

UNIVERSITY OF HOUSTON SYSTEM/UNIVERSITY OF HOUSTON

CHANCELLOR/PRESIDENT DIVISION

CASH HANDLING PROCEDURES
FY 2016

Unit Head: Renu Khator
Chancellor/President

Prepared by: TaShawna Wilson
Director, Business Office

The cash handling procedures that follow are applicable to all units within the Chancellor/President's division of the University of Houston System/University of Houston and are consistent with federal & State of Texas laws and regulations and with University of Houston System (UHS) and University of Houston (UH) policies and procedures:

These cash handling procedures are applicable to the units listed below.

- The Office of the Chancellor/President
- The Chancellor/President's Business Services Office (C/PBO)
- The UH Staff Council
- The Office of the Vice Chancellor/Vice President for Legal Affairs/General Counsel
- The Office of Equal Opportunity Services
- The Office of Contract Administration
- The Office of the Vice Chancellor/Vice President for Governmental Relations
- The Department of Internal Auditing
- The Office of the Board of Regents
- The Office of Special Events
- The Office of Community Relations and Institutional Access

In addition, the Office of the General Counsel may receive cash payments related to requests they receive under the Texas Public Information Act. These payments are not processed through the C/PBO. Procedures for handling these receipts are attached.

UH Cash Handling policies and procedures can be found at the website:
<http://www.uh.edu/mapp/05/050101.pdf> - Cash Handling.

The employees named below are authorized (have completed required cash handling training for the current year) to receive/handle/process cash.

<u>Department</u>	<u>Authorized Individuals</u>
Chancellor/President	T. Wilson, V. Adams, N. Khan, S. Carroll, M. Martinez
Staff Council	B. Renae Milton
General Counsel	L. Pruski
Equal Opportunity Services	M. Oliver
Governmental Relations	Sara Lujan
Internal Auditing	All audit staff
Board of Regents	Brenda Robles
Special Events	Janet Hubbard

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GENERAL PROVISIONS

Cash received in the division is processed centrally by the Chancellor/President's Business Services Office (C/PBO), with the exception of Staff Council. All units within the division, with the exception of Internal Auditing, are "Incidental" cash handling units as defined in SAM 03.F.04 and MAPP 5.01.01. The Department of Internal Auditing is not a cash handling unit, incidental or otherwise, but all audit staff are authorized to handle cash in the performance of their duties. Cash received in the division generally includes donor checks, checks designated for the Athletics department, reimbursement checks, and vendor refunds and rebates. Any cash received in any unit must be forwarded by an authorized representative to the C/PBO within 24 hours of receipt. Cash must be hand-delivered to the C/PBO or other designated handling unit and a Cash Receipts Journal for same must be processed through the University's financial system. Any cash not immediately processed out of a department must be properly secured in a locked drawer/cash box in the department. Cash should not be held for longer than 24 hours without action.

CASH/CHECK SIGNATURE LOGS – Check logs are maintained to document the receipt and release of checks. Any check made payable to an employee may only be released to that employee, except in cases where he/she has authorized, in writing, the release of his/her check to another individual. Persons to whom checks are released must be prepared to present a picture I.D.

- Chancellor/President's Office Check Log: Maintained primarily to track/document the receipt of checks from donors and checks designated for the Athletics Department. Processing for donor checks is handled by the Development Office. Checks for Athletics are released to the Athletics Department. Each department is immediately notified when checks are received. Checks are released only to authorized representatives for the receiving department. The names of authorized representatives are on file in the Chancellor/President's Office and the C/PBO.
- C/PBO Check Logs for Direct Reimbursements to Staff/Vendor Refunds and Rebates/All other receipts not addressed above: To track/document the receipt and release of all checks (other than regular Payroll checks) received in the C/PBO. Individuals to whom checks are released must acknowledge receipt by signing the Check Log. Checks are handled in accordance with established cash handling policies and procedures.

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PROCEDURES

All checks made payable to the UHS/UH must be endorsed immediately upon receipt by stamping or writing, "**For Deposit Only**" in the appropriate area on back of the check. The appropriate business unit - University of Houston System or University of Houston - and cost center code should also be recorded on the back of the check. If the UHS/UH is not the payee, the receiving department should immediately contact the C/PBO. The check stub and any correspondence that accompanies the check should be date/time stamped. It is not recommended that the face of the check be date/time stamped. For same-day processing by the C/PBO, the cash journal and cash should be received in the C/PBO by 12:00 p.m. The certified original Cash Receipts Journal, the cash, and required supporting documentation are transferred to the Treasurer's Office or Student Financial Services by a certified University of Houston Police Officer.

1. Check Receipts

- a. Verify the following: UHS/UH is shown as payee
- b. Endorse back of check "For Deposit Only"
- c. Stamp date/time of receipt on check stub and all accompanying correspondence
- d. Immediately notify department that check is available for pick-up
- e. Copy front and back of check and all accompanying correspondence
- f. Complete a check log entry for each check
 - i. Date Received
 - ii. Check Number
 - iii. Check Amount
 - iv. Payer's Information
 - 1. Name/affiliation of sender
 - 2. Purpose
 - v. Payee's Name (if other than UHS/UH)
 - vi. Action Taken/Date of Action
 - vii. Signature Line (for signature of individual to whom check is released)

2. Check Release

- a. Verify that individual to whom check is released is an authorized representative for the receiving department. An authorized representative may be asked to present a valid UH I.D. Authorizations for release are granted by the receiving department, must be renewed at the beginning of each fiscal year, and should be updated as needed throughout the fiscal year. Authorizations are on file in the Chancellor/President's Office and the C/PBO.
- b. Have authorized representative acknowledge receipt of check by signing Check Log.
- c. For checks processed through the C/PBO, follow established UH policies and procedures for cash handling.
- d. Secure any checks not distributed the same day received.

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All Check Release Authorizations and Check Logs for cash processed through the C/PBO are on file in the C/PBO.

Signed: TaShawna Wilson
Director, Business Office Ops.

Date: 8/1/2015