

STATE OF HAWAII

Accounting Manual

SECTION 252: TREASURY DEPOSIT RECEIPT, SAFORM B-13

1. Purpose. To report deposits made to the State Treasury (in the Finance Division of the Department of Budget and Finance), and to provide an official receipt of such deposits.
2. Prepared By. Any department, agency, or other jurisdiction making a deposit to the State Treasury.
3. Frequency. Daily.
4. Distribution. This is a four-part, carbon-interleaved form. The originating department keeps Copy #4 and sends the other three copies to the State Treasury. The State Treasury then distributes as follows:
 - (a) Copy #1 - Retained by the State Treasury (Budget & Finance).
 - (b) Copy #2 - Returned to the originating department.
 - (c) Copy #3 - Forwarded to DAGS Accounting Division.
5. Central Accounting. DAGS Accounting Division uses Copy #3 of this form to enter the receipt transactions to the State's receipts accounting records.
6. Special Rules:
 - (a) Rule 1: Each TREASURY DEPOSIT RECEIPT must contain transactions with the same fund code.
 - (b) Rule 2: Department optional data may be recorded in the accounting system via the TREASURY DEPOSIT RECEIPT as prescribed in the instruction on the entry letter (Item 5).
 - (c) Rule 3: The total amount on the TREASURY DEPOSIT RECEIPT (CONTINUATION), SAFORM B-14 (if used), must be brought forward to the last entry line in the appropriate receipt section (Section A or B) of the related SAFORM B-13. An encircled asterisk (*) must be reflected on the extreme left of the AMOUNT field (Item 7) to indicate balance forward amount. No entry letter is to be assigned to the balance forward amount.
 - (d) Rule 4: Because of the confusion that may otherwise result when both zeroes and the alpha code "0" are used on the same accounting document, whenever a TREASURY DEPOSIT RECEIPT is prepared using the alpha code "0" for the Department of Budget and Finance, the zeroes (numerics) in the UNIFORM ACCOUNTING CODE field (Item 6) must be slashed with a diagonal line.

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SECTION 252: INSTRUCTIONS FOR PREPARING TREASURY
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ITEM NO.	DATA AND DATA INSTRUCTIONS
①	FUND - Enter the name of the fund to which the receipt is to be credited.
②	<p>DETAIL FUND OR APPROPRIATION - Enter the description of the <u>detail</u> fund or the appropriation to which the cash receipts is applicable. Examples of detail funds are:</p> <p>General Fund:</p> <p style="padding-left: 40px;">General Fund, 2nd Series (detail)</p> <p style="padding-left: 40px;">Legislature (detail)</p> <p>Special Fund:</p> <p style="padding-left: 40px;">Payroll Clearance Fund (detail)</p> <p style="padding-left: 40px;">Unemployment Compensation (detail)</p>
③	DATE - Enter the date of the receipt.
④	SECTION A: REVENUE - Enter in this section the revenue receipts, as opposed to the non-revenue receipts, Item ⑨.
⑤	<p>ENTRY - Enter the entry letter to identify each line entry of receipt. The following procedures apply with respect to the assignment of the entry letter.</p> <ol style="list-style-type: none"> 1. The entry letter should be assigned in alphabetical sequence without regard to separation between Section A and Section B. 2. There must not be a duplicate assignment of entry letters within a single combination of this form and the related TREASURY DEPOSIT RECEIPT (CONTINUATION), SAFORM B-14. 3. If department optional data are to be recorded via this form, entry must be recorded on a new line immediately following the line entry to which the data apply. No entry letter is to be assigned to the new line. The data must be recorded in the Uniform Accounting Code area (Item ⑥), and must be limited to 24 characters.

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ITEM NO.	DATA AND DATA INSTRUCTIONS
⑥	UNIFORM ACCOUNTING CODE - Enter the Uniform Accounting Code, as specified in the Accounting Manual, Volume I, for each line entry for which there is an entry code.
a	TR - Enter the transaction code.
b	F - Enter the fund code.
c	YR - Enter the year code.
d	APP - Enter the appropriation account code.
e	D - Enter the department code.
f	S/D - Enter the subdivision code (optional).
g	SOURCE OR OBJ - Enter the source or object code, whichever is applicable.
h	FUNC - Enter the function code (optional).
i	L - Enter the location code (optional).
j	PROJ - Enter the project code (optional).
7	AMOUNT - Enter the amount of the receipt applicable to the line entry.
8	TOTAL - Enter the total of revenue receipts recorded on this form.
9	SECTION B: NON-REVENUE - Enter in this section the non-revenue receipts, as opposed to the revenue receipts, Item ④.
10	TOTAL - Enter the total of the non-revenue receipts recorded in this form.
11	GRAND TOTAL - Enter the sum of the totals in Item ⑧ and Item ⑩.
12	EA - Enter the expending agency code for receipts from departments Y and Z.
13	DEPARTMENT - Enter the name of the department making the deposit.

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ITEM NO.	DATA AND DATA INSTRUCTIONS
⑭	SIGNATURE OF AUTHORIZED PERSON - The authorized person within the department must sign the form.
⑮	SIGNED - Leave blank. The authorized person at the Department of Budget and Finance must sign to acknowledge the receipts for deposits.
⑯	DATE - Leave blank. The date will be recorded by the Department of Budget and Finance when it acknowledges the receipt. This is the date that is recorded in the accounting system as the document date.
⑰	KIND OF DEPOSIT - Enter the summary of the receipt of deposit with respect to each kind of cash deposited. The total of the kinds of deposit must be equal to the GRAND TOTAL, Item ⑪.
⑱	DEPOSITORY'S NO. - Leave blank. The depository number will be assigned by the Department of Budget and Finance.

