

SAM - CASH

RECONCILIATIONS

8060

(Revised 8/2015)

All centralized State Treasury System (CTS) accounts will be reconciled promptly at the end of each month. See SAM sections [7900](#), [7923](#) and [7967](#). This does not preclude reconciliations at other times of the month as considered necessary by the department.

At the end of each period, the State Controller's Office ([SCO](#)) issues a CTS Statement for each CTS account. If there is an item on the statement that you cannot identify, contact the SCO for explanation.

If it is determined by the reconciliation that an error has been made, departments will notify the State Treasurer's Office ([STO](#)) Bank Reconciliation Section. **DO NOT NOTIFY THE BANK.**

CTS Statement Errors:

1. If a department does not receive credit for a deposit, the department will verify that all of the information on the Report of Deposit is complete and accurate. The department will send a legible photocopy of the Report of Deposit on white letter size paper only. DO NOT send agency or bank copies.
2. If there is a discrepancy in the amount of credit, the department will send photocopies of the Report of Deposit and the CTS statement with the item highlighted and a brief letter of explanation.

Departments can email the requested information to bankrec@sto.ca.gov or mail to:

State Treasurer's Office
Bank Reconciliation Unit
915 Capitol Mall, C-15
P. O. Box 942809
Sacramento, CA 94209-0001

3. If it is determined there is an agency check error on the CTS statement, departments will notify the STO Item Processing Section by sending legible photocopies of the check, front and back, and the statement with a brief letter of explanation.

Email the requested information to itemproc@sto.ca.gov or mail to:

State Treasurer's Office
Item Processing Section
915 Capitol Mall, C-15
P.O. Box 942809
Sacramento, CA 94209-0001

Do not include Report of Deposit errors with agency check errors on any letter of explanation. A separate letter is required for each type of error.