

TOPIC	RECEIPTS	SUB-SECTION	21.00.00
SECTION		ISSUANCE DATE	April 30, 2010
SUB-SECTION	INDEX	REVISION NUMBER	10-012

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TOPIC	RECEIPTS	SUB-SECTION 21.10.10
SECTION	OVERVIEW	ISSUANCE DATE JULY 1, 1998
SUB-SECTION	INTRODUCTION	REVISION NUMBER 99-001

INTRODUCTION

It is the duty of the State Treasurer to receive and keep the monies of the State. Monies of the State are segregated into funds which are held by the State Treasurer. The Treasurer disburses monies from these funds when presented with warrants drawn on the treasury of the state.

This section of the MAAPP manual presents the information necessary for agencies to deposit their receipts into the State Treasury by sending a CR (form 21.20.10) and funds to BFC.

TOPIC	RECEIPTS	SUB-SECTION	21.10.20
SECTION	OVERVIEW	ISSUANCE DATE	APRIL 20, 2007
SUB-SECTION	OVERVIEW	REVISION NUMBER	07-004

OVERVIEW

DEPOSITING OF FUNDS

Section 7-9-21, Miss. Code Ann. (1972) was revised by the 1998 Legislature in House Bill 1213. The previous version of the law required that all funds be deposited into the State Treasury on the same day that such funds were collected. Agencies could be allowed by the State Fiscal Officer and the State Treasurer to deposit weekly if the receipts were less than \$1,000 in any given week.

The revised version allows agencies to deposit funds into the State Treasury by the end of the next business day following the day the funds are collected. At the request of any state agency, the State Fiscal Officer, with the advice and consent of the State Treasurer, may by regulation provide for other than daily deposits of accounts by that agency. The State Fiscal Officer, with the advice and consent of the State Treasurer, shall determine the frequency and method of deposit for the agency. Refer to Exhibit 21.10.20-A for form to be completed when requesting exemption from daily deposits into the State Treasury.

The State Fiscal Officer, with the advice and consent of the State Treasurer, has adopted a policy which continues to allow any state agency collecting or receiving less than \$1,000 in any given week to make weekly settlements.

COLLECTION ACCOUNTS

Agencies that handle currency as well as personal checks may request "collection" bank accounts to speed deposit, to provide a clearing period for personal checks and to avoid deposit of insufficient checks into the State Treasury. The total collections for a day should be deposited into the collection account, and a check should be written for a like amount on the collection account to transfer the funds to the State Treasury. This system allows for greater efficiency as the checks are handled by the receiving agency only. For security reasons, currency should not be transferred to BFC for deposit into the State Treasury.

Agencies should not deposit state warrants, federal checks issued by the U.S. Government, university checks or checks or warrants issued by other governing authorities into collection accounts. These items should be deposited directly into the State Treasury by sending the items along with a CR to BFC.

Collection accounts and other bank accounts are subject to review and compliance by the State Auditor's Office. Bank accounts must be approved by the State Fiscal Officer and State Treasurer. See section 29.60.35 for information on the steps necessary to acquire authorization of bank accounts.

Request for Exemption from Daily Deposit

Agency Name: _____ Division Name: _____

Agency Number: _____ Fund Number: _____

Collection Account/Bank Account Name: _____

Purpose of Collection: _____

Reason(s) for Request: _____

State Agency Approval: _____ Date: _____

Office of Fiscal Management Approval: _____ Date: _____

State Treasurer Approval: _____ Date: _____

DFA Executive Director Approval: _____ Date: _____

TOPIC	RECEIPTS	SUB-SECTION	21.20.10
SECTION	INPUT	ISSUANCE DATE	April 30, 2010
SUB-SECTION	CASH RECEIPTS	REVISION NUMBER	10-012

CASH RECEIPTS

GENERAL

A Cash Receipt (CR) is used to deposit all receipts into the State Treasury. All CRs are submitted to BFC for approval and processing. The CR must be used for submission of monies for deposit into a fund.

Agencies should only submit checks or money orders to BFC for the State Treasury deposit. Agencies should have an authorized bank account for cash collected to deposit into the State Treasury in accordance with the procedures set forth in section 29.60.35. If cash is included with the agency's deposit to the State Treasury, a receipt will be issued by BFC.

There are three types of cash receipts (CR):

- CR – Cash Receipt - Shows one screen entry at a time
- C1 – Cash Receipt 1 - Allows three lines to be entered on one screen
- QR – Quick Receipt - Only revenue codes are used and allows four line entries

COMPLETION OF CASH RECEIPT

Below are the instructions for completing a Cash Receipt (CR). Exhibit 21.20.10-A illustrates a blank SAAS input screen with instruction reference numbers (also referred to as "Header Screen"). Exhibit 21.20.10-B illustrates a blank C1 screen print (also referred to as "Line Page") and Exhibit 21.20.10-C illustrates a Quick Receipt (QR) used to record revenue.

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	RECEIPTS	SUB-SECTION 21.20.10
SECTION	INPUT	ISSUANCE DATE April 30, 2010
SUB-SECTION	CASH RECEIPTS	REVISION NUMBER 10-012

Exhibit 21.20.10-A
Cash Receipt

<u>REFERENCE</u>	<u>EXPLANATION</u>
1.	FUNC - This field is used to approve, "Q", exist or pause in document. *
2.	DOCID - Types of cash receipts that can be entered. Has to be a CR (Cash Receipt), C1 (Cash 1) or QR (Quick Receipt). *
3.	Agency Number – a unique 3-digit number assigned to the agency. *
4.	Serial of cash receipt – a unique sequential number assigned to each transmittal of this type by the submitting agency. Note: MMRS can set up sequential numbering for CRs. *
5.	STATUS - There are 4 status messages – Rejected, Pending, Scheduled, or Accepted. This field is system generated/defaulted.
6.	BATID- This is batching ID, which we do not batch CRs.
7.	ORG - Organization number of the agency. This field is currently not used.
8.	DEPOSIT DATE - The date of the deposit. Date is generated/defaulted from SAAS.
9.	ACCTG PRD - Left blank. It signifies the month of the budget year the CR was approved. "01" equals July, first month of new budget year.
10.	BUDGET FY- Budget fiscal year (FY) to which the receipt is to be credited. The budget fiscal year must be completed on lapse period receipts. If left blank the receipt will be recorded, by default, in the current (new) BY. **
11.	ACTION- SAAS will default to "E" (edited) when "Q". An "M" code in the Action field is required to modify a CR.
12.	BANK ACCOUNT CODE- This field must be a "01" *.
13.	CASH ACCOUNT - The system defaults to Balance Sheet Account 10100 for current year. During lapse period, if prior year is entered in the BY then Balance Sheet Account 10105 has to be entered. **
14.	COMMENTS -Comments are optional for the agency.
15.	DOCUMENT TOTAL - Agency enters the net total of all the lines associated with the CR. *
16.	CALCULATED DOCUMENT TOTAL- SAAS automatically calculates the net total of the CR. The calculated total and document total must equal.
17.	UNIDENTIFIABLE INVOICE: Used by agency when reconciling invoices.
18.	INVOICE RECONCILIATION: Used by agency when reconciling invoices.

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Agencies must complete the bottom right portion of the form providing the name, title, and date. DFA will complete left hand portion of form – "Type of Remittance"

*= Agency must enter ** = Agency must enter during lapse period.

Exhibit 21-20-10-B
Revised 2/2010
C1 – Line Page

FUNC: **1** DOCID: **2** DATE **3** **TIME 3**
STATUS: **4** BATID: **5** ORG: **6**

7	8	9	10	11	12	13	14	15	16	17	18	19	20
LN	REF	REF	REF	REF	REF	REF	SUB	APPR	ACTI	REV	SUB	PROJECT	REPT
NO	CD	AGY	NUMBER	LN	FUND	AGY	UNIT	VITY	SRC	REV	#	CAT	

21	22	23	24	25	26
BS	OBJ	SUB	VENDOR/PROVIDER	DESCRIPTION	AMOUNT
ACCTOBJ					

27	28	29	30	31
LINE ITEM	RECEIVING	LOC	I/D	P/F
CODE	FUND	CODE		

01 –

02

03

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	RECEIPTS	SUB-SECTION 21.20.10
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Exhibit 21.20.10-B
Revised 2/2010
Line Page - (SAAS)

This screen captures the information of the revenue, expenditure, or balance sheet account.

REFERENCE

EXPLANATION

1. FUNC - Represents the processing purpose of the document.
Some examples are:
Q – Question. Is document complete and correct?
F – Finished and ready to get out of document.
E – Exit and will get out of document.
IL – Insert line.
P – Pause and allows user to access other screens.
G – Get another document.
DL – Delete line
 2. DOCID C1 - Agency and sequential number.
 3. Date and time populated by SAAS.
 4. Status same as header page.
 5. Batch ID field currently not used.
 6. ORG field currently not used.
 7. Line number – number of the line of input.
 8. REF CD – reference code.
 9. REF AGY- agency.
 10. REF # – reference number.
 11. REF LN – reference line.
- ****NOTE: 8, 9, 10, and 11 are references used for identifying invoices.**
12. FUND – Collecting Fund.
 13. AGY– Agency entering the CR.
 14. SUB ORG – Determined by agency.

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- 15. APPR UNIT – Appropriation associated with the fund.
- 16. ACTIVITY CODE – Determined by Agency.
- 17. REV SRC – Revenue Source Code.
- 18. SUB REV – Determined by Agency.
- 19. PROJECT NUMBER – Determined by Agency.
- 20. REPT CAT – Determined by Agency.
- 21. BS ACCT – Balance Sheet Account – General Ledger Accounts.
- 22. OBJ – Expenditure Code.
- 23. SUB OBJ – Determined by Agency.
- 24. VENDOR/PROVIDER – Vendor number.
- 25. DESCRIPTION
- 26. AMOUNT – Amount associated with this line.
- 27. LINE ITEM CODE - Found on SAAS generated invoices.
- 28. RECEIVING FUND- Fund that monies are deposited into.
- 29. LOC CODE – Determined by Agency.
- 30. I/D – Increase/Decrease of cash.
- 31. P/F –Partial/Final associated with Pos.

CODING THE CASH RECEIPT

It is recommended that both the receiving fund and the collecting fund be completed on the CR screen. If the collecting fund is omitted, SAAS will default to the receiving fund. However, agencies will be required to use the collecting fund to record the source of funds when using one of the following transfer codes:

<u>Revenue Codes</u>	<u>Expenditure Codes</u>	
44630 49155	89100	89200
49100 49160	89150	89250
49110 49250	89155	89290
49150 49290	89160	89410
	89105	89420

**STATE OF MISSISSIPPI
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Exhibit 21-20-10-C
Revised 02/2010
Quick Receipt

QUICK RECEIPT

FUNC: **1** DOCID: QR **2**
 STATUS: **3** **BATID 4** ORG: **5**
 H – **** QUICK RECEIPT INPUT FORM ****
 QR DATE: **6** ACCTG PRD: **7** BUDGET FY: **8**
 BANK ACCOUNT CODE: **9** CASH ACCOUNT: **10**

COMMENTS: **11**

DOCUMENT TOTAL: **12**
 CALCULATED DOCUMENT TOTAL: **13**

If the amount(s) indicated above are Transfers or Refunds
 please explain purpose including PV number on refunds:

(For DFA Use Only)
 TYPE OF REMITTANCE

Please credit the above mentioned amount(s)
 to the proper funds as indicated.

CASH \$ _____
 CHECKS \$ _____
 DEP. RECEIPT # _____ \$ _____
 STATE WARRANT # _____ \$ _____
 LESS
 Deposit to Fund # _____ \$ _____
 GRAND TOTAL \$ _____
 CASHIER _____ DATE _____

Paying Department

By _____

Title _____

Date _____

**STATE OF MISSISSIPPI
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TOPIC	RECEIPTS	SUB-SECTION 21.20.10
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Exhibit 21.20.10-C
Quick Receipt

A Quick Receipt (QR) is used only to record revenue.

<u>REFERENCE</u>	<u>EXPLANATION</u>
1.	<p>FUNC - Represents the processing purpose of the document.</p> <p>Some examples are:</p> <p>Q – Question. Is document complete and correct? F – Finished and ready to get out of document. E – Exit and will get out of document. IL – Insert line. P – Pause and allows user to access other screens. G – Get another document. DL – Delete line.</p>
2.	DOCID QR - Agency and sequential number.
3.	STATUS - Same as header page.
4.	BATCH ID - Field currently not used.
5.	ORG - Field currently not used.
6.	QR Date – The date of deposit. Dates generated/defaulted by SAAS.
7.	ACCTG PRD – Accounting Period.
8.	BUDGET FY
9.	BANK ACCOUNT CODE – This field must be a “01”.
10.	CASH ACCOUNT – The system defaults to Balance Sheet Account 10100 for current year. During lapse period, if prior year is entered in the BY, then Balance Sheet Account 10105 has to be entered.
11.	COMMENTS - Optional for the agency.
12.	DOCUMENT TOTAL –Agency enters the net total of all lines associated with the QR.
13.	CALCULATED DOCUMENT TOTAL – SAAS calculates the net total of the QR. The calculated total and document total must equal.

TOPIC	RECEIPTS	SUB-SECTION 21.20.10
SECTION	INPUT	ISSUANCE DATE April 30, 2010
SUB-SECTION	CASH RECEIPTS	REVISION NUMBER 10-012

TRANSMITTING CASH DEPOSITS

The agency should submit the white copy (original) CR along with the revenue to be deposited to BFC in a sealed envelope. The person making the deposit should inform BFC if the envelope contains any cash. A receipt will be written by BFC for any cash which is accepted. Funds received by BFC are credited to the treasury fund number in nightly processing.

AGENCY NOTIFICATION

All deposits are credited to the agency during the nightly cycle of SAAS. After the receipt is finalized, a Daily Cash Receipt Register (report A690C) will be sent to the agency submitting the deposit. This report indicates to the agency that the deposit has been received and processed. A copy of this report is provided as Exhibit 21.20.10-C. Any problems or errors should be noted and reported to the Cash Receipts section of BFC.

TOPIC	RECEIPTS	SUB-SECTION 21.20.20
SECTION	INPUT	ISSUANCE DATE APRIL 30, 2010
SUB-SECTION	CURRENT YEAR REFUNDS OF EXPENDITURE	REVISION NUMBER 10-012

CURRENT YEAR REFUNDS OF EXPENDITURES

GENERAL

When an agency receives a current year overpayment refund or unexpended travel advance refund, it should be deposited into the fund from which the original disbursement was made. Refunds are not recorded as revenue but as reductions of expenditures in SAAS and should be coded as such.

REFUNDS

Refunds from a previous expenditure must be deposited in the State Treasury utilizing a Cash Receipt (CR) Exhibit 21.20.10. Be sure to include the following information on the CR:

1. Indicate the expenditure code (item 22 on Exhibit 21.20.10) charged when the money was originally expended. This will increase the budget allotment by the same amount the original expenditure decreased the allotment.
2. Indicate the vendor number paid when the money was originally expended in the vendor number block (item 24 on Exhibit 21.20.10).
3. Indicate the agency number and PV number associated with the expenditure being refunded (item 25 of Exhibit 21.20.10).

The receipting clerk in BFC will verify that the original disbursement was made and the data contained on the CR is correct. Additionally, there is an edit check in the CR document processing cycle in SAAS that verifies that the refunded amount will not exceed the total amount in the major object class.

See section 21.20.30 for information concerning refunds of prior year disbursements.

TOPIC	RECEIPTS	SUB-SECTION 21.20.30
SECTION	INPUT	ISSUANCE DATE APRIL 30, 2010
SUB-SECTION	PRIOR YEAR REFUNDS OR REIMBURSEMENTS	REVISION NUMBER 10-012

PRIOR YEAR REFUNDS OR REIMBURSEMENTS

Agencies may receive funds as a result of spending funds in prior year(s), e.g., utility rate changes. The receiving agency must decide if the funds were disbursed from general treasury funds, special treasury funds or both. Regardless, prior year refunds do not increase current year allotment.

DISBURSED FROM GENERAL TREASURY FUNDS

If the prior year refund or reimbursement was originally associated with a disbursement from a general treasury fund (fund numbers 2000-2998), the monies should be deposited into the State General Fund 2999. Interest earned on the refund would also be deposited in General Fund 2999.

DISBURSED FROM SPECIAL TREASURY FUNDS

If the prior year refund was associated with a disbursement from a special fund (fund numbers 3000-3998 and 4000-4998), the monies should be deposited into the respective treasury funds from which they were originally disbursed. If the agency's special fund is authorized to earn interest, any interest on the transaction should be deposited into the special fund; otherwise, the interest should be deposited in the State General Fund 2999.

DISBURSED FROM GENERAL AND SPECIAL FUNDS

If an agency receives a refund or reimbursement for expenditures from a general fund and a special fund, the amount of the refund or reimbursement should be pro-rated between the funds based on the actual expenditures, not budgeted expenditures.

When revenues are generated as a direct result of expenditures made from general fund monies involved in the sale of goods, those revenues should be deposited into the specific general fund of the agency or to State General Fund #2999 if the expenditures were made in the prior year, unless specifically provided for otherwise by law.

ACCOUNTING TRANSACTION

Regardless of which fund the money is deposited into, the CR should be coded to a refund revenue source code. The code normally used for prior year refunds is 49300 - Refund of Prior Year Disbursements. See section 26.60.20 for the detail revenue source codes.

TOPIC	RECEIPTS	SUB-SECTION 21.20.35
SECTION	INPUT	ISSUANCE DATE APRIL 30, 2010
SUB-SECTION	LAPSE PERIOD RECEIPTS	REVISION NUMBER 10-012

LAPSE PERIOD RECEIPTS

GENERAL

Section 64 of the Mississippi Constitution states:

"No bill passed after the adoption of this Constitution to make appropriations of money out of the state treasury shall continue in force more than two months after the expiration of the fiscal year ending after the meeting of the legislature at its next regular session; nor shall such bill be passed except by the votes of a majority of all members elected to each house of the legislature."

The two-month period described in the previous paragraph is called the lapse period. During this period, receipts and disbursements can be made to either the old or the new Business Year (BY). Section 11.20.40 details the provisions related to expenditures.

CODING LAPSE PERIOD TRANSACTIONS

All receipts during the lapse period are to be recorded in the first (July) and second (August) accounting periods of the new Fiscal Year (FY). No receipts are to be recorded in the thirteenth accounting period of the old Fiscal Year (FY).

Lapse period receipts can be recorded in either the old or the new BY, whichever is legally applicable. The BY field on the Cash Receipt (CR) must be completed. If left blank the receipt will be recorded, by default, in the new Business Year (BY).

See section 01.10.40 for the relationship between FY and BY.

CODING TO PRIOR YEAR CASH ACCOUNT

During the lapse period, SAAS determines cash availability for old BY PVs based on the balance in 10105 - Prior Year Cash. All receipts entered into SAAS from a CR are recorded, by default, to cash account 10100 - Cash in Treasury unless the cash account is coded otherwise upon data entry. Therefore, if an agency deposits money into a special Treasury fund in the old BY, "Cash Account - 10105" should be entered directly under the BY on the CR.

During the lapse period, if cash needs to be moved at a time other than when submitting a CR, BFC should be notified by email to move cash from account 10105 to account 10100 or from account 10100 to account 10105.

TOPIC	RECEIPTS	SUB-SECTION	21.20.40
SECTION	INPUT	ISSUANCE DATE	APRIL 30, 2010
SUB-SECTION	CODING TRANSACTIONS BETWEEN FUNDS	REVISION NUMBER	10-012

CODING TRANSACTIONS BETWEEN FUNDS

There are four types of transactions which may occur between funds: grants, transfers, sales and services and reimbursement of expenditures. All due to and due from accounts and transfer accounts must be in balance within the State accounting system for state financial reporting purposes; therefore, the coding of transfers between funds is important. The account codes utilized for each transaction type appears below.

When an agency is receipting money from another state agency (depositing a state warrant) the paying agency should send a copy of the PV with the warrant. The receiving agency should record in their internal records the fund number from which the payment was made. This fund number should also be recorded in the "fund collecting" column of the CR to indicate the source of the funds collected.

GRANTS

Agencies which receive Federal Grants as sub recipients should code the receipt of the funds to revenue source:

44630 - Federal Sub Grants Received from Other Funds.

The agency transferring Federal Grants to a sub recipient should code the expenditure for disbursement to object code:

89100 - Transfer of Federal Grant Funds to Other Funds.

TRANSFERS BETWEEN FUNDS

Agencies that receive monies from another fund will use 49150 - Transfer from Other Funds for the receipt of the monies. Agencies using this code should determine from the copy of the PV sent with the warrant the fund number from which the transfer was made and that the expenditure was recorded as a transfer out expenditure code. When coding the CR to 49150, the fund number of the paying fund should be recorded in the "collecting fund" column.

SALES OF SUPPLIES AND SERVICES

Sales of supplies and services are generally coded as follows:

45010 - Sales of Supplies and Services Outside of State Agencies

45020 - Sales of Supplies and Services between State Agencies

Agencies which receive Medicaid payments should use:

45070 - Payments Received From Medicaid

**STATE OF MISSISSIPPI
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TOPIC	RECEIPTS	SUB-SECTION 21.20.40
SECTION	INPUT	ISSUANCE DATE APRIL 30, 2010
SUB-SECTION	CODING TRANSACTIONS BETWEEN FUNDS	REVISION NUMBER 10-012

REIMBURSEMENT OF EXPENDITURES

Reimbursement of expenditures between funds may increase the budgetary allotment balance if related to a specific expenditure code. This reimbursement should be coded as reduction of expenditures by the receiving fund and as expenditure by the paying fund. It is important that the same expenditure code is used in order to increase the budgetary allotment of the receiving fund. In this situation, neither fund would record the transaction as a transfer.

The accounting procedures for current year refunds are found in section 21.20.20.

TOPIC	RECEIPTS	SUB-SECTION 21.20.50
SECTION	INPUT	ISSUANCE DATE APRIL 30, 2010
SUB-SECTION	FEDERAL FUNDS	REVISION NUMBER 10-012

FEDERAL FUNDS

GENERAL

State agencies request and receive federal funds through various methods. Once the agencies request the federal monies, the funds are deposited directly into the State Treasurer's demand accounts in several financial institutions. The financial institutions inform the State Treasurer's Office every morning of any funds received from the federal government. Upon this notification, the State Treasurer's Office requests BFC to credit the proper fund enabling the agency to expend the funds.

AGENCY RESPONSIBILITY

Each agency receiving federal funds must request the funds from the federal funding source. At the same time funds are requested, a CR (refer to section 21.20.10) must be prepared and submitted to the State Treasurer's Office. If the CR is not completed and submitted, the funds may not be credited to the agency as the Treasurer has no way to determine which agency or fund should be credited with the deposit.

REVENUE SOURCE CODES

The revenue source codes for funds received directly from the federal government are 44000 through 44399. Federal grants transferred from one grant-receiving agency to another agency are not to be coded as federal revenue source codes 44000-44399. Section 25 of the MAAPP manual provides information about revenue source codes.

TIMING OF FEDERAL DEPOSITS

The State Treasurer's Office informs BFC that federal funds have been received at the time the financial institutions notifications are received. The deposits are entered into SAAS and processed during the normal nightly processing cycle (at least three times a week). The funds are available to the agency for expenditure the morning after the processing occurs.

TOPIC	RECEIPTS	SUB-SECTION 21.30.10
SECTION	OUTPUT	ISSUANCE DATE APRIL 30, 2010
SUB-SECTION	CASH RECEIPTS REGISTER & RECONCILIATION OF RECEIPTS	REVISION NUMBER 10-012

CASH RECEIPTS REGISTER AND RECONCILIATION OF RECEIPTS

PURPOSE

The Cash Receipts Register (report A690) is a monthly report generated by SAAS. This report is to be utilized by the agencies in reconciling the report to their records. The Cash Receipts Register is based on the accounting period for which it was run (generally one calendar month). A copy of this report is provided as Exhibit 21.30.10-A.

DESCRIPTION OF REPORT

The following is a description of each item on the report:

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	REPORT ID - The number of the report utilized for identification purposes.
2	RUN DATE - The day on which the report was generated.
3	FOR CASH RECEIVED - Period for which the report is run.
4	DEPARTMENT - The unique department number and agency name (sample report in Exhibit 21.30.10-A is blank).
5	BUDGET YEAR - The BY to which the transaction was credited.
6	CASH RECEIPT TRANSACTION ID - The document (transaction) number of the CR.
7	DATE OF DEPOSIT - The date the deposit was made by the State Treasury.
8	ACCT CODE - The revenue code, expenditure code, or balance sheet account code credited by the deposit.
9	DESCRIPTION - The description that was entered in the line description field of the CR.
10	CUSTOMER INVOICE - The invoice number being credited for a refund of expenditure.
11	COLL FUND (Collecting Fund) - Indicates the source from which funds were collected.
12	REC FUND (Receiving Fund) - The fund number receiving the deposit.
13	BS ACCOUNT - The cash account code number and name to which the receipt was recorded.

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	RECEIPTS	SUB-SECTION 21.30.10
SECTION	OUTPUT	ISSUANCE DATE APRIL 30, 2010
SUB-SECTION	CASH RECEIPTS REGISTER & RECONCILIATION OF RECEIPTS	REVISION NUMBER 10-012

REFERENCE

EXPLANATION

- | | |
|----|---|
| 14 | AMOUNT RECEIVED - The amount of the receipt. |
| 15 | FUND TOTAL - The total of all CR's for the receiving fund for the entire accounting period. |
| 16 | DEPARTMENT TOTAL ALL CRS - The subtotal of all CR's for the agency (total of all fund totals). |
| 17 | TOTAL CASH RECEIPTS - Recap of the subtotal of all CR's for the agency (total of all fund totals) |
| 18 | TOTAL IG CRS - The total of all intergovernmental transactions for the agency. |
| 19 | DEPARTMENT TOTAL ALL CRS - The total of all types of CRS. |

RECONCILING THE REPORT

Since the agency records a receipt at the time of collection and BFC records a receipt at the time of deposit in the State Treasury, there will normally be a timing difference which will result in reconciling items.

- | | |
|--------|---|
| Step 1 | Add to the report all deposits on the agency books at the end of the accounting period and not on the monthly report. |
| Step 2 | Subtract deposits that were outstanding on the previous month's report. |
| Step 3 | Balance on the report plus step 1 and less step 2 should equal the amount in the agency's cash receipts journal. If not, it will be necessary for the agency to verify each item individually in order to locate the error. |

If, in reviewing monthly activity, the agency finds an error in the coding of a receipt, the agency should complete a JV transaction (section 26.20.10). Refer to section 21.40.10 for more details on revenue code and fund corrections.

REPORT ID: A690 (1)
RUN DATE: 02/01/00 (2)

** STATE OF MISSISSIPPI **
CASH RECEIPT REGISTER
FOR CASH RECEIVED 01/01/00 TO 01/31/00 (3)

DEPARTMENT: (4)

(5) BUDGET YEAR	(6) CASH RECEIPT TRANSACTION ID	(7) DATE OF DEPOSIT	(8) ACCT CODE	(9) DESCRIPTION	(10) CUSTOMER INVOICE	(11) COLL FUND	(12) REC FUND	(13) BS ACCOUNT	(14) AMOUNT RECEIVED
00	CR70100270100001	01-06-00	62210	REF CREDIT BAL CK#0400047177		2XXX	2XXX	10050 APPR. / ALLOT	33.00
00	CR70100270100002	01-11-00	49150	TRANSFER FROM FUND 3XXX		2XXX	2XXX	10050 APPR. / ALLOT	400,000.00-
00	CR70100270100003	01-18-00	45020	GP20100000000186 61917 2000		2999	2XXX	10050 APPR. / ALLOT	26.49
						FUND TOTAL :		(15)	399,940.51-
00	CR70100270800007	01-31-00	61010	REFUND FOR OVERPMT		3XXX	2XXX	10050 APPR. / ALLOT	177.30
						FUND TOTAL :		(15)	177.30
00	CR1710M000010901	01-31-00	43350	INTEREST EARNED - POOL - EE		3XXX	3XXX	10100 CASH ST TREA	45.65
						FUND TOTAL :		(15)	45.65
						DEPARTMENT TOTAL ALL CRS :		(16)	399,717.56-
						TOTAL CASH RECEIPTS :		(17)	399,717.56-
						TOTAL IG CRS :		(18)	0.00
						DEPARTMENT TOTAL ALL CRS :		(19)	399,717.56-

TOPIC	RECEIPTS	SUB-SECTION 21.30.20
SECTION	OUTPUT	ISSUANCE DATE APRIL 30, 2010
SUB-SECTION	STATEMENT OF REVENUE	REVISION NUMBER 10-012

STATEMENT OF REVENUE

PURPOSE

The Statement of Revenue (report F120) is a monthly report generated by SAAS. This report assists agencies in the reporting process and in reconciling their records with BFC. The Statement of Revenue is based on the BY of the current accounting period. The report contains revenue information for the current period (as of the date shown on the report) and YTD. A copy of the report is provided as Exhibit 21.30.20-A.

DESCRIPTION OF REPORT

The following is a description of each item on the report:

REFERENCE

EXPLANATION

- | | |
|---|--|
| 1 | REPORT ID - The number of the report utilized for identification purposes. |
| 2 | FOR ACCOUNTING PERIOD ENDED - The last day of the accounting period for which the report was run. |
| 3 | BUDGET FISCAL YEAR - BY for which the report is based. |
| 4 | FUND - The fund number being reported and agency name. |
| 5 | REVENUE SOURCE - The revenue source code and title associated with the revenue. |
| 6 | CURRENT MONTH AMOUNT - The total of all receipts from the referenced revenue source code for the current period (the period from the last reporting date to the date shown on the current report). |
| 7 | YEAR-TO-DATE AMOUNT - The total of all receipts coded to the referenced revenue source code for the BY. |
| 8 | FUND TOTAL - The report provides a total of all revenue for each fund. |

RUN DATE: 02/01/00
REPORT ID: F120 (1)

** STATE OF MISSISSIPPI **
STATEMENT OF REVENUE (2) (3)
FOR ACCOUNTING PERIOD ENDED - 01/31/00 BUDGET FY: 00

FUND : (4)

REV SRC : (5)	REV DESC	CURRENT MONTH AMOUNT (6)	YEAR TO DATE AMOUNT (7)
42310	CRIMINAL LAW ASSESSMENT FINES	9,960.61	61,210.56
42700	VC - IMPLIED CONSENT FEE	17,088.85	96,021.08
42710	VC - OTHER MISDEMEANOR	75,236.69	416,772.01
42720	VC - OTHER FELONEY FEE	4,302.04	24,632.07
42730	VC - RESTITUTION	5.57	2,004.31
42740	VC - PRE - TRIAL INTERVENTION	1,275.00	4,825.00
43350	INT OF INV OF SPEC FD OTHER AG	26,476.80	63,626.27
44270	GOVERNORS FEDERAL ST PROGRAMS	0.00	78,750.00
44390	MISCELLANEOUS FEDERAL GRANTS	0.00	52,500.00
49150	TRANSFER FROM OTHER FUNDS	0.00	271,877.97
49310	PRIOR YEAR CANCELLED WARRA	20.00	404.51
49320	REFUNDS OF ERRONEOUS PAYMENTS	0.00	10,000.00
	FUND TOTAL :	134,365.56	1,082,523.78

(8)

TOPIC	RECEIPTS	SUB-SECTION	21.30.30
SECTION	OUTPUT	ISSUANCE DATE	APRIL 30, 2010
SUB-SECTION	REVENUE SUMMARY TABLE	REVISION NUMBER	10-012

REVENUE SUMMARY TABLE

A Revenue Summary Table (REVS) has been added to the SAAS tables. This table will provide YTD totals for each revenue code. This should assist the agency in reconciling the accumulated totals recorded on their books for each revenue code.

The REVS table is updated nightly as transactions are accepted by SAAS. The totals that appear on the table are based on BY and reflect only Account Type 31 transactions.

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	RECEIPTS	SUB-SECTION	21.40.10
SECTION	CONTROL PROCEDURES	ISSUANCE DATE	APRIL 30, 2010
SUB-SECTION	RECEIPT CORRECTIONS	REVISION NUMBER	10-012

RECEIPT CORRECTIONS

GENERAL

When an agency discovers that an account code or treasury fund number has been recorded incorrectly, the transaction may be corrected by submitting a Journal Voucher (JV) Transaction to BFR.

These corrections will only be made by BFR if they have the proper documentation as detailed below. Section 26.20.10 provides information on Journal Vouchers (JV) transactions..

DOCUMENTATION

The screen print of the JV with an authorized signature is submitted to BFR for pre-audit, approval and entry into the accounting system (if not entered by the agency). Copies of the original documentation to be corrected (e.g. receipt, payment voucher) and the Detail General Ledger report (report A611A) or a MERLIN report showing the original transaction must be attached to the JV. Only the page(s) of the A611A report on which the transaction appears should be submitted with the JV; the transaction should be highlighted or indicated in some way. For additional information on the A611A report, refer to section 26.30.30. If the A611A report is not available, a screen print showing how the document was processed in SAAS may be substituted.

The agency can verify that the correction has been made by reviewing the A611A report for that month's activities.

EXAMPLE OF RECEIPT CORRECTION WITHIN A FUND

Correct a CR which was deposited to revenue account code 44500 but should have been deposited to account 43390 in fund 2999:

<u>Account Type</u>	<u>Fund No.</u>	<u>Account Code and Description</u>	<u>Debit</u>	<u>Credit</u>
31	2999	44500-Donations	XXXX	
31	2999	43390-Other Interest		XXXX

EXAMPLES OF RECEIPT CORRECTIONS BETWEEN FUNDS

Correct a CR which was deposited to fund 3200 but should have been deposited to fund 3500:

<u>Account Type</u>	<u>Fund No.</u>	<u>Account Code and Description</u>	<u>Debit</u>	<u>Credit</u>
31	3200	49390-Other Refunds	XXXX	
01	3200	10100-Cash in Treasury		XXXX
01	3500	10100-Cash in Treasury	XXXX	
31	3500	49390-Other Refunds		XXXX

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	RECEIPTS	SUB-SECTION	21.40.10
SECTION	CONTROL PROCEDURES	ISSUANCE DATE	APRIL 30, 2010
SUB-SECTION	RECEIPT CORRECTIONS	REVISION NUMBER	10-012

When a CR is recorded on the wrong fund, the entry to correct the CR affects revenue and/or expenditure code and a cash or allotment account on each fund. All JV entries adjusting cash accounts between funds should have ADJ as the first three digits of the JV number (e.g. JV 301 ADJ2K0000001). This would apply to both expenditure and revenue corrections between funds, but if the correction affects a balance sheet account between funds such as 12404 or 21075, the entry should have a regular JV number (e.g. JV 301 2K000000001).

The vendor code is required on all entries affecting an expenditure code. A travel code must include the PID.

J2 TRANSACTION

A J2 document is another type of JV transaction available to online agencies which may be used for certain types of adjustments. These adjustments do not require the review or approval of BFR. J2 transactions include correcting revenue codes within the same fund; allocating costs to organization codes, reporting categories, project codes, correcting organization codes, reporting categories, project codes, or correcting minor object codes within the same major object class on a single fund. Corrections to organization codes, reporting categories, etc., may also be made to balance sheet accounts if all lines on the J2 have the same balance sheet account. See section 26.20.11 for a more detailed description of J2 documents.