

SAM—INTRODUCTION TO UNIFORM SYSTEM OF ACCOUNTING

SYSTEM OF ACCOUNTS

7150

(Revised 3/00)

The uniform accounting system for California state departments was devised pursuant to Government Code Section [13300](#) and is contained in SAM Sections [7000–19000](#).

Proprietary and fiduciary funds often require complete special manuals of accounting instructions. Accounting manuals for such funds will be prepared by the departments concerned—based upon principles prepared by or approved by the Fiscal Systems and Consulting Unit ([FSCU](#)), Department of Finance, and will be sent to FSCU for general review before being placed in effect. Departments are responsible for keeping current their accounting manuals. Amendments to such manuals will be sent to FSCU for approval before such changes are incorporated in the system. Departments will send copies of approved manuals and approved amendments to such manuals to the State Controller's Office, Division of Accounting and Reporting and FSCU.

The major objectives of the system of accounts are:

1. Coordination of the system of accounts kept by the individual state departments with the central accounts kept by the [State Controller's Office](#).
2. Uniform and consistent accounting and reporting among all state departments insofar as requirements for accounting data and practical considerations permit.
3. Consistency between accounting and budgeting procedures.
4. Uniform reporting by all state departments for inclusion in financial statements prepared by the State Controller's Office.

The State's uniform codes that must be used on budgeting and accounting documents and records are contained in the Uniform Codes Manual. This manual is maintained by FSCU and can be accessed on the Internet at http://www.dof.ca.gov/Accounting/Policies_and_Procedures/Uniform_Codes_Manual/.