

SAM - CASH

REMITTANCES TO STATE TREASURY

8091

(Revised 01/2017)

Cash collected by departments for revenue, reimbursements, or abatements is deposited into an approved depository bank within the Centralized State Treasury System (CTS). See SAM section 8031 for approved depository banks. Cash deposits totaling less than \$25,000 must be remitted within 15 days from the date the funds were collected, unless more frequent remittances are required by law. Accumulated deposits of \$25,000 or more will be remitted as soon as possible, but no later than the first day of the week following the collection.

Departments may use the following methods to remit funds:

- 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
- The Electronic Fiscal Input Transaction System ([eFITS](#)).

Form CA-21A

The Report of State Controller of Remittance to State Account, Form CA-21A, also known as a remittance advice (RA) is required when cash has been deposited in the department's CTS checking account and will be remitted to a fund in the State Treasury. Form CA-21A is available at: http://www.sco.ca.gov/Files-ARD/remittc_tc47.pdf and may be submitted to the State Controller's Office ([SCO](#)) via email to FiscalControl@sco.ca.gov. Departments may design their own RA form with SCO approval prior to its use.

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

Departments will record the remittance to the State Treasury via Form CA-21A as a debit to general ledger account (GL) 1115, General Cash, Remittances in Transit. The CRA document will be recorded as a credit to GL 1115. See SAM section [7620](#) for GL descriptions.

Form CA-21

The use of Report to State Controller of Remittance to State Treasurer, Form CA-21, is limited to those instances when Form CA-21A or the eFITS process is not an option.

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8091 (Cont. 1)

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Departments will submit Form CA-21 plus one copy to the State Treasurer's Office ([STO](#)) Financial Services Section at 915 Capitol Mall, Room 319, Sacramento, CA 95814, identifying the appropriate fund to be increased. If the cash has been deposited into the department's checking account, the department will submit a department check payable to the STO, along with Form CA-21 plus one copy, which is available at: http://www.sco.ca.gov/Files-ARD/remittc_tc30.pdf. Departments may design their own RA form with SCO approval prior to its use.

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

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

Department's will record the remittance to the State Treasury as a debit to GL 1150, Cash in Transit to State Treasury. The CR document will be recorded as a credit to GL 1150. See SAM section [7620](#) for GL descriptions.

When cash is received directly into the State Treasurer's demand account, in the case of wire transfers, departments will complete Form CA-21 and one copy or Report of Deposit form and mail it without a department check directly to the STO Financial Services Section at 915 Capitol Mall, Room 319, Sacramento, CA 95814.

eFITS

Departments, authorized by the SCO, may use the [eFITS](#) process when cash has been deposited in the department's checking account and will be remitted to a fund in the State Treasury. Information on the eFITS method of remittance is available at: https://www2.sco.ca.gov/eFITS_Enterprise_ApplicationWeb/static/eFITSFAQ.pdf.

In the eFITS system, departments will enter its three-digit checking account number and a five-digit RA number after the preprinted letter "R." Each checking account number must have its own department 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 department's checking account and the corresponding increase to Cash in State Treasury.

Departments will record the remittance to the State Treasury via eFITS as a debit to GL 1115, General Cash, and Remittances in Transit. The CRE document will be recorded as a credit to GL 1115. See SAM section 7620 for GL descriptions.