Revisions to SAM sections are provided to the right of the summary table below. Click the link to the right of the section line item in the table to view the “tracked changes” version of the revision. Click the hyperlinked chapter text in column 3 to view the published revision.

| **CHAPTER/**  **SECTIONS** | **SUMMARY** | **Link to Tracked Changes** |
| --- | --- | --- |
| [**Chapter 7800**](https://www.dgs.ca.gov/resources/sam/toc/7800) |  |  |
| **Section 7800** | Expanded the description of subsidiary records. The sections in this chapter were updated to reflect the various types of subsidiary records which can be used to support a general ledger account. | [7800](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7800TC-APR2022.docx?la=en&hash=6376A4659855A0D150C73C9ACD902891227C0886) |
| **Section 7810** | Minor language updates. | [7810](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7810TC-APR2022.docx?la=en&hash=D6BD34469BE5DA535F15599D46126AD4E13F577D) |
| **Section 7812** | Minor language updates. | [7812](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7812TC-APR2022.docx?la=en&hash=38075358D3DDE36FC851F6BFA3871BC2AEAC7E9A) |
| **Section 7813** | Minor language updates. | [7813](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7813TC-APR2022.docx?la=en&hash=4175DDEDE1AECF4E66EED08B1E5A3AB0876775A0) |
| **Section 7814** | Changed title from Accounts Receivable Ledger or File to Accounts Receivable. Minor language updates. | [7814](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7814TC-APR2022.docx?la=en&hash=851453C17624B09BF10573E266D3B9F535EDD552) |
| **Section 7815** | Minor language updates. Updated the reference from State Board of Control to the Office of Risk and Insurance Management, DGS. | [7815](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7815TC-APR2022.docx?la=en&hash=8A7957ECE93D3F2C8B45BA56075C11F99800FC86) |
| **Section 7816** | Minor language updates. Updated the reference from State Board of Control to the Office of Risk and Insurance Management, DGS. | [7816](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7816TC-APR2022.docx?la=en&hash=F7560175747AAF2582793E91D8105BA750E917F0) |
| **Section 7817** | Minor language updates. | [7817](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7817TC-APR2022.docx?la=en&hash=4E453576375AD40DB8AF2CB91332E0FA46AE376B) |
| **Section 7818** | Section deleted. Due to the ever changing nature of state enterprise stores/canteens and the use of third party suppliers, it is more appropriate for state agencies/departments that perform these activities to develop internal policies. | [7818](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7818TC-APR2022.docx?la=en&hash=D32B3A6C9F610B8196009B00A48F0DA855497EB5) |
| **Section 7819** | Minor language updates. | [7819](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7819TC-APR2022.docx?la=en&hash=B64347FE8BC5C7C3CE5EA88DC8573DC724AC6CFB) |
| **Section 7820** | Minor language updates. | [7820](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7820TC-APR2022.docx?la=en&hash=E59EAC399AD52EDDC215B08D218AF2B32667FAA3) |
| **Section 7822** | Minor language updates. | [7822](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7822TC-APR2022.docx?la=en&hash=EE904111EDEEB4F8D38325CA305E7D6C8FFAE4E0) |
| **Section 7823** | Changed title from Accounts Payable Ledger or File to Accounts Payable. Minor language updates. | [7823](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7823TC-APR2022.docx?la=en&hash=2108E63B104AD9E1B7E775E7DBFF99C9B76AF204) |
| **Section 7824** | Changed title from Claims Filed Register to Claims Filed. Minor language updates. | [7824](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7824TC-APR2022.docx?la=en&hash=3D96DF4599D7478A47AC0E576CD9D85FD5713C06) |
| **Section 7825** | Minor language updates. | [7825](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7825TC-APR2022.docx?la=en&hash=1A1F81E268827545ECB64487A6E62992B9D604CD) |
| **Section 7826** | Minor language updates. | [7826](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7826TC-APR2022.docx?la=en&hash=54EFA03B3C7E3ECDF86989DAB49AE9CC457E389F) |
| **Section 7827** | Minor language updates. | [7827](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7827TC-APR2022.docx?la=en&hash=93265DA696C07F358795D83122AB6D025B6AA79E) |
| **Section 7828** | Minor language updates. | [7828](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7828TC-APR2022.docx?la=en&hash=8F95780EF6B72C55B28EDA88F66C918EC6EE0938) |
| **Section 7829** | Changed title from Allotment-Expenditure Ledger to Appropriation and Encumbrance and updated the description of the subsidiary ledgers. | [7829](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7829TC-APR2022.docx?la=en&hash=D4D2578A6BD73ABC611800E51AD0BCD1FAF42B58) |
| **Section 7830** | Changed title from Revenue Ledger to Revenue. Minor language updates. | [7830](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7830TC-APR2022.docx?la=en&hash=48AA23A13578896E2D3CD9384A5E781C9CE06A9C) |
| **Section 7831** | Changed title from Prior Year Revenue Adjustments Ledger to Prior Year Revenue Adjustments. Minor language updates. | [7831](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7831TC-APR2022.docx?la=en&hash=289840E9218B54B320A06DC7CC07F78355B3F25D) |
| **Section 7832** | Changed title from Prior Year Appropriation Adjustments Ledger to Prior Year Appropriation Adjustments. Minor language updates. | [7832](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/7832TC-APR2022.docx?la=en&hash=12434822DCB0D1C4DE7247CF800D7F53AC26662B) |
| [**Chapter 8400**](https://www.dgs.ca.gov/resources/sam/toc/8400) |  |  |
| **Section 8477.2** | Revised to update language as contained in Government Code section 12479. Changes made as an update to the GC as a result of approved AB444 effective January 1, 2022. Also made edits for clarification purposes (removed mention of Agency Checks) and minor language and capitalization corrections. | [8477.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/84772TCAPR2022.docx?la=en&hash=244E56FEB9E19E9A26CF2854FC07BB0252F853C2) |
| [**Chapter 10500**](https://www.dgs.ca.gov/resources/sam/toc/10500) |  |  |
| **Section 10501** | Removed brackets around section title. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content. | [10501](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10501TC-APR2022.docx?la=en&hash=9A601F7038675D03D981BCEA114AC9E498220908) |
| **Section 10507** | Revised crosswalk of Accounts to Legacy Accounts table and journal entry content. | [10507](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10507TC-APR2022.docx?la=en&hash=FF711B70B8E87D5243DC5E0E940BEA88F83FC3F2) |
| **Section 10508** | Revised crosswalk of Accounts to Legacy Accounts table and journal entry content. | [10508](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10508TC-APR2022.docx?la=en&hash=F1F3E2DBC2574D183AE95610FB36C39BBA97A6F7) |
| **Section 10510** | Revised crosswalk of Accounts to Legacy Accounts table and journal entry content. | [10510](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10510TC-APR2022.docx?la=en&hash=3544F1C56E1BAA4CEF6A66F490D5BD89FF576229) |