

**CASH RECEIPT BOOK
December 1998**

BACKGROUND:

Cash receipt books are used to ensure the identification of all cash collections, safeguard cash from loss, theft or fraud, and verify the timely deposit of cash. **Cash receipt books must be safeguarded and controlled.**

ISSUANCE OF CASH RECEIPT BOOKS:

For users to obtain a cash receipt book:

- HQ employees: Request cash receipt books from HQ Cashiering.
- District employees: Request cash receipt books from the District Cashier.

Each employee issued a Cash Receipt Book is personally accountable for that Receipt Book.

PROCEDURES FOR CASH RECEIPT BOOK HOLDERS:

Employees must account for both the used and unused receipts.

Cash Receipts (Form FA 285) are issued for the following transactions:

- To record receipt of coin and/or currency
- To record receipt of check/money order when requested by payer

The cash receipt book holder will complete the information at the top of the cash receipt: LOCATION, DATE, RECEIVED FROM, AND AMOUNT.

Indicate in the appropriate box on the cash receipt the form of payment: coin or currency, check, or money order. If check or money order, write the check/money order number in the space provided.

Provide the appropriate information in the IN PAYMENT OF. Identify what the payment is for (e.g., rent for tenancy number xx-xxxxxx-xxxx-xx).

The cash receipt must be signed by the cash receipt book holder at the **BY** line located near the bottom of the receipt.

DISTRIBUTION OF COPIES OF CASH RECEIPTS:

The distribution of the three-part receipt is as follows:

- WHITE copy is given to the payer.
- PINK copy stays in the book.
- YELLOW copy is sent to Cashiering with the payment.

When a cash receipt is voided or spoiled, write "**VOID**" in big letters across the receipt. **DO NOT DESTROY A VOID RECEIPT. LEAVE ALL VOID RECEIPTS IN THE BOOK.**

RETURNING CASH RECEIPT BOOKS:

Cash receipt books will be returned when:

- THE BOOK HOLDER SEPARATES FROM STATE SERVICE
- THE BOOK HOLDER TRANSFERS TO ANOTHER DISTRICT OR DIVISION
- THE BOOK HOLDER NO LONGER IS INVOLVED IN COLLECTING REMITTANCES
- THE LAST RECEIPT IN THE BOOK IS USED
- NO LATER THAN ONE YEAR AFTER THE RECEIPT BOOK ISSUE DATE

The Cash Receipt Book shall be given to the Cashier.

ANNUAL RECALL/RECONCILIATION:

Annually, HQ Cashiering will request managers, supervisors and district cashiers to recall cash receipt books outstanding for more than one year. This general recall occurs during the month of December. Cash receipt book holders shall exchange these books for new books.
