

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.

**ITEM SUMMARY**

<b>Section 7340</b>	<b><u>California Victim Compensation and Government Claims Board</u></b> Revised due to the increased threshold from \$250 to \$500.
<b>Section 8241</b>	<b><u>Overpayments and Underpayments</u></b> Revised due to the increased threshold from \$250 to \$500.
<b>Section 8474</b>	<b><u>Late Payment Penalty</u></b> Clarified penalty requirements for state agencies and the SCO; added registered warrant as type of payment.
<b>Section 8474.2</b>	<b><u>Penalty Requirements</u></b> Simplified penalty requirements.
<b>Section 8474.4</b>	<b><u>Definition of Terms</u></b> Added payment definition.
<b>8700 Index</b>	<b><u>8700 Index</u></b> Name change from <i>Federal Indirect Cost Rate Proposal (ICRP)</i> to <i>Federal Indirect Cost Rate Proposal (ICRP) and/or Cost Allocation Plans</i> .
<b>Section 8740</b>	<b><u>Billing For Services of Employees Paid on Monthly Basis</u></b> Revised to incorporate state employees billing rates for 2010.
<b>Section 8753</b>	<b><u>Central Service Costs</u></b> Revised to amend the list of central service departments, add the Dental Benefits for Annuitants (Retired) to central service function code list.
<b>Section 8755</b>	<b><u>Statewide Cost Allocation Plan (SWCAP)</u></b> Revised to spell out the Department of Finance (Finance), Fiscal Systems and Consulting Unit (FSCU).
<b>Section 8755.1</b>	<b><u>Departmental Process</u></b> Replace “DOF” acronym with “Finance”.
<b>Section 8755.2</b>	<b><u>Indirect Cost Rate Recoveries</u></b> Revised to Spell out Government Code and replace “DOF” acronym with “Finance”.
<b>Section 8755.2 Illustration</b>	<b><u>8755.2 Illustration</u></b> Section 8755.2 Illustration is a complete re-write.
<b>Sections 8756.1</b>	<b><u>Federal Indirect Cost Rate Proposal (ICRP)</u></b> Changed title to <i>Federal Indirect Cost Rate Proposal (ICRP) and/or Cost Allocation Plans</i> , and add “CAP or PACAP” and replace “DOF” acronym with “Finance”.
<b>Sections 8776.6</b>	<b><u>Nonemployee Accounts Receivable</u></b> Revised due to the increased threshold from \$250 to \$500.
<b>Sections 10509</b>	<b><u>Entry No. 9 [Accounts Receivable Are Written Off]</u></b> Revised due to the increased threshold from \$250 to \$500.

**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.

<b>Remove Page (s)</b>	<b>Consecutive Number of Sheets</b>	<b>Insert Page (s)</b>	<b>Consecutive Number of Sheets</b>
<b>Page 7300</b>	<b>1</b>	<b>Same</b>	<b>1</b>
<b>Page 8240</b>	<b>1</b>	<b>Same</b>	<b>1</b>
<b>Pages 8474 thru 8474.4 (Cont. 1)</b>	<b>4</b>	<b>Same</b>	<b>4</b>
<b>Page 8700 Index</b>	<b>1</b>	<b>Same</b>	<b>1</b>
<b>Page 8740</b>	<b>1</b>	<b>Same</b>	<b>1</b>
<b>Pages 8753 thru 8756.2</b>	<b>5</b>	<b>Same</b>	<b>5</b>
<b>Pages 8776 (Cont. 1) thru 8776.6 (Cont. 2)</b>	<b>2</b>	<b>Same</b>	<b>2</b>
<b>Page 10509</b>	<b>1</b>	<b>Same</b>	<b>1</b>