WSU Receipts

RECEIPTING CASH

WSU departments record all cash sales and collections of cash or checks on official or approved WSU forms or cash registers. This policy applies to all collections regardless of location.

Official Forms

WSU Receipt

The official WSU receipt is the sequentially-numbered WSU Receipt form (WSU 1054). (The form is also referred to as the D-receipt).

Receipt Log Sheet

Departments may use the prenumbered Receipt Log Sheet (WSU 1364) to record checks and bankcard transactions in lieu of completing a WSU Receipt for each transaction. See instructions on 30.52.5-6.

Other Forms

Another receipt or log sheet may be substituted with the University Receivables Manager's prior approval.

Cash Registers

Departments may use cash registers in lieu of WSU Receipts or Receipt Log Sheets to record transactions. Cash registers may be purchased from University Stores.

Gifts

The WSU Receipt form or Receipt Log Sheet is not used to receipt gifts. Departments route cash gifts (checks) to the Gift Accounting section of the WSU Foundation with a completed Gift Transmittal form. Gift Accounting issues the receipt for the gift. See 30.70.

Receipt Form Supplies

Supplies of the WSU Receipt form (D-receipt) and Receipt Log Sheet are available at no charge at the University Receivables/Cashier's Office, French 342.

The Cashier's Office issues the D-receipts and log sheets in the name of the authorized primary person in the requesting department. (See below and 30.52.2) The Cashier's Office maintains a record of the D-receipts and log sheets issued and a file of the yellow original D-receipts and the log sheets submitted with deposits.

The department is responsible for:

- Inventorizing and monitoring the use of the D-receipts and log sheets; and
- Periodically reconciling D-receipts used and voided forms on hand. (See 30.52.2 and 30.52.7)

The department is to retain applicable inventory records in accordance with the University's records retention schedule. (See 30.52.7 and 90.01)
WSU Receipts

Authorization
Each department that collects cash must designate an individual who is authorized to obtain WSU Receipts and Receipt Log Sheets from the University Receivables/Cashier's Office. That individual monitors, inventories, and reconciles the departmental supply of D-receipts and log sheets.

The responsible area dean or vice president uses a WSU Receipt Authorization form (see 30.52.9) to authorize a primary individual and one or two alternates. Alternates may obtain D-receipt and log sheet supplies when the primary individual is not available.

Receipt Request
The department completes a WSU Receipt Request form (see 30.52.10) to obtain receipting forms from the University Receivables/Cashier's Office. A primary individual or alternate approves the WSU Receipt Request.

Units Outside of Pullman
The primary individual for a unit not located in Pullman submits a WSU Receipt Request form to the University Receivables/Cashier's Office to obtain a supply of WSU Receipt forms. The request indicates the number of D-receipts required and includes an authorized signature.

Inventory
The primary individual inventories the supply of WSU Receipt forms and Receipt Log Sheets at least annually. The primary individual also inventories the supply of D-receipts and log sheets when the form supply is depleted and new forms are requested. See 30.52.6-7.

USING THE RECEIPT
See sample on 30.52.3

Use the forms in sequential order by Receipt Number.

Enter the following. (The instructions below are numerically keyed to numbers on the samples.)

Classify the Transaction 1 Receipt For:

- Cash
- Check
- Received On Account — A total or partial payment (may be cash or check) of a previous charge. Include the invoice number of the original transaction under Description.

If a payment includes both cash and a check, mark both boxes. Enter the cash amount and the check amount separately in the body of the form. The total of the cash and check amounts must equal the receipt total. NOTE: A credit card transaction is considered a cash transaction rather than a charge.
WSU Receipts

**WSU RECEIPT**

<table>
<thead>
<tr>
<th>RECEIPT FOR:</th>
<th>Customer Order No.</th>
<th>Received By</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Check</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Received On Account</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**CUSTOMER'S NAME** 5

**ADDRESS - PLEASE INCLUDE ZIP CODE** 6

<table>
<thead>
<tr>
<th>QUAN</th>
<th>UNIT</th>
<th>DESCRIPTION</th>
<th>PRICE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**CUSTOMER'S NUMBER** 9

Make check payable to:

**CONTROLLER, WSU**

PULLMAN, WA 99164-1025

**TOTAL SALE**

**Sales Tax** 10 11

<table>
<thead>
<tr>
<th>Fund</th>
<th>App</th>
<th>Pro</th>
<th>Budget</th>
<th>Src</th>
<th>SS</th>
<th>Project</th>
<th>TT</th>
</tr>
</thead>
<tbody>
<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>

**TOTAL** 8

WSU1054-CONTR0001-0788
WSU Receipts

Customer Order No. 2  This is a reference number provided by the customer, e.g., purchase order number, payment number. Leave blank if not applicable.

Received By  Signature or initials of the person completing the form.

Date  Enter the date of the transaction.

Customer's Name  Enter customer's name.

Address  Enter customer's address.

Itemize the Sale  Include a brief description of what was provided to the customer.

Sales Tax  Enter any applicable sales tax. See 30.15

NOTE: The preprinted coding (3812) under Project applies only to Pullman sales. Off-campus units are responsible for marking out 3812 and entering the appropriate locality code under Project on the sales tax line. See 30.53 for a listing of locality codes.

Customer’s Number  Enter if known. This is the WSU ID Number for WSU employees and students.

Account Coding  Enter the appropriate account code for the vendor department. Enter source and subsource. See 30.54 for a list of source and subsource codes.

TT  Leave blank.

ROUTING

White Copy  Give or mail to the customer. (Route only the yellow original to University Receivables/Cashier's Office before mailing the white copy to the customer.)

Yellow Original  Deliver only the yellow original to University Receivables/Cashier's Office with a completed WSU Cash Deposit Report and collected cash and checks. This must be done at least weekly. Amounts totaling $100 or more are deposited the same day. See 30.53 for a description of deposit procedures.

Pink Copy  File in sequence by receipt number and retain through the current fiscal year plus two years in accordance with the All-University Records Retention Schedule. See 90.01.
WSU Receipts

**VOIDED RECEIPTS**

All forms must be used or otherwise accounted for.

Return the white copy and yellow original to University Receivables/Cashier's Office marked "VOID." If the white copy was given to the customer prior to the void, include an explanation on the yellow original. Retain and file voided pink copies in sequence with other copies.

**RECEIPT LOG SHEET**

Obtain copies of the prenumbered Receipt Log Sheet from the University Receivables/Cashier's Office in the Controller's Office; telephone 335-2018.

See sample below.

Use the forms in sequential order by *Log Sheet Number*.

Enter the following. (The instructions below are numerically keyed to numbers on the sample.)

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>1</th>
<th>DEPT. NO.</th>
<th>2</th>
<th>PREPARED BY</th>
<th>3</th>
<th>DATE PREPARED</th>
<th>4</th>
<th>LOG SHEET NUMBER</th>
<th>5</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>PAYMENT RECEIVED FROM</td>
<td>6</td>
<td>AMOUNT</td>
<td>7</td>
<td>DATE RECEIVED</td>
<td>8</td>
<td>PAYMENT TYPE</td>
<td>9</td>
<td>ACCOUNT NO</td>
<td>10</td>
<td>BUDGT</td>
</tr>
<tr>
<td>TOTAL</td>
<td>12</td>
<td>* Under Payment Type, enter C for check or BC for bankcard.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
WSU Receipts

Department (1) Enter department name.
Department Number (2) Enter department number.
Prepared By (3) Enter preparer's name.
Date Prepared (4) Enter date prepared.
Log Sheet Number (5) Preprinted on the form.
Payment Received From (6) Enter payee's name.
Amount (7) Enter payment amount.
Date Received (8) Enter date payment received.
Payment Type (9) Enter \textbf{C} for check transactions and \textbf{BC} for bankcard transactions.
Account Number (10) Enter the account budget, project, source, and subsouce numbers.
Comments (11) Enter a brief description of what was provided to the customer.
Total (12) Enter the total for each page. If more than one page, add a total of all pages on the last page.
Comments As checks and bankcard transactions are received, enter the applicable information on the Log Sheet. Under \textit{Comments} enter a brief description of what was provided to the customer.
Totals Calculate a total for each Receipt Log Sheet. If more than one sheet is completed, include a total for all Log Sheets.
Deliver to Cashier Deliver the original to University Receivables/Cashier's Office with a completed WSU Cash Deposit Report and collected checks and bankcard slips. This must be done at least weekly. Amounts totaling $100 or more are deposited the same day. See [30.53] for a description of deposit procedures.
Filing File the departmental copy of the Log Sheet with the Cash Deposit Report in sequence by date and retain through the current fiscal year plus two years in accordance with the All-University Records Retention Schedule. See [90.01].

\textbf{RECEIPT INVENTORY AND RECONCILIATION} Each department is responsible for performing an inventory and reconciliation of WSU Receipts and Receipt Log Sheets issued to the department. The primary individual performs a receipt inventory at least annually. The primary individual also inventories the supply of D-receipts and log sheets when the form supply is depleted and new forms are requested.
WSU Receipts

**Inventory Control Sheet**

The department documents the review of the D-receipts and logsheets on a WSU Receipt Inventory Control Sheet. More than one receipt number within series may be documented on each sheet.

The department retains the inventory control sheet with the departmental copies of the D-receipts.

Complete and/or print the blank master on 30.52.11 to obtain supplies of the WSU Receipt Inventory Control Sheet. (See sample on 30.52.8)

Include the following information to complete each Inventory Control Sheet.

- **Department/Unit**: Enter the department/unit name and organization number.
- **Primary Individual**: Enter the primary individual name and telephone number.
- **Date**: Enter the date inventory is conducted.
- **Series**: Enter the WSU Receipt number series. Indicate the beginning and ending numbers of the series (from/to).
- **Disposition**: Enter each receipt number in the series under the appropriate disposition category to indicate whether the number was used, voided, unused, or missing. On separate sheets, attach explanations for any missing receipts.
- **Page Number**: Enter the total number of sheets and indicate the page number order.
- **Signature**: The primary individual signs each Inventory Control Sheet.
WSU Receipts

### WSU RECEIPT INVENTORY CONTROL SHEET

**OFFICE OF THE CONTROLLER**

**WASHINGTON STATE UNIVERSITY**

See 30.52 for instructions.

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>DEPT. NO.</th>
<th>PAGE  OF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Controller</td>
<td>1025</td>
<td>1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PRIMARY INDIVIDUAL NAME</th>
<th>TELEPHONE</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Doe</td>
<td>x-xxxx</td>
<td>xx / xx / xx</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>WSU RECEIPT SERIES (From/To)</th>
<th>USED FORM NUMBERS</th>
<th>VOIDED FORM NUMBERS</th>
<th>MISSING FORM NUMBERS (Attach explanation)</th>
<th>FORM NUMBERS ON HAND</th>
</tr>
</thead>
<tbody>
<tr>
<td>001 to 100</td>
<td>001 - 025</td>
<td>026</td>
<td>075</td>
<td>081 - 100</td>
</tr>
<tr>
<td></td>
<td>027 - 074</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>076 - 080</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>201 to 300</td>
<td>201 - 275</td>
<td>276</td>
<td>277 - 300</td>
<td></td>
</tr>
<tr>
<td>501 to 600</td>
<td>501 - 511</td>
<td></td>
<td>512 - 600</td>
<td></td>
</tr>
</tbody>
</table>

**PRIMARY INDIVIDUAL SIGNATURE**

/ s /

**DATE**

xx / xx / xx

Retain completed Inventory Control Sheet in the department.
Make form available for audit as required.

Revised 8-14 30.52.11

Complete and/or print the PDF masters on 30.52.9, 30.52.10, and 30.52.11 as needed.