**List of Common Errors for Central Service Agencies (CSAs)**

**Workload and Expenditure Worksheets**

June 2023

1. **Workload and expenditure worksheets were not submitted timely.**

It is the CSAs responsibility to check for accuracy before sending completed worksheets. After processing, CSA expenditures are charged to all state departments. Therefore, it is extremely important for CSAs to call us immediately if the workload or expenditure data submitted needs to be changed. Any changed worksheets should be labeled “Revision” and re-submitted immediately.

1. **Worksheets were not e-mailed to the** **fiproswp@dof.ca.gov** **address**.
2. **Subject line in the e-mail was changed.**

Per transmittal instructions, the departmental budget officer must e-mail the completed worksheets with the correct subject line; for example, F204 Workload - 0840 (SCO). This is important for efficient processing, tracking, reporting, and auditing.

1. **Checklist was not completed, signed, and dated**.
2. **Individual Worksheet was not signed and dated.**
3. **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 tie to the expenditures being reported. The federal government requires this breakdown of cost items for the General Fund cost recovery reported in the SWCAP plan. In addition, actual expenditures should be close to the Governor’s Budget amounts.

1. **Explanation of variance beyond 10 percent was missing or incomplete.**

For workload data, it is required to explain variances beyond 10 percent for the Function code total only. An acceptable explanation example: workload increase is due to Executive Order Number 1234, which required additional hours for agencies x and y. An unacceptable explanation: 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 example: the overall decrease in adjusted actual expenditures is due to a significant increase in the use of interagency agreements for the fiscal year 2020-21. (Note: This statement explains the increase in reimbursements, which reduces the adjusted actual expenditures.) An unacceptable explanation: the increase is due to increased General Fund expenditures.

Explanations should be written so a reader unfamiliar with your department can understand. Also, please avoid the use of acronyms.

1. **The cost of assets $5,000 and up was included in the total CSA expenditures.**

This cost is unallowable and should be included in the Unallowable Cost line of the expenditure worksheet. See Item #9 for the depreciation of assets.

1. **Use Allowance was applied to tangible and intangible assets.**

Effective FY 2014-15, the use allowance is no longer acceptable. 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.