

SECTION 440: BOOKS OF ORIGINAL ENTRY

1. The books of original entry are records in which all financial transactions are initially recorded on a statewide level. Their purpose is to group daily transaction data in a manner that provides adequate audit trails and facilitates summary posting to general ledgers.
2. There are five categories of books of original entry used in the State's accounting system, as follows:
  - (a) Register of Receipts
  - (b) Register of Audited Claims
  - (c) Register of Cash Disbursements
  - (d) Register of Transfers
  - (e) Journal Vouchers
3. Each of the above categories is briefly discussed below:
4. Register of Receipts.
  - (a) The Register of Receipts provides a record of all collections of the State as evidenced by Treasury Deposit Receipts received directly from the State Treasury. The Treasury Deposit Receipts are recorded in the order of the control number assigned by the State Treasury.
  - (b) The columnar format of the Register of Receipts causes the collections recorded to be classified as revenue or non-revenue receipts; further classification of the recorded items is made according to transaction codes, source codes, object codes, or general ledger account codes.
  - (c) A separate Register of Receipts is maintained for the General Fund, the Special Funds, the Bond Funds, and the Trust and Agency Funds.
5. Register of Audited Claims.
  - (a) The Register of Audited Claims provides a record of all claims that have been approved for payment after examination by the Comptroller. Claims are recorded from warrant voucher forms in the order of a control number assigned to the forms after the Comptroller's examination.
  - (b) The columnar format of the Register of Audited Claims provides for separate classification of governmental cost payments and non-governmental cost payments, and for further classification of the governmental cost payments by character of expenditure.

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- (c) A separate Register of Audited Claims is maintained for the General Fund, the Special Funds, the Bond Funds, and the Trust and Agency Funds.
- 6. Register of Cash Disbursements. The Register of Cash Disbursements provides a record of warrants cashed by the State Treasury. Entries are made from disbursement reports received from the State Treasury. The reports are controlled and accounted for in this register by fund; a single register is maintained for all funds.
- 7. Register of Transfers.
  - (a) The Register of Transfers provides a record of transfers prepared on journal vouchers using transaction codes 37 and 17.
  - (b) The columnar format of the Register of Transfers is designed to provide for the separate classification and identification of the fund to which amounts are being transferred for transfers-out and the fund from which amounts are being transferred for transfers-in.
  - (c) Separate transfers-out and transfers-in registers are maintained for the General Fund, the Special Funds, the Bonds Funds, and the Trust and Agency Funds.
- 8. Journal Vouchers.
  - (a) Journal Vouchers provide a means of recording transactions that are not recorded in any of the above books of original entry. Journal Vouchers are generally used to record less routine transactions, such as adjustments to previously recorded entries, opening and closing entries for the general ledgers, and other transactions not involving cash receipts or cash expenditures.
  - (b) Separate journals are maintained for the General Fund, the Special Funds, the Bond Funds, the Trust and Agency Funds, and the General Bonded Debt and Interest Group of Accounts.