

SAM—CASH

DETAIL TO BE SHOWN ON REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER

8091.1

(Revised 12/11)

General

There will be no attachment or schedule to the form CA 21 or CA 21A. See SAM section 18424.5 for remittances of unclaimed trust money. All account coding will be displayed on the remittance advice. The State Controller's Office (SCO) may consider exceptions to this procedure on an individual basis.

A single remittance advice may include remittances to more than one fund in the State Treasury. In those instances, the name of each fund will be entered in the "Description" column of the form, followed by the detail of accounts and amounts applicable to each fund.

No information will be entered in the "SCO" column of the form.

Revenues

Departments will report revenues on remittance advices using the six-digit subsidiary revenue codes and titles as provided in the Uniform Codes Manual (UCM). The revenue code and title will be entered in the "Description" column, and the amount remitted for each account will be entered in the "Amount" column.

Reimbursements

Departments will report reimbursements on remittance advices by the fund appropriation item number, chapter, year of appropriation, and reimbursement category title. Departments with budgeted reimbursement authority will remit their funds as scheduled reimbursements. If a department collects reimbursements in excess of their budget authority, the excess collections will also be remitted as scheduled reimbursements. Departments with no budgeted reimbursement authority will remit funds as unscheduled reimbursements.

Departments will enter the reimbursement receipt code title as provided in the UCM in the "Description" column whether the reimbursement is scheduled or unscheduled and the amount remitted for each receipt code will be entered in the "Amount" column. This information is required by SCO to validate the category of reimbursements.

Abatements

Departments will report abatements on remittance advices by the fund, appropriation item number, chapter, year of appropriation, and abatement source code title as provided in the UCM. The abatement receipt code title will be shown in the "Description" column and the amount remitted for each type of abatement will be entered in the "Amount" column. Only those receipts authorized by SAM section 10220 will be accounted for as abatements.

Refunds to Reverted Appropriations

Departments will report reimbursements and abatements to appropriations that have reverted as refunds to reverted appropriations. Regardless of the actual year of the abatement or reimbursement the funds will be remitted to the prior fiscal year..

Operating Revenue

Remittances of operating revenue to Non-Governmental Cost Funds will include a description of receipts at an appropriate level of detail acceptable to the SCO and in accordance with the coding structure provided in the UCM.