

**WSU Receipts**

**NOTE:** The website URL for **Workday reference guides** that are referenced in this section is:  
<https://confluence.esg.wsu.edu/display/WKB/Workday>

**RECEIPTING CASH**

WSU departments record all cash sales and collections of cash or checks on official or approved WSU forms or cash registers. This policy applies to all collections regardless of location.

**Official Forms**

Record Cash Sale (Workday)

Record Cash Sale is a business process in Workday. (See the Workday Record Cash Sale reference guide for instructions and screen examples.)

WSU Receipt

The official WSU form for recording individual receipts is the sequentially-numbered WSU Receipt form (WSU 1054). (The form is also referred to as the D-receipt).

Receipt Log Sheet

Departments may use the prenumbered Receipt Log Sheet (WSU 1364) to record checks and bankcard transactions in lieu of completing a WSU Receipt for each individual transaction. (See [Receipt Log Sheet](#).)

Other Forms

Another receipt or log sheet may be substituted with the Bursar's prior approval.

**Cash Registers**

Departments may use cash registers in lieu of WSU Receipts or Receipt Log Sheets to record transactions. Cash registers may be purchased from University Stores. See *BPPM* 30.59.

**Gifts**

The Workday Record Cash Sales business process, WSU Receipt form, and Receipt Log Sheet are not used to receipt *gifts*. Departments route cash gifts (checks) to the Gift Accounting section of the WSU Foundation with a completed Gift Transmittal form. Gift Accounting issues the receipt for the gift (see *BPPM* 30.70).

**Receipt Form Supplies**

The department may obtain supplies of the WSU Receipt form (D-receipt) and Receipt Log Sheet at no charge at the Bursar's Office, French 342.

The Bursar's Office issues the D-receipts and log sheets in the name of the authorized primary person in the requesting department. (See [Authorization](#).) The Bursar's Office maintains a record of the D-receipts and log sheets issued and a file of the yellow original D-receipts and the log sheets submitted with deposits.

## **WSU Receipts**

**Receipt Form Supplies (cont.)** The department is responsible for:

- Inventorying and monitoring the use of the D-receipts and log sheets.
- Periodically reconciling D-receipts used and voided forms on hand. (See [Inventory](#) and [Receipt Inventory and Reconciliation](#).)

The department is to retain applicable inventory records in accordance with the University's records retention schedule. (See [Inventory Control Sheet](#) and *BPPM* 90.01.)

Authorization

Each department that collects cash must:

Assign an individual to a security role which allows access to the Workday Record Cash Sale business process (see *BPPM* 85.33 regarding assigning security roles); and

- Designate an individual who is authorized to obtain WSU Receipts and Receipt Log Sheets from the Bursar's Office. That individual monitors, inventories, and reconciles the departmental supply of D-receipts and log sheets. The responsible area dean or vice president uses a WSU Receipt Authorization form to authorize a primary individual and one or two alternates. Alternates may obtain D-receipt and log sheet supplies when the primary individual is not available.

Receipt Request

The department completes a WSU Receipt Request form to obtain receipting forms from the Bursar's Office. A primary individual or alternate approves the WSU Receipt Request.

*Units Outside of Pullman*

The primary individual for a unit not located in Pullman submits a WSU Receipt Request form to the Bursar's Office to obtain a supply of WSU Receipt forms. The request indicates the number of D-receipts required and includes an authorized signature.

Inventory

The primary individual inventories the supply of WSU Receipt forms and Receipt Log Sheets at least annually. The primary individual also inventories the supply of D-receipts and log sheets when the form supply is depleted and new forms are requested. See [Receipt Inventory and Reconciliation](#).

**WSU Receipts**

Controller's Copy			Always refer to this receipt no. → _____ RECEIPT NUMBER		
<b>WSU RECEIPT</b> <b>1</b>			<b>WASHINGTON STATE UNIVERSITY</b> <b>PULLMAN, WA 99164-1025</b>		
<b>RECEIPT FOR:</b>			CUSTOMER ORDER NO.	RECEIVED BY	DATE
CASH	CHECK	RECEIVED ON ACCT.	<b>2</b>	<b>3</b>	<b>4</b>
CUSTOMER'S NAME <b>5</b>					
ADDRESS <b>6</b>					
CITY		STATE		ZIP CODE	
CUSTOMER NUMBER <b>7</b>					
QUANTITY	UNIT	DESCRIPTION		PRICE	AMOUNT
		<b>8</b>			
				SUBTOTAL	
<b>Make check payable to: Controller, WSU</b>				SALES TAX	<b>9</b>
				TOTAL	
WSU1054-CONTR0001-0121					

**Figure 1**

**USING THE RECEIPT**

Use the forms in *sequential* order by **Receipt Number**.

Enter the following. (The instructions below are numerically keyed to numbers in *Figure 1* and [Figure 2](#).)

## **WSU Receipts**

### **Classify the Transaction 1**

#### **Receipt For:**

- Cash
- Check
- Received On Account — A total or partial payment (may be cash or check) of a previous charge. Include the invoice number of the original transaction under **Description**.

If a payment includes both cash and a check, mark both boxes. Enter the cash amount and the check amount separately in the body of the form. The total of the cash and check amounts must equal the receipt total.

NOTE: A credit card transaction is considered a *cash* transaction rather than a charge.

### **Customer Order No. 2**

This is a reference number provided by the customer, e.g., purchase order number, payment number. Leave blank if not applicable.

### **Received By 3**

Signature or initials of the person completing the form.

### **Date 4**

Enter the date of the transaction.

### **Customer's Name 5**

Enter customer's name.

### **Address 6**

Enter customer's address.

### **Itemize the Sale 7**

Include a brief description of what was provided to the customer.

### **Sales Tax 8**

Enter any applicable sales tax. See *BPPM* 30.15.

### **Customer's Number 9**

Enter if known. This is the WSU ID Number for WSU employees and students.

## **ROUTING**

The following routing instructions apply to the non-Workday forms. (See the Workday Record Cash Sale reference guide for Workday routing instructions.)

### **White Copy**

Give or mail to the customer. (Route only the yellow original to the Bursar's Office before mailing the white copy to the customer.)

### **Yellow Original**

Deliver only the yellow original to the Bursar's Office with a copy of the completed Workday Record Cash Sale business process and the collected cash and checks. This must be done at least weekly.

Amounts totaling \$100 or more are deposited the same day. See *BPPM* 30.53 for a description of deposit procedures.

**WSU Receipts**

**Pink Copy** File in sequence by receipt number and retain through the current fiscal year plus two years in accordance with the All-University Records Retention Schedule (see *BPPM* 90.01).

**VOIDED RECEIPTS** All forms obtained for use must be used or otherwise accounted for.

Return the white copy and yellow original to the Bursar's Office marked *VOID*. If the white copy was given to the customer prior to the void, include an explanation on the yellow original. Retain and file voided pink copies in sequence with other copies.

**RECEIPT LOG SHEET** Obtain copies of the prenumbered Receipt Log Sheet from the Bursar's Office; telephone 509-335-2018.

Use the forms in sequential order by **Log Sheet Number**. Enter the following information. (The instructions below are numerically keyed to numbers in [Figure 2](#).)

**Department (1)** Enter department name.

**Department Number (2)** Enter department number.

**Prepared By (3)** Enter preparer's name.

**Date Prepared (4)** Enter date prepared.

**Log Sheet Number (5)** Preprinted on the form.

**Payment Received From (6)** Enter payee's name.

**Amount (7)** Enter payment amount.

**Date Received (8)** Enter date payment received.

**Payment Type (9)** Enter **C** for check transactions and **BC** for bankcard transactions.

**Comments (10)** Enter a brief description of what was provided to the customer.

**Total (11)** Enter the total for each page. If more than one page, add a total of all pages on the last page.

**Comments** As checks and bankcard transactions are received, enter the applicable information on the Log Sheet. Under **Comments** enter a brief description of what was provided to the customer.

**Totals** Calculate a total for each Receipt Log Sheet. If more than one sheet is completed, include a total for all Log Sheets.



## **WSU Receipts**

### **RECEIPT INVENTORY AND RECONCILIATION**

Each department is responsible for performing an inventory and reconciliation of WSU Receipts and Receipt Log Sheets issued to the department. The primary individual performs a receipt inventory at least annually. The primary individual also inventories the supply of D-receipts and log sheets when the form supply is depleted and new forms are requested.

### **Inventory Control Sheet**

The department documents the review of the D-receipts and logsheets on a WSU Receipt Inventory Control Sheet. More than one receipt number within series may be documented on each sheet.

The department retains the inventory control sheet with the departmental copies of the D-receipts.

Complete and/or print the blank master to obtain supplies of the WSU Receipt Inventory Control Sheet (see [Figure 3](#)).

Include the following information to complete each Inventory Control Sheet.

Department/Unit	Enter the department/unit name and organization number.
Primary Individual	Enter the primary individual name and telephone number.
Date	Enter the date inventory is conducted.
Series	Enter the WSU Receipt number series. Indicate the beginning and ending numbers of the series (from/to).
Disposition	Enter each receipt number in the series under the appropriate disposition category to indicate whether the number was used, voided, unused, or missing. On separate sheets, attach explanations for any missing receipts.
Page Number	Enter the total number of sheets and indicate the page number order.
Signature	The primary individual signs each Inventory Control Sheet.

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<b>WSU RECEIPT INVENTORY CONTROL SHEET</b>			<b>OFFICE OF THE CONTROLLER WASHINGTON STATE UNIVERSITY</b>	
See BPPM 30.52 for instructions.				
DEPARTMENT <b>School of Molecular Biosciences</b>		COST CTR./CCH <b>CC0012 - CCH411P</b>	PAGE <b>1</b> OF <b>1</b>	
PRIMARY INDIVIDUAL NAME <b>Jane Doe</b>		TELEPHONE <b>335-5555</b>	DATE <b>06/30/21</b>	
WSU RECEIPT SERIES (From/To)	USED FORM NUMBERS	VOIDED FORM NUMBERS	MISSING FORM NUMBERS (Attach explanation)	FORM NUMBERS ON HAND
<b>001 to 100</b>	<b>001-025 027-074 076-080</b>	<b>026</b>	<b>075</b>	<b>081-100</b>
<b>201 to 300</b>	<b>201-275</b>	<b>276</b>		<b>277-300</b>
<b>501 to 600</b>	<b>501-511</b>			<b>512-600</b>
PRIMARY INDIVIDUAL SIGNATURE			DATE <b>06/30/21</b>	
<b>Retain completed Inventory Control Sheet in the department. Make form available for audit as required.</b>				
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**Figure 1**