

Report Preparation Guide  
**Year-End Report 7 - Subsidiaries on File**

## **Purpose**

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Report No. 7, Subsidiaries on File Report, provides the required subsidiary numbers for general ledger accounts.

SAM Section [7605](#) states that certain general ledger accounts require a fund and/or organization number to identify the other fund involved in an inter-fund and intra-fund transaction.

## **Reference Documents**

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- ★ [Chart of Accounts Crosswalk](#) (Finance, FI\$Cal Resources for Accounting web page)
- ★ DFQ\_GL\_01\_Journal\_Detail query
- ★ [Finance Year-End Training – Presentation – Section 2, Report No. 7, Subsidiaries on File](#)
- ★ Job Aid FISCal.256 – Subsidiaries on File (Year-End Report No. 7 – version 7.0)
- ★ Report No. 7, Pre-Closing Trial Balance
- ★ SAM Sections [7605](#) and [7962](#)
- ★ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- ★ Year-End Reports Checklist

## **How to Prepare**

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The Report No. 7, Subsidiaries on File Report is system-generated in FI\$Cal. Follow the steps in Job Aid FISCal.256 to generate the report. Below is a summary of the criteria to run the report.

- **Navigation:** Main Menu → FI\$Cal Processes → FI\$Cal Report → GL Reports → Subsidiaries on File.
- **Parameters:** Business Unit, Fund Tree, Fund Node, Ledger, As of Date, and Adjustment Period 998.
- Select the Budgetary Legal Ledger (**BUDLEGAL**) when generating the Subsidiaries on File for inclusion in the fund's year-end financial reports package submission to SCO.
- If **Roll Up to Parent Fund** is selected, all the sub fund amounts will be rolled-up and displayed at the parent fund level.
  - If it is not selected, the amounts will not be rolled-up and will be displayed at the sub-fund level.
- For funds with sub-funds, run the report with and without the Roll Up to Parent Fund selected.

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- SCO requires a separate set of year-end financial reports for each sub-fund and a consolidated report for funds with multiple sub-funds.

### How to Validate

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- 1 - Review the report header information, including the As of Date.
- 2 - Validate the Business Unit (BU), Fund number, and Fund title.
- 3 - Adjustment Period 998 must be included in the report.
- 4 - Account numbers and titles must be in Uniform Codes Manual (UCM) values.
- 5 - Per [SAM Section 7605](#), certain general ledger accounts require a fund and/or organization number to identify the other fund involved in an inter-fund and intra-fund transaction. Certain general ledger accounts require subsidiary account numbers. The subsidiary account numbers signify the Accounts Receivable accounts involved in the transactions.

Below is a list of GL accounts that require subsidiary information:

- GL 1390 – Allowance for Uncollectible Accounts
- GL 1410 – Due from Other Funds
- GL 1420 – Due from Other Appropriations (Same Fund)
- GL 1600 – Provision for Deferred Receivables
- GL 1730 – Prepayment to Other Funds & Appropriations
- GL 2120 – Advances to Other Funds
- GL 2170 – Interfund Loans Receivable
- GL 3114 – Due to Other Funds - Current
- GL 3115 – Due to Other Appropriations Within the Same Fund - Current
- GL 4010 – Advances from Other Funds
- GL 4050 – Interfund Loans Payable
- GL 9811 – Operating Transfers In
- GL 9812 – Operating Transfers Out

Review transactions posted to the GL accounts listed above that require subsidiary information. Transactions posted to the accounts during the year and in Period 998 must include information in the Fund Affiliate, Affiliate, and Alternate Account fields, when applicable. See eLearning's for the Year-End Accrual Entries (YE-[A-3](#), [A-4](#), [A-6](#), [A-8](#), [A-9](#), [A-10](#), and [A-12](#)) and the submodule entries ([AR-9](#), [AR-10](#), [AR-11](#), [AR-20](#), and [AR-21](#)) for more details.

- 6 – The Due from Other Funds (GL 1410.xxxx) and Due to Other Funds (GL 3114.xxxx) amounts for the same Business Unit must net to zero across all funds.
- 7 – The subsidiary number for GL 1390 (Allowance for Uncollectable Accounts) and GL 1600 (Provision for Deferred Receivables) should reflect the related receivable account number as posted in "Alternate Account".

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If there is a transaction listed in the debits/credits columns and there is no associated subsidiary, the debit/credit amount will be listed under a subsidiary of all zeroes. In this situation, run a Ledger Inquiry to determine the monetary amounts associated with each of the GL 1390 and GL 1600's Alternate Accounts. The Debits/Credits columns should match with the monetary amounts that appear in the Ledger Inquiry.

Refer to Job Aid FISCal.219 for information on running the Ledger Inquiry.

- For any accounts that have "000000000" as a Alternate Account and no Alternative Account Title, agencies/departments are required to reclassify these accounts to the established values before submitting the report to SCO. Refer to Job Aid FISCal.256 for more information.

**8A-D** - GL 1410, 1420, 3114, and 3115 subsidiary account subtotals must agree with subsidiary accounts and account subtotals on the DFQ\_GL\_01\_Journal\_Detail query.

### **Important Notes and Tips**

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- ★ When ordering the report. Select the **Process Name** ZZ\_GL\_SUBFCC from the Process List to order the correct version of the report.
- ★ Reclass all zero subsidiary to the correct subsidiary number.
- ★ There should be a final check that Subsidiary on File Account totals equal the Account totals on the Pre-Closing and Post-Closing Trial Balances (Reports 7 & 8).

# Report Preparation Guide

For illustration purposes, below is a Report No. 7 - Subsidiaries on File.

<b>REPORT No. 7 - SUBSIDIARIES ON FILE</b> Department of Training - 1234 Fund 4321 Fiscal Year 20XX-XX As of 06/30/20XX						
<b>Business Unit :</b> 1234 - Department of Training <b>Fund :</b> 4321 - Training Support Fund <b>Subfund :</b>			<b>2</b>		<b>Report ID :</b> RPTGL354 <b>Run Date :</b> 7/15/20XX <b>Run Time :</b> 15:24:35 <b>Adjustment Period :</b> 998 <b>Ledger:</b> BUDLEGAL	
<b>3</b>						
GLAN	ACCOUNT TITLE		SUBSIDIARY BUSINESS	SUBSIDIARY BUSINESS UNIT TITLE	DEBITS	CREDITS
1410	<b>4</b>	DUE FROM OTHER FUNDS				
		0042	STATE HIGHWAY ACCOUNT, STF	2660	Department of Transportation	3,987.00
		0048	TRANSPORTATION REVOLVING	2660	Department of Transportation	141,666.49
		0115	AIR POLLUTION CONTROL FUND	3900	State Air Resources Board	35,819.00
		0133	CALIFORNIA BEVERAGE CONTAINER	3970	Resources Recycling & Recovery	50,127.00
		0666	SERVICE REVOLVING FUND	7760	Department of General Services	32,328.15
		0691	WATER RESOURCES REVOLVING	3860	Department of Water Resources	61,134.41
		0890	FEDERAL TRUST FUND	0521	Sec., Transportation Agency	88,087.03
		0917	INMATE WELFARE FUND	5225	Dept of Corrections & Rehab	38,391.50
		3238	STATE PARKS REVENUE INCENTIVE	3790	Dept of Parks & Recreation	392.00
		605100001	SFDRWTRQU/SFLDCTRL,RVRCSTL	0540	Sec., Natural Resources	26,239.50
		9730	TECHNOLOGY SERVICES REVOLVING	7502	Department of Technology	740,293.05
		9737	FISCAL INTERNAL SERVICES FUND	8880	Financial Information System	632,814.00
		9740	CENTRAL SERVICE COST RECOVERY	8860	Department of Finance	599,728.20
		TOTAL ACCOUNT	1410			2,451,007.33 <b>8A</b>
1420		DUE FROM APPROPS - SAME FUND				
		4321	TRAINING SUPPORT FUND	1234	Department of Training	10,950,289.67
		4321	TRAINING SUPPORT FUND	7760	Department of General Services	319,559.79
		TOTAL ACCOUNT	1420			11,269,849.46 <b>8B</b>
1600		PROVISION FOR DEFERRED AR				
		013190000	Prov Deferred A/R-Other			450.93
		TOTAL ACCOUNT	1600			450.93
1730		PREPAY TO OTHER FUNDS/APPROPS				
		0512	STATE COMPENSATION INSURANCE F	8430	State Compensation Insurnce Fd	6,705.76
		0602	ARCHITECTURE REVOLVING FUND	7760	Department of General Services	450,000.00
		0666000	SERVICE REVOLVING FUND	7760	Department of General Services	42,000.00
		TOTAL ACCOUNT	1730			498,705.76
3114		DUE TO OTHER FUNDS				
		0512	STATE COMPENSATION INSURANCE F	8430	State Compensation Insurnce Fd	4,395.38
		0666	SERVICE REVOLVING FUND	7760	Department of General Services	23,019.86
		9730	TECHNOLOGY SERVICES REVOLVING	7502	Department of Technology	20,200.00
		9731	LEGAL SERVICES REVOLVING FUND	0820	Department of Justice	117,340.91
		TOTAL ACCOUNT	3114			164,956.15 <b>8C</b>
3115		DUE TO OTHER APPROP SAME FUND				
		4321	TRAINING SUPPORT FUND	1234	Department of Training	10,950,289.67 <b>8D</b>
		TOTAL ACCOUNT	3115			10,950,289.67
9811		TRANSFERS FROM OTHER FUNDS				
		0375	Disaster Response-Emerg Operat	9890	ReserveFr Economic Uncertainty	1,109,000.00
		8505	Coronavirus Relief Fund	8860	Department of Finance	120,890,113.00
		8506	Coronavirus Fiscal Recovery Fd	8860	Department of Finance	11,158,313,000.00
		TOTAL ACCOUNT	9811			11,038,531,887.00

## Report Preparation Guide

For illustration purposes, below is a sample of the DFQ\_GL\_01\_Journal\_Detail query used to validate the Report No. 7, Subsidiaries on File.

DFQ_GL_01_JOURNAL_DETAIL								
UCM-GL	Source	Fund	Account	Affiliate BU	Fund Affil	Amount	Long Descr	Line Descr
1410	ACC	4321	1240000	2660	0042	3,987.00	A3: Accrue Reimbursement	Due From Other Funds
1410	ACC	4321	1240000	2660	0048	141,666.49	A3: Accrue Reimbursement	Due From Other Funds
1410	ACC	4321	1240000	3900	0115	35,819.00	A3: Accrue Reimbursement	Due From Other Funds
1410	ACC	4321	1240000	3970	0133	50,127.00	A3: Accrue Reimbursement	Due From Other Funds
1410	ACC	4321	1240000	7760	0666	32,328.15	A3: Accrue Reimbursement	Due From Other Funds
1410	ACC	4321	1240000	3860	0691	61,134.41	A3: Accrue Reimbursement	Due From Other Funds
1410	ACC	4321	1240000	0521	0890	88,087.03	A3: Accrue Reimbursement	Due From Other Funds
1410	ACC	4321	1240000	5225	0917	38,391.50	A3: Accrue Reimbursement	Due From Other Funds
1410	ACC	4321	1240000	3790	3238	392.00	A3: Accrue Reimbursement	Due From Other Funds
1410	ACC	4321	1240000	0540	605100001	26,239.50	A3: Accrue Reimbursement	Due From Other Funds
1410	ACC	4321	1240000	7502	9730	740,293.05	A3: Accrue Reimbursement	Due From Other Funds
1410	ACC	4321	1240000	8880	9737	632,814.00	A3: Accrue Reimbursement	Due From Other Funds
1410	ACC	4321	1240000	8860	9740	599,728.20	A3: Accrue Reimbursement	Due From Other Funds
					<b>8A</b>	<b>2,451,007.33</b>		
1420	ACC	4321	1240100	1234	4321	10,950,289.67	A3: Accrue Reimbursement	Due From Oth Approps - Same Fund
1420	ACC	4321	1240100	7760	4321	319,559.79	A3: Accrue Reimbursement	Due From Oth Approps - Same Fund
					<b>8B</b>	<b>11,269,849.46</b>		
3114	ACC	4321	2010000	8430	0512	(4,395.38)	A3: Accrue Entry	Due To Other Funds
3114	ACC	4321	2010000	7760	0666	(23,019.86)	A3: Accrue Entry	Due To Other Funds
3114	ACC	4321	2010000	7502	9730	(20,200.00)	A3: Accrue Entry	Due To Other Funds
3114	ACC	4321	2010000	0820	9731	(117,340.91)	A3: Accrue Entry	Due To Other Funds
					<b>8C</b>	<b>(164,956.15)</b>		
3115	ACC	4321	2011000	1234	4321	(10,950,289.67)	A3: Accrue Entry	Due To Oth Approps - Same Fund
					<b>8D</b>	<b>(10,950,289.67)</b>		