

CASH HANDLING PROCEDURES OPERATIONAL SUMMARY

OFF CAMPUS LOCATIONS- CINCO RANCH AND SUGAR LAND

UH System at Cinco Ranch and UH Sugar Land locations follow MAPP policy for cash handling. Both locations report to Academic Affairs and follow the *Departmental Cash Handling Guidelines* document found in the Administration and Finance Survival Guide.

1. UH System at Cinco Ranch makes deposits directly to the university's designated bank per the procedure listed in the A&F Survival Guide's *Departmental Cash Handling Guidelines*; MAPP 05.01.01 -*Cash Handling*; and SAM 03.F.04). The PeopleSoft (PS) journal is prepared within one business day after the deposit is made per section 5 of this document "*Preparing the PS Journal*". The bank's deposit receipt is uploaded into PeopleSoft as backup documentation.
2. University of Houston Sugar Land uses Dunbar Armored Car Services for daily deposit pick up services under the University of Houston Dunbar contract. The PeopleSoft (PS) journal is prepared within one business day after the deposit is made per section 5 of this document "*Preparing the PS Journal*". No bank generated deposit slip is available when armored car services are used, so the Dunbar deposit tracking code (barcode) is entered in the Journal Entry description.

Teaching Center Cash Handling Procedure:

1. Safeguarding Cash- A designated area within the department should be maintained for the safekeeping of cash and cash receipts, such as a safe or a locked file cabinet.
2. Receiving cash-
 - a. The person receiving the cash cannot be the same person who has the responsibility for preparing the deposit.
 - b. All checks or other negotiable currency must be endorsed immediately upon receipt as follows:

PAY TO THE ORDER OF
BANK OF AMERICA
HOUSTON, TX 77002
FOR DEPOSIT ONLY
UNIVERSITY OF HOUSTON SYSTEM
UNIVERSITY OF HOUSTON
SUGARLAND #116
488038400689

PAY TO THE ORDER OF
BANK OF AMERICA
HOUSTON, TX 77002
FOR DEPOSIT ONLY
UNIVERSITY OF HOUSTON SYSTEM
UNIVERSITY OF HOUSTON
CINCO RANCH #117
488038400676

3. Cash Receipts- A pre-numbered or controlled cash receipt will be issued for each cash transaction.
4. Preparing Cash Deposit

For Cinco Ranch:

Count cash and reconcile to cash receipts, ensuring the following:

- One deposit slip can be prepared for both cash and checks.
- One Deposit Summary form can be prepared for both cash and checks.
- A single journal can be prepared for both cash and check deposits if both will be sent for deposit at the same time. One BANK journal line is required for the deposit slip total.
- One Deposit bag for both cash and checks and a single deposit slip.

Scan one original sized copy of the deposit slip.

Make a copy of backup documentation.

Place cash and/or checks in a tamper-proof bag along with the original deposit slip.

Deliver the bag to the university's designated bank by an individual who has completed cash handling training.

Email Treasury, notifying that a deposit has been made. Attach a copy of the deposit slip and the bank deposit receipt.

Email CDA to notify cash deposit is awaiting approval in workflow.

For Sugar Land:

Count cash and reconcile to cash receipts, ensuring the following:

- One deposit slip can be prepared for both cash and checks.
- One Deposit Summary form can be prepared for both cash and checks.
- A single journal can be prepared for both cash and check deposits if both will be sent for deposit at the same time, but separate BANK journal lines are required for each separate deposit slip.
- Deposit bags will contain cash and /or checks and a single deposit slip per bag.

Place cash or checks in a tamper-proof bag along with the original deposit slip.

Attach a Dunbar Armored Car Services barcode sticker to each deposit bag.

Scan one original sized copy of the deposit slip(s).

Make a copy of backup documentation.

The deposit will be picked up by Dunbar Armored car services. Since the campus does not receive checks daily and does not have cash to deposit daily, call Dunbar when a deposit needs to be picked up.

- a. Prepare the deposit, and enter the required information into the Red Dunbar cash book found in the department's safe.
 - b. Lock the tamper-proof bag with the deposit back into the safe and wait for Dunbar to arrive. When Dunbar arrives, remove the bag from the safe and verify that Dunbar scans the cash bag, their ID badge and the corresponding bar code in the Dunbar cash log book. Then release the cash bag to the Dunbar representative.
 - c. E-mail Treasury, notifying them that a deposit has been made. Attach a copy of the deposit slip.
5. Preparing the PS Journal-
- a. Complete an online PS Journal within 24 hours of deposit.
 - b. To PS Journal, upload scanned copies of the bank deposit receipt (Cinco Ranch), the deposit slip and backup documentation.
 - c. Submit Journal through workflow in PS-Finance for approval by persons designated with certifying signature authority.
6. Timeliness of Deposits- All deposits equal to \$100 or more will be deposited within one working day after receipt. Any cash received totaling less than \$100 must be remitted within five working days of receipt.

On occasion, the Teaching Centers receive donation checks from community members, companies and organizations to use for scholarships or facility related services. The following procedure is used in this case:

Development/Foundation Gift Check Processing Procedure

- a. A donor check is received by the Teaching Center's administrative staff.
- b. The donor check is stamped, logged into the check receipt binder and locked in the safe in the Business Office.
- c. A Teaching Center administrative staff member completes the Gift Transmittal form (GTF) and contacts the UH Donor and Alumni records office at (713-743-8852) to notify that office of a gift check arrival (donor name and amount). The administrative staff member scans GTF to the Donor and Alumni records office.

- d. The Business Office deposits the check into UH's Bank of America account (via Dunbar Armored car service-UHSL) or directly to BOA (UHSCR) according to the UH Off Campus Policies and Procedures.
- e. After the check is picked up by Dunbar Armored Car services or delivered to the Bank, the Business Office e-mails copies of the deposit slip to Treasury and the UH Donor and Alumni records office, notifying them of the deposit.
- f. The Business Office prepares the deposit Journal and submits it into workflow per usual policy and procedures.

All employees have an obligation to report any suspected theft, fraud, embezzlement, or any other irregularity causing a loss of cash. Employees who are aware of criminal activity and fail to report such may be subject to disciplinary action. Employees are required to cooperate with any police or audit investigation, and they may be requested, to keep their knowledge of the investigation confidential.