



# XVI - D Federal Trust Fund Receipts

## OVERVIEW

Federal monies are accounted for at two levels, the appropriation level and the SCO 44 Cash Account level. An SCO 44 account is typically established for each Grant/Project. The SCO uses 44 as the enactment year for these cash accounts. Because the account is not appropriated by fiscal year, the account contains revenue for multiple fiscal years.

When Federal Funds are initially received, they are placed in the SCO 44 account. For most receipts, a cross posting to an appropriation is also made to increase an appropriation balance.

Federal Receipts are typically posted as Revenue, but are sometimes posted as Abatements or Abatements against Reverted Appropriations. When expenditure disbursements are made from the Federal Trust Fund, funds are transferred from the SCO 44 cash account to an appropriation. Disbursements from Revenue to the Federal government can be made directly from the SCO 44 account.

Refer to Volume 3, Chapter X for a complete discussion of Federal Trust Fund accounting.

## CASH RECEIPT AND REMITTANCE TRANSACTIONS

Exhibit XVI-D-1 includes four different types of accounting events for Federal receipts and the Transaction Codes for posting the accounting events.

EXHIBIT XVI-D-1  
RECORDING FEDERAL RECEIPTS

	<b>Case 1</b> Record Revenue In SCO 44 Account And Post to Appropriation (TC)	<b>Case 2</b> Record Revenue In SCO 44 Account Only  (TC)	<b>Case 3</b> Record In SCO 44 Account For A Reverted Appropriation (TC)	<b>Case 4</b> Record Abatement In Appropriation Account (TC)
A. Agency receives cash previously billed (GL 1110)	128 158 F09 F25	128 158 F09 127	128 158 F10 127	130 158 F09 F25
B. Agency receives unbilled cash receipts (GL 1110)	101 F09 F25	101 F09 127	101 F10 127	104 F09 F25
C. SCO receives cash previously billed (GL 1140)	128 F31 F27	128 F31	128 F32	130 156
D. SCO receives unbilled cash receipts (GL 1140)	F34 F27	F34	F35	116

**CASE 1: Receipt Is Posted To SCO 44 Account and Simultaneously Cross Posted to Appropriation**

When an appropriation is included on the CRA/RA, the SCO cross posts the amount to the specified appropriation.

**NOTE:** All transactions for Case 1 must be coded with the Appropriation Symbol and Funding Fiscal Year of the Federal Trust Fund appropriation receiving the funds.

A. Agency establishes A/R and receives **previously billed** cash:

TC 128 - Record Revenue Due From Other Governments  
Dr 1500 Due From Other Governments  
Cr 8000 Revenue/Operating Revenue

TC 158 - Record Receipt Of Amounts Due From Other Governments  
Dr 1110 General Cash  
Cr 1500 Due from Other Governments

TC F09 – Electronic Remit General Cash to SCO 44 (Refer to Exhibit XVI-D-4)  
Dr 1115 General Cash Remittance in Transit  
Cr 1110 General Cash

TC F25 - Rec Transfer of Remit From SCO 44 to FTF Appn (Refer to Exhibit XVI-D-5)  
Dr 1140 Cash in State Treasury  
Cr 1115 General Cash Remittance in Transit

B. Agency receives **unbilled** cash:

TC 101 - Record cash receipts as revenue (not billed)  
Dr 1110 General Cash  
Cr 8000 Revenue/Operating Revenue

TC F09 – Electronic Remit General Cash to SCO 44 (Refer to Exhibit XVI-D 4)  
Dr 1115 General Cash Remittance in Transit  
Cr 1110 General Cash

TC F25 - Rec Transfer of Remit From SCO 44 to FTF Appn (Refer to Exhibit XVI-D 5)  
Dr 1140 Cash in State Treasury  
Cr 1115 General Cash Remittance in Transit

Refer to Exhibit XVI-D-2 through Exhibit XVI-D-5 for detailed coding instructions and an example of a remittance advice for the above General Cash (GL 1110) related transactions.

C. SCO receives **previously billed** cash:

TC 128 - Record revenue due from other governments  
 Dr 1500 Due From Other Governments  
 Cr 8000 Revenue/Operating Revenue

TC F31 - Record SCO collections of Cash for 44 Account - billed (record entry SCO CR document is received)  
 Dr 1140 Cash in State Treasury  
 Cr 1500 Due From Other Governments

TC F27 - Record transfer of cash from 44 Account to FTF Appropriation (record entry when SCO CR document is received)  
 Dr 1140 Cash in State Treasury  
 Cr 1140 Cash in State Treasury

D. SCO receives **unbilled** cash:

These funds are drawn through the Federal Drawdown/Letter of Credit process. The agency must first have a Letter of Credit and the necessary banking instructions on file. The Federal agency is notified of the amount to be electronically transferred into the State Treasury. The State agency concurrently prepares and submits a Remittance Advice (Form CA-21) to the STO.

TC F34 - Record SCO collection of Cash for 44 Account - non-billed (record entry when SCO CR document is received.)  
 Dr 1140 Cash in State Treasury  
 Cr 8000 Revenue/Operating Revenue

TC F27 - Record transfer of cash from 44 Account to FTF Appropriation (record entry when SCO CR document is received.)  
 Dr 1140 Cash in State Treasury  
 Cr 1140 Cash in State Treasury

**CASE 2: Receipt Is Posted To SCO 44 Account only**

Cash receipts are sometimes posted **only** to the SCO 44 Account (no cross posting to an appropriation) under one of the following conditions:

- ☛ The funds are to be held in the SCO 44 Account and later transferred to a Fund 0890 Account.
- ☛ The funds are to be transferred to an appropriation in another fund (not within Fund 0890).

**NOTE:** All transactions for Case 2 must be coded with an Appropriation Symbol that looks up Enactment Year 44.

- A. Agency establishes A/R and receives **previously billed** cash for deposit in an SCO 44 Account:

TC 128 - Record revenue due from other governments  
Dr 1500 Due From Other Governments  
Cr 8000 Revenue/Operating Revenue

TC 158 - Record receipt of amounts due from other governments  
Dr 1110 General Cash  
Cr 1500 Due from Other Governments

TC F09 – Electronic Remit General Cash to SCO 44 (Refer to Exhibit XVI-D-8)  
Dr 1115 General Cash Remittance in Transit  
Cr 1110 General Cash

TC 127- Record SCO Receipt Of Electronic Remittance (Refer to Exhibit XVI-D-9)  
Dr 1140 Cash in State Treasury  
Cr 1115 General Cash Remittance in Transit

- B. Agency receives **unbilled** cash for deposit in an SCO 44 Account.

TC 101 - Record cash receipts as revenue  
Dr 1110 General Cash  
Cr 8000 Revenue/Operating Revenue

TC F09 – Electronic Remit General Cash to SCO 44 (Refer to Exhibit XVI-D-8)  
Dr 1115 General Cash Remittance in Transit  
Cr 1110 General Cash

TC 127 - Record SCO Receipt Of Electronic Remittance (Refer to Exhibit XVI-D-9)  
Dr 1140 Cash in State Treasury  
Cr 1115 General Cash Remittance in Transit

Refer to Exhibit XVI-D-6 through Exhibit XVI-D-9 for detailed coding instructions and an example of a remittance advice for the above General Cash (GL 1110) related transactions.

- C. SCO receives **previously billed** cash for deposit in an SCO 44 Account:

TC 128 - Record revenue due from other governments  
Dr 1500 Due From Other Governments  
Cr 8000 Revenue/Operating Revenue

TC F31 - Record SCO collections of Cash for 44 Account - billed (record entry when SCO Notification is received.)  
Dr 1140 Cash in State Treasury  
Cr 1500 Due From Other Governments

D. SCO receives **unbilled** cash for deposit in an SCO 44 Account.

TC F34 - Record SCO collections of Cash for 44 Account - non-billed  
(record entry when SCO Notification is received.)

Dr 1140 Cash in State Treasury  
Cr 8000 Revenue/Operating Revenue

### CASE 3: Receipt Is Posted To SCO 44 Account For Reverted Appropriation

**NOTE:** All transactions for Case 3 must be coded with the Appropriation Symbol established for Enactment Year '44'.

A. Agency establishes A/R and receives **previously billed** cash for a reverted appropriation. Cash is deposited in an SCO 44 Account.

TC 128 - Record revenue due from other governments  
Dr 1500 Due From Other Governments  
Cr 8000 Revenue/Operating Revenue

TC 158 - Record receipt of amounts due from other governments  
Dr 1110 General Cash  
Cr 1500 Due from Other Governments

TC F10 – Elec Remit Cash to SCO 44 – Revert Appn (Refer to Exhibit XVI-D-12)  
Dr 1115 General Cash Remittance in Transit  
Cr 1110 General Cash

TC 127 - Record SCO Receipt Of Electronic Remittance (Refer to Exhibit XVI-D-13.)  
Dr 1140 Cash in State Treasury  
Cr 1115 General Cash Remittance in Transit

B. Agency receives **unbilled** cash for a reverted appropriation. Cash is deposited in an SCO 44 Account.

TC 101 - Record cash receipts as revenue  
Dr 1110 General Cash  
Cr 8000 Revenue/Operating Revenue

TC F10 – Elec Remit Cash to SCO 44 – Revert Appn (Refer to Exhibit XVI-D-12.)  
Dr 1115 General Cash Remittance in Transit  
Cr 1110 General Cash

TC 127 - Record SCO Receipt Of Electronic Remittance (Refer to Exhibit XVI-D-13.)  
Dr 1140 Cash in State Treasury  
Cr 1115 General Cash Remittance in Transit

Refer to Exhibit XVI-D-10 through Exhibit XVI-D-13 for detailed coding instructions and an example of a remittance advice for the above General Cash (GL 1110) related transactions.

- C. SCO receives **previously billed** cash for a reverted appropriation. Cash is deposited in an SCO 44 Account.

TC 128 - Record Revenue Due From Other Governments  
 Dr 1500 Due From Other Governments  
 Cr 8000 Revenue/Operating Revenue

TC F32 - SCO Collect For 44 - Reverted Appn Billed  
 Dr 1140 Cash in State Treasury  
 Cr 1500 Due from Other Governments

- D. SCO receives **unbilled** cash for a reverted appropriation. Cash is deposited in an SCO 44 Account.

TC F35 - Rec SCO Collect For SCO 44 - Reverted App-Not Billed  
 Dr 1140 Cash in State Treasury  
 Cr 8000 Revenue/Operating Revenue

#### **CASE 4: Receipt For Abatement Is Posted To Appropriation**

Abatements are deposited and remitted to the appropriation in which the original expenditure occurred. If the funds are to be returned to the Federal government, the cash must then be transferred to the SCO 44 Account.

**NOTE:** The PCA and/or Appropriation Symbol and Funding Fiscal Year for the transactions below must match the original expenditure transaction.

- A. Agency establishes A/R and receives **previously billed** cash.

TC 130 - Record Due From Other Governments - Abatements  
 Dr 1500 Due From Other Governments  
 Cr 9000 Appro Expend/Operating Expend & Expenses

TC 158 - Record receipt of amounts due from other governments  
 Dr 1110 General Cash  
 Cr 1500 Due from Other Governments

TC F09 – Electronic Remit General Cash to SCO 44 (Refer to Exhibit XVI-D 16)  
 Dr 1115 General Cash Remittance in Transit  
 Cr 1110 General Cash

TC F25 - Record SCO Receipt Of Electronic Remittance (Refer to Exhibit XVI-D-17)  
 Dr 1140 Cash in State Treasury  
 Cr 1115 General Cash Remittance in Transit

- B. Agency receives **unbilled** cash:

TC 104 - Record Cash Receipts – Expend Abate (Not Billed)  
 Dr 1110 General Cash  
 Cr 9000 Appro Expend/Operating Expend & Expenses

TC F09 – Electronic Remit General Cash to SCO 44 (Refer to Exhibit XVI-D 16.)

Dr 1115 General Cash Remittance in Transit  
Cr 1110 General Cash

TC F25 - Rec Transfer of Remit From SCO 44 to FTF Appn (Refer to Exhibit XVI-D-17.)

Dr 1140 Cash in State Treasury  
Cr 1115 General Cash Remittance in Transit

Refer to Exhibit XVI-D-14 through Exhibit XVI-D-17 for detailed coding instructions and an example of a remittance advice for the above General Cash (GL 1110) related transactions.

C. SCO receives **previously billed** cash:

TC 130 - Record Due From Other Governments - Abatements  
Dr 1500 Due From Other Governments  
Cr 9000 Appro Expend/Operating Expend & Expenses

TC 156 - Record SCO Collect Of Amts Due From Otr Govts - Abate  
Dr 1140 Cash in State Treasury  
Cr 1500 Due From Other Governments

D. SCO receives **unbilled** cash:

TC 116- Record SCO Collection Of Abatements  
Dr 1140 Cash in State Treasury  
Cr 9000 Appro Expend/Operating Expend & Expenses

## REMITTANCE OF FEDERAL FUND RECEIPTS

Federal Funds are electronically remitted from an agency's bank account to the State Treasurer's Office. The Remittance to the State Treasurer (TC-47), Form CA-21A, must be prepared to electronically remit cash. The form is available on the Internet at <http://www.sco.ca.gov/ard/state/index.shtml>.

After the RA (Form CA-21A) is verified and signed, the RA is faxed to the SCO for processing. The State Controller's Office (SCO) issues a Controller's Receipt document (prefix CRA) and processes the electronic withdrawal of funds from the agency's bank account.

The cash remittance and the CRA document are coded on the General Purpose Posting Tag (CALSTARS 55) and input into CALSTARS. The form is available on the Internet at <http://www.dof.ca.gov/html/calstars/forms.htm>.

The remainder of this chapter provides exhibits for the four accounting events previously discussed (Case 1 – Case 4). Each section includes the required fields for the RA, an example of the RA, the CALSTARS coding required for posting the electronic remittance, and the coding required for posting the SCO CRA document.

**Remittance of Federal Fund Revenue (Case 1)**

Exhibit XVI-D-2 lists all the fields/areas of the RA that must be completed for the electronic remittance of Revenue to the Federal Trust Fund. Instructions are also included in the exhibit. Refer to Exhibit XVI-D-3 for an example of a completed RA. Exhibit XVI-D-4 lists the fields that must be coded on the General Purpose Posting Tag for input to CALSTARS. Exhibit XVI-D-5 lists the fields that must be coded on the General Purpose Posting Tag to record the SCO receipt document.

EXHIBIT XVI-D-2  
REQUIRED FIELDS FOR FEDERAL FUND REVENUE RA

Item	Description
CHECKING ACCOUNT NUMBER (CHECKING ACCOUNT NO.)	<b>Enter the agency Checking Account Number</b> in the Checking Account No. box.
REMITTANCE ADVICE NUMBER (REMITTANCE ADVICE NO.)	<b>Enter a unique 5-digit number</b> to the right of <b>R</b> in the Remittance Advice No. box. Each checking account number must have its own agency assigned range of RA numbers, which cannot be duplicated within the same fiscal year. The 5-digits must be numeric.
AGENCY	<b>Enter the agency name.</b> Use the full name of department, board or commission.
FOR CREDIT TO (FUND)	<b>Enter 0890 - Federal Trust Fund.</b>
APPROPRIATION DATA	<b>Enter Federal Receipts.</b>
FUND	<b>Enter 0890</b> in the first four positions of the field.
AGENCY	<b>Enter the 4-digit UCM Organization Code</b> for the reporting organization.
FY	<b>Enter the year</b> to which the remittance applies.
REF/ITEM	<b>Enter the 3-digit SCO Reference</b> of the appropriation to which the funds will be applied (displayed on the SCO Agency Reconciliation Report).
FED CAT	<b>Enter the 5-digit Federal Catalog number.</b>
P/N	<b>Enter the 2-digit SCO Project Number.</b> This number is the first two digits of the three digit number that follows the Federal Catalog Number. It is displayed on the SCO Agency Reconciliation Report (or in the coding block on the bottom of the approved AUD 10A form).
C	<b>Enter the UCM Character Code.</b> This number is the third digit of the 3-digit number that follows the Federal Catalog Number.  <ul style="list-style-type: none"> <li>1 - Support</li> <li>2 - Local Assistance</li> <li>3 - Capital Outlay</li> </ul>
CATEGORY	<b>Enter 90 in the Category Code.</b>
REV/OBJ	<b>Enter the 6-digit UCM Receipt Code.</b> The first digit is receipt type 4. The following five digits are the Federal Catalog Number. (The Federal Catalog Number must agree with the 5-digit number in the FED CAT block).
AMOUNT	<b>Enter the amount.</b>
DESCRIPTION	<b>Enter the Federal program/grant title.</b>
COLLECTION PERIOD	<b>Enter the beginning and ending dates of the collection period.</b> The Collection Period should have no gaps between forms. For example, if the ending date on the last collection period was June 30, 20nn and there were no collections for July and August, September's RA should have collection dates of 'July 1, 20nn to September 30, 20nn. If "old" cash is later discovered, e.g., in November for August collection, the cash should be remitted separately with the collection period displaying "August 1, 20nn to August 31, 20nn."
NAME	<b>Type the name, title and phone number of the person signing the form.</b> <b>Enter the signature.</b> SCO would also like a contact name and phone number if different than the person signing.



EXHIBIT XVI-D-4  
POSTING TAG FOR FEDERAL FUND REVENUE RA

Field Name	Information
TC	<b>Enter F09.</b> TC F09 debits GL 1115 and credits GL 1110.
FFY	<b>Enter the year to which the Revenue applies.</b>
VENDOR/S (Vendor Number/Suffix)	<b>Enter the Vendor Number</b> for the State Treasurer's Office.
DOC DATE (Current Document Date)	<b>Enter the last date of the collection period</b> on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 Reports.
CUR DOC/S (Current Document/Suffix)	<b>Enter the RA number (Rxxxxx)</b> from the Remittance Advice box on the Form CA-21A.
INDEX	<b>Optional field - Enter the appropriate Index.</b> Refer to the H03 Report.
PCA	<b>Optional field - Enter the appropriate PCA.</b> Refer to the H03 Report.
AMOUNT	<b>Enter the remittance amount.</b>
PROJECT/WP (Work Phase)	<b>Enter the appropriate 6-digit Project and 2-digit Work Phase,</b> if applicable.
SOURCE/AS	<b>Enter the 6-digit UCM Receipt Code.</b> The first digit is receipt type 4. The following five digits are the Federal Catalog Number. (The Federal Catalog Number must agree with the 5-digit number in the FED CAT block.
CHECK	First 3 digits - <b>Enter the 3-digit bank account number</b> from the Checking Account No. box on the RA. Fourth digit – <b>Enter R.</b> Last 5 digits – <b>Enter the 5-digit agency assigned number</b> from the Remittance Advice box on the RA.
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
ITEM	Description.
DUE DATE	<b>Enter the date</b> the RA is prepared and/or faxed to SCO.

EXHIBIT XVI-D-5  
POSTING TAG FOR CONTROLLER'S RECEIPT JOURNAL ENTRY (CRAnnnnnn) FOR REVENUE

Field Name	Information
TC	<b>Enter TC F25</b> for Revenue. TC <b>F25</b> debits GL 1140 and credits GL 1115.
FFY	<b>Enter the appropriate year.</b>
DOC DATE (Current Document Date)	<b>Enter journal entry (CRA) date.</b>
CUR DOC/S (Current Document/Suffix)	<b>Enter the JE number (CRAxxxxxx).</b>
INDEX	<b>Enter the same information that was used to post the RA (TC F09).</b>
PCA	<b>Enter the same information that was used to post the RA (TC F09).</b>
AMOUNT	<b>Enter the remittance amount.</b>
SOURCE/AS	<b>Enter the same information that was used to post the RA (TC F09).</b>
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC <b>F09</b> entry.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC <b>F09</b> entry.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC <b>F09</b> entry.

**Remittance of Revenue - SCO 44 Account Only (Case 2)**

Exhibit XVI-D-6 lists all the fields/areas of the RA that must be completed for the electronic remittance of Revenue to the SCO 44 Account only. Instructions are also included in the exhibit. Refer to Exhibit XVI-D-7 for an example of a completed RA. Exhibit XVI-D-8 lists the fields that must be coded on the General Purpose Posting Tag for input to CALSTARS. Exhibit XVI-D-9 lists the fields that must be coded on the General Purpose Posting Tag to record the SCO receipt document.

EXHIBIT XVI-D-6  
REQUIRED FIELDS FOR FEDERAL FUND REVENUE RA – 44 ACCOUNT ONLY

Item	Description
CHECKING ACCOUNT NUMBER (CHECKING ACCOUNT NO.)	<b>Enter the agency Checking Account Number</b> in the Checking Account No. box.
REMITTANCE ADVICE NUMBER (REMITTANCE ADVICE NO.)	<b>Enter a unique 5-digit number</b> to the right of <b>R</b> in the Remittance Advice No. box. Each checking account number must have its own agency assigned range of RA numbers, which cannot be duplicated within the same fiscal year. The 5-digits must be numeric.
AGENCY	<b>Enter the agency name.</b> Use the full name of department, board or commission.
FOR CREDIT TO (FUND)	<b>Enter 0890 - Federal Trust Fund.</b>
APPROPRIATION DATA	<b>Enter Federal Receipts.</b>
FUND	<b>Enter 0890</b> in the first four positions of the field.
AGENCY	<b>Enter the 4-digit UCM Organization Code</b> for the reporting organization.
FY	<b>Enter 1944.</b>
FED CAT	<b>Enter the 5-digit Federal Catalog number.</b>
P/N	<b>Enter the 2-digit SCO Project Number.</b> This number is the first two digits of the three digit number that follows the Federal Catalog Number. It is displayed on the SCO Agency Reconciliation Report (or in the coding block on the bottom of the approved AUD 10A form).
C	<b>Enter the UCM Character Code.</b> This number is the third digit of the 3-digit number that follows the Federal Catalog Number.  <ul style="list-style-type: none"> <li>1 - Support</li> <li>2 - Local Assistance</li> <li>3 - Capital Outlay</li> </ul>
REV/OBJ	<b>Enter the 6-digit UCM Receipt Code.</b> The first digit is receipt type 4. The following five digits are the Federal Catalog Number. (The Federal Catalog Number must agree with the 5-digit number in the FED CAT block.
AMOUNT	<b>Enter the amount.</b>
DESCRIPTION	<b>Enter the Federal program/grant title.</b>
COLLECTION PERIOD	<b>Enter the beginning and ending dates of the collection period.</b> The Collection Period should have no gaps between forms. For example, if the ending date on the last collection period was June 30, 20nn and there were no collections for July and August, September's RA should have collection dates of 'July 1, 20nn to September 30, 20nn. If "old" cash is later discovered, e.g., in November for August collection, the cash should be remitted separately with the collection period displaying "August 1, 20nn to August 31, 20nn."
NAME	<b>Type the name, title and phone number of the person signing the form.</b> <b>Enter the signature.</b> SCO would also like a contact name and phone number if different than the person signing.



EXHIBIT XVI-D-8  
POSTING TAG FOR FEDERAL FUND REVENUE RA – 44 ACCOUNT ONLY

Field Name	Information
TC	<b>Enter TC F09.</b> TC F09 debits GL 1115 and credits GL 1110.
FFY	<b>Enter the year to which the Revenue applies.</b>
VENDOR/S (Vendor Number/Suffix)	<b>Enter the Vendor Number</b> for the State Treasurer's Office.
DOC DATE (Current Document Date)	<b>Enter the last date of the collection period</b> on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 Reports.
CUR DOC/S (Current Document/Suffix)	<b>Enter the RA number (Rxxxxx)</b> from the Remittance Advice box on the Form CA-21A.
INDEX	<b>Optional field - Enter the appropriate Index.</b> Refer to the H03 Report.
PCA	<b>Optional field - Enter the appropriate PCA.</b> Refer to the H03 Report.
AMOUNT	<b>Enter the remittance amount.</b>
PROJECT/WP (Work Phase)	<b>Enter the appropriate 6-digit Project and 2-digit Work Phase,</b> if applicable.
SOURCE/AS	<b>Enter the 6-digit UCM Receipt Code.</b> The first digit is receipt type 4. The following five digits are the Federal Catalog Number. (The Federal Catalog Number must agree with the 5-digit number in the FED CAT block.
CHECK	First 3 digits - <b>Enter the 3-digit bank account number</b> from the Checking Account No. box on the RA. Fourth digit – <b>Enter R.</b> Last 5 digits – <b>Enter the 5-digit agency assigned number</b> from the Remittance Advice box on the RA.
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
ITEM	Description.
DUE DATE	<b>Enter the date</b> the RA is prepared and/or faxed to SCO.

EXHIBIT XVI-D-9  
 POSTING TAG FOR CONTROLLER'S RECEIPT JOURNAL ENTRY (CRAnnnnnn)  
 FOR FEDERAL FUND REVENUE RA – 44 ACCOUNT ONLY

Field Name	Information
TC	<b>Enter TC 127.</b> TC 127 debits GL 1140 and credits GL 1115.
FFY	<b>Enter the appropriate year.</b>
DOC DATE (Current Document Date)	<b>Enter journal entry (CRA) date.</b>
CUR DOC/S (Current Document/Suffix)	<b>Enter the JE number (CRAXxxxxx).</b>
INDEX	<b>Enter the same information that was used to post the RA (TC F09).</b>
PCA	<b>Enter the same information that was used to post the RA (TC F09).</b>
AMOUNT	<b>Enter the remittance amount.</b>
SOURCE/AS	<b>Enter the same information that was used to post the RA (TC F09).</b>
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC <b>F09</b> entry.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC <b>F09</b> entry.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC <b>F09</b> entry.

**Remittance of Federal Funds – Reverted Appropriation (Case 3)**

Exhibit XVI-D-10 lists all the fields/areas of the RA that must be completed for the electronic remittance of Federal Funds if the appropriation has reverted. Instructions are also included in the exhibit. Refer to Exhibit XVI-D-11 for an example of a completed RA. Exhibit XVI-D-12 lists the fields that must be coded on the General Purpose Posting Tag for input to CALSTARS. Exhibit XVI-D-13 lists the fields that must be coded on the General Purpose Posting Tag to record the SCO receipt document.

EXHIBIT XVI-D-10  
REQUIRED FIELDS FOR FEDERAL FUND (REVERTED APPROPRIATIONS) RA

Item	Description
CHECKING ACCOUNT NUMBER (CHECKING ACCOUNT NO.)	<b>Enter the agency Checking Account Number</b> in the Checking Account No. box.
REMITTANCE ADVICE NUMBER (REMITTANCE ADVICE NO.)	<b>Enter a unique 5-digit number</b> to the right of <b>R</b> in the Remittance Advice No. box. Each checking account number must have its own agency assigned range of RA numbers, which cannot be duplicated within the same fiscal year. The 5-digits must be numeric.
AGENCY	<b>Enter the agency name.</b> Use the full name of department, board or commission.
FOR CREDIT TO (FUND)	<b>Enter 0890 - Federal Trust Fund.</b>
FUND	<b>Enter 0890</b> in the first four positions of the field.
AGENCY	<b>Enter the 4-digit UCM Organization Code</b> for the reporting organization.
FY	<b>Enter 1944.</b> (The 44 account is used when the Fiscal Year appropriation for the Federal Funds has reverted.)
FED CAT	<b>Enter the 5-digit Federal Catalog number.</b>
P/N	<b>Enter the 2-digit SCO Project Number.</b> This number is the first two digits of the three digit number that follows the Federal Catalog Number. It is displayed on the SCO Agency Reconciliation Report (or in the coding block on the bottom of the approved AUD 10A form).
C	<b>Enter the UCM Character Code.</b> This number is the third digit of the 3-digit number that follows the Federal Catalog Number.  <ul style="list-style-type: none"> <li>1 - Support</li> <li>2 - Local Assistance</li> <li>3 - Capital Outlay</li> </ul>
REV/OBJ	<b>Enter the 6-digit UCM Receipt Code.</b> The first digit is receipt type 4. The following five digits are the Federal Catalog Number. (The Federal Catalog Number must agree with the 5-digit number in the FED CAT block.
AMOUNT	<b>Enter the amount.</b>
DESCRIPTION	<b>Enter the account title</b> of the 44 account.
COLLECTION PERIOD	<b>Enter the beginning and ending dates of the collection period.</b> The Collection Period should have no gaps between forms. For example, if the ending date on the last collection period was June 30, 20nn and there were no collections for July and August, September's RA should have collection dates of 'July 1, 20nn to September 30, 20nn. If "old" cash is later discovered, e.g., in November for August collection, the cash should be remitted separately with the collection period displaying "August 1, 20nn to August 31, 20nn."
NAME	<b>Type the name, title and phone number of the person signing the form.</b> <b>Enter the signature.</b> SCO would also like a contact name and phone number if different than the person signing.

EXHIBIT XVI-D-11 -- FEDERAL FUNDS (REVERTED APPROPRIATION) EXAMPLE

STATE OF CALIFORNIA														CHECKING ACCOUNT NO.		REMITTANCE ADVICE NO.		
<b>REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE ACCOUNT</b>														<b>333</b>		<b>R33333</b>		
TC - 47																		
AGENCY: <b>DEPARTMENT OF AIR QUALITY</b>				FOR CREDIT TO: (FUND) <b>0890 FEDERAL TRUST FUND</b>				APPROPRIATION DATA:										
FUND	AGY	FY	M	REF/ITEM	FED CAT	P/N	C	CAT	PSM	ELE	COMP	TASK	ACCT	REV/OBJ	AMOUNT	D C	DESCRIPTION	SOURCE FUND
0890	9990	1944			84063	01	2							484063	10,000.00		Clean Air Grant	
															10,000.00			

  

TO STATE CONTROLLER: I hereby certify that the foregoing report is a correct statement of all monies received by the above named agency and on account of said Fund or Appropriation during the periods stated below in accordance with Section 12418 of the Government Code. Entry to the agency's checking account is in lieu of the agency issuing a check to the State Treasurer.

(Signed)	
OFFICIAL TITLE	
Accounting Administrator	
DATE	
10/5/nn	
CONTACT	PHONE
John Doe	(916) 445-9999

Collection period from September 1, 20nn to September 30, 20nn inclusive.

*Original - State Controller's Office Duplicate - Agency Copy*

EXHIBIT XVI-D-12  
POSTING TAG FOR FEDERAL FUNDS (REVERTED APPROPRIATION) RA

Field Name	Information
TC	<b>Enter TC F10.</b> TC F10 debits GL 1115 and credits GL 1110.
FFY	<b>Enter the year to which the Revenue applies.</b>
VENDOR/S (Vendor Number/Suffix)	<b>Enter the Vendor Number</b> for the State Treasurer's Office.
DOC DATE (Current Document Date)	<b>Enter the last date of the collection period</b> on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 Reports.
CUR DOC/S (Current Document/Suffix)	<b>Enter the RA number (Rxxxxx)</b> from the Remittance Advice box on the Form CA-21A.
INDEX	<b>Optional field – Enter the appropriate Index.</b> Refer to the H03 Report.
PCA	<b>Optional field – Enter the appropriate PCA.</b> Refer to the H03 Report.
AMOUNT	<b>Enter the remittance amount.</b>
PROJECT/WP (Work Phase)	<b>Enter the appropriate 6-digit Project and 2-digit Work Phase,</b> if applicable.
SOURCE/AS	<b>Enter the 6-digit UCM Receipt Code.</b> The first digit is receipt type 4. The following five digits are the Federal Catalog Number. (The Federal Catalog Number must agree with the 5-digit number in the FED CAT block.
CHECK	First 3 digits - <b>Enter the 3-digit bank account number</b> from the Checking Account No. box on the RA. Fourth digit – <b>Enter R.</b> Last 5 digits – <b>Enter the 5-digit agency assigned number</b> from the Remittance Advice box on the RA.
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
DUE DATE	<b>Enter the date</b> the RA is prepared and/or faxed to SCO.

EXHIBIT XVI-D-13  
 POSTING TAG FOR CONTROLLER'S RECEIPT JOURNAL ENTRY (CRAnnnnnn)  
 FOR REVERTED APPROPRIATION

Field Name	Information
TC	<b>Enter TC 127</b> for Revenue. TC 127 debits GL 1140 and credits GL 1115.
FFY	<b>Enter the appropriate year.</b>
DOC DATE (Current Document Date)	<b>Enter journal entry (CRA) date.</b>
CUR DOC/S (Current Document/Suffix)	<b>Enter the JE number (CRAxxxxxx).</b>
INDEX	<b>Enter the same information that was used to post the RA (TC F10).</b>
PCA	<b>Enter the same information that was used to post the RA (TC F10).</b>
AMOUNT	<b>Enter the remittance amount.</b>
SOURCE/AS	<b>Enter the same information that was used to post the RA (TC F10).</b>
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC <b>F10</b> entry.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC <b>F10</b> entry.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC <b>F10</b> entry.

**Remittance of Federal Fund Abatement – Available Appropriation (Case 4)**

Exhibit XVI-D-14 lists all the fields/areas of the RA that must be completed for the electronic remittance of an abatement to the Federal Fund when the appropriation is still available. Instructions are also included in the exhibit. Refer to Exhibit XVI-D-15 for an example of a completed RA. Exhibit XVI-D-16 lists the fields that must be coded on the General Purpose Posting Tag for input to CALSTARS. Exhibit XVI-D-17 lists the fields that must be coded on the General Purpose Posting Tag to record the SCO receipt document.

EXHIBIT XVI-D-14  
REQUIRED FIELDS FOR FEDERAL FUND ABATEMENT (AVAILABLE APPROPRIATION) RA

Item	Description
CHECKING ACCOUNT NUMBER (CHECKING ACCOUNT NO.)	<b>Enter the agency Checking Account Number</b> in the Checking Account No. box.
REMITTANCE ADVICE NUMBER (REMITTANCE ADVICE NO.)	<b>Enter a unique 5-digit number</b> to the right of <b>R</b> in the Remittance Advice No. box. Each checking account number must have its own agency assigned range of RA numbers, which cannot be duplicated within the same fiscal year. The 5-digits must be numeric.
AGENCY	<b>Enter the agency name.</b> Use the full name of department, board or commission.
FOR CREDIT TO (FUND)	<b>Enter 0890 - Federal Trust Fund.</b>
APPROPRIATION DATA	If the remittance is for more than one appropriation, enter <b>Various</b> . If for one Budget Act appropriation, <b>enter the Chapter, Year, and the 10-digit appropriation item number</b> (Example: Ch. nnn/nn, Item 9990-101-0890).
FUND	<b>Enter 0890</b> in the first four positions of the field.
AGENCY	<b>Enter the 4-digit UCM Organization Code</b> for the reporting organization.
FY	<b>Enter the year</b> to which the abatement applies.
REF/ITEM	<b>Enter the 3-digit SCO</b> Reference displayed on the SCO Agency Reconciliation Report.
PROGRAM	<b>Enter the 2-digit Program</b> if the remittance applies to an appropriation scheduled by program. <b>NOTE:</b> The level of coding for PROGRAM, ELEMENT, COMPONENT and TASK is the level of the appropriation contained in the Budget Act as modified by Budget Revision #1. It should also be the same as shown on the SCO Agency Reconciliation Report.
AMOUNT	<b>Enter the amount.</b>
DESCRIPTION	<b>Enter the UCM Receipt title</b> for the abatement.
COLLECTION PERIOD	<b>Enter the beginning and ending dates of the collection period.</b> The Collection Period should have no gaps between forms. For example, if the ending date on the last collection period was June 30, 20nn and there were no collections for July and August, September's RA should have collection dates of 'July 1, 20nn to September 30, 20nn. If "old" cash is later discovered, e.g., in November for August collection, the cash should be remitted separately with the collection period displaying "August 1, 20nn to August 31, 20nn."
NAME	<b>Type the name, title and phone number of the person signing the form. Enter the signature.</b> SCO would also like a contact name and phone number if different than the person signing.



EXHIBIT XVI-D-16  
POSTING TAG FOR FEDERAL FUND ABATEMENT (AVAILABLE APPROPRIATION) RA

Field Name	Information
TC	<b>Enter TC F09.</b> TC F09 debits GL 1115 and credits GL 1110.
FFY	<b>Enter the year to which the Revenue applies.</b>
VENDOR/S (Vendor Number/Suffix)	<b>Enter the Vendor Number</b> for the State Treasurer's Office.
DOC DATE (Current Document Date)	<b>Enter the last date of the collection period</b> on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 Reports.
CUR DOC/S (Current Document/Suffix)	<b>Enter the RA number (Rxxxxx)</b> from the Remittance Advice box on the Form CA-21A.
INDEX	<b>Optional field - Enter the appropriate Index.</b> Refer to the H03 Report.
PCA	<b>Optional field - Enter the appropriate PCA.</b> Refer to the H03 Report.
AMOUNT	<b>Enter the remittance amount.</b>
PROJECT/WP (Work Phase)	<b>Enter the appropriate 6-digit Project and 2-digit Work Phase,</b> if applicable.
SOURCE/AS	<b>Enter the 6-digit UCM Receipt Code.</b> The first digit is receipt type 4. The following five digits are the Federal Catalog Number. (The Federal Catalog Number must agree with the 5-digit number in the FED CAT block.
CHECK	First 3 digits - <b>Enter the 3-digit bank account number</b> from the Checking Account No. box on the RA. Fourth digit – <b>Enter R.</b> Last 5 digits – <b>Enter the 5-digit agency assigned number</b> from the Remittance Advice box on the RA.
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
ITEM	Description.
DUE DATE	<b>Enter the date</b> the RA is prepared and/or faxed to SCO.

EXHIBIT XVI-D-17  
 POSTING TAG FOR CONTROLLER'S RECEIPT JOURNAL ENTRY (CRAnnnnnn)  
 FOR ABATEMENT – AVAILABLE APPROPRIATION

Field Name	Information
TC	<b>Enter TC F25</b> for Revenue. TC <b>F25</b> debits GL 1140 and credits GL 1115.
FFY	<b>Enter the appropriate year.</b>
DOC DATE (Current Document Date)	<b>Enter journal entry (CRA) date.</b>
CUR DOC/S (Current Document/Suffix)	<b>Enter the JE number (CRAxxxxxx).</b>
INDEX	<b>Enter the same information that was used to post the RA (TC F09).</b>
PCA	<b>Enter the same information that was used to post the RA (TC F09).</b>
AMOUNT	<b>Enter the remittance amount.</b>
SOURCE/AS	<b>Enter the same information that was used to post the RA (TC F09).</b>
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC <b>F09</b> entry.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC <b>F09</b> entry.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC <b>F09</b> entry.