

Departmental Receipt Book Procedures

Departments are required to purchase pre-numbered official University receipt books from the Cashier's Office. It is prohibited for any university department to purchase, borrow or trade a receipt book from any other source unless special approval has been received by the Controller. The Cashier's Office maintains a log of all receipt books issued to each department. Departments must maintain the location of the receipt book at all times. No receipts may be pre-signed or altered (with correction fluid, ink pen, etc.). The individual listed in the log is contacted annually for inventory tracking and billing purposes. Each department must confirm that the inventory is accurate. Discrepancies will be noted and resolved if possible. Departments not responding will be reported to the UNCW Office of Internal Audit. Departments are billed for receipt books prior to year end by an Inter Departmental Invoice (IDI).

Departmental responsibilities:

Receipt Distribution - The receipts are to be used in strict numerical order, copies distributed in the following order:

- The original or first copy of the receipt is given to the payer.
- The second copy of the receipt should be maintained in numerical order and turned in to the Cashier's Office with the funds collected with the deposit transmittal.
- The third copy of the receipt is maintained in numerical order in the receipt book in the department until all receipts are used.

When all receipts in a book have been used, the book should then be returned to the Cashier's Office and exchanged for a new book.

Void Receipts - In the event a receipt must be voided, all three (3) copies are to be retained in the receipt book. DO NOT DESTROY ANY PORTION OF A VOIDED RECEIPT.

Deposit Reconciliation – The pre-numbered receipts are to be reconciled by each department to the amounts submitted on each deposit transmittal. Please refer to the [Departmental Record-Keeping Guidelines for Cash Receipting](#) referenced under UNCW Policy 05.141 Cash Receipts for detailed reconciliation instructions.

Failure to follow this procedure could result in disciplinary action, including an audit finding to be shared with the Chancellor.

Contact the Cashier's Office at 910-962-4281 if you have any questions.