

SAM Revision Summary
JUNE 2023

CALIFORNIA DEPARTMENT OF FINANCE:

Section #	Description (Change/Add/Delete)	Summary of Change
8046	CHANGE: Release of Stop Payments	<ul style="list-style-type: none"> Minor language updates.
8090	CHANGE: General Cash	<ul style="list-style-type: none"> Minor language updates.
8299	CHANGE: Billing for Services of Employees Paid on Monthly Basis	<ul style="list-style-type: none"> Updated the state employee's billing rate for FY2023
8800	CHANGE	<ul style="list-style-type: none"> Retitled to Purpose of Central Fund Accounts, and updated content to provide a brief overview of the State Controller's Office and the State Treasurer's Office functions.
8810	CHANGE	<ul style="list-style-type: none"> Retitled to State Controller's Fund Ledger. Added content from Section 8813. Minor language updates.
8812	DELETE	<ul style="list-style-type: none"> Deleted. Information in Chapter 7400.
8813	DELETE	<ul style="list-style-type: none"> Deleted. Content incorporated into Section 8810.
8814	DELETE	<ul style="list-style-type: none"> Deleted. Content incorporated into Section 8800
8820	ADD	<ul style="list-style-type: none"> New - renumbered from 8890 and retitled to State Controller's Centralized Treasury System Ledger. Minor language updates.
8830	CHANGE	<ul style="list-style-type: none"> Retitled to State Controller's Posting Documents and updated contents with TC-45, TC-47, and TC-48. Minor language updates.
8835	ADD	<ul style="list-style-type: none"> New - renumbered from 8880. Retitled to Cash Accountability of the State Treasury. Minor language updates.

8860	DELETE	<ul style="list-style-type: none"> Deleted. Information is in Section 7952, Report of Accruals to Controller's Accounts.
8870	ADD	<ul style="list-style-type: none"> New section added to provide a brief description of the State Treasurer's self-balancing accounts.
8880	DELETE	<ul style="list-style-type: none"> Deleted. Content incorporated into Section 8835.
8890	DELETE	<ul style="list-style-type: none"> Deleted. Content incorporated into Section 8820.
8900	DELETE	<ul style="list-style-type: none"> Deleted. According to confirmation from the State Treasurer's Office (STO), the accounts listed and described in chapter 8900 are no longer in use. All sections in this chapter have been deleted.
8911	DELETE	<ul style="list-style-type: none"> Deleted. According to confirmation from the State Treasurer's Office (STO), the accounts listed and described in chapter 8900 are no longer in use. All sections in this chapter have been deleted.
8912	DELETE	<ul style="list-style-type: none"> Deleted. According to confirmation from the State Treasurer's Office (STO), the accounts listed and described in chapter 8900 are no longer in use. All sections in this chapter have been deleted.
8921	DELETE	<ul style="list-style-type: none"> Deleted. According to confirmation from the State Treasurer's Office (STO), the accounts listed and described in chapter 8900 are no longer in use. All sections in this chapter have been deleted.
8922	DELETE	<ul style="list-style-type: none"> Deleted. According to confirmation from the State Treasurer's Office (STO), the accounts listed and described in chapter 8900 are no longer in use. All sections in this chapter have been deleted.
8931	DELETE	<ul style="list-style-type: none"> Deleted. According to confirmation from the State Treasurer's Office (STO), the accounts listed and described in chapter 8900 are no longer in use. All sections in this chapter have been deleted.

8932	DELETE	<ul style="list-style-type: none"> Deleted. According to confirmation from the State Treasurer's Office (STO), the accounts listed and described in chapter 8900 are no longer in use. All sections in this chapter have been deleted.
10600	CHANGE: Entry No. A– 1, Record Undeposited Receipts	<ul style="list-style-type: none"> Retitled from Entry No. A-1, General Cash is Adjusted for Undeposited Receipts. Minor language updates. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10601	CHANGE: Entry No. A– 2, Adjust Revolving Fund Cash To Its Actual Cash Balance	<ul style="list-style-type: none"> Retitled from Entry No. A-2, Revolving Fund Cash Is Adjusted to its Actual Cash Balance. Minor language updates. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10602	CHANGE: Entry No. A– 3, Accrue Accounts Receivable Abatements and Reimbursements	<ul style="list-style-type: none"> Retitled from Entry No. A-3, Accounts Receivable Abatements and Reimbursements. Minor language updates. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10603	CHANGE: Entry No. A– 4, Adjust Accounts Receivable Abatements and Reimbursements and Certain Collections When an Appropriation Reverts	<ul style="list-style-type: none"> Retitled from Entry No. A-4, Accounts Receivable Abatements and Reimbursements and Certain Collections are Adjusted When an Appropriation Reverts. Minor language updates. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10604	CHANGE: Entry No. A– 5, Accrue Accounts Receivable Interest Earnings on Investments	<ul style="list-style-type: none"> Retitled from Entry No. A-5, Accounts Receivable Revenue Are Accrued For Interest Earnings on Investments. Minor language updates. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10605	CHANGE: Entry No. A– 6, Accrue Interest Earnings from Surplus Money Investment Fund and Condemnation Deposit Fund	<ul style="list-style-type: none"> Retitled from Entry No. A-6, Receivables Due From Surplus Money Investment Fund and Condemnation Deposits fund are Accrued for Interest Earnings. Minor language updates. Revised crosswalk of

		Accounts to Legacy Accounts table and journal entry content.
10606	CHANGE: Entry No. A– 7, Adjust Capital Asset Accounts For Unsold Surveyed Equipment	<ul style="list-style-type: none"> Retitled from Entry No. A-7, Capital Asset Accounts are Adjusted for Unsold Surveyed Equipment. Minor language updates. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10607	CHANGE: Entry No. A– 7R, Semi-Reverse Entry A– 7	<ul style="list-style-type: none"> Retitled from Entry No. A-7R, Entry A-7 Is Semi-Reversed. Minor language updates. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10608	CHANGE: Entry No. A– 8, Accrue Accounts Payable	<ul style="list-style-type: none"> Retitled from Entry No. A-8, Accounts Payable are Accrued. Minor language updates. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10609	CHANGE: Entry No. A– 8R, Semi-Reverse Entry A– 8	<ul style="list-style-type: none"> Retitled from Entry No. A-8R, Entry A-8 Is Semi-Reverse. Minor language updates. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10610	CHANGE: Entry No. A– 9, Accrue Revenue	<ul style="list-style-type: none"> Retitled from Entry No. A-9, Revenue is Accrued. Minor language updates. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10611	CHANGE: Entry No. A– 9R, Semi-Reverse Entry A– 9	<ul style="list-style-type: none"> Retitled from Entry No. A-9R, Entry A-9 is Semi-Reversed. Minor language updates. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10612	CHANGE: Entry No. A– 10, Adjust Income For Dishonored Checks	<ul style="list-style-type: none"> Retitled from Entry No. A-10, Revenue is Adjusted for Dishonored Checks. Minor language updates. Revised crosswalk of

		Accounts to Legacy Accounts table and journal entry content.
10613	CHANGE: Entry No. A– 11, Adjust Income For Cash Shortages	<ul style="list-style-type: none"> • Retitled from Entry No. A-11, Revenue is Adjusted for Cash Shortages. Minor language updates. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10614	CHANGE: Entry No. A– 12, Adjust Appropriation Expenditures and Reimbursements for Deferred Billed Receivables	<ul style="list-style-type: none"> • Retitled from Entry No. A-12, Appropriation Expenditures and Reimbursements are Adjusted for Billed Receivables that are Deferred. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10615	CHANGE: Entry No. A– 13, Transfer Cash In State Treasury To Fund Balance-Clearing Account	<ul style="list-style-type: none"> • Retitled from Entry No. A-13, Cash in State Treasury is Transferred to Fund Balance-Clearing Account (For Funds not Accounted Entirely by One Agency). Minor language updates. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10650	CHANGE: Entry No. C–1, Close Nominal Accounts	<ul style="list-style-type: none"> • Retitled from Entry No. C-1, Revenue and Reimbursements Account Are Closed. Minor language updates. Revised crosswalk of Accounts to Legacy Accounts table and journal entry content.
10651	DELETE: Entry No. C–2, Appropriation Expenditures Accounts Are Closed	<ul style="list-style-type: none"> • Deleted