

**UNIVERSITY OF HOUSTON
COLLEGE OF PHARMACY
Updated FY 2015**

Receipts, Custody and Deposit of University of Houston Funds

I. GENERAL STATEMENT AND DEFINITIONS:

The College of Pharmacy is a substantial sized college where procedures for the handling of cash are in place to ensure accountability for all funds. Every cost center in the college is reconciled on a monthly basis in alignment with generally accepted MAPP policy rules and internal controls. The procedures are in place to provide staff with guidelines by which to operate and ensure fee revenues are appropriately categorized. The college's Cash Handling policy and Baseline Standards policy may also be found on University of Houston's Finance web site at: <http://www.uh.edu/af/survival/Finance/CashHandling12.htm>

DEFINITION OF CASH: In accordance with MAPP 05.01.01, the term 'cash' includes all forms of payment, including US and foreign currency (dollars and coins), checks, travelers' checks, money orders, credit card and debit card charges, and wire transfers. In short, anything that may be presented to a bank for payment. *Note:* While some forms of cash are obviously more sensitive to improper handling, it is important to keep in mind that the policy does not make a distinction when specifying the requirements for its processing with the exception of foreign drafts.

ENVIRONMENT FOR THEFT: When three elements are present, theft is imminent: A need, an opportunity, and a character flaw. When a good employee is confronted with a stressful financial or personal situation and control over cash is poor, the risk of theft is high. 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 it 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. The College of Pharmacy has ensured that the proper separation of duties exists. The person who has custody of funds is not the same person who has approval or reconciliation responsibility. All cash and cash receipts should be physically safeguarded in a secured area and remain locked until deposited.

AUTHORITY TO RECEIVE PAYMENTS: An employee authorized by the business manager should be the only person accepting cash. A department must begin its compliance with the policy before a payment is presented, by knowing which individuals in the department are authorized to handle cash and for what purpose. Authorization to handle cash is documented when the prospective custodian reviews and signs the "Acknowledgment of Receipt of Funds and Cash Policies and Procedures." This form is Addendum A of the Cash Handling policy and is updated yearly. The original document is filed in the Treasurer's Office; copies are kept in General Accounting and with the department's financial records.

ACCEPTING CHECKS/CREDIT CARDS: All checks or other negotiable currency should be made payable to the University of Houston and must be restrictedly endorsed "For Deposit Only" upon receipt by a department. A credit card should only be accepted after the cardholder has been identified by picture identification to match the name on the credit card. Always check the back of the card for proper endorsement. If there is no endorsement, the card is not valid. Always obtain the cardholder's signature on the transaction receipt. The UH has specific procedures addressing credit card transactions which are covered in a separate workshop.

II. GUIDELINES FOR RECEIVING OF MONIES

- a) As a rule, all cash transactions should be routed to each departmental Business office. This would include donations, gifts or payments.
- b) All persons receiving monies will adhere to University of Houston Policy and Procedures, which are outlined in the Cash Handling section of the MAPP policy 5.01.01 at <http://www.uh.edu/mapp/05/050101.htm> and Operational Cash Advances section of the MAPP policy 5.01.02 at <http://www.uh.edu/mapp/05/050101.htm>.
- c) The following responsibilities and duties are mutually exclusive and are not to be performed by the same employee in the College of Pharmacy:
 - a. Opening the mail
 - b. Preparing cash deposits.
 - c. Reconciling accounting for cost center activity.

III. PROCEDURE FOR RECEIPTS BY MAIL

- a) All cash received by CBO is logged to the cost center log and verified monthly by the Financial Analyst. Discrepancies between the log and the accounts must be investigated and resolved as soon as possible.
- b) As soon as payments are received through the mail, the individual opening the mail will hand deliver all checks, CBO prepare the deposit(s).
- c) The receiver of funds will restrictively endorse all checks for “Deposit Only” and enter the information on the cost center log.
- d) All monies received will be kept in a locked safe, drawer or filing cabinet until transported to the cashier office by UH Police Department.
- e) CBO uploads each day’s journal receipts to PS workflow for approval, within a 24-hour timeframe. The certifying signature will approve all deposits for processing immediately. All General Cash Receipts and Gift Transmittals should be delivered to the Cashier’s Office via UH Police Dept.
- f) After the above has been completed, funds received must be deposited with Student Financial Services in accordance with cash deposit procedures within one working day of receipt.

IV. PROCEDURES FOR OTHER TYPES OF FUNDS RECEIVED


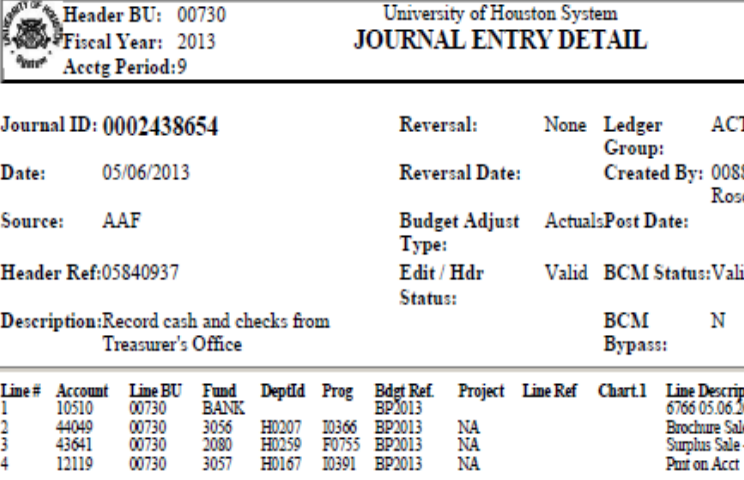
- a) There may be occasions when donors will visit the College and express a desire to give money. If this should occur, reasonableness and/or courtesy dictate that a check may be accepted without a receipt being issued immediately. The check should be treated as a “mail” receipt, restrictively endorsed for “Deposit Only” and entered in the cost center log. Currency should never be accepted without immediate issuance of a receipt.

V. HOW TO PREPARE THE DEPOSIT


Step	Activity	Notes/Examples
1.	Collect cash and checks	<ul style="list-style-type: none"> • Cash handlers must be authorized • Acceptable form of receipt must be used • Checks/Money Orders must be made payable to “University of Houston” • Checks must be endorsed immediately upon receipt (or when drawers are balanced) with a UH deposit stamp ordered from the Treasurer’s Office. All stamps must say “for deposit only”. • Checks and cash must be physically safeguarded and stored until submitted for deposit. • Funds totaling \$100 or more must be deposited within one working day of receipt. Funds less than \$100 must be deposited within five working days of receipt.
2.	Prepare checks for deposit	<ul style="list-style-type: none"> • Remove remittance advices from checks • Write each check (check number and amount) on the deposit ticket <ul style="list-style-type: none"> ○ deposit tickets hold 28 checks; if the department regularly deposits in excess of 28 checks, contact the Treasurer’s Office to obtain a check scanner that will deposit checks as credit card receipts • Endorse checks (if not done at time of receipt) with a UH deposit stamp ordered from the Treasurer’s Office. All stamps must say “for deposit only”. • Scan or photo-copy checks (must block bank account and routing numbers)
3.	Prepare cash for deposit	<ul style="list-style-type: none"> • Coins must be rolled unless there are less coins than required • Deposit tickets have a worksheet for bills and coins on the back of the white copy that can be used to organize deposits, but does not have to be used

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4.	<p>Prepare Cash Deposit Form The form has two sections. The first is for cash and requires listing all types of currency and quantity. The second is for checks and requires an individual listing of all checks. Cash Deposit Form must have the Department ID, Department Name, Bag Number, and Journal ID as well as the signature of <u>both</u> persons verifying the deposit.</p>	<p style="text-align: center;">University of Houston Cash Deposit Summary Form</p> <p>DeptID: <u>H0166</u> DeptName: <u>Treasurer's Office</u> Bag #: <u>FE05840937</u> Journal ID: <u>00790-0002438864</u></p> <p>CASH</p> <table border="0"> <tr> <td>Currency:</td> <td>Extended Total</td> <td></td> </tr> <tr> <td>0 x \$100 Bills</td> <td>0.00</td> <td></td> </tr> <tr> <td>2 x \$50 Bills</td> <td>100.00</td> <td></td> </tr> <tr> <td>5 x \$20 Bills</td> <td>100.00</td> <td></td> </tr> <tr> <td>7 x \$10 Bills</td> <td>70.00</td> <td></td> </tr> <tr> <td>3 x \$5 Bills</td> <td>15.00</td> <td></td> </tr> <tr> <td>0 x \$2 Bills</td> <td>0.00</td> <td></td> </tr> <tr> <td>14 x \$1 Bills</td> <td>14.00</td> <td>Currency Total</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">\$299.00</td> </tr> </table> <p>Rolled Coins:</p> <table border="0"> <tr> <td>0 Quarters (\$10)</td> <td>0.00</td> <td></td> </tr> <tr> <td>1 Dimes (\$5)</td> <td>5.00</td> <td></td> </tr> <tr> <td>0 Nickels (\$2)</td> <td>0.00</td> <td></td> </tr> <tr> <td>0 Pennies (\$0.50)</td> <td>0.00</td> <td>Rolled Coins Total</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">\$5.00</td> </tr> </table> <p>Loose Coins:</p> <table border="0"> <tr> <td>0 Dollars (\$1)</td> <td>0.00</td> <td></td> </tr> <tr> <td>0 Halves (\$0.50)</td> <td>0.00</td> <td></td> </tr> <tr> <td>3 Quarters (\$0.25)</td> <td>0.75</td> <td></td> </tr> <tr> <td>1 Dimes (\$0.10)</td> <td>0.10</td> <td></td> </tr> <tr> <td>1 Nickels (\$0.05)</td> <td>0.05</td> <td></td> </tr> <tr> <td>4 Pennies (\$0.01)</td> <td>0.04</td> <td>Loose Coins Total</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">\$0.94</td> </tr> </table> <p style="text-align: right;">Total Cash <u>\$304.94</u></p> <p style="text-align: center;">University of Houston Cash Deposit Summary Form</p> <p>DeptID: <u>H0166</u> DeptName: <u>Treasurer's Office</u> Bag #: <u>FE05840937</u> Journal ID: <u>00790-0002438864</u></p> <p>CHECKS</p> <table border="1"> <thead> <tr> <th>Check #</th> <th>Check Date</th> <th>Main Check Received</th> <th>Name</th> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>17058</td> <td>5/2/2013</td> <td>5/6/2013</td> <td>E. Smith</td> <td>Brochure Sales</td> <td>\$1,000.00</td> </tr> <tr> <td>27728</td> <td>5/2/2013</td> <td>5/6/2013</td> <td>Smith-Jones Inc</td> <td>Graphic Property</td> <td>\$5,000.00</td> </tr> <tr> <td>3785758</td> <td>5/2/2013</td> <td>5/6/2013</td> <td>Jones LTD</td> <td>Payment on Account</td> <td>\$17,323.00</td> </tr> <tr> <td>4</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>5</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>6</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>7</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>8</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>9</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>10</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>11</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>12</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>13</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>14</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>15</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>16</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>17</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>18</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>19</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>20</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p style="text-align: right;">Total Checks: <u>\$23,323.00</u></p> <p style="text-align: right;">Total Deposit Amount: <u>\$25,627.94</u></p> <p>I certify that I independently verified that the amount of the currency and checks placed in the deposit bag matches the amount above.</p> <p><u>Karin Livingston</u> <u>Karin Livingston</u> <u>5/6/13</u> Name of 1st Authorized Person Signature Date</p> <p><u>Tiffany Brandyberg</u> <u>Tiffany Brandyberg</u> <u>5/6/13</u> Name of 2nd Authorized Person Signature Date</p>	Currency:	Extended Total		0 x \$100 Bills	0.00		2 x \$50 Bills	100.00		5 x \$20 Bills	100.00		7 x \$10 Bills	70.00		3 x \$5 Bills	15.00		0 x \$2 Bills	0.00		14 x \$1 Bills	14.00	Currency Total			\$299.00	0 Quarters (\$10)	0.00		1 Dimes (\$5)	5.00		0 Nickels (\$2)	0.00		0 Pennies (\$0.50)	0.00	Rolled Coins Total			\$5.00	0 Dollars (\$1)	0.00		0 Halves (\$0.50)	0.00		3 Quarters (\$0.25)	0.75		1 Dimes (\$0.10)	0.10		1 Nickels (\$0.05)	0.05		4 Pennies (\$0.01)	0.04	Loose Coins Total			\$0.94	Check #	Check Date	Main Check Received	Name	Description	Amount	17058	5/2/2013	5/6/2013	E. 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5.	<p>Prepare Deposit Ticket Write the Bag Number above the Account Number.</p>	<p>Prepared By: _____ Deposited By: _____ Bag #: <u>51613</u> DATE: <u>5/6/13</u></p> <p>CURRENCY: <u>299</u> COINS: <u>5</u> CHECKS: <u>1,000</u> <u>5,000</u> <u>17,323</u></p> <p>UNIVERSITY OF HOUSTON TREASURY #083 P. O. BOX 988 HOUSTON, TX 77001-0988</p> <p>Bank of America</p> <p>TOTAL \$ <u>23,323.00</u></p> <p>FE05840937</p>																																																																																																																																																																																													

Step	Activity	Notes/Examples												
6.	Obtain independent verification of the deposit by a second person who is authorized to handle cash.	<ul style="list-style-type: none"> • Recount cash, coin, and checks • Confirm that cash and coin totals are correct and recorded on deposit ticket accurately • Confirm that checks are all listed separately on the Deposit Ticket accurately and total correctly • Confirm that the Deposit Bag number is written above the account number on the deposit ticket • Confirm that the Deposit Summary form is complete for cash • Confirm that the Deposit Summary form is complete for checks • Signs the Deposit Summary form(s) 												
7.	<p>Place cash and checks in Deposit Bag with Deposit Ticket and seal Deposit Bag.</p> <p>Both cash verifiers must be present. Because bag is being sealed, cash verification must have already occurred.</p> <p>Deposit Bags must be see-through, and be purchased through the Cashier's Office.</p>	<p>Deposit Bags may contain only:</p> <ul style="list-style-type: none"> • Cash • Small amounts of loose coins (or rolled coins) for the deposit • Checks • One original deposit ticket <p>DEPOSIT BAGS CONTAINING ADDITIONAL ITEMS INSIDE WILL BE RETURNED TO THE DEPARTMENT FOR RE-PROCESSING.</p>												
8.	<p>Complete the Deposit Bag:</p> <ul style="list-style-type: none"> • TO: BOA • From: Department Name as shown on the Deposit Ticket, with Deposit Ticket Department Number • Location: leave blank • Date: The date the deposit was placed in the Deposit Bag • Signature: Initials of both deposit verifiers • Deposit List: <ul style="list-style-type: none"> ○ Line 1: Cash (currency) Amount ○ Line 2: Coin Amount ○ Line 3: Check Amount (total, do not list checks separately) 	<div style="text-align: right; margin-bottom: 10px;">EE05840937</div> <p>LOADING INSTRUCTIONS:</p> <ol style="list-style-type: none"> 1. Use ball point pen to complete all information BEFORE loading bag. List each deposit separately. 2. Remove the release liner and press adhesive lip FIRMLY over warning lines to seal. 3. Attempts to re-open will damage bag. 4. Tear off and save numbered receipt. <p>TO: <u>BOA</u></p> <hr/> <p>FROM: <u>TREASURY #083</u></p> <p>LOCATION: _____</p> <p>DATE: <u>5/16/13</u> SIGNATURE: <u>JA TB</u></p> <p>DEPOSIT LIST:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1. \$ <u>299.00</u></td> <td style="width: 50%;">7. \$ _____</td> </tr> <tr> <td>2. \$ <u>5.94</u></td> <td>8. \$ _____</td> </tr> <tr> <td>3. \$ <u>29,323.00</u></td> <td>9. \$ _____</td> </tr> <tr> <td>4. \$ _____</td> <td>10. \$ _____</td> </tr> <tr> <td>5. \$ _____</td> <td>11. \$ _____</td> </tr> <tr> <td>6. \$ _____</td> <td>12. \$ _____</td> </tr> </table>	1. \$ <u>299.00</u>	7. \$ _____	2. \$ <u>5.94</u>	8. \$ _____	3. \$ <u>29,323.00</u>	9. \$ _____	4. \$ _____	10. \$ _____	5. \$ _____	11. \$ _____	6. \$ _____	12. \$ _____
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Step	Activity	Notes/Examples																																																							
9.	<p>Remove the Confirmation Strip from the Deposit Bag and retain as part of your documentation.</p> <ul style="list-style-type: none"> • Date: The date the deposit was placed in the Deposit Bag • Amount: The total amount of the deposit • Signature: Initials of both deposit verifiers 	 <p>EE0584097 DATE <u>5/6/13</u> SIGNATURE <u>[Signature]</u> <u>AGH</u> AMOUNT <u>23,62</u></p>																																																							
10.	<p>Prepare Journal</p> <ul style="list-style-type: none"> • Cash, checks, and coin are deposited to GL Bank 10510 for UH and 10710 for UHS. • The bag number is the Journal Header Reference. The Deposit Bag number will exceed the number of spaces available in the Journal Header Reference line (limited to 8 characters). Truncate from the beginning of the bag number (ex: Deposit Bag number is EE05840937, Journal Header Reference is 05840937) • The Bank (account 10510 or 10710) journal line reference contains the last four digits of the bank account from the deposit slip, the date the cash was placed in the deposit bag, and the PS Department ID. <ul style="list-style-type: none"> ○ Example: ○ 6766 05.06.2013 H0166 • Upload Journal support, which includes: <ul style="list-style-type: none"> ○ Copy of the Deposit Ticket ○ Copy of the signed Cash Deposit Summary Form ○ Cash register/sales system report or receipts, if applicable 	 <p>Header BU: 00730 University of Houston System Fiscal Year: 2013 JOURNAL ENTRY DETAIL Acctg Period: 9</p> <p>Journal ID: 0002438654 Reversal: None Ledger ACT Date: 05/06/2013 Reversal Date: Created By: 0088 Source: AAF Budget Adjust Actuals Post Date: Ros Header Ref: 05840937 Edit / Hdr Valid BCM Status: Vali Status: BCM N Bypass:</p> <table border="1"> <thead> <tr> <th>Line #</th> <th>Account</th> <th>Line BU</th> <th>Fund</th> <th>DeptId</th> <th>Prog</th> <th>Bdgt Ref.</th> <th>Project</th> <th>Line Ref</th> <th>Chart.1</th> <th>Line Descrip</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>10510</td> <td>00730</td> <td>BANK</td> <td></td> <td></td> <td>BP2013</td> <td></td> <td></td> <td></td> <td>6766 05.06.2</td> </tr> <tr> <td>2</td> <td>44049</td> <td>00730</td> <td>3056</td> <td>H0207</td> <td>I0366</td> <td>BP2013</td> <td>NA</td> <td></td> <td></td> <td>Brochure Sale</td> </tr> <tr> <td>3</td> <td>43641</td> <td>00730</td> <td>2080</td> <td>H0259</td> <td>F0755</td> <td>BP2013</td> <td>NA</td> <td></td> <td></td> <td>Surplus Sale</td> </tr> <tr> <td>4</td> <td>12119</td> <td>00730</td> <td>3057</td> <td>H0167</td> <td>I0391</td> <td>BP2013</td> <td>NA</td> <td></td> <td></td> <td>Put on Acct</td> </tr> </tbody> </table>	Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Descrip	1	10510	00730	BANK			BP2013				6766 05.06.2	2	44049	00730	3056	H0207	I0366	BP2013	NA			Brochure Sale	3	43641	00730	2080	H0259	F0755	BP2013	NA			Surplus Sale	4	12119	00730	3057	H0167	I0391	BP2013	NA			Put on Acct
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11.	Submit the Journal through workflow path 2 (Dept/College/Division – Stu Fin – Accounting Office) to obtain the Departmental Approval (approval level 2).	<p>Route To</p> <p>*Please select the appropriate approval path:</p> <ul style="list-style-type: none"> <input type="radio"/> Dept/Coll/Div - Accounting Office <input checked="" type="radio"/> Dept/Coll/Div - Stu Fin - Accounting Office <input type="radio"/> Dept/Coll/Div - OCG - Accounting Office 																														
12.	When the Departmental Approval is obtained, print out the Journal showing the Departmental Approval and paper-clip the Journal to the Deposit Bag.	<table border="1" data-bbox="768 411 1515 632"> <thead> <tr> <th colspan="5">Approval History</th> </tr> <tr> <th>Step</th> <th>Status</th> <th>Date Timestamp</th> <th>User ID</th> <th>Name</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>I</td> <td>05/06/2013 12:54 PM</td> <td>0088186</td> <td>Brandyberg,Tiff</td> </tr> <tr> <td>01</td> <td>A</td> <td>05/06/2013 12:55 PM</td> <td>0082994</td> <td>Drew,Margaret I</td> </tr> <tr> <td>02</td> <td>P</td> <td>05/06/2013 12:54 PM</td> <td></td> <td></td> </tr> <tr> <td>03</td> <td>P</td> <td>05/06/2013 12:54 PM</td> <td></td> <td></td> </tr> </tbody> </table> <p>DEPOSITS SUBMITTED WITHOUT AN ATTACHED COPY THE JOURNAL THAT SHOWS DEPARTMENTAL APPROVAL WILL NOT BE PICKED UP BY THE UH POLICE DEPARTMENT, AND WILL BE RETURNED TO THE DEPARTMENT FOR RE-PROCESSING.</p>	Approval History					Step	Status	Date Timestamp	User ID	Name	0	I	05/06/2013 12:54 PM	0088186	Brandyberg,Tiff	01	A	05/06/2013 12:55 PM	0082994	Drew,Margaret I	02	P	05/06/2013 12:54 PM			03	P	05/06/2013 12:54 PM		
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13.	<p>Prepare the Money Transmittal Form</p> <p>Only one Deposit Bag can be listed per Money Transmittal Form. If multiple deposits are being submitted, separate Money Transmittal Forms must be used. Money Transmittal Forms must be ordered from the Cashier's Office.</p> <ul style="list-style-type: none"> • Bag Number: Of deposit bag • Date: Date UH Police Department pick-up requested • From (1st line): Department Name as shown on the Deposit Ticket, with Deposit Ticket Department Number • No. Items (1st line): 1 • Said To Contain (1st line): Total amount of deposit • Prepared/Received (1st line): Initials of person preparing the Money Transmittal Form • UHS (1st line): will be initialed by the UH Police Department representative that picks up the deposit. • To (2nd line): Cashier's Office <p>The UH Police Department representative will leave the white copy with the department.</p>	<div style="text-align: right;">MONEY</div> <div style="text-align: right;">BAG NUMBER <u>E</u></div> <div style="text-align: right;">DATE <u>5/6/13</u></div>  <table border="1" data-bbox="784 415 1513 640"> <thead> <tr> <th>OFFICE</th> <th>NO. OF ITEMS</th> <th>SAID TO CONTAIN</th> <th>PREPARED/RECEIVED</th> </tr> </thead> <tbody> <tr> <td>From <u>TREASURY #083</u></td> <td><u>1</u></td> <td><u>\$ 23,627.94</u></td> <td><u>[Signature]</u></td> </tr> <tr> <td>To <u>CASHIER'S OFFICE</u></td> <td></td> <td>\$</td> <td></td> </tr> <tr> <td>From</td> <td></td> <td>\$</td> <td></td> </tr> <tr> <td></td> <td></td> <td>\$</td> <td></td> </tr> </tbody> </table> <p>MONEY TRANSMITTAL FORMS WITH MORE THAN ONE DEPOSIT ATTACHED WILL NOT BE PICKED UP BY THE UH POLICE DEPARTMENT, OR WILL BE RETURNED TO THE DEPARTMENT FOR RE-PROCESSING.</p>	OFFICE	NO. OF ITEMS	SAID TO CONTAIN	PREPARED/RECEIVED	From <u>TREASURY #083</u>	<u>1</u>	<u>\$ 23,627.94</u>	<u>[Signature]</u>	To <u>CASHIER'S OFFICE</u>		\$		From		\$				\$	
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		\$																				
14.	Contact the UH Police Department for pickup	<p>Requests for pickup can be made online at: http://uh.edu/police/transfers.html</p> <ul style="list-style-type: none"> • Information requested includes: Pickup location, contact person, phone number, destination, transfer amount, and special instructions. • Departments with additional questions can contact police dispatch at 713-743-3333. • Requests must be submitted by 2:30 PM if same day service is needed. Requests received after 2:30 PM will be picked up the next day. • Deposits must be in the Cashier's Office by 1:30 PM in order to be transported to the bank on that day. 																				

Step	Activity	Notes/Examples
15.	Retain deposit documentation for six months	<ul style="list-style-type: none"> • Scans or copies of checks (must block bank account and routing numbers) • Copy of Deposit Ticket • Copy of Money Transmittal Form • Signed copy of Cash Deposit Summary Form • Copy of Journal showing Departmental Approval • Confirmation Strip from Deposit Bag • Cash register/sales system report or receipts, if applicable
16.	<p>When cash is transported to the Cashier's Office by the UH Police Department, the Cashier's Office will:</p> <ul style="list-style-type: none"> • Confirm that the deposit contains all required documentation <ul style="list-style-type: none"> ○ Cash, coin, checks and one copy of the Deposit Ticket in the Deposit Bag ○ Journal showing Departmental Approval attached to the deposit bag ○ Money Transmittal Form for a single deposit • If all documentation is submitted with the deposit, The Cashier's Office will: <ul style="list-style-type: none"> ○ Log the Deposit Bag ○ Approve the Journal in PS Finance ○ Submit the Deposit Bag for pick-up by the courier 	<p>INCOMPLETE OR INCORRECTLY PREPARED DEPOSITS WILL BE RETURNED TO THE DEPARTMENT FOR RE-PROCESSING.</p>
17.	<p>Personnel submitting incorrectly prepared or complete cash deposits and deposit journals may:</p> <ul style="list-style-type: none"> • Be required to re-take the on-line Cash Security Procedures, Cash Deposit and Security Procedures, Petty Cash and Change Fund, or the class-room based GL Journal Entry training courses. • Have change and/or petty cash fund approval revoked. • Have Cash Handling approval revoked. 	

Step	Activity	Notes/Examples
18.	<p>General Accounting will review all Journals submitted and confirm:</p> <ul style="list-style-type: none"> • Cash amount per Journal agrees to amount per Deposit Ticket • Cost center and revenue account appear accurate • Supporting documentation contains <ul style="list-style-type: none"> ○ Copy of the Deposit Ticket ○ Copy of the signed Cash Deposit Summary Form ○ Cash register/sales system report or receipts, if applicable ○ May include a copy of a 1074 report if the deposit is made to credit a non-revenue GL Account. <p>Once these items are confirmed, Journals will be posted</p>	<p>Journals with errors or incomplete support will be denied back to the department.</p> <p>If a Journal is denied back to the department, select Path 1 instead of Path 2 when resubmitting the Journal to General Accounting. This is because there is no longer a cash deposit to be processed with the journal.</p>
19.	<p>Contacts for questions</p>	<p>Gretta McClain, Assistant Director for Accounting Services 713-743-8729 gmcclain@uh.edu</p> <p>Nancy Tran, Associate Director for Student Financial Services 832-843-9127 ntran@uh.edu</p>

A summary of these procedures is listed below:

1. Cash handlers must be authorized and have completed training.
2. Receipt format must be allowable under MAPP 05.01.01 (receipt formats are enumerated in the “Departmental Cash Handling Guidelines” Addendum at <http://www.uh.edu/finance/pages/References.htm>).
3. Checks must be payable to “University of Houston”.
4. Checks must be endorsed immediately upon receipt (or when drawers are balanced for the day) using a stamp ordered from the Treasurer’s Office.
5. Deposits must be made within 1 working day of receipt if \$100 or more; within 5 working days if less.
6. Cash and Checks can be deposited using the same tamper-proof bag.
 - a. Bags must be see through, and ordered from the Cashier’s Office
 - b. The only items that can be placed in the bag are:

- i. Small amounts of coin (rolled if it is enough)
 - ii. Cash
 - iii. Checks (all remittance advices and attachments must be removed)
 - iv. One original Deposit Ticket
- c. All checks must be listed individually on Deposit Tickets
- d. Information on the deposit, including: amount of coin, cash, and checks; the date the deposit was prepared; the Department, is listed on the deposit bag.
- e. The confirmation strip from the deposit bag is retained with other deposit documentation.
7. Cash Deposit Form must be completed.
8. Deposit documentation attached to journals includes:
 - f. A scanned copy of the deposit ticket
 - g. A scanned copy of the Cash Deposit Form
9. Journal must be submitted via Workflow Path 2 (Department/College/Division > Student Financial > Accounting), and approved through the Department Approver. The journal should be paper clipped to the outside of the deposit bag. UHPD will not pick up deposits without the journal showing workflow approval level 2.
10. Request for pick-up by the UHPD are done via their new web-request page at <http://uh.edu/police/transfers.html>
11. Only one Money Transmittal Form can be used for each deposit bag. The UHPD will not pick up deposits where more than one bag is listed per Money Transmittal Form.
12. Personnel who have difficulty with new procedures may be required to retake cash handling training.

Please do not staple individual deposits or credit card deposits together. Use a clip or a rubber band instead.

VI. GIFT TRANSMITTALS

Gift Transmittal Form (GTF)

The GTF is a document that lists pertinent gift processing information about a donor and gift such as donor name, purpose of the gift, account into which the gift will be deposited, etc. Departments must complete a GTF when a gift is received except when the gift is accompanied by an official response device (such as a return card for the annual fund) that contains the needed information. The GTF should also be used to report pledges not accompanied by an official pledge card. Please note that new appeal codes should be determined prior to solicitations and can be obtained from Institutional Advancement.

Determine the legal donor who is—normally the entity that last had legal possession of the assets. For example;

- A check from a business, the corporation or partnership is the legal donor, even if the proprietor or partner is securing the gift,
- A check is received from a family foundation, the legal donor is the foundation,
- A check is received from a community foundation, legal donor is the community foundation, not the person or company who originally made a gift to the community foundation and requested a donation be made to the university.

Complete all biographical information requested on the GTF. Provide a contact name if the donor is a company. Provide spouse's name if donor designates the gift as joint. If the last name of the spouse is different, write full name in appropriate space. Provide QPQ info on the line below gift info when QPQ is associated with that gift. Complete all pledge info if applicable – write total amount of pledge in comment line. Complete pledge payment schedule. Balance the GTF to make sure your entries equal the amount of your gift.

List PeopleSoft cost center, purpose code (the donor's intent for the gift), appeal code (tracking device of the actual solicitation method) and amount of gift.

Attach checks and/or cash to the GTF, with your phone number, sign and date the GTF and have the business manager certify and date the GTF. Attach all backup documentation that accompanied or is relevant to the gift. (i.e. donor correspondence, matching gift form, etc.) Have the original GTF deposit, matching gift form and backup hand delivered in a tamper proof bag to Treasury Operations, Room 10F, E. Cullen.

No GTF is necessary if an official response device is included with the gift! Direct all questions regarding the completion of the GTF to Donor and Alumni Records.

Do not send multiple copies of GTF or back up, send originals only. All money (cash, checks, credit cards) should be hand delivered to Treasury. Do not send cash through interoffice mail.

In the College of Pharmacy:

- a) All gifts are to be routed to the Development Officer to complete Gift Transmittal according to University of Houston guidelines and hand delivered to the CBO office.
- b) CBO office will enter the following information on the cost center log.
 - a. Name/Customer Name (Name of Remitter)
 - b. Date
 - c. Amount Received

- c) All checks will be placed in a sealed Money Bag which will be addressed as follows:
 - a. To: Treasury
 - b. From: College of Pharmacy
 - c. Amount: Dollar amount of checks enclosed
 - d. Date: Date Deposit prepared
- d) One (1) copy of Gift Transmittal and one (1) copy of checks will be paper clipped to the bag. UH POLICE will deliver the bag along with its contents to the Treasurer's Office.

VII. UH FOUNDATION GUIDELINES

1. All cash receipts for deposit to UH Foundation will be submitted to the Dean's Office.
2. Dean's Office will prepare a deposit memo to UH Foundation.
 - a. Name/Customer Name (Name of Remitter)
 - b. Purpose
 - c. Indicate type of payment-Check, Cash or Credit Card
 - d. Amount Received
 - e. Cost Center Name and Values to be credited
 - f. Account credited
3. NOTE: UH Foundation will not accept cash; therefore all monies must be in the form of a check, cashier check or money order. All checks are to be restrictively endorsed for "Deposit Only".
4. For multiple deposit include a spreadsheet that details each amount and the type of deposit, i.e., donations, annual dues, account etc., and a cover memo addressed to the UH Foundation is necessary.
5. The Director of Business Operation reviews the memo, supporting documents and approves.
6. The deposit should then be mailed to the UH Foundation Office.

IX. Credit Card Procedure

The College of Pharmacy has centralized most cash handling for the college by the central business office (CBO). There are four programs collecting the payments for their areas via credit card using the following procedure:

A. CREDIT CARD MERCHANT PROCEDURES:

1. Credit card transactions are accepted in accordance with policies and procedures specified in MAPP 5.01.01 and SAM 03.A.06
2. All credit card transactions are conducted by the appropriate individual aware of cash handling procedures and who have signed Addendum A (MAPP 05.01.01) acknowledging the University of Houston's cash policies and procedure. Employees also must take the annual required three Online Finance Training courses (Credit Card Handling).
3. College of Pharmacy does not have credit card processing equipment. Credit card transactions are processed via Treasury department credit card merchant location.
4. The vendors fax us a complete credit card authorization form for payment. The college delivers the form to Treasury; they enter the pertinent credit card information into the credit card processing equipment.
5. Credit card transactions are automatically settled each night. The batch settlement process initiates transfer of funds from the credit card companies to a University bank account and provides a unique batch settlement transaction number verifying a successful posting of funds.
6. The individual from the programs in our college is responsible to collect the batch report from Treasury department.
7. The Journal Entry (JE) is prepared and submitted into workflow by CBO staff with backup documents – invoice statement, receipt, batch report, etc.
8. The CBO Director of College/Division Business Operations reviews and approves the JE in workflow.
9. The CBO keeps a copy of the JE and back up for reconciliation.
10. The deposit is kept in a secure location until it can be transported to Student Financial services via UHPD.

B. RECONCILIATION

1. The CBO Financial Analyst 2 reconciles the credit card transactions with the PeopleSoft UGLS1074 monthly reports.
2. Any discrepancies are researched and resolved.
3. The Assistant Director of College/Division of Business Operations reviews and approves all monthly reconciliation reports.