

- 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/accounting/calstars/forms/>.

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.

**EXHIBIT XVI-D-3  
FEDERAL FUND REVENUE EXAMPLE**

STATE OF CALIFORNIA

**REPORT TO STATE CONTROLLER  
OF REMITTANCE TO STATE ACCOUNT**  
TC - 47

CHECKING ACCOUNT NO. <b>111</b>	REMITTANCE ADVICE NO. <b>R11111</b>
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AGENCY: <b>DEPARTMENT OF AIR QUALITY</b>	FOR CREDIT TO: (FUND) <b>0890 FEDERAL TRUST FUND</b>	APPROPRIATION DATA: <b>Federal Receipts</b>
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FUND	AGY	FY	M	REF / ITEM	FED CAT	P / N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D C	DESCRIPTION	SOURCE FUND
0890	9990	20nn		101	84007	01	2	90							484007		Clean Air Grant	
0890	9990	20nn		101	84116	02	2	90							484116		Yolo Air Grant	
															2,500.00			

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	
<b>Accounting Administrator</b>	
DATE	
<b>10/5/nn</b>	
CONTACT	PHONE
<b>John Doe</b>	<b>(916) 445-9999</b>

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

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-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-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 <b>127</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 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 11-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.

