

REMITTANCES TO STATE TREASURY

8091

(Revised 9/07)

Cash collected by state agencies for revenue, reimbursements, or abatements is deposited into an approved depository bank within the centralized State Treasury System. (See SAM Section 8031 for approved depository banks.) Cash must be deposited within 30 days following the date collected, unless more frequent remittances are required by law. Accumulated deposits of \$25,000 will be remitted as soon as possible, but not later than the first day of the week following the collection.

There are two methods used to remit agency cash to a fund:

- Use of either the Report to State Controller of Remittance to State Account, form CA-21A or Report to State Controller of Remittance to State Treasurer, form CA-21
- Use of the Electronic Fiscal Input Transaction System (eFITS)

Form CA-21A

The CA-21A, or remittance advice, (TC-47) is required when cash has been deposited in the agency's checking account and will be remitted to a fund in the State Treasury. The CA-21A may be submitted to the SCO via fax to (916) 322-5490. The CA-21A form is available at: <http://www.sco.ca.gov/ard/state/index.shtml>. Agencies may design their own remittance advice form; however, SCO approval of the form is required prior to its use.

On the CA-21A, agencies will enter its three-digit checking account number and a remittance advice (RA) number, which is a unique 5-digit number after the preprinted "R". Each checking account number must have its own agency assigned range of RA numbers, which cannot be duplicated within the same fiscal year. Upon receipt of the CA-21A, the SCO issues a Controller's Receipt beginning with the prefix CRA, to record the reduction of cash in the agency checking account and the increase to Cash in State Treasury.

Agencies will record the remittance to the State Treasury via CA-21A as a debit to general ledger account (GLA) 1115, General Cash, Remittances in Transit. The CRA document will be recorded as a credit to GLA 1115. (See SAM Section 7620.)

Form CA-21

Use of the CA-21 (TC-30) will be limited to those instances when the CA-21A form or e-FITS process is not an option.

Agencies will submit the CA-21 to the STO identifying the appropriate fund to be increased. If the cash has been deposited into the agency's checking account, the agency will submit an agency check payable to the STO, along with the CA-21. The CA-21 is available at: <http://www.sco.ca.gov/ard/state/index.shtml>. Agencies may design their own remittance advice form; however, SCO approval of the form is required prior to its use.

On the CA-21, agencies will enter an RA number, which consists of two alphabetical characters assigned by the SCO, and six numeric characters from the agency's own assigned range of RA numbers.

SAM—CASH

(Continued)

REMITTANCES TO STATE TREASURY

8091 (Cont. 1)

Upon receipt of the CA-21 document, the SCO issues a Controller's Receipt document beginning with the prefix CR to record the increase to Cash in State Treasury.

Agencies will record the remittance to the State Treasury as a debit to GLA 1150, Cash in Transit to State Treasury. The CR document will be recorded as a credit to GLA 1150. (See SAM Section 7620.)

When cash is received directly into the State Treasurer's demand account, such as wire transfers, agencies will complete the CA-21, as described above, and send directly to the STO without an agency check.

The SCO receipt of the CA-21 document and the increase to Cash in State Treasury are also as described above.

e-FITS

Agencies, authorized by the SCO, may also use e-FITS when cash has been deposited in the agency's checking account and will be remitted to a fund in the State Treasury. More information regarding e-FITS is available at: <http://www.sco.ca.gov/ard/state/index.shtml>.

Through e-FITS, agencies will enter its three-digit checking account number after the preprinted "R". Each checking account number must have its own agency assigned range of RA numbers, which cannot be duplicated within the same fiscal year. The SCO issues a Controller's Receipt beginning with the prefix CRE to record the reduction of cash in the agency checking account and the increase to Cash in State Treasury.

Agencies will record the remittance to the State Treasury via e-FITS as a debit to GLA 1115, General Cash, Remittances in Transit. The CRE document will be recorded as a credit to GLA 1115. (See SAM Section 7620.)