

Department of Administrative Services - State Accounting Enterprise

Section PRE-AUDIT	Procedure Number 280.103	Page Number 1 of 1	Effective Date July 1, 2003 Revised 2/10/09
Subject ACCOUNTING TRANSACTIONS CASH RECEIPTS – RETURN ITEM (RI)			

1. The amount of all checks or ACH debits that are returned unpaid by the bank to the Treasurer of State's (TOS) Office must be reflected on I/3 by reducing the appropriate fund. These accounting transactions are on-lined as a version 1 CR with an event type of AR60. See Procedure 280.101 for more information on CR documents.
2. The Treasurer of State's Office completes an RI source document by listing each item returned from the bank. The source document, along with the returned checks or returned ACH listing, is then sent to the department that originally deposited the item(s). The department determines which accounting lines were used when each item was originally deposited. See below for an example of the Returned Item (RI) source document used by the Treasurer of State's Office.
3. The department creates a version 1 CR document on I/3 to reduce the appropriate accounting lines. Use this specific format when creating the 11-digit document number for the returned item CR: **RI + three-digit department number + six-digit number on RI source document.**
4. In order to reduce the appropriate fund (and not increase it), it is important that the department use AR60 as the event type when they enter each accounting line on I/3.
5. The total amount of the CR created for the returned items must be the same as the amount of the RI source document that the Treasurer of State's Office sent to the department.
6. The department has three days from day of receipt of the RI Source document to enter the CR document onto I/3, print 3 copies of the CR from I/3, and forward 2 copies to the Treasurer's Office. The department should keep the RI source document and the returned checks. Do not return them to the Treasurer's Office.
7. Once a CR has been processed in I/3, a report is created in the Data Warehouse on the following day. The report, ***Daily Accounting Packet – CR Cash Receipts***, is located in the Data Warehouse at this link:
<https://i3access.iowa.gov/BI4/BOE/BI>.
8. If you have questions on CR's, call the Treasurer of State's Office at (515) 281-3287.

STATE OF IOWA		R.I. Source Document	
CR-RETURNED ITEM		DOCUMENT NUMBER	
Budget FY	07	RI	038465
<small>DATE PREPARED BY TOS</small>			
<small>Do not write in this area</small>			
<small>Please use this form as a source document to prepare the returned item CR on I/3, using the same document number and document total, but adding the appropriate accounting information. Once entered, print two copies of the Returned Item document form I/3 and return these to the Treasurer's Office for final approval.</small>			
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DOCUMENT TOTAL			0.00
<small>PREPARED BY</small>	<small>PRINT</small>		
Jenna Desjardis	1-3287		
TREASURER OF STATE			