

MAJOR REVISION SUMMARY

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 side of all pages. Vertical (addition) bars indicate added and rewritten matter, and horizontal (deletion) bars indicate deleted matter.

<u>Item</u>	<u>Summary</u>
Subject Index	Updates entries.
Chapter 0001	<u>Introduction</u> Updates Section 0030 regarding SAM publications and contacts.
Chapter 6000	<u>Budgeting</u> Makes technical correction: Renames reverse side of page 6872 (Cont. 1) as 6872 (Cont. 2).
Chapter 7900	<u>Reconciliations and Reports</u> Revises 7951 Illustration report names, column titles, mailing addresses, and references for the chart of year-end reports.
Chapter 8000	<u>Cash</u> Chapter Index deletes Section 8072.1, renumbers and renames Section 8072.2 as "Counterfeit Currency" Section 8072.1 Moves text from "Burglaries, Robberies, or Defalcations" Section 8072.1 to Section 8000 instructing employees to surrender cash if threatened with violence and advises to notify law enforcement and OSAE. Sections 8001.1 deletes requirement to submit account requests in triplicate. Adds additional STO detailed instructions to Section 8060 regarding reconciliation of deposit errors and check errors. Provides Section 8072 with new procedures and annual reporting requirements for Office Revolving Fund deficiency claims; also advises on cash deficiencies that must be filed with Board of Control. Deletes Section 8072.1 and moves written text to Section 8000. Renumbers Section 8072.2 as Section 8072.1, deletes reference to Board of Control, and makes reference to Section 8072. Deletes entire Section 8072.3.
Chapter 8100	<u>Revolving Funds</u> Section 8100 makes reference to Section 8072 for ORF deficiencies.
Chapter 8700	<u>Miscellaneous Accounting Procedures</u> Revises types of Board of Control claims in Section 8710.
Chapter 10500	<u>Standard Entries</u> Section 10509 substitutes State Controller's Office for Board of Control; deletes references to discharge of accountability in explanations; and revises source document and complete rewrite of explanation. Deletes Board of Control's approval in Section 10608 for claims against reverted appropriations.
