

**SAM – REVISION SUMMARY**

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.

**\*\* Click on the Chapter Number to be taken to the actual SAM Chapter \*\***

ITEM	SUMMARY
<b>CHAPTER 1</b>	
<b>Section 0025</b>	Changed Department of Personnel Administration to California Department of Human Resources (CalHR). Added California Department of Technology (CTA).
<b>CHAPTER 100</b>	
<b>Section 190</b>	Several changes in the paragraph that follows bullet #7 under <u>Employees</u> . The suggested changes are meant to provide greater clarity with regard to the medical treatment of injured employees.
<b>Section 191</b>	<b>Employee Physical Exams:</b> Changes in Paragraphs 4 to delete “State Personnel Board and replace it with “California Department of Human Resources” in the initial reference and “CalHR” replaces “SPB” in subsequent references. AB 1068; Jones-Sawyer (Chapter 427, Statutes of 2013) will take effect in January, 2014. This bill moves the responsibility for the Medical and Psychological Screening programs from SPB to CalHR as denoted in the Governor’s Reorganization Plan #1 for Human Resources functions.
	Change in 5 <sup>th</sup> paragraph reference to “DHS” to “DHCS” to reflect the correct acronym for the California Department of Health Care Services.
	Change in paragraph 5 to update a reference to “DPA” – the Department of Personnel Administration, which has now been changed to CalHR through Governor Brown’s GRP 1 and AB 1062 which was the technical clean-up bill.
	Remove 2 <sup>nd</sup> and 3 <sup>rd</sup> paragraphs. They are outdated.
	Remove specific amount in statute which appears to be outdated information and is set in MOUs by DHCS.
<b>Section 192</b>	Change in the last 3 paragraphs references to “DHS” to “DHCS” to reflect the correct acronym for the California Department of Health Care Services.
<b>CHAPTER 700</b>	
<b>Section 752</b>	Included additional language which was deleted from section 2580.2
<b>CHAPTER 900</b>	
<b>Section 900-910</b>	Reviewed
<b>Section 911</b>	Minor additions and deletions to the grant process. No longer assign grant numbers for grant applications and only cover page required.
<b>Section 912</b>	Reviewed and updated the Appendices A-D
<b>CHAPTER 1300</b>	
<b>Section 1328</b>	Revised Title Block to reflect current organization
	Revised entire section to reflect current organization structure and program
<b>Section 1328.1</b>	Revised Title Block to reflect current unit name
	Revised entire section to reflect current organizational structure and program
<b>Section 1328.12</b>	Revised entire section to reflect current organizational structure and program

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ITEM	SUMMARY
<b>CHAPTER 2400</b>	
<b>Section 2400 A-1 thru A-3</b>	Added the current STD 268, 269 and 270
<b>Section 2410</b>	Changed DPA to CalHR
<b>Section 2420</b>	Incorporated verbiage pertaining to Peace Officers and Insurance Code section 557.5
<b>Section 2430</b>	Added claim's email address as another form of reporting, amended phone numbers, made grammatical error correction.
<b>CHAPTER 2500</b>	
<b>Section 2591</b>	Asbestos Notification to Employees - revised
<b>CHAPTER 3500</b>	
<b>Section 3500</b>	Revised Content
<b>Section 3501-3502</b>	Deleted
<b>Section 3504</b>	Deleted Sub Purchase Order
<b>Section 3504.2</b>	Deleted section and added reference to SCM
<b>Section 3506</b>	Deleted section and added reference to SCM
<b>Section 3510</b>	Revised Content
<b>Section 3520</b>	Replaced SAM section 4171-4175 with 4111 & 4112. Updated to include electronic submittal of STD 152.
<b>Section 3520.2-3520.3</b>	Reviewed and updated form STD 152 & 158.
<b>Section 3520.4-3520.9</b>	Reviewed and updated form STD 152.
<b>Section 3521-3522.1</b>	Reviewed
<b>Section 3533</b>	Redirected to PD website
<b>Section 3566</b>	Redirected to SCM website
<b>Section 3566.1</b>	Revised Content
<b>Section 3570-3572</b>	Deleted
<b>Section 3573, 3574.2, 3575-3575.1</b>	Removed Sub Purchase Order

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<b>CHAPTER 4700</b>	
<b>Section 4700</b>	1 <sup>st</sup> paragraph: after “established in 1950” change to read: to recognize employee contributions to State government.
	Added new paragraph describing the Employee Suggestion Program.
	3rd paragraph (previously 2 <sup>nd</sup> paragraph) removed words “also”, “performance resulting in “ and “improving”
	4 <sup>th</sup> paragraph, reworded the Medal of Valor program so matches wording on Governor’s website, and capitalized State so to be consistent
	Added new paragraph describing the 25 year service/retirement award
<b>Section 4702</b>	Changed DPA to CalHR
	Remove Government Code Section 19816 and added 19849.9
<b>Section 4705</b>	Changed contact phone number from Kari’s number to mine.
	Added web address directly linking reader to the MAP website
	And added CalHR homepage web address
<b>CHAPTER 7900</b>	
<b>Section 7930</b>	Added submission of Dishonored Checks for Agency Accounts to STO on July 31.
<b>Section 7951</b>	Updated list of required year-end reports as follows: <ul style="list-style-type: none"> <li>1. Added new requirement of Report No. 6 for Non-Governmental Cost Funds.</li> <li>2. Removed distribution of Report No. 14 to Department of Finance, Fiscal Systems and Consulting Unit.</li> </ul>
<b>Section 7976</b>	Illustrations have been updated to remove SCO-MyCalPAYS statewide assessment and make minor edits.
<b>CHAPTER 8400</b>	
<b>Section 8426.1</b>	Added links to content for form STD. 435 and updated Illustrations
<b>Section 8452.1</b>	Corrected Illustrations 1 & 2
<b>Section 8453</b>	Corrected Duplication of Illustrations
<b>CHAPTER 8600</b>	
<b>Section 8643</b>	Corrected references to SAM Section 5300. Corrected the dept. name of where the Security Incident Report must be submitted.

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ITEM	SUMMARY
<b>CHAPTER 8700</b>	
<b>Section 8705</b>	Revised Real Property Acquisition Chapter
<b>Section 8740</b>	Revised to update the state employee billing rates for 2014 <sup>1</sup>
<b>Section 8753</b>	Revised for the following: <ol style="list-style-type: none"><li>1. California Technology Agency name change to California Department of Technology.</li><li>2. CALSTARS function change from “Both” to “SWCAP Only”.</li><li>3. Minor edits.</li></ol>
<b>Section 8776.6</b>	Revised for the following: <ol style="list-style-type: none"><li>1. Adds language to allow departments the option of sending one collection letter for nonemployee accounts receivable \$25 and under</li><li>2. Adds certification language requirements for departments to request approval to discharge amounts of \$500 or less</li><li>3. Minor edits</li></ol>
<b>SUBJECT INDEX</b>	
Updated	Pages: 4, 6, 7, 11, 13-14, 16, 18

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<sup>1</sup> Section 8740 adheres to an annual update schedule outside of the regular quarterly SAM updates.

## SAM - INTRODUCTION

### MANAGEMENT MEMOS (Revised 3/14)

0025

The Governor's Office (GO), California Department of Technology (CalTech), Department of Finance (DOF), Department of General Services (DGS), and California Department of Human Resources (CalHR) issue SAM Management Memos to disseminate information directly related to SAM requiring immediate attention. A Management Memo is signed by the issuing departmental director. Generally, Management Memos expire within 12 months from the issue date. Management Memos are distributed to SAM subscribers and departmental headquarters offices. Active Management Memos may be accessed on the Internet at: <http://www.dgs.ca.gov>.

A department which wants to develop a Management Memo should contact the SAM Unit to ensure that the Management Memo process is the appropriate communications vehicle. The SAM Unit can consult in the Management Memo process and alternative processes.

## SAM-GENERAL

### MEDICAL AND HOSPITAL SERVICES PROVIDED BY STATE INSTITUTIONS

(Revised 12/13)

0190

Extensive medical and hospital services should only be provided to the inmates, wards, patients, members or students for whom the State-operated medical facilities were established. This is because of physical and policy limitations.

Employees. Limited care and treatment of employee injuries and illness is permitted. In this case the medical staff, equipment, materials, and hospital services may be used. The illness or injury must be reported to arise out of and occur during the course of State employment. They also must be within the scope of the State's liability as defined by Workers' Compensation and Safety Laws. The following are considered to be reasonable services:

1. First aid treatment.
2. First medical treatment of a work injury.
3. Diagnosis and prognosis of conditions connected with work.
4. Arrangement for further treatment.
5. Evaluation of the physical ability of an injured employee to return to work.
6. Pre-employment and periodic physical exams for fitness and ability to safely perform arduous and hazardous tasks.
7. Preventive measures such as chest x-rays, lab tests, immunization and other measures that will minimize hazards of exposure to contagious diseases while at work.

Medical treatment of industrial injuries should be limited to the initial visit and any follow-up visit that would be considered first aid. Additional visits should be handled according to the applicable workers compensation guidelines. In the case of an injury that will result in temporary disability or a permanent disability, or will require hospitalization, employees should be directed to an appropriate physician in accordance with applicable workers' compensation guidelines. See SAM Sections 2581.4 through 2581.6 for procedures on reporting employee work injuries.

Visitors. First aid is the only medical service that should be given to visitors who become ill or are injured while on state property. Medical personnel must be certain that one of the following has occurred before the visitor is discharged:

1. The visitor has been transferred to another physician.
2. A friend or relative has accepted responsibility for further care.
3. The visitor can properly take care of himself or herself if no further medical attention is needed.

**(Continued)**

## SAM-GENERAL

### MEDICAL AND HOSPITAL SERVICES PROVIDED BY STATE INSTITUTIONS

(Revised 12/13)

0190 (Cont. 1)

State agencies are responsible for carrying out the policies of this SAM Section.

When outside physicians or ambulances are called, it should be made clear to the visitor that the visitor, and not the state, is responsible for the costs of all medical care, treatment, and other provided services.

When the visitor alleges injury or was involved in an accident on state property, [Accident Report form, STD. 268](#) *must* be filled out. See Appendix A-1. SAM Section 2460 explains the reporting procedures.

Records. Complete records must be kept of all first aid services rendered at state medical facilities. The records must fully identify:

1. The person treated.
2. The date of the injury or illness.
3. The full diagnosis.
4. The reason the treatment was needed; i.e., a description of the accident, etc.
5. The services rendered, including drugs and supplies used.

**SAM-GENERAL**

STATE OF CALIFORNIA

**ACCIDENT REPORT**  
**(Other than Motor Vehicle)**

STD. 268 (REV. 9-94)

***This report should be completed and distributed within 48 hours of the incident. Attach any photos or diagrams.***

**CONFIDENTIAL--ATTORNEY/CLIENT PRIVILEGED DOCUMENT**

***This is a CONFIDENTIAL report to provide information for use by legal counsel in the event a claim is filed against the State or its employees. Under no circumstances should information be given to anyone except authorized state officials.***

INCIDENT DATE	LOCATION (Describe specific location on reverse.)	TIME
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**INJURED PARTY INFORMATION**

INJURED PARTY'S NAME (Last, First, M.I.)	BIRTH DATE	DRIVER'S LICENSE NUMBER
INJURED PARTY'S MAILING ADDRESS (Street, City, State, Zip)	HOME TELEPHONE NUMBER ( )	WORK TELEPHONE NUMBER ( )
NATURE AND EXTENT OF APPARENT / CLAIMED INJURY (Describe incident in detail on reverse.)		

PHOTOGRAPH TAKEN <input type="checkbox"/> YES <input type="checkbox"/> NO    IF YES, BY WHOM _____	FIRST AID GIVEN <input type="checkbox"/> YES <input type="checkbox"/> NO    IF YES, BY WHOM _____
---	--

**PROPERTY DAMAGE/LOSS INFORMATION**

PROPERTY OWNER'S NAME (Last, First, M.I.)	HOME TELEPHONE NUMBER ( )	WORK TELEPHONE NUMBER ( )
PROPERTY OWNER'S MAILING ADDRESS (Street, City, State, Zip)		
NATURE AND EXTENT OF DAMAGE / LOSS (Describe in detail on reverse of this page)		

**WITNESS INFORMATION**

NAME (Last, First, M.I.)	ADDRESS (Street, City, State, Zip)	TELEPHONE NUMBER
1.	WORK	( )
	HOME	( )
DRIVER'S LICENSE NUMBER: _____		
2.	WORK	( )
	HOME	( )
DRIVER'S LICENSE NUMBER: _____		
3.	WORK	( )
	HOME	( )
DRIVER'S LICENSE NUMBER: _____		

REPORTING AGENCY NAME \_\_\_\_\_

REPORTING EMPLOYEE'S NAME AND TITLE (Print or Type)	TELEPHONE NUMBER ( )
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REPORTING EMPLOYEE'S SIGNATURE \_\_\_\_\_

REPORTING EMPLOYEE'S SUPERVISOR'S NAME AND TITLE (Print or Type)	TELEPHONE NUMBER ( )
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DISTRIBUTION: ORIGINAL--OFFICE OF THE ATTORNEY GENERAL, TORT UNIT, P. O. BOX 944255, SACRAMENTO, CA 94244-2550 (OR IMS D-8)  
 COPY--OFFICE OF RISK AND INSURANCE MANAGEMENT, 707 3RD ST., WEST SACRAMENTO, CA 95605 (OR IMS D-32)  
 COPY--RETAINED BY REPORTING AGENCY



**SAM-GENERAL**

**EMPLOYEE PHYSICAL EXAMS**  
(Revised 3/14)

**0191**

When physical examinations are required for pre-employment or as a condition of employment, the state will provide or pay for them. The applicant must pay for any more studies or exams beyond the approved level.

The California Department of Human Resources (CalHR) is responsible for ensuring the uniformity of health questionnaires and exam forms. CalHR's Medical Officer must approve any job classification's requirement for all tests or procedures. The description of all special or extensive tests or procedures must also be approved by the Medical Officer.

The DHCS sets the dollar amount that the State will pay for all exams and related medical services. This amount may be changed by a Memoranda of Understanding applicable to rank and file employees or by CalHR regulations that apply to employees excluded from collective bargaining. The State will also pay for required diagnostic services or special tests when they are not commonly performed as part of the general physical exam. Reimbursement for physician services will be based on the proper unit value listed in the "1974 California Relative Value Studies".

A copy of the 1974 California Relative Value Studies is kept by the DHCS's Rate Development Branch, (916) 657-1566 or CALNET 437-1566

**FEE SCHEDULES, MEDICAL AND RELATED SERVICES**  
(Revised 3/14)

0192

Fee schedules. Fee schedules include, but are not necessarily limited to, the following:

1. Medical.
2. Dental.
3. Optical.
4. Hospital.
5. Nursing home.
6. Related services.
7. Drugs.
8. Medical appliances.

These fees are binding on the programs of all agencies except those financed under an insurance principle as in the case of the State Compensation Insurance Fund and the Disability Insurance Program.

DHCS has the primary responsibility for developing fee schedules for medical, dental, and related services. Policy related to priorities, expansion, or contraction of medical care programs is the responsibility of the program agency.

Sections of the schedules of maximum allowances for medical and related services are published and periodically revised by the DHCS. If you need a copy, contact the department.

Advisory Committees. Advisory Committees selected for the administrative and technical staffs of program agencies concerned with medical care will be established. These committees will be created as needed to advise DHCS on a particular problem or group of problems. They will serve until a solution for the problem or issue is developed.

**DEFENSIVE DRIVER TRAINING**

**0752**

(Revised 3/14)

The Department of General Services (*DGS*), Office of Risk and Insurance Management, approves and develops statewide driver training courses. All courses are conducted on a statewide basis. Charges for courses are listed in the General Services Price Book and Directory of Services. Course descriptions and scheduling information may be obtained by *accessing the DGS Training Registration System website at <https://www.training.dgs.ca.gov> or contacting the Defensive Driver Training Coordinator, Office of Risk and Insurance Management, Department of General Services, 707 Third Street, First Floor, West Sacramento, CA 95605, Telephone (916) 376-5308.*

Agencies shall compile and submit the Summary of State Miles Driven to the Office of Risk & Insurance Management. This annual report must be submitted by February 1 for the proceeding calendar year. For information forms and instructions, contact the Defensive Driver Training Program, Office of Risk & Insurance Management, Department of General Services, 707 Third Street, First Floor, West Sacramento, CA 95605, Telephone (916) 376-5308.

## SAM—GRANTS

### GENERAL

0900

(Reviewed 3/14)

Research of general public interest and benefit is a concern of state government and should be furthered, provided that such research does not unduly interfere with prescribed state programs and functions, and is in accord with the intent and desire of the State Legislature and state law. The following provisions relating to the acceptance and administration of public and private organization grants for research are not intended to interfere with or discourage the furtherance of desirable research. Neither are they intended to prohibit the incidental use of state equipment and facilities or otherwise discourage the personal study and development of state-employed scholars and professional personnel. These provisions are intended to establish uniform general principles concerning the administration of grant funds, reasonable use of state employees, and reasonable recovery of the state's expense in the performance of grant-funded projects.

Many private or public organizations grant funds to finance research and other projects which involve state employees, facilities, and operating costs. These projects are generally, but not necessarily always, of public interest and concern.

### RESEARCH GRANTS ADMINISTERED BY STATE AGENCIES OR AUXILIARY ORGANIZATIONS

0910

(Reviewed 3/14)

The Legislature has authorized and appropriated funds to some departments specifically to conduct research in connection with the department's authorized functions and programs. These departments administer grant funds through normal state financial procedures.

Many grants are made that involve state employees, facilities, and operating costs of state agencies and institutions that the Legislature has not specifically authorized for the performance of research and for which no appropriation of state funds have been made for this purpose. Often such grants are accepted and administered by "auxiliary" organizations and corporations formed by state employees of the agency or institution involved. The research is performed at the state institution or agency using state facilities and often by or under the direction of state employees. It is probable that many of these grants are awarded in recognition of the state facility and state employment of the personnel involved.

### MANDATED STATE CLEARINGHOUSE'S ROLE

0911

(Revised 03/14)

1. The State Clearinghouse (SCH) reviews applications for federally funded grants mandated by Executive Order (E.O.) 12372, Appendix I of the Catalog of Federal Domestic Assistance. Any state, independent, or local agency applying or planning to apply for federal funds should contact the SCH or consult OPR's website ([www.opr.ca.gov/s\\_federalgrantreview.php](http://www.opr.ca.gov/s_federalgrantreview.php)) to determine if that their Catalog of Federal Domestic Assistance Number (CFDA Number) is one of the grants subjected to state review. The SCH requires that a federal Standard Form 424 (the front application cover page) be submitted to SCH and their appropriate Area wide Clearinghouse at least 30 to 60 days prior to the final deadline set by the federal agency. The SCH does not set nor know the final deadlines for grants and will accept a federal Standard Form 424 at any time. The applicant is responsible for submitting their grant application in sufficient time to meet all deadlines. State agencies and departments who apply for federal funds are responsible for including a provision for recovery of indirect costs as described in Government Code sections 13332.01 and 13332.02 and reiterated in SAM section 8755.1.
2. In addition, the SCH **does not** have information on federally funded grants. Information can be obtained by calling the federal agency funding the grant or by looking in the Catalog of Federal Domestic Assistance.

(Continued)

## SAM—GRANTS

(Continued)

### MANDATED STATE CLEARINGHOUSE'S ROLE

0911 (Cont. 1)

(Revised 03/14)

3. The SCH will send a letter to the applicant at the end of the review period. If the SCH does not receive comments on a grant, the review will close 30 days after submittal. If comments are received, then the review period will close 60 days after submittal. All grant applications are sent out for review in the State Clearinghouse Newsletter. Federal agencies who require this letter will contact the SCH.
4. The SCH does not deal with form CA-189, only the federal Standard Form 424 and those grants mandated for review by E.O. 12372.
5. General Review. Once a federal Standard Form 424 (see Appendix C) has been submitted to the SCH and assigned a number, it is put out for review in the State Clearinghouse Newsletter. This newsletter is sent to all state agencies, area clearinghouses, local libraries, university libraries, and private citizens (at their request). The SCH requires that a federal Standard Form 424 (usually the front application cover page) be submitted at least 30 to 60 days prior to the final deadline set by the federal agency. If the SCH does not receive comments on a grant, the review will close 30 days after submittal. If comments are received, then the review period will close 60 days after submittal. All comments will be forwarded to the applicant.
6. This review process is standard for all grants that are listed under E.O. 12372. A grant that does not fall under the E.O. 12372 should not be submitted to the SCH. Not all federally funded grants fall under E.O. 12372 for state review.
7. This is the only role of the SCH in relation to federally funded grants. The SCH does not play a role in the review, awarding, or funding of state grants. Click here for a current copy of the [State Clearinghouse Handbook](#).

### FEDERAL GRANTS

0912

(Reviewed 3/14)

Review by Department of Finance (DOF)

Pursuant to the provisions of Government Code section 13326, advance approval for application to the federal government is delegated to agencies/departments, except requests for federal funds for the following:

1. "New" activities not included in the budget,
2. Activities which have been previously denied by the Administration or the Legislature, and
3. Sensitive policy issues. The determination of a "sensitive policy" issue is at the discretion of the agency/department making the request for federal funds.

Budgeted Grant Requests

Requests for federal funds which can be anticipated should be included and justified as part of the departmental budget request. For budgeted grant requests, the applicant must file federal Standard Form 424 with the SCH prior to the publication of the Governor's Budget document for the fiscal year for which the grant is requested. The remittance advice for receipt of a budgeted grant request should cite the SCH identification number.

(Continued)

## SAM—GRANTS

(Continued)

### **FEDERAL GRANTS**

(Reviewed 3/14)

**0912 (Cont. 1)**

#### Unbudgeted Grant Requests

Requests for federal grants that were not anticipated ("unbudgeted") must be forwarded to DOF if they meet any of the criteria specified above (Items 1, 2 and 3 - Review By DOF). For each grant request meeting this criteria, departments must submit a "Federal Grant Request" form DF-24. See Appendix D. Agency approval must be obtained prior to submission to DOF, except that departments which do not report to an agency secretary are to submit their requests directly to DOF. Forms must be submitted to DOF at least 10 working days prior to the federal deadline for application. Constitutional Officers, the University of California, and the California State University are not required to obtain DOF approval. Departments are also responsible for determining if any request for unanticipated federal funds meets the criteria for legislative notification set forth in Control Section 28.00 of the annual Budget Act. If requests meet the notification criteria, departments are also responsible for submitting the appropriate Section 28.00 materials to DOF along with the "Federal Grant Request" form DF-24.

After approval is received by DOF for an unbudgeted grant request, the applicant must also file federal Standard Form 424 with the SCH.

#### **Employer/Taxpayer Identification Number for Grant Requests**

The federal Standard Form 424 must include the Employer/Taxpayer Identification Number that was assigned to the department by the Internal Revenue Service (See also SAM section 8422.19).

#### State, Metropolitan, and Regional Clearinghouses

For a list of Areawide, Metropolitan, and Regional Clearinghouses, see Appendix B.

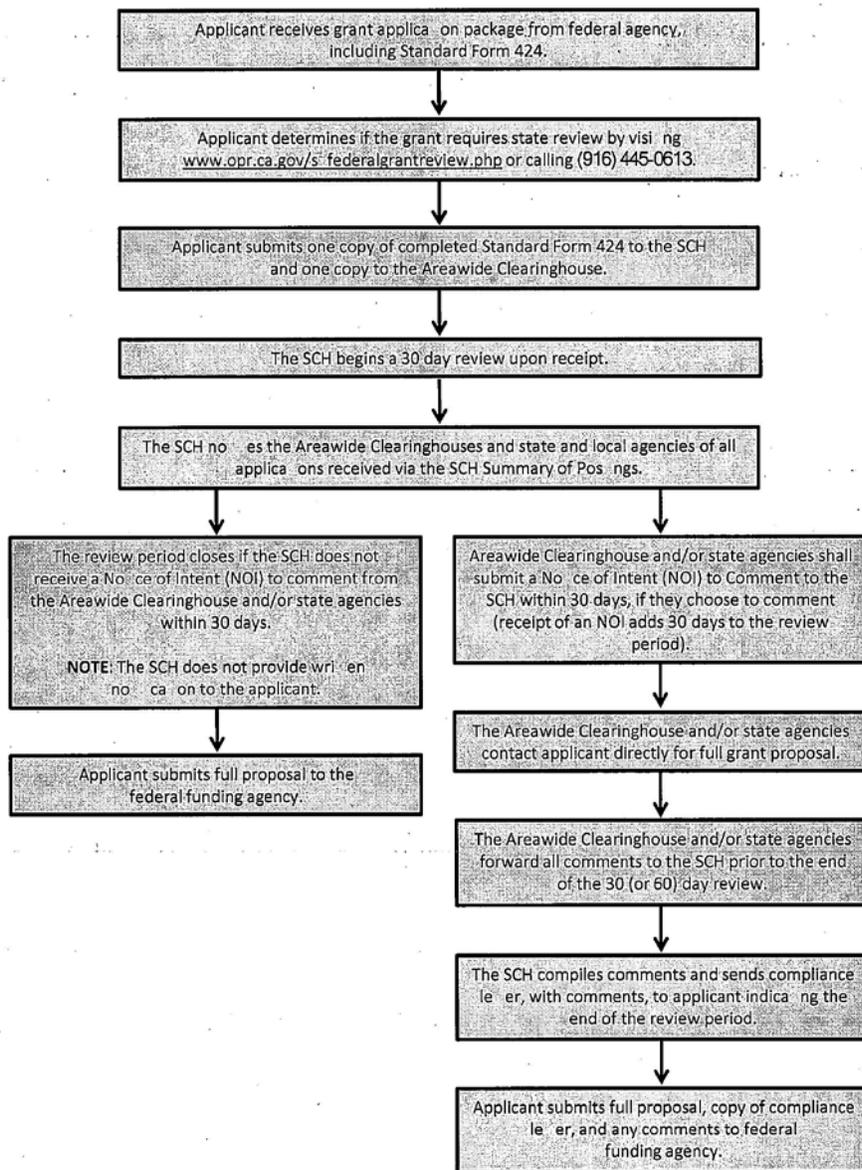
The address and telephone number of the SCH is:

California State Clearinghouse  
Office of the Governor  
Office of Planning and Research  
1400 Tenth Street  
Sacramento, California 95814

Telephone: (916) 445-0613

State Clearinghouse Handbook - Federal Grants Process

**Federal Grant Review**



**Areawide Clearinghouses**

**ASSOCIATION OF BAY AREA GOVERNMENTS (ABAG)**  
 101 Eighth Street  
 Oakland, CA 94607  
 T: (510) 464-7900  
 info@abag.ca.gov  
 www.abag.ca.gov  
 Region: Counties of Alameda, Contra Costa, Marin, Napa, San Francisco, San Mateo, Santa Clara, Solano, Sonoma, and 100 Cities

**ASSOCIATION OF MONTEREY BAY AREA GOVERNMENTS (AMBAG)**  
 445 Reservation Road, Suite G  
 Marina, CA 93933-0809  
 T: (831) 883-3750  
 F: (831) 883-3755  
 info@ambag.org  
 www.ambag.org  
 Region: Counties of Monterey, San Benito, Santa Cruz, and 18 Cities

**COUNCIL OF FRESNO COUNTY GOVERNMENTS**  
 2035 Tulare Street, Suite 201  
 Fresno, CA 93721-2111  
 T: (559) 233-4148  
 F: (559) 233-9645  
 www.fresnocog.org  
 Region: County of Fresno and 15 Cities

**HUMBOLDT COUNTY ASSOCIATION OF GOVERNMENTS (HCAOG)**  
 611 I Street, Suite B  
 Eureka, CA 95501  
 T: (707) 444-8208  
 F: (707) 444-8319  
 info@hcaog.net  
 www.hcaog.net  
 Region: County of Humboldt and 7 Cities

**KERN COUNCIL OF GOVERNMENTS (KERN COG)**  
 1401 19th Street, Suite 300  
 Bakersfield, CA 93301  
 T: (661) 861-2191  
 F: (661) 324-8215  
 www.kerncog.org  
 Region: County of Kern and 11 Cities

**KINGS COUNTY ASSOCIATION OF GOVERNMENTS (KCAG)**  
 339 West D Street, Suite B  
 Lemoore, CA 93245  
 T: (559) 582-3211 ext. 2654  
 F: (559) 924-5632  
 www.kingcog.org  
 Region: County of Kings and 4 Cities

**MERCED COUNTY ASSOCIATION OF GOVERNMENTS (MCAG)**  
 369 West 18th Street  
 Merced, CA 95340  
 T: (209) 723-3153  
 F: (209) 723-0322  
 info@mcagov.org  
 www.mcagov.org  
 Region: County of Merced and 6 Cities

**SACRAMENTO AREA COUNCIL OF GOVERNMENTS (SACOG)**  
 1415 L Street, Suite 300  
 Sacramento, CA 95814  
 T: (916) 321-9000  
 F: (916) 321-9551  
 contact@sacog.org  
 www.sacog.org  
 Region: Counties of El Dorado, Placer (part), Sacramento, Sutter, Yolo, Yuba, and 18 Cities

**SAN DIEGO ASSOCIATION OF GOVERNMENTS (SANDAG)**  
 401 B Street, Suite 800  
 San Diego, CA 92101  
 T: (619) 699-1900  
 F: (619) 699-1905  
 www.sandag.org  
 Region: County of San Diego and 19 Cities

**SAN JOAQUIN COUNCIL OF GOVERNMENTS (SJCAG)**  
 555 East Weber Avenue  
 Stockton, CA 95202-2804  
 T: (209) 468-3913  
 F: (209) 468-1084  
 www.sjcog.org  
 Region: County of San Joaquin and 7 Cities

**SANTA BARBARA COUNTY ASSOCIATION OF GOVERNMENTS (SBCAG)**  
 260 North San Antonio Road, Suite B  
 Santa Barbara, CA 93110  
 T: (805) 961-8900  
 F: (805) 961-8901  
 info@sbcag.org  
 www.sbcag.org  
 Region: County of Santa Barbara and 8 Cities

**SIERRA ECONOMIC DEVELOPMENT CORPORATION**  
 560 Wall Street, Suite F  
 Auburn, CA 95603  
 T: (530) 823-4703  
 F: (530) 823-4142  
 www.sedcorp.biz  
 Region: Counties of El Dorado (part), Nevada, Placer (part), Sierra, and 10 Cities

**SOUTHERN CALIFORNIA ASSOCIATION OF GOVERNMENTS (SCAG)**  
 818 West Seventh Street, 12th Floor  
 Los Angeles, CA 90017  
 T: (213) 236-1800  
 F: (213) 236-1825  
 www.scag.ca.gov  
 Region: Counties of Imperial, Los Angeles, Orange, Riverside, San Bernardino, Ventura and 191 Cities

**STANISLAUS COUNCIL OF GOVERNMENTS (STANCOG)**  
 900 H Street, Suite D  
 Modesto, CA 95354  
 T: (209) 525-4600  
 F: (209) 558-7833  
 www.stancog.org  
 Region: County of Stanislaus and 9 Cities

**TULARE COUNTY ASSOCIATION OF GOVERNMENTS (TCAG)**  
 210 North Church Street, Suite B  
 Visalia, CA 93291  
 T: (559) 623-0450  
 www.tularecog.org  
 Region: County of Tulare and 8 Cities

Updated June 11, 2012



STATE OF CALIFORNIA  
 FEDERAL GRANT REQUEST  
 DF-24 (REV 03/97)

Department of Finance  
 915 - L Street  
 Sacramento, CA 95814  
 IMS Mail Code: A-15

	DATE
DEPARTMENT	PROGRAM
GRANT TITLE	APPLICATION AMOUNT

**BRIEF DESCRIPTION:** *Please attach a copy of the federal register.*

BUDGET IMPACT:	YES	NO
IS THIS A NEW ACTIVITY NOT INCLUDED IN THE BUDGET?	<input type="checkbox"/>	<input type="checkbox"/>
HAS THIS ACTIVITY EVER BEEN DENIED BY THE ADMINISTRATION OR LEGISLATURE?	<input type="checkbox"/>	<input type="checkbox"/>
IS THIS A SENSITIVE POLICY ISSUE?	<input type="checkbox"/>	<input type="checkbox"/>

**IF THE ANSWER TO ANY OF THE ABOVE IS YES, PLEASE EXPLAIN BELOW AND SEND TO DEPARTMENT OF FINANCE FOR APPROVAL.**

APPROVALS:		
DEPARTMENT DIRECTOR APPROVAL	AGENCY SECRETARY APPROVAL	DEPARTMENT OF FINANCE APPROVAL

**SAM—REAL ESTATE SERVICES DIVISION**

(Continued)

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<b>After-Contract Guarantee Enforcement and Dispute Resolution</b>	
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## SAM—REAL ESTATE SERVICES DIVISION

### CONSTRUCTION SERVICES BRANCH

#### PROGRAM SUMMARY, RESOURCES, AND CONTACTS

1328

(Revised 3/14)

The Construction Services Branch (CSB) consists of two operational units. The Construction Management and Inspection Unit (CMIU), which provides construction management and contract document compliance inspection services for construction projects undertaken by the state.

The Direct Construction Unit (DCU) utilizes a combination of contracts and day labor under certain circumstances per [Section 10122 of the Public Contract Code](#) to directly accomplish construction projects.

#### MAJOR POLICIES AND SERVICES

- Available Services
  - Quality Assurance Inspection and Testing
  - Code Inspection to Ensure Compliance with Building Codes and Regulation
  - Field Level Management of Construction
  - Change Order Estimating and Negotiation
  - After-Contract Guarantee Enforcement and Dispute Resolution
  - Direct Construction Services
  - Administration of Construction Contracts

Contact information and additional program information on CSB's services and operations may be accessed from our home page located at <http://www.dgs.ca.gov/resd/Home/ConstructionServicesBranch.aspx>.

#### CONSTRUCTION MANAGEMENT AND INSPECTION UNIT

1328.1

(Revised 3/14)

##### Statutory Authority

[Government Code Section 14951](#) states: "The State Architect has general charge, under the DGS, of the erection of all state buildings and shall have an inspector assigned to each building during its construction." Responsibility for this inspection has been delegated to CSB by the State Architect.

The focus of the Construction Management and Inspection Unit (CMIU) is to ensure that state building and related facilities are constructed in accordance with approved design and contract documents, in compliance and applicable codes and regulations, and to the highest quality standards. The CMIU headquarters is located in Sacramento but area offices are strategically located throughout the state.

The CMIU offers the following services:

1. Quality assurance inspection and testing
2. Code inspection to ensure compliance with building codes and regulations
3. Construction management services
4. After-contract guarantee enforcement
5. After-contract dispute resolution

#### DIRECT CONSTRUCTION UNIT

1328.12

(Revised 3/14)

The Direct Construction Unit (DCU) is the state's in-house construction contractor. It provides, for the use of all agencies, direct construction supervisors, casual trades craftspersons, and contracting available to provide direct construction services in case of emergency or when it has been determined to be in the best interest of the state to directly undertake the work per [Public Contract Code Section 10122](#).

## SAM – INSURANCE SURETY BONDS

### AIR TRAVEL INSURANCE

2410

(Revised 3/14)

State agencies may insure their officers and employees against injury or death from aircraft accidents while flying on state business in all but regularly scheduled passenger aircraft. See CalHR Rule 599.628(d) for qualifications. Agencies in need of this coverage should inform ORIM in writing the number of employee passengers and employee pilots separated between represented and nonrepresented employees

### MOTOR VEHICLE LIABILITY SELF-INSURANCE PROGRAM

2420

(Revised 3/14)

The ORIM administers the State Motor Vehicle Liability Self-Insurance Program (VELSIP), which provides unlimited self-insured liability coverage for the state, agencies, and employees who operate covered self-propelled land vehicles on state business (California Vehicle Code Sections 17000 and 17001). Effective January 1, 2004, liability coverage is limited to \$1 million per occurrence/accident when the state vehicle is operated by a non-salaried employee (i.e. student assistant, volunteer, etc.) on state business. The driver's employing department/agency will be financially responsible for the payment of any claims, settlements, judgments or verdicts in excess of \$1 million. With the exception of peace officers as defined in [Insurance Code Section 557.5](#), the VELSIP provides excess liability coverage for state employees on state business while driving non-state vehicles, but only after the vehicle owner's liability policy limits have been paid. The VELSIP does not provide coverage for injury to state employees nor for damage to state vehicles. Employee injuries are handled through Workers' Compensation coverage. Damage to state vehicles are handled through the budget of the owning state agency.

### MOTOR VEHICLE ACCIDENTS AND REPORTING

2430

(Revised 03/14)

If involved in a motor vehicle accident while on state business, state employee drivers **must report the accident within 48 hours** (regardless of the ownership of the vehicle) on a Vehicle Accident Report form, [STD. 270](#), to the:

Office of Risk and Insurance Management (ORIM)  
707 Third Street, First Floor  
West Sacramento, CA 95605  
P (916) 376-5300.  
F (916) 376-5277  
[Claims@dgs.ca.gov](mailto:Claims@dgs.ca.gov)

Should the accident result in **bodily injury** to anyone **other than** the state employee, the accident must be **immediately** reported to the ORIM by telephone or an advance faxed or email copy of [STD. 270](#). On weekends, call (916) 376-5300, to leave a Voice Mail.

An Accident Identification card, [STD. 269](#), should be carried in the glove compartment of all state vehicles. This card should be completed and the tear-off portion given to the other party. The card provides a convenient place to write down pertinent information while still at the accident scene. This information should be transferred to the [STD. 270](#) and sent to ORIM.

(Continued)

## SAM – INSURANCE SURETY BONDS

(Continued)

### MOTOR VEHICLE ACCIDENTS AND REPORTING

2430 (Cont. 1)

(Revised 03/14)

For reporting purposes,

An **accident** is defined as one that involves a state-owned vehicle (or a non-state-owned vehicle operated by a state employee on state business) where there is damage caused to **another** person or property.

An **incident** involves **only** a state-owned vehicle where the damage, **regardless** of the amount, is limited **just** to the state vehicle which was **stationary** at the time the damage occurred. **Incidents** should **not** be reported to ORIM.

State employees should not discuss the accident with anyone other than the police, their supervisors, ORIM Claims Unit, or the independent adjusting company under contract with ORIM. If contacted by the other party, their attorney or insurance company, the state employee should refer the party or correspondence to ORIM Claims Unit. Under no circumstances should the state employee driver give either a written or recorded statement to the other party or their representatives.

If served with any post-accident legal papers, **call ORIM Claims Unit immediately.**

# SAM – INSURANCE SURETY BONDS

STATE OF CALIFORNIA

**ACCIDENT REPORT**  
*(Other than Motor Vehicle)*  
 STD. 288 (REV. 8-94)

*This report should be completed and distributed within 48 hours of the incident. Attach any photos or diagrams.*

**CONFIDENTIAL--ATTORNEY/CLIENT PRIVILEGED DOCUMENT**

*This is a CONFIDENTIAL report to provide information for use by legal counsel in the event a claim is filed against the State or its employees. Under no circumstances should information be given to anyone except authorized state officials.*

INCIDENT DATE	LOCATION (Describe specific location on reverse.)	TIME
---------------	---	------

**INJURED PARTY INFORMATION**

INJURED PARTY'S NAME (Last, First, M.I.)	BIRTH DATE	DRIVER'S LICENSE NUMBER
INJURED PARTY'S MAILING ADDRESS (Street, City, State, Zip)	HOME TELEPHONE NUMBER ( )	WORK TELEPHONE NUMBER ( )
NATURE AND EXTENT OF APPARENT / CLAIMED INJURY (Describe incident in detail on reverse.)		

PHOTOGRAPHS TAKEN <input type="checkbox"/> YES <input type="checkbox"/> NO    IF YES, BY WHOM _____	FIRST AID GIVEN <input type="checkbox"/> YES <input type="checkbox"/> NO    IF YES, BY WHOM _____
--	--

**PROPERTY DAMAGE/LOSS INFORMATION**

PROPERTY OWNER'S NAME (Last, First, M.I.)	HOME TELEPHONE NUMBER ( )	WORK TELEPHONE NUMBER ( )
PROPERTY OWNER'S MAILING ADDRESS (Street, City, State, Zip)		
NATURE AND EXTENT OF DAMAGE / LOSS (Describe in detail on reverse of this page)		

**WITNESS INFORMATION**

NAME (Last, First, M.I.)	ADDRESS (Street, City, State, Zip)	TELEPHONE NUMBER
1.	WORK	( )
	HOME	( )
DRIVER'S LICENSE NUMBER:		( )
2.	WORK	( )
	HOME	( )
DRIVER'S LICENSE NUMBER:		( )
3.	WORK	( )
	HOME	( )
DRIVER'S LICENSE NUMBER:		( )
REPORTING AGENCY NAME		
REPORTING EMPLOYEE'S NAME AND TITLE (Print or Type)		TELEPHONE NUMBER ( )
REPORTING EMPLOYEE'S SIGNATURE		
REPORTING EMPLOYEE'S SUPERVISOR'S NAME AND TITLE (Print or Type)		TELEPHONE NUMBER ( )

DISTRIBUTION: ORIGINAL--OFFICE OF THE ATTORNEY GENERAL, TORT UNIT, P. O. BOX 944255, SACRAMENTO, CA 94244-2550 (OR IMS D-8)  
 COPY--OFFICE OF RISK AND INSURANCE MANAGEMENT, 707 3RD ST., WEST SACRAMENTO, CA 95605 (OR IMS D-32)  
 COPY--RETAINED BY REPORTING AGENCY



# SAM – INSURANCE SURETY BONDS

## REPORTING AUTOMOBILE ACCIDENTS

STATE OF CALIFORNIA

The State administers a vehicle liability self-insurance program against loss for personal injury and property damage to others. The program protects any officer or employee of the State while operating a state-owned vehicle while on official business.

All vehicle accidents which in any way involve personal injury or property damage to others must be reported within 48 hours on Report of Vehicle Accident form STD. 270. The completed report must be signed by the operator and approved by his or her supervisor.

Accidents resulting in any injury to persons other than employees, or involving serious damage to the property of others, must be reported immediately by telephone to the Office of Risk and Insurance Management or an advance copy of STD. 270 may be faxed to the ORIM.

### DO NOT DISCUSS ACCIDENT WITH ANYONE EXCEPT:

- a. Investigating Traffic Officers
- b. Your Supervisors
- c. Authorized State Officers
- d. State's Insurance Adjusters

Subsequent to any accident involving a State vehicle all communications and forms, including Summons and Complaint, must be forwarded to the Department of General Services, Office of Risk and Insurance Management, Sacramento. Transmittal letter should include date and place of service together with any other pertinent information, including name of person or agency served and date of service.

**COMPLETE ENTRIES ON ACCIDENT IDENTIFICATION CARD—DETACH AND GIVE TO OTHER DRIVER**



NAME STREETS OR ROADS - SHOW TRAIN TRACKS, DIRECTION AND POSITION OF ALL VEHICLES IN ACCIDENT.

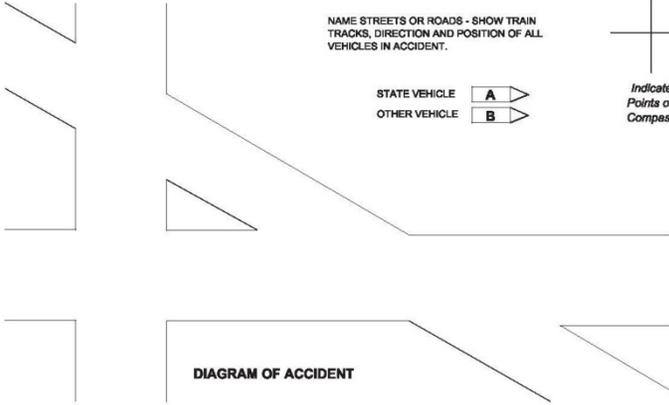
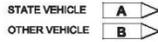


DIAGRAM OF ACCIDENT

ACCIDENT DATA			
HOUR	DATE	CITY	COUNTY
	AM PM		
LOCATION (ADDRESS, INTERSECTION, ETC.)		DISTANCE FROM CURB	APPROXIMATE ROAD WIDTH
		FEET	FEET
INVESTIGATED BY		REPORT NUMBER	
CITY OF			
<input type="checkbox"/> POLICE DEPT.	COUNTY OF		
<input type="checkbox"/> SHERIFF'S DEPT.	CITY		
<input type="checkbox"/> CHP	NAME AND LOCATION		
<input type="checkbox"/> OTHER			
OCCUPANTS OF OTHER VEHICLE			
NAME	ADDRESS	PHONE	
NAME	ADDRESS	PHONE	
NAME	ADDRESS	PHONE	
OCCUPANTS OF STATE VEHICLE			
NAME	ADDRESS	PHONE	
NAME	ADDRESS	PHONE	

STATE OF CALIFORNIA - DGS ORIM

### ACCIDENT IDENTIFICATION

STD. 269 (REV. 7/2012)

#### IMPORTANT

Complete entries below, detach this card and give to other driver who may need information for financial responsibility form.

DRIVERS FULL NAME AND WORK TELEPHONE NUMBER

DRIVERS LICENSE NUMBER

DEPARTMENT EMPLOYED BY

DATE AND LOCATION OF ACCIDENT

YEARS AND MAKE OF STATE VEHICLE

LICENSE NUMBER OF STATE VEHICLE



ANY INQUIRY REGARDING ACCIDENT MAY BE ADDRESSED TO:

OFFICE OF RISK AND INSURANCE MANAGEMENT  
DEPARTMENT OF GENERAL SERVICES  
707 THIRD STREET, FIRST FLOOR  
WEST SACRAMENTO, CA 95605  
Internet: claim@dgs.ca.gov

(916) 376-5302  
1-800-400-3634 Toll Free

**SAM – INSURANCE SURETY BONDS**

**NOTE:** This accident identification card (on reverse) should be filled out, detached and given to other driver.

IMPORTANT	
ASK NAMES AND ADDRESSES OF WITNESSES FIRST	
NAME	PHONE
1 ADDRESS	
NAME	PHONE
2 ADDRESS	
NAME	PHONE
3 ADDRESS	
INJURED PERSONS	
NAME	AGE
ADDRESS	PHONE
HOSPITAL TAKEN TO	
NAME	AGE
ADDRESS	PHONE
HOSPITAL TAKEN TO	
OTHER VEHICLES	
LICENSE	YEAR MAKE
REGISTERED OWNER	
ADDRESS	CITY
DRIVER'S NAME	
ADDRESS	CITY
OPERATOR'S LICENSE NUMBER	EXPIRATION DATE

(OVER)

**EVIDENCE OF FINANCIAL RESPONSIBILITY**  
 This vehicle is owned or leased by the State of California, a public entity, and operated by employees or agents of the State. California Vehicle Code Sections 16000, 16020, 16021 et seq. state that ownership or lease of a vehicle by a public entity establishes evidence of financial responsibility.

**REPORTING OF CLAIMS**

In case of accident resulting in **injury** to persons (other than employees), or involving **serious damage** to the property of others, call the Office of Risk and Insurance Management **IMMEDIATELY** (or FAX an advance copy of STD. 270, Vehicle Accident Report, to):

OFFICE OF RISK AND INSURANCE MANAGEMENT  
 (916) 376-5300/5302 (CALNET: 480-5300/5302) or  
 1-800-900-3634 TOLL FREE  
 FAX (916) 376-5277

On weekends or holidays, leave a Voice Mail message  
 (which will be returned on the next business day).

**SAM—INSURANCE AND SURETY BONDS**



**Print**

**Clear**

STATE OF CALIFORNIA - DGS ORIM

**VEHICLE ACCIDENT REPORT**

STD. 270 (REV. 2/2002c)

**THIS REPORT MUST BE MAILED WITHIN 48 HOURS AFTER ACCIDENT  
(ACCIDENTS INVOLVING INJURY SHOULD FIRST BE CALLED OR FAXED  
TO ORIM AT (916) 376-5302 - CALNET 480-5302 - FAX (916) 376-5277.)**

**\* CONFIDENTIAL INFORMATION \***

DO NOT RELEASE TO OTHER PARTIES WITHOUT CONSENT OF THE  
OFFICE OF RISK AND INSURANCE MANAGEMENT

DISTRIBUTION: OFFICE OF RISK AND INSURANCE MANAGEMENT  
ORIGINAL - 707 THIRD STREET, FIRST FLOOR  
WEST SACRAMENTO, CA 95605

COPY - STATE GARAGE (DGS pool vehicle only)

COPY - DEPT. FILES (Dept. owned vehicles only)

COPY - STATE DRIVER

(Dept. owned vehicles only) Page of

ACCIDENT PREVIOUSLY REPORTED TO ORIM? (If Yes, give date)  
 YES  NO

<b>STATE DRIVER</b>	NAME		AGE	EMPLOYING DEPARTMENT		AGENCY BILLING CODE	
	DRIVER'S LICENSE NO.		ACCIDENT DATE	TIME	OFFICE ADDRESS		AGENCY DOCUMENT NO. (Optional)
	WAS VEHICLE BEING USED ON OFFICIAL STATE BUSINESS? (If NO, attach explanation) <input type="checkbox"/> YES <input type="checkbox"/> NO						
	DATE DRIVER LAST COMPLETED STATE DEFENSIVE DRIVER TRAINING <input type="checkbox"/> NOT TAKEN			Month/Year		JOB TITLE	BUSINESS TELEPHONE

<b>STATE VEHICLE</b>	VEHICLE LICENSE NUMBER	VEHICLE YEAR, MAKE, MODEL		VEHICLE OWNER		DEPT. VEHICLE NO. (Optional)
	DESCRIBE DAMAGES TO STATE VEHICLE			ESTIMATED REPAIR COST	<input type="checkbox"/> DEPARTMENT OWNED <input type="checkbox"/> DGS POOL	<input type="checkbox"/> RENTAL <input type="checkbox"/> EMPLOYEE OWNED
IF DEPARTMENT OWNED OR RENTAL, ENTER OWNER'S NAME						

<b>ACCIDENT DETAILS (See Reverse for Diagram and Description)</b>	ACCIDENT LOCATION (Address/Area)			ROAD CONDITIONS		
	(City/State)			WEATHER CONDITIONS		
	(County)			TRAFFIC CONDITIONS		
	POLICE REPORT MADE <input type="checkbox"/> YES <input type="checkbox"/> NO			NAME AND ADDRESS OF INVESTIGATING AGENCY		
	AGENCY <input type="checkbox"/> CHP <input type="checkbox"/> OTHER			HOW FAST WERE YOU DRIVING? EST. SPEED OF OTHER CAR		

<b>OTHER VEHICLE</b>	DRIVER'S NAME		AGE / DOB	VEHICLE LICENSE NUMBER	VEHICLE YEAR, MAKE, MODEL	NO. OF PASSENGERS
	DRIVER'S LICENSE NO.	HOME TELEPHONE	WORK TELEPHONE	REGISTERED OWNER		
	DRIVER'S ADDRESS (Street, City, State, Zip Code)			OWNER'S ADDRESS		HOME TELEPHONE
	BRIEFLY DESCRIBE DAMAGES TO OTHER VEHICLE OR PROPERTY			WORK TELEPHONE		
						NAME AND ADDRESS OF OTHER PARTY'S INSURANCE

<b>INJURED</b>	NAME	AGE	ADDRESS	HOSPITAL
	NAME	AGE	ADDRESS	HOSPITAL

<b>WITNESS</b>	NAME	TELEPHONE	ADDRESS
	NAME	TELEPHONE	ADDRESS

<b>VEHICLE PASSENGERS OTHER</b>	NAME	ADDRESS
	NAME	ADDRESS
	NAME	ADDRESS
	NAME	ADDRESS

(CONTINUE ON REVERSE)

# SAM—INSURANCE AND SURETY BONDS

STATE OF CALIFORNIA - DGS ORM

## VEHICLE ACCIDENT REPORT

STD. 270 (REV. 2/2002e) (REVERSE)

\* CONFIDENTIAL INFORMATION \*

DO NOT RELEASE TO OTHER PARTIES WITHOUT CONSENT OF THE  
OFFICE OF RISK AND INSURANCE MANAGEMENT

<b>ACCIDENT DETAILS - DESCRIPTION</b>	FULLY STATE HOW ACCIDENT OCCURRED. (Give details, attach additional sheets if necessary)			
<b>ACCIDENT DETAILS - DIAGRAM</b>	<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="flex: 1;"> </div> <div style="flex: 1; font-size: small;"> <p>Number State vehicle as 1, other vehicle(s) as 2, 3, etc.</p> <p>Show pedestrian by <math>\circ</math></p> <p>Show direction of travel as follows:                      Before accident <math>\leftarrow</math>                      After accident <math>\dashrightarrow</math></p> <p>Give names or numbers of streets or roads</p> <p>Indicate Points of Compass N. S. E. W.</p> </div> </div>			
<b>VEHICLE</b>	DRIVER'S NAME		AGE/DOB	VEHICLE LICENSE NUMBER
<b>PASSENGER(S)</b>	DRIVER'S LICENSE NO.	HOME TELEPHONE	WORK TELEPHONE	REGISTERED OWNER
<b>VEHICLE</b>	ADDRESS (Street, City, State, Zip Code)		ADDRESS (Street, City, State, Zip Code)	HOME TELEPHONE
<b>PASSENGER(S)</b>	BRIEFLY DESCRIBE DAMAGES TO OTHER VEHICLE OR PROPERTY		NAME AND ADDRESS OF OTHER PARTY'S INSURANCE CARRIER	WORK TELEPHONE
<b>ADDITIONAL VEHICLE/PASSENGER(S)</b>	NAME	AGE	ADDRESS	HOSPITAL
<b>INJURED</b>	NAME	AGE	ADDRESS	HOSPITAL
	NAME	ADDRESS		
	NAME	ADDRESS		
The answers in this report contain a true and full account of the accident, and the vehicle was being operated on official business of the state at the time of the accident. (The reviewing officer is to explain any exception.) <b>Attach extra pages as necessary.</b>				Type Name and Title of Reviewing Officer
Employee Signature and Date		Reviewing Officer Signature (Supervisor or Safety Coordinator)		Telephone Number of Reviewing Officer

**SAM—INSURANCE AND SURETY BONDS**

**REPORTING REQUIREMENTS**

**2482**

(Revised 3/14)

Property or money losses due to employee infidelity or dishonesty must be reported in writing to Department of Finance, Office of State Audits and Evaluations and the Bureau of State Audits. See SAM Section 20060.

**ASBESTOS NOTIFICATION TO EMPLOYEES**  
(Revised 3/14)

2591

The purpose of this section is to help agencies, managers, and supervisors meet their responsibilities as employers.

State agencies needing information about the existence of asbestos in DGS buildings should contact the building manager. The Real Estate Services Division (RESA) will advise departments in leased space when they have knowledge of the presence of asbestos in the building.

Statutory Authority

[Health and Safety Code Section 25915 et seq.](#) mandates asbestos notification to employees.

Major Policies

State agencies that occupy buildings constructed prior to 1979, and know of the presence of asbestos materials in the building, are required to provide written notification to employees working in the building. Notices are required within 15 days of knowledge and shall then be made annually to all employees.

In agency-owned buildings, the agency is responsible for Asbestos Notification to Employees. It is suggested that the building manager be designated by the agency head to carry out this duty.

The state agency that operates or controls the building must deliver a copy of the notification to other departments with employees working in the building. New employees, agencies new to the building, or contractors shall be provided notice within 15 days of commencing work in the building.

Written notice shall include the following information:

1. A description or list of the contents of any survey conducted to determine asbestos-related conditions within the building, and where and when the results of the survey are available.
2. Specific locations identified by the survey or known to the agency where asbestos materials are present.
3. General procedures and handling restrictions to minimize disturbance and exposure to asbestos. Indicate where information can be found when detailed handling instructions are necessary.
4. Results of any bulk sampling analysis or air monitoring conducted for or by the agency, and information describing where the specific data are available.
5. Potential health risks or impacts that may result from exposure to asbestos in the building.

If any construction, maintenance, or remodeling is conducted in an area of the building where there is the potential for employees to come into contact with, or to release or disturb, asbestos materials, the state agency, or agent of the owner responsible for the asbestos-related work will be required to post that area with a clear and conspicuous warning. See 2591 Illustration.

All existing asbestos survey and monitoring data, specific to the building, shall be made available to the employees or their representatives upon request. This information shall be kept within the building and be available at times convenient and accessible to employees, and their representatives, for review and photocopying.

## SAM - PURCHASES

### **GENERAL** (Revised 3/14)

3500

The Procurement Division, Department of General Services, is responsible for every purchase of non-IT supplies or equipment in excess of \$100 and for contracts for purchases for every State agency with such exception as stated in Public Contract Code Sections 10295, 10298, 10430, and 12100.5.

The Procurement Division will also assist agencies in making determinations relative to the appropriate method of acquisition of their equipment needs. The office will also provide effective means of acquiring equipment whether the acquisition is to be made by purchase or through non-purchasing techniques.

### **COMPETITIVE PURCHASING** (Revised 6/06)

3503

The State is committed to a program of active competition in the purchase of personal property. Public Contract Code Section 10318 makes it illegal for any agency or employee to draft or cause to be drafted any specifications in such a manner as to limit the bidding directly or indirectly to any one specific concern, or any specific brand, product, thing, or service. It is the aim and desire of the Procurement Division, Department of General Services, to require that such competition be at all times by responsible suppliers, and the materials bought through such competition be properly suited to the job intended both as to price and quality.

Except for contracts and purchases for non-IT services and/or IT goods and services including telecommunication acquisitions which are processed according to the procedures set forth in SAM Chapter 1200 and SAM Chapter 5200, contracts and purchases in amounts exceeding \$50,000 are normally made by sealed bid procedure. In emergency situations or other special circumstances, statutes may exempt purchases from the bid procedure. Sealed bids are opened and read at a specified time and are maintained on file (Public Contract Code Section 10301).

Where the dollar threshold involved is \$50,000 and less, or where the competitive field is very limited, the Procurement Division will request informal quotations in lieu of using the more expensive formal method. Informal quotations will also be used to determine if previous prices are still in effect when dollar amounts are relatively small. Procurements valued \$50,000 and less are considered informal and are to be conducted in accordance with the State Contracting Manual, Volume II, Purchasing Authority Manual (PAM) requirements for informal competitive non-IT goods procurements.

When the range of bids received is such that purchase is not in the best interests of the State, all bids will be rejected. When all bids are rejected, all bidders will be advised.

Also, all bids may be rejected when with the consideration of the surrounding circumstances it is determined that it would be in the State's best interest to do so.

### **PROHIBITED PRACTICES** (Revised 3/14)

3504

No State officer or employee will personally derive any benefit from use of facilities available to the State for the purchase of equipment, supplies, or commodities. Use of purchase orders or other State purchasing procedures to obtain property for personal use, or misrepresentations to vendors that personal purchases are for the State, for the purpose of obtaining price discounts not allowed on personal purchases, will expose officers or employees to prosecution under Penal Code provisions relating to embezzlement and theft.

### **PURCHASES FROM COMMUNITY-BASED REHABILITATION OR SHELTERED WORKSHOPS** (Revised 3/14)

3504.2

See Chapter 2 of the [State Contracting Manual](#), Volume 2 or Volume 3 for more information.

## SAM - PURCHASES

### **PURCHASES FROM PRISON INDUSTRY AUTHORITY** (Revised 5/94)

3505

In preparing purchase estimates, an agency will first consider if its needs can be met by Prison Industry Authority (PIA) commodities and services. Agencies are mandated by California Penal Code 2807 to purchase from and consult with PIA to develop new products and adapt existing products to meet their needs. They shall consult with PIA for commodities and services, or like commodities and services, even though not specified in the PIA catalog.

The Procurement Division, Department of General Services, will examine all submitted purchase estimates to determine whether PIA products would meet all reasonable requirements. If this appears to be the case, the Procurement Division will notify the ordering agency that the items should be purchased from PIA.

The Procurement Division will not purchase these items from commercial vendors without written authorization to do so from PIA. A waiver must be obtained from PIA prior to purchasing items from commercial vendors.

### **PURCHASING AUTHORITY** (Revised 3/14)

3506

The requirements for departments to obtain and maintain purchasing authority is contained in the State Contracting Manual (SCM). The SCM is available on the Internet at <http://www.dgs.ca.gov/pd/Resources/publications.aspx>. Departments are held accountable for the procurement activities conducted under approved purchasing authority.

### **AUTHORIZATION OF AGREEMENTS** (New 9/05)

3507

#### 1. State Departments – Authorized Signatures

- a. Authority to sign purchase documents is limited to those executive officers who either have statutory authority or have been duly authorized in writing by one who has statutory authority.
- b. Anyone who signs a purchase document should have knowledge in the procurement laws, policies and procurements pertaining to the goods or services being procured. If an individual with signature authority does not possess sufficient procurement knowledge and expertise, the individual should, prior to signing, have the purchase document reviewed by someone who possesses such knowledge and expertise.
- c. Delegation of signature authority is a selective process and should be commensurate with experience with principles of sound contracting and procurement policies, demonstrated familiarity with the process of purchase document formation, execution, and administration, and completion of applicable training and/or certifications.
- d. Each executive officer who has statutory authority to sign purchase documents shall ensure that his/her agency maintains a current written record of agency employees authorized to enter into and sign purchased documents on behalf of that agency. This written record shall be subject to DGS audit.
- e. State Board's and Commission's purchase documents in excess of \$5,000 must be accompanied by a copy of the resolution approving the execution of the purchase document, unless by statute the executive officer may sign the purchase document.

#### 2. Local Governmental Entities – Authority

- a. Purchase documents to be signed by a county, city, district, or other local public body must be authorized by a resolution, order, motion or ordinance for the purchase document. A copy of the authorization should be sent to DGS/OLS with the purchase document.
- b. Where performance by the local governmental entity will be complete prior to any payment by the state a resolution is not needed.

## SAM - PURCHASES

### PROCUREMENT SERVICES

3510

(Revised 3/14)

The Procurement Division, Department of General Services, can be of assistance to State agencies prior to requisition to determine possible supply sources, alternative product examinations, specification preparation, inspection and receiving practices, quality control, order follow-up and materials, expediting and the enforcement of the terms and conditions of purchase orders issued by the Procurement Division.

### SPECIFICATIONS SECTION (Revised 10/74)

3510.1

The Specifications Section staff of the Office of Procurement, Department of General Services, can assist agency personnel in the preparation of the description and specifications of their purchase requirements before they are submitted on purchase estimates. Copies of standard specifications are available upon request; aid is available for developing descriptions of nonstandard commodities.

### AGENCY RESPONSIBILITIES (Revised 9/91)

3510.2

Issuance of a purchase order by the Office of Procurement, Department of General Services is only one part of the buying process. The agency for whom the merchandise is purchased also has important functions to perform in this process. Following are some of the responsibilities of receiving personnel:

1. Receiving clerk must have a copy of order document to answer these questions:
  - a. Is delivery significantly late, unsatisfactory, or incomplete?
  - b. Does the item comply with the specifications and packaging requirements?
  - c. Are any inspection stamps or special labeling required and are they in evidence?
  - d. Has the shipment been inspected by the most qualified person available?
  - e. Have all the terms listed on the Purchase Order been met?
2. Maintain copies of Purchase Orders on file when contractors have responsibilities into future fiscal years.
3. Quality problems and questions should be directed to the Quality Control Section. See SAM Section 3510.3.
4. Purchasing problems and questions should be directed to the Buyer whose name and phone number appear on every Contract and Purchase Order issued by the Office of Procurement.

### QUALITY CONTROL SECTION (New 2/71)

3510.3

Quality Control assistance is available from the Office of Procurement, Department of General Services, for agencies throughout the State. The Quality Control Section should be contacted in the event:

- An agency has questions as to whether an item delivered against a purchase order meets specifications. (If necessary, Quality Control will arrange to inspect the item in question.)
- Equipment or supplies received and placed in services do not appear to be performing as expected or represented by the seller.
- You are receiving poor service, or experiencing other problems after items have been received.

## SAM - PURCHASES

### FINANCIAL PROFILE REPORTS

3514

(Revised 12/03)

Agencies that require information on firms within the United States may obtain this data from the Procurement Division, Department of General Services, which has contracted for credit rating services. Use of the service for purposes other than as a check on firms to whom credit may be extended is not authorized. The service consists of two parts: (1) a reference book listing the general credit rating of virtually every firm in the United States; and (2) a special detailed, confidential business information report on specific firms. Reports on individual consumers may not be ordered.

Detailed reports contain a comprehensive statement of the background and financial status of the firms. Use of Procurement's reference book is free of charge. Upon written request, single reports may be purchased for a fee. The fee is updated annually; call the Procurement Division for the most current fee. Requests which require immediate information will be charged extra. All reports will be processed on the basis of single reports. All reports may be ordered from:

Department of General Services  
Procurement Division  
707 Third Street, Second Floor  
West Sacramento, California 95605

### MANUFACTURERS' WARRANTIES

3515

(Revised 12/03)

Many items of equipment purchased by State agencies carry a manufacturer's warranty of acceptable materials and workmanship. All agencies will register and maintain proper records of such warranties to ensure that defects covered by the warranty are repaired by the manufacturer.

The Procurement Division does not maintain any files or records of individual agencies' equipment warranties.

### SURPLUS PROPERTY

#### DISPOSAL OF SURPLUS PERSONAL PROPERTY

3520

(Revised 3/14)

Prior to an agency's disposal of any state-owned personal surplus property, other than vehicles and mobile equipment (See SAM Sections 4111 through 4112 for Disposition of Vehicles and Mobile Equipment), the agency must obtain approval from the State and Federal Property Reuse Program Office, Office of Fleet and Asset Management, Department of General Services.

(Continued)

## SAM - PURCHASES

(Continued)

### **DISPOSAL OF SURPLUS PERSONAL PROPERTY**

**3520 (Cont. 1)**

(Revised 3/14)

The agency must submit to the State and Federal Property Reuse Program Office a Property Survey Report ([STD. 152](#)) requesting direction and approval prior to disposition of any state-owned personal surplus property, including general office furniture, regardless of the original acquisition value or if the property was recorded or capitalized for accounting purposes. The \$5,000.00 unit acquisition cost requirement for capitalization does not apply to disposal actions. Final disposition, which includes sale, trade-in, discarding or turning the property over to the State and Federal Property Reuse Program Office, or discarding the property may not occur until the State and Federal Property Reuse Program Office approves the disposition.

To request approval, the agency must electronically submit the completed Property Survey Report ([STD. 152](#)), to the State and Federal Property Reuse Program Office in Sacramento. Agencies can access the online [STD 152](#) at <http://www.dgs.ca.gov/ofam/Programs/StSurplus/Reutilization/CSPS.aspx>. This reporting requirement applies to all office furniture items, including (but not limited to) bookcases, cabinets, chairs, credenzas, desks, shelving, tables and similar items common to state offices.

The State and Federal Property Reuse Program Office facilitates and ensures recycling of used office furniture that is still sound and, therefore, reusable, thus contributing to reducing expenditures for new furniture and conserving the materials used in the manufacture of office furniture.

### **PROPERTY SURVEY BOARD**

**3520.2**

(Revised 3/14)

Each agency will have a duly appointed Property Survey Board that is responsible for determining that, when disposing of surplus property, the decision to do so serves the best interest of the state. To the extent possible, there will be a sufficient number of members on the Board to insure representation by both business management and program responsibilities. At least two Board members must approve all Property Survey Reports ([STD. 152](#)) and all Transfers of Location of Equipment ([STD. 158](#)).

### **PROPERTY SURVEY REPORTS**

**3520.3**

(Revised 3/14)

When an agency proposes to dispose of state-owned, nonexpendable surplus property either by sale, by trade-in, or by turning it over to the State and Federal Property Reuse Program Office, or by discarding the property, the agency prepares a Property Survey Report ([STD. 152](#)) and submits it to the State and Federal Property Reuse Program Office for approval.

When an agency proposes to transfer such property to another agency or to a unit within the agency, the agency prepares a Transfer of Location of Equipment ([STD. 158](#)) and submits it to the State and Federal Property Reuse Program Office for approval. The agency may use an agency form in lieu of [STD. 158](#) for intra-agency transfers between organizational units accounted for in the same general ledger account.

The agency retains the original copy of the approved [STD. 152](#) or [STD. 158](#), as applicable, in a suspense file, pending final disposition of the property. If the agency sells the property, the agency enters the dollar amount received from the sale and the receipt number on [STD. 152](#), and disposes of the listed property without delay.

The requesting agency and the State and Federal Property Reuse Program Office retain copies of all STD. 152's and 158's in accordance with the general disposition schedule. See SAM Section 1611.

## SAM - PURCHASES

### **TRANSFER TO THE SURPLUS PROPERTY PROGRAM OFFICE** **3520.4** (Revised 3/14)

When state-owned surplus personal property is not to be transferred within an agency, the agency submits a [STD. 152](#) directly to the State and Federal Property Reuse Program Office.

The agency must provide adequate information in the "explanation" section of the [STD. 152](#), and indicate the reason(s) for disposal of the property.

The agency must use a single [STD. 152](#) only for similar items or items being surveyed for the same reason. The agency must use separate STD. 152s when surveying items for different reasons.

### **DONATION OF STATE PROPERTY** **3520.5** (Revised 3/14)

When an agency proposes to transfer state-owned personal surplus property to a non-state entity, the agency prepares a [STD. 152](#) and submits it to the State and Federal Property Reuse Program Office for review and approval prior to final disposition. The recipient of the property must be on record with the State and Federal Property Reuse Program Office as an eligible donee, thus indicating the recipient is eligible to receive such property.

NOTE: For vehicles and mobile equipment, submit proposals to the Department of General Services, Office of Fleet and Asset Management for review and approval.

### **SALE TO ANOTHER STATE AGENCY** **3520.6** (Revised 3/14)

The same procedure is used as a transfer within an agency or department, except the selling agency must complete a Property Survey Report, [STD. 152](#), and forward it to the Surplus Property Program Office before the sale takes place.

### **PUBLIC SALE** **3520.7** (Revised 3/14)

An agency can offer state-owned personal surplus property for sale to the general public after the agency has offered the property for use within the agency and after submitting [STD. 152](#) to the State and Federal Property Reuse Program Office for review and approval.

There are three methods an agency may use to dispose of state-owned personal surplus property through a public sale:

1. Sealed bid;
2. Auction;
3. Fixed price (not recommended).

**SEALED BIDS OR AUCTION SALES**

**3520.8**

(Revised 3/14)

Typically the sealed bid method of public sale brings the highest cash return to the state. The agency must make a diligent effort to secure at least three competitive bids. If the agency cannot make three competitive bids, the agency employee who solicited the bids must prepare and sign a list of the firms or individuals contacted. The agency must attach the bid solicitation list and the bids received to the [STD. 152](#).

When an agency elects to dispose of state-owned surplus personal property through a public sale by auction, the agency must publish information about the auction to all sectors of the community. Public notices include:

1. Newspaper ads;
2. Posting of notice of sale in public places;
3. Mailings to interested businesses and individuals.

A fixed price sale requires the authorization of the Director of the Department of General Services.

Public sales should be announced a minimum of one week prior to the sale with newspaper ads running no less than three days. The bid opening date should allow ample time for advertising and inspection of the items by prospective bidders.

"Notice of Sale" flyers shall be made available on-site and should contain the following information:

1. When and where the items offered for sale may be inspected.
2. Bid opening date and time.
3. Method of notification to successful bidders.
4. Required method of payment and applicability of sales tax.
5. Required time frame for successful bidders to pick up items.
6. A "General Provisions" section should include an applicable statement similar to the following:

"Items are being sold as is and where is. Verification of the description and condition is the responsibility of the bidder. All sales are final. The State of California reserves the right to reject any or all bids, or to value any defects or irregularities therein. Minimum bid amounts, when indicated, shall be applicable."

(Continued)

## SAM - PURCHASES

(Continued)

### **SEALED BIDS OR AUCTION SALES**

**3520.8 (Cont. 1)**

(Reviewed 3/14)

“The State of California makes no warranty, either expressed or implied, as to the condition or completeness of the equipment being sold, nor does the equipment necessarily meet California Occupational Safety and Health Act Standard, Orders, or Regulations.”

After the successful bidder has paid for his/her items and presented his/her receipt, he/she shall be requested to sign an appropriate delivery receipt to signify that he/she has received the material. When scrap and junk is being sold, the person taking delivery shall either sign a delivery receipt or give the agency a receipt indicating the type and approximate quantity of material removed from the premises.

After the sale of material is completed, the amount of cash received shall be recorded on the approved copy of the Property Survey Report, which is retained by the organizational unit.

Whenever public sales are conducted, a system of checks and balances shall be used. This shall, at a minimum, consist of having separate persons handle the sale and the collection of funds.

State employees may participate in public sales providing they do so in the same manner as the general public. Employees may not use their position, office or prestige to their advantage when participating in sales of materials, nor may they participate on state time.

### **DISCARDED, SCRAPPED, RECYCLED, OR DISMANTLED FOR SALVAGE**

**3520.9**

(Revised 3/14)

When an agency disposes of state-owned surplus personal property by means other than the sale of the property (i.e., salvaged, scrapped, discarded, “Recycled”, or hauled to a landfill) the agency’s responsible employee and unit supervisor shall certify in writing that the disposition has been accomplished. The certification may be made on the [STD. 152](#), or attached and filed with the form. When the agency disposes of the property at a public landfill, the agency’s representative obtains the signature of the disposal site operator or attendant, indicating that the property listed was disposed of at the site. If the landfill is unattended, the agency’s responsible employee and the unit supervisor shall sign and certify that the disposition described was accomplished.

To the maximum extent possible, state agencies are required to recycle State owned surplus personal property with no useful life remaining. Agencies must dispose of irreparable and unusable electronic equipment (e-Waste) using the services of a State of California, Department of Toxic Substances Control authorized recycler.

### **DONATED FEDERAL SURPLUS PROPERTY**

**3521**

(Reviewed 3/14)

State agencies are eligible to receive donated federal surplus property distributed by the Department of General Services, Office of Fleet and Asset Management, State and Federal Property Reuse Program Office. Substantial quantities of high-quality new and used surplus materials and equipment very frequently become available to State agencies from this source.

All agencies eligible to receive donated federal surplus property will make a maximum effort to acquire necessary materials and equipment through the Federal Surplus Property Program. The State and Federal Property Reuse Program Office assists agencies in securing federal surplus property through obtaining and circulating information as to available federal surplus property, and assisting agencies in placing requests for such items. Since desirable items are generally available for a very limited time, agencies should promptly respond to notices of available property.

### **INSPECTION OF USED FEDERAL SURPLUS PROPERTY**

**3521.1**

(Reviewed 3/14)

The requesting agency inspects used federal surplus property before it is shipped to the agency. The Office of Fleet and Asset Management, Department of General Services, inspects used vehicles.

## SAM - PURCHASES

### LOAN OF STATE SURPLUS PERSONAL PROPERTY

3522

(Reviewed 3/14)

The State and Federal Property Reuse Program Office, Office of Fleet and Asset Management, Department of General Services, maintains an inventory of office equipment such as computers, desks, chairs, tables, typewriters, and some office machines that are available to agencies on a short term, no-charge, loan basis.

Equipment may be obtained or reserved by contacting the State and Federal Property Reuse Program Office warehouse located at 1700 National Drive, Sacramento, CA 95834.

All types of surplus property equipment may be loaned at no charge for periods up to 30 days.

In emergency situations, agencies requiring long-term use of equipment for which they are unable to fund rental charges may request exceptions to the 30-day loan limit by submitting supporting information to the Manager, State and Federal Property Reuses Program Office, Office of Fleet and Asset Management. Also, if an agency delivers an approved purchase estimate to the State and Federal Property Reuse Program Office, surplus equipment may be loaned to the agency that originated the estimate pending receipt of the purchased equipment without regard to the 30-day limitation. Agencies are expected to provide transportation for loaned or rented equipment. At the request of renting or borrowing agencies, equipment can be shipped by freight collect, or by common carrier.

### INTERDEPARTMENTAL EQUIPMENT RENTALS

3522.1

(Revised 3/14)

It is intended that agencies exchange available equipment and related services on a rental basis. In order to provide a simplified and uniform procedure for these transactions, departments will use an [Interagency Service Agreement and Invoice \(STD. 13A\)](#) to request the rental of available equipment, order supportive services, and provide the necessary documentation for billing purposes. Rental rates must include charges to recover all direct and indirect costs.

Complete information on interagency rental of mobile equipment, repair facilities, and mobile equipment repair services is included in the following publications:

1. Statewide Mobile Equipment Inventory
2. Repair Facilities Inventory and Location Catalog

These publications are available from the Chairman of the State Equipment Council, care of the Office of Fleet and Asset Management, Department of General Services, 802 Q Street, Sacramento, California 95814. The telephone number for the Office of Fleet and Asset Management is (916) 327-2086 or ATSS 467-2086.

The [Interagency Service Agreement and Invoice \(STD. 13A\)](#) may also be used in the interchange of equipment and related supportive services with city, county, or other local government units within the State.

SALE OR EXCHANGE OF PRODUCTS (See [Government Code Section 11330–35.](#))

## SAM - PURCHASES

### **CONTRACTS (Revised 3/89)**

**3530**

Contract buying reduces the volume of repetitive work, permitting more care and consideration of the award of major purchases, thereby allowing each buyer to become more conversant with the material requirements of the operating departments. It permits a better scheduling of supplies, allowing the operating departments, particularly institutions, to better adjust their inventories. It also encourages better service on the part of vendors, because of the value of such statewide contracts.

As a result of an expanded and comprehensive standards program, it is possible to expand the term contract program since it can be predetermined what quality or specification of material will be accepted statewide.

Officers and employees purchasing contract items at retail prices will be personally liable for the difference between the retail and contract price except in verified emergencies which must be fully explained on the invoice covering the emergency.

To verify contract dollar volumes and to ensure accurate bid information is provided to all interested bidders, each agency using State Contractors must submit one copy of each contract order (STD. 65) To:

State Office of Procurement  
P.O. Box 942804  
Sacramento, CA 94204-0001

### **STATE PRICE SCHEDULES (REVISED 3/89)**

**3531**

State Price Schedules are established to permit agencies to obtain volume pricing on noncompetitive items and to order directly from vendors. Unlike contracts, use of State Price Schedules is not mandatory. If an agency determines that another brand or type of item would meet their needs at a lower price, it may either make a delegated purchase or submit a purchase estimate to the Office of Procurement, depending on the dollar amount involved. Before making a delegated purchase, the agency must notify the Office of Procurement's Research and Analysis Section, in writing, of their intention to do so. The request will be considered approved unless the Office of Procurement notifies the requesting agency to the contrary within 48 hours (two working days) of receiving the request. If the agency submits a purchase estimate to the Office of Procurement, an explanation of the circumstances should be included.

### **MASTER SERVICE MAINTENANCE AND RENTAL AGREEMENTS (REVISED 9/91)**

**3532**

Agreements negotiated by the Office of Procurement, Department of General Services, for the maintenance and rental of office machines are not mandatory for State agencies if they are able to secure better prices that may be due to their remote location or similar factor. Master Service Agreements issued by the Office of Procurement for photocopiers ensure that the guaranteed useful life of the equipment is adhered to, as contracted for in the original purchase order. Use of Master Rental Agreements for the rental of EDP equipment is subject to the provisions in SAM Section 5291. Terms and conditions of the agreement are included in the notice.

### **NOTICES OF CONTRACTS, STATE PRICE SCHEDULES AND MASTER SERVICE AGREEMENTS**

**3533**

(Revised 3/14)

The Procurement Division, DGS website (<http://www.dgs.ca.gov/pd/home.aspx>) contains listings of all statewide contracts, State Price Schedules, and Master Service Agreements. The website will show the method for placing orders, the price, the terms and conditions, etc.

## SAM - PURCHASES

### DECREASE (REVISED 11/71)

3559.2

Request for Purchase Order or Estimate Change, STD. 96, may be used to decrease estimates in process if it is determined that the actual expenditure will be less than anticipated, and it is desired to reduce encumbrances to facilitate other use of funds.

### PURCHASE ORDERS (REVISED 9/85)

3565

Purchases are authorized on the form Purchase Order, which is completed and sent to the vendor by the Office of Procurement, Department of General Services.

One purchase order will be issued for each vendor supplying items listed on a single purchase estimate. See SAM Section 3553.

### PURCHASE ORDER CHANGES

3566

(Revised 3/14)

Information regarding purchase order changes can be found in the SCM. The SCM is available on the Internet at <http://www.dgs.ca.gov/pd/Resources/publications.aspx>.

### WHEN REQUIRED

3566.1

(Revised 3/14)

Purchase order changes are required in the following instances:

1. Change in F.O.B. point
2. Change in terms if unfavorable to the State
3. Change in estimate number
4. Change in vendor's name (except simple spelling corrections)
5. Increase in Unit Price
6. Mathematical error over \$10
7. Addition or cancellation of any item
8. Change in description specifications, scope of work or substitution of any material
9. Extension of time on "As Needed" or "As Required" order (such orders are written for units of material; "As Required" or "As Needed" for a period ending DATE).
10. Any overdraft of a purchase order except as permitted under subparagraph 3 in SAM Section 3566.2.

## SAM - PURCHASES

### WHEN NOT REQUIRED (REVISED 9/91)

3566.2

Purchase order changes are not required when:

- o Price billed is less than purchase order.
- o Weight or quantity is less than purchase order and unit price as stated on the purchase order.
- o At the time of taking a final delivery, there is a balance in a purchase order, and the final delivery does not overrun the order by more than 10%. This would apply to such items as yardage, steel, lumber, rock, asphalt, products produced from roll paper stock; e.g., forms, cartons, etc., and other items when exact quantity is not known at the time the order is placed, including items that come in standard containers.
- o Delivery of items such as fresh vegetables varies from the weight, quantity or count specified, on the order (not to exceed plus or minus 10% of the value of the total order up to \$1 million).
- o Order specifies certain sized containers and other containers which are acceptable are delivered, but total quantity and price are within the limits of the order.
- o Items are purchased by Procurement for resale and final delivery does not exceed the order value by more than 10%.

### BLANKET PURCHASE ORDERS (REVISED 3/89)

3568

Blanket purchase orders issued without the taking of competitive bids and in which the products ordered and unit prices are not specified are strongly discouraged. Requests for blanket purchase orders must be accompanied by a statement explaining the nature of the probable emergency requiring the blanket purchase order, the probable effect on public health, welfare or safety caused by this emergency, and the reasons why other purchase methods will not meet the agency need.

Present policy all but excludes the use of blanket purchase orders. All such purchases will be made under a delegated purchase authority program which may be granted on an individual basis to agencies with approved Material Management Plans. Agencies must provide a justification of their need in order to receive the special purchase authority. All requests must be submitted to the Office of Procurement, Department of General Services. Details of information which must be included in such requests may be obtained from the Office of Procurement's Research and Analysis Section.

### DISCOUNTS

3573

(Revised 3/14)

It is normal practice to extend both trade and cash discounts to the State.

## SAM - PURCHASES

### TAXES

#### FEDERAL EXCISE TAX (REVISED 1/59)

3574.1

State purchases are normally exempt from Federal Excise Tax, but an Exemption Certificate, STD. 802, must be attached to the Sub-Purchase Order. See SAM Section 3585 for further detail.

#### SALES AND USE TAX

3574.2

(Revised 3/14)

In addition to the State sales tax, the State is subject to the Bradley-Burns Uniform Local Sales and Use Tax.

#### TRANSACTIONS (SALES) AND USE TAX (REVISED 12/90)

3574.3

In addition to the local sales and use tax described in SAM Section 3574.2, numerous counties have enacted ordinances establishing special taxing districts that impose one or two-and-one-half percent transactions and use taxes. The tax is imposed on the retailers and applies to sales to State agencies. State agencies taking deliveries of tangible personal property for use within the counties that have imposed these district taxes will pay this tax when such tax is added to the sales price by the retailers.

Effective January 1, 1988, sellers or lessors of vehicles, aircraft or undocumented vessels are required to collect the district tax imposed in the county of registration. If the tangible personal property is purchased in a county that does not have a district tax and is brought into a county that does impose a district tax the agency should report and pay the district use tax unless the property is a vehicle, vessel or aircraft and the tax has been collected by the seller.

This tax does not apply to contracts of sale for a fixed price agreed to and executed prior to the effective date of the district tax if neither party has the unconditional right to terminate the contract.

#### SALES AND USE TAX ON TRANSPORTATION CHARGES (RENUMBERED 8/70)

3574.5

California sales and use tax does not apply to separately-stated charges for transportation of property from the retailer's place of business or other point from which shipment is made directly to a place specified by the purchaser, except: (1) where the property is sold for a delivered price, or (2) where the property is delivered by facilities of the retailer.

The tax applies in the latter two circumstances unless the transportation occurs after title to property has passed to the purchaser and the charges for transportation are separately stated. In order to show that title passes prior to the transportation of goods, the intention of the parties in this regard must be expressed in some writing which constitutes a part of the contract of sale; otherwise, it will be assumed that title passes after the transportation is completed.

## SAM - PURCHASES

### PERSONAL PROPERTY TAX EXEMPTION (NEW 8/76)

3574.6

The State is exempt from property taxation under California Constitution, Article XIII, Section 3(a). Any obligation for property tax on State leased equipment would exist, if at all, only as a result of an express provision of the lease agreement. If the lease obligation existed, payment would not be made directly to taxing authorities, but would be limited to reimbursing the lessor for actual tax payments which the lessor could prove had been made.

Provisions in a lease adding "applicable State and local taxes" to the monthly rental relate to sales and use taxes and do not encompass personal property tax. Any lease clause which requires the State to reimburse the lessor for personal property tax must be contained within the approved contract before the State would make any payments to reimburse the vendor for this tax. However, clauses requiring the State to reimburse for personal property tax should be avoided whenever possible.

If a copy of a personal property tax bill is received, the bill should be forwarded for payment to the lessor named in the bill by a letter per 3574.6 Illustration. No payment should be made by the State. If, after payment of the taxes, the lessor submits a properly documented claim for reimbursement and the lease so provides, the lessor can be reimbursed for the taxes applicable to the lease term.

In some instances, personal property tax bills will be received on equipment which was on lease but which was purchased by the State prior to the tax lien date of March 1st. In such a case, the property would be tax exempt and the bill should be returned to the taxing authority with a letter notifying it of the change in ownership. Such notice should include the date on which the State's purchase was made.

Questions regarding contracts or exemptions should be directed to the Department of General Services' Legal Office at (916) 445-4084 or ATSS 485-4084.

### PROCEDURAL STEPS, PURCHASE ORDERS

3575

(Revised 3/14)

Copies of the [Purchase Order, STD. 65](#), used for purchases under \$100 are not required to be submitted to the Procurement Division, Department of General Services.

### DEPARTMENTAL PROCEDURES

3575.1

(Revised 3/14)

Departments can issue more detailed instructions regarding purchase orders. While such instructions will be for information and guidance of departmental employees, it is recommended that they be issued after review of the SCM or consultation with the Procurement Division, Department of General Services. Copies of the instructions for delegated purchases must be on file with the Procurement Division.

## SAM – MERIT AWARD PROGRAM

### PROGRAM SUMMARY

4700

(Revised 3/14)

The Department of Human Resources (CalHR) is responsible for establishing policy and guidelines for the administration of the State Merit Award Program. The Merit Award Program was established in 1950, to recognize employee contributions to State government.

The Merit Award Program is responsible for the administration of the Employee Suggestion Program. This program rewards State employees for their innovative ideas which result in a direct benefit to the State's operations. Suggestions are categorized into three types: improved procedure, improved safety, and cost savings.

The Merit Award Program is responsible for the administration of the Superior Accomplishment and the Sustained Superior Accomplishment Awards. These awards are for an exceptional contribution to State government.

The Merit Award Program is responsible for the administration of the Governor's State Employee Medal of Valor Award Program. The Medal of Valor is the highest honor that the State bestows to its employees.

The Merit Award Program also administers the 25-Year Service and Retirement Awards recognizing State employees who have completed 25 years of State service, and retiring employees who have completed 25-years or more of State service.

### STATUTORY AUTHORITY

4702

(Revised 3/14)

The Merit Award Program is authorized by Government Code Sections 19815.4 (d), 19823, and 19849.9. The law grants CalHR the authority to adopt rules and regulations governing the conduct of the Program. See CalHR Regulations, Article 4, Sections 599.655–599.664.

### CONTACTS AND RESOURCES

4705

(Revised 03/14)

The Merit Award Program may be contacted at (916) 324-4660. The mailing address for the Merit Award Program is 1515 "S" Street, North Building, Suite 400, Sacramento, California 95811-7258.

The Merit Award Program website may be accessed at: <http://www.calhr.ca.gov/state-hr-professionals/Pages/awards.aspx>

CalHR's website may be accessed at: <http://www.calhr.ca.gov/Pages/home.aspx>

**SAM—RECONCILIATION AND REPORTS**

**CALENDAR OF REPORTS AND ACTIONS**  
(Revised 3/14)

7930 |

Departments must submit various financial reports and forms to control agencies and other departments. The following calendar will assist departments plan to meet reporting requirements. Reports listed in the calendar are limited to reports referenced in the SAM sections under the responsibility of Department of Finance (Finance), Fiscal Systems and Consulting Unit (FSCU) (SAM sections 7110-8535; 8538-8778; 8785-19464).

**CALENDAR OF REPORTS AND ACTIONS**

<b>Due Date</b>	<b>Name of Report or Action</b>	<b>Department or Other Government Requiring Report</b>	<b>SAM Section(s) Reference</b>
January 31	Nonresident Withholding Tax Statement, FTB Form 592-B	Franchise Tax Board (FTB)	8422.196
February 1	Bank Statements for Accounts Outside the State Treasury with Balances as of December 31	State Treasurer's Office (STO), Collateral Management Section	19462, 19463
(non-CALSTARS departments) First week of January 1/ February 28 2/	Annual information returns (Form 1099)	1/ FTB and 2/Internal Revenue Service	8422.191
July 31	Year-end financial reports (General Fund, Feeder Funds, and Economic Uncertainty Funds)	State Controller's Office (SCO), Division of Accounting and Reporting (DAR)	7952-7967 7976-7977 7979
<b>July 31</b>	<b>Dishonored Checks for Agency Accounts</b>	<b>STO</b>	<b>8043</b>
August 20	Year-end financial reports (all other funds) excluding Report 13	SCO, DAR	7952-7967 7976-7977 7979
August 20	Report 13, Report of Expenditures of Federal Funds	Finance, FSCU; SCO, DAR	7974
August 20	Report 14, Report of Accounts Outside the State Treasury, STD. 445	STO, Collateral Management Section; SCO, DAR	7975
August 20	Bank Statements for Accounts Outside the State Treasury with Balances as of June 30	STO, Collateral Management Section	19462, 19463
August 20	Report 19, Statement of Capital Assets Group of Accounts and Report 22, Statement of Contingent Liabilities	SCO, DAR	7978, 7980

(Continued)

**SAM—RECONCILIATION AND REPORTS**

(Continued)

**CALENDAR OF REPORTS AND ACTIONS**  
(Revised 3/14)

**7930** (Cont. 1) |

September 30	Annual Late Payment Penalties Report on vendor payments for goods and services	General Services, Procurement Division	8474.1
September 30	Report of Office Revolving Fund Claims for Reimbursement	Finance, Office of State Audits and Evaluations (OSAE)	8072
Before Nov. 1	Report and remit certain abandoned personal property (on hand as of June 30) of escaped, discharged, or paroled inmates	SCO, DAR	19425.2
Within 20 days of event	Submit Report of Independent Contractor(s) form, DE 542	Employment Development Department	8422.116
October 1	Reporting Changes in Accruals- Subsequent Events	SCO, DAR	7981
At the time of occurrence	Report of Cash Shortage	Finance, OSAE	8072
At least annually	File Gasoline Tax Refund Claim, Form SCGR-1	SCO, Tax Administration Section	8745.3
At least annually	File sales and use tax returns	Board of Equalization	8720, 8730
At least quarterly if taxes are withheld	Resident and Nonresident Withholding Statement, FTB Form 592	FTB	8422.196
	Payment Voucher for Resident and Nonresident Withholding, FTB Form 592-V		

## SAM—RECONCILIATION AND REPORTS

### IST OF YEAR-END REPORTS AND THEIR DISTRIBUTION

7951

(Revised 3/14)

The chart shown in the [7951 Illustration](#) lists the required year-end reports, their distribution, and applicable SAM references.

Departments are required to submit one certification letter per fund. Each certification letter must have an original signature of authorization and include the certification statement shown below.

I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this \_\_\_day of \_\_\_\_\_, 20\_\_\_ at \_\_\_\_\_, California.

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Name and title of Officer

The certification letter must include:

- a. Date.
- b. Department name and organization number.
- c. Department mailing address and the name and e-mail addresses for the Department Director and Chief of Accounting.
- d. Fund name and number.
- e. A list of the reports submitted. If there is nothing to report, note this on the certification letter as “no activity to report”.
- f. Contact person, phone number, and e-mail address.
- g. Certification statement signed by the officer responsible for fiscal administration.

**SAM—RECONCILIATION AND REPORTS**

**LIST OF REQUIRED YEAR-END REPORTS**

(Revised 03/14)

No.	Year-end Report d/ Report of Accruals to Controller's Accounts	Form or CALSTARS Report	Governmental Cost Funds and Bond Funds	Non-Governmental Cost Funds (excludes Bond Funds)	Distribution g/ DOF	Distribution g/ SCO	Distribution g/ STO	SAM Section
1	Report of Accruals to Controller's Accounts	571 c/	X			X		7952
2	Accrual Worksheet	a/	X			X		7953
3	Adjustments to Controller's Accounts	576 c/	X	X		X		7955
4	Statement of Revenue (includes reconciliation with Controller's Accounts)	Q26 b/	X			X		7956
5	Final Reconciliation of Controller's Accounts with Final Budget Report	573 c/	X			X		7957
6	Final Budget Report	B06 b/	X	X		X/f/		7961
7	Pre-Closing Trial Balance	G02 b/	X	X		X		7962
8	Post-Closing Trial Balance	G02 b/	X	X		X		7962
9	Analysis of Change in Fund Balance (Statement of Operations)	G04 b/		X		X		7963
10	Analysis and Reconciliation Revolving Fund Accountability	a/	X	X				7965
11	Bank Reconciliation	a/	X	X				7967
13	Report of Expenditures of Federal Funds	Q34 b/		X	X			7974
14	Report of Accounts Outside the State Treasury (1 report per department)	STD. 445	X	X		X	X	7975
15	Reconciliation of Agency Accounts with Transactions per State Controller	a/	X			X		7976
18	Statement of Changes in Capital Assets Group of Accounts. (1 report per department)	G05 b/	X	X		X		7977
19	Statement of Capital Assets Group of Accounts. (1 report per department)	G05 b/	X	X		X		7978
20	Statement of Financial Condition	G04 b/		X		X		7979
22	Statement of Contingent Liabilities	a/	X	X e/		X		7980

- a/ If a standard form/report is not listed, refer to SAM for illustrations of the suggested format.
- b/ Listed reports are produced by CALSTARS. Non-CALSTARS departments should refer to SAM for illustrations of the suggested format.
- c/ These reports are available from the SCO website at [http://www.sco.ca.gov/ard\\_state\\_accounting.html](http://www.sco.ca.gov/ard_state_accounting.html). Departments may produce these forms by personal computer, if prior approval has been received from the SCO.
- d/ See SAM section 7951 for required certification.
- e/ For non-Treasury Trust Funds, Report No. 22 is not submitted.
- f/ For CALSTARS departments that have successfully submitted electronic year-end financial reports to SCO.
- g/ Mailing address and Interagency Mail & Messenger Service (IMMS) Code.

A-15  
Department of Finance  
Fiscal Systems & Consulting Unit  
915 L Street, 7<sup>th</sup> Floor  
Sacramento, CA 95814

B-08  
State Controller's Office  
Division of Accounting and Reporting  
3301 C Street, Suite 700  
Sacramento, CA 95816

C-15  
Treasurer's Office  
Securities Clearance Section  
P.O. Box 942809  
Sacramento, CA 94209-0001

**7951 Illustration**

## SAM—RECONCILIATION AND REPORTS

### **YEAR-END REPORT NO. 15, RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER**

7976

(Revised 3/14)

This report assures the accuracy and completeness of a department's revenue and expenditure accounts reported on its year-end reports. The Report No. 15 presents a reconciliation of a department's nominal accounts, the 8000 and 9000 series general ledger accounts with transactions per the State Controller as of June 30. The fund administrator will also record in their accounting system and include on the Report 15 certain statewide assessments charged to the fund. Submit this report with other year-end reports to the SCO.

A sample and instructions of how to complete Report No. 15, Reconciliation of Agency Accounts with Transactions per State Controller, is shown in the [7976 Illustration 1](#) and [Illustration 2](#).

(Revised 03/14)

Agency Name and Number  
**Fund Name and Number**

REPORT NO. 15

REPORT NO. 15 RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER  
FISCAL YEAR ENDING JUNE 30, 20XX

	Transactions per Agency Accounts															
	(A)	Reverse Prior Year (PY)			Apply Current Year (CY)			Transactions per Agency Accounts								
	Transactions per Controller	(B) Adjustments to Controller's Accounts	(C) Accruals	(D) Corrections made by Controller's	(E) Adjustments to Controller's Accounts	(F) Accruals	(G) Total of Columns (A)-(F)	(H) Appropriation Expenditures (9000)	(I) Reimbursements (8100)	(J) Revenue (8000)	(K) Refunds to Reverted Appropriations (9891)	(L) Prior Year Appropriation Adjustments (9893)	(M) Prior Year Revenue Adjustments (9892)	(N) Operating Transfers In (9811)	(O) Operating Transfers Out (9812)	(P) Statewide Assessments
Item 5555-0001-001 Chp 20/CY																
<b>State Ops FY ___ / ___</b>																
10 A-Registrations	24,675,103.72					12,410,445.43	37,085,549.15	37,085,549.15								
20 B-Evaluations	5,861,864.82					2,036,656.64	7,898,521.46	7,898,521.46								
30.01 C-Administration	9,435,288.94					2,992,991.88	12,428,280.82	12,428,280.82								
30.02 D-Distributed Admin	-9,432,648.72					-2,995,632.10	-12,428,280.82	-12,428,280.82								
99 Clearing Account	10,967,098.95					-10,967,098.95	0.00	0.00								
90 E-Rimbursements	-3,424,308.45					-1,781,600.01	-5,974,840.19	-5,974,840.19								
97 Revolving Fund Advance	500,000.00					-500,000.00	0.00	0.00								
98 Advance to SRF	300,000.00					-300,000.00	0.00	0.00								
Item 5555-0001-001 Chp 21/PY																
<b>State Ops FY ___ / ___</b>																
10 A-Registrations	4,084,368.09					1,235,550.21	74,046.05	74,046.05				74,046.05				
20 B-Evaluations	862,301.97					130,777.97	29,630.04	29,630.04				29,630.04				
30.01 C-Administration	1,428,793.73					-1,507,507.90	-74,812.83	-74,812.83				-74,812.83				
30.02 D-Distributed Admin	-1,428,793.73					1,507,507.90	74,812.83	74,812.83				74,812.83				
99 Clearing Account	-5,067,167.35					5,393,521.22	0.00	0.00				0.00				
90 E-Rimbursements	-1,334,785.96					1,840,313.97	65,039.87	65,039.87				65,039.87				
97 Revolving Fund Advance	-500,000.00					500,000.00	0.00	0.00								
98 Advance to SRF	-200,000.00					200,000.00	0.00	0.00								
Item 5555-0001-001 Chp 33/PPY																
<b>State Ops FY ___ / ___</b>																
10 A-Registrations	62,999.69					-208,055.50	-145,055.81	-145,055.81				-145,055.81				
20 B-Evaluations	5,831.61					-22,117.68	-16,286.07	-16,286.07				-16,286.07				
30.01 C-Administration	39,004.69					-28,835.57	10,169.12	10,169.12				10,169.12				
30.02 D-Distributed Admin	-39,004.69					28,835.57	-10,169.12	-10,169.12				-10,169.12				
99 Clearing Account	-172,766.73					172,766.73	0.00	0.00				0.00				
90 E-Rimbursements	-190.88					48,261.48	48,070.60	48,070.60				48,070.60				
Revenue - Current Year	-45,091.73					-222.77	-45,314.50	-45,314.50				-45,314.50				
Refunds to Reverted Approp	-4,893.35						-4,893.35	-4,893.35				-4,893.35				
SCO - GAAP Assessments																200.45
DOF - FSCU Assessments																600.50
Fl\$Cal Assessments																10,000.00
<b>TOTAL</b>	<b>36,573,004.62</b>	<b>0.00</b>	<b>1,715,368.07</b>	<b>0.00</b>	<b>(768,931.73)</b>	<b>1,495,026.29</b>	<b>39,014,467.25</b>	<b>44,984,070.61</b>	<b>-5,974,840.19</b>	<b>-45,314.50</b>	<b>-4,893.35</b>	<b>55,444.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,800.95</b>

**SAM – RECONCILIATIONS AND REPORTS**

(Revised 03/14)

<p align="center"><b>Agency Name and Number</b>  <b>Fund Name and Number</b>  <b>RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER</b>  <b>Fiscal Year Ending June 30, 20XX</b></p>	
Column	Description
A	<p>Transactions Per Controller - Enter from the "Expend/Revenue" column of the Controller's Agency Reconciliation Report at June 30, 20XX.</p> <p>Enter the Revolving Fund Advance and Service Revolving Fund Advance from the "Advance" column of the Controller's Agency Reconciliation Report.</p> <p>Enter the amounts for the prior year advances from last year's Report 15.</p>
B	<p>Reverse prior year Adjustments to Controller's Accounts. Enter reversal of last year's Report 15, Column E, Adjustments to Controller's Accounts.</p>
C	<p>Reverse prior year Accruals. Enter reversal of last year's Report 15, Column F, Accruals.</p>
D	<p>Reverse PY Corrections Made by Controller's. Enter reversal of any prior year corrections made by SCO to Report No. 1, Report of Accruals to Controller's Accounts and Report No. 3, Adjustments to Controller's Accounts.</p>
E	<p>Current year Adjustments to Controller's Accounts. Enter from Report No. 3, Adjustments to Controller's Account.</p>
F	<p>Current year Accruals. Enter from Report No. 2, Accrual Worksheet. Use amounts from the last column of Report No. 2 titled "Net Total Accruals Per Agency" and use opposite sign.</p>
G	<p>The total of columns A through F must equal the total of columns H through O.</p>
H - O	<p>Columns H through O must agree with the corresponding nominal accounts, 8000 and 9000 series accounts, on the Pre-Closing Trial Balance, Report No. 7.</p> <p>Use additional columns to identify other accounts as necessary.</p> <p>See 7962 Illustration 1 for detail.</p>
P	<p>Statewide Assessments include assessments for (1) SCO reporting for the Comprehensive Annual Report (GAAP reporting); (2) Finance, Fiscal Systems and Consulting Unit; and (3) Financial Information System for California.</p> <p>The Fund Administrator will record and report Statewide Assessments. Obtain amounts from Controller's Journal Entries for these assessments which will display the organization code of the department assessing the charge (e.g., 0840 for SCO, 8860 for Finance.) Do not include statewide assessments for charges recorded against your department's organization code, as these types of assessments are charged to your department's appropriations (e.g., Pro Rata.)</p> <p>CALSTARS departments which submit manual year-end reports will report statewide assessments in Column P. The statewide assessments in Column P will be independent of other figures on Report 15. The total of Column H, Appropriation Expenditures must agree to total expenditures (GL 9000) on the Pre-Closing Trial Balance (Report No. 7). CALSTARS departments should refer to the CALSTARS Procedure Manual for detailed instructions on how to record the transactions.</p> <p>Non-CALSTARS departments will report statewide assessments as expenditures in Column H, Appropriation Expenditures. Total appropriation expenditures on Report 15 must agree to total expenditures on Report 7, the Pre-Closing Trial Balance.</p>

**LOST OR DESTROYED WARRANTS****8426.1**

(Revised 3/14)

Departments will use a Request for Duplicate Controller's Warrant/Stop Payment form, STD. 435, to request a duplicate warrant to replace a lost or destroyed warrant. See 8426.1 Illustration. Departments will not issue an office revolving fund check to replace a lost or destroyed warrant except for a payroll warrant.

The STD. 435 is a three page form including:

Page 1 - The legal affidavit requesting a duplicate warrant.

Page 2 - Instructions to the payee.

Page 3 - An optional agency notification of duplicate warrant issued and mailed.

The department that authorized the original warrant (authorizing department) will complete the top portion of the STD. 435. The pertinent data should be typed or legibly printed. If the information is not legible, SCO will return the form to the department.

The authorizing department will mail STD. 435 to the payee to complete the certification. The warrant payee will complete and mail STD. 435 to the SCO, Division of Administration and Disbursements.

The authorizing department may fax a STD. 435 to the payee with instructions that the payee complete the form in non-black, ball point ink. This is to ensure that the SCO receives STD. 435 with original signatures. If it cannot be ascertained whether an original signature is affixed to STD. 435, SCO will return the form to the authorizing department.

Upon receipt of the properly executed STD. 435, SCO will verify the status of the original warrant.

- a. If the warrant has been cashed, SCO will send a photocopy (front and back) with STD. 435 to the authorizing department.
- b. If the warrant is still outstanding, SCO will place a stop payment on the original warrant and issue a duplicate warrant within 7 working days. The duplicate warrant will be mailed directly to the payee.

If the authorizing department wants notification that the duplicate warrant was issued and mailed, the authorizing department must complete page 3 of STD. 435, Agency Acknowledgement of Issuance of Duplicate Warrant. The SCO will date stamp the acknowledgment when the duplicate warrant is issued and mailed to the payee and forward it to the authorizing department.

In cases of theft, the authorizing department will complete STD. 435 as instructed above. The authorizing department will mail or fax STD. 435 to the payee and fax a copy to SCO. A stop payment will be placed immediately to prevent redemption of the original warrant. It is incumbent upon the authorizing department to instruct the payee that if the original warrant is recovered, it is **not** to be cashed. The original warrant will not clear the banking system. Use this process only when the payee has reported theft of a warrant. Must call SCO at 916-445-3903 to place immediate stop and for fax number.

See Government Code Sections 17090-97 regarding lost or destroyed warrants.

**SAM—DISBURSEMENTS**

STATE OF CALIFORNIA - CONTROLLER'S OFFICE

**REQUEST FOR DUPLICATE CONTROLLER'S WARRANT / STOP PAYMENT**

STD 435 (REV. 1/2014) Page 1

DATE REQUESTED	AGENCY TELEPHONE NUMBER	WARRANT NUMBER
REQUESTING AGENCY	UNIT / SECTION	DATE ISSUED (MM-DD-YY)
IDENTIFICATION NUMBER		AMOUNT (Net Only)
NAME (Exactly as it appears on warrant)		FUND NUMBER

NAME ADDRESS AND ZIP CODE	<b>SCO USE ONLY</b>	
	STATUS	
	EFFECTIVE STOP DATE	
	REPLACEMENT NUMBER	
	REPLACEMENT DATE	

RETURN TO: State Controller's Office, Administration and Disbursements Division - Post Issuance Unit  
P.O. Box 942850, Sacramento, California 94250-5871

**IMPORTANT! SEE INSTRUCTIONS (on Page 2)**

I, \_\_\_\_\_

**Mailing**

Address: \_\_\_\_\_ STREET \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

certify or declare:

That the State of California Controller's warrant described above was  never received;  lost/destroyed;  
 stolen on or about \_\_\_\_\_ (give date, including year), under the following circumstances:

That declarant is the owner or custodian of said warrant, has not cashed or transferred same, and is entitled to possession thereof; or the corporation, partnership, or government agency in whose behalf declarant makes this application, is the owner or custodian, has not cashed or transferred same, and is entitled to possession thereof.

(If a corporation is owner or custodian) That declarant is an officer, to wit \_\_\_\_\_ TITLE \_\_\_\_\_

of, \_\_\_\_\_, a corporation and is authorized to make this application and enter into the indemnity agreement provided herein on behalf of said corporation.

Application is made to the State Controller to issue a duplicate warrant in lieu of said original warrant, and declarant, or partnership or corporation in whose behalf he applies, agrees to indemnify and hold harmless the State, its officers and employees, from any loss resulting from the issuance of said duplicate warrant. (This indemnity agreement is not applicable if the payee of the lost or destroyed warrant is any governmental agency or officer thereof; or if the State of California, agency or officer thereof, is owner or custodian.)

I/We certify (or declare) under penalty of perjury that the foregoing is true and correct.

SIGNATURE OF DECLARANT(S)	DATE SIGNED
1. _____	DATE SIGNED
2. _____	
TITLE (if signing for Corporation, Partnership or Government agency)	
CORPORATION, PARTNERSHIP OR GOVERNMENT AGENCY NAME (if applicable)	
DAYTIME TELEPHONE NUMBER (include Area Code)	

## SAM—DISBURSEMENTS

STATE OF CALIFORNIA - CONTROLLER'S OFFICE

### REQUEST FOR DUPLICATE CONTROLLER'S WARRANT / STOP PAYMENT

STD 435 (REV. 1/2014) Page 2

#### INSTRUCTIONS

1. The completion of this application will enable the State Controller to send you a duplicate warrant to replace the original which was reported as never received, lost/destroyed, or stolen. If you receive the original warrant prior to completing this application: cash the original warrant and destroy this application.
2. **IMPORTANT:** For your records, please make a copy of Page 1 or note the warrant number, date issued, amount, and agency telephone number.
3. Inquiries can be made to the requesting agency. See top of Page 1, AGENCY TELEPHONE NUMBER.
4. Please fill out the application carefully and completely. All blanks must be filled. An individual applying in his/her own behalf need not show his/her title, or name of firm, corporation, or governmental agency. If the warrant is drawn to more than one payee, each must sign the application exactly as the name appeared on the original warrant. See Page 1, NAME (Exactly as it appears on warrant).
5. Once the application has been signed and returned to the State Controller's Office, **DO NOT CASH THE ORIGINAL WARRANT.** If the original warrant is presented for payment, it will not clear through the banking system, and processing charges may result. The original warrant is invalid. Please destroy if received or recovered.
6. After completion, mail all original pages to:  
State Controller's Office  
Administration and Disbursements Division - Post Issuance Unit  
P.O. Box 942850  
Sacramento, CA 94250-5871

#### INSTRUCCIONES

1. El completo de esta solicitud permitirá al Contralor del Estado enviarle un cheque duplicado para substituir el original que fue reportado como nunca recibido, perdido/destruido, o robado. Si usted recibe el cheque original antes de llenar esta solicitud: cobre el cheque original y destruya esta solicitud.
2. **IMPORTANTE:** Para su expediente, por favor haga una copia de página 1 (Page 1) o anote el número del cheque (WARRANT NUMBER), fecha (DATE ISSUED), cantidad (AMOUNT), y número de teléfono de la agencia (AGENCY TELEPHONE NUMBER).
3. Preguntas se pueden dirigir a la agencia. Vea parte superior de Page 1, AGENCY TELEPHONE NUMBER.
4. Por favor complete la solicitud cuidadosamente y totalmente. Todos los espacios en blanco deben ser llenados. Si el beneficiario aplica por si mismo, no necesita demostrar su título, el nombre de la corporación, o de la agencia gubernamental. Si el cheque esta a nombre de más de un beneficiario, cada uno debe firmar la solicitud exactamente como apareció el nombre en el cheque original. Vea Page 1, NAME (Exactly as it appears on warrant).
5. Una vez que la solicitud a sido firmada y regresada a State Controller's Office, **NO COBRE EL CHEQUE ORIGINAL.** Si el cheque original es presentado por pago, no sera pagado a través del sistema bancario, y cargos por el proceso pueden resultar. El cheque original es nulo. Por favor destruya si es recibido o recuperado.
6. Después de completar, envíe todas las páginas originales a:  
State Controller's Office  
Administration and Disbursements Division - Post Issuance Unit  
P.O. Box 942850  
Sacramento, CA 94250-5871

**SAM—DISBURSEMENTS**

STATE OF CALIFORNIA - CONTROLLER'S OFFICE

**REQUEST FOR DUPLICATE CONTROLLER'S WARRANT / STOP PAYMENT**

STD 435 (REV. 1/2014) Page 3

**(This form is to completed by the Requesting Agency)**

WARRANT NUMBER
DATE ISSUED (MM-DD-YY)
AMOUNT (Net Only)

NAME (Exactly as it appears on warrant)	
NAME	
ADDRESS	
AND ZIP CODE	

The State Controller's Office issued and mailed a duplicate warrant to the payee listed above on \_\_\_\_\_

AGENCY ADDRESS (Required):
----------------------------

## SAM—DISBURSEMENTS

### PREPARATION OF PLAN OF FINANCIAL ADJUSTMENT

8452.1

(Revised 3/14)

Government Code Section 11251 is the general statute that authorizes the use of a PFA. Other statutes which authorize the use of a PFA for specific funds are: Government Code Section 16365 for the Federal Trust Fund; Education Code Section 12060 for the Vocational Education Federal Fund; and Health and Safety Code Section 100390 for the Public Health Federal Fund.

The format to be used for a general PFA is contained in SAM Section 8452.1 Illustration 1; and for the Federal Trust Fund, SAM Section 8452.1 Illustration 2. Each PFA must follow this format. Of course, the statute references, funds, and appropriations will vary. Also, each PFA requested under Government Code Section 11251 should request approval only from the State Controller.

The following items are to be included in a PFA:

1. The first paragraph should include a request for approval of PFA, and a statement of the period of time for which PFA is to be effective. This period of time can be for a limited period (one, two, three years) or it can be continuous from year-to-year as SAM Section 8452.1 Illustration 1 indicates. Departments should review their PFA each year and cancel those PFA which are no longer needed by notifying SCO, in all cases, and DOF only for those requiring their approval.
2. Identify the funds and/or appropriations covered by PFA. If PFA is to be continuous and one of the appropriations covered by the plan is appropriated yearly, care should be taken to identify the yearly appropriation and not the specific appropriation of a particular year. For example, the ten digit item code (\_\_\_\_ - \_\_\_\_ - \_\_\_\_ ) numbers of a support appropriation should be used to identify a department's yearly support appropriation and not the year and chapter number of the current budget act. If the appropriation covered is made by other than budget act legislation, the year and chapter must be stated.
3. Also to be included is a declaration by the department that a cost allocation plan will be used to allocate the costs covered by the PFA. A description of the cost allocation plan and the types of costs covered must be filed with the State Controller. Those departments that have more than one PFA only need to file one cost allocation plan description unless a different plan is utilized for each different PFA. The description should include the type of costs being allocated and the methodology used to allocate the costs. Refer to SAM Section 9205 through 9228 for guidelines on allocating costs. Although these sections refer to allocating line-item costs to programs, the same principles apply to allocating shared costs between funds and/or appropriations.
4. The frequency of transfer requests between the funds and/or appropriations covered by PFA must be included. Transfers must be made monthly. The period covered by the transfer must be clearly stated. For example, if an estimated transfer is submitted for July, it must indicate JULY ESTIMATES. When the estimate is cleared, the transfer request must indicate JULY ACTUAL.

## SAM—DISBURSEMENTS

### 8452.1 Illustration 1

State Controller  
Division of Accounting  
3301 C Street, Suite 506  
Sacramento, CA 95816

Attention: \_\_\_\_\_, Chief

(Department/Board/Commission)  
(address)

PLAN OF FINANCIAL ADJUSTMENT (No. \_\_\_\_\_)

We request that you approve the following Plan of Financial Adjustment (PFA) under Government Code Section 11251 to begin \_\_\_\_\_ and to continue until \_\_\_\_\_, unless amended or rescinded.

1. As used herein, the following terms have the meanings set forth below:
  - a. "Agency" means the Department of \_\_\_\_\_.
  - b. "Primary Appropriation" means the main Budget Act appropriation for the support of the Department (e.g., Item \_\_\_\_\_).
  - c. "Special Appropriation" means any appropriation other than the main support appropriation in the Budget Act or an appropriation from other legislation (if Budget Act Special Appropriation, state item \_\_\_\_\_; if other legislation, state Chapter \_\_\_\_\_, Statutes of \_\_\_\_\_).
  - d. "Covered Expenditures" means the expenditure incurred by the department properly chargeable to the Primary Appropriation or Special Appropriations.
2. All covered expenditures may be paid, in the first instance, from the Primary Appropriation.
3. On the basis of data set forth in the records maintained by the Agency and in accordance with the plan of cost allocation employed by it, the Agency will determine and record the amounts expended from the Primary Appropriation that are properly chargeable to the Primary Appropriation or Special Appropriations.
4. Once a month, the department will file a request with the State Controller to transfer from the Primary Appropriation as established under "1," above, an amount which equals expenditures determined under "3," above which are chargeable to the Special Appropriations.
5. At any time after the end of a period covered by previous requests for transfer of funds, the Agency may file with the State Controller requests for transfer to make final adjustments after the close of such period.
6. Requests for transfer under this plan will be accompanied by such supporting detail as may be normally required by the State Controller.

**SAM—DISBURSEMENTS**

Requests for transfers under this plan will be addressed to the State Controller's Office, Division of Accounting, 3301 C Street, Suite 506, Sacramento, CA 95816, and be certified in the following language:

I hereby certify under penalty of perjury that I am duly appointed, qualified and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act or other statute pertaining to the particular appropriation.

Approved by State Controller

By \_\_\_\_\_

(Signature) \_\_\_\_\_

Title \_\_\_\_\_

(Title) \_\_\_\_\_

Date \_\_\_\_\_

(Telephone) \_\_\_\_\_

Telephone \_\_\_\_\_

## SAM—DISBURSEMENTS

### 8452.1 Illustration 2

\_\_\_\_\_, Director  
Department of Finance  
(Appropriate Budget Unit)  
915 L Street  
Sacramento, CA 95814

Honorable \_\_\_\_\_  
State Controller  
Division of Accounting  
3301 C Street, Suite 506  
Sacramento, CA 95816

#### PLAN OF FINANCIAL ADJUSTMENT

We request that the State Controller and the Director of Finance approve this plan under provision of the Government Code Section 16365 for the Department of \_\_\_\_\_ to transfer and account for expenditure of Federal fund held in the Federal Trust Fund. The plan is to become effective July 1, 19\_\_\_\_, and to continue until amended or rescinded.

1. As used herein, the following terms have the meanings set forth below:

a. "Agency" means the Department of \_\_\_\_\_.

b. "Appropriation(s)" means the Agency's appropriation which is current during the period covered by a request for transfer hereunder and has in it the spending authority of the Federal funds covered by this plan. The appropriation(s) covered by this plan is (are):

Sample: Primary appropriation, General Fund. Note: If the plan is to cover several appropriations, an attachment may be used.

c. "Federal Trust Fund Accounts" means the specific accounts created in the Federal Trust Fund for holding of Federal funds as approved by the State Controller's Office and Department of Finance on Form AUD 10A.

d. "Covered Expenditures" means all expenditures which are properly chargeable to the Federal Trust Fund under b and c.

2. As authorized by Government Code Section 16365, all covered expenditures may be paid in the first instance from the appropriation(s) under 1.b. of this plan.

3. On the basis of data set forth in the records maintained by the Agency and in accordance with the plan of cost allocation employed by it, the Agency will determine and record the amounts expended from the Primary Appropriation that are properly chargeable to the Special Appropriations.

4. Monthly the Agency will file a request with the State Controller to transfer funds from the Federal Trust Fund or General Plan Account(s), either:

a. As an advance as authorized by Government Code Section 16365(b), an amount the Agency anticipates will be expended for the purpose of the Federal funds.

or

b. To reimburse the Appropriation(s) for expenditures made on behalf of the Federal Trust Fund Account(s).

**SAM—DISBURSEMENTS**

5. At any time after the end of a period covered by previous requests for transfer of funds, the Agency may file with the State Controller requests for transfer to make final adjustments after the close of such period.

6. Requests for transfers under this plan will be accompanied by such supporting detail as the Director of Finance and the State Controller may require.

Requests for transfers under this plan will be addressed to the State Controller's Office, Division of Accounting, 3301 C Street, Suite 506, Sacramento, CA 95816, and be certified in the following language:

I hereby certify under penalty of perjury that I am duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act or other statute pertaining to the particular appropriation.

Department of \_\_\_\_\_  
By \_\_\_\_\_  
Title \_\_\_\_\_  
Telephone \_\_\_\_\_

**APPROVALS:**

Approved by Director of Finance  
By \_\_\_\_\_  
Title \_\_\_\_\_  
Date \_\_\_\_\_  
Telephone \_\_\_\_\_

Approved by State Controller  
By \_\_\_\_\_  
Title \_\_\_\_\_  
Date \_\_\_\_\_  
Telephone \_\_\_\_\_

**ADVANCE PAYMENTS FOR REIMBURSEMENT SERVICES CONTRACTS**

**8453**

(Revised 3/14)

Charges for services to be performed by a state department may be paid in advance by the entity to receive such services. The department which performs the services will account for the payment as a reimbursement to their appropriation. Advance payments may be used to alleviate cash flow or collection problems. Terms of the advance payment must be specified in the reimbursement services contract.

**LOST, STOLEN, OR DESTROYED PROPERTY**

8643

(Revised 3/14)

Whenever property is lost, stolen, or destroyed, departments will prepare a Property Survey Report form, STD. 152. The department will adjust its property accounting records and retain the Property Survey Report as documentation. The report will contain:

1. A description of the events
2. Precautions to be taken to prevent repeat situations
3. A statement that the California Highway Patrol has been notified (Government Code Section 14613.7)

Losses of state property due to fraud or embezzlement will be reported to the Department of Finance (Finance), Office of State Audits and Evaluations and the California State Auditor's Office. See SAM section 20080. Employees will be charged with any loss and damages to state property due to their negligence or unauthorized use.

Department management must promptly investigate incidents involving loss, damage, or misuse of information assets. Departments shall immediately notify the California Highway Patrol upon discovery of all Information Technology security incidents and computer related crimes. See SAM Sections 5340.1 through 5340.4.

Each department having ownership responsibility for information must complete a Security Incident Report. The Security Incident Report, part of the State Information Management Manual, is available at [http://www.cio.ca.gov/Government/IT\\_Policy/SIMM.html](http://www.cio.ca.gov/Government/IT_Policy/SIMM.html). The report must be submitted to the California Information Security Office within ten working days of the department's becoming aware of an incident involving the theft of such information, including information stolen in conjunction with the theft of a computer or data storage device.

## SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

### GENERAL (Renumbered 2/65)

8700

Some special problems arise that are common to several agencies but do not have general application which would warrant provisions therefore in the standard entries and General Ledger accounts. In order that procedures may be standardized among agencies having such special problems, instructions are included here. Instructions on special problems arising in a single agency or a few agencies are not included. Such procedures are transmitted to agencies concerned by memorandum.

### REAL PROPERTY ACQUISITION (Revised 3/14)

8705

In most cases laws authorizing the acquisition of real property provide that such acquisitions be subject to the provisions of the Property Acquisition Law. In recent years many appropriations for the acquisition of real property also provide for construction, improvements, and equipment.

To facilitate accounting for acquisitions of real property subject to the Property Acquisition Law, the following procedure is prescribed:

1. The benefiting agency will record the entire amount of such appropriations in its allotment-expenditure accounts.
2. The benefiting agency will submit a working budget to the Department of Finance for the entire amount appropriated.
3. After approval by the Department of Finance, one copy of the working budget will be forwarded to the Accounting Section of the Department of General Services (DGS), where the amounts allotted for the acquisition of real property will be recorded.
4. All claims for the acquisition of real property will be filed by the Accounting Section and accounted by that section as decreases in memorandum allotment accounts. In preparing these claims the Accounting Section will prepare an extra copy of the [Claim Schedule, STD. 218](#), for the benefiting agency and will attach copies of all invoices. These copies of STD. 218 will be forwarded to the benefiting agencies after receipt by the Accounting Section of the Controller's Notice of Claim Paid, Form CO-I 02, and inclusive warrant numbers have been noted on the copy of STD. 218.
5. Upon receipt of their copies of the [Claim Schedule, STD. 218](#), the benefiting agencies shall record the expenditures in their accounts. Entries to the property accounts will be made at the same time and from the same source that expenditures are reflected in the accounts.
6. The records maintained by the DGS will be memorandum records only. Expenditures from these appropriations will not be reflected in expenditure statements of the DGS.
7. The benefiting agencies will be responsible for reconciling these appropriations with State Controller's Office accounts.
8. State agencies that acquire real property are required to provide information to DGS for inclusion in the Statewide Property Inventory (SPI) and routing to the Secretary of State Archives to be in compliance with [GC 11011.1-11011.21](#). For assistance in determining the appropriate documents to be submitted, contact RESD's SPI Unit at [SPIweb@dgs.ca.gov](mailto:SPIweb@dgs.ca.gov).

**SAM—MISCELLANEOUS ACCOUNTING PROCEDURES**

**BILLING FOR SERVICES OF EMPLOYEES PAID ON MONTHLY BASIS**

**8740**

(Revised 3/14)

Below is the formula for determining hourly rates when departments bill for services of employees paid on a monthly basis on or after January 1, 2014. The number of hours to be deducted for Saturdays, Sundays, holidays, and the state contribution for staff benefits are provided. Vacation, annual leave, personal leave program, sick leave, bereavement leave, informal time off, jury duty leave, military leave, furlough leave, and professional development leave will be compiled and averaged by the department for this computation.

This formula provides for billing only for hours actually worked. The formula does not include an amount for such costs as identifiable operating expenses incurred in rendering the service, charges for other than incidental use of equipment, overhead, and other costs. In addition, Workers' Compensation, Industrial Disability, Unemployment Compensation, and Life Insurance benefits are not included in the formula since these expenses can vary substantially among departments. However, such costs should be included in billing for services in accordance with SAM sections 8752.1 and 8758.

**HOURLY BILLING RATE CALCULATIONS**

CALENDAR YEAR	365 days x 8 hours =	2920
hrs. LESS DEDUCTIONS		
Saturdays	52 days x 8 hours =	416 hrs.
Sundays	52 days x 8 hours =	416 hrs.
Holidays	12 days x 8 hours =	96 hrs.
New Year's Day	Labor Day	
Martin Luther King Jr. Day	Veteran's Day	
President's Day	Thanksgiving Day	
Cesar Chavez Day	Day After Thanksgiving	
Memorial Day	Christmas Day	
Independence Day	Personal Holiday	
Other Absences (averages):		
Vacation/Annual Leave*		
Personal Leave Program (PLP)*		
Miscellaneous – Sick, Bereavement, Informal Time Off,		
Jury Duty, Military, Furlough Off, Professional Development Leave*		
Subtotal Vacation, PLP and Miscellaneous Absences		_____
TOTAL DEDUCTIONS (include all amounts calculated under Deductions)		_____
TOTAL ACTUAL WORKING TIME PER YEAR (2920 hrs. less —Total Deduction)		_____

\*Statewide data is not available. Each department, based on previous experience and expertise, must compile the information for Other Absences. Remember to calculate a separate average for each type of Other Absences (i.e. average vacation/annual leave, average PLP, and average miscellaneous absences).

**STATE'S STAFF BENEFIT CONTRIBUTION PERCENTAGES**

(Effective January 1, 2014)

Employee's Retirement	21.20	
OASDI	6.20	
Medicare	1.45	
Health, Vision, and Dental Benefits	14.86	
Total Percent	43.71 <sup>1/</sup>	

(Continued)

## SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

(Continued)

### BILLING FOR SERVICES OF EMPLOYEES PAID ON MONTHLY BASIS

8740 (Cont.1)

(Revised 3/14)

#### FORMULA FOR CALCULATING HOURLY BILLING RATE:

(Monthly Salary Rate x 1.4371) divided by  
("Total Actual Working Time per Year" divided by 12)

Note: Monthly Salary Rate should be adjusted as necessary to reflect (average) salary reductions for PLPs and furloughs.

#### Formula for calculating daily rate for 2,000 hours or less per year:

The number of working hours per month is not appropriate for employees not expected to work 2,000 hours per year, less vacation and sick leave. In such instances, an estimate of actual working time per month or year, considering average holiday, vacation, and sick leave should be used. For example, billing rates for academic year employees, such as college instructors, would be computed on the basis of the number of workdays in a year, less the average of sick leave usage. (Holidays and vacation are not considered in this instance since they are considered in determining the number of working days.)

Daily Rate = (Annual Salary Rate x 1.4371) divided by (Working Days per Year - Average Sick Leave Days Used per year)

Hourly Rate = Daily Rate divided by 8

1/Note: The 43.71 percent rate is applicable only to employees who are Miscellaneous Tier 1 members of the Public Employees' Retirement System. For those employees who are not Miscellaneous Tier 1 members, but who still belong to Social Security, their appropriate retirement contribution rate will be substituted for the 21.20 percent rate. Those employees who are not Miscellaneous Tier 1 members and who do not belong to Social Security will include their appropriate Medicare and retirement rates, and health, vision, and dental benefit rates. For example, the appropriate total rate for members of the Safety Retirement Category who do not belong to Social Security is 34.22 percent consisting of:

- (1) 17.91 percent for retirement contributions from the appropriations of the employing departments
- (2) 1.45 percent for Medicare
- (3) 14.86 percent for health, vision, and dental benefits

This 34.22 percent figure will be used in lieu of the 43.71 percent figure shown above. State departments with employee members in different retirement categories may use a composite employer contribution rate, based on department experience. Also, any department may use other rates for OASDI, Medicare, and health, vision, and dental benefits if more accurate rates can be determined from the actual experience of their operations.

**SAM—MISCELLANEOUS ACCOUNTING PROCEDURES**

**CENTRAL SERVICE COSTS**

**8753**

(Revised 3/14)

Central service costs are those amounts expended by central service departments and the Legislature for overall administration of state government and for providing centralized services to state departments. These functions are necessary for state operations and are centralized to provide efficient and consistent statewide policy and services. Central service departments are:

California State Auditor's Office	Legislative Counsel Bureau
California State Library	Legislature
California Department of Technology	Office of Administrative Law
Department of Finance	Office of Planning and Research
Department of Human Resources	Secretary of the California Health and Human Services Agency
Department of Justice	State Controller's Office
Financial Information System for California	State Personnel Board
Governor's Office	State Treasurer's Office
Health Benefits for Annuitants (Retired)	
Dental Benefits for Annuitants (Retired)	

Central service costs are funded by the General Fund and the Central Service Cost Recovery Fund appropriations made to each central service department. The central services benefit most funds/departments. For equity, Government Code sections 11270–11277 and 22883 provide for the sharing of central service costs by funds other than the General Fund and the Central Service Cost Recovery Fund. This cost sharing process is titled formally as "General Administrative Costs" but is known more commonly as "Pro Rata." See explanation in SAM section 8754.

In addition to administering the Pro Rata central service costs sharing, the Department of Finance, Fiscal Systems and Consulting Unit (FSCU), prepares a Statewide Cost Allocation Plan (SWCAP) each year. SWCAP is a cost allocation plan which apportions federally allowable central service costs to departments. Therefore, differences exist in the central service costs contained in the two plans.

(Continued)

**SAM—MISCELLANEOUS ACCOUNTING PROCEDURES**

(Continued)

**CENTRAL SERVICE COSTS**

**8753 (Cont. 1)**

(Revised 3/14)

The central service functions included in Pro Rata and SWCAP are listed below:

<b>Central Service Function</b>	<b>Central Service Plans</b>		
	<b>Pro Rata Only</b>	<b>SWCAP Only</b>	<b>Both</b>
Department of Finance:			
Audits			X
Budgets			X
California State Accounting and Reporting System (CALSTARS)		X	
California Department of Technology			X
State Controller's Office:			
Accounting			X
Claim Audits			X
Payroll			X
General Disbursements			X
Field Audits			X
Personnel/Payroll Systems and Development			X
State Treasurer's Office:			
Investment	X		
Banking			X
Cash Management and Trust Services			X
Financial Information System for California		X	
State Personnel Board			X
Department of Human Resources			X
Office of Administrative Law			X
California State Library			X
Health Benefits for Annuitants (Retired)			X
Dental Benefits for Annuitants (Retired)			X
Secretary of the California Health and Human Services Agency			X
California State Auditor's Office			X
Department of Justice		X	
Legislature	X		
Legislative Counsel Bureau	X		
Governor's Office	X		
Office of Planning and Research	X		

The costs of the above central services are apportioned on the basis of services provided. To do this, FSCU determines the most appropriate workload base for each central service. Actual workload units are accumulated for each department. Then, central service costs are apportioned to the departments/funds on the basis of these workload units.

## SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

### NONEMPLOYEE ACCOUNTS RECEIVABLE

8776.6

(Revised 3/14)

Each department will develop collection procedures that will assure prompt follow-up on receivables. Departments will use the following procedures and guidelines for the collection of amounts owed to the state from nonemployees. These procedures are in accordance with the Accounts Receivable Management Act as provided in Government Code (GC) sections 16580-16586.

#### Locating Debtor

When the address of the debtor is unknown, departments shall attempt to obtain a current address. Departments may utilize Internet search engines and/or a data research service. Departments should perform a cost benefit analysis to determine if procuring services to locate debtors would be cost beneficial. Another alternative is to request the debtor's address from the Department of Motor Vehicles by completing a Gov't Agency Request for Driver License/Identification Record Information form, INF 254. In order to use this alternative, the date of birth or driver's license/identification number of the debtor is required.

#### Collection Letters

Departments are advised to utilize collection practices that are cost effective and consistent with their program goals and legal authority. Three documented letters should be made to collect on nonemployee delinquent accounts. However, departments have the option of making one documented letter before proceeding to the discharge of accountability process for nonemployee accounts receivable of \$25 and under. Refer to the Discharge of Accountability section below for further information regarding the discharge of accountability process.

For the collection letter process, the department will send a sequence of three collection letters at a minimum of 30 day intervals. If a reply or payment is not received within 30 days after sending the first letter, the department will send a second letter. This follow-up letter will reference the original request for payment letter and will be stated in a stronger tone. If a response is still not received from the debtor, a third letter will be sent 30 days later. This last letter will include references to prior letters and will state what further actions, including collection fees, may be taken in the collection process.

#### Collection Fee

GC section 16583.1 allows departments to charge a reasonable fee, not to exceed the actual costs incurred by the department, to recover the department's collection costs on past due ARs.

If a department plans to recover costs pursuant to this section, departments should consider actual costs incurred, including, but not limited to, staff time to send out collection letters, postage, equipment costs, and contingency fees for private collectors.

Departments will record this fee as revenue, Source Code 162100, Delinquent Receivables – Cost Recoveries.

#### Collection Actions Review

If the three collection letters are unsuccessful, departments will prepare an analysis to determine what additional collection efforts should be made. The analysis should include a cost/benefit analysis of the collection actions listed below. Departments should initiate one or more of the following actions:

1. Offset Procedures—An offset, as the term indicates, is the interception and collection from amounts owed by other state departments to the debtor. For more offset information, see SAM section 8790.
2. Court Settlements—There may be instances where it would be cost effective for departments to seek court judgments against debtors. Departments should consider the possibility of filing action in small claims courts. For larger sums, department counsel should be consulted for advice.

(Continued)

## SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

(Continued)

### NONEMPLOYEE ACCOUNTS RECEIVABLE

8776.6 (Cont. 1)

(Revised 03/14)

3. Collection Agencies—Departments may consider contracting with another department that has a collection unit or with an outside collection agency.

The State Contracting Manual, the Public Contract Code section applicable to contracts for services, and GC section 19130 should be consulted when a department is considering contracting with a collection agency. Any contract made with a collection agency must specify that all funds collected on behalf of a department will be remitted to that department. The collection agency can then be paid in one of several ways for its services - by a set fee per collection, on an hourly basis, or on a percentage basis, in arrears, based on services rendered.

Prior to assigning the debt to a collection agency, departments are required by law to notify the debtor in writing at the address of record that the alleged AR debt will be turned over for private collection unless the debt is paid or appealed within a specified time period.

4. Sale of ARs—Departments are authorized to sell ARs to private persons or entities. Departments will record the net income from the sale in their accounting records. Specific accounting entries for the sale of ARs are detailed in SAM section 10536, Standard Entry No. 36.

Prior to selling the debt, departments are required by law to notify the debtor in writing, at the address of record, that the alleged AR debt will be turned over for private collection unless the debt is paid or appealed within a specified time period.

Departments will select the collection actions that are likely to generate the highest net income and do not compromise future state income collections. In addition, departments should consult with the Franchise Tax Board or any other state department that has successfully established an effective AR collection system to develop methods for improving their collection rate.

#### Discharge from Accountability

If all reasonable collection procedures do not result in payment, departments may request discharge from accountability of uncollectable amounts due from private entities. Departments will review their AR, no less than quarterly, to identify receivables for discharge. If departments have identified receivables for discharge, departments will file an [Application for Discharge from Accountability form, STD. 27](#), with the SCO, Division of Accounting and Reporting. Applications for Discharge from Accountability of uncollectable amounts of more than \$10,000 will be filed separately from applications for amounts of \$10,000 or less. The \$10,000 amount applies to the total of all amounts owed by the debtor, not to each invoice. The application for discharge shall include:

1. Statement of the nature of the amount due
2. Name(s) of the person(s) liable
3. Estimated cost of collection
4. Any other fact(s) supporting the request, including offset attempts (See SAM section 8790)
5. If the discharge from accountability is due to bankruptcy, the supporting documentation must include a copy of the court's final discharge of the debtor and evidence that the specific department is included in the petition for bankruptcy.
6. Signature, phone number, printed name, and title of person completing the [STD. 27](#)
7. Signature, printed name, and title of manager authorizing the [STD. 27](#)

The individual authorizing the Application for Discharge from Accountability should be at a level at least equivalent to that of manager of the accounting office.

(Continued)

## SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

(Continued)

### **NONEMPLOYEE ACCOUNTS RECEIVABLE**

**8776.6 (Cont. 2)**

(Revised 03/14)

For accounts receivable amounts of \$500 or less, GC section 13943.2 provides that upon written authorization by the California Victim Compensation and Government Claims Board (VCGCB), state departments may refrain from collecting amounts of \$500 or less. The \$500 limitation applies to the total of all amounts owed by the debtor, not to each invoice.

Departments must request approval from the VCGCB for the authorization to discharge from accountability for collecting accounts receivable of \$500 or less. When requesting approval from the VCGCB, departments must certify the following in their letter:

1. Attempts to collect these ARs are in accordance with SAM section 8776.6
2. Will discharge only those debts that have been determined uncollectible or it is not cost beneficial to continue pursuing collection
3. Understands the discharge from accountability does not release the debtor from the debt owed to the state

An example of what should be included in the request letter is available on the Accounts Receivable Toolkit at: <http://www.dof.ca.gov/accounting/fscu/>. Questions regarding this authorization should be directed to the VCGCB, Government Claims Program, at (916) 491-3700 or toll free (800) 955-0045. Departments who do not obtain approval from the VCGCB shall apply for discharge from accountability with the SCO, as indicated above.

The California State Universities must refer to Education Code section 89750.5 for application limitations.

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CERTIFICATION	
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