# M e m o r a n d u m

**To:** All Accounting Chiefs **Date:** September 13, 2024

Type Addressee Title, Press Tab, Press Enter:

**From:** **State Controller’s Office**

Yi-Wen Tsai, Chief

State Government Reporting Bureau

State Accounting and Reporting Division

**Subject:** **TYPE SUBJECT IN UPPER CASEACCOUNTS RECEIVABLE REPORTING, GOVERNMENT CODE**

**SECTION 16583.2**

The purpose of this letter is to advise you that your department, board, or commission is required to submit an Accounts Receivable (AR) Worksheet to the State Controller’s Office (SCO) detailing your organization’s ARs. This requirement was established by Senate Bill 16 (Chapter 23, Statutes of 2009, Fourth Extraordinary Session), which added Government Code (GC) section 16583.2.

As the State’s Chief Fiscal Officer, the State Controller has statutory authority to direct and superintend the collection of all money due the State pursuant to GC section 12418. SCO wants to partner with each state department to enhance revenue collections and decrease the amount of debt that is written off as uncollectible.

To ensure the information collected is useful, your department is required to fill out the AR Worksheet as completely as possible.

The AR Worksheet is posted on the SCO website at <https://sco.ca.gov/ard_reporting.html> under the Accounts Receivable Reporting section.

Please complete the AR Worksheet posted on the SCO website and submit it electronically to SCO at [SCOAR@sco.ca.gov](mailto:SCOAR@sco.ca.gov) no later than **November 15, 2024**.

Be sure to put your 4-digit Organization Code/Business Unit at the beginning of the subject line.

Should you have any questions regarding the AR Worksheet, please send your questions to [SCOAR@sco.ca.gov](mailto:SCOAR@sco.ca.gov)