

College of Optometry

Attachment– Community Eye Clinic, Fort Worth

1. All forms of monies are processed in accordance with university and college guidelines within 24 hrs.
2. Upon receipt all monies are entered into patient ledger in Officemate.
3. Insurance Checks/money orders are made out to the University of Houston are immediately endorsed with university issued stamp.
4. All monies are kept in a secure drawer at the front desk.
5. At the end of the day, the deposit is reconciled against the production summary report. The cashier's check out form is completed, and the deposit is assigned a journal number and bag which is then recorded on the deposit slip.
6. A block of journal numbers are assigned by the Opt Business Office and emailed every 2-3 weeks as needed by Mary Juarez or designee.
7. Community Eye Clinic can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
8. Deposits are walked over the following am across the street to Bank of America, 420 Throckmorton St. as bank closes at 4 pm. The deposit is locked in the cabinet overnight.
9. Copies of deposit slip, bag slip, check out form, production summary and deposit receipt are then scanned and emailed to Hanh Nguyen and Mary Juarez at mjuarez@uh.edu for journal processing.
10. Hanh prints out checkout form, verifies the amount against the OfficeMate summary report and checks off the amount. She also writes the journal #, the bag # and the H0113 reference number on the checkout form. She signs the form and scans the completed checkout form with the summary report, copy of deposit slip/bag # and the copy of the processed bank deposit slip, 4 pages in all for journal backup.
11. Hanh emails a scan of the bank deposit slip and email to Loryn Ledesma or Sharon Smith of UH Treasurer's office so that office can reconcile their daily bank deposits.
12. Hanh then creates a journal to book the deposit scanning the backup for journal and enters into workflow. A copy of the journal is given to Barbara Valles to ensure deposit is reconciled.
13. Further business procedures included in "Optometry Business Office" attachment.

Department Petty Cash and Change Fund Guidelines

Department Cash Handling Guidelines

September 4, 2013

College of Optometry

Attachment – Optometry Business Office

1. Cash, checks and credit cards are processed in accordance with university and college guidelines within 24 hrs and handled by those authorized and trained.
2. All FERV foundation checks are forwarded to Liz Mauzy for processing. All gift checks are forwarded to Opt development staff for processing in accordance with GTF guidelines. All clinic revenue/income is placed in their locked mailbox in the mail room. All continuing education funds are forwarded to CE staff for processing. This pertains to funds that do not belong to Optometry and must be forwarded to appropriate department within 24 hours.
3. Upon receipt, cash, checks and other monies are entered into the electronic workbook and a receipt is issued to the submitting individual or department.
4. Checks made out to the University of Houston are immediately endorsed with university issued stamp. BO can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
5. Financial assistant will count all incoming deposits (cash, coins, checks) and verify credit card and Telecheck payments. All clinic deposits are logged entered into the Clinic Bank Deposit workbook.
6. All funds and the Clinic Bank Deposit worksheet will be forwarded to another financial coordinator for final fund verification and Journal entry completion.
7. Make copies of checks to keep for 3 months. If copies are kept longer than 3 months, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
8. A BO financial coordinator must deposit receipts, creating a GL journal in PeopleSoft (PS) workflow and appropriate deposit forms, within MAPP time limits. Journal information is added to BO Receipts Log to complete the log information.
9. The college business administrator or associate dean is “Notified” within PeopleSoft for review and online approval.
10. BO employee must submit request via email for money transfer. <http://uh.edu/police/transfers.html> Bank deposit bags, journal and transmittal form should be signed and picked up as early as possible, preferably 2:00pm, by UH Police for delivery to SFS. See procedures.
11. Funds must be locked and secured within the business office wall safe until pickup.
12. A copy of the journal is retained in business office for reconciliation. The signed transmittal form is attached to the journal copy.
13. CBA or associate dean approves PeopleSoft journal in workflow each business day.

RECONCILIATION

1. A business office financial coordinator reconciles journals to the PS monthly.
2. The cost center manager receives, reviews, signs and returns the verification worksheet.
3. All discrepancies are reported, researched and resolved in a prompt manner.

Departmental Cash Handling Guidelines

UH Police Department Money Transfer Procedures

September 4, 2013

College of Optometry

Attachment – TERTC OFFICE

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. Upon receipt, cash and checks are entered into electronic spreadsheet by TERTC employee.
3. All FERV foundation checks are forwarded to Liz Mauzy for processing. All gift checks are forwarded to Opt development staff for processing. All clinic revenue/income is forwarded to Clinic business office for processing. This pertains to income that does not belong to TERTC office and must be forwarded to appropriate department within 24 hours.
4. TERTC funds are submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt. The BO log is completed with pertinent information. TERTC employee and the BO employee accepting revenue must sign the receipt. TERTC employee retains original and BO keeps a copy.
5. Checks made out to the University of Houston are immediately endorsed with university issued stamp.
6. TERTC office can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
7. Further business procedures included in “Optometry Business Office” attachment.

Department Cash Handling Guidelines

College of Optometry

Attachment – Professional Programs

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. One day Parking Decals cash and checks are entered into electronic spreadsheet by Cynthia Plunk.
3. All FERV foundation checks are forwarded to Liz Mauzy for processing. All gift checks are forwarded to Opt development staff for processing. All clinic revenue/income is forwarded to Clinic business office for processing. This pertains to funds that do not belong to the Professional Program and must be forwarded to appropriate department within 24 hours.
4. All other UH funds are submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt. The BO log is completed with pertinent information. Professional program and the BO employee accepting revenue must sign the receipt. Professional program retains original and BO keeps a copy.
5. Checks made out to the University of Houston are immediately endorsed with university issued stamp.
6. Professional program office can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
7. Further business procedures included in “Optometry Business Office” attachment.

Department Cash Handling Guidelines

College of Optometry

Attachment – Dean's Office

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. Upon receipt, cash and checks are entered into electronic spreadsheet by Susan Williams.
3. All FERV foundation checks are forwarded to Liz Mauzy for processing. All gift checks are forwarded to Opt development staff for processing. All clinic revenue/income is forwarded to Clinic business office for processing. This pertains to funds that do not belong to the Dean's Office and must be forwarded to appropriate department within 24 hours.
4. All other UH funds are submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt. The BO log is completed with pertinent information. Ms. Williams and the BO employee accepting revenue must sign the receipt. Ms. Williams retains original and BO keeps a copy.
5. Checks made out to the University of Houston are immediately endorsed with university issued stamp.
6. Dean's office can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
7. Further business procedures included in "Optometry Business Office" attachment.

Department Cash Handling Guidelines

College of Optometry

Attachment – Ambulatory Surgical Center (ASC)

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. All FERV foundation checks are forwarded to Liz Mauzy for processing. All gift checks are forwarded to Opt development staff for processing. All clinic revenue/income is forwarded to Clinic business office for processing. This pertains to funds that do not belong to the ASC and must be forwarded to appropriate department within 24 hours.
3. Upon receipt, cash and checks are entered into Vision patient ledger and a receipt is issued.
4. Checks made out to the University of Houston are immediately endorsed with university issued stamp. ASC can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
5. Credit cards and Telecheck is batched every evening. Vision revenue report is reconciled to the day's income at the end of every business day.
6. Funds are locked in lockbox and in secured Pharmacy stockroom (rm 174) every evening. Funds and cashier's worksheet is submitted to the business office the next business morning.
7. Funds with appropriate backup is submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt. The BO log is completed with pertinent information. ASC and the BO employee accepting revenue must sign the receipt. ASC retains original and BO keeps a copy.
8. Further business procedures included in "Optometry Business Office" attachment.

Department Petty Cash and Change Fund Guidelines

Department Cash Handling Guidelines

September 4, 2013

College of Optometry

Attachment – Office of Optometry Relations Development, Continuing Education, Student Activities

1. Cash, checks and credit cards are processed in accordance with university and college guidelines within 24 hrs.
2. Upon receipt, cash and checks are entered into department electronic spreadsheet or database by OOR Staff.
3. All FERV foundation checks are forwarded to Liz Mauzy for processing. All gift checks are forwarded to OPT development staff for processing. All clinic revenue/income is forwarded to clinic business office for processing. This pertains to funds that do not belong to OOR and must be forwarded to appropriate department within 24 hours.
4. Gifts, in the form of checks and credit card information are documented with the GFT, which can be found on the UH website. All GFTs are processed within their guidelines.
5. Credit card machines should be closed out daily and included in deposit information to the business office.
6. Bank of America Velocity reports need to be run daily and submitted to Business Office for journal processing.
7. All OOR UH funds, such as continuing education, tuition deposits, etc., are submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt. The BO log is completed with pertinent information. OOR staff member and the BO employee accepting revenue must sign the receipt. OPR staff retains original and BO keeps a copy.
8. Checks made out to the University of Houston are immediately endorsed with university issued stamp.
9. OOR can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
10. Further business procedures included in “Optometry Business Office” attachment.

Department Cash Handling Guidelines

September 4, 2013

College of Optometry

Attachment – Graduate Office

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. Upon receipt, cash and checks are entered into electronic spreadsheet by Graduate Program.
3. All FERV foundation checks are forwarded to Liz Mauzy for processing. All gift checks are forwarded to Opt development staff for processing. All clinic revenue/income is forwarded to Clinic business office for processing. This pertains to funds that do not belong to Graduate program and must be forwarded to appropriate department within 24 hours.
4. All other UH funds are submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt. The BO log is completed with pertinent information. Graduate program employee and the BO employee accepting revenue must sign the receipt. Graduate program retains original and BO keeps a copy.
5. Checks made out to the University of Houston are immediately endorsed with university issued stamp.
6. Graduate Office program can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
7. Further business procedures included in “Optometry Business Office” attachment.

Department Cash Handling Guidelines

September 4, 2013

College of Optometry

Attachment – Optometry Petty Library

1. Cash, checks and credit cards are processed in accordance with university and college guidelines within 24 hrs. The Petty Library routinely accepts cash/coins for their copier service.
2. Mary Guzman, Opt BO employee, prints out a log sheet prior to visiting library with blue bag and Xerox keys.
3. Funds are removed from the library copier by Mary Guzman, financial assistant and a library employee. The cash is counted by both employees and amount is documented on log sheet and initialed by both employees. Cash is placed in blue bag.
4. Copy is made of log sheet and Library keeps original filing in their binder.
5. Mary G. takes the blue bag that contains coins and her copy of log sheet and swaps coins for bills at the University Eye Institute business office as UEI is in need of coins for business transactions.
6. Mary G returns to the business office where the amount is electronically entered into the log and then placed in the safe until journal processed.
7. Xerox keys are stored in blue bag and locked in wall safe in business office.
8. Further business procedures included in “Optometry Business Office” attachment.

Department Cash Handling Guidelines

College of Optometry

Attachment – Good Neighbor Clinic (GNC)

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. All FERV foundation checks are forwarded to Liz Mauzy for processing. All gift checks are forwarded to Opt development staff for processing. All clinic revenue/income is forwarded to Clinic business office for processing. This pertains to funds that do not belong to the GNC and must be forwarded to appropriate department within 24 hours.
3. Each patient is issued a fee bill and the attending student and doctor completes the fee bill after services are rendered.
4. Upon arrival at the cashier's station, the fee bill is reconciled with ledger for appropriate charges. Upon payment, cash and checks are entered into Medtrak patient ledger and a copy of fee bill is given to patient.
5. Checks made out to the University of Houston are immediately endorsed with university issued stamp. GNC can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
6. Credit card transactions are processed in accordance with university guidelines. Credit card machine is batched every evening. Settlement tape is included in backup for journal processing.
7. At the end of the day, the day's receipts are reconciled to the daily summary report. The cashier's checkout form is completed and signed.
8. Funds are locked in lockbox and is secured every evening. Funds and cashier's worksheet is submitted to the business office the next business morning via UH Police transfer request as early as possible. Complete a transmittal form for signatures. See enclosed procedures.
9. Funds with appropriate backup is submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt.
10. Notify Mary Juarez and BO designee if there is no deposit or deposit will be late.
11. Further business procedures included in "Optometry Business Office" attachment.

Department Petty Cash and Change Fund Guidelines

Department Cash Handling Guidelines

UH Police Department Money Transfer Procedures

September 4, 2013

DEPARTMENTAL CASH HANLDING GUIDELINES
(MAPP 05.01.01 – Cash Handling)

- I. All persons accepting cash (currency, money orders, checks, credit/debit cards) must be authorized to do so.
 - A. All employees authorized to handle credit card transactions shall complete required online credit card training annually.
 - B. All employees authorized to handle cash, including currency, money orders, and checks, shall complete required online cash handling training and certification annually.
- II. Each time cash is received in person, an acceptable forms of receipt must be used:
 - A. Uniquely and consecutively pre-numbered receipts, with a duplicate copy maintained as a cash receipts log.
 - B. Dated cash log.
 - C. Pre-numbered tickets.
 - D. Cash register tapes.
 - E. Other documentation.
 - F. Note – an exception to this requirement would be small amounts of coins accepted for copy charges.
- III. Acceptable Forms of Payment:
 - A. Checks & Money Orders
 - 1. Must be made out to the “University of Houston”
 - 2. Must be restrictively endorsed “For Deposit Only” immediately upon receipt.
 - 3. Must include a cost center for deposit as part of the restrictive endorsement.
 - 4. Checks require a valid driver’s license or other identification (if the individual writing the check does not have a driver’s license, a valid governmental picture I.D., such as an I.D. issued by a state department of public safety, or a passport, may be accepted as identification).
 - 5. If foreign drafts (checks) are to be accepted, contact the Treasurer’s Office prior to acceptance. Foreign drafts are to be deposited as separate transactions from domestic checks and cash, using separate deposit tickets, cash receipts, and bank bags. Service and banking charges incurred for the processing of foreign drafts will be charged back to the department accepting the foreign draft.
 - B. Debit and/or credit cards (where authorized by the Treasurer’s Office in accordance with the requirements of UH System Administrative Memoranda 03.A.06).
 - C. Currency
 - 1. Departments are encouraged to accept payments only in U.S. funds.
- IV. Checks, money orders, and currency must be physically safeguarded and securely stored until transmitted to SFS, the Treasurer’s Office, or Donor and Alumni Records. Locked filing cabinets or drawers or safes are acceptable storage mechanisms.
- V. Cash receipts are deposited as follows:
 - A. Found monies are immediately turned over to the UH Department of Public Safety (DPS).
 - B. Endowed gifts are sent to the Treasury Department with a Gift Transmittal Form (GTF) and documentation including one copy of the check and any other information regarding the endowment. The Treasurer’s Office will deposit the gift and forward the GTF and documentation to Donor and Alumni Records.
 - C. Non-Endowed gifts are sent to Donor & Alumni Records with a Gift Transmittal Form (GTF) and documentation including one check copy within one working day of

DEPARTMENTAL CASH HANDLING GUIDELINES
(MAPP 05.01.01 – Cash Handling)

receipt. The GTF must include a certifying signature indicating that the funds are being deposited into a cost center in accordance with any applicable funding source restrictions.

- D. Receipts from departmental sales are processed as described below.
- E. Unidentified deposits (those where the purpose and recipient of the payment cannot be identified, including gifts) are referred to the Treasurer's Office for research and deposit to the university's depository institution and recording in the unidentified receipts cost center. The Treasurer's Office and the submitting department will research the source of funds to determine the appropriate cost center for the receipt of funds

VI. Deposit Timeliness:

- A. Credit card receipts must be accumulated and posted daily via journal entry.
- B. All monies received totaling \$100 or more must be deposited with SFS within one working day of receipt. SFS shall, in turn, deposit funds with the university bank within one working day of receipt.
- C. Amounts less than \$100 may be held no longer than five working days prior to deposit.
- D. Off campus departments are subject to the same deposit requirements.

VII. Deposit Procedures:

- A. Cash deposits must be prepared and reconciled by two authorized employees (of which one must be an employee of the department making the deposit). Each employee must:
 - 1. Independently verify placement of the funds into the deposit bag; and
 - 2. Complete and sign the Cash Deposit Summary form.
- B. Departments complete and submit a journal through workflow via path 2, Department – SFS – General Accounting. A copy of the journal coversheet is transmitted to SFS along with the cash deposit bag.
 - 1. Journals must be approved through Level 2 (Departmental Approver) or deposits will not be picked up by the UHPD.
- C. Overages and Shortages of less than \$20 on cash receipts are recorded to the departmental cost center on the journal using account 50015.
 - 1. The fund or cash handling custodian must maintain a log of all overages/shortages, including the date and amount.
(Addendum D of MAPP 05.01.01, linked at: <http://www.uh.edu/finance/pages/References.htm>),
 - 2. Individual overages/shortages of \$20 or more, or annual cumulative overages/shortages of \$40 or more, must be immediately reported to General Accounting and the Treasurer's Office. Departments with large cash handling operations may be permitted larger overage/shortage allowances with permission from the Treasurer. The Treasurer will provide the names of these units/departments to Internal Auditing.
- D. Cash deposits are made using authorized bank bags obtained from the Cashier's Office.
 - 1. The only items that can be placed into the bank bags are:
 - a. Cash
 - b. Checks with remittance advices and other attachments removed

DEPARTMENTAL CASH HANLDING GUIDELINES
(MAPP 05.01.01 – Cash Handling)

- c. Coin (rolled if amounts allow)
 - d. Completed deposit ticket with all checks listed separately.
 - E. Revenues shall be deposited and managed in a cash recipient cost center authorized for that purpose by the Budget Office.
 - F. Cash deposits for departments outside of the Welcome Center are transferred to the Cashier's Office by the UH DPS. Departments should contact the UH DPS via email to make arrangements for the transfer of deposits.
 - 1. Transfer of funds requires a Money Transmittal Form. Only one deposit bag can be listed per Money Transmittal Form.
 - G. Cash deposits should never be sent through the mail.
- VIII. Additional Deposit Procedures for Off-Site Locations:
- A. University departments physically located away from central campus may arrange for transportation and deposit of cash receipts directly to the university's depository institution. Such arrangements require advance approval by the responsible College or Division Business Manager and the Treasurer.
 - B. University departments with academic operations in foreign countries may obtain approval for the establishment of a bank account in that country, in accordance with UH System Administrative Memorandum 03.F.07. Transfer of funds to the foreign bank account will be accomplished via an electronic transfer initiated by the Treasurer's Office upon request of the department and with the approval of the Director of General Accounting or designee. Requests for transfer are to be the minimum amount necessary to meet anticipated cash demands, and all disbursements from the account are to be recorded by General Accounting upon presentation of approved vouchers and supporting receipts from the departments. Adjustments for currency fluctuations are to be recorded as necessary, but no less frequently than once per fiscal year.
- IX. Records
- A. Departments retain copies of reconciled cash register activity logs, checks, Deposit Bag Confirmation Strips, and individual invoices or receipts with departmental records for six months for audit purposes.
 - B. Departmental cost center transactions shall be verified monthly. All discrepancies must be cleared when identified and department financial records corrected in accordance with UH System Administrative Memorandum 03.F.04 – Cash Handling.

DEPARTMENTAL PETTY CASH AND CHANGE FUND GUIDELINES
(MAPP 05.01.01 – Cash Handling)

- I. Cash Fund Purpose and Limitations
 - A. Petty Cash funds are for reimbursement of purchases of less than \$100 where circumstances preclude following regular payment and reimbursement processes. Expenses have the same restrictions as the budget cost center, and additional restrictions on use apply.
 - 1. The maximum allowable amount for a petty cash fund will be \$500. In extraordinary circumstances, exceptions may be considered and approved by the Treasurer
 - B. Change funds are established for the purpose of conducting sales or service transactions, and are usually set up to support services such as copy machines or service transactions.
 - 1. Under certain circumstances, a change fund for a short-term operation may be required, and may be approved by the Treasurer's Office if: 1) the request involves an amount of \$1,000 or less in denominations that can be accommodated by the vault for a period of less than three working days; and 2) regular fund request procedures are followed. Temporary change funds must be returned to the Treasury with a General Ledger journal within three working days.
- II. Request to Establish or Modify a Petty Cash or Change Fund
 - A. Requests for Petty Cash or Change Funds are submitted to the Treasurer's Office must include:
 - B. Completed "Request for Establishment or Modification of Cash Fund/Acknowledgement of Receipt of Funds and/or Cash Policies and Procedures" form (Addendum A of MAPP 05.01.01, linked at <http://www.uh.edu/finance/pages/References.htm>).
 - C. A justification memo, including the following information:
 - 1. Detailed explanation of the need for a cash fund.
 - 2. Justification for the infeasibility of alternative methods of procurement.
 - 3. Estimated activity level.
 - 4. Name of proposed fund custodian.
 - 5. Description of safeguarding methods.
 - 6. The form and justification memo must be approved by the College/Division Business Administrator, who is ultimately accountable for proper use, safeguarding, and documentation of the fund.
 - D. Proof that the new fund custodian has completed online Petty Cash and Change Fund training prior to the submission of the request.
 - E. The Treasurer's Office will review the request and approve or deny based on the individual facts and circumstances. A copy of the Request for Establishment form will be returned to the requesting individual indicating approval or denial, and will also be forwarded to General Accounting or Student Financial Services (temporary change funds).
 - F. If the Request is approved, the department will submit a journal via workflow to General Accounting with the following information:
 - G. Journal date equal to the current date.

DEPARTMENTAL PETTY CASH AND CHANGE FUND GUIDELINES
(MAPP 05.01.01 – Cash Handling)

- H. Journal description; indicate the purpose of the journal (I.E., “Short-term change fund for Department X seminar with John Doe as fund custodian). Request that General Accounting notify Cashier when journal is approved.
 - I. Amount equal to approved petty cash or change fund amount.
 - 1. Debit account 10102 (petty cash) or 10103 (change fund) and departments local fund cost center.
 - 2. Credit account 10106 Student Financial Service local cost center 730 3057 H0167 I0391.
 - J. Scan and upload Addendum A approved by Treasury and justification memo as backup documentation.
 - K. Fund custodian signs the journal. Someone other than the fund custodian must approve the journal in workflow as the Department Approver.
 - L. Department Approver submits journal into workflow, path 1, to General Accounting for approval.
 - M. General Accounting reviews the journal for approval, accuracy and appropriate documentation. If the journal requires correction or additional documentation, it is returned to the originating department.
 - N. General Accounting notifies the Cashier of approval.
 - O. After approval by General Accounting the department sends a copy of the approved journal to Treasury and the Cashier.
 - P. Departmental custodian contacts Cashier and the Cashier prepares cash denominations as specified by the custodian. Cashier requires 24 hours advance notice for funds \$2000 and greater.
 - Q. Cashier contacts UH Police to deliver the fund. Cashier notifies the custodian to expect delivery of the fund by UH Police.
 - R. Custodian must provide appropriate identification at time of delivery.
- III. Replenishment of Petty Cash Funds
- A. Change Funds are not replenished.
 - B. Petty Cash Funds with permitted transactions are replenished by processing a journal through workflow to the University Cashier, referencing the authorized fund custodian.
 - C. An employee who has expended personal funds where circumstances preclude following normal procurement processes should seek reimbursement through Accounts Payable on a voucher. If an approved departmental petty cash fund exists, the employee may be reimbursed by the custodian from the departmental cash fund.
 - D. Transactions must meet all of the following requirements to be reimbursed via Petty Cash funds:
 - 1. Purchase is under \$100, including sales tax.
 - 2. Purchase occurred within 30 days prior to the date of reimbursement.
 - 3. Purchase was made with cash or a personal check.
 - 4. Purchase is not a prohibited transaction. Prohibited transactions include:
 - a. Travel expenses (exception: university police officers required to transport prisoners on short notice).
 - b. Reimbursements for meals, alcoholic beverages, or tickets to social, cultural, or athletic events.

DEPARTMENTAL PETTY CASH AND CHANGE FUND GUIDELINES
(MAPP 05.01.01 – Cash Handling)

- c. Payments for honorariums or personal services, including consulting and professional services.
 - d. Sales tax reimbursement from sponsored project funds (sales tax may be reimbursed via petty cash when other funds are used).
 - e. Transactions split between two or more receipts to stay under the \$100 limit.
 - f. Single receipts split between petty cash and a voucher for reimbursement.
5. Purchase is supported by a proper receipt. Receipts must provide, at minimum, the following:
- a. Company name and address.
 - b. Date of purchase.
 - c. Itemized listing or description of the item(s) purchased.
 - d. Price of items purchased.
 - e. Acceptable receipts for petty cash reimbursement are:
 - i. Original, numbered receipts with imprinted company name.
 - ii. Generic forms or computer-generated receipts.
 - iii. C.O.D. charge lists if they are stamped or written "Paid" and signed by the individual delivering the item(s).
 - iv. Register tape from cash registers that have the company's name and date of purchase printed and additional required information is provided by the employee seeking reimbursement.
 - f. In cases where an original receipt may not be available, a copy certified by the individual submitting the request as a valid receipt that has not been previously reimbursed may be submitted for reimbursement via purchase voucher through Accounts Payable.
- E. The department will submit a journal via workflow to General Accounting for approval as follows;
- 1. Journal date equal to the current date.
 - 2. Journal description; indicate the purpose of the journal (Example; Replenish petty cash fund in the X department. John Doe is the fund custodian). Request that General Accounting notify Cashier when journal is approved.
 - 3. Amount to be replenished (i.e., amount purchased with the petty cash fund).
 - a. Debit expense accounts that describe the purchases made with the fund and the department's local fund cost center.
 - b. Credit account 10106 Student Financial Service local cost center 730 3057 H0167 I0391.
 - 4. Scan and upload original receipts as backup documentation.
 - 5. Fund custodian signs the journal. Someone other than the fund custodian must approve the journal in workflow as the Department Approver.
 - 6. Department Approver submits journal into workflow, path 1, to General Accounting for approval and requests notification by General Accounting when approved.
 - 7. General Accounting reviews the journal for approval, accuracy and appropriate documentation. If the journal requires correction or additional documentation, it is returned to the originating department.
 - a. General Accounting may request review by Accounts Payable.

DEPARTMENTAL PETTY CASH AND CHANGE FUND GUIDELINES
(MAPP 05.01.01 – Cash Handling)

8. General Accounting notifies the Cashier of approval.
 9. After approval by General Accounting the department sends a copy of the approved journal to Treasury and the Cashier.
 10. Departmental custodian contacts Cashier, who prepares cash denominations as specified by the custodian. Cashier requires 24 hours advance notice for funds \$2000 and greater.
 11. Cashier contacts UH Police to deliver the fund. Cashier notifies the custodian to expect delivery of the fund by UH Police.
 12. Custodian must provide appropriate identification at time of delivery.
- IV. Annual Review and Reauthorization of Petty Cash and Change Funds
- A. No later than July of each year, General Accounting will send a renewal reminder to all departmental cash fund custodians of record.
 - B. The fund custodian will submit the following to the Treasurer's Office by the due date specified in the renewal reminder:
 1. Addendum A, requesting reauthorization, modification, or close of the fund for the new fiscal year.
 2. A justification memo which includes detailed explanation of the need for a cash fund.
 3. Copies of the monthly overage/shortage reports (or indication that there were no overages/shortages).
 4. A copy of the most recent review/audit report (or indication that none occurred).
 - C. Reauthorization will be subject to the review of these documents and evaluation of prior management of the cash fund.
 - D. If fund renewal is approved, the fund custodian will be required to complete required online training.
- V. Closing a Departmental Petty Cash or Change Fund
- A. When a department determines that its cash fund is no longer required, the department should:
 1. Submit a replenishment journal to bring petty cash funds up to their authorized level.
 - a. See Section III.E for Petty Cash Fund replenishment procedures.
 - B. Prepare a journal entry to record the deposit of the Petty Cash or Change Fund.
 1. Debit UH Operating Bank, Account 10510
 2. Credit account 10102 (petty cash) or 10103 (change fund) and departments local fund cost center.
 - C. Complete Addendum A of MAPP 05.01.01 and scan and upload original as backup documentation for journal
 - D. Make a journal entry to record the deposit and route the deposit to Student Financial Services.
 - E. Submit deposit using standard procedures.
 - F. Send a copy of the journal entry to deposit the petty cash or change fund and a copy of the completed Addendum A of MAPP 05.01.01 to the Treasurer's Office. The Treasurer's Office will notify General Accounting that the fund has been closed.

UNIVERSITY of HOUSTON

POLICE DEPARTMENT

Effective May 20, 2013, while remaining in compliance with MAPP 05.01.01 – Cash Handling, The University of Houston Police Department will begin receiving money transfer requests exclusively via electronic submission. UHPD has implemented this electronic process in order to minimize the volume of non-emergency service calls inundating our Dispatch Center and to further streamline the cash handling process.

The Money Transmittal process is as follows:

- 1) Go to the following link: <http://uh.edu/police/transfers.html>
- 2) At the bottom of the page click on “Submit a Money Transfer Request”
- 3) A Windows Security / Cougarnet log in box will appear
- 4) Log in using your Cougarnet ID and password
- 5) The University of Houston Police Department Money Transfer Request form will appear once you have logged in
- 6) Complete all the requested fields (Pickup Location, Contact Person, Phone Number, Destination, Transfer Amount, and Special Instructions (if applicable))
- 7) Click submit (located towards the lower-right hand corner of the form) and your request has been submitted to the on-duty UHPD Telecommunications/Dispatch personnel to be entered into the system for pickup

Your portion of the process is complete. If you submit requests regularly, UHPD suggests adding the link to your browser favorites, and configuring the site for automatic login.

UHPD Telecommunications/Dispatch personnel will then place your request on the Money Transfer request list in the order in which it was received. The UHPD Police Officer assigned to Money Transmittals will address the requests accordingly.

Note: As was customary with the call-in procedures, please make your Money Transmittal request(s) when the transaction is ready to be picked up. All Money Transfer requests must be submitted by 2:30PM if same day service is needed. Requests received after 2:30PM will be picked up the next business day.

Thank you for your assistance and understanding with making this a positive transition for all stakeholders involved.

Sincerely,

UHPD Support Services

College of Optometry

Attachment – CASA Clinic

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. All FERV foundation checks are forwarded to Liz Mauzy for processing. All gift checks are forwarded to Opt development staff for processing. All clinic revenue/income is forwarded to Clinic business office for processing. This pertains to funds that do not belong to the CASA and must be forwarded to appropriate department within 24 hours.
3. Each patient is issued a fee bill and the attending student and doctor completes the fee bill after services are rendered.
4. Upon arrival at the cashier's station, the fee bill is reconciled with ledger for appropriate charges. Upon payment, cash and checks are entered into Medtrak patient ledger and a copy of fee bill is given to patient.
5. Checks made out to the University of Houston are immediately endorsed with university issued stamp. CASA can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
6. Credit card transactions are processed in accordance with university guidelines. Credit card machine is batched every evening. Settlement tape is included in backup for journal processing.
7. The day's receipts are reconciled to the daily summary report. The cashier's checkout form is completed and signed.
8. Funds are locked in lockbox and is secured every evening. Funds and cashier's worksheet is submitted to the business office the next business morning via UH Police transfer request as early as possible. Complete a transmittal form for signatures. See enclosed procedures.
9. Funds with appropriate backup is submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt.
10. Notify Mary Juarez and BO designee if there is no deposit or deposit will be late.
11. Further business procedures included in "Optometry Business Office" attachment.

Department Petty Cash and Change Fund Guidelines

Department Cash Handling Guidelines

UH Police Department Money Transfer Procedures

September 9, 2013

College of Optometry

Attachment – Cedar Springs Eye Clinic, Dallas

1. All forms of monies are processed in accordance with university and college guidelines within 24 hrs.
2. Upon receipt all monies are entered into patient ledger in OfficeMate.
3. Cedar Springs accepts insurance checks and money orders only. Checks/money orders made out to the University of Houston are immediately endorsed with university issued bank stamp.
4. All monies are kept in a secured drawer at the front desk.
5. At the end of the day, the deposit is reconciled against the production summary report. The cashier's check out form is completed, and the deposit is assigned a journal number and bag which is then recorded on the deposit slip.
6. A block of journal numbers are assigned by the Opt Business Office and emailed every 2-3 weeks as needed by Mary Juarez or designee.
7. Cedar Springs can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
8. Deposit are made the same day, if we are not able to make it on the same day, bank closed, etc., the deposit is locked in the cabinet and made next day. Deposit is delivered to Bank of America, 3107 Inwood Rd near Lemmon Ave.
9. Copies of deposit slip, bag slip, check out form, production summary and deposit receipt are then scanned and emailed to Hanh Nguyen and Mary Juarez at mjuarez@uh.edu for journal processing.
10. Hanh prints out checkout form, verifies the amount against the OfficeMate summary report and checks off the amount. She also writes the journal #, the bag # and the H0113 reference number on the checkout form. She signs the form and scans the completed checkout form with the summary report, copy of deposit slip/bag # and the copy of the processed bank deposit slip, 4 pages in all for journal backup.
11. Hanh emails a scan of the bank deposit slip and email to Loryn Ledesma or Sharon Smith of UH Treasurer's office so that office can reconcile their daily bank deposits.
12. Hanh then creates a journal to book the deposit scanning the backup for journal and enters into workflow. A copy of the journal is given to Barbara Valles to ensure deposit is reconciled.
13. Further business procedures included in "Optometry Business Office" attachment.

Department Petty Cash and Change Fund Guidelines

Department Cash Handling Guidelines

September 4, 2013

College of Optometry

Attachment – Mobile Eye Institute (MEI)

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. All FERV foundation checks are forwarded to Liz Mauzy for processing. All gift checks are forwarded to Opt development staff for processing. All clinic revenue/income is forwarded to Clinic business office for processing. This pertains to funds that do not belong to the MEI and must be forwarded to appropriate department within 24 hours.
3. Each patient is issued a fee bill and the attending student and doctor completes the fee bill after services are rendered.
4. Upon completion of services, the fee bill is completed with appropriate charges and payment is received by Dr. Gerondale.
5. MEI accepts cash and credit card transactions for MEI services. Every effort will be taken to protect credit card information until it is delivered to the UEI business office for processing.
6. Checks made out to the University of Houston are immediately endorsed with university issued stamp. MEI can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
7. Credit card transactions are processed in accordance with university guidelines. Credit card machine is batched every evening. Settlement tape is included in backup for journal processing.
8. At the end of the day, the day's receipts are reconciled and a daily cashier's checkout form should be submitted with the day's receipts.
9. Daily receipts /checkout form is submitted to Cynthia Swindells or Voncille McGilbert for patient account creates. Funds are locked in safe and Lori Hernandez is notified for posting to patient ledger and deposits.
10. Change fund is locked in a locked bag in a locked metal box in a locked cabinet in the locked bus on UH Police area, when not in use.
11. Further business procedures included in "Optometry Business Office" attachment.

Department Petty Cash and Change Fund Guidelines

Department Cash Handling Guidelines

UH Police Department Money Transfer Procedures

September 9, 2013

**UNIVERSITY OF HOUSTON
COLLEGE OF OPTOMETRY
UNIVERSITY EYE INSTITUTE**

CLINIC BUSINESS OFFICE • SECTION 12.1

Cash Handling – University Eye Institute

The College of Optometry University Eye Institute has a Clinic Business Office cash handling policy to minimize losses to the University's monetary assets. It is the responsibility of University of Houston employees to secure and account for the University's monetary assets and prevent any loss of funds. The Clinic Business Manager or designee must balance each day's financial activity within 24 hours using the appropriate internal forms and procedures and in accordance with the university's MAPP and SAM policies. This policy will be reviewed yearly and/or revised as needed.

PROCEDURE

The UEI custodian must be authorized yearly with proper, completed forms to College Business Manager. Notification must be reported if change in custodian or fund location. The UEI authorized custodian has been given a \$1000.00 change fund. Change fund/clinic revenue is kept in a secured cash register or lockbox and is always locked when staff are away from the area. Offices are locked every evening. Revenue is generated thru sale of services and materials as follows;

- Each patient entering the clinic is issued a fee bill.
- The attending student and doctor complete the fee bill after services are rendered.
- Upon arrival at the cashier's station, the fee bill is reconciled with ledger for appropriate charges. Upon payment of services, fees are collected by the cashier and recorded on the ledger in MedTrak, the clinic computing system. Receipts are electronically generated.
- Checks are made out to the University of Houston and checks are immediately endorsed with provided stamp. For security reasons, do not retain copies of checks if at all possible. If initially needed, destroy copies after 3 months.
- Credit card transactions are processed in accordance with University Guidelines. Credit card machines are closed out daily. Batched receipts must be submitted with daily cash revenue. See attached procedures.
- Cash and checks are kept in the cashier's cash drawer at their desk. The cash register is locked at lunch and when the receptionist leaves his/her workstation.
- At the end of the day, the cashier reconciles the cash drawer against the "Payment Report Summary" and other reports in MedTrak using the Cashier's Checkout form..Upon balancing, the cashier must sign the Cashier's Checkout form.
- All overages and shortages must be recorded in electronic worksheet contained within Cashier's Checkout form workbook. Incident report must be completed if over \$20.00.
- After reconciliation, cash and checks are securely placed in a locked bank bag and delivered to 2nd floor Business Office along with the following forms;
 - Payment Report Summary (MedTrak)
 - Payment Report (daily transactions – (MedTrak)
 - Total Deposit Report, cash & checks (MedTrak)
 - Credit Card Payments report (MedTrak)
 - Credit card "Totals Report" batched receipt (credit card machine)
 - Cashier's Checkout Form (UHCO form)
 - Overage/Shortage Log and Incident Report, if applicable
- A Business Office financial assistant (FA) post into the Optometry Business Office electronic log, print and both staff members must sign the receipt. Original to Clinic staff and a copy is retained with deposit and forwarded to CBA or designee for processing.

Please see "Optometry Business Office" for further business office operations.