

# Departmental Cash Receipts – Manual

## Purpose and Scope

---

This procedure outlines the method of physically handling and accounting for cash, checks, money orders and other cash items received by a Department directly from the remitter or through the mail.

***NOTE:** Due to the lack of security in departments, it is recommended that departmental cashiers not collect large volumes of cash. Checks, money orders or credit cards are preferred methods of payment.*

## Reference

---

Policy pertaining to cash receipts and deposits.

***NOTE:** All links for [supporting documents](#) are found at the end of this policy.*

## Responsible Area

---

Business Affairs

## Procedure

---

***NOTE:** All departmental receipts are to be deposited intact in accordance with this procedure.*

*Under no circumstances should an employee cash or negotiate in any manner any check, money order or any other “cash item”.*

*Cash and cash items not deposited in accordance with departmental cash receipts procedures must be deposited at the cashier’s window immediately upon receipt by the employee. If the employee is in “travel status”, immediately upon return, a deposit must be made.*

### Budget Unit Head

1. On an annual basis, request written approval from the Assistant Controller/Bursar to receive cash and cash items at designated sites. The Business Affairs - Cashiering Section will not issue pre-numbered departmental cash receipt forms without presentation of the annual authorization.

All departments previously issued receipts that do not have a current letter of authorization are required to return unused receipts to Business Affairs - Cashiering Section where the numerical sequence of the receipts will be accounted for and the control ledger closed.

2. Upon approval, request pre-numbered **Departmental Cash Receipt**, a restricted endorsement stamp, and a bank lock bag from Business Affairs – Cashiering Section.

Bank lock bags are to secure deposits during and prior to delivery to the Cashier's Office.

### Business Affairs – Supervisor / Designee

3. Records all issuances of Departmental Cash Receipts on the **Departmental Cash Receipt Forms Control Log**. Requires Departmental Designee to sign log in “Received By” area.

4. Periodically compares *Departmental Cash Receipts from Control Log* with the physical inventory of receipts in the possession of the Budget Unit Head. Contacts the Budget Unit Head if detects a problem in the numerical sequence.

### Budget Unit Head/Designee

5. Receives check or money order and remittance advices from the person making remittance and/or receives mail receipts. Stamps the back of all checks and money orders with their department's restricted endorsement stamp.
6. Prepares *Departmental Mail Receipt List* for Mail receipts, and/or pre-numbered Departmental Receipt for receipts collected directly from the remitter. Indicate from whom received, for what received, date received, FOP to be credited, amount received, and type of receipt (cash, check or money order), giving check number for checks and money order number for money orders. Gives the remitter copy of the receipt for all receipts received directly from the remitter.
7. Prepares a *Departmental Daily Report of Receipts* for the days collections. Batches the Business Affairs copy of the Departmental Receipt form in numerical order for deposit to Business Affairs - Cashiering Section. Include in the batch all receipts voided, in numerical order. (All copies of a voided receipt must be submitted in batch.)

### Budget Unit Head/Designee

8. Review the deposit package prior to deposit with the cashier. This review should include an examination of the sequential order of the pre-numbered cash receipts and verification that cash and cash items equal the amount shown on the departmental daily report of receipts.

Sign and date the report to indicate approval of the deposit.

9. Delivers cash and cash items to Business Affairs - Cashiering Section secured in locked bank bag with the completed duplicate Departmental Daily Report of Receipts, Departmental Mail Receipts List, and Business Affairs copy of Departmental Receipt batched in numerical order. (All Departmental Receipts must be submitted in numerical order, including all voids.) In the event a receipt is missing due to printing errors, etc., documents by attaching written explanation to Departmental Daily Report of Receipts.

Receipts of cash and cash items should be deposited to Business Affairs - Cashiering Section on a daily basis where practical. If a daily deposit of receipts is not feasible, the funds should be locked in the bank lock bag in a secure vault with access limited to the Budget Unit Head/designee who will be responsible for all funds collected. **In accordance with Article VII, Section 9 of the 1974 Louisiana Constitution requires that all money received by state agencies be deposited, immediately upon receipt, in the State Treasury.**

If the department writes a receipt after their daily deposit is made, they should indicate the time of day on the receipt in the top right corner, above the date, to document why the cash or cash item was not deposited on day of receipt.

### Business Affairs – Cashiering Section

10. Verifies deposits, reviews Departmental Daily Report of Receipts, Departmental Mail Receipts List, and Departmental Receipt forms. Using the Cashnet Cashiering System post funds collected as indicated on the Departments Daily Report of Receipts or if the Cashnet Cashiering System is not available prepares an official pre-numbered Manual Cash Receipts form for approved deposits

Issues to the department representative, the remitter copy of the official pre-numbered Cash Receipts form, departmental copy of the approved Departmental Daily Report of Receipts, and departmental copy of the approved Departmental Mail Receipts List.

Departments are allowed to sign in their bank bag for the deposit to be verified at a later time by the cashier. When this occurs, the cashiers should have another employees present when the bank bag is opened and verified, then place the remitter copy of the receipt in the bank bag to be picked up by the department at a later time.

**NOTE:** *If an error is detected in the deposit paperwork or funds, the Cashier's will contact the responsible department immediately to retrieve the deposit in its entirety via locked bank bag to make the necessary corrections and resubmit. Main Cashiers will not be responsible for correcting departmental errors. Any departmental discrepancies/errors that are detected will be documented by the Cashiers.*

### Budget Unit Head/Designee

11. Files official pre-numbered Cash Receipts form with approved Departmental Daily Report of Receipts, Departmental Mail Receipts List, and numerically batched Departmental Receipts for audits.
12. Where applicable, examine and reconcile Banner Finance online transactions with departmental daily report of receipts. Maintain on file for audit purposes. Reports all discrepancies to the Bursar/Assistant Controller for investigation.

**NOTE:** *Any department having a unique situation that may justify a deviation from the policy and procedure should discuss the situation with the Assistant Controller/Bursar. No deviations should be made without the Assistant Controller/Bursar's written approval.*

## Supporting Documents

---

[Daily Report of Receipts](#)  
[Departmental Cash Receipt](#)  
[Departmental Cash Receipt Form Control Log](#)  
[Departmental Mail Receipt List](#)

**NOTE:** *Supporting Documents can also be found on the Business Affairs website listed under the [Documents/Forms Link](#).*