

**APPENDIX B (Additional Guidance).****BALANCING CASH RECEIPTING: MANUAL  
(Point-of-Sale locations Without Register)****1. Policy**

- A. Staff members will be responsible for collecting payments.
- B. Supervisor will verify receipts match the amount of cash and checks.
- C. Supervisor will prepare Cash Inventory Worksheet, and will verify deposit of any cash or checks collected by Cashier.
- D. Supervisor will keep a log of all receipts/payments received through the office each day.
- E. Each department must complete a Cash Inventory Worksheet before the receipts are deposited. If this has not been completed, the receipts will remain in a secured location (i.e, safe) until a Cash Inventory Worksheet has been completed.

**2. Payment Processing**

- A. All payments received by a staff member will be documented with a three part receipt book, or recorded in a point of sale system (or similar system). Contact FMS, Accounts Receivable for information on this.
- B. Each receipt must be filled out completely.
- C. After completing the receipt and collecting the payment, the staff member will give the pink copy of the receipt to the customer.
- D. The other two pages of the receipt will go into the safe along with the cash, check, or bankcard payments.
- E. Checks shall be restrictively endorsed when the payment is collected.
- F. The payment will be immediately recorded as well in the payment log.

### 3. Voided Receipts

If for some reason, a receipt needs to be voided the following steps should be followed:

- A. Write void across the original receipt and write a short note as to why you are voiding this transaction.
- B. If the receipts have not been removed from book, leave them in the book.
- C. If the original receipts have been removed from the book, staple them to the stub.
- D. The Supervisor or Lead must authorize the voided transaction.

### 4. Closing Process

- A. At the end of each working day, the Supervisor or Lead will take all the cash, checks, and bankcard receipts from the safe.
- B. The Supervisor will fill out a Cash Inventory Worksheet. Separate the receipts into credit card receipts, cash receipts, and check receipts.
- C. Supervisor will verify that the receipts are correct.
- D. Supervisor verifies that all receipts accounted for in the receipt book are on the Receipt Log, and there are no gaps in receipt number from the previous day.
- E. Supervisor verifies that the cash, credit card, or check purchase matches the amount marked on the receipt.
- F. Supervisor verifies total of all match the total of all the receipts.
- G. **Deposit** – a three part deposit slip needs to be completed.
- H. Place the first two copies of the deposit slip (white and yellow) and the payments in a tamper proof bag. Seal the bag.
- I. The bankcard terminal should be cleared and settled.
- J. Print the bankcard settlement report.

- K. Supervisor will perform a daily reconciliation, comparing the Cash Inventory Worksheet, receipts, log, and deposit.
- L. Deposit shall be made by an individual independent of the balancing and reporting process.