

HOW TO COMPLETE A CASH RECEIPT FORM

[A Cash Receipt Form \(Form FRMS-7\)](#) is used for deposits to the State Treasury and will be completed in triplicate. The department submits all three copies of the CR form and the deposit documentation. The first and second copies will be retained by the Comptroller's and Treasurer's Office. The third copy, signed by the State Treasurer, will be returned to the department submitting the deposit and will be the record of the deposit.

[A modification to a Cash Receipt](#) can be done in certain circumstances. Please see the instructions in the Fiscal Policy and Procedures Manual in Section 3-3-D.

When completing the Cash Receipt Form, the account codes on the CAS chart of accounts maintained by the Division of Control and Accounts must be used.

For all cash receipts: The upper, left, and lower sections of the Cash Receipt Form must be completed for every cash receipt.

For the specific cash receipt type: The account coding in the middle portion of the form will vary depending on the type of cash receipt. See the table at the end of this document for specific requirements.

GENERAL INSTRUCTIONS FOR MANUAL AGENCIES

The instructions for item numbers 1 through 16 explain the items that must be completed for all cash receipts for Manual Agencies.

1. AGENCY NUMBER – 3 digits for the agency code of the department making the deposit.
2. CERTIFICATE NUMBER - Up to 12 digits
2 digit for the current fiscal year
(17= fiscal year 2017, 18 = fiscal year 2018).
Up to 10 digits as follows:
3 digits for the agency code of the department making the deposit.
7 digits for the number sequence used by the department.
3. DATE - Date the form for the next workday. The date must be entered as month, day, and year. For example, use 3 22 18 for March 22, 2018.
4. ACCOUNTING PRD - Leave blank and the deposit will be posted to the current accounting period. Only corrections and modifications would be coded to the 13th accounting period. Refer to Section 3-3, B3 and Section 3-3, D for deposits that should be coded to the 13th accounting period.
5. BUDGET FY - Leave blank and the deposit will be posted to the current budget year. Refer to Section 3-3, B3 and Section 3-3, D for deposits that apply to a budget year other than the current year.
7. LN - Enter a two-digit number for each line on the receipt.
8. Event Type – Enter the 4 digit code of the Event Type related to the type of posting for each Accounting Line.
9. FUND - Enter the four-digit code of the fund that is to receive the deposit listed on this line.

10. Department- Enter the three-digit agency code of the department to receive the deposit on this line. For deposits made to the General Fund (Fund 0100) or the ETF (Fund 0200), enter the agency number of the depositing agency.
11. TOTAL DEPOSIT - Enter the total amount remitted with this form.
12. REMARKS - The remarks area is optional and is for the department's use or for entering explanatory information.
13. DEPARTMENT - Name of the department making the deposit.
14. PREPARED BY - Contact person who prepared the cash receipt form and can answer questions about the deposit.
15. PHONE - Telephone number of contact person.
16. TYPE OF REMITTANCE
Deposit Slips/Credit Advices/EFT- List total of all deposit slips, credit advices, and EFTs on this line. Prepare an adding machine tape listing each document if more than one is included in the total.

Board Items- List funds which are "on board" on this line. Do not attach copies of the documents for these funds.

Less- List checks returned by the bank (bad checks), debit advices and reductions from amounts listed on the two previous lines that are certified on another CR document. Subtract this line from the two previous lines.

Total - The net total of the various types of remittances should agree with the total deposit entered on Number 10.

The account coding for each of the cash receipt types is presented in the following sections. List cash receipt types in the following order: revenues and other financing sources, balance sheet receipts, and refunds of current year disbursements. Group all deposit lines for each type. For example, list receipt lines for revenues before balance sheet receipts.

QUICK REFERENCE FOR CODING REVENUES AND RECEIPTS

R=Required O=Optional B=Leave Blank A=If Applicable

		<u>Revenue and Other Sources</u>	<u>Balance Sheet Receipts</u>	<u>Refunds of Current Year Disbursements</u>
Header – General Information				
1.	Document Name	O	O	O
2.	Record Date	O	O	O
3.	Document Description	O	O	O
4.	Document Total	R	R	R
5.	Bank Account	R	R	R
6.	Deposit Ticket Number	R	R	R
7.	Deposit Date	R	R	R
Vendor – General Information				
1.	Vendor Customer	B	B	R
2.	Address Code	B	B	R
3.	Line Amount	R	R	R
Accounting – General Information				
1.	Event Type	R	R	R
2.	Line Amount	R	R	R
3.	Budget Fiscal Year***	*	*	*
4.	Fiscal Year***	*	*	*
5.	Accounting Period***	*	*	*
Accounting - Fund Accounting				
1.	Fund	R	R	R
2.	Object	B	B	R
3.	Revenue	R	B	B
4.	Department	R	R	R
5.	Unit	R	R	R
6.	Appropriation Unit	B	B	R
7.	Balance Sheet Account	B	R	B
Accounting – Detail Accounting				
1.	Location Code	O	O	O
2.	Function	B	B	R
*** Refer to Section 3-3, B3 and Section 3-3, D for deposits that should be coded to the 13 th accounting period or prior budget fiscal year.				