

## SAM—RECONCILIATION AND REPORTS

### YEAR-END REPORT NO. 3, ADJUSTMENTS TO CONTROLLER'S ACCOUNTS

7955

(Revised 03/13)

This year-end report identifies any adjustments needed to correct the central records maintained by the SCO as of June 30. However, this report does not correct the records of the SCO. A Transaction Request form, CA504, must be sent to the SCO to correct the errors. The adjustments must also be reported on the Reconciliation of Agency Accounts with Transactions per State Controller, Report No. 15. Departments will report to the SCO throughout the year all necessary adjustments as soon as possible after discovery of the errors. This will allow adequate processing time by the SCO during the year and reduce the backlog of work at the close of the fiscal year.

Report No. 3 consists of the forms below and is used to report adjustments to the following accounts:

- a. Form 576A – Assets and liabilities. The form must be completed when the adjustment is between funds or appropriations.
- b. Form 576B – Revenues and expenditures. The form contains preprinted account numbers and titles. The preprinted form must be completed to adjust the nominal accounts.

Departments must submit an attachment (e.g., copy of transaction request, correction letter, etc.) to support the adjusting entries on Report No. 3.

If there are no adjustments to the SCO's accounts, a Report No. 3 is not required. The certification letter must disclose that a Report No. 3 has not been submitted. See SAM section 7951.

A sample of Report No. 3, Adjustments to Controller's Accounts, is shown in the [7955 Illustrations 1](#) and [Illustration 2](#).



SAM—RECONCILIATION AND REPORTS

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CONTROLLERS USE ONLY

COMP INTRT  
EXPENDITURES  
REVENUES  
WORKSHEET/ACC. ACCUM.

STATE AGENCY  
ADJUSTMENTS TO CONTROLLERS ACCOUNTS  
JUNE 30, 1982

FORM 576 B (5-68)  
CONTROLLERS USE ONLY  
DOCUMENT NO. 0840 DATE

FUND: 00100 GENERAL FUND  
AGENCY: STATE AGENCY

ACCOUNT DESCRIPTION	EX REF	CA	ES	EL	COM	ISK	I	SEIND	**ENTER** ACCT	ACCRUAL AMOUNT	ACC
A PERSONAL SERVICES	83 001	10					D			\$2,123.45	C
B OPERATING EXP & EQUIP	83 001	30					D			10,553.41	D
C REFUNDS OF TAXES, LICENSES AND OTHER FEES	83 001	33					D				
E AMOUNT PAYABLE FROM THE AERONAUTICS ACCOUNT, STATE	83 001	7F					F 04 1000			6,346.51	C
F AMOUNT PAYABLE FROM THE MOTOR VEHICLE FUEL ACCOUNT	83 001	7E					F 06 1000				
G AMOUNT PAYABLE FROM THE STATE SCHOOL BUILDING AID	83 001	7G					F 730000				
H AMOUNT PAYABLE FROM THE FEDERAL TRUST FUND	83 001	7H					F 890000				
I AMOUNT PAYABLE FROM NON-GOVERNMENTAL COST FUND	83 001	7I					F 898000				
	83 001	7J					F 00 1000				
	83 001	7K					F 00 1000				
	83 001	7L					F 05 1000				
	83 001	90					F 00 1000				
	83 001	91					F 00 1000				
D REIMBURSEMENTS	83 001	92					D				
REVOLVING FUND ADVANCE	83 001	97					D				
ADV TO SER REVOLVING FUND - OTHER SERVICES	83 001	96					D				
ADV TO SER REVOLVING FUND - PRINTING	83 001	95					D				
A PERSONAL SERVICES	82 001	10					D				
B OPERATING EXP & EQUIP	82 001	70					D			4,208.90	C
C REFUNDS OF TAXES, LICENSES AND OTHER FEES	82 001	73					D				
E AMOUNT PAYABLE FROM THE AERONAUTICS ACCOUNT, STATE	82 001	7E					F 04 1000				
F AMOUNT PAYABLE FROM THE MOTOR VEHICLE FUEL ACCOUNT	82 001	7F					F 06 1000				
G AMOUNT PAYABLE FROM THE RETAIL SALES TAX FUND	82 001	7G					F 094001				

Net Debit/Credit:

\$2,123.45

**SAM—RECONCILIATION AND REPORTS**

<p>STATE OF California</p> <p><b>TO:</b> State Controller's Office Division of Accounting 1227 G Street, Room 500 Sacramento, CA 95814</p> <p><b>DATE:</b> _____ <b>LETTER NO.:</b> _____</p> <p><b>FROM:</b> _____</p> <p><b>SUBJECT:</b> Check Correction Request Claim Schedule No. _____ Paid by Warrant(s) No. _____ Date Paid _____ Amount to be Corrected: \$ _____</p> <p>Reason for Correction: (Explain DBM error occurred.)</p>	<p>STATE OF California</p> <p><b>TO:</b> State Controller's Office Division of Accounting 1227 G Street, Room 500 Sacramento, CA 95814</p> <p><b>DATE:</b> _____ <b>LETTER NO.:</b> _____</p> <p><b>FROM:</b> _____</p> <p><b>SUBJECT:</b> Correction of Controller Journal No. _____ DATE: _____ Reason for Correction: (Explain DBM error occurred.)</p>
<p><b>Has Charge:</b></p> <p>Fund Title: _____</p> <p>Account Description: _____</p> <p>Legal Reference: _____</p> <p>Controller's Account No.: _____</p> <p><b>Should be Charged:</b></p> <p>Fund Title: _____</p> <p>Account Description: _____</p> <p>Legal Reference: _____</p> <p>Controller's Account No.: _____</p>	<p><b>Debit:</b></p> <p>Fund Title: _____</p> <p>Account Description: _____</p> <p>Legal Reference: _____</p> <p>Controller's Account No.: _____</p> <p><b>Credit:</b></p> <p>Fund Title: _____</p> <p>Account Description: _____</p> <p>Legal Reference: _____</p> <p>Controller's Account No.: _____</p>
<p>Questions regarding this matter may be directed to _____ (Name)</p> <p>\$ _____ Phone (ATSS) _____</p> <p>Signature _____</p> <p>Name _____</p> <p>Title _____</p>	<p>Questions regarding this matter may be directed to _____ (Name)</p> <p>\$ _____ Phone (ATSS) _____</p> <p>Signature _____</p> <p>Name _____</p> <p>Title _____</p>