

BUDGET LETTER

		NUMBER: 25-03
SUBJECT: STATEWIDE POLICIES	DATE ISSUED: May 5, 2025	
REFERENCES: STATE ADMINISTRATIVE MANUAL	SUPERSEDES: 23-03	

TO: Agency Secretaries
Department Directors
Department Budget and Accounting Officers
Department of Finance Budget and Accounting Staff

FROM: DEPARTMENT OF FINANCE

This Budget Letter reminds state departments to review the [State Administrative Manual \(SAM\)](#) frequently to remain current with statewide policies.

The Department of Finance and other authoring departments use SAM to communicate statewide policies to state departments. Refer to [SAM section 0030](#) for information about the authoring departments and the SAM sections they are responsible for maintaining. Finance's [Fiscal Systems and Consulting Unit \(FSCU\)](#) sets statewide fiscal and accounting policies. Departments should review and monitor SAM for changes and update their internal policies and procedures where necessary.

The Department of General Services SAM Unit will regularly post the authoring department updates and the SAM Revision History file on the [Revision Summary History](#) page. Departments should regularly review the revision summary and the revision history files.

Department staff should subscribe to receive SAM notices by following the link on the [SAM website](#).

If you have questions regarding this Budget Letter, please contact FSCU at (916) 324-0385 or by e-mail at FSCUHotline@dof.ca.gov.

/s/ Thomas Todd

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