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
Table of Contents	**Table of Contents** Revised Chapter 9200 Title from "Program Budget Cost Accumulations" to "Allocation of Costs".
Subject Index	**Subject Index page 1** Revised ACCOUNTING "Offsets for, 8790.8" to "Offset, 8790". Plus, revised ACCOUNTING "Program Cost Accounting, 9200-44" to "Allocation of Cost 9200-9205".
Section 0030	**SAM Publications and Contacts** Update all Dept. of Finance's "Budget Operations Support" contact information.
Section 3852	**Exemption From Approval** Deleted outdated #2 verbiage in its entirety (#3 now becomes 2 after deletion).
Section 4819.2	**Definitions** Added "Open Source Software" definition to section.
Section 8031	**Approved Depositories** Added JP Morgan Chase Bank as an approved depository.
Section 8033.1	**Ordering Report of Deposit Forms** Changed to reflect the new Report of Deposit form process where the bi-annual order process has been discontinued and statewide departments are responsible for ordering their own forms.
Section 8790	**Offsets** Added Unclaimed Property as a source for Franchise Tax Board Intercept.
Chapter 9200	**Allocation of Costs** Complete Chapter re-writes.

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.

Remove Page (s)	Consecutive Number of Sheets	Insert Page (s)	Consecutive Number of Sheets
Table of Contents Page 1-3	2	Same	2
Subject Index Page 1	1	Same	1
Pages 0030 thru 0030 (Cont.4)	3	Same	3
Page 3851	1	Same	1
Pages 4819.2 thru 4819.3	3	Same	3
Pages 8030 thru 8033.1 (Cont. 1)	3	Same	3
Page 8790	1	Same	1
9200 Index thru 9244 Illustration 4	11	9200 Index thru 9205	10