

UNIVERSITY OF HOUSTON
BUSINESS SERVICES II
CASH HANDLING AND DEPOSIT PROCEDURES

ALL PERSONS ACCEPTING CASH (CURRENCY, MONEY ORDERS, CHECKS AND CREDIT/DEBIT CARDS) MUST BE AUTHORIZED. ALL AUTHORIZED CASH HANDLERS ARE REQUIRED TO COMPLETE ONLINE TRAINING ANNUALLY AND ADHERE TO POLICIES AND GUIDELINES ESTABLISHED IN MAPP 05.01.01 CASH HANDLING GUIDLEINES.

ROLES AND RESPONSIBILITIES:

1. PRIMARY CASH – Harry Guy, Financial Coordinator 1
2. SECONDARY CASH – Darron Johnson, Financial Coordinator 1
3. PRIMARY CREDIT CARD – Darron Johnson, Financial Coordinator 1
4. SECONDARY CREDIT CARD - Harry Guy, Financial Coordinator 1
5. CERTIFIERS – Rayna Brown, Assist Department Business Administrator/ Le’Che Hunter-Mayes, Department Business Administrator
6. CHECK LOG ENTRY
 - a. PRIMARY – Le’Che Hunter-Mayes, Department Business Administrator
 - b. SECONDARY – Rayna Brown, Assistant Department Business Administrator

DEPOSIT TIMELINESS:

1. Credit cards receipts must be accumulated and posted **daily** via journal entry.
2. Cash and/or checks totaling \$100.00 or more must deposited via journal entry within **one** working day of receipt.
3. Cash and/or checks less than \$100.00, can be held until you collect \$100.00 but cannot be held longer than **five** working days.

CREDIT CARD TRANSACTIONS:

1. We have two POS (Point of Service) locations.
 - a. Facilities Service Center (FSC) is responsible for payments associated with FM work orders (ex. Keys and events).
2. Authorized staff will charge the customer’s credit card and accumulate all receipts for the day.
 - a. FSC staff will write the associated work order number on the receipt and will mark the work order as PAID in FAMIS.
3. Facilities - Credit card batches are set to automatically close at 20:13 each night. Facilities Service Center must send the previous night’s batch to Business Services by 9 AM each morning. This timed delivery will enable Business Services to process the journal in a timely manner.
 - a. Credit card machines should be secured when not in use.
4. Prepare journal entry to deposit the day’s transactions. Performed daily.
 - a. FSC staff will email uhinv@central.uh.edu a copy of the batch total and all individual receipts. (FSC staff should ensure all security sensitive information is concealed before emailing)

- b. Business Services staff should save FSC batch totals and individual receipts in the Procurement folder on the Plant Operations shared drive by batch number and date - [Cash Deposits\Credit Cards](#).
- c. List of common transactions and the cost center they should be deposited in:
 - i. KEYS – 00730 2060 H0185 F1102 NA (17959), account 50053
 - ii. EVENTS/MOVES – 00730 2060 H0187 F0043 NA (53518), account 50053

CASH AND CHECKS TRANSACTIONS

1. Only authorized personnel will handle cash or checks received directly from the customer or received through the mail.
 - a. Cash or checks received in person requires a receipt acknowledging the exchange. The customer should be given a pre-printed numbered receipt for the transactions which references the work order number or invoice number.
 - b. All checks received should be immediately endorsed “For Deposit Only”
 - c. All cash and checks should be safeguarded in a locked safe or drawer until deposit.
 - d. FSC staff will mark the work order as PAID in FAMIS.
 - e. Cash and checks not received by the Business Office should be turned into the Business Office in the appropriate timeframe (noted at the beginning under DEPOSIT TIMELINESS).
2. Checks, cash and ACH payments received should be logged into the check log - [Cash Deposits\Check Logs](#)
3. Prepare journal entry to deposit all cash and checks. Below is the list of common transactions and the cost center they should be deposited into:
 - a. KEYS – 00730 2060 H0185 F1102 NA (17959), account 50053
 - b. EVENTS/MOVES – 00730 2060 H0187 F0043 NA (53518), account 50053
 - c. EVENTS/MOVES (ALUMNI - AR ONLY) - 00730 2060 H0187 F0043 NA (53518), account 12100
 - d. UTILITIES – 00730 2064 H0456 G0467 NA (37940), account 12100
 - e. TRANSWESTERN – 00730 2060 H0185 NA (17959), account 12100
 - f. RECYCLING – 00730 3056 H0187 G0283 NA (47303), account 44041

OVERAGES AND SHORTAGES

1. Overages and shortages of less than \$20 on cash receipts are recorded to the departmental cost center on a journal entry using account 50015.
2. The fund or cash handling custodian must maintain a log of all overages/shortages, including the date and amount.
 - a. Addendum D – Overage/Shortage Report Form - <http://www.uh.edu/finance/pages/References.htm>
 - b. Plant Operations - [B:\Cash Deposits\Check Log.xlsx](#)
3. Individual overages/shortages of \$20 or more, or the annual cumulative overages/shortages of \$40 or more, must be immediately reported to:
 - a. General Accounting
 - b. Treasurer’s Office
4. Overages/shortages of \$100 or more must be immediately reported to:

- a. UH Department of Public Safety
- b. UHS Internal Audit

REFERENCES

1. MAPP 05.01.01 – Cash Handling
<http://www.uh.edu/af/universityservices/policies/mapp/05/050101.pdf>
2. Administration and Finance Website – Cash Handling Guidelines (Cash Handling MAPP 05.01.01 Guidelines and Additional Reference)
<http://www.uh.edu/finance/pages/References.htm>