

## Procedure No. 403.2

**Area: Finance**

*Original signature is on file in  
Administration & Finance*

Adopted: September 18, 1998

Certified by \_\_\_\_\_  
Dr. Cynthia Jackson- Hammond  
University President

Revisions Adopted: June 9, 2016

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### **SUBJECT: Revenue Posting Procedures**

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General Ledger sources of revenue are primarily derived from the activities of:

- A) Student account billings from the Registrar's Office
  - B) Grant revenue billed to the grantor from the Office of Sponsored Programs and Research, and
  - C) Miscellaneous Cash Receipts collected by the Cashier's Office.
- A. Accrued revenue entries generated by the Registrar's Office are entered through the Cash Management interface which is performed daily. All codes affecting revenue are interfaced into the CSU Financial Reporting System by the Controller's Office. A daily interface report is generated by the Controller's Office and is available at any time.
- B. Accrued revenue for Grants billings are posted by the Office of Sponsored Programs and Research for all Grant revenue billed as due from Grantor, when earned. A journal entry is recorded at the time the revenue is earned. All entries along with the supporting documentation are submitted to the Controller's Office for data entry.
- C. Miscellaneous cash receipts by the Cashier's Office are coded by the cashier before the physical funds are taken to the bank for deposit. A Pay-In form is used to record all miscellaneous receipts. The form contains all of the necessary general ledger accounting data for proper posting into the general ledger. After all receipts have been completed and entered by the cashier, the Controller's Office interfaces all transactions into CSU Financial Reporting System daily, and a daily interface report is generated. Cash Management Supervisor deposits the cash into the bank.