

State Accounting and Reporting Division  
Frequently Asked Questions

**Q1:** Why is the legal authority and reason for request required on the State Controller's Office (SCO) transaction request (TR)?

**A1:** The legal authority and reason for request supports the department's legal reason for transfers, correcting expenditures, revenues and other corrections impacting appropriations. Examples of legal authority are Budget Act, California Law, loans, executive orders, etc. SCO will not approve TR(s) that does not clearly state the legal authority and reason for the request.

**Q2:** Can TR(s) cross appropriation reference/item (e.g. 001 to 101)?

**A2:** Crossing appropriation references/items are not allowed in a TR (SAM Section 6806). For exceptions, contact Department of Finance (DOF) for authorization on TR(s) crossing reference/item.

**Q3:** What is the turnaround time for SCO to process a FI\$Cal worklist item and/or TR?

**A3:** SCO will review and approve or deny a FI\$Cal worklist item and/or TR(s) within ten business days. FI\$Cal worklist items and/or TR(s) that are returned/denied will reset the SCO processing turnaround time.

**Q4:** Why does SCO deny FI\$Cal worklist items and/or TR(s)?

**A4:** Reasons for denial are:

- Legal authority and reason for request is incomplete, inaccurate, or invalid
- Supporting attachments are missing or incorrect
- Insufficient appropriation authority and/or cash
- Related source document links are incorrect or missing
- Department cites incorrect JE/CR/\$XX document or deposit ID/voucher number
- Amount on the TR correction is greater than the original amount posted in the SCO Legacy system (e.g. CR, JE, \$XX, etc.)
- Incorrect FI\$Cal module used for correction
- FI\$Cal worklist item legacy description field is incorrect and/or did not follow format (Job Aid 391B)

**Q5:** When is payroll processed?

**A5:** The Personnel and Payroll Services Division (PPSD) makes available calendars for important payroll related dates. Refer to Section D of SCO's Payroll Procedures Manual (PPM) for important payroll related dates and Section D 200 for calendars.

[https://www.sco.ca.gov/Files-PPSD/PPM/ppm\\_section\\_d\\_attendance.pdf](https://www.sco.ca.gov/Files-PPSD/PPM/ppm_section_d_attendance.pdf)

State Accounting and Reporting Division  
Frequently Asked Questions

**Q6:** Where can I request accounting support?

**A6:** Contact information for SCO, State Accounting and Reporting Division (SARD), Bureau of Accounting and Consulting:

**State/FI\$Cal Accounting Section:**

Budget Act items, Reversions, Re-appropriations, Budget Revisions (BR), Plan of Financial Adjustments (PFA), Federal Trust Funds, transaction requests, etc.

[SardBAacctg@sco.ca.gov](mailto:SardBAacctg@sco.ca.gov)

[FiscalAccounting@sco.ca.gov](mailto:FiscalAccounting@sco.ca.gov)

**Consulting Section:**

Non-Budget Act items (special legislation, such as California Codes, bills, and propositions), Executive Orders, Budget Act Control Sections, interfund and cashflow loans, funds/subfunds, business units and re-organizations, revenue receipt codes, etc.

[SardNBAacctg@sco.ca.gov](mailto:SardNBAacctg@sco.ca.gov)

**Fiscal Control Section:**

CalATERS expenditures, Office Revolving Fund (ORF), direct transfers, audit confirmations, etc.

[FiscalControl@sco.ca.gov](mailto:FiscalControl@sco.ca.gov)

**Payroll Fiscal Consulting Section:**

Payroll headers, UCM Agency (Org Codes), Payroll accounting transactions, employee account receivable (half sheet), etc.

[PayrollAccounting@sco.ca.gov](mailto:PayrollAccounting@sco.ca.gov)

**Note:** For inquiries on fiscal and accounting policies and procedures, department should contact their DOF analyst.

**Q7:** What is the contact information for CalATERS questions?

**A7:** PPSD processes CalATERS files that interface into the SCO Legacy system. For profile and travel claim questions, contact PPSD through the CalATERS hotline (916) 324-9991 or [calaters@sco.ca.gov](mailto:calaters@sco.ca.gov).

For correction of CalATERS expenditure postings in the SCO Legacy system, contact SARD at [FiscalControl@sco.ca.gov](mailto:FiscalControl@sco.ca.gov).

**Q8:** What aspects of accounting is SARD responsible for?

**A8:** SARD performs statewide accounting and reporting functions. It maintains the State's centralized control accounts in the SCO fiscal system, reports the financial condition of the State on a monthly basis, and publishes the California Annual Comprehensive Financial Report (formerly the California Comprehensive Annual Financial Report) and the Budgetary/Legal Basis Annual Report. SARD accounts for receipts, expenditures, balances, and bonded indebtedness of all state funds.

State Accounting and Reporting Division  
Frequently Asked Questions

**Q9:** How can departments obtain copies of the Notice of Payroll Accounts Receivable (half-sheet)?

**A9:** The half-sheets can be viewed online through ViewDirect (FCNOTICE report) or contact the PPSD Hotline at (916) 372-7200 for reprinting of the half-sheets. For copies of 10 or less half-sheets, please contact [payrollaccounting@sco.ca.gov](mailto:payrollaccounting@sco.ca.gov).

**Q10:** Where can the department obtain the SCO analyst's contact information?

**A10:** The department can email one of the centralized emails and the analyst handling the department will respond. Refer to question# 6.

**Q11:** When do appropriations revert and how can departments request for extensions?

**A11:** Appropriations will be reverted in accordance with the legal authority, per Budget Act, Trailer Bill, or special legislation with the appropriation reversion dates shown on the Agency Reconciliation Report (known as SCO TABRUN). To extend the reversion date, please work with the department's assigned DOF Budget Analyst.

**Q12:** When will the departments' annual budgets be established in the SCO Fiscal system for accounting transactions?

**A12:** Departments' annual budgets will be available by mid-July. Reversions, re-appropriations, and other provisional items will be established by mid-September.

**Q13:** Why is the SCO analyst unable to assist departments with FI\$Cal accounting issues?

**A13:** Currently, the SCO Fiscal System is the State's book of record and SCO SARD is not live in FI\$Cal. If the department has FI\$Cal accounting issues, please contact Fiscal Systems and Consulting Unit (FSCU) at FSCU Hotline at 324-0385 or e-mail [FSCUHotline@dof.ca.gov](mailto:FSCUHotline@dof.ca.gov) and FI\$Cal Service Center at [FiscalServiceCenter@fiscal.ca.gov](mailto:FiscalServiceCenter@fiscal.ca.gov).

**Q14:** Does SCO accept electronic signatures for accounting documents?

**A14:** Yes, please refer to the SCO Memo located at [https://sco.ca.gov/Files-EO/StreamlinedDocSubmittalsTo\\_SCO.pdf](https://sco.ca.gov/Files-EO/StreamlinedDocSubmittalsTo_SCO.pdf) for details.

**Q15:** How can departments participate in the Direct Transfer process?

**A15:** To participate, departments can email their direct transfer legal authority to [FiscalControl@sco.ca.gov](mailto:FiscalControl@sco.ca.gov). Examples of current direct transfer agencies legal authority are Government Code 15283, Health and Safety Code 13138, and Vehicle Code 2428.

State Accounting and Reporting Division  
Frequently Asked Questions

**Q16:** What is the department's responsibility for non-sufficient funds (NSFs)?

**A16:** For department's responsibility for NSFs, refer to Control Section 32.00(a) of the Annual Budget Act for details.