

YEAR-END REPORT CHECKLIST FOR FI\$CaI DEPARTMENTS

(Use to ensure year-end reports are accurate and complete)

AGENCY/DEPARTMENT NAME:	
BUSINESS UNIT:	
FUND NUMBER:	
FUND NAME:	
CHECKLIST COMPLETED BY:	
DATE COMPLETED:	
DATE REVIEWED:	

ALL REPORTS

	Agency/department name, business unit, fund name, and fund number appear on all reports.
	Reports have been prepared for all funds that have activity during the reporting year and/or balances on June 30.
	Reports for Bond Funds and Special Deposit Funds have been prepared for each sub-fund. For funds with multiple sub-funds, include a consolidated report.
	Reports have been prepared for Non-Treasury Trust Funds (Fund 0990) (e.g., money or property held in trust by a state agency/department that is not required to be deposited in a fund in the State Treasury).
	"State Controller's Office (SCO) Use Only" areas on Reports No. 1, 3, and 5 are left blank unless something is preprinted in that area.
	Font size for accounts and amounts is no smaller than size 10.

CERTIFICATION LETTER

The certification letter must not exceed two pages in length. For agencies/departments with several funds, a separate certification letter is required for each fund submitted.

The following information is included:

	Only one fund is listed on the certification letter, with the exception of multiple sub-funds.
	<p>All Certification Letters must include the following:</p> <ul style="list-style-type: none"> • Date • Agency/department name • Four-digit business unit code • Agency/department mailing address • Names and email addresses of the agency/department Director and Chief of Accounting • Name and number of the fund and any applicable sub-fund(s) • List of required reports. If there is nothing to report, note "no activity to report" or "no capital assets to report" next to the applicable report titles on the Certification Letter • Contact person name, phone number, and email address • A certification statement signed by the officer responsible for fiscal administration. <p>See SAM Section 7951</p>
	Only one Report No. 14 and Report No. 19 is submitted for the agency/department. Report No. 14, 18, 19, and 22 appear under the heading "Special Reports." If there are no amounts to report, the

	statement "No Activity to Report" follows the report title.
	Indicate on each certification letter which fund will include Report No. 14 and Report No. 19 for your agency/department.
	Each Certification Letter must be signed in blue ink or signed electronically by the officer responsible for fiscal administration.

REPORT NO. 1-REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS

	Before starting Report No.1, make sure Report No. 2 is completed . Report No. 2 Accrual Worksheet is used to prepare Report No. 1.
	Agency/department name, business unit, fund name, and fund number are included on every page.
	All amounts are displayed with two decimal places and without dollar signs (\$).
	Credit amounts are displayed without brackets or minus signs.
	For every amount listed, there is a "D" or "C" in the "D/C" column.
	Total debits equal total credits for accruals and encumbrances.
	Accounts without accruals or encumbrances are left blank (no zero amounts).
	Abnormal accrual and/or encumbrance amounts recorded to General Ledger (GL) and detail accounts are explained by a footnote or attached separate sheet of paper.
	GL account number agrees with the account description.
	GL account numbers are the lowest level from the Uniform Codes Manual (UCM).
	Subsidiary fields are not zero-filled. (Should contain only a four-digit fund number or a GL account preceded by a zero.)
	Accruals for Interfund Loan Receivables GL 2170 and Interfund Loans Payable GL 4050 include subsidiary numbers that reflect the fund number of the other fund involved.
	The unencumbered amount of Due From Other Funds (GL 1410.FFFF) agrees with the unencumbered amount of Due To Other Funds (GL 3114.FFFF) from other agencies/departments. Use the format from the example in the Manual.
	Accruals for Due From Other Funds, GL 1410, and Due To Other Funds, GL 3114, include subsidiary fund numbers identifying the fund number of the other fund involved.
	Accruals for Due From Other Appropriations, GL 1420, or Due To Other Appropriations, GL 3115, includes four-digit BU number identifying the other agencies involved.
	Subsidiary information for GLs 1390 and 1600 must identify the offsetting A/R

	account number, preceded by a zero. (For example, 1600.01319)
	Prepayments to Service Revolving Fund (SRF), GL 1730.0666, and Prepayments to State Compensation Insurance Fund (SCIF), GL 1730.0512, are not included.
	Prepayments to Architecture Revolving Fund (ARF), GL 1730, and the corresponding Reserve for Prepaid Items, GL 5330, fund number 0602, is shown as the subsidiary number.
	Accrual amount reported for GL 3410 - Revenue Collected in Advance or GL 3420 -Reimbursements Collected in Advance represents only the advance collections that are still in General Cash, not amounts previously remitted to SCO. When the amounts shown on Report No. 1 are applied to Controller's June 30 balance, the result should equal the amounts shown on Report No. 7 and 8.
	Accruals on Forms 571A, 571B, and 571A/B agree with column totals on Report No. 2. The Deferred Credits column may contain accruals for more than one GL account but must be included in Report No. 1 as separate entries.
	Accruals on Forms 571A, 571B, and 571A/B agree with the GL account balances on Report No. 7 and Report No. 8, excluding the nominal accounts and Fund Balance – Clearing or amounts already on the Controller's balances.
	GLs 1410, 3114, 3410, and 3420 entries agree with Report No. 8
	Accruals on Forms 571C and 571D agree with the Net Total Accruals per Agency column on Report No. 2 (opposite sign). Ensure accruals do not create an overdraft in the appropriation.
	Accruals for abatements or reimbursements to reverted appropriations are credited to Refunds to Reverted Appropriations in the prior fiscal year.
	No expenditure or transfer accruals are reported for any reverting appropriations that will not be reestablished by SCO in the current year.
	Accounts not listed on preprinted Form 571C are included on Form 571D and verified with SCO.
	Encumbrance amounts are equal to or less than the accrual amount. Debit and credit signs for the encumbrance are the same as the related accrual for an individual account.
	Category 97 Office Revolving Fund accrual must match the June 30 SCO amount (opposite sign) so the balance nets to zero.
	Goods and services received but not paid as of June 30 should be accrued as actual expenditures and liabilities, not encumbrances.
	Encumbrances on forms 571C and 571D (if used) agree with Report No. 6, "Encumbrances/Allocated Encumbrances" column for each appropriation line item. Encumbrances are posted to the proper detail account.

	Program 99 Clearing Account balances must be zero after accruals.
	Reimbursement accruals on Form 571D require a four-digit fund number and a three-digit sub-fund number in the Source Fund field.
	Agency General Cash GL 1110 has a debit balance.
	Net Debits/Credits on all pages (Encumbrances and Accruals) must net to zero.
	No accruals are posted for intrafund (transfers between sub-funds at the same Fund) transfers for General Obligation Bond Funds.
	No accruals are posted for Categories 94, 95, 96, 98, and 99
	Check the SCO website for the most recent Excel format. SCO link: https://www.sco.ca.gov/ard_reporting.html
	Email an electronic copy to blfinrep@sco.ca.gov .

DUE FROM OTHER FUNDS/APPROPRIATIONS AND DUE TO OTHER FUNDS/APPROPRIATIONS SUPPLEMENTARY INFORMATION

	Due To/Due From Supplemental Form should match Report No. 8 Subsidiaries on File.
	For each amount posted to GL 1410.XXXX/3114.XXXX, provide the four-digit business unit code and agency/department name related to the accrual on Supplementary Information Form
	Accruals for Due From Other Appropriations, GL 1420, or Due To Other Appropriations, GL 3115, includes a four-digit business unit code identifying the other agencies involved.
	The total of each GL account must agree with the GL account balance on Report No. 7 and 8.
	Due To/From Other Fund/Appropriations Supplemental Form. Excel format) from SCO website can be used in lieu of FISCAL supplemental report. SCO link: http://www.sco.ca.gov/ard_reporting.html

REPORT NO. 2-ACCRUAL WORKSHEET

	<p>Column totals agree with General Ledger accounts on Report No. 7 and 8 (excluding GL 3400, nominal accounts, and Fund Balance Clearing) NOTE: Some columns on Report No. 2 may contain more than one GL account.</p>
	Combine GL 1410 and 1420 for GL 1400 - Due From Other Funds/Appropriations.
	Combine GL 1510, 1540, and 1590 for GL 1500 - Due From Other Governments.
	Combine GL 3114 and 3115 for GL 3110 - Due To Other Funds/Appropriations.
	Combine GL 1712 and 1714 for GL 1710 – Expense Advance.
	Revenue amounts should match the Report No. 4 amounts.
	Accrual amount reported for GL 3410 or 3420 – Advance Collections represents only the Advance Collections which are still in General Cash. Any amounts already received by SCO are excluded.
	Uncleared Collections, Advance Collections, Sales Tax, Provision for Deferred Receivables, and the Office Revolving Fund (ORF) Adjustment lines should net to zero in the "Net Total Accruals per Agency" column.
	GL 1730, Prepayments to Other Funds, and GL 2120, Advances to Other Funds, are included.
	Do not show Adjustments to SCO Accounts on Report No. 2, Adjustment to SCO Accounts are included on Report No. 3.
	Add all columns down and all rows across. Each column total must equal the GL Accounts on Report No. 8. If spreadsheets are used, verify the formulas are correct.
	Ensure the RF Adjustment row is added to the column subtotals to get the final column total.
	<p>For shared funds, the total agrees with GL 5570 (opposite sign) on Report No. 8;</p> <p>NOTE: GL 5570 will differ by the amount of GL 3410 and 3420, Advance Collections, remitted to SCO.</p> <p style="text-align: center;">OR</p> <p>For non-shared funds:</p> <ul style="list-style-type: none"> General Ledger Account 1140 + General Ledger Account 1210 + General Ledger Account 3410 or 3420 (received by SCO) + <u>General Ledger Account 5530</u> = Report No. 2 Total (Opposite Sign)
	Grand total agrees with the total Apply Current Year "Accruals" column F on

Report No. 15.

REPORT NO. 3-ADJUSTMENTS TO CONTROLLER'S ACCOUNTS

	For Governmental Cost Funds, amounts reported should be adjustments that are needed to correct account balances on SCO records as of June 30.
	For Nongovernmental Cost Funds, use only Form 576A for adjustments to Cash in State Treasury (GL 1140), Deposits in Surplus Money Investment Fund (GL 1210), Prepayments to Other Funds (GL 1730), and Advances to Other Funds (GL 2120). Only report the difference in amounts needed to bring the agencies/departments balances into agreement with SCO cash basis records as of June 30.
	Agency/department name, business unit, fund name, and fund number are included on every page.
	All amounts are displayed with two decimal places and without dollar (\$) signs .
	Amount column is blank for accounts without adjustments(no zero amounts).
	Total debits equal total credits.
	Credit amounts are displayed without brackets or minus signs.
	GL account numbers are the lowest level from the UCM
	Adjustments to GL 1410, Due From Other Funds, and GL 3114, Due To Other Funds, include subsidiary numbers reflecting the fund number of the other fund involved.
	GL 1420, Due From Other Appropriations, and GL 3115, Due To Other Appropriations, include four-digit Business Unit of the other agency related to the accrual.
	GL 1390, Allowance for Uncollectible Accounts, and GL 1600, Provision for Deferred Receivables, include subsidiary number reflecting the general ledger account number (preceded by a 0) for the related receivable.
	For Governmental Cost Funds only, the adjustment amount(s) on Form 576B agrees with the adjustment amount(s) reported on Report No. 5, Report No. 15, and the Transaction Request form.
	For Governmental Cost Funds only, debits and credits on Form 576B for each fund agree with debits and credits on the Transaction Request form.
	Attachments explaining the adjustments (e.g., copy of SCO Transaction Request form) accompany Report No. 3, with each adjustment on Report 3 cross-referenced to the appropriate attachment. Adjustments must have been approved and posted by the SCO Bureau of Accounting and Consulting.
	For Governmental Cost Funds only, adjustments to accounts not preprinted on Form 576B are posted to Form 571D.
	No adjustments are reported for reverting appropriations that will not be

	reopened by SCO in the current year.
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REPORT NO. 4-STATEMENT OF REVENUE

	Only Current Year Revenue is reported.
	Revenue agrees with the current year revenue on Report No. 15.
	Accruals agree with corresponding accruals on Report No. 1, Form 571C, and 571D (if used).
	Adjustments to Controller's Accounts agree with Report No. 3, Form 576B.

REPORT NO. 5-FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT

	Preprinted amounts are not altered. If an amount does not agree with the SCO preprinted amount, footnote the amount per the agency/department's records. Refer to Report Guide.
	All amounts are displayed with two decimal places and without dollar signs.
	Accruals agree with corresponding accruals on Report No. 1, Form 571C and 571D (if used).
	Adjustments to Controller's Accounts agree with Report No. 3, Form 576B.
	Adjustments to Controller's accounts and accruals are posted to both the expenditure and the appropriation balance column.
	Executive/Allocation Orders and/or Budget Revisions approved by the Department of Finance (Finance) by June 30 but not yet recorded on the Controller's records are summarized on the Pending Budget Revisions/Allocation Orders/Executive Orders line in the "Appropriation Balance" column, and a copy is submitted with Report No. 5.
	Allocation Orders not yet recorded on Controller's records by June 30 are summarized on the Pending Budget Revisions/Allocation Orders/Executive Orders line in the "Appropriation Balance" column, and a copy is submitted with Report No. 5.
	Expenditure totals and appropriation balances agree with corresponding totals on Report No. 6 (except reverting year appropriation balance equals zero).
	Expenditures agree with the corresponding amounts on Report No. 15.
	Total appropriation balance is zero or a credit amount.

REPORT NO. 6-FINAL BUDGET REPORT

Report No. 6 is not submitted to SCO. Retain report for audit purposes.

	Balance for each program/category does not reflect a deficit.
	The "Balance" on the "Total Reference" line should be a credit or zero. A debit indicates the appropriation is over-spent.
	Expenditures totals and appropriation balances agree with corresponding totals on Report No. 5 (except reverting year appropriation balance equals zero on Report No. 5).
	Expenditures by program/category agree with the "Appropriation Expenditures" column on Report No. 15.
	Reimbursements agree with the "Reimbursement" column on Report No. 15.

REPORT NO. 7-PRE-CLOSING TRIAL BALANCE

	All amounts appear in dollars and cents and without dollar signs.
	Amount column is left blank for accounts without amounts.
	Use "GLAN" as the column heading for the GL account numbers.
	Credit amounts appear without brackets or minus signs.
	GL account numbers are the lowest level from the UCML.
	For Due From Other Funds (GL 1410.FFFF) and Due To Other Funds (GL 3114.FFFF), the subsidiary numbers reflect the fund number of the other fund involved. FI\$Cal agencies/departments must attach a Subsidiaries on File Report. Format your Due To/From Other Funds/Appropriations Supplemental Form using the example in the SCO Year-End Procedure Manual.
	Use fund number 0602 as the subsidiary number for Prepayments to the Architecture Revolving Fund (GL 1730) and the corresponding Reserve for Prepaid Items (GL 5330). FI\$Cal agencies/departments must attach a Subsidiaries on File Report.
	A four-digit subsidiary business unit/organization code is provided for Due From Other Appropriations (GL 1420.AAAA) and Due To Other Appropriations (GL 3115.AAAA).
	For Allowance for Uncollectible Accounts (GL 1390.0XXXX) and Provision for Deferred Receivables (GL 1600.0XXXX), the subsidiary numbers reflect the GL account number for the related receivable preceded by a zero. FI\$Cal agencies/departments must attach a Subsidiaries on File Report.
	GL account amounts agree with Report No. 8 Fund Balance.
	Abnormal accrual and/or encumbrance amounts recorded to GL accounts are explained by a footnote or on an attached separate sheet of paper.
	Beginning Fund Balance (GL 5530/5540/5570) on the current year Report No. 7 equals the Ending Fund Balance (GL 5530/5540/5570), as reported

	on the prior year Report No. 8. Only one GL Fund Balance is on the Report 7.
	GL 1510, Due from Federal Government, is used only in the Federal Trust Fund.
	GL 3500, Liabilities For Deposit, should equal zero or have a credit balance.
	For Federal Trust Fund, GL 8000, Revenue, and GL 9000, Expenditures should equal.
	For non-shared funds, the ending balance of the GL 1140 and GL1210 displayed on Report No. 7 should have a debit balance and agree with the ending balance of GL1140 and GL1210 displayed on the SCO Fund Reconciliation Report for each month from July through June.
	For the Special Deposit Fund (0942), the report is ordered at the fund, not the fund detail level.
	For G.O. Bond funds, Report No. 7 is included at both fund and fund detail levels.
	For Federal Trust Fund, GL 5530 is zero. A debit balance in GL 5530 is an overdraft and must be corrected prior to submission. NOTE: If money is being returned to the Federal Government in the upcoming fiscal year, the credit balance should be accrued.
	For Federal Trust Fund, GL 1140, Cash in State Treasury, equals the SCO June 30 total balances in the "C" accounts of the "44" accounts and the appropriated accounts combined.
	The Debit and Credit amounts must balance.

REPORT NO. 8-POST-CLOSING TRIAL BALANCE

	For non-shared funds, GL 5530 Fund Balance-Unappropriated has a credit or zero balance. NOTE: Reports cannot be submitted to the SCO with a debit balance in GL 5530.
	Assets and Liabilities amounts agree with Report No. 7.

REPORT NO. 9-ANALYSIS OF CHANGE IN FUND BALANCE

Submit only for Nongovernmental Cost Fund (Non-Shared).

	Beginning Fund Balance agrees with ending Fund Balance from the prior year's Report No. 9 (including any adjustments made by SCO after submission of reports).
	Receipts agree with GL 8000, Revenue, on Report No. 7.

	Expenditures agree with GL 9000, Expenditures, on Report No. 7
	Ending Fund Balance agrees with Fund Balance (opposite sign) on Report No. 8.
	Fund Balance for the Federal Trust Fund is zero.
	For Special Deposit Fund (0942), report is ordered at fund detail, not fund level.
	A footnote is included to explain adjustments that changed the prior year's ending fund balance.

REPORT NO. 13-REPORT OF EXPENDITURES OF FEDERAL FUNDS

Report No. 13 is submitted to Finance, Fiscal Systems and Consulting Unit (FSCU).

	The grand total of expenditures equals GL 9000, Expenditures, on Report No. 7 for the Federal Trust Fund.
	The total expenditures and encumbrances on Report No. 13 equals Report No. 6's Federal Trust Fund total line.

REPORT NO. 14-REPORT OF BANK AND/OR SAVINGS AND LOAN ASSOCIATION ACCOUNTS OUTSIDE STATE TREASURY

A Zero Balance Account (ZBA) to accept credit cards as a means of payment, is considered an account outside the state treasury and must be included on Report No. 14.

	For Fiscal Year ending June 30, 2022, SCO will accept the FI\$Cal Report 14 directly within the FI\$Cal system. Thereby eliminating the requirement to submit a copy of the report with agency/department's year-ed reports. Instructions for Report No. 14 submission to SCO will be released by 7/31/2022 via FI\$Cal Comm.
	Indicate on each certification letter which fund will include Report No. 14 for your agency/department.
	Agency/department name and business unit code appear on the report.
	Agency/department should verify the accounts, purpose, and authority to ensure they are consistent with statute or DOF approval.
	If there are no accounts outside the State Treasury, indicate "No accounts exist outside the State Treasury" on the Certification Letter of the fund submitting Report No. 14. Include accounts closed during the FY and specify the date of closure. The report must be signed by the agency/department head or designee.
	ZBA's are included on the report

REPORT NO. 15-RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER

	All amounts are displayed with two decimal places and without dollar signs.
	Amounts in the "Transactions per Controller" column agree with the balances on the Controller's records as of June 30.
	Amounts posted in Reverse Prior Year "Accruals" (column C) agree with amounts posted in the Apply Current Year "Accruals" column F (opposite sign) on the previous year's Report No. 15.
	Amounts posted in Reverse Prior Year "Adjust to SCO Accts" (column B) agree with amounts posted in Apply Current Year "Adjust to SCO Accts" column E (opposite sign) on the previous year's Report No. 15.
	Amounts posted in Apply Current Year "Accruals" (column F) agree with accruals on Report No. 1 (571C and 571D) (opposite sign).
	Amounts posted to Apply Current Year "Adjust to SCO Accts" (column E) agree with adjustments on Report No. 3.
	The total of the left side of the report (column G) agrees with the total of the Transactions for Agency Accounts columns on the right side of the report.
	The total in column G for each Clearing Account must be zero.
	Totals in the Transactions per Agency Accounts columns agree with the nominal account balances on Report No. 7.
	Amounts posted in Reverse Prior Year "Corrections to SCO" column D agree with amounts on the current year Report 5 (opposite sign).
	<p>Total of Apply Current Year "Accruals" column F agrees with GL 5570 on Report No. 8 and total on Report No. 1 (opposite signs) for shared funds.</p> <p>NOTE: GL 5570 will differ by the amount of any Advance Collections (GL 3410 and/or 3420) Remitted to SCO and GL 1210 - Surplus Money Investment Fund.</p> <p align="center">OR</p> <p>If the fund is non-shared, the total of Current Year "Accruals" column F on Report No. 15 agrees with the total on Report No. 2 (opposite signs) and the sum of:</p> <p align="center"> General Ledger Account 65xx (1140) + General Ledger Account 1210 + General Ledger Account 3410 + General Ledger Account 5530 </p>

REPORT NO. 18-STATEMENT OF CHANGES IN CAPITAL ASSETS

	A separate report has been prepared for each fund, except for Fiduciary Funds that were acquired with non-General Fund money. Check State Administrative Manual (SAM) for updates on the reporting requirements for capital assets.
	Amounts agree with final Property Ledger Reconciliation from FISCAL.
	Beginning balances agree with the previous year's ending balances. If they do not agree, a Beginning Balance Differential Report is required.
	A footnote is included if an adjustment to the beginning balance is needed.
	Ending balances are all debit amounts.
	If there are no capital assets for a fund, note on the Certification Letter "no capital assets to report."

REPORT NO. 19-STATEMENT OF CAPITAL ASSETS

Only one report is submitted per agency/department.

	Ending balance agrees with the total ending balance on Report No. 18. Check SAM for the reporting requirements for capital assets.
	The total of all capital assets of the agency/department is reflected on the report.
	Indicate on each certification letter which fund financial report package will include Report No. 19 for the agency/department.

REPORT NO. 20-STATEMENT OF FINANCIAL CONDITION

	Amounts agree with corresponding GL accounts on Report No. 8.
	For non-shared funds, the Chart of Account (COA) general ledger account 65 on the Report No. 20 is made up of the cumulative Cash in State Treasury amount. It needs to be footnoted as follows: "GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury)."

REPORT NO. 22-STATEMENT OF CONTINGENT LIABILITIES

Report should include estimated contingencies for federal audit exceptions, other audit exceptions, and pending litigation.

	Amounts shown are not reflected in the GL accounts.
	Report does not have fiscal year, appropriation, or funding information.

MATERIAL VARIANCE EXPLANATION FORM

	Complete after the fund's Report No. 7, RPTGL068 and Report No. are prepared.
	Submit one copy to SCO of the form with the fund's Year-End Financial Reports, even if there is no activity to report.
	If a fund has multiple sub-funds, submit only one Material Variance Explanation Form at the main fund level, not per sub-fund.
	The SCO excel form will automatically calculate the variance amount and variance percentage.
	Based on the calculation, a message will appear to identify whether the variance is material and whether it requires an explanation. An explanation is required if a variance amount equals or exceeds \$1 million AND the variance percentage equals or exceeds 10%. When either CY or PY balance is zero, variance percentage is inapplicable, and no explanation is needed.

REVISIONS TO YEAR-END REPORTS

	This report contains the revisions needed to correct the amounts previously submitted on Reports No. 1, 3 (Governmental Cost Funds), or 7 (Nongovernmental Cost Funds). Do not submit another complete set. Submit only the reports affected by the change(s). The amount on the revised form should only be the difference between the original amount reported and the correct amount.
	For Governmental Cost Fund revision, use forms 571E and 571F, Revision to Accruals and Adjustments to Controller's Accounts.
	For Governmental Cost Fund revision, forms contain revisions needed to correct amounts previously submitted on Report No. 1 and Report No. 3.
	For Governmental Cost Fund revision, amounts on these forms, plus amounts on Report No. 1 and Report No. 3 that were originally submitted to SCO, agree with the agency/department's revised balances.
	For Nongovernmental Cost Fund revision, use form 571E only. The amount on the revised form should only be the difference between the original amount reported on Report No. 7 and the correct amount.
	Only material amounts per SAM Section 7981 should be submitted as revisions.
	Agency/department name, business unit code, fund name, and fund number are included on every page.
	All amounts are displayed with two decimal places and without dollar signs.
	Net debits/credits equal zero.
	Credit amounts are displayed without brackets or minus signs.
	Accruals to GL 1410 - Due From Other Funds, and GL 3114 - Due To Other Funds, include subsidiary numbers identifying the fund numbers of the other funds involved in each inter-fund transfer.
	Accruals to GL 1420 - Due From Other Appropriations, or GL 3115 - Due To Other Appropriations, include a four-digit business unit code identifying the other agencies involved in each inter-agency transaction.
	Subsidiary information for GLs 1390 and 1600 must identify the offsetting A/R account number, preceded by a zero. (For example, 1600.0XXXX.)
	Attachments explaining the revisions are included with these forms. Each adjustment on these forms is cross-referenced to the appropriate attachment.
	Obtain approval from SCO if revisions must be submitted after the due date.
	If the agency/department submits a revision to their Financial Reports, a revision needs to be made to their fund reconciliation to reflect the change.