

Purpose

The Year-End Subsidiaries on File report provides the required subsidiary information for certain general ledger accounts to identify the other fund and/or organization number, or account number, involved in an inter-fund and intra-fund transaction.

Reference Documents

- SAM Sections [7605](#) and [7962](#)
- Report No. 7, Pre-Closing Trial Balance
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis)
- Year-End Financial Reports Checklist

How to Prepare

To generate the report, follow the steps in Job Aid FISCAL.256 – Subsidiaries on File Report. Below is a summary of the criteria for running the report.

- **Navigation:** Main Menu → FISCAL Processes → FISCAL Report → GL Reports → Subsidiaries on File
- **Report Request Parameters:** Business Unit, Fund Tree, Fund Node, Ledger (BUDLEGAL), As of Date (06/30/20XX), and Include Adjustment Periods (998)
- **Process Scheduler Request:** Description (Subsidiaries on File (UCM)), Process Name (ZZ_GL_SUBFCC), and Format (PDF)
- Where SCO requires a consolidated Subsidiaries on File report for funds with sub-funds, ensure **Roll Up to Parent Fund** is selected for all the sub-fund amounts to be rolled up and displayed at the parent fund level.

Samples of Subsidiaries on File Governmental and Non-Governmental Cost Funds (NGCF) are shown in the illustrations below:

[Illustration 1 – Governmental/General Fund](#)

[Illustration 2 – NGCF/Working Capital and Revolving Funds](#)

[Illustration 3 – NGCF/Trust and Agency Funds – Federal](#)

[Illustration 4 – NGCF/Trust and Agency Funds – Non-Federal \(Parent Fund Level\)](#)

Report Preparation Guide Subsidiaries on File

Illustration 1 – Governmental/General Fund (Page 1 of 2)

SUBSIDIARIES ON FILE Department of Training - 1234 Fund 0001 Fiscal Year 20XX-XX As of 06/30/20XX
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Business Unit :	1234 - Department of Training
Fund :	0001 - General Fund
Subfund :	

Report ID :	RPTGL354
Run Date :	08/15/20XX
Run Time :	09:36:11
Adjustment Period :	998
Ledger:	BUDLEGAL

GLAN	ACCOUNT TITLE	SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY FUND/ACCOUNT TITLE	SUBSIDIARY BUSINESS UNIT	SUBSIDIARY BUSINESS UNIT TITLE	DEBITS	CREDITS
1410	DUE FROM OTHER FUNDS						
		0890	Federal Trust Fund	1234	Department of Training	3,378,594.73	
		0942	Special Deposit Fund	1234	Department of Training	26,570.67	
		8506	Coronavirus Fiscal Recovery Fd	8860	Department of Finance	148,863.02	
		9740	Central Service Cost Recovery	8860	Department of Finance	668,310.65	
	7 TOTAL ACCOUNT	1410				4,222,339.07	
1420	DUE FROM APPROPS - SAME FUND						
		0001	General Fund	6100	Department of Education	220,339.50	
		0001	General Fund	1234	Department of Training	7,240,914.14	
	7 TOTAL ACCOUNT	1420				7,461,253.64	
1600	PROVISION FOR DEFERRED AR						
		01312	Prov Deferred A/R-Reimbursement				5,000.00
		01319	Prov Deferred A/R-Other				5,174.29
	7 TOTAL ACCOUNT	1600					10,174.29
1730	PREPAY TO OTHER FUNDS/APPROPS						
		0512	State Compensation Insurance F	8430	State Compensation Insurnce Fd	1,617.99	
		0602	Architecture Revolving Fund	7760	Department of General Services	450,000.00	
		066600001	Service Revolving Fund	7760	Department of General Services	49,000.00	
	7 TOTAL ACCOUNT	1730				500,617.99	

Report Preparation Guide Subsidiaries on File

Illustration 1 – Governmental/General Fund (Page 2 of 2)

SUBSIDIARIES ON FILE Department of Training - 1234 Fund 0001 Fiscal Year 20XX-XX As of 06/30/20XX
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Business Unit :	1234 - Department of Training
Fund :	0001 - General Fund
Subfund :	

Report ID :	RPTGL354
Run Date :	08/15/20XX
Run Time :	09:36:11
Adjustment Period :	998
Ledger:	BUDLEGAL

4 GLAN	5 ACCOUNT TITLE			6 SUBSIDIARY BUSINESS UNIT	SUBSIDIARY BUSINESS UNIT TITLE	DEBITS	CREDITS
3114	DUE TO OTHER FUNDS						
	0687	Donated Food Revolving Fund	1234	Department of Training			591.16
	9730	Technology Services Revolving	7502	Department of Technology			21,170.71
	9731	Legal Services Revolving Fund	0820	Department of Justice			2,176.25
	7	TOTAL ACCOUNT	3114				23,938.12
3115	DUE TO OTHER APPROPRIATIONS						
	0001	General Fund	0840	State Controller			5,979.86
	0001	General Fund	1234	Department of Training			7,240,914.14
	7	TOTAL ACCOUNT	3115				7,246,894.00
5330	RESERVE - PREPAID ITEMS						
	0602	Architecture Revolving Fund	7760	Department of General Services			450,000.00
	7	TOTAL ACCOUNT	5330				450,000.00
9811	TRANSFERS FROM OTHER FUNDS						
	8506	Coronavirus Fiscal Recovery Fd	1234	Department of Training			5,777,979,057.82
	7	TOTAL ACCOUNT	9811				5,777,979,057.82

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Illustration 2 – NGCF/Working Capital and Revolving Funds

SUBSIDIARIES ON FILE Department of Training - 1234 Fund 0001 Fiscal Year 20XX-XX As of 06/30/20XX
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Business Unit :	1234 - Department of Training
Fund :	0687 - Donated Food Revolving Fund
Subfund :	

Report ID :	RPTGL354
Run Date :	08/15/20XX
Run Time :	09:36:11
Adjustment Period :	998
Ledger:	BUDLEGAL

GLAN	ACCOUNT TITLE				DEBITS	CREDITS
SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY TITLE	SUBSIDIARY BUSINESS UNIT	SUBSIDIARY BUSINESS UNIT TITLE		
1410	DUE FROM OTHER FUNDS					
	0001	General Fund	1234	Department of Training	591.16	
	0001	General Fund	6100	Department of Education	2,862,170.95	
	0001	General Fund	6250	School for the Deaf-Riverside	49,222.49	
1600	PROVISION FOR DEFERRED AR					
	01313	Prov Deferred A/R-Revenue				1,504.20
	01319	Prov Deferred A/R-Other				121,350.22
	01540	Prov Deferred Due from Schools				1,291.85
	01590	Prov Deferred Due from Otr Gov				2,217.30
	7	TOTAL ACCOUNT	1600			126,363.57
3114	DUE TO OTHER FUNDS					
	0231	Health Education Account , Cig	6100	Department of Education		21,201.34
	0678	Prison Industries Revolving Fu	5420	Prison Industry Authority		12,248.64
	7	TOTAL ACCOUNT	3114			33,449.98

Report Preparation Guide Subsidiaries on File

Illustration 3 – NGCF/Trust and Agency Funds – Federal

SUBSIDIARIES ON FILE Department of Training - 1234 Fund 0001 Fiscal Year 20XX-XX As of 06/30/20XX
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Business Unit :	1234 - Department of Training
Fund :	0890 - Federal Trust Fund
Subfund :	

Report ID :	RPTGL354
Run Date :	08/15/20XX
Run Time :	09:36:11
Adjustment Period :	998
Ledger:	BUDLEGAL

GLAN	ACCOUNT TITLE				DEBITS	CREDITS
SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY TITLE	SUBSIDIARY BUSINESS UNIT	SUBSIDIARY BUSINESS UNIT TITLE		
1600		PROVISION FOR DEFERRED AR				
	01319	Prov Deferred A/R-Other				21,544,450.97
	01380	Prov Deferred Contingent A/R				3,097,260.41
7	TOTAL ACCOUNT	1600				24,641,711.38
3114		DUE TO OTHER FUNDS				
	0001	General Fund	1234	Department of Training		3,378,594.73
	0001	General Fund	6100	Department of Education		62,742,100.60
	0001	General Fund	6200	CA School for the Blind		596,349.36
	0001	General Fund	6240	School for the Deaf-Fremont		356,377.10
	0001	General Fund	6250	School for the Deaf-Riverside		875,648.21
	0001	General Fund	6870	Community Colleges-Bd of Gov		65,572,702.08
7	TOTAL ACCOUNT	3114				133,521,772.08

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Illustration 4 – NGCF/Trust and Agency Funds – Non-Federal (Parent Fund Level)

SUBSIDIARIES ON FILE Department of Training - 1234 Fund 0001 Fiscal Year 20XX-XX As of 06/30/20XX
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Business Unit :	1234 - Department of Training
Fund :	0942 - Special Deposit Fund
Subfund :	

Report ID :	RPTGL354
Run Date :	08/15/20XX
Run Time :	09:36:11
Adjustment Period :	998
Ledger:	BUDLEGAL

GLAN	ACCOUNT TITLE				DEBITS	CREDITS
SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY TITLE	SUBSIDIARY BUSINESS UNIT	SUBSIDIARY BUSINESS UNIT TITLE		
1410	DUE FROM OTHER FUNDS					
	0001	General Fund	6100	Department of Education	42,976.59	
	0044	Motor Vehicle Account, Stf	6100	Department of Education	189,112.95	
	0681	Surplus Money Investment Fund	0840	State Controller	38,678.65	
7	TOTAL ACCOUNT	1410			270,768.19	
1600	PROVISION FOR DEFERRED AR					
	01319	Prov Deferred A/R-Other				1,040.00
7	TOTAL ACCOUNT	1600				1,040.00
3114	DUE TO OTHER FUNDS					
	0001	General Fund	1234	Department of Training		26,570.67
	9730	Technology Services Revolving	7502	Department of Technology		1,084.50
7	TOTAL ACCOUNT	3114				27,655.17

Report Preparation Guide Subsidiaries on File

How to Validate

The references below correspond to the numbered fields on Illustrations 1 to 4.

1	Review the report header information. The 'As of Date' must be June 30, 20XX.
2	Validate the business unit, department name, fund number, and fund title.
3	Report ID (RPTGL354), Adjustment Period (998), and Ledger (BUDLEGAL).
4	<p>'GLAN' is at the lowest level of the Uniform Codes Manual, Legacy General Ledger Account Codes.</p> <p>SAM Section 7605 provides a list of general ledger (GL) accounts that require the fund and business unit to identify the inter-fund and intra-fund transaction and subsidiary account numbers (for certain general ledger accounts), signifying the accounts receivable accounts involved in the transaction.</p> <p>The legacy accounts listed below require subsidiary fund (fund affiliate):</p> <ul style="list-style-type: none"> • GL 1410 – Due from Other Funds • GL 1420 – Due from Other Appropriations (Same Fund) • 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 3120 – Prepayments from Other Funds or Appropriations • GL 4010 – Advances from Other Funds • GL 4050 – Interfund Loans Payable • GL 5330 – Reserve for Prepaid Items • GL 9811 – Operating Transfers In • GL 9812 – Operating Transfers Out <p>The legacy accounts listed below require subsidiary account (alternate account):</p> <ul style="list-style-type: none"> • GL 1390 – Allowance for Uncollectible Accounts • GL 1600 – Provision for Deferred Receivables
5	<p>Review the 'Subsidiary Fund/Account and Subsidiary Fund/Account Title' to ensure the accuracy of the Subsidiaries on File report. Examples are below:</p> <ul style="list-style-type: none"> • The subsidiary fund numbers/titles for GLs 1410 and 3114 must differ from those in reference number 2. • The subsidiary fund numbers for GLs 1420 and 3115 must be the same as those in reference number 2. • The subsidiary numbers for GLs 1390 and 1600 reflect the GL account number for the related receivable preceded by a zero. Note: The amount reported for either of the two GL accounts must not exceed the accrued amount of its related receivable.
6	Review 'Subsidiary Business Unit' for GLs 1410 and 3114 to ensure the amounts for the same business unit net to zero across all funds.
7	'Total Account' amounts agree with corresponding GL amounts on Report No. 7.

Report Preparation Guide Subsidiaries on File

Important Notes/Tips

- For GL 1390 and GL 1600, if the Alternate Account is zero and has no Alternative Account Title, departments must reclassify these accounts to the established values before submitting the report to SCO. Refer to Job Aid FISCAL.256 for more information.
- Reserve for Prepaid (GL 5330) Items displayed on the Subsidiaries on File should only be for balances existing in Account 3500200 – Reserve for Prepayment to Other Funds/Appropriations. If departments recorded the Reserve for Prepayment that involves inter-fund and intra-fund transaction in Account 3500000, reclassification is required from Account 3500000 to lower-level Accounts 3500200.
- If an interagency agreement exists, it should provide the ultimate fund information. If the ultimate fund cannot be determined, contact the other department to ensure that the accrual 'Due To and Due From' reconcile and that both departments are using the ultimate fund.
- It is the departments' responsibility to communicate and coordinate with each other to ensure that their 'Due To and Due From' entries reconcile. Footnote on the form if you have contacted the other department, but the amounts cannot be confirmed.
- Review Subsidiaries on File report during the year and in Period 998 to ensure the information in the Fund Affiliate and Alternate Account fields are consistent with the GL Account used, when applicable. See the Month-End Accounts Receivable and Reimbursement Reconciliation Training and Year-End Accrual Entries on Finance website at <https://dof.ca.gov/accounting/fiscal-resources-for-accounting/>.