

**SAM—RECONCILIATION AND REPORTS**

**CALENDAR OF REPORTS AND ACTIONS**

**7930**

(Revised 3/14)

Departments must submit various financial reports and forms to control agencies and other departments. The following calendar will assist departments plan to meet reporting requirements. Reports listed in the calendar are limited to reports referenced in the SAM sections under the responsibility of Department of Finance (Finance), Fiscal Systems and Consulting Unit (FSCU) (SAM sections 7110-8535; 8538-8778; 8785-19464).

**CALENDAR OF REPORTS AND ACTIONS**

<b>Due Date</b>	<b>Name of Report or Action</b>	<b>Department or Other Government Requiring Report</b>	<b>SAM Section(s) Reference</b>
January 31	Nonresident Withholding Tax Statement, FTB Form 592-B	Franchise Tax Board (FTB)	8422.196
February 1	Bank Statements for Accounts Outside the State Treasury with Balances as of December 31	State Treasurer’s Office (STO), Collateral Management Section	19462, 19463
(non-CALSTARS departments) First week of January 1/ February 28 2/	Annual information returns (Form 1099)	1/ FTB and 2/Internal Revenue Service	8422.191
July 31	Year-end financial reports (General Fund, Feeder Funds, and Economic Uncertainty Funds)	State Controller’s Office (SCO), Division of Accounting and Reporting (DAR)	7952-7967 7976-7977 7979
July 31	Dishonored Checks for Agency Accounts	STO	8043
August 20	Year-end financial reports (all other funds) excluding Report 13	SCO, DAR	7952-7967 7976-7977 7979
August 20	Report 13, Report of Expenditures of Federal Funds	Finance, FSCU; SCO, DAR	7974
August 20	Report 14, Report of Accounts Outside the State Treasury, STD. 445	STO, Collateral Management Section; SCO, DAR	7975
August 20	Bank Statements for Accounts Outside the State Treasury with Balances as of June 30	STO, Collateral Management Section	19462, 19463
August 20	Report 19, Statement of Capital Assets Group of Accounts and Report 22, Statement of Contingent Liabilities	SCO, DAR	7978, 7980

(Continued)

**SAM—RECONCILIATION AND REPORTS**

(Continued)

**CALENDAR OF REPORTS AND ACTIONS**  
(Revised 3/14)

**7930** (Cont. 1)

September 30	Annual Late Payment Penalties Report on vendor payments for goods and services	General Services, Procurement Division	8474.1
September 30	Report of Office Revolving Fund Claims for Reimbursement	Finance, Office of State Audits and Evaluations (OSAE)	8072
Before Nov. 1	Report and remit certain abandoned personal property (on hand as of June 30) of escaped, discharged, or paroled inmates	SCO, DAR	19425.2
Within 20 days of event	Submit Report of Independent Contractor(s) form, DE 542	Employment Development Department	8422.116
October 1	Reporting Changes in Accruals- Subsequent Events	SCO, DAR	7981
At the time of occurrence	Report of Cash Shortage	Finance, OSAE	8072
At least annually	File Gasoline Tax Refund Claim, Form SCGR-1	SCO, Tax Administration Section	8745.3
At least annually	File sales and use tax returns	Board of Equalization	8720, 8730
At least quarterly if taxes are withheld	Resident and Nonresident Withholding Statement, FTB Form 592	FTB	8422.196
	Payment Voucher for Resident and Nonresident Withholding, FTB Form 592-V		