### Cash Registers

**OVERVIEW** Departments which use cash registers must maintain complete records of cash register activity. Departments are responsible for closing out each register at the end of the business day and completing a balance reconciliation for each register.

**CASH REGISTER REQUIREMENTS** In order to maintain complete activity records, cash registers used by University departments must have all of the following:

- One cash drawer per cashier or one cash register per cashier,
- The ability to record the cashier identification name or number for each transaction,
- A cash register tape and a journal tape which record all transactions,
- A key which enables readings or totals of receipts-to-date to be taken during the business day,
- A Grand Total of cumulative sales which cannot be reset to zero or a continuous transaction counter,
- A void transaction key on the register or departmental procedures in place to track voided transaction numbers, and
- The ability to show money totals by type, e.g., cash, check, bankcard, coupon, CougarCard.

**BALANCE CASH REGISTER** Follow the procedures below to balance the cash register at the end of each business day:

**Ring Out Register** Total and close out ("ring out") the cash register.

**Reconciliation Sheet** Use a daily reconciliation sheet to compare and balance the register receipts and adjustments against the money (e.g., cash, checks, bankcard receipts, coupons) on hand at the end of the day.

Departments may create daily reconciliation sheets or use the template on 30.59.5 as needed.

The instructions for completing the Daily Reconciliation Sheet are numerically keyed to numbers on the sample on page 30.59.2.

1. **Starting Cash (Till Cash)** Remove the till cash before counting the day's receipts. See 30.51.

2. **Cash Collected** After the till cash is accounted for, list the cash collected, including totals of each denomination.

3. **Total Collected by Money Type** List the money collected by type, e.g., cash, checks, bankcard, coupons, and CougarCard. Indicate the total collected for the day.
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**DAILY RECONCILIATION SHEET**

Refer to 30.59 for complete instructions.

<table>
<thead>
<tr>
<th>TILL FUND AND COLLECTIONS</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DENOMINATION</strong></td>
<td><strong>STARTING CASH (TILL CASH)</strong></td>
</tr>
<tr>
<td>SILVER</td>
<td>$1.00</td>
</tr>
<tr>
<td></td>
<td>$0.50</td>
</tr>
<tr>
<td></td>
<td>$0.25</td>
</tr>
<tr>
<td></td>
<td>$0.10</td>
</tr>
<tr>
<td></td>
<td>$0.05</td>
</tr>
<tr>
<td></td>
<td>$0.01</td>
</tr>
<tr>
<td><strong>CURRENCY</strong></td>
<td><strong>MONEY COLLECTED BY TYPE</strong></td>
</tr>
<tr>
<td>$50.00</td>
<td>$20.00</td>
</tr>
<tr>
<td>$20.00</td>
<td>$20.00</td>
</tr>
<tr>
<td>$10.00</td>
<td>$10.00</td>
</tr>
<tr>
<td>$5.00</td>
<td>$5.00</td>
</tr>
<tr>
<td>$1.00</td>
<td>$1.00</td>
</tr>
<tr>
<td><strong>TOTAL CASH COUNTED</strong></td>
<td><strong>$411.75</strong></td>
</tr>
</tbody>
</table>

| **CASH COLLECTED** | **$411.75** |
| **CHECKS COLLECTED** | $150.00 |
| **BANKCARDS COLLECTED** | $41.00 |
| **COUPONS COLLECTED** | $0.00 |
| **COUGARCARD COLLECTED** | $57.50 |
| **TOTAL COLLECTED** | **$660.25** |

**TOTALS FROM CASH REGISTER TAPE**

| **GROSS SALES** | $664.75 |
| **VOIDED SALES** | $2.50 |
| **SALES RETURNS** | $1.00 |
| **OTHER** | $0.00 |

**MONEY COLLECTED BY TYPE**

- **CASH COLLECTED** | **$411.75** |
- **CHECKS COLLECTED** | $150.00 |
- **BANKCARDS COLLECTED** | $41.00 |
- **COUPONS COLLECTED** | $0.00 |
- **COUGARCARD COLLECTED** | $57.50 |
- **TOTAL COLLECTED** | **$660.25**

| **NET SALES** | **$661.25** |

**DIFFERENCE**

- **Over** | $3.25 |
- **Short** | $3.25 |

**TOTAL OVER/SHORT**

- **$0.00**

**NOTES/COMMENTS**

Sarah Smith (who reconciled the till) noticed that one sale was recorded as a ‘coupon’ sale, however there were no coupons in the till when the money was counted. The cashier (Bob N.) remembered that he collected one coupon. He thinks he threw it away with another scrap of paper. The cash/check difference resulted because a $3.25 check was mistakenly rung as a cash sale.

jac 9/9/00
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(4) Totals from Cash Register Tape

On the other side of the page, list the daily cash register tape totals and any adjustments.

Net Sales / Gross Sales

Compare the amount of net sales and gross sales (if applicable) showing on the register tape.

Note the source of any differences (voided sales, sales returns, and/or other credits). These adjustments should be accounted for and documentation supporting the adjustments should be retained.

Voided Sales

A supervisor must initial approval for voided sales transactions. The voided sales slip must be attached to the daily reconciliation sheet along with the original sales slip.

Sales Recorded by Type

List the sales recorded by type on the register tape, e.g., cash sales, check sales, bankcard sales.

(5) Money Collected by Type / Sales Recorded by Type

Compare the amounts of money collected (e.g., cash, checks, bankcards, coupons, CougarCards), to the sales listed by money type on the register tape. Investigate and note any differences.

(6) Total Recorded / Total Collected

Compare the amount of total sales recorded on the cash register daily tape to the total collected.

Investigate and attempt to resolve any differences. If any difference cannot be resolved, write the amount over or short on the reconciliation sheet.

(7) Notes/Comments

Describe any differences investigated, attempts to resolve the differences, and any adjustments made to the sales totals and/or totals of money collected.

(8) Grand Total

Ensure that the Grand Total from the previous day's cash register tape plus the current day's net sales are equal to the Grand Total on the current day's cash register tape.

Note the result of the comparison on the reconciliation sheet. Write the ending Grand Total from the previous day on the current day's reconciliation sheet.

(9) Ending Transaction Number

If cumulative totals are not kept, compare the previous day's ending transaction number plus the current day's number of transactions to the current day's ending transaction number.

Write the ending transaction number from the previous day on the current day's reconciliation sheet.

Supporting Documentation

Attach the cash register tape and all supporting documents to the Daily Reconciliation Sheet.
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(10) Approvals

The cashier and a reviewer sign the reconciliation sheet. The reviewer's signature indicates that he or she has reviewed the reconciliation sheet and that it is correct.

Records Retention

Retain the reconciliation sheet and attachments for six years after the end of the fiscal year. See 90.01 for records retention requirements.

Monitor Sales Adjustments

A supervisor and/or the department manager are to routinely monitor overages, shortages, and other sales adjustments to identify possible problems.

Refunds

Do not process refunds through the cash register.

Cash/Check

Submit a State of Washington Invoice Voucher to the Controller's Office to refund cash or check purchases. See 30.45 and 30.55.

Credit Card

Complete a Credit Card Refund Voucher and follow the procedures described in 30.55 to refund credit card purchases.

DEPOSIT MONEY

Someone other than the cashier prepares a Cash Deposit Report and attaches a copy of the cash register ring-out total tape. This person signs the Cash Deposit Report as Preparer.

The Cash Deposit Report and the deposit is forwarded to a reviewer. The reviewer verifies the deposit for intactness and signs the Cash Deposit Report as Approver.

See 30.53

Print the master form on page 30.59.5 or complete onscreen and print to make copies as needed.