



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

Section	09	TREASURY	Effective Date	7/1/2015
Sub-section	03	Accounting for Automated Receipting Applications (ARA’s)	Revision Date	6/20/2016

BACKGROUND

State agencies have automated their cash deposit accounting for Automated Receipting Applications (ARA’s). The SCO establishes a Zero-Balance Account (ZBA) at the Enterprise Bank, and at the end of each business day, the total deposits to that ZBA account are “swept” into the State’s cash concentration bank account. This sweep transaction is included in a daily electronic file that is transmitted from the Enterprise Bank to the State. The electronic file will be interfaced into STAR and based on the bank account number STAR will automatically create accounting transactions for the cash deposit.

POLICIES

1. Agencies must use accounting templates for all ARA’s. The set-up is done centrally through the SCO.
2. Agencies must monitor the STAR accounting entries related to their ARA’s to make sure that they post without error. Since the amount of these entries is based on the deposit amount at the bank, the accounting system and the bank deposit amounts should always be in-sync for these bank accounts. Agencies may learn more about the State’s Electronic Lockbox Services (aka E-Payments) on the web at: <https://doa.wi.gov/Pages/StateFinances/Treasury-ServicesElectronic-Lockbox.aspx>

PROCEDURES

At approximately 6:00 am each business day, the State will receive a file that contains the prior business deposit amounts for each ZBA. The file will be read into STAR, and based on the **bank account number** Direct Journal transactions will be created from a pre-established accounting template:

DR/CR	GL Unit	Line Amt	Bud Ref	Fd	Appn	Dept	Account	Acct Name	Description
DR	50500	1,000.00	FY 2016	10000	13900	505B100000	1000000	Treas Cash	Record Cash Deposit
CR	50500	-1,000.00	FY 2016	10000	13900	505B100000	7880000	Misc Svcs	Record Revenue

Please note that only a single debit to cash and a single credit transaction may be used in this process. Agencies will need to record additional journal transactions to allocate to additional chart fields as required.

Also, no project-related chart fields may be used in the accounting template.

Conversion Information

Accounting templates will be established for those bank accounts that utilize the WiSMART Automatic Cash Receipts. If you would like to establish a new ARA, and corresponding Accounting Template, please contact the Treasury Section of the State Controller’s Office.