

## SAM – REVISION SUMMARY 437

Revisions to SAM sections are provided after the summary table below, and are indicated with the “track changes” display through the revised text on all revised SAM pages. Highlighted content indicates newly added information to the SAM chapter. “Track Changes” are not inserted for format changes.

**\*\* Follow the link to the revised SAM Chapter \*\***

CHAPTER/ SECTION	SUMMARY
<a href="#"><u>CHAPTER 1</u></a>	
<b>Section 0030</b>	Ministerial changes to SAM Authors.
<a href="#"><u>CHAPTER 1300</u></a>	
<b>Section 1323.1</b>	Amends SAM to provide for lease options on competitively bid leases
<a href="#"><u>CHAPTER 4800</u></a>	
<b>Chapter 4800 TOC</b>	Table of Contents revised to remove SAM Section 4832 and revise Section name for SAM Section 4819.41
<b>Section 4819.41</b>	Policy was updated to ensure Agency/state entity procurements comply with policies and help identify which entity (Delegated, DGS or CDT) has procurement authority over the procurement. Section renamed to “Certification of Compliance with IT Policies”.
<b>Section 4832</b>	Policy was updated to remove duplicative language found in SAM Section 4819.41.
<a href="#"><u>CHAPTER 4900</u></a>	
<b>Section 4903.2</b>	Per TL 17-01, policy updated to include updated cost information required annually in the submission of the information Technology Cost Report (SIMM 55).
<b>Sections 4989, 4989.1, 4989.2, 4989.3</b>	Per TL 17-02, policy updated to include language regarding delegation of authority to acquire desktop and mobile computing commodities necessary to support their programmatic functions and business needs. This includes acquiring commodities to support increased staffing, as well as the ongoing replacement of obsolete or nonfunctioning devices.
<a href="#"><u>CHAPTER 8000</u></a>	
<b>Section 8001</b>	Revised to clarify the purpose and structure of the Centralized State Treasury System. Updated hyperlinks and minor edits.
<b>Section 8003</b>	Updated the process for reporting the receipt of federal funds to the State Treasurer’s Office and the forms that need to be submitted.
<b>Section 8030</b>	Updated instructions on how to deposit funds in the form of electronic fund transfer and credit card payments, and minor edits.
<b>Section 8032.5</b>	Minor edits.
<b>Section 8043</b>	Revised to clarify dishonored checks and instructions on depository requirements, timing for buyback of dishonored checks, and the tracking and required reporting of dishonored checks to the State Treasurer’s Office. Provided additional details on how reporting requirements have changed depending on whether the department pre-sorts checks or not.

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<b>Section 8091</b>	Revised to clarify the timeframe for deposits within certain dollar amounts and the forms that need to be submitted.
<b><u><a href="#">CHAPTER 8700</a></u></b>	
<b>Section 8740</b>	Revised to update the state employees billing rates for 2017.

**SAM—INTRODUCTION**

**SAM PUBLICATIONS AND CONTACTS**  
(Revised 9/2016)

**0030** (Cont. 3)

<b>CHAPTER/ SECTIONS</b>	<b>DEPT.</b>	<b>RESOURCES</b>	<b>CONTACT INFORMATION</b>
<u>1330 Facilities Management Division</u>	<u>General Services, Facilities management Division</u>	<a href="http://www.dgs.ca.gov/fmd">www.dgs.ca.gov/fmd</a>	<u>Nancy Galindo</u> <a href="mailto:nancy.galindo@dgs.ca.gov">nancy.galindo@dgs.ca.gov</a> <u>916-441-9668</u>
1450-1452.3 Division of the State Architect (DSA)	General Services, Division of the State Architect (DSA)	<a href="http://www.dgs.ca.gov/dsa">www.dgs.ca.gov/dsa</a>	Linda Heckert-Crough <a href="mailto:Linda.heckertcrough@dgs.ca.gov">Linda.heckertcrough@dgs.ca.gov</a> 916-324-5900 Bo Nishimura <a href="mailto:Bo.nishimura@dgs.ca.gov">Bo.nishimura@dgs.ca.gov</a> 916-324-5792
1600 Records Management	California Secretary of State (SOS)	<a href="http://www.sos.ca.gov">www.sos.ca.gov</a>	Rebecca Wendt <a href="mailto:Rebecca.wendt@sos.ca.gov">Rebecca.wendt@sos.ca.gov</a> 916-651-8420 Jenny Chakonova <a href="mailto:Jenny.chakonova@sos.ca.gov">Jenny.chakonova@sos.ca.gov</a> Sydney Bailey <a href="mailto:Sydney.bailey@sos.ca.gov">Sydney.bailey@sos.ca.gov</a>
1700 Forms Management	General Services, Office of <u>State Publishing Strategy e-Planning, Policy &amp; Research</u>	<a href="https://www.apps.dgs.ca.gov/StatewideFormsWeb/Forms.aspx">https://www.apps.dgs.ca.gov/StatewideFormsWeb/Forms.aspx</a>	Shelley Nishikawa <a href="mailto:Shelley.nishikawa@dgs.ca.gov">Shelley.nishikawa@dgs.ca.gov</a> 916-375-4859
1800-1805.4 Energy and Sustainability	General Services, Office of Sustainability	<ul style="list-style-type: none"> <li>• <a href="https://www.apps.dgs.ca.gov/EnergyAlertSubscribe/EnergyAlertSubscribe.aspx">https://www.apps.dgs.ca.gov/EnergyAlertSubscribe/EnergyAlertSubscribe.aspx</a></li> <li>• <a href="http://www.documents.dgs.ca.gov/osp/sam/memos/M09_04a2.pdf">http://www.documents.dgs.ca.gov/osp/sam/memos/M09_04a2.pdf</a></li> <li>• <a href="http://www.documents.dgs.ca.gov/osp/sam/memos/M09_04a3.pdf">http://www.documents.dgs.ca.gov/osp/sam/memos/M09_04a3.pdf</a></li> <li>• <a href="http://www.documents.dgs.ca.gov/energy/elpb1.pdf">http://www.documents.dgs.ca.gov/energy/elpb1.pdf</a></li> </ul>	Office of Sustainability <a href="mailto:sustainability@dgs.ca.gov">sustainability@dgs.ca.gov</a>

## SAM – REAL ESTATE SERVICES DIVISION

### LEASES ON STATE PROPERTY

1323.1

(Revised 01/2017~~5~~)

AMB is the initial point of entry for real estate services. To request real estate services, ~~other than leasing of privately owned space~~, agencies submit a request via CRUISE. See Section 1300 and 1310.

#### ***Leasing State-Owned Real Property to Others.***

The Director of DGS, with the consent of the state agency concerned, may lease state-owned real property to others for a period not to exceed five years. Leases of state-owned property are required to reflect fair market rental, with certain exceptions. Leases of state-owned real property for radio and television purposes (telecommunications leases) and other specified uses may exceed the five-year limit. When space permits, agencies may request that space in state facilities be leased to financial institutions in order to provide for Automated Teller Machines.

#### ***General Competitive Bidding Requirement for Leases of State-Owned Property.***

Competitive bids shall be solicited for new leases or renewal of existing leases of state-owned real property, except for the following:

1. Leases where prior approval has been received from DGS to lease without solicitation and at a rental rate consistent with fair market value.
- 4.2. Renewal of a lease for up to three five-year extensions where prior approval has been received from DGS and at a rental rate consistent with fair market value.
3. Leases to nonprofit organizations and
- 2.4. Leases to governmental agencies.
- 3.5. Telecommunications leases.

#### ***Commercial Advertising Signs.***

There are restrictions regarding commercial advertising signs on state property. To obtain guidelines before entering into a lease for signage, clients may contact ~~Real Property Services~~ DGS.

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Note: Effective January 1, 2008, the Office of Information Security (Office) restructured and renumbered the content and moved SAM Sections 4840 – 4845 to SAM Sections 5300 – 5399. See also the Office's Government Online Responsible Information Management (GO RIM) Web site at [www.infosecurity.ca.gov](http://www.infosecurity.ca.gov) for statewide authority, standards, guidance, forms, and tools for information security activities.

**CHAPTER 4800 INDEX**

**Transferred ownership and content to SAM Section 5300 et seq.  
SECURITY AND RISK MANAGEMENT POLICY from SAM Section 4840.  
AGENCY/STATE ENTITY RESPONSIBILITIES from SAM Section 4841.  
RISK MANAGEMENT from SAM Section 4842.  
DISASTER RECOVERY PLANNING from SAM Section 4843.  
AGENCY INFORMATION SECURITY REPORTING REQUIREMENTS from SAM  
Section 4845.**

**Transferred the following SAM Sections:  
ACCESS TO INFORMATION BY THE OFFICE OF THE LEGISLATIVE ANALYST  
from SAM Section 4841.8 to SAM Section 4804.  
ACCESS TO INFORMATION BY THE CALIFORNIA STATE AUDITOR  
from SAM Section 4841.9 to SAM Section 4806.**

<b>STATE INFORMATION MANAGEMENT PRINCIPLES</b>	<b>4800</b>
<b>ACCESS TO INFORMATION BY THE OFFICE OF THE LEGISLATIVE ANALYST</b>	<b>4804</b>
<b>CALIFORNIA STATE AUDITOR</b>	<b>4806</b>
<b>STATUTORY PROVISIONS AND APPLICATION</b>	
<b>STATUTORY PROVISIONS</b>	<b>4810</b>
<b>AGENCY INFORMATION OFFICER AND STATE ENTITY CHIEF INFORMATION OFFICER RESPONSIBILITIES</b>	<b>4815</b>
<b>GENERAL</b>	<b>4819</b>
<b>Definitions</b>	<b>4819.2</b>
<b>State Information Management Authority And Responsibility</b>	<b>4819.3</b>
<b>Basic Policy</b>	<b>4819.31</b>

(Continued)

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**Chapter 4800 Index (Cont. 1)**

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**CERTIFICATION REQUIREMENTS**

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**PROCUREMENT CERTIFICATION/CERTIFICATION OF COMPLIANCE WITH IT POLICIES**

**4819.41**

(Revised ~~4/11/2017~~6)

A signed certification of compliance with state IT policies is required for all IT acquisitions of hardware, software, services, and IT Interagency agreements.

A certification is not required for:

~~procurements that cost \$100,000 or more and are in support of a development effort. Development is defined in SAM Section 4819.2 as "Activities or costs associated with the analysis, design, programming, data conversion, staff training, acquisition, and implementation of new IT applications." Procurements of hardware, software, and services (including interagency agreements) are included in this requirement.~~

A certification is not required for:

- a. ~~Procurements for less than \$100,000~~Acquisitions less than \$5,000;
- b. ~~Procurements limited only to maintenance services~~Projects, activities, or acquisition of telecommunications equipment used exclusively for voice communications;
- c. ~~Procurements in support of previously approved efforts. See SAM Section 4819.40~~Projects, activities, or acquisitions of Voice over Internet Protocol (VoIP) phone systems that are stand alone and do not interface with other systems on the network.;
- d. ~~Agencies/state entities are required to complete the certification form provided in SIMM Section 71B and adhere to the preparation instructions provided in SIMM Section 71A, this includes obtaining the required signatures prior to commencing work on an acquisition. Procurement of services associated with the Project Approval Lifecycle, provided the services are limited to supporting or conducting the analysis and/or preparing the applicable Project Approval Lifecycle Stage/Gate deliverable (SAM Sections 4927 and 4928); or~~
- e. ~~Procurements of excluded activities as described in SAM Section 4819.32.~~

The certification must be completed by the Agency/state entity that will directly utilize the procured goods or services. Certifications completed by Agency-affiliated state entities must be approved by their governing Agency if the total cost of the IT acquisition exceeds the Agency/state Entity's assigned Department of Technology Delegated Cost Threshold (as identified in SIMM Section 15) or \$1 million, whichever is lower. When an acquisition requires the approval of either the California Department of Technology (CDT) or the Department of General Services (DGS) the original signed certification must be submitted with the applicable transmittal document for each IT acquisition transaction (including requests to approve Non-Competitively Bid Justifications and Limited to Brand or Trade Name Statement). For audit and review purposes, a copy of the signed certification must be retained in the Agency/state entity's procurement file. When an acquisition is conducted under purchasing authority granted by the DGS, the original signed certification must be retained in the procurement file. ~~Agencies/state entities are required to complete the certification form provided in SIMM Section 71B and adhere to the preparation instructions provided in SIMM Section 71A, this includes obtaining the required signatures prior to commencing work on an acquisition, and the original signed certification must be included with the~~



~~transmittal of the procurement package to the procurement Agency/state entity or authority. For audit and review purposes, a copy of the signed certification must be retained in the procurement file. The required format for the certification is provided in SAM Section 4832.~~

**Rev. 433**

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**CERTIFICATION OF COMPLIANCE WITH POLICIES** **4832**

(Revised 6/2015)

The SAM Section 4819.41 specifies that signed certifications of compliance with the state's information technology (IT) policies must be included with the transmittal of certain procurement packages to the procurement Agency/state entity or authority. The required format of the certification is provided in SAM Section 4832, Illustration 1.

**Signature Authority** Certifications for procurements of \$100,000 or more MUST be signed by the Agency/state entity director or by a member of Agency/state entity management specifically designated by the director for this purpose.

As shown in 4832 Illustration 1, the certification must reference one of the following with respect to the justification and approval of the proposed procurement:

1. If the procurement is for a project approved by the Department of Technology, the project is currently under development, and the Post-Implementation Evaluation Report (PIER) has not yet been approved, provide the project number, the title, and approval date of the Stage 4 Project Readiness and Approval. If the procurement is the result of a non-reportable project, provide the project number, the title, and the date of the document indicating approval.
2. If the procurement is an Interagency agreement to procure services from a consolidated data center in support of multiple projects, it must be certified that: (1) the funding level is appropriate for the nature and scope of the services to be supplied; (2) the services are consistent with approved Project Approval Lifecycle (PAL) Stage/Gate deliverable and/or PIERs; and (3) project reporting for the various projects is current.

Submission of a PAL Stage/Gate deliverable to the Department of Technology or to the Agency/state entity director does not constitute project approval. Approval requires an approval letter from the Department of Technology or, for delegated projects, a document indicating approval by the Agency/state entity director or the director's designee.

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**Certification Requirements**

**~~CERTIFICATION OF COMPLIANCE WITH POLICIES  
PURSUANT TO SAM SECTIONS 4819.41 AND 4832~~**

~~I hereby certify that I am the Agency/state entity director or designee; that the matters described herein are in compliance with the criteria and procedures for IT prescribed in SAM; any acquisitions of new or enhanced IT capabilities are consistent with project justification approved by the Department of Technology, myself or my designee; and that the foregoing statements are true to the best of my knowledge and belief.~~

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~~(Date) \_\_\_\_\_ Signature and Title  
(Indicate Agency/state entity director or designee)~~

**JUSTIFICATION AND APPROVAL REFERENCE INFORMATION**

**~~Department of Technology approved Project Approval Lifecycle Stage/Gate deliverables~~**

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~~Department of Technology Project # \_\_\_\_\_ Approval Date \_\_\_\_\_~~

**~~Agency/state entity approved Project Approval Lifecycle Stage/Gate deliverables~~**

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~~Agency/state entity Project # \_\_\_\_\_ Approval Date \_\_\_\_\_~~

**DMCP**

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~~DMCP # \_\_\_\_\_ Approval Date \_\_\_\_\_~~

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~~Project Title \_\_\_\_\_~~

**Data Center IAA**

~~This is an interagency agreement to procure services from a consolidated data center it involves multiple projects, the funding level is appropriate, and the nature and scope of services to be supplied by the data center are consistent with the various approved Project Approval Lifecycle Stage/Gate deliverables and PIERS of this Agency/state entity, and the required project reporting associated with each active project is current.~~

## INFORMATION MANAGEMENT COSTS

4903.2

(Revised ~~60112/2015~~2017)

By February 1 of each year, ~~or on an annual basis, or~~ as instructed by the Department of Technology in [SIMM 05A](#), each Agency/state entity is required to summarize its actual and projected information technology costs, and telecommunications costs and information security costs (including the expenditure of federal grant funds for information security purposes), including, but not limited to, personnel, for the immediately preceding fiscal year and current fiscal year, showing current expenses and projected expenses for the current fiscal year.

The format and instructions for submittal required by the Department of Technology are specified in [SIMM Section 55](#).

## SAM – INFORMATION TECHNOLOGY (California Department of Technology)

### DESKTOP AND MOBILE COMPUTING POLICY

4989

(Revised ~~6/12/2015~~~~7/6~~)

The California Department of Technology ([Department of Technology](#)) delegates authority to acquire desktop and mobile ~~computer computing~~ commodities to Agencies/state entities that have submitted acceptable Technology Recovery Plans or Technology Recovery Plan certifications, maintain compliance with all applicable state IT security provisions as defined in SAM Sections [5300-5399](#), and have appropriate plans for the use of desktop and mobile computing commodities.

Under the Desktop and Mobile Computing Policy, Agencies/state entities are delegated the authority to acquire desktop and mobile computing commodities to support increased staffing, as well as the ongoing replacement of obsolete or nonfunctioning desktop and mobile computing commodities.

All acquisitions related to desktop and mobile computing must be consistent with the Agency/state entity's overall strategy for the use of information technology, as expressed in its current Agency Information Management Strategy (AIMS) (See SAM Sections 4900.2 - 4900.6). Agencies/state entities must ensure that the use of mobile computing devices will cost-effectively meet a significant business need and increase the efficiency of the Agency/state entity.

Many desktop and mobile computing commodities are targeted to consumers rather than business users. While these consumer-based commodities are effective as consumer devices, they may not be well-suited for many business uses. To ensure commodities support business productivity and enterprise capabilities, Agency/state entities must understand their security and architecture requirements and acquire the right tools to meet those requirements. Desktop and mobile computing configurations must make use of proven, "off-the-shelf" hardware and software and must support business productivity and enterprise capabilities such as:

- Enterprise Productivity (MS Office)
- Access to Corporate Servers (File/Print, Active Directory, etc.)
- Enterprise Class Applications (Geographic Information Systems, Enterprise Resource Planning, etc.)
- Enterprise Security (VPN, Active Directory Authentication, Multifactor Authentication, etc.)

The acquisition of new mobile computing devices for existing staff should replace existing desktop computers or mobile computing devices, not be purchased in addition to a desktop computer (for example a new laptop should replace a desktop computer). Additionally, the, not be purchased in addition to a desktop computer acquisition of new mobile phones should replace desk phones when practical. As such, the acquisition of mobile computing devices which result in a net increase to the Agency/state entities' overall desktop computer and mobile computing device inventory must be approved by the Department of Technology (see SIMM 47). Replacement of desktop and mobile computing commodities acquired as part of a previously approved IT project, as defined in SAM Section [4819.2](#), may be included in this policy as such commodities are

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incorporated into and are no longer distinguishable from the Agency/state entity's IT infrastructure.

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**DEFINITION OF DESKTOP AND MOBILE COMPUTING**

**4989.1**

(Revised ~~6/2/2015~~~~6/7~~)

**Communication** – For the purpose of interpreting this policy, communication is the requesting, sending, transmitting, or receiving of electronic data via cable, telephone wire, wireless, or other communication facility.

**Desktop and Mobile Computer Software** – Commercially licensed software necessary for the operation, use, and/or security of desktop and mobile computers.

**Desktop and Mobile Computer Supplies** – Consumable commodities used for data storage, printing, and/or other IT supplies as defined in SAM Section [4819.2](#).

**Desktop and Mobile Computing** – For the purposes of this policy, desktop and mobile computing is the use of desktop and mobile computing commodities in support of state Agency/state entity business operations.

**Desktop and Mobile Computing Commodities** – Hardware and software commonly required for most state employees to perform daily business transactions such as desktop computers, mobile computers (e.g., personal digital assistants, laptop computers, ~~smartphones~~), ~~mobile phones (e.g. cell phones, smartphones)~~, desktop and mobile computer software, servers, server software, peripheral devices (e.g., printers), supplies, and Local Area Network infrastructure.

**Desktop and Mobile Computing Servers** – Computer servers necessary for the operation, use, and/or security of desktop and mobile computers.

**Desktop and Mobile Server Software** – Commercially licensed server software necessary for the operation, use, and/or security of desktop and mobile computers.

**Desktop Computers** – Computing devices, generally designed to remain in a fixed location, that can connect by cable, telephone wire, wireless transmission, or via any Internet connection to an Agency/state entity's IT infrastructure and/or data systems.

**Information Technology Asset Management** – The effective tracking and managing of IT assets for an Agency/state entity's program and enterprise IT infrastructure and production systems, including the ability to identify and classify Agency/state entity-owned hardware and software, telecommunications, maintenance costs and expenditures, support requirements (e.g., state staff, vendor support), and the ongoing refresh activities necessary to maintain the Agency/state entity's IT assets.

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(Continued)

**DEFINITION OF DESKTOP AND MOBILE COMPUTING**

**4989.1 (Cont. 1)**

(Revised ~~6/2/2015~~~~67~~)

**Information Technology Infrastructure** – An Agency/state entity’s platform for the delivery of information to support Agency/state entity programs and management. Included in the infrastructure are equipment, software, communications, rules, and vision.

**Local Area Network (LAN)** – Two or more desktop or mobile computers at the same site connected by cable, telephone wire, wireless or other communication facility providing the ability to communicate or to access shared data storage, printers, or other desktop and mobile computing commodities.

**Mobile Computers** – Portable-computing devices that can connect by cable, telephone wire, wireless transmission, or via any Internet connection to an Agency/state entity’s IT infrastructure and/or data systems. The following devices are considered mobile computers:

**Laptop/Notebook** – A portable Personal Computer (PC) with a clamshell form factor that combines many desktop computer external components into a single device, such as display, speakers, keyboard, and pointing devices. These devices typically run standard PC operating systems. Laptop/Notebook category includes several variations and form factors which include the following:

**Clamshell** - traditional laptop/notebook form factor. All the same attributes/components of a PC, but with the keyboard and monitor attached, and of a size that enables for mobile use.

**Ultrabook** - laptops that are thinner with longer battery life and touchscreen, wireless display. The Ultrabook category includes 2-in-1 devices that have the ability to convert their look and feel from a traditional clamshell laptop to a tablet/slate. The conversion can be accomplished by detaching, sliding, folding, twisting, etc.

**Tablet/Slate**– A one-piece mobile computer usually equipped with a touchscreen and an on-screen, hide-able virtual keyboard. Touch is the primary user interface for a tablet/slate device. These devices are typically larger than smartphones and generally have larger screen size and greater computing capabilities. Tablet/Slate devices often have device-specific operating systems such as Apple IOS, Android, or Windows RT.

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(Continued)

**DEFINITION OF DESKTOP AND MOBILE COMPUTING**

**4989.1 (Cont. 2)**

(Revised ~~12/2015~~<sup>6/17</sup>)

**Remote Access** – The connection of an information asset from an off-site location to an information asset on state IT infrastructure.

**Mobile Phone** – A device that can make and receive telephone calls over a cellular network. Mobile phones include smartphone devices which are computing devices that provide advanced computing capability and connectivity, and run a complete operating system and platform for application developers and users to install and run more advanced applications. ~~The use of a mobile phone device must be approved by the Department of Technology prior to purchase (see [SIMM 48](#)).~~

**Wide Area Network (WAN)** – Two or more physical locations connected by cable, wire, or other wireless transmission, providing the ability to communicate between locations and/or Internet connectivity.

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**EXCLUSIONS**

4989.2

(Revised ~~12/2015~~<sup>67</sup>)

The following activities require prior approval from the Department of Technology and are excluded from the delegation authority to acquire desktop and mobile computing commodities. These activities must be treated in accordance with SAM Sections [4819.3 through 4819.42](#).

**IT Projects** – As defined in SAM Section [4819.2](#), beyond the acquisition, installation, and operation of **Desktop and Mobile Computing Policy** commodities as defined in this policy. The acquisition of desktop and mobile computing commodities required for an IT project, whether reportable or delegated, must be included within the project scope and acquired under the approved project's authority. Use of this policy to circumvent IT project reporting requirements or to make an otherwise reportable project fall within delegated thresholds is expressly prohibited.

**Budget Actions** – Any acquisition, maintenance, or support of desktop and mobile computing commodities which requires a Budget Change Proposal, a Budget Revision, or other budget action is not covered by the Desktop and Mobile Computing Policy. However, this policy may be used to acquire the standard complement of desktop and mobile computing commodities as approved by the Department of Finance for new positions.

**Specialized or Single-Purpose Systems** – Acquiring any specialized, single-purpose, non-modifiable system, such as computer-aided design systems, desktop publishing systems, programmer workbench systems, or artificial intelligence systems is excluded from the policy. However, software-based applications used on a general-purpose personal computer may be covered by the policy. For example, desktop publishing employing word processing, graphics, and page layout software packages on a general-purpose personal computer falls within this policy; desktop publishing employing a specialized computer system that has been developed and marketed for the sole purpose of doing desktop publishing does not. A specialized, single-purpose system that allows some connectivity to an Agency/state entity's existing systems, such as electronic mail, is still considered a specialized or single-purpose system for the purposes of this policy.

~~**Increase in Net Mobile Computing Devices** – Acquisition of mobile computers which result in a net increase to an Agency/state entity's overall Desktop Computer or Mobile Computing Device inventory must be approved by the Department of Technology prior to purchase (see SIMM 47).~~

~~**Wholesale Replacement or Upgrade of Existing Mobile Computing Devices** – Any Agency/state entity wholesale replacement or upgrade of existing mobile computing devices (i.e. Microsoft Surfaces to iPads). Agencies/state entities must verify that the number of current devices is equivalent to the number of new requested devices to validate that they are only replacing existing mobile computing devices.~~

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(Continued)

**EXCLUSIONS**

**4989.2 (Cont. 1)**

(Revised ~~12/2015~~<sup>6/17</sup>)

~~**Mobile Phone** – Acquisition of a mobile phone device, which result in an increase in a state entities allocation of mobile phones, must be approved by the Department of Technology prior to purchase (see SIMM 48).~~

**Infrastructure or Platform Migration** – Acquisitions associated with or mandated by a change in an Agency/state entity’s standard technical architecture for servers, desktops and/or mobile computing platforms are excluded from the policy. Migrating to a newer version within the existing standard’s product family is not considered an infrastructure or platform migration.

**Wide Area Networks (WAN)** – The acquisition, maintenance, or support of desktop and mobile computing commodities specifically to install or operate a WAN are excluded from the policy. These activities for WANs are considered IT projects, or components of IT projects, for the purposes of this policy. However, upgrading the capacity of a previously approved WAN project may fall within the definition of a previously approved project. (See SAM Section 4819.2: “Previously Approved Effort/Project”.)

While the acquisition of desktop and mobile computing commodities specifically for or required by the above-mentioned activities is specifically prohibited under this policy, existing desktop and mobile computing commodities purchased under this policy may be used for some of these purposes. For example, existing desktop computers purchased under this policy may be used in the development of a reportable IT project. Whenever an Agency/state entity is uncertain as to whether a proposed use of desktop and mobile computing commodities falls within the scope of this policy, it should seek a determination from the California Department of Technology.

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**AGENCY/STATE ENTITY ROLES AND RESPONSIBILITIES**

**4989.3**

(Revised ~~6/2/2015~~~~6/7~~)

**Management.** Day-to-day management responsibility for desktop and mobile computing configurations resides with the manager who has supervisory responsibility for the individual or individuals who use the products. The manager must ensure that the acquisition and use of desktop and mobile computing commodities support the accomplishment of Agency/state entity objectives and that the individual or individuals who will be using the products are trained in their use.

Each Agency/state entity must have a plan for the appropriate application of desktop and mobile computing. Each Agency/state entity must ensure that its plans are consistent with the Agency/state entity's information management standards, policies, and procedures and its IT infrastructure. Agency/state entity plans for implementing desktop and mobile computing must not preclude the implementation of other Agency/state entity's applications on the same configuration. Agencies/state entities are responsible for establishing desktop and mobile computing standard configurations, ensuring each acquisition made under this policy is consistent with those standards, and accurately tracking the costs associated with such acquisitions. In addition, Agencies/state entities are responsible for the creation and maintenance of IT assets inventories for commodities purchased under this policy.

Agency/state entity's management has a responsibility to establish standards of technical assistance in support of Local Area Network activities such as installation, configuration, problem-determination, maintenance, backup, recovery, and required activities beyond those normally associated with stand-alone desktop or mobile computers. Agencies/state entities are expected to maintain internal processes to ensure that any IT commodities acquired under the authority of this policy are compliant with all applicable hardware, software, and security standards for the Agency/state entity.

Agency/state entity management is responsible for taking appropriate action in the event of employee misuse of desktop and mobile computing technology or employee failure to comply with State and Agency/state entity policy governing the use of desktop and mobile computing.

(Continued)

**SAM – INFORMATION TECHNOLOGY  
(California Department of Technology)**

(Continued)

**AGENCY/STATE ENTITY ROLES AND RESPONSIBILITIES**

**4989.3 (Cont. 1)**

(Revised ~~6/2/2015~~~~67~~)

**Security.** Desktop and mobile computing environments owned by Agencies/state entities involve the risk of property loss, threats to privacy, and threats to the integrity of state operations. Accordingly, Agencies/state entities must be in compliance with all applicable provisions of the SAM and must implement appropriate safeguards to secure the Agency/state entity's desktop and mobile computing infrastructure.

Use of personally owned smartphones is restricted to devices that are compatible with the CA.Mail or the California Email Service, and are consistent with the Statewide Enterprise Architecture.

Current Agency/state entity Technology Recovery Plans or acceptable Technology Recovery Plan certifications must be on file at the Department of Technology.

Agencies/state entities that do not demonstrate effective compliance with the State's IT security policy and Business Continuity policy are not authorized to make any expenditures for desktop or mobile computing commodities until the Agency/state entity has complied. See SAM Sections [5300-5399](#).

**Desktop and Mobile Computing Coordinator.** In order to ensure ongoing IT asset management practices are followed, Agencies/state entities employing desktop and mobile computing should designate a unit or individual employee of the Agency/state entity as the Agency/state entity's Desktop and Mobile Computing Coordinator or equivalent function. The coordinator must be knowledgeable about (a) desktop and mobile computing configurations; (b) state-level and Agency/state entity policies for the use of desktop and mobile computing commodities; and (c) the relationship between desktop and mobile computing and other uses of IT within the Agency/state entity.

(Continued)

**SAM – INFORMATION TECHNOLOGY  
(California Department of Technology)**

(Continued)

**AGENCY/STATE ENTITY ROLES AND RESPONSIBILITIES**

**4989.3 (Cont. 2)**

(Revised ~~6/2/2015~~~~67~~)

The responsibilities of the coordinator should include:

1. Maintaining current specifications for the Agency/state entity's desktop and mobile computing commodity standards;
2. Assisting in the completion and review of any Desktop and Mobile Computing (DMCP) documents if required by the Agency/state entity's policies and procedures;
3. Coordinating the acquisition of desktop and mobile computing commodities;
4. Informing desktop and mobile computing users of available training and technical support capabilities; and
5. Maintaining continuing liaison with Agency/state entity IT management to ensure that: (a) proposed desktop and mobile computing applications are consistent with the Agency/state entity's established information management strategy and IT infrastructure, ~~and~~ (b) the use of desktop and mobile computing devices is clearly demonstrated and the devices will cost-effectively meet a significant business need and increase the efficiency of the state entity, and (c) desktop and mobile computing configurations can support the implementation of other Agency/state entity applications.

**SAM – INFORMATION TECHNOLOGY  
(California Department of Technology)**

**POLICY COMPLIANCE**  
(Revised [6/2015](#)~~2017~~)

**4989.8**

If the Department of Technology determines that an Agency/state entity's procedures or practices are not consistent with the Desktop and Mobile Computing Policy or with the Agency/state entity's own approved policy, delegation of approval authority will be rescinded and the Agency/state entity will be deemed not to have an approved Desktop and Mobile Computing Policy until such time as it can assure the Department of Technology of compliance with an approved policy.

## SAM -- CASH

### CENTRALIZED STATE TREASURY SYSTEM

8001

(Revised ~~09/2010~~ 01/2017)

~~Except when otherwise authorized by the Director of Finance or unless deposited directly in the State Treasury, all money in the possession of or controlled by any department will be deposited in the Centralized State Treasury System (CTS), subject to disbursement upon order of the department.~~

The [Centralized State Treasury System \(CTS\)](#) is a system, authorized by Government Code [Section 16305](#), whereby state moneys are deposited in specified ~~local~~ banks for credit to central accounts of the State Treasurer's Office (STO). [These banks have been authorized by the State Treasurer to receive deposits from departments for credit to the State Treasurer's demand deposit account at the institution. The purpose of the CTS is to maximize the earning of interest consistent with safe and prudent treasury management and to assure that depository banks provide the state with proper and adequate security for deposits of state moneys.](#)

[All money in the possession of any department will be deposited in the CTS except when otherwise authorized by the Department of Finance, statute, or unless deposited directly into the State Treasury.](#)

~~Under this system, each~~ [When a deposit is made, the](#) depositing department notifies the STO [by submitting a Report of Deposit whenever a deposit is made. From such data, the STO maintains central accounts with respect to each approved depository.](#) Although deposits may be made at any branch of an approved depository, only one [demand deposit](#) account is maintained for each depository by the STO. The State Controller's Office (SCO) maintains accountability for [all](#) deposits by specific [CTS bank](#) account [\(also known as the agency checking account\)](#), ~~of the depositing department to be credited rather than by approved depository.~~

Withdrawals [from each department's CTS bank account](#) are made by checks drawn by the department and by [the](#) SCO transfers ~~from the bank account~~ to a state fund. ~~The~~ SCO sends statements of accounts at least monthly to each department with a CTS bank account. ~~The~~ STO maintains the online statewide Agency Paid System for departments to access and print images of their ~~agency department~~ checks. ~~The~~ system is updated daily and check data is retained for five years from the date paid. ~~To~~ obtain access to the Agency Paid System, departments shall complete the STO's User ID Assignment/Removal ~~F~~ form, STO-IP 130. ~~The~~ form and information can be obtained by contacting the STO Item Processing Section at [Item.Processing@Treasurer.ca.gov](mailto:Item.Processing@Treasurer.ca.gov).

~~The purpose of the CTS is to maximize the earning of interest consistent with safe and prudent treasury management and to assure that depository banks provide the state with proper and adequate security for deposits of state moneys.~~



## SAM — CASH

### RECEIPT OF FEDERAL FUNDS

8003

(Revised ~~06/2014~~ 01/2017)

Federal funds are awarded to departments by grant awards or letters of credit. Grant awards or letters of credit are a commitment certified by an authorized federal official, and ~~they are specify~~ specified by the ~~an~~ Account Identification Number, a Catalog of Federal Domestic Assistance numbers, and a dollar limit to a designated payee. A period of availability may also be specified. This information is used to obtain the federal funds.

The federal agency will advise the department of the reporting requirements and monitor the use of funds. Departments ~~will~~ must comply with federal agency requirements. ~~The department has and they have~~ the following responsibilities:

- Initiate fund requests according to the agreed upon terms and only when needed to meet actual and immediate disbursement needs.
- Funds ~~should~~ must be requested according to the terms in the grant or letter of credit and in accordance with federal law.
- Prepare and submit reports as required by the federal agency.
- Impose the same requirements on any sub-recipients.

See SAM sections 8010 through 8014 for information on the Cash Management Improvement Act.

The Financial Management Service ([FMS](#)) is a bureau of the U.S. Department of the Treasury and operates the Vendor Express Program. ~~As part~~ Within the ~~of~~ FMS, the Division of Payment Management ~~manages oversees~~ and operates federal payment systems, which ~~and~~ disburses the majority of all federal payments.

The majority of federal payments are requested through automated systems and received by electronic funds transfer. The ACH Vendor/Miscellaneous Payment Enrollment Form, ([SF 3881](#)) may be completed to enroll departments in the Vendor Express Program. The ~~SF 3881 form~~ allows use of the automated systems to request federal funds such as Payment Management System ([PMS](#)), Automated Standard Application for Payments ([ASAP](#)), and Vendor ~~Inquiry Invoicing Portal & Payment~~ Electronic Reporting System ([VIPERS](#)). Departments should complete the Agency Information (Federal) and Payee/Company Information (Department) sections of the form. The form should be sent to the State Treasurer's Office (STO) Financial Services Section at 915 Capitol Mall, Room 319, Sacramento, CA 95814 for recording with the depository bank. STO will return the completed original form to the department for submission to the federal agency.

Most federal funds are remitted to a fund on the Report to State Controller of Remittance to State Treasurer, Form CA-21. The original and one copy of the Form CA-21 should be sent to the STO Financial Services Section. See SAM section 8091 for guidance information ~~on~~ remittances to the STO.

## SAM — CASH

### DEPOSITS—INTRODUCTION

8030

(Revised ~~06/2012~~ [01/2017](#))

Departments ~~will~~ must comply with all ~~the following~~ applicable State Administrative Manual ([SAM](#)) sections regarding the preparation, depositing, reporting, and correction of deposits made into the ~~centralized~~ Centralized State Treasury System ([CTS](#)). It is imperative that departments report deposits in a timely and accurate manner in order to expedite the reconciliation of their departmental al accounts and to maximize interest earnings.

~~Departments will deposit their collected funds into the Treasurer's demand account at an approved depository bank. The department is then responsible for notifying the State Treasurer's Office ([STO](#)) of funds deposited by submitting the Treasurer's copy of the Report of Deposit form to the STO. Departments participating in the Electronic Deposit Form web application should reference SAM section 8033.4. The STO records valid deposits and submits a daily ~~record~~ file of all deposits received to the State Controller's Office ([SCO](#)) for posting to the individual department checking accounts. The SCO prepares the monthly Centralized Treasury Trust System Account Statements (bank statements) and distributes them to the departments following the end of the month. ~~For departments participating in the Electronic Deposit Form web application, see SAM section 8033.4.~~~~

Funds in the form of electronic fund transfers (EFT) and credit card payments should be deposited into a Zero Balance Account (ZBA) at a depository bank. If a department decides to collect funds via EFT or credit card, a ZBA may be requested by the department. See SAM section 8002 for more information.

**SAM — CASH**

**REPORTING OF LARGE DEPOSITS**

**8032.5**

(Revised ~~09/2012~~ 01/2017)

All money belonging to or in the custody of the State that is deposited in banks, savings and loan associations or credit unions must be secured by collateral as described in SAM section 8002. This requirement applies to all accounts whether held inside or outside the Centralized State Treasury System (CTS).

Departments must report deposit information as specified in the table below to the State Treasurer's Office (STO), Centralized Treasury and Securities Management Division, Financial Services Section. This will allow the STO to effectively manage compensating bank balances, maximize return on investments, and comply with collateral requirements as described in SAM section 8002.

In order for the STO to effectively manage compensating bank balances and maximize the return on investments, as well as comply with the collateral requirements for deposits made to the State's CTS accounts as described in SAM section 8002, agencies must report by 1:30 p.m. to the STO, Centralized Treasury and Securities Management Division, Financial Services Section, the following information:

<b>IF TOTAL DEPOSIT IS...</b>	<b>NOTIFY STATE TREASURER'S OFFICE BY 1:30 P.M. <a href="mailto:finserv@treasurer.ca.gov">finserv@treasurer.ca.gov</a> OR CALL (916) 653-2917 OR CALNET 453-2917</b>
\$100,000 or greater	Notify STO of total deposit amount.
<b>EXPECTED</b> to be \$5 Million or greater	Notify STO of expected amount and date of deposit as soon as possible or one day in advance.
Unknown	Notify STO of reasonable estimated amount.

## SAM — CASH

### DISHONORED CHECKS (Revised ~~2/1999~~ 01/2017)

8043

~~Dishonored checks are items deposited at a depository bank, but are returned to the State due to non-sufficient funds or other reasons preventing the bank from cashing the items. Depository banks attempt to deposit checks twice before being considered dishonored. Agencies will make arrangements with their local bank to automatically resubmit for payment dishonored checks of the type that the banks ordinarily redeposit for their commercial customers. Experience has shown that about 70 percent of redeposited dishonored checks are paid.~~

~~The local bank-depository bank will notify each agency- department when it has a check is dishonored checks, which either cannot be re-deposited or has been re-deposited and dishonored a second time. Upon receipt of such notification, the agency-department will within no more than ten (10) business days, draw a check on the account into which the deposit was made to purchase made for the purpose of purchasing the dishonored checks check. The buy-back check checks will be made payable to the local bank- depository bank and will serve to clear all bank records affected by the return of dishonored check(s).~~

~~If the agency- department has been notified by the local bank- depository bank that counterfeit money has been received, the agency- department will follow the above buy back procedure and notify the California Highway Patrol. (See SAM Section-section 8072.1 for procedures for counterfeit currency.)~~

~~A count of the total number of dishonored checks purchased during each fiscal year will be maintained for each centralized State Treasury System bank account. If deposits are made in more than one bank, a separate dishonored check count will be maintained for each bank. The State Treasurer's Office annually collects this information for use in compensating balance determinations. The department will track and maintain a monthly count of the number of dishonored checks that were bought back from the depository banks. If deposits are made into more than one depository, a separate dishonored check count worksheet should be maintained for each bank. The State Treasurer's Office (STO) uses the total count of dishonored checks by centralized State Treasury System (CTS) account to compensate the depository bank for handling these items.~~

~~The STO has created a standardized Excel spreadsheet that agencies- departments can use to track dishonored check data. To request this worksheet, The agency- the department should e-mail Checks.Management@treasurer.ca.gov to request this worksheet.~~

~~The following information should be reported to the STO:~~

- ~~• For the non-pre-sorting- Non-Pre/Miscellaneous sorting check (pre-sort) agencies departments, the total number of dishonored checks bought back for the previous fiscal year will be reported by July 30<sup>th</sup> to the following web address: <http://www.treasurer.ca.gov/dishonoredchecks/>.~~

~~— Departments only with the Pre/Miscellaneous Sort Deposit Contract will report monthly the total number of dishonored checks bought back by the 15<sup>th</sup> of each month and e-mailed to Checks.Management@treasurer.ca.gov.~~

•

~~Agencies-Departments~~ will make certain ~~that the branch bank number shown on their endorsement stamps is the number of the branch through which all dishonored checks are to be returned. This number is the medium by which banks know where to return dishonored checks.~~ checks are endorsed with identifiable information as a means for depositories to return dishonored checks. See SAM sections 8034.1 and 8034.5 on Endorsements.

Dishonored checks relating to deposits in banks outside the ~~centralized State Treasury System~~ CTS will be returned in accordance with usual commercial practice. The bank will debit the account of the depositing ~~agency- department~~ in such cases.

## SAM — CASH

### REMITTANCES TO STATE TREASURY

8091

(Revised ~~6/2014~~ 10/2016)

Cash collected by ~~state~~ departments for revenue, reimbursements, or abatements is deposited into an approved depository bank within the ~~e~~Centralized State Treasury System (CTS). See SAM section 8031 for approved depository banks. Cash deposits totaling less than \$25,000 must be remitted within 30 15 days ~~following from~~ the date the funds were collected, unless more frequent remittances are required by law. Accumulated deposits of \$25,000 or more will be remitted as soon as possible, but not later than the first day of the week following the collection.

Departments may use the following methods to remit funds:

- ~~Either the~~ Report to State Controller of Remittance to State Account, ~~form~~ Form CA-21A or Report to State Controller of Remittance to State Treasurer, ~~form~~ Form CA-21
- The Electronic Fiscal Input Transaction System (eFITS).

#### Form CA-21A

The Report of State Controller of Remittance to State Account, Form Form CA-21A (~~TC-47~~), also known as a remittance advice (RA) is required when cash has been deposited in the department's CTS checking account and will be remitted to a fund in the State Treasury. Form CA-21A is available at: [http://www.sco.ca.gov/Files-ARD/remitttc\\_tc47.pdf](http://www.sco.ca.gov/Files-ARD/remitttc_tc47.pdf) and may be submitted to the State Controller's Office (SCO) via email to [FiscalControl@sco.ca.gov](mailto:FiscalControl@sco.ca.gov). Departments may design their own RA form with the SCO approval prior to its use.

On ~~form~~ Form CA-21A, departments will enter its three-digit CTS checking account number and a RA number, which is a unique five-digit number after the preprinted letter "R." Each checking account number must have its own department assigned range of RA numbers, which cannot be duplicated within the same fiscal year. Upon receipt of ~~form~~ Form CA-21A, the SCO issues a Controller's Receipt beginning with the prefix CRA, to record the reduction of cash in the department's s checking account and the corresponding increase to Cash in State Treasury.

Departments will record the remittance to the State Treasury via ~~form~~ Form CA-21A as a debit to general ledger account (GL) 1115, General Cash, Remittances in Transit. The CRA document will be recorded as a credit to GL 1115. See SAM section 7620 for GL descriptions.

#### Form CA-21

The use of Report to State Controller of Remittance to State Treasurer, Form CA-21, is limited to those instances when Form CA-21A or the eFITS process is not an option.

(Continued)

## SAM ~~\_\_~~-CASH

(Continued)

### REMITTANCES TO STATE TREASURY

8091 (Cont. 1)

(Revised ~~6/2014~~ 10/2016)

Departments will submit ~~form~~ Form CA-21 plus one copy to the State Treasurer's Office (STO) Financial Services Section at 915 Capitol Mall, Room 319, Sacramento, CA 95814, identifying the appropriate fund to be increased. If the cash has been deposited into the department's checking account, the department will submit an ~~department agency~~ check payable to the STO, along with ~~form~~ Form CA-21 plus one copy, which is available at: [http://www.sco.ca.gov/Files-ARD/remitttc\\_tc30.pdf](http://www.sco.ca.gov/Files-ARD/remitttc_tc30.pdf). Departments may design their own RA form with SCO approval prior to its use.

On ~~Form the~~ CA-21 ~~form~~, departments will enter a RA number, which consists of two alphabetical characters assigned by the SCO ~~SCO~~, and six numeric characters from the department's own assigned range of RA numbers.

Upon receipt of ~~Form the~~ CA-21 ~~document~~, the SCO issues a Controller's Receipt document beginning with the prefix CR to record the increase to Cash in State Treasury.

Department's will record the remittance to the State Treasury as a debit to GL 1150, Cash in Transit to State Treasury. The CR document will be recorded as a credit to GL 1150. See SAM section 7620 for GL descriptions.

When cash is received directly into the State Treasurer's demand account, in the case of such as wire transfers, departments will complete ~~form~~ Form CA-21 and one copy or Report of Deposit form and mail it will send it without a department check directly to the STO Financial Services Section without a department check at 915 Capitol Mall, Room 319, Sacramento, CA 95814.

### eFITS

Departments, authorized by the SCO, may use the eFITS process when cash has been deposited in the department's checking account and will be remitted to a fund in the State Treasury. Information on the eFITS method of remittance is available at: [https://www2.sco.ca.gov/eFITS\\_Enterprise\\_ApplicationWeb/static/eFITSFAQ.pdf](https://www2.sco.ca.gov/eFITS_Enterprise_ApplicationWeb/static/eFITSFAQ.pdf).

In the eFITS system, departments will enter its three-digit checking account number and a five-digit RA number after the preprinted letter "R." Each checking account number must have its own department assigned range of RA numbers, which cannot be duplicated within the same fiscal year. The SCO issues a Controller's Receipt beginning with the prefix CRE to record the reduction of cash in the department's checking account and the corresponding increase to Cash in State Treasury.

Departments will record the remittance to the State Treasury via eFITS as a debit to GL 1115, General Cash, and Remittances in Transit. The CRE document will be recorded as a credit to GL 1115. See SAM section 7620 for GL descriptions.

Rev. 426

**SAM – MISCELLANEOUS ACCOUNTING PROCEDURES**

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

**8740**

(Revised ~~01/2016~~2017)

This section provides the methodology and formula for determining the hourly billing rate when a department bills for the services of employees paid on a monthly basis on or after January 1, ~~2016~~2017. As outlined below, the hourly billing rate is computed using the total actual working time per year and the state’s staff benefit contribution percentage.

Total actual working time per year is determined by deducting the number of hours for Saturdays, Sundays, holidays, and other absences from total hours for the calendar year. To determine other absences, departments will compile and average absences such as vacation leave, annual leave, personal leave program, sick leave, bereavement leave, informal time off, jury duty leave, military leave, furlough leave, and professional development leave.

This formula only provides billing 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 CALCULATION – TOTAL ACTUAL WORKING TIME PER YEAR**

CALENDAR YEAR	<del>366</del> <u>365</u> days x 8 hours =	<del>2928</del> <u>2920</u> hrs.
LESS DEDUCTIONS		
Saturdays	<del>53</del> <u>52</u> days x 8 hours =	<del>424</del> <u>416</u> hrs.
-Sundays	<del>52</del> <u>53</u> days x 8 hours =	<del>416</del> <u>424</u> hrs.
Holidays:		
New Year’s Day		
Martin Luther King Jr. Day		
President’s Day		
Cesar Chavez Day		
Memorial Day		
Independence Day		
Labor Day	12 days x 8 hours =	96 hrs.
Veteran’s Day		
Thanksgiving Day		
Day After Thanksgiving		
Christmas 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*		

(Continued)



**SAM – MISCELLANEOUS ACCOUNTING PROCEDURES**

(Continued)

**BILLING FOR SERVICES OF EMPLOYEES PAID ON MONTHLY BASIS** **8740** (Cont. 1)  
 (Revised 01/2016)

Subtotal of Other Absences  
 (Vacation, PLP, and Miscellaneous) -----

**TOTAL DEDUCTIONS**  
 (include all amounts calculated under Deductions) -----

**TOTAL ACTUAL WORKING TIME PER YEAR**  
 (29282920 hrs. less Total Deductions) -----

\*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, ~~2016~~ 2017)

Employee's Retirement	<del>25.15</del> <u>26.73</u>
OASDI	6.20
Medicare	1.45
Health, Vision, and Dental Benefits	<del>14.45</del> <u>14.78</u>
<del>Total Percent</del> <b>TOTAL PERCENT</b>	<del>47.25</del> <u>49.16</u> 1/

(Continued)

## SAM – MISCELLANEOUS ACCOUNTING PROCEDURES

(Continued)

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

8740 (Cont. 2)

(Revised ~~01/2016~~7)

#### FORMULA FOR CALCULATING THE HOURLY BILLING RATE:

(Monthly Salary Rate x ~~1.4725~~1.4916) 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 ~~1.4725~~1.4916) divided by (Working Days per Year - Average Sick Leave Days Used per year)

Hourly Rate = Daily Rate divided by 8

1/Note: The ~~47.25~~49.16 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 ~~25.45~~26.73 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 ~~35.16~~36.17 percent consisting of:

(Continued)

**SAM – MISCELLANEOUS ACCOUNTING PROCEDURES**

(Continued)

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

**8740** (Cont. 3)

(Revised 01/2016~~7~~)

Employee's Retirement (State Safety)	19. <del>9426</del>
Medicare	1.45
Health, Vision, and Dental Benefits	<u>14.7845</u>
<del>Total Percent</del> <b>TOTAL PERCENT</b>	<u>365.176</u>

This ~~35.16~~ 36.17 percent figure will be used in lieu of the ~~47.25~~ 49.16 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.