

DEPARTMENT OF FINANCE
UNIFORM CODES MANUAL
RECEIPTS FROM FEDERAL GOVERNMENT

A federal receipt is money received directly from the federal government.

Departments will deposit federal receipts into the Federal Trust Fund (FTF). Federal money that is not received directly from the federal government, e.g. departmental transfers, is not considered federal receipts.

Federal Receipt Codes

The federal receipt codes are derived from federal catalog numbers (FCNs) and change so frequently that it is not practical to maintain a complete updated list of codes in the UCM. Departments accounting for federal receipts can obtain the complete list of catalog numbers from the Catalog of Federal Domestic Assistance website at <https://www.cfda.gov>.

FCNs consist of five digits. The first two digits identify the federal department and the last three identify the specific program or grant. To convert a FCN to a federal receipt code, place a 4 in front of the catalog number and eliminate the decimal point. For example, the Catalog of Federal Domestic Assistance lists:

10.551 Supplemental Nutrition Assistance Program

If California receives a federal grant for the purpose of initiating or maintaining the program, the money would be remitted to the State Treasurer's Office and the State Controller's Office using the following receipt code:

410551

Federal Programs Without FCNs

Some federal programs have not yet been assigned FCNs. For these cases, unique receipt numbers have been established by the Department of Finance, Fiscal Systems and Consulting Unit, with the concurrence of the State Controller's Office, Division of Accounting and Reporting.

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The following numbers are to be used in lieu of FCNs for the programs indicated:

99001	Revenue Sharing Program
99002	Shared Revenue - Flood Control Lands
99003	Shared Revenue - Forest Resources
99004	Shared Revenue - Grazing Land
99005	Shared Revenue - Potash and Sodium Lease Rental
99006	Public Works Employment Act, Title I
99008	Department of Defense - Reserve, Guard, Training Facilities
99010	Federal UE Benefits and Allowances
99011	Unemployment Insurance Benefit Program
99012	Reed Act - Capital Outlay
99013	College Housing Debt Service Grant
99014	Fire Prevention/Suppression Agreement
99015	Fire Prevention/Suppression Agreement
99016	Fire Prevention/Suppression
99017	Federal Reimbursements - Work for Others
99099	Miscellaneous Federal Funds*
99999	Miscellaneous Federal Funds

Unidentified Federal Receipts

Federal receipts can be received by departments without sufficient information to identify a specific account for deposit into the FTF. When this occurs, departments should use "Miscellaneous Federal Receipts" as the federal program name and a five digit receipt code with the last three digits as 9s. For example, if federal money is received from the Department of Health and Human Services (DHHS) and it cannot be further identified to a particular federal program, the receipt code would be 93999. The first two digits identifies the source as DHHS and the three 9s indicates a miscellaneous receipt account.

Questions concerning specific codes should be directed to the State Controller's Office, State Accounting Section, at (916) 322-5089.

* Requires contacting State Controller's Office prior to use

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CODE STRUCTURE DESIGN

Level #1

X



Receipt Type

Level #2

XX



Federal Agency

Levels # 3 & 4

XXX



Federal
Program/Grant

4 = Federal Receipt