BUSINESS POLICIES AND PROCEDURES MANUAL

FINANCE

30.59.1
Revised 4-16
Controller's Office
509-335-2024

Cash Registers

OVERVIEW

Departments which use cash registers must maintain complete records of cash register activity. Departments are responsible for closing out each register at the end of the business day and completing a balance reconciliation for each register.

CASH REGISTER REQUIREMENTS

In order to maintain complete activity records, cash registers used by University departments must have all of the following:

• One cash drawer per cashier or one cash register per cashier
• The ability to record the cashier identification name or number for each transaction
• A cash register tape and a journal tape which record all transactions
• A key which enables readings or totals of receipts-to-date to be taken during the business day
• A Grand Total of cumulative sales which cannot be reset to zero or a continuous transaction counter
• A void transaction key on the register or departmental procedures in place to track voided transaction numbers
• The ability to show money totals by type, e.g., cash, check, bankcard, CougarCard

BALANCE CASH REGISTER

Follow the procedures below to balance the cash register at the end of each business day:

Ring Out Register

Total and close out (ring out) the cash register.

Reconciliation Sheet

Use a daily reconciliation sheet to compare and balance the register receipts and adjustments against the money (e.g., cash, checks, bankcard receipts) on hand at the end of the day.

Departments may create daily reconciliation sheets or use the PDF master as needed.

The instructions for completing the Daily Reconciliation Sheet are numerically keyed to numbers in Figure 1.
# Cash Registers

## Daily Reconciliation Sheet

Refer to 30.59 for complete instructions.

<table>
<thead>
<tr>
<th>DENOMINATION</th>
<th>STARTING CASH (TILL CASH)</th>
<th>CASH COLLECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>SILVER</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$1.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$0.50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$0.25</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$0.10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$0.05</td>
<td>$20.00</td>
<td>$8.25</td>
</tr>
<tr>
<td>$0.01</td>
<td>$2.00</td>
<td>$0.20</td>
</tr>
<tr>
<td>CURRENCY</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$2.00</td>
<td>$1.00</td>
<td>$0.20</td>
</tr>
<tr>
<td>$100.00</td>
<td>$1.00</td>
<td>$0.20</td>
</tr>
<tr>
<td>$50.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$20.00</td>
<td>$20.00</td>
<td>$300.00</td>
</tr>
<tr>
<td>$10.00</td>
<td>$20.00</td>
<td>$100.00</td>
</tr>
<tr>
<td>$5.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$2.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$1.00</td>
<td>$25.00</td>
<td>$3.00</td>
</tr>
<tr>
<td>TOTAL CASH COUNTED</td>
<td>$100.00</td>
<td>$411.75</td>
</tr>
</tbody>
</table>

### Totals from Cash Register Tape

- **GROSS SALES**: $664.75
- **(-) VOIDED SALES**: $2.50
- **(-) SALES RETURNS**: $-1.00
- **(+ OR (-) OTHER**

### Money Collected by Type

<table>
<thead>
<tr>
<th>MONEY COLLECTED BY TYPE</th>
<th>CASH SALES</th>
<th>CHECK SALES</th>
<th>BANK CARD SALES</th>
<th>COUGARCARD SALES</th>
<th>TOTAL COLLECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>CASH COLLECTED</td>
<td>$415.00</td>
<td>$146.75</td>
<td>$41.00</td>
<td>$57.50</td>
<td>$660.25</td>
</tr>
<tr>
<td>CHECKS COLLECTED</td>
<td>$150.00</td>
<td>$300.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
</tr>
<tr>
<td>BANKCARDS COLLECTED</td>
<td>$41.00</td>
<td>$57.50</td>
<td></td>
<td>$57.50</td>
<td></td>
</tr>
<tr>
<td>COUGARCARD COLLECTED</td>
<td>$57.50</td>
<td>$0.00</td>
<td>$57.50</td>
<td>$57.50</td>
<td></td>
</tr>
<tr>
<td>TOTAL COLLECTED</td>
<td>$661.25</td>
<td>$661.25</td>
<td>$661.25</td>
<td>$661.25</td>
<td>$661.25</td>
</tr>
</tbody>
</table>

### Notes/Comments

Sarah Smith (who reconciled the till) noticed that one sale was recorded as a ‘coupon’ sale, however there were no coupons in the till when the money was counted. The cashier (Bob N.) remembered that he collected one coupon. He thinks he threw it away with another scrap of paper.

The cash/check difference resulted because a $3.25 check was mistakenly rung as a cash sale.

jac 9/9/00

If amounts or transactions numbers do not reconcile to previous day’s activity, investigate reason for differences.

---

## REGISTER TAPE CUMULATIVE TOTALS $ AMOUNTS

- **PREVIOUS DAY GRAND TOTAL**: $88,291.73
- **CURRENT DAY NET SALES**: $603.75
  - Should Equal **CURRENT DAY GRAND TOTAL**: $88,895.48

## REGISTER TAPE CUMULATIVE TRANSACTION NUMBERS

- **PREVIOUS DAY ENDING TRANSACTION #**
- **CURRENT DAY # OF TRANSACTIONS**
  - Should Equal **CURRENT DAY ENDING TRANSACTION #**

---

If I verify that this cash register reconciliation, including all receipts, tape totals, and adjustments, is complete and accurate.

---

**Figure 1**
Cash Registers

(1) Starting Cash (Till Cash) Remove the till cash before counting the day's receipts (see BPPM 30.51).

(2) Cash Collected After the till cash is accounted for, list the cash collected, including totals of each denomination.

(3) Total Collected by Money Type List the money collected by type, e.g., cash, checks, bankcard, and CougarCard. Indicate the total collected for the day.

4) Totals from Cash Register Tape On the other side of the page, list the daily cash register tape totals and any adjustments.

Net Sales / Gross Sales Compare the amount of net sales and gross sales (if applicable) showing on the register tape.

Note the source of any differences (voided sales, sales returns, and/or other credits). These adjustments should be accounted for and documentation supporting the adjustments should be retained.

Voided Sales A supervisor must initial approval for voided sales transactions. The voided sales slip must be attached to the daily reconciliation sheet along with the original sales slip.

Sales Recorded by Type List the sales recorded by type on the register tape, e.g., cash sales, check sales, bankcard sales.

(5) Money Collected by Type/Sales Recorded by Type Compare the amounts of money collected (e.g., cash, checks, bankcards, CougarCards), to the sales listed by money type on the register tape. Investigate and note any differences.

(6) Total Recorded / Total Collected Compare the amount of total sales recorded on the cash register daily tape to the total collected.

Investigate and attempt to resolve any differences. If any difference cannot be resolved, write the amount over or short on the reconciliation sheet.

(7) Notes/Comments Describe any differences investigated, attempts to resolve the differences, and any adjustments made to the sales totals and/or totals of money collected.

(8) Grand Total Ensure that the Grand Total from the previous day's cash register tape plus the current day's net sales are equal to the Grand Total on the current day's cash register tape.
Cash Registers

(8) Grand Total (cont.) Note the result of the comparison on the reconciliation sheet. Write the ending Grand Total from the previous day on the current day's reconciliation sheet.

(9) Ending Transaction Number If cumulative totals are not kept, compare the previous day's ending transaction number plus the current day's number of transactions to the current day's ending transaction number.

Supporting Documentation Attach the cash register tape and all supporting documents to the Daily Reconciliation Sheet.

(10) Approvals The cashier and a reviewer sign the reconciliation sheet. The reviewer's signature indicates that he or she has reviewed the reconciliation sheet and that it is correct.

Records Retention Retain the reconciliation sheet and attachments for six years after the end of the fiscal year. See BPPM 90.01 for records retention requirements.

Monitor Sales Adjustments A supervisor and/or the department manager are to routinely monitor overages, shortages, and other sales adjustments to identify possible problems.

Refunds Do not process refunds through the cash register.

Cash/Check Submit a State of Washington Invoice Voucher to the Controller's Office to refund cash or check purchases (see BPPM 30.45 and 30.55).

Credit Card Complete a Credit Card Refund Voucher and follow the procedures described in BPPM 30.55 to refund credit card purchases.

DEPOSIT MONEY Someone other than the cashier prepares a Cash Deposit Report and attaches a copy of the cash register ring-out total tape. This person signs the Cash Deposit Report as Preparer.

The Cash Deposit Report and the deposit is forwarded to a reviewer. The reviewer verifies the deposit for intactness and signs the Cash Deposit Report as Approver.

See BPPM 30.53.