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 page 1 & 9** Added Section 8776.8; Recovery from Other Departments. Re-named Section 5310 to “Policy, Standards, and Procedure Management”. Complete repagination. |
| **Sections 0760-0765** | **Travel,** Revised as result of Finance Budget Letter (09-14), which removed Finance from out-of-state travel approval process. |
| **STD. 257C** | **Out-of-State Travel Request**, Revised as result of Finance Budget Letter (09- 14), which removed Finance from out-of-state travel approval process. |
| **STD. 257** | **Request for Approval of Out-of-State Travel**, Revised as result of Finance Budget Letter (09-14), which removed Finance from out-of-state travel approval process. |
| **Travel Guide** | **Travel Guide**, Revised as result of Finance Budget Letter (09-14), which removed Finance from out-of-state travel approval process. |
| **Section 4819.2** | **Definitions**, Added definition for baseline (d), Electronic and Information Technology, Mobile Web, Power Management, Shutdown, and System Standby. |
| **Section 4819.31** | **Basic Policy**, Revised to include changes in ITPL 10-09. |
| **Section 4819.36** | **Project Reporting/Oversight**, Revised to add language regarding Project Status reporting requirements as announced in ITPL 10-07, Project Status Reporting. |
| **Section 4833** | **Information Technology Accessibility Policy**, Revised and updated the Accessibility Policy per, ITPL 10-10. |
| **Section 4833.1** | **Exceptions to Accessibility**, New section with exceptions to accessibility policy. |
| **Section 5200.5** | **Responsibilities and Authority**, Revised to |
| **6000 Index** | **Budgeting Chapter**, |
| **Section 6000** | **Introduction to the Budgeting Chapter**, Revised to reflect current practices and corrections to grammatical errors. |
| **Section 6005** | **Availability of Budget Instructions and Forms**, Revised to reflect current practices and corrections to grammatical errors. |
| **Chapter 6100** | **Budgeting**, Revised to reflect current practices and corrections to grammatical errors. |
| **Chapter 6200** | **Budgeting**, Revised to reflect current practices and corrections to grammatical errors. |
| **ITEM** | **SUMMARY** |

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| **Chapter 6300** | **Budgeting**, Revised to reflect current practices and corrections to grammatical errors. |
| **Chapter 6400** | **Budgeting**, Revised to reflect current practices and corrections to grammatical errors. |
| **Chapter 6500** | **Budgeting**, Revised to reflect current practices and corrections to grammatical errors. |
| **Chapter 6700** | **Budgeting**, Revised to reflect current practices and corrections to grammatical errors. |
| **Section 6955** | **Hearings**, Revised to reflect current practices and corrections to grammatical errors. |
| **XXXXXXXXXXX** | **XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX** |
| **Sections 7463 thru****10606 below.** | **This is a rewrite for intangible assets including internally generated intangible assets. See the numbered reasons below that reflect the changes in the status to each sections.** |
|  | **1.** All sections will reflect the name change from General Fixed Assets Account Group to Capital Assets Group of Accounts. |
|  | **2.** All sections will reflect the new name for 5200 changed from Investment in General Fixed Assets to Investment in Capital Assets. |
|  | **3.** Clarfied Budgetary Legal/GAAP Basis Accounting for Capital Assets. |
|  | **4.** New GLANs have been added to reflect additional capital asset accounts. |
|  | **5.** New section 8635 on internally generated intangible assets. |
|  | **6.** Real property is now tangible asset. Fixed assets are capital assets. |
|  | This is a rewrite for intangible assets including internally generated intangible assets. See the numbered reasons below that reflect the changes in the status to each sections. |
| **SAM Section** | **Status** |
| **7463** | Replace. Word change as reflected above #1. |
| **7610** | Replace. #2 and #4 above |
| **7624** | Replace. Changed Infrastructure codes to match updated UCM. #4. |
| **7625** | Replace. #4 |
| **7640** | Replace. GLAN change as reflected above #2. |
| **7821** | Replace. #4 above. . |
| **7923** | Revised to reflect the State Treasurer’s Office conversion from physical checks to electronic check images from the banks. |
| **7924** | Replace. Acquisitions now includes section #5 above. |
| **7977 + Illustration** | Replace. #1 & 4 above. |
| **7978 + Illustration** | Replace. # 1 & 4 above. |
| **8600 Index** | Revised to reflect name changes to sections |
| **8602** | Replace. #5 above. |
| **8615** | Replace. #5 above. |
| **8615.1** | Delete. |
| **8617** | Replace. |
| **8619** | New on impairment. |
| **8621** | Replace.#1, 2, 3, 4 and 5 above. |
| **8622** | Replace.#1, 2, 3, 4 and 5 above. |
| **SAM Section** | **Status** |
| **8630** | Replace.#1, 2, 3, 4 and 5 above. |
| **8632** | Replace. #6 above. |

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| **8634** | Replace #6 above. |
| **8635** | New. |
| **8640** | Replace. Updated STD 158 form name. |
| **8641** | Replace. #1 above. |
| **8643** | See SAM Sections 5350.1 through 5350.4 |
| **8650** | STD. 153–A.changed name of form. |
| **8660** | Replace. #1 and #2 above. |
| **8671** | Replace. #1, 2, 3, 4, 5, and 6 above. |
| **8672** | Replace. #1, 2, 3, 4, 5, and 6 above. |
| **10434.1** | New Account No. 2361 |
| **10434.2** | New Account No. 2362 |
| **10434.3** | New Account No. 2369 |
| **10435** | Rewrite Purpose |
| **10435.1** | New Account No. 2412 |
| **10435.2** | New Account No. 2413 |
| **10435.3** | New Account No. 2414 |
| **10435.4** | New Account No. 2422 |
| **10435.5** | New Account No. 2423 |
| **10435.6** | New Account No. 2424 |
| **10435.7** | New Account No. 2430 |
| **10435.8** | New Account No. 2491 |
| **10435.9** | New Account No. 2492 |
| **10435.10** | New Account No. 2493 |
| **10435.11** | New Account No. 2494 |
| **10436.1** | Renumbered from 10435.5 |
| **10459** | Rewrite Purpose |
| **10500 Index** | Added 18A & 19A including #1 & 2 |
| **10518** | Added 18A to Include #5 |
| **10519** | Added 19A to Include #5 |
| **10520** | Replace #2 and #4 |
| **10521** | Replace #2 and #4 |
| **10522** | Replace #2 and #4 |
| **10523** | Replace #2 and #4 |
| **10606** | Replace #2 and #4 |
| **XXXXXXXXXXX** | **XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX** |
| **ITEM** | **SUMMARY** |
| **8000 Index** | **Cash**, update section titles for 8041.1 & 8050 |
| **Section 8001** | **Centralized State Treasury System**, Revised to reflect the State Treasurer’s Office (STO) conversion from physical checks to electronic check images from banks. |
| **Section 8041.1** | **Examination of Paid Checks for Alteration of Forgery**, Revised to reflect the STO conversion from physical checks to electronic check images from banks. |
| **Section 8050** | **Paid Agency Checks**, Revised to reflect the State Treasurer’s Office (STO) conversion from physical checks to electronic check images from banks. |
| **Section 8427** | **Warrants – Forgeries**, Revised to reflect the State Treasurer’s Office (STO) conversion from physical checks to electronic check images from banks. |
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| **ITEM** | **SUMMARY** |

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| **Section 8755.2** | **Indirect Cost Rate Recoveries**, Revised completely to eliminate Finance budget analyst approval of Statewide Cost Allocation Plan transfers. Departments will send SWCAP transfer requests directly to the State Controller’s Office for processing. |
| **Section 8755.2** | **Indirect Cost Rate Recoveries**, Revised completely to eliminate Finance budget analyst approval of Statewide Cost Allocation Plan transfers. Departments will send SWCAP transfer requests directly to the State Controller’s Office for processing. |
| **8755.2 Illustration** | **Section 8755.2 Illustration** revised to remove SWCAP transfer letter and replace it with an SCO Transaction Request, form CA504. |
| **Section 8756.1** | **Federal Indirect Cost Rate Proposal (ICRP) and/or Cost Allocation Plans**, Revised section for clarity. Inclusion of SWCAP costs is required in the department’s ICRP, CAP, or PACAP to allow for the recovery of SWCAP costs. |
| **Section 8756.1 Illustration** | **8756.1 Illustration**, section 8756.1 Illustration 2 was removed and link provided to Finance ICRP Summary Form. |
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**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** | **10** | **Same** | **10** |
| **Pages 0757 (Cont. 1) thru 0765****(Cont. 1)** | **3** | **Same** | **3** |
| **Out-of-State Travel Request, STD. 257C** | **1** | **Same** | **1** |
| **Request for Approval of Out-of- State Travel, STD. 257** | **1** | **Same** | **1** |
| **Travel Guide Index thru Account 1600** | **9** | **Same** | **9** |
| **Pages 4819.2 thru 4819.31** | **3** | **Same + 1** | **4** |
| **Pages 4819.36 thru 4819.37** | **2** | **Same** | **2** |
| **Pages 4832 thru 4846** | **2** | **Same** | **2** |
| **Remove Page (s)** | **Consecutive Number of Sheets** | **Insert Page (s)** | **Consecutive Number of Sheets** |
| **Page 5200** | **1** | **Same** | **1** |
| **Chapter 6000 Index thru Page 6955****(Cont. 1)** |  | **All Budgeting Chapters** | **92** |
| **7400 Index thru page 7463** | **3** | **Same** | **3** |
| **Pages 7610 thru 7610 (Cont. 9)** | **5** | **Same** | **5** |

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| **Pages 7622 (Cont. 2) thru 7625** | **2** | **7622 (Cont. 2) thru 7625****(Cont. 1)** | **3** |
| **Pages 7634 (Cont. 2) thru 7650****(Cont. 1)** | **2** | **Same** | **2** |
| **Page 7800** | **1** | **Same** | **1** |
| **Page 7922 (Cont. 1)** | **1** | **7922 (Cont. 1) thru 7930** | **2** |
| **Page 7974 Illustration** | **1** | **Same** | **1** |
| **Page 7977 Illustration** | **1** | **Same** | **1** |
| **Chapter 8000 Index thru 8001.1****(Cont. 1)** | **2** | **Same** | **2** |
| **Pages 8034.3 thru 8041.2** | **2** | **Same** | **2** |
| **Page 8044 (Cont. 1)** | **1** | **Same** | **1** |
| **Page 8427** | **1** | **Same** | **1** |
| **Complete Chapter 8600** | **8** | **8600 Index thru 8672****(Cont. 1)** | **11** |
| **Page 8754 thru 8755.2 Illustration** | **2** | **Same** | **2** |
| **Page 8756 thru 8756.1 Illustration****2** | **3** | **8756 thru 8756.2** | **2** |
| **Pages 10432 thru 10438** | **2** | **10432 thru 10439** | **5** |
| **Page 10456.5** | **1** | **Same** | **1** |
| **10500 Index thru 10500 Index****(Cont. 2)** | **2** | **Same** | **2** |
| **Pages 10518 thru 10523** | **4** | **Same** | **3** |
| **Page 10605** | **1** | **Same** | **1** |