A. All departments receiving cash payments for the sale of goods or services provided by the University are required to deposit income weekly with the Cashier. However, when total collections from all sources for any department amount to $50 or more, the money must be deposited no later than the next business day. An Activity Report summarizing all sales transactions must accompany the deposit and be supported by cash register tapes or pre-numbered receipt duplicates.

B. No department, division, or individual staff member is authorized to sign receipts or to receive funds for sale of goods and services in the name of the University without prior approval of the Controller. A list of departments and organizations currently approved to receive funds is listed below. Departments wanting approval to collect cash must submit a written request to the Controller's Office. This request must at a minimum include a description of the safeguards to be used, a justification of the need, and the name of the person who will collect the cash.

C. Departments not using cash registers to record cash sales are required to use pre-numbered sales receipts approved by the Controller's Office and issued through the Cashier's Office. All completed receipts must include the name of the purchaser and an itemization of the sale including description, quantity, unit price, and total. A ball point pen must be used in completing each receipt. The preparer must sign each receipt, issuing the original to the purchaser, and retaining two copies in the receipt book. If a receipt is voided, it must be clearly marked "void" with an explanation of the reason for voiding. The original and both copies must remain in the receipt book. THE CONTROLLER'S OFFICE WILL NOT RECOGNIZE A VOIDED RECEIPT UNLESS THE ORIGINAL COPY IS IN THE BOOK.

D. All cash collections will be deposited in the Cashier's Office as required in Section 3.07A. The Head Cashier and the Cashier are the only employee’s authorized to process cash deposits from departments and staff. The Cashier will add the cash receipts written and the cash deposited to see that the two are in balance. If the cash and cash receipts are in balance, the Cashier's Office cash receipt will be produced and affixed in the cash sales receipt book showing the department receiving credit for the income, the amount of cash received, date received, beginning and ending receipt numbers covered, and the person depositing the money. The Cashier will retain one set of receipt copies that correspond to the beginning and ending receipt numbers. A new receipt book will
not be issued to approved departments unless the old completed book is returned to the Cashier's Office. Receipt books must be safeguarded continuously by the department to whom they are issued.

E. These procedures do not apply to the University Post Office, which will continue to operate under the provisions of the contract with the United States Postal Service.

F. Departments and organizations are approved to receive cash:

- **Admissions**
- **Alumni Affairs**
- **Advancement Office**
- **Art**
- **Archives**
- **Athletics**
- **Biology**
- **Career Service and Testing**
- **Cashier's Office**
- **Center for Big Bend Studies**
- **Development**
- **Education Department**
- **Fine Arts and Communication**
- **Earth and Physical Sciences Department**
- **Library**
- **Media Center**
- **Museum of the Big Bend**
- **Music Department**
- **News and Information**
- **Physical Education Department**
- **Print Shop**
- **Program Council**
- **ANRS Copying**
- **ANRS Meats Lab**
- **ANRS Services**
- **Residential Living**
- **Small Business Development Center**
- **Theatre of the Big Bend**
- **Sul Ross State University - RGC - Del Rio**
- **Sul Ross State University - RGC - Eagle Pass**
- **Sul Ross State University - RGC - Uvalde**
G. Two Party Checks

Departments can accept a two party check as a form of payment if it meets any of the criteria below:

1. The check is payable to a student from a parent.
2. The check is payable to a student from a banking institution.
3. The check is a money order or cashier's check.
4. The check is a state warrant from the State of Texas or an SRSU check.

H. Departments utilizing change funds in their cash collection procedures will designate one individual as Change Fund Custodian. The custodian will sign a Change Fund Custodian agreement detailing his/her responsibilities. Each custodian will ensure that:

1. The fund will only be used to provide change for cash transactions and will not be used to make purchases.
2. Income will be collected and deposited as specified in subsections A-F of this section.
3. Shortages and overages will be promptly reported to the Controller's Office.
4. The fund will be turned in to the Cashier's Office upon separation from duty.

I. Departments approved to maintain a petty cash fund in their operations will designate one individual as Petty Cash Custodian. The custodian will sign a Petty Cash Custodian agreement detailing his/her responsibilities. Each custodian will ensure that:

1. Petty cash receipts are to be submitted for reimbursement on a timely basis (at least once a month).
2. He/she will approve the check requests for petty cash reimbursements.

3. He/she will pick up and endorse the reimbursement check.

4. Any cash overages/shortages are to be promptly reported to the Controller's Office.

5. Sales tax is not to be paid with the petty cash. A petty cash fund will not be reimbursed for sales tax.

6. The fund will be turned in to the Cashier's Office upon separation from duty.

J. Each fund mentioned in 3.07H and I above will be reviewed as to adequacy and purpose at least once a year by departmental supervisory personnel and personnel from the Controller's Office. However, these funds are subject to audit and review at any time.