

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	<u>Chapters 4800 and 5300; 4800</u> updated to reflect organization name changes from the Office of the State Chief Information Officer (OCIO) to the California Technology Agency (Technology Agency). 5300 updated to reflect the organization name change from the Office of Information Security and Privacy Protection to the Office of Information Security .
Subject Index	<u>Page 11,</u> Revised Late Payment Penalties pages 8474-8474.4 .
Section 0030	<u>Sam Publications and Contacts,</u> Updated publications and contact information for various chapters.
Chapters 4800 through 5100 et seq	<u>SAM Information Technology,</u> Updated to reflect organization name change from the OCIO to the Technology Agency .
Chapter 5300 et seq	<u>SAM Information Technology,</u> Updated to reflect organization name change from the Office of Information Security and Privacy Protection to the Office of Information Security .
Section 7261	<u>Uniform Coding Structure,</u> Revised to change the three-digit fund codes to four-digit fund codes. Minor corrections are also made to be consistent with the Uniform Codes Manual.
Chapter 7900	<u>Reconciliations and Reports,</u> Revised sections with updated terminology.
Section 7930	<u>Calendar of Reports and Actions,</u> Revised to reflect new requirements for year-end report No. 13, Report of Expenditures of Federal Funds, and to update other report titles and SAM references.
Section 7951	<u>List of Year-End Reports and Their Distribution,</u> Revised to reflect new requirements for year-end report No. 13, and to update year-end reports certification letter requirements.
Section 7974	<u>Year-End Report No. 13, Report of Expenditures of Federal Funds,</u> Revised to reflect new requirements for year-end report No. 13.
Section 7975	<u>Year-End Report No. 14, Report of Bank/Savings and Loan Association Account Outside the Treasury System,</u> Revised to clarify the reporting requirements for year-end report No. 14.
Section 8034.2	<u>Endorsement Placement and Ink Color,</u> Revised to change the word agencies to departments and to add back the link to the Illustration for 8034.2.

ITEM

SUMMARY (Cont. 1)

8400 Index	<u>SAM – Disbursements</u> , Revised to reflect name changes to sections 8422.191, 8422.192, and deleted sections 8475, & 8475.1 information was moved to section 8474.
Sections 8422.10, .191, .192, .193, .195, & 8422.196	<u>SAM – Disbursements</u> , Revised to provide clarification on nonresident state tax withholding. Remove references of magnetic media which is no longer accepted by Franchise Tax Board and the IRS. Provide IRS resources on the federal backup income tax withholding rate and remove the current 28% rate since this rate is subject to change periodically. Provide minor technical edits.
Section 8422.7	<u>Invoices Payable From Reverted Appropriations</u> , Revised to clarify the definition of current appropriations for the purpose of this section to include any current or prior year appropriations and update the State Board of Control to California Victim Compensation and Government Claims Board.
Section 8474	<u>Late Payment Penalties</u> , Revised to reflect recent amendments to GC section 927. Added SAM section 8475 et seq. (refunds and other payments to individuals) the Prompt Payment Act and clarified grant term.
Section 8474.1	<u>Additional Information and Provisions</u> , Revised to reflect recent amendments to GC section 927. Added notice of refund dispute provision, added provisions for refunds and other payments to individuals, and updated DGS reporting requirement. Deleted Office Revolving Fund and cessation of penalty accrual provisions.
Section 8474.2	<u>Penalty Requirements</u> , Revised to reflect recent amendments to GC section 927. Clarified penalty rate, updated the penalty threshold and added refunds and other payments to individuals penalty requirements.
Section 8474.3	<u>Penalty Calculations</u> , Revised to reflect recent amendments to GC section 927. Added refunds and other payments to individuals, clarified penalty rate, and clarified grants.
8474.3 Illustration 1 & 2	Replaced illustration 1 & 2 to reflect recent amendments to GC section 927.
Section 8474.4	<u>Definition of Terms</u> , Deleted required payment approval date definition, added a reasonable cause for refunds and other payments to individuals.
Section 8475 & 8475.1	<u>Late Payment Penalty on Refunds and Other Payments & Penalty Requirements</u> , Both deleted. Information was moved to various sections in 8474.
Section 8710	<u>California Victim Compensation and Government Claims Board</u> , Revised to update the State Board of Control to California Victim Compensation and Government Claims Board (VCGCB). Provided links to VCGCB's website for departments who wish to file a claim or obtain the meeting schedule. Minor edits for clarity.

ITEM

SUMMARY (Cont. 2)

Section 8740	<u>Billing for Services of Employees Paid on Monthly Basis.</u> Revised to update the retirement rate change per Executive Order No. E 10/11-54 and the State Controller's Office Payroll Letter #11-001. The rate change is effective January 1, 2011.
Section 8753	<u>Central Service Cost.</u> Revised to amend the list of central service departments: (1) change name from Office of the State Chief Information Officer to California Technology Agency , and (2) add Financial Information System for California. Also, add Dental Benefits for Annuitants (Retired) to the list of central service functions for Pro Rata and SWCAP.
Section 8793	<u>Change in Method of Accrual.</u> Revised to reflect Fiscal Systems and Consulting Unit, Dept. of Finance, as the approving authority on request for changes in method of accrual.

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 through page 3	2	Same	2
Subject Index, Page 11	1	Same	1
SAM Publications and Contacts, 0030 thru page 0030 (Cont. 4)	3	Same	3
4800 Index thru page 5179 (Cont. 1)	29	Same + 3	32
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Page 7260 thru page 7262 (Cont. 1)	2	Same	2
Pages 7900 Index thru page 7982	22	Same	10
Pages 8033.3 (Cont. 1) thru 8034.2 Illustration	2	Same	2
8400 Index	2	Same	2
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Page 8422.6	1	Same	1
Pages 8474 thru 8474.3 Illustration 2	5	Same	5
Page 8700	1	Same	1
Page 8740	1	Same	1
Page 8753	1	Same	1
Page 8790	1	Same	1