

STATE CONTROLLER'S OFFICE  
PERSONNEL AND PAYROLL SERVICES DIVISION  
P.O. BOX 942850  
SACRAMENTO, CA 94250-5878

DATE: APRIL 7, 2025

FISCAL YEAR-END LETTER #25-004  
(Civil Service Only)

TO: All Agencies in the Uniform State Payroll System

FROM: Lisa Dean, Acting Chief  
Personnel and Payroll Services Division

**RE: ANNUAL PAYROLL HEADER REPORT FORM PR421**

The annual Payroll Header report that represents the current Fiscal Year (FY) 2024-25 will be available on Mobius on April 7, 2025. Use this form to change or delete Payroll Headers for FY 2025-26.

To assist in processing the annual Payroll Header Report – Form PR421 for FY 2025-26, use the following instructions:

- On the right side of each Form PR421, under the heading "2025/2026 CURRENT HEADER DESCRIPTION," the 2024/2025 description will be printed with the Item Line showing the new Budget Act Year Information. The left side under the heading "CHANGES" will be blank. Note only changes or deletions to existing Payroll Headers.
- When deleting the entire Payroll Header, draw a diagonal line through the "2025/2026" CURRENT HEADER DESCRIPTION".
- New Payroll Headers can only be added via form STD. 407 – Payroll Header Change (see Payroll Procedures Manual (PPM) Section C 204 [PPM: Section C - Position Control](#) for STD. 407 completion instructions).
- The pre-printed data on Form PR421 does not reflect changes in 2024/2025 Payroll Headers processed after April 7, 2025. Payroll Headers that will automatically terminate June 30, 2025, should be re-established for FY 2025-2026 and are not on the Forms PR421, should be submitted on STD. 407 (see PPM Section C 204 [PPM: Section C - Position Control](#) for STD. Form 407 completion instructions).
- Entries on the Form PR421 must be typed or clearly printed.
- Description lines must not exceed 30 characters per line (including spaces).
- To establish conformance for all Payroll Headers, the last three lines of the Payroll Header description must show Funding Source, Item Number (when applicable) and Program Code (when applicable).
- Payroll Header descriptions must reflect FI\$Cal program code schema. Please refer to the Proposed Budget Act of 2025-26 and FI\$Cal Program Crosswalk to identify the correct

program code (refer to attached Payroll Header Instructions Items of Appropriation – FY 2025-26). For agencies continuing to use a clearing account (Program 99), the FI\$Cal program coding requirements also apply.

- When changing the reporting unit, the Payroll Header must be deleted on Form PR421, and a new Payroll Header must be established via STD. 407 (see PPM Section C 209 [PPM: Section C - Position Control](#) for STD. 407 completion instructions).
- If the agency/reporting unit is for Out-of-State, a notation must be made in the blank area under the agency/reporting unit on the STD. 407 or Form PR421.
- Ensure that the Authorized Signature line on the first Form PR421 for each different agency code is signed and the contact person and phone number are completed on each Form PR421.
- **If there are no changes to the PR421, do not print and return to the State Controller's Office.**

All Forms PR421 **MUST BE RETURNED BY MAY 1, 2025, TO:**

State Controller's Office  
Personnel and Payroll Services Division  
P.O. Box 942850  
Sacramento, CA 94250-5878  
Attn: Position Control

**Or:** Send an email to [ppsdpositioncontrol@sco.ca.gov](mailto:ppsdpositioncontrol@sco.ca.gov); include Form PR421 in the subject line.

# State Controller's Office

## Payroll Header Instructions

### Items of Appropriation

### Fiscal Year 2025-26

The following are step-by-step instructions to confirm and/or change the payroll headers for Fiscal Year (FY) **2025-26** for the annual Payroll Header Report (407), Form PR421. When reviewing the 407s, which are subject to the Legacy and FI\$Cal Program coding structure, consult your departmental budget office for assistance.

#### Overview:

Payroll Header Report (407), Form PR421 report. Review the last three description lines for confirmation and/or changes. See the following example:

- Line 3 description for fund name should correspond to fund number on line 4 (General Fund = 0001).
- Line 4 references the legal spending authority for FY **2025-26** via Budget Act (B/A) Item.
- Line 5 references Legacy Program Code "10" cross-walked to FI\$Cal Program Code "0500."

STATE OF CALIFORNIA																									
OFFICE OF THE STATE CONTROLLER - PAYROLL SERVICES SECTION															CONTACT PERSON <u>CONNIE TACT - PERSON</u>										
PAYROLL HEADER REPORT (407)															TELEPHONE <u>(999)999-9999</u> PAGE <u>1</u>										
DATE	FISCAL YEAR	AGY	REPT UNIT	B.F.	EFF DATE	TRANS TYPE	TYPE CHNG	LINE NO.	FUND	SUB	AGENCY	FISCAL YEAR	M	REFERENCE ITEM	FEDERAL CAT NO.	PROJ	C	CAT	PROG	ELEM	COMP	TASK	REV	REVENUE	
4/07/2025	2025/2026	051	420		07/2025			0	0	0	0	1		0	8	4	0	2	0	2	5				
CHANGES															2025/2026 CURRENT HEADER DESCRIPTION										
															1 STATE CONTROLLER										
															2 ACCTG AND REPTG DIV										
															3 GENERAL FUND										
															4 ITEM 0840-001-0001 B/A 2025										
															5 PROGRAM 10-0500										
															6										
															7										

Last three description lines in example:

- Line 3 – Fund Name
- Line 4 – B/A (Item with Fund Number (0001)
- Line 5 – Legacy Program 10 cross walked to FI\$Cal

#### Instructions for Obtaining Agency Budget Information for Fiscal Year **2025-26**:

- To determine the correct program coding for the payroll header description, refer to the proposed B/A item.
- To search for the proposed B/A item, refer to the following:
  - Proposed FY **2025-26** Budget Act Book, or
  - California Legislative Information website: <http://leginfo.legislature.ca.gov/faces/billSearchClient.xhtml>.
    - Select the "Bill Information" tab
      - Enter Bill Number: "**227**" or "**65**"
      - Select House: Assembly (for Bill **227**) or Senate (for Bill **65**).

California LEGISLATIVE INFORMATION

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Bill Search Text Search Advanced Search

Bill Number: 227 Session Year: 2025 - 2026 Keyword(s):  
 House: Assembly Author: All For a phrase: "Surround it with Quotes"  
 Statute Year: Code: All  
 Chapter Number: Code Section:

Search Clear

3. To locate the Agency's applicable B/A Item number:

- Use the Control "F" key find feature.
  - Enter agency's four-digit organization code.

**Note:** The B/A Item program numbers are reflected under the agency's appropriation under "Schedule":

Relocation and Assistance Program (CalWRAP). Any funds not expended for this specific purpose shall revert to the State Penalty Fund.

B/A Item 0840-001-0001

0840-001-0001 For support of the Controller

116,769,000

Schedule:

(1) 0500 State Controller's Office

FI\$Cal Program Code 0500

181,162,000

0840 1/20

Use "Ctrl F" keys to find BU (Org)

## Department of Finance (DOF) – FI\$Cal Program Crosswalk to the SCO Legacy System:

4. The FI\$Cal Program Crosswalk identifies the Legacy Programs for each B/A Item.

- Refer to the DOF [FI\\$Cal Resources for Budget](#) webpage.
- Scroll down to "Chart of Accounts (COA) Information" section.
- Select the "Program Crosswalk (SCO legacy system and Hyperion)" link shown in the following:

https://dof.ca.gov/budget/resources-for-departments/fiscal-resources-for-budget/

State of California  
Department of Finance

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## Chart of Accounts (COA) Information

- Chart of Accounts – Descriptions [PDF](#) (revised 11/9/2020)
- Chart of Accounts – Crosswalk of Accounts to Legacy Accounts-Department Use [XLSX](#) (8/7/2024)
- Chart of Accounts – Update Communication [PDF](#) (10/5/2018)
- Program Crosswalk (SCO legacy system and Hyperion) [XLSX](#) (revised 1/2/2025)**
- Capital Outlay Project Crosswalk (SCO legacy system & Hyperion) [XLSX](#) (revised 6/28/2024)

Click on this link to open "Program Crosswalk" spreadsheet

5. The following steps show how to locate the Legacy to FI\$Cal program coding using information from procedure step 3, "To locate the Agency's applicable B/A Item number":

- Step 1: In the Business Unit column, locate the four-digit Agency Organization Code (0840).
- Step 2: In the FI\$Cal Program column, locate the B/A (FI\$Cal) Program Code (0500).
- Step 3: In the Legacy Program column, locate the corresponding Legacy Program Code (10).

**Note:** Some Legacy Program Codes may also have additional "Element-Component-Task" coding.

https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fdof.ca.gov%2Fwp-content%2Fuploads%2Fsites%2F352%2F...

ProgramCrosswalk\_01-02-25 - View-only

Search for tools, help, and more (Alt + Q)

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**Step 1**

**Step 2**

**Step 3– Only Legacy Program 10 for this example. No Legacy Element-Component-Task.**

Business Unit	Legacy Program	Legacy Element	Legacy Component	Legacy Task	FI\$Cal Program	Long Program Description	Program Description (30-Character limit)	Short Program Description (10-Character Limit)
0840	10				0500	State Controller's Office	State Controller's Office	State Cont
0840	10				0500100	Accounting and Reporting	Accounting and Reporting	Accounting
0840	10				0500200	Audits	Audits	Audits
0840	10				0500300	Personnel/Payroll Services	Personnel/Payroll Services	Personnel/
0840	10				0500400	Unclaimed Property	Unclaimed Property	Unclaimed
0840	10					Disbursements	Disbursements	Disburseme
0840	10					Departmental Administration	Departmental Administration	DeptAdmin
0840	20					Loan Repayments	Loan Repayments	Loan Repay

- Legacy Program Code 99 Clearing Accounts crosswalk to FI\$Cal Program 9999:

3	Business Unit	Legacy Program	Legacy Element	Legacy Component	Legacy Task	FI\$Cal Program	Long Program Description	Program Description (30-Character limit)	Short Program Description (10-Character Limit)
4									
51	0500	99				9999	Clearing Account	Clearing Account	Clearing A

### Instructions to Confirm and/or Change Payroll Header Description:

- In the Payroll Header Report (407), verify that the “Current Header Description” matches the B/A item (appropriation string), as identified in procedure steps 1 thru 5 above.
  - The Fund Name (e.g., General Fund, etc.) should be on a line between Lines 3 and 5.
  - The B/A Item as identified in step 3 above should be on the next line after the Fund Name.
  - The Legacy to FI\$Cal Program Coding as identified in step 5 above should be on the next line after the B/A Item information.
  - Acceptable clearing account description format: Clearing Account 99-9999, Program 99-9999, or PGM 99-9999.

**Note:** If any changes are required, list them in the “CHANGES” section. Please refer to the example below.

STATE OF CALIFORNIA																						
OFFICE OF THE STATE CONTROLLER - PAYROLL SERVICES SECTION										CONTACT PERSON: CONNIE TACT - PERSON												
DATE: 4/07/2025										TELEPHONE: (999)999-9999												
FISCAL YEAR: 2025/2026										PAGE: 1												
PAYROLL HEADER REPORT (407)																						
AGY	REPT UNIT	B.F.	EFF DATE	TRANS TYPE	TYPE CHNG	LINE NO.	FUND		AGENCY	FISCAL YEAR	M	REFERENCE ITEM	FEDERAL CAT NO.	PROJ	C	CAT	PROG	ELEM	COMP	TASK	REV	REVENUE
							FUND	SUB														
051	420		07/2025			0	0	0	1	0	8	4	0	2	0	2	5	0	0	1		
										CHANGES												
										2025/2026 CURRENT HEADER DESCRIPTION												
										1 STATE CONTROLLER												
										2 ACCTG AND REPTG DIV												
										3 GENERAL FUND												
										4 ITEM 0840-001-0001 B/A 2025												
										5 PROGRAM 10-0500												
										6												
										7												

Changing current header description for lines 2 and 5.

For questions, please send an email to: [payrollaccounting@sco.ca.gov](mailto:payrollaccounting@sco.ca.gov).

### Contacts:

- Affordable Care Act (ACA) Email [ACASupport@sco.ca.gov](mailto:ACASupport@sco.ca.gov)
- Cal Employee Connect (CEC) Help and Feedback
- ConnectHR Help and Feedback
- California Leave Accounting System (CLAS) Email [CLAS@sco.ca.gov](mailto:CLAS@sco.ca.gov)
- CS Escalation Email (HR Supervisors and Managers) [PPSDOps@sco.ca.gov](mailto:PPSDOps@sco.ca.gov)
- Decentralized Security Administration (DSA) & ViewDirect Access (916) 619-7234 or [DSA@sco.ca.gov](mailto:DSA@sco.ca.gov)

- HR Suggestions Email (All HR Staff) [PPSDHRSuggestions@sco.ca.gov](mailto:PPSDHRSuggestions@sco.ca.gov)
- Management Information Retrieval System (MIRS) Email [PPSDMIRS@sco.ca.gov](mailto:PPSDMIRS@sco.ca.gov)
- [Statewide Customer Contact Center](#) (SCCC) (916) 372-7200

**SCO Key Initiatives:**

- [Cal Employee Connect](#)
- [California State Payroll System Project](#)

**Websites:**

- [HR](#)
- [State Employees](#)

VE:JS:KJA:LD:SPCP:PPOB:CL:SACS