Format and minor grammatical changes have been made to all pages included in this revision package. Revision bars are not inserted for format changes, non-substantial technical changes, and fully rewritten chapters. Revision bars appear on the right sides of all pages. Vertical (addition) bars indicate added and rewritten matter, and horizontal (deletion) bars indicate deleted matter.

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| **ITEM** | **SUMMARY** |
| **Subject Index** | **Subject Index,** Pages 1, 3, and 7 revised renumbered sections from 8700 and6600 Chapter. |
| **Section 6512** | **New Positions,** Technical change |
| **Section 6524** | **Certification of Conformance and Availability of Funds (DPA Form 137),**Has been deleted. |
| **Sections 6600 thru****6680** | **Budgeting,** Has been renumbered and amended to provide clearer instructions to state agencies completing an Economic and Fiscal Impact Statement form (STD. 399). The new Sections range from 6601 to 6616. The STD. 399 has also been revised to complement the instructions. |
| **8700 Index** | **8700 Index,** Deleted sections 8776.1 through 8776.4 |
| **Sections 8776 thru****8776.4** | **8776 Accounts Receivable,** Information from 8776.1-8776.4 was consolidated into Section 8776. |

**REVISION SEQUENCE INSTRUCTIONS**

The SAM is undergoing a format transition. Therefore, page numbers are either at the center bottom or upper right corner of the page.

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| **Remove Page (s)** | **Consecutive Number of Sheets** | **Insert Page (s)** | **Consecutive Number of Sheets** |
| **Subject Index pages 1 thru 4** | **2** | **Same** | **2** |
| **Subject Index page 7** | **1** | **Same** | **1** |
| **Complete 6000 Index** | **2** | **Same** | **2** |
| **Page 6509 thru 6527 (Cont. 2)** | **3** | **Same** | **3** |
| **Pages 6560 (Cont. 1) thru 6700** | **6** | **Same** | **6** |
| **Page 8700 Index** | **1** | **Same** | **1** |
| **Pages 8765 through 8776.4** | **2** | **Page 8765 thru 8776.5** | **2** |

**Rev. 405 MARCH 2009**