

**List of Common Errors for Central Service Agencies (CSAs)  
Workload and Expenditure Worksheets**  
June 2025

- 1. Workload and expenditure worksheets were not submitted timely.**  
It is the CSA's responsibility to check for accuracy before sending completed worksheets. After processing, the CSA expenditures are charged to all state departments. Therefore, it is extremely important for CSAs to call immediately if the workload or expenditure data submitted needs to be changed. Any changed worksheets should be labeled "Revision" and resubmitted immediately.
- 2. Worksheets were not emailed to the [fiprowp@dof.ca.gov](mailto:fiprowp@dof.ca.gov) address.**
- 3. The subject line in the email was changed.**  
Per transmittal instructions, the departmental budget officer must email the completed worksheets with the correct subject line, such as F204 Workload—0840 (SCO). This is important for efficient processing, tracking, reporting, and auditing.
- 4. The checklist needed to be completed, signed, and dated.**
- 5. The worksheet(s) was not signed and dated.**
- 6. Support spreadsheets: (a) were missing, (b) amounts did not tie to information provided on the actual expenditure spreadsheet, and (c) amounts were not close to actual expenditure amounts in the Governor's Budget.**  
Support schedules are extremely important and must be tied to the expenditure being reported. The federal government requires this breakdown of cost items for the General Fund and Central Service Cost Recovery Fund cost recovery reported in the SWCAP plan. In addition, actual expenditure should be close to the Governor's Budget amounts.
- 7. Explanation of variance beyond 10 percent was missing or incomplete.**  
For workload data, variances beyond 10 percent must be explained for the Function code total only. An acceptable explanation, for example, is that the workload increase is due to Executive Order Number 1234, which required additional hours for agencies x and y. An unacceptable explanation would be that the workload hours increased due to additional work.

For expenditure data, it is required to complete the comparison tab when there is a variance beyond 10 percent. An acceptable explanation, for example, is that the overall decrease in adjusted actual expenditures is due to a significant increase in the use of interagency agreements for the fiscal year 2024-25. (Note: This statement explains the increase in reimbursements, which reduces the adjusted actual expenditures.) An unacceptable explanation is that the increase is due to increased General Fund expenditure.

Explanations should be made so that a reader unfamiliar with your department can understand. Please avoid using acronyms.

8. **The cost of assets, \$10,000 and up, was included in the total CSA expenditure.**  
This cost is unallowable and should be included in the Unallowable Cost line of the expenditure worksheet. For asset depreciation, see Item #9.
  
9. **Allowable depreciation for tangible and intangible assets.**  
Per Title 2 of the Code of Federal Regulations, Part 200, section 200.436, the depreciation method will replace the use allowance method. Consistent with the methodology reported in the state's Annual Comprehensive Financial Report, the straight-line depreciation method is calculated on the useful life of assets. The depreciation is reported as an allowable expenditure on the Expenditures worksheet.