



Separation of Duties Assignment

ROUTING

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To be used for sales and service collections, cashiering, and general cash receipting activities. **No one person should have primary duties in all four columns.** Ideally, a person should only have primary duties in only one column. A new separation of duties assignment should be completed and submitted to University Cashier Office whenever staff change. 1=Staff member primarily responsible; 2=Staff member responsible in his/her absence. Include staff members name whenever possible, otherwise use position titles and position numbers.

SECTION 1: REQUESTOR INFORMATION

Requestor Name: _____ Phone: _____ E-mail Address: _____
Department/Area: _____ Manager: _____ Effective Date (mm/dd/yyyy): _____

SECTION 2: REQUEST DETAILS

Custody of Assets/Cash Receipting		Recordkeeping Process		Deposit Process		Review/Monitoring Process	
A. List the sales, services, fees, and activities that represent the funds being collected through this cash receipting process:		A. Type of documents used to deposit funds collected. Check all that apply:		A. type of documents used to deposit funds collected. Check all that apply.		A. List the sales, services, fees, and activities that represent the funds being collected through this cash receipting process.	
1.		1. Cash Receipts <input type="checkbox"/> Yes <input type="checkbox"/> No		1. Cash Receipts <input type="checkbox"/> Yes <input type="checkbox"/> No		1.	
2.		2. Misc. Journal Entry <input type="checkbox"/> Yes <input type="checkbox"/> No		2. Misc. Journal Entry <input type="checkbox"/> Yes <input type="checkbox"/> No		2.	
3.		3. Credit Card Batch <input type="checkbox"/> Yes <input type="checkbox"/> No		3. Credit Card Batch <input type="checkbox"/> Yes <input type="checkbox"/> No		3.	
4.		4. Other – Please List:		4. Other – Please List:		4.	
B. List the types of receipting methods/documentation used to support the collection of funds. (i.e., cash register, log sheets, etc.)							
1.							
2.							
3.							
C. Process performed by:		B. Process performed by:		B. Process performed by:		B. Process performed by:	
Task	Performed by	Task	Performed by	Task	Performed by	Task	Performed by
Receive income/over-the-counter	1.	Prepare Accounting Documents	1.	Prepare Deposits	1.	Verify/reconcile deposit documents to daily/monthly general ledger.	1.
	2.		2.		2.		2.
Receive income/mail.	1.	Prepare Receivables - daily/monthly/weekly	1.	Sign Deposit Slips	1.	Review/verify/approve reconciliations.	1.
	2.		2.		2.		2.
Perform daily cash count and balance.	1.			Verified by:	1.	Authorize voids and adjustments.	1.
	2.				2.		2.
Verified by:	1.	Record - Keeper can then enter index numbers and accounts		Cashier or other should prepare deposit and place in tamper proof bag.		Perform surprise cash counts.	1.
	2.						2.

SECTION 3: OFFICIAL APPROVAL

Received By: _____ Signature: _____ Date (mm/dd/yyyy): _____

Reset