

## Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	280.101	1 of 1	July 1, 2003 Revised 2/10/09
<b>Subject</b>	ACCOUNTING TRANSACTIONS CASH RECEIPTS – ORIGINAL ENTRY (CR)		

1. All cash, checks, letters of credits, or any other negotiable instrument payable to the Treasurer of State (TOS) or any department is to be deposited with the Treasurer of State.
2. Deposits are made using a Cash Receipt (CR) document. Deposits may be made either by charging a revenue source (an increase in revenue) or an expenditure objective code (a decrease in expenditures). A revenue source is normally used. However, in instances where the money received is for a reimbursement of expenses such as jury duty, workshops, etc., an expenditure objective code is used. The net effect is the same. Generally Accepted Accounting Principles (GAAP) should be used in determining when a revenue source or an expenditure objective code is appropriate.
3. Deposits made with the Treasure of State's Office (TOS) before 2:00 p.m. will normally be approved and deposited that day. Deposits made after that time will be reflected in the next day's deposits. If you have questions call TOS at (515) 281-5964.
4. 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>.