

Tyler ISD Cash Handling Procedures

DO:

- Give Pre-numbered cash receipts
- Control the cash receipt book inventory
- Use triplicate forms:
 - 1 – for the payer
 2. – with the bank deposit record
 3. – stays in the book
- Match bank deposits to cash receipts
- Deposit money as soon as possible
- Guard cash & checks
- Void and reissue a cash receipt if a correction is needed. Attach the white copy of the voided receipt to the receipt book

DON'T:

- Cash checks for anyone out of any cash you take in
- NEVER deposit cash into your own personal bank account
- Use the cash to make purchases – this leaves no audit trail and has the appearance of impropriety – just not good business practice
- Leave cash & checks where they could be stolen
- Change a cash receipt
- Write receipts in pencil

