

City of Irving Financial Policies and Procedures  
**Cash Reporting**

This policy applies to the receipting of cash, check, money order, traveler's check and/or credit card payments recorded on manual cash receipts.

1. Departments must record the transaction on a pre-numbered manual cash receipt provided by the Financial Services Department, and complete a cash report daily.

Recording transactions on pre-numbered manual cash receipts not provided by the Financial Services Department is prohibited.

2. Each cash receipt must be filled out completely.
3. Cash reports, payments received, and blue copies of the receipts must be submitted to the cash office within the basement of the Civic Center Complex for deposit and verification.
4. Pink copies of voided cash receipts must be kept in the department's cash receipt book and the white and blue copies should be turned in with the cash report. Memos explaining why both copies of voided receipts (white and blue) are not turned in with the cash report must be submitted by the Department Director and submitted with the cash report.
5. Department Managers must submit written explanations for cash report overages and/or shortages between \$5 and \$25. Memos explaining cash report overages and/or shortages in excess of \$25 must be submitted by the Department Director.
6. Disbursements must not be made from cash receipts or cash change funds.
7. Personal checks must not be cashed from cash receipts or cash change funds.
8. Loans or borrowing from cash receipts or cash change funds is prohibited.

NOTE: Some departments/divisions may receipt monies on other than manual cash receipts. However, those departments must have obtained written approval from the Chief Financial Officer or the Accounting Manager prior to using the alternate cash reporting system.