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 1 to view the published revision.

| **CHAPTER/****SECTIONS**  | **SUMMARY** | **Link to Tracked Changes** |
| --- | --- | --- |
| [**Chapter 8300**](https://www.dgs.ca.gov/resources/sam/toc/8300) |  |  |
|  **Section 8360** | Updated to add language merged from SAM section 10210 that is being deleted. | [8360](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8360TC-FEB2021.docx?la=en&hash=89D00E9BDFE882191638336C96080FBDC8C0F11E) |
|  **Section 8366** | New section, renumbered from section 10220, Abatements of Expenditures. Updated hyperlinks and minor language updates | [8366](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8366TC-FEB2021.docx?la=en&hash=07F0A311F685657FFD6DA7BD69C39E76C82F16C0) |
|  **Section 8367** | New section, renumbered from section 10240, Prior Year Appropriation Adjustments. Updated hyperlinks and minor language updates | [8367](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8367TC-FEB2021.docx?la=en&hash=146D4DB0DE61ADFBEFC77AE9574843340A2527CF) |
| [**Chapter 8400**](https://www.dgs.ca.gov/Resources/SAM/TOC/8400) |  |  |
|  **Section 8423** | Minor language updates. Added hyperlink. Changed reference from reporting to CHP to local law enforcement.  | [8423](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8423TC-FEB2021.docx?la=en&hash=F7BF4707AEB198BA032A86B36EC618C2E0B4E192) |
|  **Section 8424** | Updated language for departments using FI$Cal. | [8424](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8424TC-FEB2021.docx?la=en&hash=5A0D83A5A0F5BF9D5BEA2E4E4AED49D789E39D62) |
|  **Section 8425** | Updated language and process for departments using FI$Cal. | [8425](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8425TC-FEB2021.docx?la=en&hash=31982F70583BDC901F92480CD1CE35DAC8BD6C48) |
|  **Section 8453** | Minor updates. Added reference to GC 11257 | [8453](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8453TC-FEB2021.docx?la=en&hash=ED0017A4600B3B83C5A0A48041D8C07E14855509) |
|  **Section 8471** | Reserved funds language added under General. Minor additional edits. | [8471](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8471TC-FEB2021.docx?la=en&hash=6CB5AAF3D46A2E1FD665D49B9236C35BA496666B) |
|  **Section 8482** | Revised, renamed and renumbered from 8720. | [8482](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8482TC-JAN2021.docx?la=en&hash=7BBF01E3372482E1D399640E2BA16FE0FBC44786) |
|  **Section 8483** | Revised and renumbered from 8721. | [8483](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8483TC-JAN2021.docx?la=en&hash=A9CC81CD26A5E4EC8AC7E50EC4FC9BB374FC4987) |
|  **Section 8484** | Revised and renumbered from 8722. | [8484](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8484TC-JAN2021.docx?la=en&hash=0902BD1C1307E37F3E873DF27A2733FA4363F7C6) |
|  **Section 8485** | Revised and renumbered from 8730, 8734.1, 8734.3, 8734.5, 8735.1, 8735.2, 8735.3, 8735.4. | [8485](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8485TC-JAN2021.docx?la=en&hash=613E1D7B3638F8B9308A06B513DF5A2953656090) |
|  **Section 8486** | Revised and renumbered from 8731, 8732. | [8486](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8486TC-JAN2021.docx?la=en&hash=3AC908D23CF4A8C31893583568A18AB3E1E7BEDD) |
|  **Section 8487** | Revised and renumbered from 8725 and 8733. | [8487](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8487TC-JAN2021.docx?la=en&hash=E8A18AF7ED875094A445AD6932C2B03A62EB7D15) |
|  **Section 8488** | Revised and renumbered from 8736. | [8488](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8488TC-JAN2021.docx?la=en&hash=DAA2CB6E54C7E15D0BDD750EFE49E619B873826C) |
|  **Section 8489** | Revised and renumbered from 8745.5. | [8489](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8489TC-JAN2021.docx?la=en&hash=A37A0581E30C66F92AD2B96A0516A91847303511) |
| [**Chapter 8700**](https://www.dgs.ca.gov/Resources/SAM/TOC/8700) |  |  |
|  **Section 8720** | Deleted. Renamed and renumbered to 8482  | [8720](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8720TC-JAN2021.docx?la=en&hash=4CAC71BC394DE71C1E95A9C91ACDA30C6ECFF4D6) |
|  **Section 8721** | Renumbered to 8483 with minor language and reference updates. | [8721](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8721TC-JAN2021.docx?la=en&hash=85823AE266D2CA317AAD18F98836BE5DB10A549A) |
|  **Section 8722** | Deleted and renumbered to 8484. | [8722](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8722TC-JAN2021.docx?la=en&hash=CDF3CE5AFF1A06E71C5E1A805CDA00AF9F865B4A) |
|  **Section 8725** | Deleted and added to 8487. | [8725](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8725TC-JAN2021.docx?la=en&hash=B980396CA67B3CB0D296E2CB8F3BDB7AA954229D) |
|  **Section 8730** | Deleted and added to 8485. | [8730](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8730TC-JAN2021.docx?la=en&hash=E4D5D428022A904667080F4436973ED8455505CE) |
|  **Section 8731** | Deleted and added to 8486 | [8731](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8731TC-JAN2021.docx?la=en&hash=00FC447DEFAE2149A8345B715BE63415374A9B54) |
|  **Section 8732** | Deleted and added to 8486 | [8732](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8732TC-JAN2021.docx?la=en&hash=CC5F0AB3E2A7951755FC35BBE94B14E693D2D1EE) |
|  **Section 8733** | Deleted and added to 8487 | [8733](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8733TC-JAN2021.docx?la=en&hash=07AD5B5D4BBC101996164AE2A619B60EFE37CD09) |
|  **Section 8734.1** | Deleted and added to 8485 | [8734.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87341TCJAN2021.docx?la=en&hash=3451AE234FAB36EE6F6ECAB9F606CB6BC3CE1AF1) |
|  **Section 8734.3** | Deleted and added to 8485 | [8734.3](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87343TCJAN2021.docx?la=en&hash=AEEF294DA242CD9101AE0C515F368BA7E1EF69E0) |
|  **Section 8734.5** | Deleted and added to 8485 | [8734.5](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87345TCJAN2021.docx?la=en&hash=333F45074663FE8F68512299A2DE34E0F136B9BC) |
|  **Section 8735** | Deleted and added to 8485 | [8735](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8735TC-JAN2021.docx?la=en&hash=5C522C090ADD7957082DFB11DF45C9D3AAE1A9D5) |
|  **Section 8735.1** | Deleted and added to 8485 | [8735.1](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87351TCJAN2021.docx?la=en&hash=951779ED97B87F5BAC9A688AB3BCFB9A35F6BF7A) |
|  **Section 8735.2** | Deleted and added to 8485 | [8735.2](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87352TCJAN2021.docx?la=en&hash=AD5DD375C97459C43413AB9E4A016D77AFDCF7A6) |
|  **Section 8735.3** | Deleted and added to 8485 | [8735.3](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87353TCJAN2021.docx?la=en&hash=C587E743AD4718B710CE8F1F636D29C4D2D00BDF) |
|  **Section 8735.4** | Deleted and added to 8485 | [8735.4](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87354TCJAN2021.docx?la=en&hash=20718C5FE86444F30CEEC2EABD604853B97706AD) |
|  **Section 8736** | Deleted and renumbered to 8488 | [8736](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8736TC-JAN2021.docx?la=en&hash=41C4F39D2E2F37946D7BE6C2336FBBF8C25AF0EB) |
|  **Section 8737** | Deleted obsolete procedure and references. The Fed no longer imposes Use Tax on Aircraft. Instead they attached Excise Tax on fuel, cargo and passengers. | [8737](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/8737TC-JAN2021.docx?la=en&hash=B5AF311D045960B85220B386F79EEB439E82A291) |
|  **Section 8745.5** | Revised and renumbered to 8489 | [8745.5](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/87455TCJAN2021.docx?la=en&hash=D23C539853DC538ABEC653E9D994FB8558B868CF) |
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| [**Chapter 10200**](https://www.dgs.ca.gov/Resources/SAM/TOC/10200) |  |  |
|  **Section 10200** | Deleted because content is covered in section 7440, Basis of Accounting. | [10200](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10200TC-FEB2021.docx?la=en&hash=3C915EC1CE679043A04665E0E9443D827A0E6BFF) |
|  **Section 10210** | Deleted and merged with section 8360, Expenditures. | [10210](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10210TC-FEB2021.docx?la=en&hash=684747D82FBD1EAFA17C46A17D0BD9A07BB06C50) |
|  **Section 10220** | Deleted and renumbered to a new section 8366, Abatement of Expenditures.  | [10220](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10220TC-FEB2021.docx?la=en&hash=6931069F5447487671EEB9ED1A2142A7A20622E2) |
|  **Section 10230** | Deleted because content is covered in section 8210. | [10230](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10230TC-FEB2021.docx?la=en&hash=268B21EB48FF5B2B998406820D41B668519D75D3) |
|  **Section 10240** | Deleted and renumbered to a new section 8367, Prior Year Appropriation Adjustment. | [10240](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10240TC-FEB2021.docx?la=en&hash=06AC87DB76A7CA01E466F766113395B9659FC032) |
|  **Section 10250** | Deleted and merged with 8471, Inter-Departmental Disbursements | [10250](https://www.dgs.ca.gov/-/media/Divisions/SAM/RevSumm/TC-FILES/10250TC-FEB2021.docx?la=en&hash=87E33539E6DAFE072C377E09413079F60A7AD8C5) |
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