

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

<u>Item</u>	<u>Summary</u>
<b>Subject Index</b>	Updates entries.
<b>Chapter 0001</b>	<b><u>Introduction</u></b> Updates Sections 0030.
<b>Chapter 1200</b>	<b><u>Contracts</u></b> Section 1233, 3. p, replaces "handicapped workshops" with "Community Based Rehabilitation Programs (CRP)."
<b>Chapter 1600</b>	<b><u>Records Management</u></b> Section 1611, b. replaces "recoil" with "recycle."
<b>Chapter 2400</b>	<b><u>Insurance and Surety Bonds</u></b> Section 2482 renames "Financial and Performance Audits" to "Office of State Audits and Evaluations," and adds the Bureau of State Audits for reporting requirements.
<b>Chapter 2800</b>	<b><u>Publishing/Printing</u></b> Deletes Section 2815 "OSP Publications."
<b>Chapter 6000</b>	<b><u>Budgeting</u></b> Corrects address and telephone number in Section 6680. Section 6945 replaces "September 7" with "September 1."
<b>Chapter 8000</b>	<b><u>Cash</u></b> Section 8000 clarifies which law enforcement agency to contact in the event of robbery.  Section 8041 corrects a SAM section reference.  Section 8041.1 adds the Bureau of State Audits to notification requirements, and provides the bureau and unit at Department of Justice.  Section 8042 adds new procedures for uncashed and unclaimed office revolving fund and agency checks issued after January 1, 1998.  Section 8043 clarifies which law enforcement agency to contact when counterfeit money has been received.  Section 8045 adds the stale date of checks issued before January 1, 1998, and the stale date of checks issued on or after January 1, 1998. Removes the bank reimbursement provision for "over the counter" checks.  Section 8046 changes the recognition period of stop payments.  Section 8048 changes the Department of Finance unit and adds the Bureau of State Audits and California Highway Patrol for the notification requirements.  Section 8090 removes the types of remittances to the State Treasury.  Section 8090.1 corrects the remittance provision of agency trust fund cash.  Section 8091 changes the procedures for remittances to the State Treasury.  Section 8091.1 deletes the instructions to provide attachments to remittance advices; and changes the definition of unscheduled reimbursements.

<u>Item</u>	<u>Summary</u>
<b>Chapter 8200</b>	<p data-bbox="451 163 987 191"><b><u>Income</u></b> Section 8200 rewritten to define income.</p> <p data-bbox="451 226 1040 254">Section 8210 renamed and rewritten to define revenue.</p> <p data-bbox="451 289 943 317">Section 8212 makes grammatical corrections.</p> <p data-bbox="451 352 797 380">Section 8213 removes verbiage.</p> <p data-bbox="451 415 935 443">Section 8214 makes revision for consistency.</p> <p data-bbox="451 478 902 506">Section 8215 corrects coding information.</p> <p data-bbox="451 541 971 569">Section 8240 revises revenue refund procedures.</p> <p data-bbox="451 604 943 632">Section 8241 changes presentation for clarity.</p> <p data-bbox="451 667 846 695">Deletes sections 8242 through 8244.</p> <p data-bbox="451 730 1419 800">Section 8281 adds new procedures for uncashed/unclaimed State Controller's Office warrants issued after January 1, 1998.</p> <p data-bbox="451 835 797 863">Deletes sections 8282 and 8285.</p> <p data-bbox="451 898 1393 926">Section 8286 makes minor revision to narrative, and corrects reference to SAM section.</p> <p data-bbox="451 961 1419 1031">Section 8287 revises crediting of refunds to reverted appropriations; corrects reference to SAM section.</p> <p data-bbox="451 1066 846 1094">Section 8290 revises income accrual.</p> <p data-bbox="451 1129 1192 1157">Section 8290.4 revises narrative and corrects SAM section reference.</p> <p data-bbox="451 1192 1166 1220">Section 8290.7 revises narrative, and adds SAM section reference.</p> <p data-bbox="451 1255 699 1283">Deletes section 8290.9.</p> <p data-bbox="451 1318 889 1346">Deletes 8290.9 Illustrations 1 through 5.</p> <p data-bbox="451 1381 1419 1451">Section 8299.1 makes minor revision to correct quote; changes Department Of Finance unit name from "Accounting Systems" to "Fiscal Systems and Consulting Unit."</p>
<b>Chapter 8300</b>	<p data-bbox="451 1472 1419 1541"><b><u>Fiscal Affairs: Allotment—Expenditure Accounting</u></b> Section 8361 clarifies the posting of Workers' Compensation expenditures.</p> <p data-bbox="451 1570 1097 1598">Section 8380 corrects SAM references due to re-numbering.</p> <p data-bbox="451 1633 1089 1661">Section 8382 corrects SAM reference due to re-numbering.</p>

<u>Item</u>	<u>Summary</u>
<b>Chapter 8400</b>	<p><b><u>Disbursements</u></b> Updates Sections 8422.19 through 8422.195 to comply with new Internal Revenue Code, Section 6045 (f) requirements regarding attorney fees. This revision identifies payments normally reported by state agencies to the appropriate boxes in the Form 1099 and eliminates the obsolete reportable payment code structure. It further incorporates instructions from Management Memo 92-18 that requires unique FEIN(s) for each state agency.</p> <p>Rewrites Sections 8474 through 8474.4 to provide state agencies with the new late payment penalty guidelines in accordance with the California Prompt Payment Act (Government Code Section 927).</p> <p>Deletes Sections 8475 through 8475.5.</p>
<b>Chapter 8500</b>	<p><b><u>Payrolls</u></b> Section 8580.5 revises procedures for undelivered salary warrants.</p> <p>Section 8585 makes corrections to form names.</p>
<b>Chapter 8600</b>	<p><b><u>Property Accounting</u></b> Revises Section 8643, clarifying which law enforcement agency to contact whenever property is lost, stolen or destroyed. Add the Bureau of State Audits as a contact in the event of fraud or embezzlement.</p>
<b>Chapter 8700</b>	<p><b><u>Miscellaneous Accounting Procedures</u></b> Section 8740 updates the formula for determining hourly rates for services of employees paid on monthly basis.</p> <p>Sections 8752 through 8758.1 update central service agency names, adds Department Of Information Technology as a central service agency, adds Internet addresses, and revises the name of the federal guidelines for preparing Indirect Cost Rate Proposals.</p>
<b>Chapter 10200</b>	<p><b><u>Basis of Accounting</u></b> Section 10210 corrects SAM section reference due to renumbering.</p> <p>Section 10220 corrects SAM section reference due to renumbering; and clarifies types and postings of abatements.</p> <p>Section 10230 changes the revenues that are subject to accrual.</p> <p>Section 10240 clarifies the intent and purpose of accruing expenditures and reimbursements at year end.</p> <p>Section 10250 deletes references to fixed assets and non-governmental Cost Funds.</p>
<b>Chapter 10400</b>	<p><b><u>General Ledger Accounts</u></b> Section 10407 makes minor revision to purpose of account.</p> <p>Section 10408 makes minor revision to purpose of account.</p> <p>Section 10409 makes minor revision to purpose of account, and adds a standard entry.</p> <p>Section 10414 revises purposes of account, and adds standard entry.</p> <p>Section 10415 revises purpose of account, and adds standard entry.</p> <p>Section 10416 revises purpose of account, and adds standard entry.</p> <p>Section 10417 makes minor revision to purpose of account, and adds standard entry.</p>

<u>Item</u>	<u>Summary</u>
<b>Chapter 10500</b>	<p><b><u>Standard Entries</u></b> Section 10510 adds revenue account to entry, limits those unclaimed checks remitted to the Treasury, deletes sample disbursements register.</p> <p>Section 10514 corrects Controller's document titles; and clarifies the use of this entry for advances to a service agency.</p> <p>Section 10515 corrects Controller's document title, the journal entry, and the explanation for "No Warrant" claims.</p> <p>Section 10602 revises standard entry to include other general ledger accounts.</p> <p>Section 10610 revises standard entry to delete Refunds to Reverted Appropriations from entry.</p> <p>Section 10611 corrects last revision to standard entry.</p>
<b>Chapter 18000</b>	<p><b><u>Trust and Agency Funds—Other</u></b> Section 18420 updates types of accounts in the Special Deposit Fund (SDF).</p> <p>Section 18424 updates types of unclaimed trust moneys.</p> <p>Section 18424.1 changes SAM section references.</p> <p>Section 18424.2 makes changes to include only uncashed or unclaimed agency trust fund checks.</p> <p>Deletes section 18424.3.</p> <p>Section 18424.4 deletes SAM section references.</p> <p>Section 18424.5 changes SDF remittance procedures.</p> <p>Section 18424.6 revises withdrawals from SDF.</p> <p>Section 18424.7 deletes Board of Control claim procedures.</p> <p>Section 18426 updates departmental references and SAM section references.</p>