



SUBJECT

## CASH RECEIPTS

## I. AUTHORITY

Title 35 and Article 3, Chapter 4, Title 41, Arizona Revised Statutes

II. INTRODUCTION

The high risk associated with transactions involving cash requires a reasonable but strong system of internal control. Accordingly, the policies and procedures outlined in this document must be adopted and followed.

III. DEFINITIONS

- A. Cash - currency, coin and checks. Other negotiable instruments (i.e., drafts) may be considered cash. If you receive negotiable instruments other than currency, coin or cash contact the GAO.
- B. Cash Basis - the basis of accounting under which revenues are realized when the cash is received and expenditures recorded when cash is disbursed.
- C. Entry - records a financial transaction in the appropriate ledger or journal.
- D. Fiscal Year - a 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. In Arizona, the legal fiscal year ends June 30.
- E. Internal Control - a plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues and expenditures. Under such a system, typically the work of employees is subdivided so that no single employee performs a complete cycle of operations. Moreover, under such a system, the procedures to be followed are definitely documented and require proper authorization by designated officials for all actions taken.
- F. Receipts - this term, unless otherwise qualified, means cash received.
- G. Refund - an amount paid back or credit allowed because of an over-collection of an account or the return of an object sold. Also, to provide for the payment of a refund for fees collected.
- H. Reimbursement - cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm or corporation.
- I. Revenue - an addition to cash or to receivables generated through the normal operations of a State Agency. The same definition applies to those cases where revenue is recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

IV. POLICIES



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- A. All cash receipts must be promptly recorded and controlled. (The use of prenumbered receipts or cash register tapes by an individual designated to receive cash are two examples of how cash may be controlled.)
- B. A mail log must be prepared for all receipts received through the mail, at least daily, by someone who is independent of cash receipts and accounting functions.
- C. Prenumbered receipts, cash register tapes or mail logs must be reconciled to deposit slips or GAO-505s by someone independent of cash receipts and accounting functions. If this is not practicable due to personnel constraints, then the reconciliation should be reviewed by the Agency Director.
- D. Cash receipts should be posted daily to the appropriate accounting records.
- E. Procedures must be established to prohibit the disbursement of cash from cash receipts prior to their being deposited. For example, there should be no cashing of personal checks.
- F. Cash receipts should be deposited intact at least weekly. This will allow the majority of receipts to be recorded in AFIS in the month received. If the cash receipts are significant (i.e., over \$500), they should be deposited intact daily.
- G. Deposits should be made for amounts of no less than \$10, unless the deposit is being made at year-end.
- H. There should be adequate physical facilities (i.e., fire proof safes, locking file cabinets, etc.) for the safeguarding of cash prior to deposit.
- I. Safe combinations and keys to cash boxes or files must be restricted to an essential number of employees.
- J. NSF checks and credit and debit memos should be controlled and follow-up maintained independently of the cash function.
- K. All favorable (TC 797) and unfavorable (TC 798) deposit discrepancies should be promptly and properly resolved.
- L. A current receivables schedule of fees and charges should be maintained.
- M. The following cash register controls should be used:
  - Locked-in totals must be used;
  - Over-ring and under-ring vouchers must be signed by supervisors;
  - Voided copies of receipts must be retained for audit purposes;
  - Cash register procedures must reflect proper daily check-out and documentation;
  - Locked-in audit copies of receipts should be used where appropriate;
  - Cashiers must be provided separate cash drawers to establish accountability;
  - Cash drawers must be locked during the cashier's absence.



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- N. All checks must be restrictively endorsed immediately upon receipt.
- O. If cash receipts are deposited in a bank account:
  - The bank account must be authorized by Arizona Revised Statutes; and both the State Treasurer’s Office and the General Accounting Office must be notified;
  - All disbursements from this account must be authorized by Arizona Revised Statutes. Unauthorized disbursements may not be made.
- P. The person receiving cash must not have authority to sign checks and reconcile bank accounts and should not be able to access accounting records other than cash receipts.
- Q. Cash collections must be reconciled to totals of invoices, cash register tapes, cash receipts books, ticket sales, bank or State Treasurer deposit slips, AFIS reports, etc., by someone who has no access to cash. If this is not feasible due to personnel constraints, the reconciliation should be reviewed by someone who has no access to cash.
- R. All cash overages and shortages must be controlled and disposed of in accordance with established procedures. If significant shortages/overages occur, contact your GAO liaison to coordinate a resolution.

V. CASH RECEIPTS PROCEDURES

The controls and procedures in the following sections are recommended and are provided as examples of an effective accounting system and sound financial and administrative practices. Other controls and procedures may be used if they provide the same level of internal accounting control.

- A. Cash Receipt Forms - Cash receipt forms that are prenumbered and numerically controlled must be prepared for all cash receipts. They may be handwritten or generated by a computer system or cash register.

When manual receipts are used, forms should be issued to cashiers in books or blocks. A responsible employee must be assigned to maintain custody of unissued receipt forms in a secure location. A log may be used to record the sequence of receipts issued, date issued and to whom issued. This log should be reviewed periodically to account for all cash receipts.

- B. Mail Receipts - Mail receipts should be received by employees who are not responsible for maintaining accounting records. Two State employees should be present when mail is opened. Immediately upon receipt, all checks, warrants, drafts and money orders must be restrictively endorsed “For Deposit Only” to the credit of the State agency.

A listing of all cash receipts should be prepared with the following information for each receipt: The name of the person or organization remitting the cash, the purpose for the remittance, the amount of the remittance and the form of the remittance (cash or check). Both



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employees should sign and date the listing to document responsibility for verifying the receipts and preparing the listing. At the end of the day, the mail receipts listing will be used to aid in preparing the daily cash receipts summary and reconciling cash collections to total receipts less refunds. Cash should be maintained in a safe or locked drawer until deposited with the bank.

- C. Over-the-Counter-Receipts - At each location where cash is received over-the-counter, at least one employee should be designated as cashier. Access to cash registers and cash boxes should be restricted to cashiers. To establish individual accountability for cash receipts, each cashier should be assigned to a separate cash drawer which only that cashier may access while on duty. This drawer should be locked during the cashier's absence. If cash registers are used, controls must include locked-in totals, visible sales amounts, receipts for customers and over-ring and under-ring vouchers.

Receipts and tapes generated by cash registers may include the date, codes to identify the transaction, the clerk performing the transaction, the amount received and a code for the department, if applicable. Computer-generated and handwritten receipt forms may include the date, name of the person remitting the cash, the purpose and amount received. If receipt forms are prepared manually, the cashier should initial the forms to document responsibility for the receipt of cash.

If a cashier makes an error, the cash receipt form should be voided and retained for documentation and an over-ring or under-ring voucher should be completed, if appropriate. The voucher should be approved by a supervisor.

- D. Daily Cash Receipts Reconciliation - At the end of each day, and upon receipt of mail receipts and the mail receipts listing, the cashier should prepare a daily cash receipts summary of all mail and over-the-counter receipts. This summary should identify the amount and type of cash receipt or refund and the total of each. The summary should also provide for a reconciliation of cash collections to total receipts less refunds.

The cashier should count the cash in the cash box or cash register including cash received in the mail, and record this amount on the summary. This amount should be compared with net cash receipts on the summary. Include all activities that affect cash receipts, not just those specifically listed on the daily cash receipts summary. Differences should be identified as cash over or short. The differences should be investigated and explained on the summary. (See Appendix A)

The daily cash receipts summary should be signed by the cashier as preparer and the cashier should prepare a bank deposit ticket and form GAO-505 or GAO-605, Deposit with State Treasurer. See Part VI for procedures to be followed for depositing cash with the State Treasurer. The cashier should submit the cash receipt forms, mail receipts listing, daily cash receipts summary and bank deposit ticket to a supervisor for review. The supervisor should review the summary and bank deposit ticket for accuracy and completeness and sign the summary to document the review. The supervisor



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should retain a copy of the bank deposit ticket and submit the daily cash receipts summary along with the bank deposit ticket and supporting documentation to the cashier.

The cashier or another designated employee, other than the bank account custodian, should deposit the cash receipts with the bank or the State Treasurer. A validated bank deposit ticket should be obtained and attached to the daily cash receipts summary. The supervisor should compare the validated deposit ticket to a copy of the original deposit ticket and daily cash receipts summary to determine the proper amount was deposited. The daily cash receipts should be posted to the appropriate accounting record daily. If a significant amount of cash receipting activities occur, an agency can make arrangements to deposit using armored car. Submit a request for service to the State Treasurer along with the projected deposit frequency, composition and amounts.

File the daily cash receipts summary, mail receipts listing, validated bank deposit ticket and any remittance advices received by date. Batch the cash receipts forms in numerical order and file by date.

E. Cash Shortages/Overages

1. If a shortage or overage occurs in the daily cash receipts, fully explain the variance in the daily cash receipts summary.
2. All overages in the daily cash receipts are to be immediately deposited to the General Fund using Comptroller Object 4799.
3. Any shortage in the daily cash receipts must be recorded as a reduction of revenue. Revenue cannot be recorded in excess of total cash receipts (coin, currency checks, etc.).
4. If the daily cash receipts are over or short by \$100 or more, or by a significant percentage of the daily cash receipts, contact your GAO liaison to coordinate a resolution.
5. If excessive and/or repetitive shortages or overages persist in the daily cash receipts, the agency must take the applicable personnel actions to resolve the problem. This may include relieving the employee of his/her duties.

VI. STATE TREASURER DEPOSIT PROCEDURES

All cash received by State agencies is required to be deposited with the State Treasurer with few exceptions that must be approved by the State Treasurer. Deposits may be made using form GAO-505 or GAO-605, whichever best meets your agency's needs. The following procedures will be used.

A. On-Line Agencies

1. Prepare a Batch Header Record (GAO-100) and form GAO-505 or GAO-605, Deposit with State Treasurer. Retain the last copy. (See Appendix B for instructions)



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2. Enter the Batch Header and GAO-505 or GAO-605 into AFIS in edit mode "1" (Posted during the nightly batch run.)
3. Submit the cash to the Treasurer's Office along with the cash or completed bank deposit ticket, Batch Header and Deposit with State Treasurer (GAO-505 or GAO-605).
4. The cashier at the Treasurer's Office will access AFIS and "pull up" the Revenue/Receipts Transaction Entry. The cashier will verify that the Batch Number and Batch Amount agree with the information on the deposit transaction and then will count the cash or verify the deposit ticket. If the Document Number and Document Amount agree with the cash or deposit ticket and the information on the screen, the cashier will validate the GAO-505 or GAO-605.
5. The cashier will then enter the deposit information into the Treasurer's Sub-System.
6. The Treasurer's Office staff will then release the batch for posting into AFIS.
7. The cashier retains the top copy and copy 2 and returns all other copies to the agency.

B. Agencies Not On-Line which are not located in the Capitol Mall Area

1. Prepare a Batch Header and GAO-505 or GAO-605 and retain the last copy.
2. Proceed to the bank designated by the State Treasurer (Bank of America for most agencies) and fill out a bank deposit ticket in three parts. (Three part bank deposit tickets are available from the State Treasurer's Office.) Deposit the cash at the bank and retain two copies of the bank deposit ticket and the bank teller's validation slip.
3. Forward the Batch Header, GAO-505 or GAO-605, bank deposit ticket and teller's validation slip to the GAO. The GAO enters the Batch Header and GAO-505 or GAO-605 on-line into AFIS in edit mode "1" (posted during nightly batch run.)
4. The GAO then takes the Batch Header, GAO-505 or GAO-605, bank deposit ticket and teller's validation slip to the State Treasurer's Office.
5. The cashier at the Treasurer's Office will access AFIS and "pull up" the Revenue/Receipts Transaction Entry. The cashier will verify that the Batch Number and Batch Amount agree with the information on the deposit transaction. If the Document Number and Document Amount agree with the bank deposit ticket and the information on AFIS, the cashier will validate the GAO-505 or GAO-605.
5. The Treasurer's Office retains the top copy and copy 2 of the GAO-505 or GAO-605 and returns the remaining copies to the agency.

C. Agencies Not On-Line which are located in the Capitol Mall Area



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1. Prepare a Batch Header, GAO-505 or GAO-605 and a bank deposit ticket. If the deposit includes currency and checks, prepare one bank deposit ticket for the currency and coin and one for checks. The cash and coin must be in a separate, sealed envelope. The entire deposit may be listed on the GAO-505 or GAO-605 as one suffix or it may be separated, whichever best meets the needs of the agency.
2. Proceed to the GAO where the Batch Header and GAO-505 or GAO-605 will be entered on-line into AFIS in edit mode "1" (posted during nightly batch run.)
3. Take the cash, Batch Header, GAO-505 or GAO-605 and bank deposit ticket(s) to the State Treasurer's Office. The cashier at the State Treasurer's Office will count the cash in the presence of, and issue a receipt to, the agency representative.
4. The cashier at the Treasurer's Office will access AFIS and "pull up" the Revenue/Receipts Transaction Entry. The cashier will verify that the Batch Number and Batch Amount agree with the information on the deposit transaction. If the Document Number and Document Amount agree with the cash or deposit ticket and the information on the screen, the cashier will validate the GAO-505 or GAO-605.
5. The Treasurer's Office retains the top copy and copy 2 of the GAO-505 or GAO-605 and returns the remaining copies to the agency.

VII. DEPOSIT ADJUSTMENTS

On occasion, when a deposit is made, an error can occur in the calculation of the deposit total. When discovered by the bank, a notification to that effect is sent to the State Treasurer's Office. The Treasurer's Office, in turn, adjusts the amount and notifies the affected agency of the favorable (overage) or unfavorable (shortage) discrepancy in the deposit. **Do not make deposit adjustments unless instructed by the Treasurer's Office.**

*Note:* TC 797 and TC 798 will be used by the Treasurer's Office to record deposit discrepancies. If the TCs are different for your agency, contact your GAO liaison for assistance in adjusting the deposit.

A. Favorable Deposit Adjustment

When the Treasurer's Office receives an adjustment indicating an overage in a deposit, they enter a transaction using a Transaction Code (TC) 797 to increase the Cash (GL Account 0070) and create a payable (GL Account 1530). A predetermined fund is used by the Treasurer's Office, which may or may not be the fund used for the original transaction. This fund can be changed by contacting the State Treasurer's Office.

A Favorable Deposit notification of the overage is sent to the agency. The agency must enter a Journal Voucher transaction (GAO-512) to balance the accounting system to the Treasurer's cash. The following information must be included on the GAO-512 to process the transaction in AFIS.



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- Use TC 141 or 151 if the original deposit was a revenue deposit or a refund of expenditure, respectively.
- Use Batch Type 5.
- Begin the Document Number with Document Type 'J'.
- Use Index 77777.
- Use the fund indicated on the notification.
- Show the same Comptroller Object used on the original deposit.

If the affected agency is a 90/10 board and/or the fund used by the Treasurer's Office is not the fund used for the original transaction, prepare an interfund transfer to correctly state the balances in all funds.

If you have any questions regarding favorable deposit adjustments, contact your GAO liaison.

#### B. Unfavorable Deposit Adjustment

When the Treasurer's Office receives an unfavorable adjustment indicating a shortage in a deposit, they enter a transaction using TC 798 to reduce Cash (GL Account 0070) and create a receivable (GL Account 0553). A predetermined fund is used by the Treasurer's Office, which may or may not be the fund used for the original transaction. The predetermined fund can be changed by contacting the State Treasurer's Office.

A notification is sent to the affected agency. The agency must enter a Journal Voucher transaction (GAO-512) to balance the accounting system to the Treasurer's cash. The following information must be included on the GAO-512 to process the transaction in AFIS.

- Use TC 142 or 143 if the original deposit was a revenue deposit or a refund of expenditure, respectively.
- Use Batch Type 5.
- Begin the Document Number with Document Type 'J'.
- Use Index 77777.
- Use the Fund indicated on the notification.
- Show the same Comptroller Object used on the original deposit.

If the affected agency is a 90/10 board and/or the fund used by the Treasurer's Office is not the fund used for the original transaction, prepare an interfund transfer to correctly state the balances in all funds.

If you have any questions regarding unfavorable deposit adjustments, contact your GAO liaison.

### VIII. ADJUSTMENTS FOR NSF CHECKS

Certain procedures are followed by the Treasurer's Office when checks are returned for non-sufficient funds (NSF).



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The Treasurer’s Office charges a NSF check back to an agency using TC 820, Index 77777 and PCA 77777. This transaction credits Cash (GL Account 0070) and debits NSF Receivable (GL Account 0582). The fund used is that which the agency designated for a NSF Receivable; it may or may not be the same fund that was used on the original deposit. This fund can be changed by contacting the State Treasurer’s Office.

As a result of the NSF check, the revenue account is overstated, or if the transaction was a refund or reimbursement of an expenditure/expense, the expenditure/expense is understated.

A. Check is Made Good by the Issuer

When the NSF check is made good by the issuer, record the deposit using TC 162 to credit the NSF Receivable (GL Account 0582) and debit Cash (GL Account 0070). If the Comptroller Object is required, use TC 175. The transaction can then be tracked without affecting the revenue account.

With either of these transactions, Cash is restored, the receivable is removed and the revenue or expenditure/expense remains the same and is correctly stated.

B. Check is Uncollectible

In the situation where the check is determined to be uncollectible and it is deemed appropriate to write it off, the revenue account should be reduced and the receivable removed. The following information must be included on the Journal Voucher (form GAO-512) to process the transaction in AFIS.

- Use TC 134.
- Use Batch Type 5.
- Begin the Document Number with Document Type ‘J’.
- Use the Index, PCA and Comptroller Object used on the original deposit.

If the original deposit was the result of a refund or reimbursement of an expenditure/expense, create the Journal Voucher Entry using TC 149. This will correct the understated expenditure/expense and remove the NSF Receivable (GL Account 0582).

*Note:* If the check is made good after it was written off, treat the transaction as a new deposit using TC 190 for revenue or TC 172/169 for refunds or reimbursements, respectively.

C. Adjusting the Fund

When the Treasurer’s Office has charged back the NSF check to a fund other than that which was used on the original deposit and/or the agency is a 90/10 board, an intra-agency transfer is needed to correct the fund balances. The following information must be included on Companion Transaction Transfer (GAO-514 or GAO-614) to process the transaction in AFIS.



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- Use TC 449 with a Reverse Code ('R') for the fund that was charged by the Treasurer with Index and PCA 77777.
- Use TC 449 for the fund used on the original deposit with the Index and PCA used on the original deposit.
- Use Batch Type 'G'.
- Begin the Document Number with Document Type 'G'.

If you have any questions regarding adjustments for NSF checks, contact your GAO liaison.

#### IX. APPENDICES

Appendices A and B contain example copies of the Daily Cash Receipts Summary (GAO-606) and the Deposit with State Treasurer (GAO-505), respectively. The form GAO-505 included in the appendix is for reference purposes only and is not to be used in lieu of the official GAO form.



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**APPENDIX A GAO-606**

**PROCEDURE:** This form will be used to perform a daily cash receipts summary of all mail and over-the-counter receipts and to reconcile cash collections to total receipts less refunds.

*Note:* It is strongly recommended that agencies use the daily cash receipts summary form that follows these instructions or one similar to it in content and form. Include all activities that affect cash, not just those specifically list on the daily cash receipts summary. Attach any additional sheets necessary to reflect all cash receipts information.

- **AGENCY** - Enter the name of the agency for which the summary is being prepared.
- **DATE** - Enter the date on which the summary is being prepared.
- **PREPARED BY** - This form must be signed by the individual preparing the summary.
- **REVIEWED BY** - This form must be signed by the individual reviewing the summary.
- **CASH RECEIPTS** - List, total and reference all cash and checks received by mail and over-the-counter (including cash drawers, cash registers, etc.) on the day for which the summary is being prepared. The reference column is flexible and can be used to identify the source, type or location of cash receipts as well as other more detailed listings. Its purpose is to facilitate follow-up actions such as problem resolution, management review, audit, etc.
- **REFUNDS** - List, total and describe all refunds made on the day for which the summary is being prepared.
- **NET CASH RECEIPTS** - Deduct total refunds from total cash receipts on the day for which the summary is being prepared.
- **DAILY CASH RECONCILIATION** -
  - A. List all check, cash and coin per drawer in the first column. Add and record the **TOTAL CASH TO BE ACCOUNTED FOR**.
  - B. Copy the **TOTAL CASH TO BE ACCOUNTED FOR** to the second column. Deduct amount provided for the **CHANGE FUND**, if applicable. The resulting amount is the daily **CASH COLLECTION**.
  - C. Compare the **CASH COLLECTION** to the **NET CASH RECEIPTS**. If **CASH COLLECTION** is larger than **NET CASH RECEIPTS**, the difference is **CASH OVER**. If **NET CASH RECEIPTS** is larger than **CASH COLLECTION**, the difference is **CASH SHORT**.
  - D. List and explain the **REASON FOR DIFFERENCE**. All cash shortages and overages must be controlled and properly disposed of in accordance with the established procedures.



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APPENDIX A (cont'd) GAO-606

DAILY CASH RECEIPTS SUMMARY

AGENCY: \_\_\_\_\_

DATE: \_\_\_\_\_, 19\_\_

Prepared by: \_\_\_\_\_ Reviewed by: \_\_\_\_\_

Section A - Cash Receipts

Reference	Cash	Checks	Total Receipts
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total	_____	_____	_____

Section B - Refunds

Description	Total Refunds
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	_____ (_____)

Net Cash Receipts \_\_\_\_\_ ①

Section C - Daily Cash Reconciliation

Denomination	Cash per Drawer	
Checks	_____	Total Cash to be Accounted for _____ ②
\$100.00	_____	Less Change Fund (_____)
50.00	_____	Cash Collection _____
20.00	_____	Net Cash Receipts _____ ①
10.00	_____	Cash Over (Short) _____
5.00	_____	Reason for Difference: _____
1.00	_____	_____
0.25	_____	_____
0.10	_____	_____
.05	_____	_____
.01	_____	_____
Total Cash to be Accounted for _____ ②		_____

 <b>ARIZONA ACCOUNTING MANUAL</b>	SECTION II-Q	PAGE 14	DATE 11/15/96
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### APPENDIX B GAO-505

**PROCEDURE:** This form will be used to record revenues and refunds/reimbursements of expenditures deposited with the State Treasurer in AFIS.

*Note:* Deposit transactions account for payments made to the agency. These payments, either cash, checks, money orders, direct deposit, etc., are combined into deposit records. For each deposit entry, transactions are also entered on Screen 504.

These batches cannot be released by the agency or the GAO for processing. The transactions, along with the deposit information, are sent to the State Treasurer's Office. After verification, the batch is released by the State Treasurer's Office for processing.

This form contains the following four elements from the Batch Header Record (GAO-500). These elements are used to identify the transaction group or batch that this transaction is part of.

- **AGCY** - Record the agency creating or entering the batch. This field is automatically filled by USAS with the security agency code associated with the Operator ID. If a user logs on with a security agency of '000', the user must enter the desired Agency Code.
- **DATE** - Record the date the batch is created or entered in MMDDYY format. The batch date defaults to today's date.
- **TYPE** - Record the type of transaction (revenues/receipts are batch type '2'.) The batch type identifies the type of transactions in the batch. Each batch should contain only one type of transaction. The batch type must be valid for all transactions in the batch. Valid batch types for each TC are defined in the Transaction Code Description Profile (Screen 28B).
- **NO** - Record the number assigned to the batch.

The above four elements make up a unique Batch ID and are required when entering a batch.

- **DEPOSITOR CODE** - Enter your agency's four character depositor code. This field is defined and used by the State Treasurer's Office.
- **AGENCY** - Record the name of the agency creating the document.
- **PREPARED** - Record the name of the originator of the form. When questions arise on the contents of the form, this individual will be contacted. This information is not entered on-line.
- **AUTHORIZED** - Record the name of the person who has reviewed and authorized the form. Each Deposit with the State Treasurer should be authorized by the appropriate supervising personnel before entering the data on-line or submitting to a central input unit. This information is not entered on-line.
- **ENTERED** - Record the name of the person who enters the data recorded on the Transaction Entry form into USAS. This information is not entered on-line.



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- **PHONE** - Record the telephone number of the person who completes the form. This information is not entered on-line.
- **STATE TREASURER VALIDATION NO** - This field is completed by the Treasurer's Office. This information is not entered on-line.
- **DOC DATE** - Record the six digit document date in MMDDYY format. Typically identifies the date the document was created. (Required)
- **EFF DATE** - This date will default for the current accounting period or the date entered on the Batch Header Record. This date determines what period the transaction is posted to. (Required)
- **DUE DATE** - Not currently used for Deposits.
- **SERV DATE** - Not currently used for Deposits.
- **CUR DOC/SFX** - A unique identification for the transaction. Numerous line items can be placed under one current document using sequential numbering for the suffix. The first character of the current document represents the type of document. For deposits the first character should be a 'D'. (Required)
- **REF DOC/SFX** - Identifies a previous document which is being referenced by the current document to collect data. The reference document requires a suffix. (Transaction dependent)
- **AGY** - The three character code representing your agency. (Required)
- **TC** - A three digit transaction code required on all transactions to identify the accounts being debited and credited. (Required)
- **INDEX** - A five digit code required for all transactions. The Index may look up the PCA or the PCA may look up the Index (if neither one is looked up, both the Index and PCA must be entered). For most agencies, the Index looks up the PCA. The Index is a coding reduction tool, decreasing the amount of entries required. The Index is used for financial reporting, giving the organizational structure level where reporting is to occur. When entered, the Index must exist in the Index Profile (Screen 24). (Required)
- **PCA** -A five digit Program Cost Account code required on all transactions. The PCA may look up the Index or the Index may look up the PCA (if neither one is looked up, both the Index and PCA must be entered). For most agencies, the Index looks up the PCA. The PCA is a coding reduction tool, decreasing the amount of entries required. It is used to account for money and report at levels set up by the organization. When entered, the PCA must exist in the Program Cost Account Profile (Screen 26). (Required)
- **AY** - The appropriation year under which the funds are being accessed. (Required)
- **COMP OBJ** - The Comptroller Object is a four digit account number of the category where the transaction is to be placed for financial reporting. (Required)



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- **AGY OBJ** - The Agency Object is a four digit account number instituted by the agency for detailed accounting and reporting purposes. (Optional)
- **AMOUNT** - Record the amount of the transaction. (Required) If the amount is entered as:  
  - 1000, the result is 10.00;
  - 10.00, the result is 10.00;
  - 10., the result is 10.00.
- **R** - To indicate that the impact of the transaction is to be reversed for all accounts involved. Refer to the Transaction Code Decision Profile (Screen 28A) for the Transaction Edit Indicator "RVRS" to determine if this element is required for the Transaction Code being recorded. (Optional) The valid codes are:  
  - R Reverse immediately;
  - M Reverse on the first day of the next month (Not being used);
  - Y Reverse on the first day of the next fiscal year (Not being used).
- **DESCRIPTION** - An informational field. (Required)
- **DOC AMOUNT** - The total from the AMOUNT field for all the transactions using the same current document number. (Required)
- **DOC AGY** - The three character code identifying the agency that created and is responsible for the document. If left blank, it defaults to the agency in the detail transaction. (Required)
- **FO** - A code used by GAO only.
- **VENDOR NO** - Record the number assigned to the vendor. The vendor number may be looked up on the system by the vendor name. (Optional)
- **MC** - Record the mail code for the vendor. The mail code is the address where the warrant is to be mailed. (Optional)
- **VENDOR NAME** - For information and verification. The vendor name may be looked up by the vendor number.
- **PMT TYPE** - Record the Cash Receipt Payment Type. (Optional) Valid options are:  
  - 1 Cash;
  - 2 Checks;
  - 3 U.S. Treasurer Checks/Letters of Credit;
  - 4 State Warrants.
- **INTERM** - Record the interest terms. (Not currently used)
- **VENDOR ADDRESS** - For information and verification. The vendor address may be looked up by the vendor number.



SUBJECT

CASH RECEIPTS

- **BANK** - This field is not used.
- **DISC DATE** - Record the discount date. (Not currently used)
- **TERM** - Record the discount date interest terms. (Not currently used)
- **PEN DATE** - Record the penalty date. (Not currently used)
- **PEN AMT** - Record the penalty amount. (Not currently used)
- **CITY/STATE/ZIP** - For information and verification. The vendor's city/state/zip may be looked up by the vendor number.
- **DI#** - Record the Debt/Investment Issue number for bonds payable or investment transactions. The number categorizes the debt as either General Obligations, Revenue or Other (Not currently used).
- **APPN NO** - The appropriation number. It does not have to be entered, it will be looked up by Index or PCA. (Required)
- **FUND** - The fund that is affected by the transaction. It does not have to be entered, it should be looked up by Index or PCA. (Required)
- **COMP GL** - The comptroller general ledger account provided by the system.
- **AGY GL** - Further breakdown of the Comptroller GL. If entered must exist in the Agency General Ledger Account Profile (Screen D32). (Optional)
- **GRANT NO/PH** - Record the grant number and phase affected by the transaction. (Optional)
- **SUB GRANTEE** - Enter the code for other who receive portions of pass-through grants. (Optional)
- **PROJ NO/PH** - Enter the project number and phase affected by the transaction. (Optional)
- **MPCD** - The multi-purpose code is defined by your agency. (Optional)
- **AGY CD -1,2,3** - An agency defined code used for any coding purpose. (Optional)
- **RTI** - A coding reduction tool for transactions which are recurring in nature. (Optional)

**DEPOSIT BREAKDOWN (Required)**

- **CURRENCY** - Record the total amount of currency.
- **COIN** - Record the total amount of coin.
- **CHECKS** - Record the total amount of checks.
- **DIRECT DEPOSIT** - Record the total amount of direct deposits.



SUBJECT

CASH RECEIPTS

- **CREDIT ADVISE (WIRE)** - Record the total amount of credit advices or wire transfers.
- **TOTAL DEPOSIT** - Add the five above items together to determine the total deposit.

**DISTRIBUTION OF THE TREASURER'S GAO-505**

- Original    Treasurer
- Copy 1    GAO
- Copy 2    Treasurer
- Copy 3    Treasurer
- Copy 4    Agency Confirmation Copy
- Copy 5    Agency



SUBJECT CASH RECEIPTS

APPENDIX B (cont'd) GAO-505

REVENUE / RECEIPTS														
DEPOSIT WITH STATE TREASURER														
KEY WHITE ORIGINAL ONLY														
DEPOSIT ACCOUNTING DATA														
AGENCY: / /														
PREPARED BY:														
AUTHORIZED BY:														
ENTERED: PHONE:														
DOC DATE (6)	EFF DATE (6)	DUE DATE (6)	SERV DATE (6)	CUR DOC (8)	SFX (3)	REF DOC (8)	SFX (3)	AGY (3)	TC (3)	INDEX (5)	PCA (5)	AY (2)	COMP OBJ (4)	
AGY OBJ (4)	AMOUNT \$(11) (4)(2)	R (1)	DESCRIPTION (30) \$(11) (4)(2)						DOC AMOUNT \$(11) (4)(2)	DOC AGY (3)	FO (1)	VENDOR NO (11)	MC (3)	
VENDOR NAME (50)														
BANK (13)	DISC DATE (6)	TERM (2)	PEN DATE (6)	PEN AMT \$(11) (4)(2)		CITY (20)	INTERM (2)	VENDOR ADDRESS (50)	ST (2)	ZIP CODE (5)	+ (4)	DI# (9)	APPN NO (5)	
FUND (4)	COMP GL (4)	AGY GL (8)	GRANT NO (6)	PH (2)	SUB GRANTEE (14)	PROJ NO (6)	PH (2)	MPCD (10)	AGY CD-1 (4)	AGY CD-2 (4)	AGY CD-3 (4)	RTI (6)		
DOC DATE (6)	EFF DATE (6)	DUE DATE (6)	SERV DATE (6)	CUR DOC (8)	SFX (3)	REF DOC (8)	SFX (3)	AGY (3)	TC (3)	INDEX (5)	PCA (5)	AY (2)	COMP OBJ (4)	
AGY OBJ (4)	AMOUNT \$(11) (4)(2)	R (1)	DESCRIPTION (30) \$(11) (4)(2)						DOC AMOUNT \$(11) (4)(2)	DOC AGY (3)	FO (1)	VENDOR NO (11)	MC (3)	
VENDOR NAME (50)														
BANK (13)	DISC DATE (6)	TERM (2)	PEN DATE (6)	PEN AMT \$(11) (4)(2)		CITY (20)	INTERM (2)	VENDOR ADDRESS (50)	ST (2)	ZIP CODE (5)	+ (4)	DI# (9)	APPN NO (5)	
FUND (4)	COMP GL (4)	AGY GL (8)	GRANT NO (6)	PH (2)	SUB GRANTEE (14)	PROJ NO (6)	PH (2)	MPCD (10)	AGY CD-1 (4)	AGY CD-2 (4)	AGY CD-3 (4)	RTI (6)		
DOC DATE (6)	EFF DATE (6)	DUE DATE (6)	SERV DATE (6)	CUR DOC (8)	SFX (3)	REF DOC (8)	SFX (3)	AGY (3)	TC (3)	INDEX (5)	PCA (5)	AY (2)	COMP OBJ (4)	
AGY OBJ (4)	AMOUNT \$(11) (4)(2)	R (1)	DESCRIPTION (30) \$(11) (4)(2)						DOC AMOUNT \$(11) (4)(2)	DOC AGY (3)	FO (1)	VENDOR NO (11)	MC (3)	
VENDOR NAME (50)														
DEPOSIT BREAKDOWN														
TREASURER'S OFFICE USE ONLY														
CURRENCY	\$	DIRECT DEPOSIT	\$											
COIN	\$	CREDIT ADVICE (WIRE)	\$											
CHECKS	\$	TOTAL DEPOSIT	\$											

GAO-505 (4-14-92) DEPOSIT WITH STATE TREASURER

WHITE COPY - TREASURER

YELLOW COPY - AGENCY

PINK COPY - AGENCY



SUBJECT

CASH RECEIPTS