

SAM - CASH

RECEIPTS

8020

(Revised 06/2011)

State departments will prepare receipts for the following transactions:

- a. All collections of coin or currency received in person from payers who are not given press-numbered or pre-numbered documents of fixed value (such as guest meal tickets) at the time of payment.
- b. All collections from payers who request receipts.
- c. All collections where a receipt is needed by the payer as a temporary permit pending issuance of a license.

All cash receipts must use a controlled numbering system such as press-numbered receipts, cash register receipts, or pre-numbered tickets.

A numeric file and inventory control of all receipt copies including voided receipts should be maintained for audit purposes.

Receipts will be mailed only upon request. If a payer who does not request a receipt at time of payment subsequently requests one, the state department must date the receipt with the current date and cross-reference it to the report of collection or Cash Receipts Register that documented the receipt of the money.

Duplicate receipts will designate "DUPLICATE" and a cross-reference to the originally issued receipt will be noted on all duplicate receipts. All copies of receipts and licenses, except the originals, must designate "Copy-Not A Valid Receipt" or "Copy-Not A Valid License."