



**SOUTHERN UTAH UNIVERSITY**  
**Policies and Procedures**

**Policy # 10.15**  
**Date Approved: 12/16/93**  
**Date Amended: 08/06/04**  
**Reviewed w/no Changes:**  
**Office of Responsibility: VP Fin**  
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**SUBJECT: CASH RECEIPTING**

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- I. **PURPOSE:** The University Cashier is responsible for properly receipting all monies received by the University. This responsibility may be delegated to auxiliaries or departments to facilitate the receipting process, but oversight responsibility remains with the Cashier.
  
- II. **POLICY**
  - A. A valid University receipt shall be issued to all persons or entities making payment to the University, with the exception of receipts from appropriations, grants and contracts. This receipt may be a cash register receipt, a ticket, a hand written pre-printed receipt provided by the Cashier or other forms that have been pre-approved by the Cashier. Any department planning an activity involving the collection of funds must contact the Cashier to receive instructions and materials.
  
  - B. The Cashier is responsible to verify receipt amounts, documentation, account numbers and object codes. The Cashier, in consultation with the accounting staff, will determine whether a sale is subject to Utah state sales taxes.
  
  - C. All receipted monies are to be deposited with the Cashier, or with advance authorization deposited directly at the bank, daily. Funds should not be left unattended or in a desk. If funds received are infrequent and minor in amount, they may be turned in to the Cashier weekly or when \$50.00 is accumulated, whichever comes first; provided adequate facilities are available to safely store the funds. Cash collected may not be expended for any reason. Purchases must be made using a purchasing card or requisition.
  
  - D. All departments desiring to receive payments by debit/credit card, ACH transfers, e-pay or other internet payment method, must have authorization from the Cashier prior to establishing the procedure, including instructions in brochures or documents or creating a web page mechanism to receive such payments. The department agrees to pay any and all merchant discount fees or other processing fees associated with receiving payments.
  
  - E. Change funds are available and may be obtained by submitting a signed Change Fund Request and a check requisition to the Cashier. The change fund and an accounting are to be returned to the Cashier as soon as possible following the scheduled event or the requested time period has elapsed. Change funds are subject to verification or recall by the Cashier any time without prior notification.