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.

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| **ITEM** | **SUMMARY** |
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| **Subject Index** | **Revised pages**, 4, 5, 8, 9, & 15. |
| **Section 0030** | **Sam Publications and Contacts,** Updated publications and contact information for various chapters. |
| **Chapter 4800 Index** | **4800 Index,** Update to section 4819.41 name change. |
| **Section 4819.31** | **Basic Policy,** Completely revised numbers 8 & 9. |
| **Section 4819.41** | **Certification For Procurement,** Title changed to *Procurement Review and Certification*, along with procedures. |
| **Chapter 8000 Index** | **Chapter 8000 Cash,** Update to sections 8003 and 8022 name changes and deleted sections 8020.1 and 8021. |
| **Section 8003** | **Federal Letter of Credit,** Title changed to *Receipt of Federal Funds* along with complete section re-write to incorporate current methods of receiving federal payments. |
| **Section 8020** | **Receipts,** Revised to omit reference to the Transfer Receipt form. |
| **Sections 8020.1** | **8020.1 Prelisting,** Deleted, information incorporated into section 8022. |
| **Section 8021** | **8021 Transfer Receipts,** Deleted, Transfer Receipt form, STD. 440 is no longer available for use. Information incorporated into section 8022. |
| **Section 8022** | **Identification of Collections,** Title changed to *Documentation of Incoming Collections*. Combined information previously under 8020.1/ Prelisting, 8021/Transfer Receipts and 8022/Indetification of Collections into one section – 8022. |
| **Section 8041** | **Checks,** Revised to omit reference to the Transfer Receipt form and provide minor technical edits. |
| **Section 8474.3** | **Penalty Calculation,** Revised to clarify that the Prompt Payment Act does not apply to taxes. |
| **Section 8474.3**  **Illustration 1** | **Sample Late Payment Penalties Calculations,** Replaced to correct step 5 calculation for Other Business and Refunds/Other payment due. |
| **Sections 8615,**  **8635, 8672,**  **10435.7, and**  **10519 Entry No. 19A** | **Property Accounting and Standard Entries,** all have been revised to clarify the accounting treatments of costs for internally generated intangible assets. Examples of costs and the appropriate accounting treatment have been added to SAM section 8635. |

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| **ITEM** | **SUMMARY (CONTINUED)** |

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| **18000 Index** | **Trust and Agency Funds – Other,** Deleted section 18426, information was moved to section 18420. |
| **Section 18420** | **Special Deposit Fund Accounts,** Revised to reflect updated terminalogy and current website link information. The information in Section 18426 has been moved and added to this section. |
| **Section 18426** | **Special Deposit Fund Account – Other Than Unclaimed Trust Accounts,** The section has been deleted, the information has been added to section 18420. |

**REVISION SEQUENCE INSTRUCTIONS**

The SAM is undergoing a format transition. Therefore, page numbers are either at the center bottom or upper right corner of the page.

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| **Remove Page (s)** | **Consecutive Number of Sheets** | **Insert Page (s)** | **Consecutive Number of Sheets** |
| **Complete Subject Index** | **10** | **Same** | **10** |
| **Complete Section 0030** | **3** | **Same** | **3** |
| **4800 Index** | **2** | **Same** | **2** |
| **Pages 4819.2 (Cont. 6) thru**  **4819.32** | **2** | **Same** | **3** |
| **Pages 4819.37 thru 4819.42** | **2** | **Same** | **2** |
| **Chapter 8000 Index** | **1** | **Same** | **1** |
| **Page 8003** | **1** | **Same** | **1** |
| **Page 8020** | **1** | **Same** | **1** |
| **Page 8034.3** | **1** | **Same** | **1** |
| **Pages 8474.2 thru 8474.3**  **Illustration 2** | **2** | **Same** | **2** |
| **Page 8615** | **1** | **Same** | **1** |
| **Pages 8634 (Cont. 1) thru 8641** | **2** | **8634 (Cont. 1) thru**  **8643** | **3** |
| **Page 8671 (Cont. 1)** | **1** | **Same** | **1** |
| **Page 10435.5** | **1** | **Same** | **1** |
| **Pages 10518 thru 10520** | **2** | **Same** | **2** |
| **Pages 18000 Index thru 18424.7** | **3** | **Same** | **3** |