.
* Added definition of Reimbursements.
 | [8287](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8287TC-OCT2020.docx?la=en&hash=2EB75E7969C21A07CED48533A0DE1E636601D45A) |
|  **Section 8288** | * New section. Retitle from Proper Crediting of Abatements and Reimbursements to Abatements.

Added definition of Abatements. Added content from 8287. |  |
|  **Section 8290** | Deleted and renumbered to 8217 to combine all revenue accruals in one section. | [8290](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8290TC-OCT2020.docx?la=en&hash=E9A3DFB51541B1B9D8CA500EE8D9B084775BC3C4) |
|  **Section 8290.1** | Deleted and moved content to 8291.1 | [8290.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82901TCOCT2020.docx?la=en&hash=52C7A805923C8FD41DA0FCA895CF0D064DEFE00C) |
|  **Section 8290.2** | Deleted and renumbered to 8217 to combine all the revenue accruals in one section. | [8290.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82902TCOCT2020.docx?la=en&hash=2EE79061D41341503F4035CA06ABA48BCB6F4C1F) |
|  **Section 8290.3** | Deleted and renumbered to 8217 to combine all the revenue accruals in one section. | [8290.3](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82903TCOCT2020.docx?la=en&hash=9DA2B4C14FF19CEAF59B9C950E868B50C5BB1956) |
|  **Section 8290.4** | Deleted and content moved to other sections. | [8290.4](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82904TCOCT2020.docx?la=en&hash=F63C55A8863964190433DF59762C458D501C61FC) |
|  **Section 8290.6** | Deleted and renumbered to 8217 to combine all the revenue accruals in one section. | [8290.6](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82906TCOCT2020.docx?la=en&hash=21B3F9DB78D7A6B6290CD8DB2F7CD695FE2ABD6A) |
|  **Section 8290.7** | Deleted and renumbered to 8217 to combine all the revenue accruals in one section. | [8290.7](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82907TCOCT2020.docx?la=en&hash=81F215DE159556A4E087C724213396CB6687BC24) |
|  **Section 8291** | * Renumbered 8776 to 8291.
* Added responsibility of agencies/departments to establish proper controls over receipts and receivables.
 | [8291](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8291TC-OCT2020.docx?la=en&hash=9155667756A457BC078F77E29AE523185CFA66E6) |
|  **Section 8291.1** | * New section incorporating information from 8291.
* Added a list of common characteristics of AR.
* Added guidelines for accounting for ARs.
 | [8291.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82911TCOCT2020.docx?la=en&hash=16068A5A24D7CB9C139A1DF68532636718D271ED) |
|  **Section 8292** | * New section
* Added agency/department responsibility to develop and implement procedures and best practices to prevent delinquent receivables.
* Added best practices for preventing delinquent receivables.
 | 8292 |
|  **Section 8293** | * Renumbered from 8776.5 to 8293 and retitled from Collection Procedures to Collecting Receivables.
* Added agency/department roles and responsibilities to follow-up on past due receivables and collect ARs.
* Added Collection best practices.
* Added Statute of Limitations.
 | [8293](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8293TC-OCT2020.docx?la=en&hash=7777AB58FD0E0D6E9E555A139E169FAAB3133A4F) |
|  **Section 8293.1** | * Renumbered from 8776.6 to 8293.1.
* Added clarifying language.
 | [8293.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82931TCOCT2020.docx?la=en&hash=3D09E758BD4A3D75C94606150EA6880E1030E0D4) |
|  **Section 8293.2** | * Renumbered from 8776.7 to 8293.1. Added clarifying language.
* Added Replenishment of Office Revolving Fund for Salary and Travel Advances.
 | [8293.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82932TCOCT2020.docx?la=en&hash=8C649746A8E18AC0EBC2FB5E2375BDC043A0021E) |
|  **Section 8293.3** | * Renumbered from 8776.8 to 8293.3.
* Retitled from Recovering Receivables from Another State Department to Collecting From Another State Agency/Department.
* Updated SCO mailing address.
 | [8293.3](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82933TCOCT2020.docx?la=en&hash=0BE97E0CE5BE60CA27E3D72A037BEB2279080221) |
|  **Section 8293.4** | Renumbered from 8790 to 8293.4. Add clarifying language. | [8293.4](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82934TCOCT2020.docx?la=en&hash=7266D479A052C7FAB0D39DE8868D30B7A68EE300) |
|  **Section 8293.5** | * New section
* Renumbered from 8776.6.
* Organized content and added clarifying language.
 | [8293.5](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82935TCOCT2020.docx?la=en&hash=AA2FEA50D5DC3CDD8843774A70D15F58ED22168E) |
|  **Section 8294** | New section |  |
|  **Section 8295** | New Section |  |
|  **Section 8296** | New Section |  |
|  **Section 8297** | * Renumbered from 8745.1, 87455.2, and 8745.3 to 8297.
* Retitled from Refunds of Gasoline Tax to State Agencies to Gasoline Tax Refund to State Agencies/Departments.
 | [8297](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8297TC-OCT2020.docx?la=en&hash=5E6D663189840E80C8B4E218B487E17E2C6FA3E7) |
|  **Section 8298** | Renumbered from 8778 to 8297.2. Added clarifying language. | [8298](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8298TC-OCT2020.docx?la=en&hash=646A984EB0217DC0B95940FA357BCA16111E9A77) |
|  **Section 8299** | Renumbered from 8740 to 8299. | [8299](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8299TC-OCT2020.docx?la=en&hash=6BFF41CFFF8CE8619E80D6486C7EB3C493F718D8) |
|  **Section 8299.1** | Deleted and content added to 8291.1 | [8299.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82991TCOCT2020.docx?la=en&hash=375F16D8F74F7389755AB6D4FC4F4122FD8AA509) |
| [**Chapter 8400**](https://www.dgs.ca.gov/Resources/SAM/TOC/8400) |  |  |
|  **Section 8401** | New section discusses disbursement terms and definitions |  |
|  **Section 8402** | New section discusses the policy on how state funds are disbursed |  |
|  **Section 8403** | New section discusses various disbursement methods used by the state. |  |
|  **Section 8421** | Deleted. Information on payrolls is found at SAM section 8451 and chapter 8500. | [8421](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8421TC-OCT2020.docx?la=en&hash=2701C813DC2E06DDD8062C3D33FF98EF165B0137) |
|  **Section 8422** | Deleted |  |
|  **Section 8422.050** | New section discusses purpose of an invoice and the verification process |  |
|  **Section 8422.1** | Deleted and moved to 8422.100 | [8422.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/84221TCOCT2020.docx?la=en&hash=21D070F3772A5C930172C587CC77C0F1CE0ECAA9) |
|  **Section 8422.100** | New section discusses the claims and vouchers submission process to SCO |  |
|  **Section 8422.101** | Updated. Added references to the State Contracting Manual and DGS Transportation Management website. | [8422.101](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422101TCOCT2020.docx?la=en&hash=11160ACB39D9FCC2F24B12BCEE967891F92EBF24) |
|  **Section 8422.102** | Updated. Added FI$Cal processes.  | [8422.102](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422102TCOCT2020.docx?la=en&hash=5BB7E85440707112B79C663CFDEADC7767DB353D) |
|  **Section 8422.103** | Deleted | [8422.103](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422103TCOCT2020.docx?la=en&hash=684263BF2B919F8565927E6038B151B9BA76795D) |
|  **Section 8422.104** | Retitled from Invoices for Contractual Services. Minor language updates. | [8422.104](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422104TCOCT2020.docx?la=en&hash=7D5A4353BA6A2CAE742680EFD9BC9B0D264DF3B0) |
|  **Section 8422.105** | Deleted | [8422.105](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422105TCOCT2020.docx?la=en&hash=1D703009207B8B96CAF05515CA9672CCBF0BC0B5) |
|  **Section 8422.106** | Updated | [8422.106](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422106TCOCT2020.docx?la=en&hash=3302CDD985C9DB9ACA8FBFDC8E2C48A3900A6FC3) |
|  **Section 8422.107** | Deleted | [8422.107](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422107TCOCT2020.docx?la=en&hash=B8FB570E1EE99187B30C3F314B07258C466EC578) |
|  **Section 8422.108** | Updated, minor adjustments. | [8422.108](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422108TCOCT2020.docx?la=en&hash=C596C4B81C92205AF5223FA28A2EF9FB7550EFC8) |
|  **Section 8422.109** | Updated. Deleted mention of sub-purchase orders | [8422.109](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422109TCOCT2020.docx?la=en&hash=3A76809C9404DEA719FCCBD4326D9953A9E6AED6) |
|  **Section 8422.110** | Deleted | [8422.110](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422110TCOCT2020.docx?la=en&hash=C123916DEC679B39DEA55CE1C7091F79FC94B083) |
|  **Section 8422.111** | Updated. Minor language updates. | [8422.111](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422111TCOCT2020.docx?la=en&hash=79B0C2DA2EE04754D7A1EA243C78E34874B74C2D) |
|  **Section 8422.113** | Updated. Add STD 697 as example. Reference SCM 1.A3.5 | [8422.113](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422113TCOCT2020.docx?la=en&hash=686E3E06EAFB09745174E591B9F047B2561B4053) |
|  **Section 8422.114** | Updated content. Reference CalHR Human Resources manual  | [8422.114](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422114TCOCT2020.docx?la=en&hash=DE61C61B8018FD373CCFEF9B4270F8255AC1E01F) |
|  **Section 8422.115** | Updated content. Added transportation Network company (Rideshare) | [8422.115](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422115TCOCT2020.docx?la=en&hash=999B00ABFB481B1B3F66E5E3B51B0C02EC9D7785) |
|  **Section 8422.116** | Retitled from Invoices from Sole Proprietor Vendors or Individuals | [8422.116](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422116TCOCT2020.docx?la=en&hash=05305CB531FDB263A77FBB68DFFAB5AE13C92FD8) |
|  **Section 8422.12** | Retitled and renumbered from 8422.7 Invoices Payable from Reverted Appropriations.  | [8422.7](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/84227TCOCT2020.docx?la=en&hash=DDC2FFD571C345E0C17A57FD92CB7E9074F2E2C9) |
|  **Section 8422.19** | * Retitled section from Reporting Payments to Annual Information Returns-Reportable Payments
* Updated the responsibilities of the State Reportable Payment Program from FTB to the FI$Cal/SCO Vendor Management Group (VMG).
* Added optional filing method for agencies/ departments that are deferred/exempt from using FI$Cal.
* Minor language updates. Updated hyperlinks.
 | [8422.19](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/842219TCNOV2020.docx?la=en&hash=A6F5DF1FD0D6C5ECBCC183FB633B174BF4390AFE) |
|  **Section 8422.190** | * Retitled section from Reportable Payment Identification and Classification Requirements to Obtaining Payee Information (STD. 204)
* Added the new Form 1099-NEC.
* Updated the Form 1099-MISC box numbers for reporting certain income.
* Updated contact information for reportable payments questions from FTB to FI$Cal/SCO VMG.
* Deleted Illustration 1 and 2 (Form STD 204) and replaced with a link to STD 204.
 | [8422.190](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422190TCNOV2020.docx?la=en&hash=8F3A5DAD825D737BB0A6D90B762B4E5F1984EF82) |
|  **Section 8422.191** | * Retitled section from State Departments Reporting Annual Information Returns to Annual Information Returns - Reporting.
* Added reporting guidance for agencies/ departments that are deferred/exempt from using FI$Cal that choose not to use FI$Cal/SCO VMG as their reporting entity.
* Minor language updates.
 | [8422.191](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422191TCNOV2020.docx?la=en&hash=426D784D86A6B0BA738C43F45128332F83DDD2FB) |
|  **Section 8422.192** | * Updated the responsibilities from FTB to FI$Cal/SCO VMG
* Added reporting guidance for agencies/ departments that are deferred/exempt from using FI$Cal, who choose not to use FI$Cal/SCO VMG as their reporting entity.
 | [8422.192](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422192TCNOV2020.docx?la=en&hash=E2BF30A6BACA6ACAD71D276B94A6CDC0313B9E31) |
|  **Section 8422.193** | * Minor language updates. Updated hyperlinks.
 | [8422.193](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422193TCNOV2020.docx?la=en&hash=D6C9FE40E27F6E8FF207CFBF9F01C120378ADCBC) |
|  **Section 8422.194** | * Minor language updates. Updated hyperlinks.
 | [8422.194](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422194TCNOV2020.docx?la=en&hash=B4835C8FE983470ADD088F24AC402AED25767471) |
|  **Section 8422.195** | * Retitled section from Reportable Payment Income Tax Withholding to Federal and State Backup Income Tax Withholding.
* Minor language updates. Updated hyperlinks.
 | [8422.195](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422195TCNOV2020.docx?la=en&hash=4D3D75D9CE544DAA5EB84B33ACC21427A1FB9FDC) |
|  **Section 8422.196** | * Updates to IRS forms, phone number, and IRS mailing address. Added IRS and FTB email addresses.
* Minor language updates.
 | [8422.196](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422196TCNOV2020.docx?la=en&hash=933CBF408228FCF360A318A4CCDABF73C5B20336) |
|  **Section 8422.2** | Section deleted, revised and renumbered to 8422.20 | [8422.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/84222TCOCT2020.docx?la=en&hash=4DB8DCCF0928A680BA18AE62B671FBBF54B41FC5) |
|  **Section 8422.20** | Retitled and Renumbered from 8422.2 Claim Schedules | [8422.20](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/842220TCOCT2020.docx?la=en&hash=3FB881987BB4254AC6E2476CBCE07C310F14D193) |
|  **Section 8422.21** | Deleted. Outdated. Process is covered under normal claim schedule submission. | [8422.21](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/842221TCOCT2020.docx?la=en&hash=1349CC3194F6DD747EE18296E26D923E3F38D0BC) |
|  **Section 8422.24** | Deleted. Outdated. | [8422.24](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/842224TCOCT2020.docx?la=en&hash=3D7098DD975A1D327DF493E37D7DCC357C6AB7F3) |
|  **Section 8422.201** | Updated and Renumbered from 8422.20 | [8422.201](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422201TCOCT2020.docx?la=en&hash=7B8FDB4DC43B4B43DF2B187F4DC2AFF511750118) |
|  **Section 8422.202** | Updated and Renumbered from 8422.201  | [8422.202](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422202TCOCT2020.docx?la=en&hash=7F577C5B9264457B1B746C727B6ED3EFC3EED08C) |
|  **Section 8422.203** | Retitled and Renumbered from 8422.202 Claims Recorded on Electronic Tape | [8422.203](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422203TCOCT2020.docx?la=en&hash=B28D23173BFA9034E7FA4514B824CC5AF041E19B) |
|  **Section 8422.204** | Retitled and Renumbered from 8422.25 Warrants Payable to Claiming Agency and 8422.26 Warrants Payable to Counties. | [8422.204](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422204TCOCT2020.docx?la=en&hash=D76E05BE7F8A414CCF8C351B4C636958A36E5719) |
|  **Section 8422.25** | Deleted. Contents combined in 8422.204 | [8422.25](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/842225TCOCT2020.docx?la=en&hash=79FE368E6D99BEA1C02EEA08086E8D7993440000) |
|  **Section 8422.26** | Deleted. Contents moved to 8422.204 | [8422.26](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/842226TCOCT2020.docx?la=en&hash=5518457A35327349F6DDB6048C8B07241273E723) |
|  **Section 8422.3** | Deleted, revised and renumbered to 8422.30 | [8422.3](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/84223TCOCT2020.docx?la=en&hash=5F7046691C9E3FD244C9730FC83D9B6B11FC2688) |
|  **Section 8422.30** | Retitled and Renumbered from 8422.3 | [8422.30](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/842230TCOCT2020.docx?la=en&hash=560799C16324CBAA9FB21E3900F549A5168792DC) |
|  **Section 8422.31** | Deleted | [8422.31](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/842231TCOCT2020.docx?la=en&hash=6EA1CEB7AB61020057E461D58C2EE8471798DC10) |
|  **Section 8422.301** | New Retitled and Renumbered from 8422.4  | [8422.301](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8422301TCOCT2020.docx?la=en&hash=2CA33C0327F73CBAFE3C53B6C8DAD579FE5FE580) |
|  **Section 8422.4** | Deleted. Incorporated in 8422.301 | [8422.4](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/84224TCOCT2020.docx?la=en&hash=08F888857AE29CCAB30498A582BA08CDD9446FF6) |
|  **Section 8422.5** | Deleted. Renumbered to 8422.50 | [8422.5](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/84225TCOCT2020.docx?la=en&hash=207553B1B3ECFD2B64BA4B63A5FF8BD60EE8BE8B) |
|  **Section 8422.50** | Updated and Renumbered from 8422.5  | [8422.50](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/842250TCOCT2020.docx?la=en&hash=8E71F5C3AD0BC7D3E0A1C02D271473E43E06D2EA) |
|  **Section 8422.7** | Deleted and content moved to 8422.12 | [8422.7](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/84227TCOCT2020.docx?la=en&hash=DDC2FFD571C345E0C17A57FD92CB7E9074F2E2C9) |
|  **Section 8452** | Retitled section. Minor language updates. | [8452](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8452TC-OCT2020.docx?la=en&hash=929A1428BD99DC2BD36AE41F8DB9903FA9DFA513) |
|  **Section 8452.1** | Retitled section. Updated hyperlinks. Updated the illustrations to change the mailing address from Finance Budget Unit to Fiscal Systems and Consulting Unit (FSCU). Added contact information. Added email address to the certification section. | [8452.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/84521TCOCT2020.docx?la=en&hash=37E75C715F0D6672C4ED9C108A5BECF5F74F6043) |
|  **Section 8452.2** | Retitled section. Added hyperlinks. Added agency/department will send original PFA to FSCU. Minor language updates. Added contact information. | [8452.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/84522TCOCT2020.docx?la=en&hash=2FD480AA93C3942592F169EA54D05A32EE859620) |
|  **Section 8454** | Deleted and content moved to 8636 | [8454](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8454TC-OCT2020.docx?la=en&hash=9E71D42FB26D978C10BDBB3C1BBC4F04F0B0E67A) |
|  **Section 8471** | * Retitled section from Advances to The Department of General Services for Services Provided to Inter-Departmental Disbursements.
* Incorporated information from deleted sections 8471.1 to 8471.6 and 8476
 | [8471](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/SAM-8471TC-NOV2020.docx?la=en&hash=1C16FA910EBB1BB37FADA25B01D553D7B35680D9) |
|  **Section 8471.1** | Deleted section and incorporated information in 8471. | [8471.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/SAM-84711TCNOV2020.docx?la=en&hash=A5E97F3A6FCC4068DAF2C46C79E76636CED1BF0D) |
|  **Section 8471.2** | Deleted section and incorporated information in 8471. | [8471.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/SAM-84712TCNOV2020.docx?la=en&hash=4991AD242A859297AA1CEBC930FF498FB38055CD) |
|  **Section 8471.3** | Deleted section and incorporated information in 8471. | [8471.3](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/SAM-84713TCNOV2020.docx?la=en&hash=CB2A5E298F819612153B4266B0752EFCCD576650) |
|  **Section 8471.4** | Deleted section and incorporated information in 8471. | [8471.4](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/SAM-84714TCNOV2020.docx?la=en&hash=EBE9692A67464900B50F57FA44E71D9613EC07AE) |
|  **Section 8471.5** | Deleted section and incorporated information in 8471. | [8471.5](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/SAM-84715TCNOV2020.docx?la=en&hash=1DC5808C5502D5C4F465F7DC2244F5137ABEC338) |
|  **Section 8471.6** | Deleted section and incorporated information in 8471. | [8471.6](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/SAM-84716TCNOV2020.docx?la=en&hash=D206E7F27959280483DBCEB59D5FCC7B4D6E5E29) |
|  **Section 8476** | Deleted section and incorporated information in 8471. | [8476](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/SAM-8476TC-NOV2020.docx?la=en&hash=C3ADFC9C9C39973DAEC87C9DE772A46F3FCFFEEF) |
| [**Chapter 8600**](https://www.dgs.ca.gov/Resources/SAM/TOC/8600) |  |  |
|  **Section 8600** | Added management responsibilities and clarified purpose. | [8600](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8600TC-OCT2020.docx?la=en&hash=519806F6B0B6FE9CC5C56AA5FF1540939833228F) |
|  **Section 8600.1** | New section containing common words used in Property Accounting that do not have a dedicated section. |  |
|  **Section 8601** | Retitled from General - Property to Classifying Property – Major Classes. Added a list of the major classes of tangible and intangible property. | [8601](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8601TC-OCT2020.docx?la=en&hash=65280E3AF6AC52B7456DF847B990297A2ED6FCDC) |
|  **Section 8602** | Retitled from Capital Assets to Capitalized Property. Added explanation of capitalization threshold and capitalized costs. | [8602](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8602TC-OCT2020.docx?la=en&hash=D56481A56C75FBC7564E004771BDB235DB4F97E4) |
|  **Section 8603** | Moved list of sensitive and high-risk items to 8650.3 to put control activities together. Other minor language updates. | [8603](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8603TC-OCT2020.docx?la=en&hash=EEA9A0FED4DB62459C89CE97BA2A75F11903570B) |
|  **Section 8609** | Section deleted | [8609](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8609TC-OCT2020.docx?la=en&hash=2D5DFF57910B8157DBC294E6195E5972F2E7CFB8) |
|  **Section 8610** | Revised and renumbered to 8610.6 | [8610](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8610TC-OCT2020.docx?la=en&hash=09AA15A71249151AD283D5319E83AF745CAFDE88) |
|  **Section 8610.1** | Renumbered from 8611. Added examples of related costs to prepare the land for its intended use. Added guidance for Land Use Rights. |  |
|  **Section 8610.2** | Renumbered from 8612. Retitled from Buildings to Buildings And Building Improvements. Added examples of related costs to place the building in its intended location and condition for its intended use. Added guidance for Building Improvements. |  |
|  **Section 8610.3** | Renumbered from 8613. Retitled from Improvements Other Than Buildings to Improvement Other Than Buildings (Land Improvements). Add description of Land Improvements and examples. |  |
|  **Section 8610.4** | New section to define leasehold improvement costs. |  |
|  **Section 8610.5** | Renumbered from 8614. Retitled from Other Capitalized and Non-Capitalized Tangible Asset Property to Equipment. Added description and examples of equipment. |  |
|  **Section 8610.6** | Renumbered from 8610. Added examples of infrastructure assets and examples of related costs to place the asset in its intended location and condition for use. |  |
|  **Section 8610.7** | New section to define Construction Work in Progress costs and assets constructed using proceeds of Lease Revenue Bonds. |  |
|  **Section 8610.8** | New section to define various collections, both depreciable and inexhaustible. |  |
|  **Section 8611** | Revised and renumbered to 8610.1 | [8611](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8611TC-OCT2020.docx?la=en&hash=2DB49B9F93AB69A4D847FC6761DFDCE82238EFE0) |
|  **Section 8612** | Revised and renumbered to 8610.2 | [8612](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8612TC-OCT2020.docx?la=en&hash=AB27603C0F9484286CC45EC6EF7ABCF2B9D5DF00) |
|  **Section 8613** | Revised and renumbered to 8610.3 | [8613](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8613TC-OCT2020.docx?la=en&hash=92EEACE3136B580F3175BAC0B24E2E64E79130C8) |
|  **Section 8614** | Revised and renumbered to 8610.5 | [8614](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8614TC-OCT2020.docx?la=en&hash=70F6BF8C8A7B792E2720C35270347A67D966158B) |
|  **Section 8615** | Added description of intangible asset costs. | [8615](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8615TC-OCT2020.docx?la=en&hash=2A3280ABAA4C94AC98C5A7BAEA9811506120FB12) |
|  **Section 8615.1** | New section to define purchased computer softer and subscription-based computer software. |  |
|  **Section 8615.2** | New section to define land use rights acquired without the purchase of land. |  |
|  **Section 8615.3** | New section to define internally generated intangible assets. |  |
|  **Section 8616** | Retitled from Depreciation to Depreciation And Amortization. Moved amortization from 8617 to 8616. Added requirements for recording and reporting depreciation/amortization. | [8616](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8616TC-OCT2020.docx?la=en&hash=BFD53F03E2949839A72787F36543335DF564DB88) |
|  **Section 8617** | Retitled from Useful Life And Amortization to Useful Life. Moved amortization from 8617 to 8616. Added definition for useful life and specifics for intangible assets. | [8617](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8617TC-OCT2020.docx?la=en&hash=6DEE9A05CD624F8244BD9A9BCAA6660999E7F2FF) |
|  **Section 8618** | Retitled from Repairs And Maintenance to Valuing Property. Moved Repairs and Maintenance to 8618.2. Added general guidance on recording cost value. | [8618](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8618TC-OCT2020.docx?la=en&hash=DE714058D318B994DE34CF9176092C75BC1413A5) |
|  **Section 8618.1** | New section to define improvement costs and examples of applying criteria. |  |
|  **Section 8618.2** | Renumbered from 8618. Added definitions and examples of maintenance costs and activities. |  |
|  **Section 8618.3** | Renumbered from 8619. Added language to define, evaluate, and measure impairments. |  |
|  **Section 8619** | Deleted and renumbered to 8618.3 to combine all valuing of property sections together. | [8619](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8619TC-OCT2020.docx?la=en&hash=F869DB3E448353D34BC642339F62E03530CE74BA) |
|  **Section 8620** | Deleted and content moved to 8670.1. | [8620](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8620TC-OCT2020.docx?la=en&hash=AF25752B4BA12538E54568F93396C495A764F42E) |
|  **Section 8621** | Deleted and content moved to 8670.1 | [8621](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8621TC-OCT2020.docx?la=en&hash=FC58E64849553D66363B685437C4F485EC9EB7CE) |
|  **Section 8622** | Deleted and content moved to 8670.1 | [8622](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8622TC-OCT2020.docx?la=en&hash=2416D469C38C6ABC08D4881A91AE26D070FBB6FD) |
|  **Section 8630** | Added warranty replacements. Additional language on reporting acquisitions. | [8630](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8630TC-OCT2020.docx?la=en&hash=EC926EBFF8493C7C963DA779809F64333CD807CE) |
|  **Section 8631** | Define cost basis. | [8631](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8631TC-OCT2020.docx?la=en&hash=A33B776FACAB55E8E7C0F530457251854DB7A856) |
|  **Section 8632** | Changed vendor to supplier. Provided hyperlink to PMIA rates. | [8632](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8632TC-OCT2020.docx?la=en&hash=5B20D1BD92ACCDB05F22A123F83971E40A82F4E8) |
|  **Section 8633** | Added guidance for using historical vs. acquisition cost value and assets or abolished fund resources. | [8633](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8633TC-OCT2020.docx?la=en&hash=704811591283FE34103E133894A6BF7CAD3690C3) |
|  **Section 8634** | Added language to determine the value of gifts. Expanded the section to define the real and personal property references. | [8634](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8634TC-OCT2020.docx?la=en&hash=E0D56C126457CE9C33B7ED6587F6C5CDD7E809D7) |
|  **Section 8635** | Added examples of common internally generated intangible assets. Section reorganized for understanding. | [8635](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8635TC-OCT2020.docx?la=en&hash=E87A7485BEEF3A6AF9515A62CA768F9485748470) |
|  **Section 8636** | New section incorporating information from 8705. Added roles and responsibilities for capturing costs, recording, and reporting internally built tangible capital assets. Outlines the responsibilities for agency/department staff, the Department of General Services, and the State Controller’s Office. |  |
|  **Section 8637** | New section to define warranty replacements recording and valuation. |  |
|  **Section 8640** | Broadened language to include real and personal property. Added specific references for the disposal and transfer of surplus property. | [8640](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8640TC-OCT2020.docx?la=en&hash=9DC85FD5725B56D69A41D0F41F498F1588ABDE6A) |
|  **Section 8641** | Added clarifying language and organization. Included reference to SAM 10220 for budgeted abatements. | [8641](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8641TC-OCT2020.docx?la=en&hash=9534DEFB4E49CDC845E2E78777047F1A5C6AB515) |
|  **Section 8642** | Added clarifying language to the reporting by fund classification. | [8642](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8642TC-OCT2020.docx?la=en&hash=1F5BBEF2C00BC404160000861EF01D8013CDD3FF) |
|  **Section 8643** | Added SAM reference to 8641 for fund classification specifics. Added STD 99 mandatory reporting for CHP. | [8643](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8643TC-OCT2020.docx?la=en&hash=692D5AA491645E8DE1ACC2120005327D62FB7DEF) |
|  **Section 8650** | Renumbered to 8650.1, 8650.2, and 8650.4. Added summary of subsections. | [8650](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8650TC-OCT2020.docx?la=en&hash=290F6E202AD0366C5FC8958B6B9AD940928177DC) |
|  **Section 8650.1** | Renumbered from 7821 and 8650. Moved content from 7821 and 8650 to 8650. Added clarifying language. |  |
|  **Section 8650.2** | Renumbered from 8650. Moved content from 8650. |  |
|  **Section 8650.3** | Renumbered from 8603. Content moved from 8603. Added department head responsibilities. |  |
|  **Section 8650.4** | Renumbered from 8650. Property register content moved from 8650. Added new language for acquisition and disposition and reconciliation references. |  |
|  **Section 8651** | Simplified tag requirements. Added language for the department head responsibility for safeguarding state assets. | [8651](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8651TC-OCT2020.docx?la=en&hash=6CCD7B9EF6E209240E3AABB947F3BE08902F0D43) |
|  **Section 8652** | Retitled from Property Inventory to Inventorying Property. Minor language changes. | [8652](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8652TC-OCT2020.docx?la=en&hash=EF29081514749BA4E126C2D04F488421F7A54616) |
|  **Section 8660** | Deleted and renumbered to 8670.2. Moved content to be in the same section with other reporting sections. | [8660](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8660TC-OCT2020.docx?la=en&hash=15A819D4CDA92A8F0A99D6C40D63C7672AA2D71F) |
|  **Section 8670** | Deleted and moved to 8670.2 | [8670](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8670TC-OCT2020.docx?la=en&hash=098DA5EC397213652B8B646CD170307B625AE207) |
|  **Section 8670.1** | New section defining asset accounting by fund classification with complete GAAP and BLL classifications. |  |
|  **Section 8670.2** | Renumbered from 8660. Added clarifying language. |  |
|  **Section 8671** | Deleted and moved to 10537-10539. All journal entries being moved to 10500 and 10600. | [8671](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8671TC-OCT2020.docx?la=en&hash=836A9E94D94E96B1968ADC634F4B02785E05C2F3) |
|  **Section 8672** | Deleted and moved to 10537-10539. All journal entries being moved to 10500 and 10600. | [8672](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8672TC-OCT2020.docx?la=en&hash=9753B3AAA34F19B56BAF56DD890CCBF7B7BC9E29) |
| [**Chapter 8700**](https://www.dgs.ca.gov/Resources/SAM/TOC/8700) |  |  |
|  **Section 8705** | Moved to 8636 to incorporate the DGS capital outlay process in Internally Constructed Tangible Assets. | [8705](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/82991TCOCT2020.docx?la=en&hash=375F16D8F74F7389755AB6D4FC4F4122FD8AA509) |
|  **Section 8711.2** | Section deleted  | [8711.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87112TCOCT2020.docx?la=en&hash=8A14F0C5AD8C5D794771F8814743255B590CA0AE) |
|  **Section 8740** | Section renumbered to 8299 | [8740](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8740TC-OCT2020.docx?la=en&hash=AA9293202B752C41B3D167A4605C7B3CF825421F) |
|  **Section 8745.1** | Section renumbered to 8297 | [8745.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8740TC-OCT2020.docx?la=en&hash=AA9293202B752C41B3D167A4605C7B3CF825421F) |
|  **Section 8745.2** | Deleted and content added to 8297 | [8745.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87452TCOCT2020.docx?la=en&hash=73684ED74410F8B9E6E9075B5FA0D7EC160B28C8) |
|  **Section 8745.3** | Deleted and content added to 8297 | [8745.3](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87453TCOCT2020.docx?la=en&hash=6C5E1C383943D6C295C21705C81EAFEBBB13CA49) |
|  **Section 8745.4** | Section deleted | [8745.4](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87454TCOCT2020.docx?la=en&hash=515ABA4EC80C7D9F46B458E551D5BE52D8925AE4) |
|  **Section 8775** | Deleted and renumbered to 8285 | [8775](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8775TC-OCT2020.docx?la=en&hash=05E01AEF8C24215A84A56E5C64E74188EE1F52CC) |
|  **Section 8776** | Renumbered to 8291 and 8291.1 | [8776](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8776TC-OCT2020.docx?la=en&hash=3EF4AE9B97739C8B89E594166E7775C4D4805162) |
|  **Section 8776.5** | Renumbered to 8293 | [8776.5](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87765TCOCT2020.docx?la=en&hash=80009F6F5947BB8738B99894DC3EE5126AF1113E) |
|  **Section 8776.6** | Renumbered to 8293.1 | [8776.6](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87766TCOCT2020.docx?la=en&hash=101491048F7FBE8162ABC4D7A4CCC2CF3C7927E1) |
|  **Section 8776.7** | Renumbered to 8293.2 | [8776.7](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87767TCOCT2020.docx?la=en&hash=4C9E6A864BC709632DFEEC51EE6E4826AAA6CD4B) |
|  **Section 8776.8** | Renumbered to 8293.3 | [8776.8](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87768TCOCT2020.docx?la=en&hash=C30FA1086E2DCD648355B971AF8EC292E87DF544) |
|  **Section 8778** | Renumbered to 8298 | [8778](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8778TC-OCT2020.docx?la=en&hash=835A39D96CED9CB3FB64783E006B3AC79C7EDBB9) |
|  **Section 8790** | Renumbered to 8293.4 | [8790](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8790TC-OCT2020.docx?la=en&hash=2610D87B4FFC20CB628988ED623E895959814031) |
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