

Purpose

Departments must submit Report No. 14, Report of Accounts Outside the State Treasury, to report accounts outside the centralized State Treasury System (CTS) in which state money is deposited or must indicate that there are no accounts to report. SAM Section [8002](#) provides detailed information on accounts outside the CTS. Departments may be authorized by statute or by approval from the Department of Finance, Fiscal Systems and Consulting Unit (FSCU) to maintain accounts outside of the CTS. SAM Section [19462](#), [19463](#), and Government Code section [16305.2](#) provide additional information on bank accounts.

Departments must electronically submit Report No. 14 to the State Treasurer's Office (STO) through FISCAL. Do not include a copy of Report No. 14 in the year-end financial reports or list it on the Certification Letter submitted to the State Controller's Office.

For information on the year-end report due dates, see SAM Section [7930](#) and Finance Budget Letter - Year-End Financial Reporting Requirements at <https://dof.ca.gov/budget/resources-for-departments/budget-letters/>.

Reference Documents

- SAM Section [7975](#)
- Bank Statements as of June 30
- STO Accounts Outside the Treasury System and Collateral Requirements guide: <https://www.treasurer.ca.gov/inside/divisions/ctsmtd/accounts.asp>
- Finance Budget Letter - Year-End Financial Reporting Requirements

How to Prepare

To generate the report, follow the steps in Job Aid FISCAL. 529 - Report of Accounts Outside the State Treasury. Below is a summary of the criteria for preparing, submitting, and approving the report.

For departments with accounts outside of CTS:

- **Navigation:** Main Menu → Banking → Bank Accounts → Accounts Outside CTS

For departments with no accounts outside of CTS:

- **Navigation:** Main Menu → Banking → Bank Accounts → No Accounts Outside CTS

For department head or designee to approve Report No. 14:

- **Navigation:** Main Menu → Banking → Bank Accounts → Accounts Outside CTS Approval
- **Accounts Outside of CTS check box:**
 - Check the "Accounts Outside CTS" box if there are account(s) outside CTS.
 - Uncheck the "Accounts Outside CTS" box if there is no account outside CTS.

STO requires departments to electronically submit and approve the report through FISCAL. Once approved by STO, departments are encouraged to generate the PDF report and retain a copy for their records.

A sample of Report No. 14 is shown in the illustration below:

[Illustration – Report No. 14 \(Accounts Outside CTS\)](#)

Report Preparation Guide

Year-End Report No. 14 – Report of Accounts Outside the State Treasury

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE
 REPORT OF ACCOUNTS OUTSIDE
 THE STATE TREASURY
 STD. 445 (REV. 4/2021)

SEE DETAILED INSTRUCTIONS ON PAGE 2

Each report must be typed.

Send Copy to:

State Controller's Office
 State Accounting and Reporting Division
 State Government Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Tax identification number(s) under which the accounts were or could be established:
A 999999999

DEPARTMENT NAME & ADDRESS Department of Training 1400 Z Street Suite 701 Sacramento CA 95814 B	BUSINESS UNIT 1234	FOR FISCAL YEAR ENDED June 30, 20XX
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(1) ACCOUNT TITLE & NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN /OTHER DEPOSITORY	(5) AUTHORITY	(6) BALANCE	(7) COLLATERALIZED		
						YES	NO	NOT REQUIRED
Department of Training 0123456789	Checking Account	Processing payments to trainers	Bank of America, N.A. 100 West 33rd Street, New York, NY 10001	DOF Approval Date : 12/15/21	1,000,000.00			NR
Department of Training 987654321000	Zero Balance Account	Credit Card Sales - Books	US Bank 621 Capitol Mall, Suite 110, Sacramento, CA 95814	DOF Approval Date : 05/09/14	0.00			NR

- (a) The banks and/or savings and loans listed on this report have been notified of the security and collateral requirements - Federal Deposit Insurance Corporation Regulations (12 C.F.R. 330.15), Government Code sections 16520 through 16533 and 16610 through 16622, if applicable.
- (b) The use of all accounts listed is consistent with Department of Finance approval or as authorized by law.
- (c) The deposited funds will be adequately collateralized throughout the year in accordance with law, if applicable.

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

PREPARED BY (NAME & TITLE) Departmental Accountant, Accounting Administrator I	EMAIL ADDRESS Departmental.Accountant@training.ca.gov	TELEPHONE NUMBER 916/555-5555
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SIGNATURE (DEPARTMENT HEAD OR DESIGNEE) The Boss	TYPE OR PRINT NAME & TITLE The Boss, Department Chief C	DATE SIGNED 20XX-07-31	TELEPHONE NUMBER 916/555-5656
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Report Preparation Guide
Year-End Report No. 14 – Report of Accounts Outside the State Treasury

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE
REPORT OF ACCOUNTS OUTSIDE
THE STATE TREASURY
STD. 445 (REV. 4/2021)

INSTRUCTIONS

This report will be required of all state agencies and departments to report state money that is outside of the State Treasury. Any account in which state money is deposited, as defined by Government Code 16305.2, and which is not in the Centralized State Treasury system will be included in this report. Complete Report 14 in FISCAL, and submit the report electronically to the State Treasurer's Office. Print a copy of the Report No. 14 completed in FISCAL, and submit it to the State Controller's Office (SCO) if reporting any accounts outside the State Treasury. If no accounts exist outside the State Treasury, do not submit a copy to the SCO. Instead, indicate in the year-end certification letter that no accounts exist outside the State Treasury.

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| <p>(1) Account title and number appearing on bank/savings and loan/other depository statement.</p> <p>(2) State type of account (savings, checking, zero balance account, certificate of deposit, investment, etc.).</p> <p>(3) Brief description and purpose of account. Must be consistent with the purpose approved by Department of Finance or as authorized by law.</p> <p>(4) Name and address of depository and branch.</p> | <p>(5) Cite Department of Finance approval and date or specific statutory authority.</p> <p>(6) Bank balance of account as of June 30. If the account was closed during the reporting period, include "n/a" and the date when the account was closed.</p> <p>(7) Indicate whether the account is collateralized or if collateral is not required. Check only one box (Yes, No, or Not Required)</p> |
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Report Preparation Guide

Year-End Report No. 14 – Report of Accounts Outside the State Treasury

How to Validate

In addition to Report No. 14's detailed instructions (number references 1 to 7), refer to the corresponding alphabet letter references below to Report No. 14 (Accounts Outside CTS), Illustration.

A	Validate the Tax Identification Number.
B	Review the department name, address, business unit, and the fiscal year-end date.
C	<p>The department head or designee must certify under penalty of perjury that all information stated in Report No. 14 is true and correct and that the use of the account(s) is consistent with Finance approval or as authorized by law.</p> <p>The certification also affirms that the deposited funds will be adequately collateralized throughout the year in accordance with the law. For additional information on security and collateral requirements, refer to the STO guide or consult with the STO Centralized Treasury and Securities Management Division.</p>

Important Notes/Tips

- Only one Report No. 14 is submitted per department, not per fund. Retain copies of the original and supporting documents to prepare Report No. 14 for audit and record-keeping purposes.
- Periodically review the accounts outside the CTS during the fiscal year to ensure compliance with Finance approval and legal authority.
- If the accounts remain the same as the prior year's submission, the only requirement will be to update the balances, upload the bank statements, and update the statement date.
- If an account was closed in the reporting fiscal year, the processor must close the account in FI\$Cal.
- For any new account opened in the reporting fiscal year, the processor must add the new account in FI\$Cal.
- Do not submit 'No Account Outside CTS' and 'Accounts Outside CTS' Report No. 14 before July 1. The system will reject and indicate a message denying the submission before July 1.
- A defined Departmental Approver in FI\$Cal for Report No. 14 submission is required. The system will reject the submission and display an error message requesting the end user to identify an approver via Identity Self Service.
- If there is a new designated Approver, ensure that the Approver has the required role and access in FI\$Cal to approve the submission. Not doing so may result in a time-consuming case in the FI\$Cal Service Center to clear submissions for departments that do not have active approvers.