

**REVISION HISTORY:  
DIRECTIVE #21 – REVENUE AND RECEIVABLE MONITORING**

Release	Summary of Changes
06/03/22	<ul style="list-style-type: none"> <li>• Explains more clearly the City’s Financial Management System (FMS) revenue document details and requirements.</li> <li>• Expands agency accountability requirements concerning receivable monitoring.</li> <li>• Notes the Assistance Listing Number (ALN) is a list of all federal financial assistance and nonfinancial assistance programs (formerly known as Catalog of Federal Domestic Assistance).</li> <li>• Includes Office of Management and Budget (OMB) grants taskforce and responsibilities and/or collaboration of revenue review efforts.</li> <li>• Updated and new Appendices</li> </ul>
11/30/12	<ul style="list-style-type: none"> <li>• Includes CM #86-13, #92-04 (07/92), and CM #93-04 (04/93).</li> <li>• Expands scope to include requirements for non-grant revenues, including taxes.</li> <li>• Incorporates the requirements of Governmental Accounting Standards Board Statement No. 65, <i>Items Previously Reported as Assets and Liabilities</i>, into its guidelines.</li> </ul>
Initial Release	<ul style="list-style-type: none"> <li>• Establishes the minimum requirements for the presentation of revenues and receivables in the City’s financial statements.</li> </ul>