The following two slides identify important cash handling resources discussed in this training:

- The first slide lists various cash handling forms and where to obtain them.
- The second slide lists the sections in the Business Policies and Procedures Manual (BPPM) that pertain to the topics of this presentation.

<table>
<thead>
<tr>
<th>FORM</th>
<th>LOCATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>WSU D-Receipt</td>
<td>CONTROLLER’S</td>
</tr>
<tr>
<td>WSU D-Receipt AUTHORIZATION</td>
<td>BPPM 30.52.7</td>
</tr>
<tr>
<td>WSU RECEIPT REQUEST</td>
<td>BPPM 30.52.8</td>
</tr>
<tr>
<td>RECEIPT LOG SHEET</td>
<td>CONTROLLER’S</td>
</tr>
<tr>
<td>CASH DEPOSIT REPORT</td>
<td>CONTROLLER’S</td>
</tr>
<tr>
<td>INVOICE VOUCHER</td>
<td>CENTRAL STORES</td>
</tr>
</tbody>
</table>
**BPPM FINANCIAL**

<table>
<thead>
<tr>
<th>Topic</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCOUNTING FOR WSU MONIES</td>
<td>BPPM 30.02</td>
</tr>
<tr>
<td>PETTY CASH</td>
<td>BPPM 30.50</td>
</tr>
<tr>
<td>TILL CASH</td>
<td>BPPM 30.51</td>
</tr>
<tr>
<td>WSU RECEIPTS</td>
<td>BPPM 30.52</td>
</tr>
<tr>
<td>CASH HANDLING</td>
<td>BPPM 30.53</td>
</tr>
<tr>
<td>REFUNDS</td>
<td>BPPM 30.55</td>
</tr>
<tr>
<td>CASH REGISTERS</td>
<td>BPPM 30.59</td>
</tr>
</tbody>
</table>

**OBJECTIVES OF COURSE**

- Safeguarding Monies
- Receipt and Deposit Money
- WSU Receipt Authorization
- Use of Revenue Codes
- Dealing with Foreign Currency
- Handling Returned Checks
- Reimbursing Petty Cash
- Process Refund of Revenue
- Review Internal Control Policies

See BPPM SECTION 30

**SAFEGUARDING MONIES**

- Deposit weekly or when receive $100
- Cash never left unattended
- Cash counted out of view of customers
- Limit access to cash and vaults
- Cash locked up (no common locks)
- Endorse checks upon receipt
Whether a deposit consists of revenue or recoveries of expenditures, the basic receipting and depositing is the same. The following steps are taken when depositing funds to the WSU cashier’s section.

**BASIC DEPOSITS**

- WSU D-Receipts & log sheets
- Cash deposit report
- Two calculator tapes on checks
- Wrap coins in wrappers
- Three copies of deposit slips

It is state and university policy to issue a receipt for each instance that money is received. WSU has adopted the use of the WSU D-Receipt and WSU Logsheet to account for issuing receipts, or, accounting for money received on behalf of WSU.
The following slides give an example of a D-Receipt and how to complete the form.

- A D-Receipt should always be prepared for all cash sales.
- Checks can be listed on the WSU Logsheet.

Indicate whether the payment received was by cash, check, or bankcard.
WSU RECEIPT
WASHINGTON STATE UNIVERSITY
PULLMAN, WA 99164-1025

RECEIPT FOR:
Customer Order No. 
Received By 

Date 02/22/95

Cash 
Check 
Received On Account 

CUSTOMER'S NAME Joe Smith 
ADDRESS - PLEASE INCLUDE ZIP CODE 221 7th Street Anytown, WA 12345

QUAN UNIT DESCRIPTION PRICE AMOUNT 

WSU Seminar 95 50 00 2500

CUSTOMER'S NUMBER 12345678
Make check payable to: CONTROLLER, WSU PULLMAN, WA 99164-1025

TOTAL SALE 
Sales Tax 
Fund 
App 
Pro 
Budget 
Src 
SS 
Project 

148 01 01A 1111 420 99 2222 50 00
149 05 18D 7873 777 13 3812 

WSU 1054-CONTRO0001-0788 

TOTAL 50 00

Preparer's Initials

Whomever prepares the D-Receipt initials in this space on the form.
The person preparing the D-Receipt should be the same person who accepted the payment.

Preparer's Initials

WSU RECEIPT
WASHINGTON STATE UNIVERSITY
PULLMAN, WA 99164-1025

RECEIPT FOR:
Customer Order No. 
Received By 

Date 02/22/95

Cash 
Check 
Received On Account 

CUSTOMER'S NAME Joe Smith 
ADDRESS - PLEASE INCLUDE ZIP CODE 221 7th Street Anytown, WA 12345

QUAN UNIT DESCRIPTION PRICE AMOUNT 

WSU Seminar 95 50 00 2500

CUSTOMER'S NUMBER 12345678
Make check payable to: CONTROLLER, WSU PULLMAN, WA 99164-1025

TOTAL SALE 
Sales Tax 
Fund 
App 
Pro 
Budget 
Src 
SS 
Project 

148 01 01A 1111 420 99 2222 50 00
149 05 18D 7873 777 13 3812 

WSU 1054-CONTRO0001-0788 

TOTAL 50 00

Preparer's Initials

Whomever prepares the D-Receipt initials in this space on the form.
The person preparing the D-Receipt should be the same person who accepted the payment.
### D-Receipt - Date Received -

Indicate the date that the payment was received.

The D-Receipt should be prepared at the time the money is received.

---

### WSU RECEIPT

**WASHINGTON STATE UNIVERSITY**

**PULLMAN, WA 99164-1025**

<table>
<thead>
<tr>
<th>Customer Order No.</th>
<th>Received By</th>
<th>Date</th>
<th>Cash</th>
<th>Check</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>TM</td>
<td>02/22/95</td>
<td>X</td>
<td></td>
</tr>
</tbody>
</table>

**CUSTOMER'S NAME**

Joe Smith

**ADDRESS - PLEASE INCLUDE ZIP CODE**

221 7th Street

Anytown, WA  12345

<table>
<thead>
<tr>
<th>QUAN</th>
<th>UNIT</th>
<th>DESCRIPTION</th>
<th>PRICE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>50</td>
<td></td>
<td>WSU Seminar 95</td>
<td>00</td>
<td>5000</td>
</tr>
</tbody>
</table>

**CUSTOMER'S NUMBER**

12345678

**Make check payable to:**

CONTROLLER, WSU

PULLMAN, WA 99164-1025

**TOTAL SALE**

<table>
<thead>
<tr>
<th>Sales Tax</th>
<th>Fund</th>
<th>App</th>
<th>Pro</th>
<th>Budget</th>
<th>Src</th>
<th>Project</th>
<th>TT</th>
</tr>
</thead>
<tbody>
<tr>
<td>148</td>
<td>01</td>
<td>01A</td>
<td>1111</td>
<td>420</td>
<td>99</td>
<td>2222</td>
<td></td>
</tr>
<tr>
<td>149</td>
<td>05</td>
<td>18D</td>
<td>7873</td>
<td>777</td>
<td>13</td>
<td>3812</td>
<td></td>
</tr>
</tbody>
</table>

**WSU 1054-CONTRO0001-0788**

**TOTAL**

| 50 | 00 |

---

### D-Receipt - Name and Address -

Fill in the name and address of the person making payment to WSU.

This is important information to have on file in the event a refund will need to be done at a later date.

---
Fill in a description of the product or service that was performed. Be sure to fill in the amount received for the product or service.
Indicate the budget coding where the funds are to be deposited. This is also valuable if and when a refund of revenue needs to be prepared.

Budget Coding

Indicate the amount for each line of budget coding and sum the total at the bottom of the D-Receipt.
The WSU Logsheet is used to record the receipt of checks and bankcards in lieu of issuing a D-Receipt. The following slides give examples of the log sheet and how to complete one.
# RECEIPT LOG SHEET

## CHECKS AND BANKCARDS ONLY

**WASHINGTON STATE UNIVERSITY**

**OFFICE OF THE CONTROLLER**

**DEPARTMENT**

**Accounting**

**DEPT. NO.**

1060

**PREPARED BY**

S. Thompson

**DATE PREPARED**

2/2/95

**LOG SHEET NUMBER**

00001

<table>
<thead>
<tr>
<th>PAYMENT RECEIVED FROM</th>
<th>AMOUNT</th>
<th>DATE RECEIVED</th>
<th>PAYMENT TYPE*</th>
<th>ACCOUNT NO.</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joe Smith</td>
<td>10.00</td>
<td>2/2/95</td>
<td>C</td>
<td>1111</td>
<td>Seminar 95</td>
</tr>
<tr>
<td>Betty Jones</td>
<td>15.00</td>
<td>2/2/95</td>
<td>C</td>
<td>1123</td>
<td>Photocopies</td>
</tr>
</tbody>
</table>

**TOTAL**

25.00

* Under Payment Type, enter C for check or B for bankcard.
Indicate the name or initials of the person who prepared this logsheet.

<table>
<thead>
<tr>
<th>PAYMENT RECEIVED FROM</th>
<th>AMOUNT</th>
<th>DATE</th>
<th>PAYMENT</th>
<th>TYPE*</th>
<th>ACCOUNT NO.</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joe Smith</td>
<td>10.00</td>
<td>2/2/95</td>
<td>C</td>
<td>1111</td>
<td>2222</td>
<td>Seminar 95</td>
</tr>
<tr>
<td>Betty Jones</td>
<td>15.00</td>
<td>2/2/95</td>
<td>C</td>
<td>1123</td>
<td>2211</td>
<td>Photocopies</td>
</tr>
</tbody>
</table>

**TOTAL** 25.00

* Under Payment Type, enter C for check or BC for bankcard.
<table>
<thead>
<tr>
<th>PAYMENT RECEIVED FROM</th>
<th>AMOUNT</th>
<th>DATE</th>
<th>PAYMENT TYPE*</th>
<th>ACCOUNT NO.</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joe Smith</td>
<td>10.00</td>
<td>2/2/95</td>
<td>C</td>
<td>1111</td>
<td>2222</td>
</tr>
<tr>
<td>Betty Jones</td>
<td>15.00</td>
<td>2/2/95</td>
<td>C</td>
<td>1123</td>
<td>2211</td>
</tr>
</tbody>
</table>

Total: 25.00

* Under Payment Type, enter C for check or BC for bankcard.
Indicate the person or company from whom the money was received. If the same person has more than one check or bankcard, list each one separately.

<table>
<thead>
<tr>
<th>PAYMENT RECEIVED FROM</th>
<th>AMOUNT</th>
<th>DATE</th>
<th>PAYMENT TYPE</th>
<th>ACCOUNT NO.</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joe Smith</td>
<td>10.00</td>
<td>2/2/95</td>
<td>C</td>
<td>1111</td>
<td>Seminar 95</td>
</tr>
<tr>
<td>Betty Jones</td>
<td>15.00</td>
<td>2/2/95</td>
<td>C</td>
<td>1123</td>
<td>Photocopies</td>
</tr>
</tbody>
</table>

**TOTAL**: 25.00

*Under Payment Type, enter C for check of BC for bankcard.*

Indicate the amount for each check or bankcard received.
**RECEIPT LOG SHEET**

<table>
<thead>
<tr>
<th>ACCOUNTING</th>
</tr>
</thead>
<tbody>
<tr>
<td>1100</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>walden*</th>
<th>2/2/95</th>
<th>00001</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joe Smith</td>
<td>10.00</td>
<td>C</td>
</tr>
<tr>
<td>Betty Jones</td>
<td>15.00</td>
<td>C</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ACCOUNT NO.</th>
<th>COMMENTS</th>
<th>BUDGET</th>
<th>PROJECT</th>
<th>SRC</th>
<th>SS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1111</td>
<td>Seminar 95</td>
<td>420</td>
<td>99</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1123</td>
<td>Photocopies</td>
<td>420</td>
<td>99</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**WSU LOGSHEET**

- Date Received -

Indicate the date the payment or deposit is received. This date may be different than the logsheet prepared date.

Normally, a logsheet is prepared for each day's activity, depending on volume of receipts.
Indicate the type of payment received:

- “C” indicates payment was received by check.
- “B” indicates the payment was received by a bankcard.

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
<th>Date</th>
<th>Payment Type</th>
<th>Account No.</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joe Smith</td>
<td>10.00</td>
<td>2/2/95</td>
<td>C</td>
<td>1111</td>
<td>Seminar 95</td>
</tr>
<tr>
<td>Betty Jones</td>
<td>15.00</td>
<td>2/2/95</td>
<td>C</td>
<td>1123</td>
<td>Photocopies</td>
</tr>
</tbody>
</table>

Total: 25.00

Also indicate relevant account information.
<table>
<thead>
<tr>
<th>PAYMENT RECEIVED FROM</th>
<th>AMOUNT</th>
<th>DATE RECEIVED</th>
<th>PAYMENT TYPE</th>
<th>ACCOUNT NO.</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joe Smith</td>
<td>10.00</td>
<td>2/2/95</td>
<td>C</td>
<td>1111</td>
<td>Seminar 95</td>
</tr>
<tr>
<td>Betty Jones</td>
<td>15.00</td>
<td>2/2/95</td>
<td>C</td>
<td>1123</td>
<td>Photocopies</td>
</tr>
</tbody>
</table>

*Under Payment Type, enter C for check or BC for bankcard.*

**Account Information**

Consider including a brief description of the product or service provided.
## WSU LOGSHEET

**Total**

Total each page of the logsheet.

More than one logsheet may be used per deposit to the cashiers office.

## RECEIPT LOG SHEET

<table>
<thead>
<tr>
<th>PAYMENT RECEIVED FROM</th>
<th>AMOUNT</th>
<th>DATE</th>
<th>PAYMENT TYPE*</th>
<th>ACCOUNT NO.</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joe Smith</td>
<td>10.00</td>
<td>2/2/95</td>
<td>C</td>
<td>1111</td>
<td>Seminar 95</td>
</tr>
<tr>
<td>Betty Jones</td>
<td>15.00</td>
<td>2/2/95</td>
<td>C</td>
<td>1123</td>
<td>Photocopies</td>
</tr>
</tbody>
</table>

**TOTAL**

25.00

* Under Payment Type, enter C for check or BC for bankcard.
Always issue a D-Receipt for cash sales. The logsheet may be substituted for check and bankcard sales.

The total of all D-Receipts and logsheets should agree with the money in the till, unless there is an overage or shortage (to be discussed later).

The overall purpose of the receipt forms is to account by transaction for all money received.

A beginning and ending transaction number is needed to account for all transactions, including voids.

All checks should have been endorsed at the time of their receipt with the department or club name. Include the phrase "for deposit only."

Next, prepare the cash deposit report which is discussed on the next series of slides.
DEPOSITING

• After summing the D-Receipts and logsheets and reconciling to the amount of cash in the till, it is time to prepare the deposit.
• Two adding machine tapes need to be made on each bundle of checks.
• Coins should be wrapped when appropriate with the department name on each wrap.

CASH DEPOSIT REPORT

The cash deposit report is a summary indicating where to post the revenue to the subsidiary budget accounts.

The following slides show examples and how to complete a cash deposit report.
CASH DEPOSIT REPORT

- Department -

Indicate the name and mail code of the department making the deposit of revenue.

CASH DEPOSIT REPORT

- Deposit Date -

Indicate the date the deposit is being made at the cashier’s office.

CASH DEPOSIT REPORT

- Department -

Indicate the name and mail code of the department making the deposit of revenue.
Indicate the “To” and “From” series of D-Receipts and/or logsheets. The D-Receipts and logsheets must total the amount that is being deposited unless there is an overage or shortage (to be discussed later).
Any missing D-Receipts in a series are listed in this space.

A memo should be attached explaining if they are lost or destroyed.

Indicate the budget coding to be used for this deposit. Multiple lines of coding are acceptable.
The Source/Subsource is a five digit number indicating the source of the revenue.

The sources can be found in “BALANCES” from the main menu page by using “PF6” and choosing “Revenue Codes.”
This indicates whether the transaction is positive or negative:
- Positive revenue is entered with a TT of “01”
- Negative revenue is entered with a TT of “02”
(to be discussed later)

Indicate the composition of money being deposited:
- Coin
- Currency
- Checks
- Bankcards
Two signatures are required.
- The person preparing the cash deposit report signs as preparer and a reviewer signs as the second signature.

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preparer's Signature</td>
<td>Tim Taylor</td>
</tr>
<tr>
<td>Approval Signature</td>
<td>Al Berland</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>250.00</td>
</tr>
<tr>
<td>Check</td>
<td>300.00</td>
</tr>
<tr>
<td>Total</td>
<td>550.00</td>
</tr>
</tbody>
</table>

**Cash Deposit Report**

- **Preparer's Signature**: Tim Taylor
- **Approval Signature**: Al Berland
Properly Completed Cash Deposit Report

DEPOSIT TO CASHIER’S

After the cash deposit report is prepared and signed, take the cash deposit report with the yellow copies of any D-Receipts and log sheets and the money to the cashier’s window of the Controller’s Office.

The cashiers will verify the funds, process the cash deposit report, assign a receipt number, and furnish the department a receipt.

D-RECEIPT AUTHORIZATION

D-Receipts are issued through the Controller’s Office cashier’s section. Each department has a primary person responsible for these receipts.

Secondary people may be assigned to pick up D-Receipts on behalf of the primary person.
D-Receipt Procedures

- Receipt authorization
  - Authorized by Dean or V.P.
  - Primary and secondary
- Primary responsibilities
  - Inventory of D-Receipts
  - Review cash deposit reports
  - Two signatures on cash deposit
- Secondary responsibilities
  - Pick-up D-Receipt supplies
  - Sign cash deposit report

Receipt Authorization Form

The following slides provide instructions for correctly completing the receipt authorization form.

WSU Receipt Authorization

<table>
<thead>
<tr>
<th>TYPE</th>
<th>NAME (print of type)</th>
<th>SIGNATURE</th>
<th>WSU ID NUMBER</th>
<th>TELEPHONE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Add</td>
<td>Primary</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tim Taylor</td>
<td></td>
<td>11111111</td>
<td>X-XXXX</td>
</tr>
<tr>
<td>Add</td>
<td>Secondary</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sue Smith</td>
<td></td>
<td>22222222</td>
<td>X-XXXX</td>
</tr>
<tr>
<td>Add</td>
<td>Secondary</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Al Borland</td>
<td></td>
<td>33333333</td>
<td>X-XXXX</td>
</tr>
</tbody>
</table>

I hereby authorize the University employees named above to:

- Receive WSU Receipt forms from the Cashier Section of the Controller's Office.
- Be responsible for safeguarding and maintaining an accurate inventory of the Receipt forms.
- Verify deposits by reviewing and signing Cash Deposit Report forms.

Dean or V.P. Approval

NAME (print or type) Butch Cougar

TITLE OF AUTHORIZING OFFICIAL Dean of College of Sciences

SIGNATURE DATE

Route completed and signed form to the Cashier Section of the Controller's Office, mail code 1039.

DATE RECEIVED IN CASHIER SECTION INITIALS OF CASHIER
<table>
<thead>
<tr>
<th>Type</th>
<th>Name</th>
<th>WSU ID</th>
<th>Primary/Secondary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Add</td>
<td>Tim Taylor</td>
<td>1111111</td>
<td>Primary</td>
</tr>
<tr>
<td>Add</td>
<td>Sue Smith</td>
<td>2222222</td>
<td>Secondary</td>
</tr>
<tr>
<td>Add</td>
<td>Al Borland</td>
<td>3333333</td>
<td>Secondary</td>
</tr>
</tbody>
</table>

I hereby authorize the University employees named above to:

- Receive WSU Receipt forms from the Cashier Section of the Controller's Office.
- Be responsible for safeguarding and maintaining an accurate inventory of the Receipt forms.
- Verify deposits by reviewing and signing Cash Deposit Report forms.

DEAN OR VICE PRESIDENT APPROVAL

NAME (print or type): Butch Cougar

TITLE OF AUTHORIZING OFFICIAL: Dean of College of Sciences

SIGNATURE DATE: 12/24/2001

Route completed and signed form to the Cashier Section of the Controller's Office, mail code 1039.
**WSU RECEIPT AUTHORIZATION**

WASHINGTON STATE UNIVERSITY
OFFICE OF THE CONTROLLER
REVENUE/CASHIER SECTION
FRENCH ADMINISTRATION 342
PULLMAN, WA 99164-1039

See 30.52 For Instructions.

**EFFECTIVE DATE**
12/24/2001

**COLLEGE**
College of Sciences

**DEPARTMENT**
Engineering

**UNIT**
3030

Indicate whether the change is to an ADD or DELETE. If an authorized individual leaves, delete that person and add the replacement on the same form.

<table>
<thead>
<tr>
<th>TYPE</th>
<th>NAME</th>
<th>WSU ID</th>
<th>TELEPHONE</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>Primary</td>
<td>Tim Taylor</td>
<td>11111111 X-XXXX</td>
</tr>
<tr>
<td>X</td>
<td>Secondary</td>
<td>Sue Smith</td>
<td>22222222 X-XXXX</td>
</tr>
<tr>
<td>X</td>
<td>Secondary</td>
<td>Al Borland</td>
<td>33333333 X-XXXX</td>
</tr>
</tbody>
</table>

I hereby authorize the University employees named above to:

- Receive WSU Receipt forms from the Cashier Section of the Controller's Office.
- Be responsible for safeguarding and maintaining an accurate inventory of the Receipt forms.
- Verify deposits by reviewing and signing Cash Deposit Report forms.

**DEAN OR VICE PRESIDENT APPROVAL**

<table>
<thead>
<tr>
<th>NAME (print or type)</th>
<th>TITLE OF AUTHORIZING OFFICIAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Butch Cougar</td>
<td>Dean of College of Sciences</td>
</tr>
</tbody>
</table>

Route completed and signed form to the Cashier Section of the Controller's Office, mail code 1039.

DATE RECEIVED IN CASHIER SECTION
WSU 1370-CONTR149-0509

Revised 5-09 30.52.9
• When requesting either D-Receipts or Logsheets from the Controller’s Office, a Receipt Request Form must be filled out.

• The following slides give instructions for filling out this form.
WSU RECEIPT REQUEST

<table>
<thead>
<tr>
<th>COLLEGE/DEPARTMENT</th>
<th>ORG. NO.</th>
<th>MAIL CODE</th>
<th>TELEPHONE</th>
</tr>
</thead>
<tbody>
<tr>
<td>ENGINEERING</td>
<td>3030</td>
<td>1033</td>
<td>335-3333</td>
</tr>
</tbody>
</table>

I am requesting that the following number and type of receipt forms be issued to the above-named department.

<table>
<thead>
<tr>
<th>NUMBER OF FORMS</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>WSU Receipts (D Receipts)</td>
</tr>
<tr>
<td></td>
<td>Receipt Log Sheets</td>
</tr>
</tbody>
</table>

This request must be approved by either a primary or alternate individual who is authorized to receive WSU Receipts. See BPPM 30.52.1.

<table>
<thead>
<tr>
<th>APPROVAL NAME (TYPE OR PRINT)</th>
<th>WSU ID NUMBER</th>
<th>APPROVAL DATE</th>
<th>APPROVAL SIGNATURE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tim Taylor</td>
<td>11111111</td>
<td>12/24/2001</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BEGINNING RECEIPT NUMBER</th>
<th>ENDING RECEIPT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>D123456</td>
<td>D123500</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ISSUE DATE</th>
<th>CASHIER’S INITIALS</th>
<th>DATE ENTERED</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>RECEIVED BY SIGNATURE</th>
<th>RECEIVED BY DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sue Smith</td>
<td>12/24/2001</td>
</tr>
</tbody>
</table>
WSU RECEIPT REQUEST

<table>
<thead>
<tr>
<th>COLLEGE/DEPARTMENT</th>
<th>ORG. NO.</th>
<th>MAIL CODE</th>
<th>TELEPHONE</th>
</tr>
</thead>
<tbody>
<tr>
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<td>3030</td>
<td>1033</td>
<td>335-3333</td>
</tr>
</tbody>
</table>

I am requesting that the following number and type of receipt forms be issued to the above-named department.

<table>
<thead>
<tr>
<th>NUMBER OF FORMS</th>
<th>DESCRIPTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>WSU Receipts (D Receipts)</td>
</tr>
</tbody>
</table>

This request must be approved by either a primary or alternate individual who is authorized to receive WSU Receipts. See BPPM 30.52.1.

APPROVAL NAME (TYPE OR PRINT)  
Tim Taylor

WSU ID NUMBER  
11111111

APPROVAL DATE  
12/24/2001

APPROVAL SIGNATURE

BEGINNING RECEIPT NUMBER  
D123456

ENDING RECEIPT NUMBER  
D123500

ISSUE DATE  
12/24/2001

CASHIER’S INITIALS  
T.L.

DATE ENTERED  
12/24/2001

RECEIVED BY SIGNATURE  
Sue Smith

RECEIVED BY DATE  
12/24/2001

The cashier’s will indicate the beginning and ending receipt numbers or log sheet numbers being dispersed and the date.

The person receiving the receipts or log sheets will sign and date the form.
# WSU RECEIPT REQUEST

Submit an original and one copy of this form to the Cashiers Section of the Controller’s Office to request a supply of receipt forms.

**WASHINGTON STATE UNIVERSITY**
OFFICE OF THE CONTROLLER
PULLMAN, WA 99164-1039

**COLLEGE/DEPARTMENT**
ENGINEERING

**ORG. NO.**
3030

**MAIL CODE**
1033

**TELEPHONE**
335-3333

I am requesting that the following number and type of receipt forms be issued to the above-named department.

<table>
<thead>
<tr>
<th>NUMBER OF FORMS</th>
<th>WSU Receipts (D Receipts)</th>
<th>Receipt Log Sheets</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This request must be approved by either a primary or alternate individual who is authorized to receive WSU Receipts. See BPPM 30.52.1.

**APPROVAL NAME (TYPE OR PRINT)**
Tim Taylor

**WSU ID NUMBER**
11111111

**APPROVAL DATE**
12/24/2001

**APPROVAL SIGNATURE**

**BEGINNING RECEIPT NUMBER**
D123456

**ENDING RECEIPT NUMBER**
D123500

**ISSUE DATE**
12/24/2001

**CASHIER’S INITIALS**
T.L.

**DATE ENTERED**
12/24/2001

**RECEIVED BY SIGNATURE**
Sue Smith

**RECEIVED BY DATE**
12/24/2001

### INVENTORY CONTROL SHEET

Once per year the primary person should take an inventory of the D-Receipts and Log sheets

- Indicate those used
- Indicate those voided
- Indicate those lost
- Indicate those still on hand
<table>
<thead>
<tr>
<th>Used Numbers</th>
<th>Voided Numbers</th>
<th>Missing Numbers</th>
<th>Unused Numbers</th>
</tr>
</thead>
<tbody>
<tr>
<td>0123456-0123456</td>
<td>0123456-0123456</td>
<td>0123456-0123456</td>
<td>0123456-0123456</td>
</tr>
<tr>
<td>0123456-0123456</td>
<td>0123456-0123456</td>
<td>0123456-0123456</td>
<td>0123456-0123456</td>
</tr>
<tr>
<td>0123456-0123456</td>
<td>0123456-0123456</td>
<td>0123456-0123456</td>
<td>0123456-0123456</td>
</tr>
<tr>
<td>0123456-0123456</td>
<td>0123456-0123456</td>
<td>0123456-0123456</td>
<td>0123456-0123456</td>
</tr>
</tbody>
</table>

**Used Numbers**
- 0123456-0123456
- 0123456-0123456
- 0123456-0123456
- 0123456-0123456

**Voided Numbers**
- 0123456-0123456
- 0123456-0123456
- 0123456-0123456
- 0123456-0123456

**Missing Numbers**
- 0123456-0123456
- 0123456-0123456
- 0123456-0123456
- 0123456-0123456

**Unused Numbers**
- 0123456-0123456
- 0123456-0123456
- 0123456-0123456
- 0123456-0123456
CASH REGISTER SALES

If your department uses a cash register that sequentially numbers receipts, then you need not use the D-receipts and log sheets.

A copy of the ring-out at the end of the day is attached to the cash deposit report, to be discussed next, as the back-up for the individual sales.

BPPM 30.59

CASH REGISTER REQUIREMENTS

Departments must:

• Maintain complete records of cash register activity
• Close out cash register at the end of each day
• Complete a balance reconciliation for each register

BPPM 30.59

CASH REGISTER REQUIREMENTS

• One cash drawer or one cash register per cashier
• Ability to record cashier identification name or number on each transaction
• A cash register tape and journal tape which record all transactions
• A key which enables readings or totals throughout the business day
• A grand total of cumulative sales which cannot be reset to zero or continuous trans counter
• A void transaction key on the register or department procedures in place to track voided transaction numbers

• The ability to show money totals by type (cash, check, bankcard, Cougar Card, etc.)

Note: A daily reconciliation sheet may be found in the PDF version of 30.59.5 as needed.

CASH REGISTER REQUIREMENTS

Many departments are set up to receive payments by bankcard.

Most of the departments are on electronic data capture and many are setting up web sites.

BANKCARD SALES
If the net of the bankcard sales is a negative, the department must use a transaction type of 02.

If the net is positive, the department uses a transaction type of 01.

Include the date of the transactions.

A separate cash deposit report must be prepared for each day’s settlements.

Most departments use the electronic card swipe.

When the bankcard machine is batched out at night, the money is electronically fed to the bank.

The department need only prepare a cash deposit report for the net amount of the credit card batchout.

A copy of the ring-out needs to be attached to the cash deposit report. Do not include a copy of the individual sales.

Only the ring-out with the totals is needed. This is run by the Controller’s Office as a “no money” transaction, since the money is already in the bank.
There are many revenue sources to identify the purpose of the revenue. From the “AIS: BALANCES” main page, using “PF6” allows you to choose a complete list of sources.

The following slide shows the most common sources used for most service centers on campus.

**Revenue Codes**

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>420</td>
<td>Outside College Area</td>
</tr>
<tr>
<td>428</td>
<td>Within College Area</td>
</tr>
<tr>
<td>451</td>
<td>Off Campus</td>
</tr>
</tbody>
</table>

The transaction type indicates in accounting how to post the revenue.

- **TT 01 and 02**: For revenue using sources and subsources
- **TT 05 and 06**: For recoveries of expenditures, which use objects and subobjects
TRANSACTION TYPES

<table>
<thead>
<tr>
<th>TT – 01</th>
<th>POST POSITIVE REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>TT – 02</td>
<td>POST NEGATIVE REVENUE</td>
</tr>
<tr>
<td>TT – 05</td>
<td>POST POSITIVE RECOVERY</td>
</tr>
<tr>
<td>TT – 06</td>
<td>POST NEGATIVE RECOVERY</td>
</tr>
</tbody>
</table>

CASH OVERAGE

If there is more cash in the till drawer than receipts issued, there is an overage.

- To post an overage, post gross receipts, the total of d-receipts and logsheets and use transaction type 01.
- Then, post the overage using a transaction type “01” for positive revenue, but use source 490-10.

In the following example, we had receipts and log sheets totaling $300

Our till at the end of the day was $310

- We code the receipts as regular revenue to source 420 and then code the overage using source 490.
- The total posted equals the total amount of money we have in the till.
Post the amount of receipts issued, which will total D-Receipts and logsheets. In this example, this is $300.

Use the normal source/subsource to post the revenue.

Use transaction type 01 for positive revenue.

Post the overage to the account the gross receipts occurred.

Many departments have an account designated for overs and shorts. This account may also be used.
Use source 490 with subsoure 10 to post an overage.
Post an overage with transaction type “01”, since this is positive revenue.

The total amount of cash deposited will be more than the amount of D-Receipts and logsheets by the amount of the overage.
CASH DEPOSIT REPORT

DEPARTMENT
Controllers Office - Cashiers

OFFICE OF THE CONTROLLER
WASHINGTON STATE UNIVERSITY

02/22/05

CASH SHORTAGE

- Post gross receipts
- Post shortage as 490-11
- Use TT-02
In the following example, we had gross receipts of $300. Our till at the end of the day was only $290.00. We will post gross receipts of $300 to our regular revenue, source 420, and $10 as a shortage using source 490-11, with a transaction type of 02 for negative revenue. The total will now equal our till amount.

Post the gross receipts to the appropriate revenue accounts. The gross receipts is the total of the D-Receipts and logsheets being deposited.
Post the shortage amount to the appropriate budget and project. Many departments use a specific account to post overs and shorts.

Post the shortage to source 490 and subsource 11.

The source 490 is used for both overs and shorts, but the subsource is different to indicate if it is over or short.
Use transaction type "02" for a shortage, since this is negative revenue.
The total amount deposited will be lower than the gross receipts, or D-Receipts and logsheets by the amount of the shortage.

### CASH DEPOSIT REPORT

**Office of the Controller**

**Department:** Controllers Office – Cashiers

**Date:** 02/22/95

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Name</th>
<th>Amount (Cash)</th>
<th>Amount (Card)</th>
</tr>
</thead>
<tbody>
<tr>
<td>140 01</td>
<td>9:15</td>
<td>Tim Taylor</td>
<td>200.00</td>
<td></td>
</tr>
<tr>
<td>140 01</td>
<td>9:15</td>
<td>Tim Taylor</td>
<td>200.00</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL:** 200.00

**Completed Cash Deposit Report for Shortage**
CASH OVERRAGES & SHORTAGES

- Conclusion -

For both overages and shortages:
• Post the gross amount of receipts issued
• Adjust as a positive or a negative for the overage and shortage

The total posted to all accounts will equal the amount of cash in the till.

RECOVERY OF EXPENDITURE

Occasionally a department will receive a rebate check or a check that is handled as a recovery of expenditure.
• The receipting process is the same as for revenue.
• The difference is in completing the cash deposit report.

RECOVERY OF EXPENDITURE

• Prepare cash deposit report
• Include vendor number
• Include reference number
• Use TT-05
Instead of using a source/subsource as with revenue, use an object/subobject to indicate expenditure. This will be the same as the original expenditure you are recovering against.

- **$500 filing cabinet purchase**
- Vendor offers to reimburse portion of cost
- BALANCES provides:
  - object and sub object
  - vendor number and reference number
- TT-05
Use a transaction type of 05 for a positive recovery. As was mentioned earlier, 01 and 02 are used for revenue, 05 and 06 are used for recoveries of expenditures.

In the following slide, the 01 should be an 05.

This number is the same as the original expenditure we are recovering against. It could be a payment request number, a travel number, a contract number, or some other reference number assigned at the time of original expense.
This is the vendor number assigned by Accounts Payable. This number could also be a student id number.

Each vendor or student or staff member has a unique number assigned to them which can be found on BALANCES when locating the original expense.
Many departments bill through the receivables office. Those payments are made to the cashier’s office.

Occasionally, someone will pay in the department. This money needs to be deposited to the Controller’s Office as a Cash on Account, to clear the Accounts Receivable.

The difference is that the money is not directly deposited into a budget and project.

The money goes through the receivables posting and is eventually posted to the budget and project that the receivable was charged against.

This clears the customer’s account.
CASH ON ACCOUNT

- D-Receipt
- Cash deposit report
- No departmental coding

In addition to indicating the mode of payment as cash, check, or bankcard, note on the D-Receipt that this is a Cash on Account payment.
If the person or company’s Vendor or ID Number is known, indicate that in this space.

It hastens the posting process, as the number does not have to be researched by the Cashier’s Office.
As mentioned earlier, there is no budget coding for this type of payment. This is posted to the customer’s receivable account.

- The cash deposit is prepared in total with the following differences:
  - There is no budgetary coding
  - At the bottom of the cash deposit report, there is a line indicating that this is a cash on account payment. Indicate the amount paid on this line

<table>
<thead>
<tr>
<th>Cash Deposit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Paid</td>
</tr>
<tr>
<td>No Budgetary Coding</td>
</tr>
<tr>
<td>40.00</td>
</tr>
</tbody>
</table>
Foreign checks may not clear through the United States banking system without being sent for collection.

If the front of a foreign check indicates an American bank is associated with the foreign bank, the check will probably be ok to deposit.

If there is no American bank on the check, it will have to be sent for collection. There will be collection costs associated with collecting the money, usually starting at about $30 dollars.

Send these checks to the cashier’s office to be sent for collection.

- Cashier’s log check and send to bank
- Cashier’s notify department upon credit
- Department furnishes coding
- WSU is not responsible for collection fees
Occasionally, a check is returned by the bank NSF, closed account, or some other reason.

Some departments collect their own checks.

Other departments have set up a sub code in the Receivables Office to collect their bad checks. Departments may charge a $30 charge for NSF’s.

Returned checks are initially handled in the controller’s office.

A receipt coding form is sent to the department indicating the account charged for the returned item.

If the department collects their checks, the check will be attached to this receipt coding form.

If Receivables collects the check, the department will receive a receipt coding form, and the check is sent to Receivables.

Each month, the department will receive a report indicating any outstanding items, along with who paid and how much toward their returned item.
• Negative receipt by Controller’s Office
• Charge on source 420-91
• Receipt copy to department
• Check to:
  ✓ Department, or
  ✓ University Receivables

Occasionally, a department will need to issue a refund of revenue received by a person or a company.

To do this, complete an invoice voucher and forward to the revenue section of the Controller’s Office (zip 1025).

The following slides show how to complete this form.
Complete Invoice Voucher
Include Customer Number if known
Description of refund
Authorized signature
Send to Revenue Desk (zip 1025)
Send second copy for companies

REFUNDS OF REVENUE
- BPPM 30.55 -

Complete the department name and address on the top left of the invoice voucher.
Below the department name, complete the name and address of the person or company receiving the refund. This will be the address the check is mailed to.
### REFUNDS OF REVENUE

- Date – Description - Amount -

- Give the date of the original receipt of funds
- Include a brief description for the purpose of the refund, and indicate the refund amount.

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>02/22/95</td>
<td>To reimburse customer for registration for WSU Seminar '95. Did not attend</td>
<td>50.00</td>
</tr>
</tbody>
</table>

**STATE OF WASHINGTON**

**INVOICE VOUCHER**

**WASHINGTON STATE UNIVERSITY**

**DEPARTMENT NAME**

Controller's Office

**DEPARTMENT ADDRESS**

French Admin 240

**MAIL CODE**

1025

**DEPARTMENTAL CONTACT**

Tim Taylor

**CONTACT TELEPHONE NO.**

5-2000

**VENDOR OR CLAIMANT NAME**

Joe Smith

**ADDRESS**

222 7th Street

**CITY/STATE/ZIP CODE**

Anytown, WA 12345

**WSU ID NUMBER**

(WSU EMPLOYEE/STUDENT)

**SOCIAL SECURITY NO.**

OR EMPLOYER TAXPAYER ID NO.

* (NON-WSU INDIVIDUAL)

**INSTRUCTIONS TO VENDOR OR CLAIMANT:**

Submit this form to claim payment for materials, merchandise or services. Show complete detail for each item.

**VENDOR’S CERTIFICATION**

I hereby certify under penalty of perjury that the items and totals listed herein are proper charges for materials, merchandise, or services furnished to the state of Washington.

Are you a U.S. citizen? YES NO

**BY:** (VENDOR/CLAIMANT’S SIGNATURE IN INK)

**TITLE**

* It is unlawful for any state agency to deny any right, benefit, or privilege provided by law because an individual refuses to disclose his or her social security number except in specified circumstances. WSU is requiring that non-WSU individuals requesting payment from WSU disclose social security number or employer ID number (EIN) pursuant to Section 6109 of the Internal Revenue Code. When required, WSU will use disclosed social security numbers for IRS reporting purposes only.
The Invoice Voucher must be signed by a person authorized on the budget and project against which the refund is being charged.
Indicate the budget coding for this refund. Should be the same as where the revenue was originally receipted.

- Customer Number -

- Indicate the Customer Number or ID Number if known.
- This speeds the process for issuing the refund, as research does not have to be done to find the person’s vendor number.
A bankcard refund is processed by using a bankcard invoice voucher. Two signatures are required for this type of refund.

Refer to **BPPM 30.55** for bankcard refunds.
**Bankcard Refund**

- Complete a credit card refund voucher for each credit card refund.
- The department submits the refund to the credit card company via electronic processing or using the manual slips, depending on how the department is set up with merchant services.

---

<table>
<thead>
<tr>
<th>Account Code</th>
<th>COMP. TAX</th>
<th>NET INVOICE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**WSU ID No.** (WSU Employee/Student)

**Social Security No.** or **Employer Tax ID No.** (Non-WSU Individual)*

**Transaction Tracking Number**

---

*It is unlawful for any state agency to deny any right, benefit, or privilege provided by law because an individual refuses to disclose his or her social security number except in specified circumstances. WSU is requiring that non-WSU individuals requesting payment from WSU disclose social security number or employer ID number (EIN) pursuant to Section 6109 of the Internal Revenue Code. When required, WSU will use disclosed social security numbers for IRS reporting purposes only.*
The credit card refund voucher is retained by the department for 6 years.

If the original payment was made over the worldwide web or the touchtone credit card system, the invoice voucher is sent to the revenue section of the controller’s office for processing.

Petty cash accounts are issued through the controller’s office and are used for small emergency purchases.

They are not to be used as a till cash fund and checks should never be cashed through a petty cash account.

Most petty cash accounts are $50 to $100

These accounts are issued to a fund custodian and that person is solely responsible for the money.

If a person needs money to purchase an item, a note is left in the account indicating how much was given by the custodian and to whom.

That person brings back a receipt after purchase.
At any point in time:

- receipts in the till for purchases
- notes indicating money out to individuals
- money left in the till

\[ \text{amount of the petty cash fund} \]

- Small or emergency purchases
- Reconcile at all times
- Reimburse at least monthly
  - invoice voucher
  - authorized signature
  - List and attach receipts

To reimburse a petty cash account, complete an invoice voucher attaching the receipts and submit to the controller’s office.

The following slides show how to complete this form for a petty cash reimbursement.
The invoice voucher is completed in the normal fashion for an invoice voucher.

For petty cash, list the dates of purchase, the items purchased, any receipt numbers for the attached receipts, and the amounts of each receipt.

An expense will occur on the account listed for budget coding.

A check will be produced to the fund custodian to cash and replenish the petty cash account.
## Internal Control

WSU has instituted an internal control policy consistent with that of the State of Washington.

Each year, deans and vice presidents complete a questionnaire for their areas attesting that they are complying with state and university internal control procedures. The following areas are included in this survey.
**INTERNAL CONTROL**

- Cash receipts
- Petty cash
- Disbursements
- Purchases
- Supplies, inventories, fixed assets
- Payroll

---

**SEGREGATION OF DUTIES**

Individuals who collect monies and/or write receipts may not prepare and/or make deposits.

---

**SEGREGATION OF DUTIES**

Different individuals are to perform the following functions:

- Collecting monies and preparing receipts
- Depositing receipts
- Accounting for receipts - this would be the primary person assigned by the Dean or VP
Exceptions to this policy are to be made in writing to the Controller’s Office with a copy to the Internal Audit Division of WSU.

The following questions are taken from the section pertaining to revenue of the Internal Control Policy of the State of Washington.

**INTERNAL CONTROL QUESTIONS**

- Are responsibilities for cash receipt functions segregated from those for cash disbursement?
- Are responsibilities for collecting, depositing and accounting for receipts performed by different individuals?
- Are cash receipts recorded properly and timely and deposited intact daily?
- Is a balance and summary of all cash receipts prepared daily?
INTERNAL CONTROL QUESTIONS

• Are all shortages and overages investigated and, to the extent possible, corrected?
• Are collections made over the counter documented by the issuance of sequentially pre-numbered receipts?
• Are two people present during opening of the mail?
• Are procedures adequate for follow-up on checks stamped "not sufficient funds?"

INTERNAL CONTROL QUESTIONS

• Is this follow-up by someone other than the person processing and recording cash receipts?
• Are physical security safeguards maintained where cash is stored and processed?
• Are cashiers prohibited from cashing personal checks or notes of personal indebtedness?
• Are cash signing machines, signature plates and blank check stock protected from unauthorized use?

CONCLUSION

This concludes the presentation.

Please contact either of the following offices with questions you may have:

- Cashier's Office - (509) 335-2017
- Revenue Desk - (509) 335-2024