

**Florida A&M University**  
**Division of Administrative and Financial Services**  
**Office of the Controller**  
**Cash Management Department**

**CASH COLLECTION AND CONTROLS MANUAL**



*Adopted January 2007*

*Revised March 2016*

# PART I

## CASH COLLECTION AND CONTROLS MANUAL

### SECTION 1.1 - INTRODUCTION

#### 1.1A - CASH COLLECTIONS AND CONTROLS MANUAL OBJECTIVE

To institute controls and procedures that will provide all Florida A&M University employees and operations involved in the collection, recording, safekeeping and/or depositing of cash belonging to the University with adequate written guidance defining and governing the performance of their responsibilities. This guidance is designed to:

1. Ensure the physical security of cash.
2. Accurately record the receipt of cash to ensure the reliability of financial data.
3. Assure that all cash receipts are promptly and safely deposited in a University approved depository banking institution.

**Authority and Responsibility to create, promulgate and enforce procedures** – The University Board of Trustees, through the adoption of Policy 2006-03, specifically charges the Vice President for Fiscal Affairs and his/her designee with the responsibility to: (a) create and promulgate procedures to effectively carry out the requirements of this Policy and (b) require all Florida A&M University departments, administrative offices, and affiliated organizations, whether on the actual University campus or in remote locations within or outside of the city of Tallahassee, Florida, to follow the letter and intent of those procedures. Failure by any individual involved in the collection, safekeeping, recording or depositing of University cash to follow the letter or intent of these procedures may be cause for disciplinary action, up to and including dismissal.

#### 1.1B - CREATION AND PURPOSE OF CASH COLLECTIONS AND CONTROLS MANUAL

The AVP for Treasury Operations was responsible for the creation of a Cash Collections and Controls Manual to implement the requirements of the above policy. In so doing, cash collection, recording, safekeeping and depositing procedures were consolidated into one centralized reference manual. These procedures were determined by the AVP for Treasury Operations to be necessary for the effective administration and control of cash handling operations throughout the University. This manual was designed to help employees involved in cash handling operations better understand and more effectively perform their duties and responsibilities in accordance with this policy. While this manual provides a summary of the overall cash handling/cash operations procedures of the University, individual departments and or operational units must have detailed procedures specifically tailored for each cash-handling activity within those departments. These detailed procedures are referred to as Cash Collection Point Operational Procedures (see Part II of this manual).

### **1.1C - APPLICABILITY OF MANUAL**

This manual is created for the benefit and guidance of all University employees who are involved in cash handling operations, regardless of their location or organizational relationships. All employees with cash handling responsibilities and those with responsibility for supervising said employees are required to read this manual, become familiar with its contents, and fully comply with the requirements herein.

### **1.1D - QUESTIONS ABOUT USING THE MANUAL**

If you have any questions or problems in using this manual, you should consult your supervisor. If your supervisor cannot answer your questions or solve your problems, contact the Cash Management Department located in Suite G-7 of the FHAC Building.

### **1.1E - UPDATING THE MANUAL**

From time to time, the AVP & University Controller will revise this manual as necessary to reflect changes in University policies and procedures and to add information to help the users. As users of the manual, you are encouraged to offer amendments to its contents; however all additions, deletions, and revisions require the written approval of the AVP & University Controller. Any manual user who identifies a need for a revision is requested to submit a written (hard copy or electronic) request to his department director, who will forward the request to the AVP & University Controller if he/she concurs with the revision. The requestor must provide the following information:

1. Name, department and unit of the requestor.
2. Details supporting the need for the revision – a discussion of the problem.
3. A brief summary of the recommended solution (if there is one).
4. If possible, a draft in add/delete format showing the suggested changes. (Note: upon request the Cash Management Department will provide an electronic copy to work from.)

## **SECTION 1.2 - DEFINITIONS**

### **1.2. A - DEFINITIONS**

The following terms and phrases shall have the following meanings as used in the context of this manual:

1. **Cash** – shall refer to U.S. currency and coin, checks drawn on U.S. banks and written in U.S. dollar values (including travelers, cashiers, and certified checks), money orders, credit and debit card sales drafts, and foreign currency or checks (note: foreign currency, coins and checks may be accepted only at the Cashier's Office unless specifically approved by the Assistant Controller, Cash Management).
2. **Cash Collection Point** – an operation within the University, which collects cash belonging to the University.

3. **Cashier's Office** – shall mean the University Central Cashier's Office currently located on the ground floor of the Foote-Hilyer Administrative Center on the Florida A&M University campus in Tallahassee, Florida.
4. **Change Fund** – a fund of Imprest Cash established to provide cash for making change as part of the collection activities of a Cash Collection Point
5. **Direct Deposit** – a deposit made by an authorized Cash Collection Point directly into a University-authorized depository banking institution.
6. **Imprest Cash** – shall mean Change Funds or Petty Cash Funds authorized by the Assistant Controller, Cash Management and established and maintained by University departments under the guidelines set forth in this Cash Collections and Controls Manual.
7. **Indirect Deposit** – a deposit made by an authorized Cash Collection Point to the Cashier's Office.
8. **Internal Controls** – the policies and procedures that an organization establishes to ensure that it operates in accordance with management's intentions and that accountability is maintained for all transactions. This includes methods to safeguard assets, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies (see Section 1.3 for a more complete discussion of Internal Controls).
9. **Petty Cash Fund** – a fund of Imprest Cash established in circumstances where a University operation is significantly burdened by following the normal procurement process for certain types of purchases, to allow for cash reimbursement of small purchases made on behalf of the University.
10. **AVP and University Controller** – shall refer to the Florida A&M University Assistant Vice President & Controller, or his/her designee.
11. **Assistant Controller, Cash Management or Cash Management Department** – shall refer to the Florida A&M University Assistant Controller, Cash Management, or his/her designee. The Assistant Controller, Cash Management reports to the Associate Controller, Student Financial Services.
12. **Associate Controller, Student Financial Services** – shall refer to the Florida A&M University Associate Controller, Student Financial Services or his/her designee. The Associate Controller, Student Financial Services reports to the AVP/University Controller.
13. **The University** - shall mean the Florida A&M University, and shall include all departments, administrative offices, and affiliated organizations, whether on the actual University campus or in remote locations within or outside of Tallahassee, Florida.

## **SECTION 1.3 - INTERNAL CONTROLS**

### **1.3. A - TYPES OF INTERNAL CONTROLS**

The term Internal Control encompasses two separate aspects of control, as follows:

1. Operational controls, which are aimed at improving operating efficiencies or otherwise controlling the activities of the organization.
2. Financial controls, which are designed to assure accurate and reliable financial reporting and the safeguarding of assets.

The category (operational or financial) into which a specific internal control might fall is not particularly important. Far more relevant are the reasons why internal controls are established and the purposes they serve.

### **1.3. B - PURPOSE OF INTERNAL CONTROLS**

Internal controls are created to either prevent mistakes or detect them if they occur, and to allow management to monitor operations, identify business risks, and generate pertinent financial and non-financial information. In short, internal controls are designed and implemented so that management can efficiently and effectively run the organization, and ensure that individual and organizational responsibilities are met.

Generally speaking, internal controls are established to provide reasonable assurance that:

1. Transactions are executed in accordance with management's authorization.
2. Transactions are recorded as necessary to permit the preparation of accurate financial statements and to maintain accountability for the organization's assets.
3. Access to assets is restricted to instances authorized by management.
4. Assets are periodically compared with the accounting records, both to determine the accuracy of the records and to account for the assets.

### **1.3. C - INTERNAL CONTROLS OVER CASH RECEIPTS/HANDLING**

Because cash is negotiable, readily spendable, sometimes difficult to individually identify or track, and easily transported, it is critically important that proper internal controls be created and implemented to protect this asset. Accordingly, it is the directive of the AVP & University Controller, that the following internal controls over cash receipts/handling be implemented throughout the University:

1. Separation of duties - The internal control that most effectively minimizes the possibility of misappropriation of cash is separation of duties.
  - a. Separation of duties is attained by having two or more employees receive cash and prepare the deposit and cash transmittal form. This allows each person to serve as a control over the others, catching mistakes and preventing the misappropriation of funds.
  - b. In an office where separation of duties is difficult to accomplish due to staffing limitations, the supervisor must continually observe the cash collection activities.

2. Depositing Cash and Recording Transactions - Prompt depositing and recording of cash is an effective measure in minimizing the possibility of misappropriation or theft of cash.
  - a. All funds must be deposited in accordance with approved deposit procedures. (See page 19)
  - b. All cash receipts must be completely, accurately, and in a timely and consistent manner recorded in the financial records of the University.
  - c. Cash transmittal forms provided by the Cashier's Office must be prepared for all cash receipts indicating the account(s) to which the funds are to be entered.
3. Safeguarding of Assets - By their nature, cash receipts are prone to theft or misappropriation. Accordingly, it is important to have the following internal controls in place to safeguard these assets.
  - a. Physical access to cash must be strictly limited to authorized individuals.
  - b. During working hours cash must be kept in locked boxes or drawers, or closed cash register drawers, out of sight of, out of reach of, and otherwise inaccessible to unauthorized individuals.
  - c. During non-working hours funds must be kept in the most secure place available, such as a safe, locked file cabinet, or locked desk drawer. Where possible consideration should be given to protection from fire as well as theft.
  - d. All funds must be deposited in accordance with approved deposit procedures. (See page 19)
  - e. Procedures must be in place to immediately contact law enforcement authorities in the event of theft or loss of cash. (See page 18)
  - f. Procedures must be in place to notify the appropriate University officials in the event of theft or misappropriation of cash. (Note: Cash underage not related to obvious misappropriation should be resolved through the standard closing reconciliation process, if possible. Any underage exceeding \$100 must be reported to the AVP & University Controller.)

## **SECTION 1.4 - RESPONSIBILITY FOR CASH OPERATIONS**

### **1.4. A - AUTHORITY AND RESPONSIBILITY OF THE AVP & UNIVERSITY CONTROLLER**

As previously referenced, the authority and responsibility for establishing procedures and defining appropriate internal operational and financial controls for cash handling activities is assigned to the AVP & University Controller. In turn, the AVP & University Controller has delegated cash receiving responsibilities to individual University departments, administrative offices, and affiliated organizations as necessary. The AVP & University Controller, however, retains overall responsibility for all cash handling operations, which includes the collection, control, and custodianship of all funds of the University. In this regard, the AVP & University Controller has specific authority and responsibility to:

1. Review and approve or deny requests for the establishment of Cash Collection Points.
2. Establish and enforce procedures governing the receipt, handling, custody, safekeeping and deposit of funds.
3. Require the establishment and maintenance of records giving full account of monies received by the University.
4. Conduct reviews of the cash collection and handling practices and procedures of any Cash Collection Point.
5. Request audits of any aspect of any Cash Collection Point's compliance with prescribed cash collection, handling and deposit procedures.
6. Establish and enforce security standards applicable to all Cash Collection Points.
7. Authorize banking depositories to be used for the deposit of University funds, providing the depositories are on a pre-approved list approved by the University's Board of Trustees.
8. Prepare, maintain and provide for the distribution of this Cash Collections and Controls Manual.
9. Develop and keep current a listing of all Cash Collection Points and the primary contact person at each and evidence of training of the primary contact to implement these cash procedures.

#### **1.4. B – RESPONSIBILITY OF THE DIVISIONAL VICE PRESIDENTS**

It is the responsibility of each Divisional Vice President to ensure that cash handling operations over which he or she has control are operating in accordance with the procedures set forth in this manual.

#### **1.4. C – RESPONSIBILITY OF EACH CASH COLLECTION POINT**

All Cash Collection Points of the University must accept responsibility to:

1. Receive funds and deposit them in accordance with the Cashier's Office or the appropriate depository banking institution, as approved by the AVP & University Controller.
2. Supervise all cash handling activities so that all funds received are properly recorded and deposited.
3. Ensure that proper records are maintained and that entries are promptly and accurately made.
4. Ensure that all funds are adequately safeguarded.
5. Conduct periodic reviews of their cash handling activities to determine that all systems are functioning as intended and that all approved procedures are being followed.
6. Maintain evidence that these reviews were completed at least annually and reported to the Vice President with responsibility for that cash collection point.

#### **1.4. D - INDIVIDUAL RESPONSIBILITY**

Responsibility for handling cash is assigned to individual employees who participate in any cash handling operation, and to their supervisors. It is their individual and collective responsibility to assure that all aspects of this Cash Collections and Controls Manual are fully complied with. Any employee who handles cash is absolutely responsible for that cash. A supervisor of any employee who handles cash is responsible for ensuring that the employee follows proper and reasonable safeguards. Each employee involved in cash handling operations assumes the responsibility for full and true reporting of all cash received.

### **SECTION 1.5 - CASH COLLECTION POINTS**

#### **1.5. A - IN GENERAL**

A department must have written authorization from the University President's Office and legal review and approval from the University General Counsel before fees may be charged and collected.

#### **1.5. B - CASH COLLECTION POINTS AUTHORIZED TO MAKE INDIRECT DEPOSITS**

In order for the department to collect cash and make indirect deposits (deposit their cash with the Cashier's Office) the department director must first make a request to the AVP & University Controller to establish a Cash Collection Point. The request must include the following elements:

1. Name of the department and unit.
2. Name of primary contact person for the collection activity.
3. Discussion of which funds are to be collected.
4. If the Cash Collection Point desires to accept foreign currency, coins and checks, an explanation as to why that is necessary.
5. Discussion of physical facilities that will house the collection activity.
6. Discussion of staffing and separation of responsibilities.
7. Discussion of security, safekeeping and transportation of cash.
8. The amount of the Imprest Cash Change Fund requested to support the operation of the Cash Collection Point.
9. Signature of the department director and divisional Vice President indicating his/her authorization to submit the request and full agreement to comply with all aspects and requirements of this Cash Controls and Procedures Manual.

#### **1.5. C - CASH COLLECTION POINTS AUTHORIZED TO MAKE DIRECT DEPOSITS**

In order for the department to collect cash and make direct deposits (deposit their cash directly with an authorized depository banking institution) the department director must first make a request to the AVP & University Controller to become a Cash Collection Point. The request must include the following elements:



1. Name of the department and unit.
2. Name of primary contact person for the collection activity.
3. Discussion of which funds are being collected.
4. If the Cash Collection Point desires to accept foreign currency, coins and checks, an explanation as to why that is necessary.
5. Discussion of physical facilities that house the collection activity.
6. Discussion of staffing and separation of responsibilities.
7. Discussion of security, safekeeping and transportation of cash.
8. The amount of the Imprest Cash Change Fund requested to support the operation of the Cash Collection Point.
9. Discussion of how the unit will make entries into and interface with the accounting system (Note: if the Cash Collection Point intends to make their own entries into the accounting system, permission for such must be granted by the University Controller).
10. Signature of the department director and divisional Vice President indicating his/her authorization to submit the request and full agreement to comply with all aspects and requirements of this Cash Controls and Procedures Manual.

#### **1.5. D - TEMPORARY CASH COLLECTION OPERATIONS**

Occasionally a university department may have the need to collect cash on a temporary basis related to a one time or periodic event. In such cases:

1. The department must apply in the same manner and with the same requirements as a department establishing a Cash Collection Point to make Indirect Deposits (see section 1.5.B above).
2. To facilitate the establishment of Temporary Cash Collection Operations, the Cash Management Department will create a template for the establishment of procedures for such operations.
3. The Cashier's Office will review the intended activity and assist with establishment of temporary procedures applying the appropriate provisions of this Cash Collections and Controls Manual.

#### **1.5. E - EXISTING CASH COLLECTION POINTS**

Existing Cash Collection Points will be evaluated and may be grandfathered in. Specific authority will be given to some existing sites. Existing Cash Collection Points must, comply with requests for information on its existing operation, create Cash Collection Point Operational Procedures as required by Part II of this manual, and comply with all aspects and requirements of this Cash Controls and Procedures Manual.

### **SECTION 1.6 – CASH COLLECTION POINT EMPLOYEES**

## **1.6. A – EMPLOYEE BACKGROUND CHECKS**

Before any individual can be offered a position working in or supervising a Cash Collection Point, he must undergo a criminal background check performed by the Florida Department of Law Enforcement.

1. This check must determine if the individual has been convicted of theft, embezzlement or any other form of misdemeanor or felony crime involving the misappropriation of cash or property, or of defrauding any individual or organization.
2. If the individual had indicated on his application or during the interview process that he had no such criminal history and the background check indicates otherwise, the individual may not be hired for the position.
3. If the individual fully acknowledged such history on his application and during the interview, and the hiring supervisor still wishes to hire the individual, the department director may recommend to the divisional Vice President over the operation that the individual be hired, and the divisional Vice President may approve or deny the request.

## **SECTION 1.7 - IMPREST CASH FUNDS**

### **1.7. A - IMPREST CASH FUNDS**

Imprest Cash Funds are created to either (a) provide cash for making change as part of the operational activities of a Cash Collection Point, referred to as Change Funds; or (b) provide employees of an operation of the University with a fund for reimbursement of small expenditures, referred to as Petty Cash Funds.

1. The custodian of an Imprest Cash Fund may make disbursements from the fund only for the specific purpose for which the fund was established.
2. Imprest Cash Funds may not be used to cash personal checks.

### **1.7. B - CHANGE FUNDS**

Change Funds are established to provide sufficient currency and coins to support the operational needs of a Cash Collection Point. All Change Funds must:

1. Be requested as part of the request to establish a Cash Collection Point, with the requested amount of such fund specified in the request.
2. Be included as a component of the daily balancing process.
3. Be maintained at the initially established level unless an increase or decrease is requested by the department director and approved by the AVP & University Controller.
  - a. A request for an increase or decrease in the amount of the Change Fund must be made to the AVP & University Controller in writing, with the signature of the Department Director indicating his concurrence with the request.

- b. If the Change Fund is increased, the Cash Collection Point must submit a request for a check in the amount of the increase, to be debited to the Imprest Cash account. When received the check should be cashed at the Cashier's Office (or, in the case of an out-of-town operation, at the depository banking institution).
- c. If the Change Fund is decreased, the amount of the decrease should be deposited with the Cashier's Office and supported by a separate cash transmittal form showing the funds credited to the Imprest Cash account.

## 1.7. C - PETTY CASH FUNDS

Petty Cash Funds are established to provide employees of an operation of the University with a fund for reimbursement of small expenditures, and are to be approved only in circumstances where the University operation is significantly burdened by following the normal procurement process for certain types of purchases.

1. To be allowed a Petty Cash Fund (the Fund); the divisional Vice President over the operation needing the Fund must make a written request to the AVP & University Controller (see Appendix C).
2. Operation of the Fund
  - a. Each morning the custodian will count the total of the cash and receipts in the Fund to assure the balance is correct.
  - b. An employee desiring to make a purchase and be reimbursed from the Fund must get the approval of the department director to make the purchase.
  - c. To make a purchase, the employee will complete an Inter-Departmental Petty Cash Request form (see Appendix F), have the form approved by his/her department director (or designee), and submit the form for the purchase to the custodian.
  - d. The custodian will pay the appropriate amount of cash from the Fund in exchange for the approved Inter-Departmental Petty Cash form and ORIGINAL receipt(s) for the item(s) purchased.
  - e. At the end of the business day the custodian will balance the Fund to assure that the correct amount is in the Fund.
  - f. In the event the custodian of the Petty Cash Fund is replaced, the department director must send a letter to the AVP & University Controller indicating that the Petty Cash Fund has been fully reconciled and that the balance in the fund is correct, and providing the name of the new custodian.
  - g. The custodian must provide monthly written certification to the department director and the AVP & University Controller indicating that the fund is in balance. (See Appendix E)
  - h. The department director should periodically inspect the fund to assure that it is being properly managed.

### 3. Replenishment of the Fund

- a. The custodian of the Fund will balance the Fund to the correct amount.
- b. The custodian will generate a Petty Cash Reimbursement Request to replenish the fund as needed. Each ORIGINAL receipt will be attached to the reimbursement request form and the proper accounts to be charged for the petty cash purchases will be identified. (See Appendix D)
- c. Upon receiving proper departmental approvals the custodian will forward the ORIGINAL receipts and the reimbursement request form to the Office of Treasury Operations for approval. Once approved, the request and supporting documentation will be forwarded to Accounts Payable Office for processing. A check will then be issued to replenish the Petty Cash Fund.
- d. For university operations located within Tallahassee, the custodian will take the check to the Cashier's Office where the check will be cashed, then place the replenished cash in the Petty Cash Fund and remove the copy of the check request. If the cashiers do not have sufficient cash in their change fund and are unable to cash the check, the custodian will take it to the depository banking institution where the check can be cashed.
- e. For university operations not located within Tallahassee, the custodian will take the check to the depository banking institution where the check will be cashed, then place the replenished cash in the Petty Cash Fund and remove the copy of the check request.

### 4. Termination of the Fund

- a. If it is determined that the Petty Cash Fund is no longer needed, any receipts and petty cash reimbursement forms should be processed as provided above. Once the Petty Cash Fund is replenished, the balance in the account should be deposited with the Cashier's Office and supported by a separate cash transmittal form showing the funds credited to the Imprest Cash account.
- b. If it is determined that the Custodian has failed to properly safeguard and administer the Fund as required, the Fund will be terminated. Upon termination, a final reconciliation must be performed immediately. All cash, receipts and reimbursement forms must be submitted to the Cash Management Department. The Custodian will be held accountable for any missing funds. Failure to remit the missing funds will result in disciplinary action and may include involuntary payroll deduction.

# **PART II**

## **CASH COLLECTION POINT OPERATIONAL PROCEDURES**

### **SECTION 2.1 - REQUIREMENT FOR OPERATIONAL PROCEDURES**

#### **2.1. A - CREATION OF CASH COLLECTION POINT OPERATIONAL PROCEDURES**

Each University department having a Cash Collection Point shall be responsible for creating Operational Procedures tailored specifically to their cash collection activity. The Procedures must be prepared in soft copy (Word document) using the general guidelines and provisions specified in this Cash Collections and Controls Manual.

#### **2.1. B - REVIEW AND APPROVAL**

Once the Operational Procedures are created for the Cash Collection Point, the department will submit them to the AVP & University Controller for review and approval. The Assistant Controller may elect to conduct site visits and/or oral interviews to determine the sufficiency of the procedures. If there is a dispute as to how a specific provision or procedure should be written or should apply, the Assistant Controller and the department director shall make reasonable attempts to resolve the issue, but it shall be the responsibility of the AVP & University Controller to make the final determination and grant final approval. The AVP & University Controller shall strive to make Operational Procedures as consistent as possible among Cash Collection Points within the University. Differences between procedures from one Cash Collection Point to another should be only those required as a result of physical facility or staffing limitations.

#### **2.1. C - INCORPORATION INTO CASH COLLECTIONS AND CONTROL MANUAL, DISSEMINATION TO AFFECTED EMPLOYEES**

1. Upon final approval the Cash Management Department shall incorporate the Operational Procedures into the Cash Collections and Controls Manual (as Part III thereof) for the Cash Collection Point, modifying the presentation as necessary to create consistency with Parts I and II, and with procedures for other Cash Collection Points.
2. The AVP & University Controller shall then provide the department with an electronic copy of the approved document, saved as a “read only” file.
3. The department will be responsible for printing and distributing a copy of the entire Manual to each of its employees who are involved in the collection, deposit or recording of University cash, and conducting training on the use and application of the Manual.
4. Each such employee shall maintain a copy of the Manual at his workstation for reference purposes. The AVP & University Controller shall keep a copy of each

department's Cash Collections and Controls Manual on file in the Cash Management Department.

## **SECTION 2.2 - GUIDELINES FOR OPERATIONAL PROCEDURES**

### **2.2. A - IN GENERAL**

All of the concepts discussed in Part I of this Cash Collections and Controls Manual must be incorporated into the Cash Collection Point Operating Procedures.

### **2.2. B - OPENING PROCEDURE GUIDELINES**

Each Cash Collection Point must develop comprehensive and fully descriptive procedures for the daily opening of the collection activity. These procedures must include, at a minimum, the following elements:

1. Description of the process for removal of the cash drawer from overnight safekeeping (note: where the term "cash drawer" is used, it means any physical vehicle for the temporary storage of cash during periods of time when transactions are being conducted).
2. A procedure for determining that the opening amount is correct.
3. A procedure for setting up to accept and process transactions.

### **2.2. C - CASH RECEIPTING FORMS**

Where practical, a written acknowledgment should be made for each cash payment received. The Cash Collection Point's procedures must specify which of the following four types of cash receipt forms is to be used:

1. Cash register tapes that produce a customer receipt copy. Receipts are to be numbered by the register and to the extent practical provide the following information (Note - it is understood that in some situations it may be impractical or impossible to include all of this information due to the nature of the transactions or physical limitations of equipment. In these cases the procedures should explicitly discuss the transactional nature or limitation):
  - a. The amount of the payment.
  - b. The mode of payment (currency/coin, personal check, money order, etc.).
  - c. The purpose of the payment.
  - d. The date of the payment.
  - e. The account the payment is to be applied to.
  - f. Initials or employee code of the employee receiving the cash.
  - g. The name of the person making payment.
2. Paid stamps. The following information should be written in by the person receiving the cash:

- a. The date of the payment.
  - b. Initials or employee code of the employee receiving the cash.
3. Manually prepared receipts using preprinted receipt forms. Manually prepared cash receipts forms should be three parts (original to payer, second copy to accompany cash transmittal, third copy retained by the Cash Collection Point), sequentially pre-numbered and accounted for, and all copies of any voided forms retained in numerical sequence for audit purposes. Preprinted forms should include the following information:
    - a. The amount of the payment.
    - b. The mode of payment (currency/coin, personal check, money order, etc.).
    - c. The purpose of the payment.
    - d. The date of the payment.
    - e. The account the payment is to be applied to.
    - f. Initials or employee code of the employee receiving the cash.
    - g. The name of the person making payment.
  4. Pre-numbered and inventoried event tickets.

## **2.2. D - CASH RECEIVING GUIDELINES**

Each Cash Collection Point must develop comprehensive and fully descriptive procedures for the receiving of cash. These procedures must include, at a minimum, the following elements:

1. With the sole exception below, receipts are to be issued for all cash received. The form of receipt may be a cash register tape, a paid stamp, a written cash receipt, or an event ticket, as provided in section 2.2.C above.
  - a. The sole exception to the requirement for a receipt is in situations where multiple small currency or coin sales are being made, such as food vending at athletic or other events. In order for this exception to be approved, sufficient discussion of the nature of the sales activity must be provided such that an evaluation of the necessity for the exception can be made.
2. All checks received must be restrictively endorsed “for deposit only” immediately upon receipt with the name of the department and the Florida A&M University. The employee receiving the payment must write his initials or employee code on the face of the check.
3. Certain authorized Cash Collection Points may accept checks made jointly payable to the university and another party as long as the other party presents the check and endorses it in the presence of the Cash Collection Point employee and prior to the restrictive endorsement of the University. The check will only be accepted if it is to be deposited and applied to the student’s account. Cash refunds will not be issued from receipt of a two-party check.
4. Post-dated and Stale-dated checks will not be accepted.



5. Cash drawers and loose cash must be kept out of reach of individuals making payment and, to the extent possible, out of sight.
6. While making change the cash tendered must be kept in sight of, but out of reach of, the individual making payment and must not be placed in the cash drawer until the transaction is completed.
7. When making change, the Cash Collection Point employee must count the change out loud to the individual making payment.
8. Checks are accepted only for amounts owed, unless made as a prepayment against a student account for a future semester.
9. Cash Collection Points must write the driver's license number (or other official identification) state of issuance and date of birth on each check presented.
10. All sales are to be made on a cash basis, unless approval to extend credit has been granted by the AVP & University Controller. Such approval will be granted only upon submission of a written proposal. The proposal should include the following information:
  - a. The average amount of expected receivables.
  - b. The method of recording and monitoring accounts receivable resulting from credit sales.
  - c. The reconciliation process.
  - d. General ledger account information sheet.
  - e. Assurance that any accounts receivable resulting from credit sales will be properly recorded and monitored.

## **2.2. E - TRANSACTION POSTING GUIDELINES**

Unless a Cash Collection Point is specifically authorized by the Vice President for Administrative and Financial Services or his/her designee to make entries into the PeopleSoft Cashiering System, all transactions will be posted by the Cashier's Office, as promptly as practical, using the guidelines and procedures for that system.

## **2.2. F - GENERAL OPERATING GUIDELINES**

Each Cash Collection Point must develop procedures that assure, to the extent possible, the safety of its employees and the security of cash on hand during operational hours, and prevent or minimize the possibility of misappropriation of cash.

1. As discussed earlier in Part I, the separation of responsibilities is one of the most important internal controls for the prevention of misappropriation of cash. Accordingly, procedures must provide that cash handling duties are to be appropriately separated among employees. In units having a sufficient number of employees, different persons should be designated to receive cash, deposit cash, and record transactions so that no single person has control over the entire process. In all units, cash handling activities should be reviewed daily and approved by a supervisor in addition to the employee receiving the funds.
2. Integrity of cash drawers:

- a. Each cash drawer should be assigned to only one individual, and that individual should be the only one allowed to access the cash drawer. The sole exception to this requirement is in situations where multiple small currency or coin sales are being made, such as food vending at athletic or other events. In order for this exception to be approved, sufficient discussion of the nature of the sales activity must be provided such that an evaluation of the necessity for the exception can be made.
  - b. Cash drawers should be capable of being locked, and must be locked at all times when the individual assigned that cash drawer is not in direct control of the cash drawer.
  - c. The individual assigned the cash drawer should be the only individual at the physical site with a key to the cash drawer.
  - d. A spare set of cash drawer keys should be maintained by a supervisory level employee within the department overseeing the cash collection activity, but that individual should be physically separated from the cash collection activity.
3. Provisions must be developed to address the possible event of a robbery at the cash collection site. These provisions must include, at a minimum, the following elements:
    - a. Advice to employees as to how to respond in the event of a robbery (either armed or unarmed). Employees should:
      - 1) Offer no resistance.
      - 2) Give the perpetrator what they are asking for so that they will exit the premises as quickly as possible (the safety of our employees and the public is paramount).
      - 3) Make mental notes of the physical characteristics (height, hair and eye color, clothes, shoes, etc.) of the perpetrator and the type and description of any weapon used.
      - 4) If the facility is equipped with a silent alarm system, and if a reasonable opportunity presents itself, activate the alarm. Under no circumstances, however, should the employee attempt to activate the alarm in a situation where the perpetrator would be likely to observe the activation.
    - b. As soon as the perpetrator leaves the premises the employee should:
      - 1) Activate the alarm if the facility is equipped with a silent alarm system and the alarm was not activated before the perpetrator left the premises. If the facility does not have a silent alarm, notify the FAMU Campus Police via telephone. If the facility is at an off-campus location, the FAMU Campus Police will handle notification of local police authorities.
      - 2) Notify the supervisor and the AVP & University Controller of the robbery.
      - 3) As quickly as possible after the above actions, write down the physical characteristics of the perpetrator, the type and description of any weapon used, and any other pertinent information that the employee can recall.

## **2.2. G - CLOSING PROCEDURE GUIDELINES**

Each Cash Collection Point must develop comprehensive and fully descriptive procedures for the daily closing of the collection activity. These procedures must include, at a minimum, the following elements:

1. A procedure for closing and balancing the cash drawer.
2. A procedure for reconciling cash shortages or overages, including discussion of any actions to be taken in the event the individual handling the cash is regularly short or over, or if the shortage or overage is materially significant.
3. A description of the process for placement of the cash drawer in overnight safekeeping.
4. A description of safekeeping and security provisions and processes.

## **2.2. H - DEPOSIT PROCEDURE GUIDELINES**

Cash Collection Points must develop detailed procedures covering the deposit of cash. The following elements must be included in the procedures:

1. All cash receipts must be deposited intact, meaning that no checks may be cashed or disbursements made from receipts (Note: the sole exception to this is where the Cashier's Office cashes a check to establish or increase an Imprest Cash Fund).
2. The Cash Collection Point may keep a change fund in an amount agreed upon by the AVP & University Controller in each cash drawer for the purpose of making transactional change. Any amount in excess of the change fund must be deposited.
3. Indirect Deposits by Cash Collection Points must be made with the Cashier's Office daily preferably before 2:00 p.m., and Direct Deposits by Cash Collection Points, including the Cashier's Office, must be made with their authorized depository bank, according to the following schedules:
  - a. If daily cash receipts normally accumulate to \$250 or more, deposits must be made daily, preferably before 2:00 pm.
  - b. If daily cash receipts normally accumulate to less than \$250, a deposit must be made each day deposits have accumulated to \$250. If, however, physical security and safekeeping capability are insufficient for overnight holding of cash, deposits must be made daily if \$100 or more is on hand.
  - c. In either of the above cases, a deposit must always be made on the last working day of each week.
  - d. Large deposits need to be made as early as possible in the morning.
  - e. Any foreign currency, coin or checks must be deposited as soon as possible after collection, preferably on the day collected.
  - f. For Cash Collection Points that make Indirect Deposits a deposit must be made prior the close of business on the last business day of each month.
  - g. For Cash Collection Points that make Direct Deposits, including the Cashier's Office, a deposit must be made as close to the local bank's cut-off time as practical on the last business day of each month.

4. Cash transmittal forms are provided by the Cashier's Office and are to be used to accompany and record a Cash Collection Point's indirect deposit of cash with the Cashier's Office, and to support Direct Deposits made by authorized Cash Collection Points. The Cashier's Office will generate the accounting entries to record the transaction so it is essential that all required information is provided by the department making the deposit. Each Cash Collection Point will have responsibility for controlling the use of the forms under their control.
5. Cash transmittal forms must be prepared and deposits made according to the following guidelines:
  - a. For Indirect Deposits made to the Cashier's Office:
    - 1) Complete all standard information required on each cash transmittal form, being sure to include the department number. Leave the cash receipt number blank, as this will be entered by the Cashier's Office.
    - 2) Credit and debit card transactions should be recorded on a separate cash transmittal form.
    - 3) A copy should be retained by the Cash Collection Point. The original and a copy should accompany the deposit to the Cashier's Office.
    - 4) The Cashier's Office will enter the deposit and return a copy of the cash transmittal form and PeopleSoft receipt or an A-receipt to the originating department. Departments should use this copy of the cash transmittal and receipt to verify the amount received by the Cashier's Office and to reconcile the recording of the transaction on a monthly ledger sheet.
    - 5) Use a separate line for each account number. All receipts for an account should be combined into one line. In other words, if you have three checks for deposit to the same account, list each check on the bottom of the transmittal but only list the account one time with the total of all three checks.
    - 6) Overages and shortages must be reported and explained on the cash transmittal form. They are recorded by using the department's income account number with the appropriate account code. Shortage amounts must be enclosed in brackets (not preceded by a hyphen) and are counted as a negative figure when the amount column is totaled. Overages and shortages are the responsibility of the department director, who should be aware of these items and initial them on the transmittal. The supervisor of the Cashier's Office will review overages and shortages and will send a report to the Assistant Controller, Cash Management each month for review.
    - 7) The actual deposit of cash should be delivered to the Cashier's Office located in the Foote-Hilyer Administration Building, Suite G-7.
      - a) The completed cash transmittal form must be included with the deposit.
      - b) All cash items deposited will be separately counted by the cashier in the Cashier's Office, verified to the cash transmittal and so noted on the transmittal form in the presence of the individual making the deposit.

- i. In the event of a discrepancy between the amount on the cash transmittal form and the actual count, the cashier will request the assistance of the supervisor of the Cashier's Office, who will correct the cash transmittal form in the presence of the individual making the deposit, and notify the supervisor of the cash Collection Point via email of the correction. The correcting entry on the cash transmittal form will be as prescribed in sub paragraph 6 above.
  - c) Currency should be sorted and banded by denomination (\$1 bills in \$50 bundles, other denominations in \$500 bundles), with all bills facing the same way.
  - d) Coins should be rolled if possible, with unrolled coins placed in a coin envelope or bag.
  - e) Endorsed checks should be stacked all facing the same way, and an adding machine tape in the same sequence as the checks should accompany the checks. The adding machine should be totaled to zero before summing the checks such that the verification in the Cashier's Office can be done as quickly as possible.
  - f) A separate cash transmittal form should be used for credit and debit card transactions. Credit and debit card slips should be included with an adding machine tape for each type (sales drafts and credit slips). The adding machine should be totaled to zero before summing the credit and debit slips such that the verification in the Cashier's Office can be done as quickly as possible.
  - g) A separate cash transmittal form should be used for foreign currency, coins and checks.
- b. For Direct Deposits made to an approved depository banking institution:
  - 1) A deposit slip for the total of cash receipts should be prepared in triplicate.
  - 2) Cash should be deposited in the authorized depository banking institution using the guidelines listed above, but following local bank procedures where they differ from these guidelines.
  - 3) A cash transmittal form must be prepared for each deposit and delivered or faxed to the Cashier's Office no later than the next business day. Duplicates of all deposit tickets and bank debits or credits should accompany the transmittal form. If the cash transmittal form is faxed, the original and attachments must be mailed to the Cashier's Office no later than the next business day.
- 6. To the extent feasible, transmittal forms and bank deposit slips should be prepared by an individual other than the cashier or bookkeeper. If this is not practical, the manager or supervisor should review the reconciliation of cash receipts to the transmittal form and deposit slip daily.

## **2.2. I – RETURNED CHECK PROCEDURE GUIDELINES**

It is the primary responsibility of each Cash Collection Point to make every reasonable effort to prevent the acceptance of checks that will be returned as un-collectable by the depository banking institution, and in the event a check is returned to make every reasonable effort to assist in recovering the revenue and all applicable fees. The Central Cashier's Office retains custody of all returned checks and pursues collection through the procedures outlined in this manual.

1. Each Cash Collection Point that accepts checks as a form of payment will receive a copy of the returned check ledger monthly. The issuer of the check will not be allowed to make any payment to the University by check. Additionally, automatically prohibits the issuer from issuing another check at any University collection point.
  - a. The ledger will be maintained in a "spreadsheet" file and will include the following information.
    - 1) The date of the check.
    - 2) The date the check was accepted (note – no post dated checks will be accepted).
    - 3) The name of the maker of the check.
    - 4) The maker classification (student, employee, business or private individual external to the University).
    - 5) The amount of the check.
    - 6) The account number the check is credited to.
    - 7) The date the check was returned from the depository banking institution.
    - 8) If collected, the date collected.
    - 9) The amount of the fee charged.
    - 10) The date the check was turned over to the collection agency.
    - 11) The date the check was turned over to the State Attorney's Office.
    - 12) Any comments necessary to describe the situation.
2. When a check is returned by the depository banking institution, the Central Cashiers' Office will make a negative entry on the cash transmittal form and enter a chargeback to the Department's ledger account. A copy of the revised transmittal along with a copy of the returned check will be sent back to the Department. The Central Cashier's Office has responsibility for all subsequent collection activity for returned checks.
3. Fees for returned Checks
  - a. Each Cash Collection Point that accepts checks as a form of payment must have prominently displayed a sign stating the amount of the fee to be charged for returned checks, and that pursuant to university procedures the fee may not be waived.
  - b. The amount of the fee will be prescribed by the AVP & University Controller and will be set within the parameters provided by Florida law. A service charge of \$25, if the face value does not exceed \$50; \$30, if the face value exceeds \$50

but does not exceed \$300; \$40, if the face value exceeds \$300, or an amount of up to 5 percent of the face amount of the check, whichever is greater, will be applied to all returned checks.

- c. Cash Collection Points DO NOT have authority to waive payment of the returned check fee.
4. The University's contract for banking services stipulates the depository banking institution will automatically process all checks a second time if collection fails the first time.
5. If a check is returned unpaid by the depository banking institution, a letter will be sent to the issuer as follows.
  - a. If the issuer of the check is a student, a letter containing the following information will be sent to the student
    - 1) Information about the check (date issued, check number, amount, and payee).
    - 2) Indication that the check has been returned.
    - 3) The reason the check was returned.
    - 4) The date the check was returned.
    - 5) That a service charge has been assessed and the amount of the service charge.
    - 6) The total amount due the University.
    - 7) That payment is due immediately.
    - 8) The location for making payment.
    - 9) That if the student does not pay the amount required within 15 business days, the University registrar will be notified and:
      - a) All transcripts will be withheld.
      - b) The student will not be allowed to register for future terms until the check and all applicable fees are paid.
    - 10) That if the check remains unpaid after the prescribed deadline it will be turned over to the State Attorney's Office or a collection agency for collection.
  - b. If the issuer of the check is an employee of the University, the letter will contain the following information:
    - 1) Information about the check (date issued, check number, amount, and payee).
    - 2) Indication that the check has been returned.
    - 3) The reason the check was returned.
    - 4) The date the check was returned.

- 5) That a service charge has been assessed and the amount of the service charge.
  - 6) The total amount due the University.
  - 7) That payment is due immediately.
  - 8) The location for making payment.
  - 9) That if the employee does not pay the amount required within the prescribed deadline the payroll office will be notified and authorized to withhold the amount due from the employee's pay.
- c. If the maker of the check is an individual or business external to the University, a letter containing the following information will be sent to the issuer:
- 1) Information about the check (date issued, check number, amount, and payee).
  - 2) Indication that the check has been returned.
  - 3) The reason the check was returned.
  - 4) The date the check was returned.
  - 5) That a service charge has been assessed and the amount of the service charge.
  - 6) The total amount due the University.
  - 7) That payment is due immediately.
  - 8) The location for making payment.
  - 9) That if the maker does not pay the amount required within the prescribed deadline the check will be forwarded to the State Attorney's Office or external collection agency and that the maker will be responsible for all fees including the University's returned check fee.
6. Only payment in full, including all associated fees, will be accepted. Payment can be made by cash, money order, debit card or certified check only. Once payment has been accepted, the original check will be returned to the maker.
  7. When the maker of the check pays all associated fees, the payment will be included in the daily or periodic deposit and credited to the originating Cash Collection Point's account.



Cash Management  
**Contact List**

D'Andrea Cotton, Associate Controller  
FHAC, Suite G-7  
(850) 412-5036

Natasha Ray, Assistant Controller  
FHAC, Suite G-7  
(850) 412-5039

Gwendolyn Staten, Coordinator  
FHAC, Suite G-7  
(850) 412-5031

**Main Cashier's Office**

FHAC Room G-7  
(850) 412-5043

Petra McCray- Sr. Financial Services Officer/Cashier Supervisor  
Debra Mayo – Financial Services Officer  
Vincent Evans – Financial Services Officer  
Brittany Evans – Financial Services Officer

**Administration**

Controller's Office  
FHAC, Suite 302  
(850) 599-3218

## **EXHIBIT A**

### **Request for Authorization to Collect University Revenue**



Cash Management  
Department  
(850) 561-2953/2954

# Florida Agricultural and Mechanical University

Tallahassee, Florida 32307-3100

## REQUEST FOR AUTHORIZATION TO COLLECT UNIVERSITY REVENUE

Date \_\_\_\_\_ Type of Collection Point: \_\_\_\_\_ Temporary \_\_\_\_\_ Permanent

Department Name \_\_\_\_\_ Account Number \_\_\_\_\_

Physical Location \_\_\_\_\_

Contact Person \_\_\_\_\_

Name

Title

1. Identify the primary source of revenue collected.
  - a. \_\_\_\_\_ Recovery of expenses
  - b. \_\_\_\_\_ Sales of \_\_\_\_\_
  - c. \_\_\_\_\_ Fees for \_\_\_\_\_
  - d. \_\_\_\_\_ Accounts Receivable
  - e. \_\_\_\_\_ Other: \_\_\_\_\_
  
2. How often will revenue be collected?
  - a. \_\_\_\_\_ Daily
  - b. \_\_\_\_\_ Weekly
  - c. \_\_\_\_\_ Monthly
  - d. \_\_\_\_\_ Annually
  - e. \_\_\_\_\_ Other: \_\_\_\_\_
  
3. What is the estimated amount of revenue to be collected at this site?  
\$ \_\_\_\_\_
  
4. Identify the anticipated forms of payment which will be accepted.
  - a. \_\_\_\_\_ Cash
  - b. \_\_\_\_\_ Checks
  - c. \_\_\_\_\_ Money Orders
  - d. \_\_\_\_\_ Debit cards
  - e. \_\_\_\_\_ Visa
  - f. \_\_\_\_\_ Rattler Card
  - g. \_\_\_\_\_ Other \_\_\_\_\_
  
5. Will access to collections be restricted to only authorized personnel?  
\_\_\_\_\_ Yes \_\_\_\_\_ No

## REQUEST FOR AUTHORIZATION TO COLLECT UNIVERSITY REVENUE

6. How will cash be secured during business hours?

\_\_\_\_\_

7. How will cash be secured overnight?

a. \_\_\_\_\_ Safe

b. \_\_\_\_\_ Locked File Cabinet

c. \_\_\_\_\_ Vault

d. \_\_\_\_\_ Other \_\_\_\_\_

8. How will cash be deposited?

a. \_\_\_\_\_ Cashier's Office

b. \_\_\_\_\_ Bank

c. \_\_\_\_\_ Armored Car

d. \_\_\_\_\_ Other \_\_\_\_\_

9. A Change Fund in the amount of \$ \_\_\_\_\_ is being requested to facilitate collection activities.

10. Identify the employees and their roles related to collections. Optimum internal control exists where there are three separate employees performing the below referenced functions. However, it is acceptable to have two employees involved with one responsible for collections and deposits and the other employee responsible for reconciling. Additionally, the Department Director, Dean or Vice President is ultimately responsible for the disposition of all collections.

a. Collections \_\_\_\_\_  
Name Title

b. Deposits \_\_\_\_\_  
Name Title

c. Reconciliations \_\_\_\_\_  
Name Title

10. Signify that you have received and understand the University's Cash Collection and Controls Manual and agree to abide by the requirements indicated by affixing your signature below:

\_\_\_\_\_  
Custodian's Name Signature Date

\_\_\_\_\_  
Supervisor's Name Signature Date

\_\_\_\_\_  
Vice President Signature Date

Request Approved \_\_\_\_\_ Request Denied \_\_\_\_\_

\_\_\_\_\_  
Cash Management Date

**EXHIBIT B**  
**Petty Cash Fund Request**



# Florida Agricultural and Mechanical University

Tallahassee, Florida 32307-3100

Cash Management  
Department  
(850) 561-2953/2954

## PETTY CASH REQUEST

I \_\_\_\_\_ hereby request \$\_\_\_\_\_ to establish a petty cash fund. I acknowledge receipt of the University's Petty Cash Policy which governs the use of this fund and understand that by establishing this account, I must ensure that all expenditures are made in accordance with this policy and that the funds must be expended **ONLY** for the purposes stated. I agree to return the money or file reimbursement documentation, including original receipts, to the Cash Management Department located in FHAC Suite G-7, at the end of the agreed upon period. I agree that if I violate the aforementioned terms, I will reimburse the University for all incurred charges. Additionally, any such charges that I owe the University may be deducted from any money which would otherwise be due and owing to me, including salary or wages, in accordance with Rule 3A-21.004, F.A.C.

***All expenditures are chargeable to the account number referenced below specifically for these PURPOSES:***

Department Name \_\_\_\_\_  
Number \_\_\_\_\_

Fund

Department Number \_\_\_\_\_

PCS Code

Signature of Petty Cash Custodian

Date

Signature of Supervisor of Petty Cash Custodian

Date

Signature of Vice President

Date

Date Petty Cash is to be Returned

Request approved (Cash Management)

Date

Additional Comments:

**EXHIBIT C**  
**Petty Cash Reimbursement Request**





**EXHIBIT D**  
**Petty Cash Reconciliation**  
**(To be submitted monthly)**



## Monthly Petty Cash Reconciliation

Department Name \_\_\_\_\_ Department Number \_\_\_\_\_

Custodian Name \_\_\_\_\_ Date \_\_\_\_\_

**Fund Amount**

\$ \_\_\_\_\_

Expenditures \$ \_\_\_\_\_  
(Attach copy of reimbursement request as  
seen in Appendix C)

Advances to be reimbursed \$ \_\_\_\_\_  
(Attach copy of internal requests pending)

Cash on Hand \$ \_\_\_\_\_

Overages/Shortages \$ \_\_\_\_\_

**Grand Total Reconciliation** \$ \_\_\_\_\_

(Both columns must agree)

**Explanation of Overages/Shortages:**

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**Comments:**

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\_\_\_\_\_  
Signature - Petty Cash Custodian

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature - Petty Cash Custodian Supervisor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature - Cash Management

\_\_\_\_\_  
Date

**EXHIBIT E**  
**Inter-Departmental Petty Cash Request**  
**(To be used to request Petty Cash from the Custodian)**



## Inter-Departmental Petty Cash Request

Department Name \_\_\_\_\_ Department Number \_\_\_\_\_

Requestor's Name \_\_\_\_\_ Date \_\_\_\_\_

Request Amount \$ \_\_\_\_\_

Description of Purchase:

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Approved \_\_\_\_\_ Date \_\_\_\_\_  
Department Director/Supervisor

Remitted by \_\_\_\_\_ Date \_\_\_\_\_  
Petty Cash Fund Custodian

Funds/Receipts due back by \_\_\_\_\_

**Failure to return funds and/or receipts for entire amount within 3 business days of transaction may result in involuntary payroll deductions for balance owed.**

Returned:

Receipts \$ \_\_\_\_\_

Cash \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

Submitted by \_\_\_\_\_ Date \_\_\_\_\_  
Requestor

Received by \_\_\_\_\_ Date \_\_\_\_\_  
Petty Cash Fund Custodian

