

SCHEDULE 7A—SALARIES AND WAGES (STATE CONTROLLER'S OFFICE ROLE)
(Revised 09/10)**6415**

The Uniform State Payroll System records maintained by the State Controller's Office (SCO) are used as the basis for the preparation of the Salaries and Wages (Schedule 7A). Each department served by the Uniform State Payroll System will use SCO's information, as of July 1, to update the Schedule 7A spreadsheets. Departments not included in the Uniform State Payroll System will update the Schedule 7A using payroll information from their own system.

The Schedule 8 tabulation is prepared from SCO's payroll records of "Established Positions."

Generally, adjustments will be required to bring the payroll-based data to authorized levels in the Schedule 8. If adjustments are required they should be explained fully on the form 33 (Supplementary Schedule of Salaries and Wages). Adjustments may be required to bring the department and SCO records into agreement. Differences may arise due to problems with position documentation, timing, or error. If the SCO has **erroneously abolished** a position pursuant to Government Code Section 12439 criteria—a position actually filled by a department but not recorded in SCO records—the error may be corrected (See restrictions and instructions in SAM Section 6445). If a position is **properly abolished** under the criteria of Government Code Section 12439 and the department wishes to retain it, the department may be able to re-establish the position under certain specified criteria included in the Government Code. If these specified criteria cannot be met, the department may need to submit a BCP. See SAM Section 6406.

Analysis of the Schedule 7A spreadsheet should be facilitated by reference to the Conversion Code Listing. See SAM Section 6430.

The Schedule 7A spreadsheets are distributed to departments via e-mail by their Finance analyst, usually in August. Departments should carefully review and complete the Schedule 7A per the instructions provided in the Salaries and Wages Spreadsheet Budget Letter.