

Cash Handling Procedure FY 15

1. Scope

The state of Texas and the University of Houston require all employees who handle cash on behalf of the University to complete a cash handling course each fiscal year. All guidelines and MAPP policies must be followed to ensure accountability for money received.

In accordance with [MAPP 05.01.01](#), Cash Handling, all cash transactions involving the University, its colleges, or any departments are subject to all applicable state laws and regulations and University policies and procedures, including University of Houston [System Administrative Memoranda 03.A.07](#), – Petty Cash Procedures, [03.F.01](#) – Gift Acceptance, and [03.F.04](#) – Cash Handling. All University employees have a fiduciary responsibility to the University to handle cash properly, and in accordance with the procedure outlined below.

2. Purpose

This document establishes policies and procedures for handling all cash activities at the University of Houston, including cash acceptance, the deposit of cash, and cash fund maintenance.

3. Definitions

- A. *Cash* is U. S. currency (dollars and coins); personal, business, bank, and cashier's checks; money orders; travelers' checks; or foreign drafts (but not foreign currency.)
- B. *Cash handler* is the person who handles incoming cash within the department. This person is the custodian of the check logs & cash/check receipt books. This person must be authorized and have completed training to be the *cash handler*. At the end of the month the *Cash handler* will give their logs for the month to the *Reconciler* to complete the Monthly Reconciliation.
- C. *Cash receiver* will create the deposit of the cash. This person must ensure the timeliness of the deposit and is responsible for checking the status daily until it's posted by A/P.
- D. *Cost Center Manager* verifies that the monthly reconciliation is done accurately, and in a timely manner. They will complete the monthly verification form for their cost centers.
- E. *DBA/Reconciler* is responsible for the reconciliation of the deposits vs. logs for the month. They will verify all deposits have posted and will notify the *Cash receiver* if there are discrepancies, and ensure the *cash receiver* corrects them.

4. Procedures

When a University employee receives *cash*, it is to be deposited promptly into the appropriate authorized University cost center. Cash receipts totaling \$100.00 or more must be forwarded to

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Student Financial Services (SFS) within one working day of receipt, cash less than \$100.00 must be forwarded to SFS within five working days of receipt. Please time/date stamp the check envelope upon receipt and upload as supporting documentation for compliance purposes. Credit card transactions must be settled daily and recorded daily via journal entry.

Please note: Anytime cash needs to be transported to another building on campus it should be put in a secure sealed bag and transported via the police just as if the check was going to treasury. If checks are going from T1 to T2 this does not apply.

A. Receiving Cash

When a check is received the following steps are to occur:

- 1) **The cash handler is to log the check number, amount, and vendor in a log they solely have access to.**
- 2) **The cash handler will write a receipt for the check and notify the cash receiver there is a check for deposit.**
- 3) **When the cash receiver receives the check, the cash handler will give the cash handler a receipt of the check to attach to the journal documentation.**

B. Acceptable forms of Payment are:

- 1) Currency – Departments are encouraged to accept payments only in US funds
- 2) Checks and Money Orders
- 3) Debit/Credit Cards
 - a. Debit/Credit card transactions should be handled in the same manner as cash transactions. Employees responsible for the processing of debit/credit card transactions must complete annual online training for Credit Card Accounting. Employees can register for this course at the following website:
<http://www.uh.edu/adminservices/training/financeonline.htm>.

C. Create the journal entry for the cash deposit as follows:

- 1) Complete the Cash Deposit Summary Form with 2 signatures, the person who prepared the deposit, and the person who verified the deposit.
- 2) Prepare the deposit slip.
 - a. Make a copy of the slip
 - b. Original is to be placed in the tamper-proof bag. The tamper-proof bag must be transparent, and ordered from the Cashier's office.
 - c. 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
 - d. All checks must be listed individually on Deposit Tickets
 - e. 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.
 - f. The confirmation strip from the deposit bag is retained with other deposit documentation

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- 3) Deposit documentation attached to journals includes:
 - a. A scanned copy of the deposit ticket
 - b. A scanned copy of the Cash Deposit Form
- 4) 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.
- 5) Request for pick-up by the UHPD are done via their new web-request page at <http://uh.edu/police/transfers.html>
- 6) 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.
- 7) **Personnel who have difficulty with new procedures may be required to retake cash handling training.**

Please note: It is the responsibility of the *cash receiver* that the journal entry is completed in PeopleSoft. Please check status of journal daily until it posts to ensure timeliness of deposit.

PLEASE SEE: [UH DEPOSIT PROCEDURE EXAMPLE](#) AND THE [GL JOURNAL CHECKLIST](#) (scroll to GL Journal checklist) FOR MORE INFORMATION.

D. RETAINING DEPOSIT DOCUMENTS

- 1) Departments must retain copies of reconciled cash register activity logs, checks, credit card documentation, and individual invoices or receipts with departmental records for six months for audit purposes.
- 2) 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.
 - a. **At the end of the month, the *cash handler* will give the log book to their areas' designated reconciler to verify check/cash deposits against the monthly verification spreadsheets to ensure all deposits have posted and cleared for the month. If any discrepancies are found, it is up to the *cash receiver*, (the person who created the journal) to correct.**
 - b. **This is part of our monthly reconciliation procedure, See monthly reconciliation process for more details.**

E. Overages and Shortages

Overages and Shortages of less than \$20 on cash receipts are recorded to the departmental cost center on the deposit journal using account 50015. Departments must maintain a log of all overages/shortages which is recorded on Addendum D, Overage/Shortage Report Form (<http://www.uh.edu/finance/pages/References.htm>) 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

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overage/shortage allowances with permission from the Treasurer. The Treasurer will provide the names of these units/departments to Internal Auditing.

F. Endowed gifts

Endowed gifts (check, cash, negotiable stocks or bonds) received by a department should be forwarded to our development assistant who handles Gift Transmittals.

The development assistant will key in the following:

- The donor ID number
- Verify the cost center
- GTF information
- Get appropriate signatures

The log is done at the department level. The GTF must include a certifying signature which indicates the approval of the funds deposited into a cost center that has been established with any applicable funding source restrictions. The

Treasurer's Office will deposit the gift and forward the GTF and documentation to Donor and Alumni Records.

Non-Endowed gifts are sent to Donor & Alumni Records with a Gift Transmittal Form (GTF) and other documentation, including one check copy, within one working day of 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.

Gift Transmittal Forms are found at <http://www.uh.edu/finance/pages/forms.htm>.

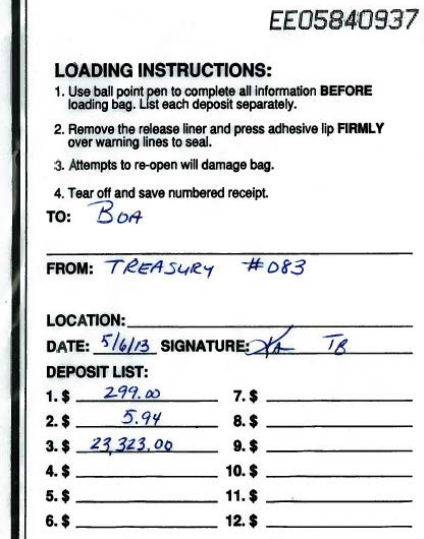
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Attached is the Cash-Check deposit procedure desk guide from University Accounting Department.


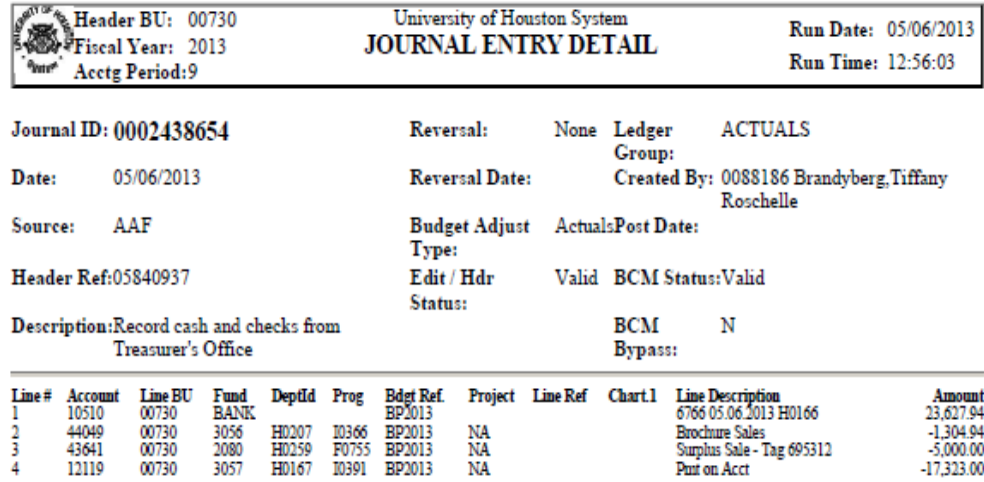
CASH/CHECK DEPOSIT PROCEDURES – DESK GUIDE

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

CASH/CHECK DEPOSIT PROCEDURES – DESK GUIDE

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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. Both cash verifiers must be present. Because bag is being sealed, cash verification must have already occurred. 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) 	 <p style="text-align: right;">EE05840937</p> <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: BOA</p> <hr/> <p>FROM: TREASURY #083</p> <hr/> <p>LOCATION: _____</p> <p>DATE: 5/16/13 SIGNATURE: <i>TR</i></p> <p>DEPOSIT LIST:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1. \$ 299.00</td> <td style="width: 50%;">7. \$ _____</td> </tr> <tr> <td>2. \$ 5.94</td> <td>8. \$ _____</td> </tr> <tr> <td>3. \$ 29,323.00</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. \$ 299.00	7. \$ _____	2. \$ 5.94	8. \$ _____	3. \$ 29,323.00	9. \$ _____	4. \$ _____	10. \$ _____	5. \$ _____	11. \$ _____	6. \$ _____	12. \$ _____
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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 																																																													
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: <ul style="list-style-type: none"> ○ 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 	 <table border="1" data-bbox="856 946 1833 1044"> <thead> <tr> <th>Line #</th> <th>Account</th> <th>Line BU</th> <th>Fund</th> <th>DeptId</th> <th>Prog</th> <th>Bdg Ref</th> <th>Project</th> <th>Line Ref</th> <th>Chart 1</th> <th>Line Description</th> <th>Amount</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 05.06.2013 H0166</td> <td>23,627.94</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 Sales</td> <td>-1,304.94</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 - Tag 695312</td> <td>-5,000.00</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> <td>-17,323.00</td> </tr> </tbody> </table>	Line #	Account	Line BU	Fund	DeptId	Prog	Bdg Ref	Project	Line Ref	Chart 1	Line Description	Amount	1	10510	00730	BANK			BP2013				6766 05.06.2013 H0166	23,627.94	2	44049	00730	3056	H0207	I0366	BP2013	NA			Brochure Sales	-1,304.94	3	43641	00730	2080	H0259	F0755	BP2013	NA			Surplus Sale - Tag 695312	-5,000.00	4	12119	00730	3057	H0167	I0391	BP2013	NA			Put on Acct	-17,323.00
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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).	<div style="border: 1px solid black; padding: 5px;"> <p>Route To</p> <p>*Please select the appropriate approval path:</p> <p><input type="radio"/> Dept/Coll/Div - Accounting Office</p> <p><input checked="" type="radio"/> Dept/Coll/Div - Stu Fin - Accounting Office</p> <p><input type="radio"/> Dept/Coll/Div - OCG - Accounting Office</p> </div>																														
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" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5" style="text-align: left;">Approval History</th> </tr> <tr> <th style="width: 5%;">Step</th> <th style="width: 10%;">Status</th> <th style="width: 30%;">Date Timestamp</th> <th style="width: 15%;">User ID</th> <th style="width: 40%;">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, Tiffany Roschelle</td> </tr> <tr> <td>01</td> <td>A</td> <td>05/06/2013 12:55 PM</td> <td>0082994</td> <td>Drew, Margaret L</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 style="margin-top: 10px;">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, Tiffany Roschelle	01	A	05/06/2013 12:55 PM	0082994	Drew, Margaret L	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 Only one Deposit Bag can be listed per Money Transmittal Form. If multiple deposits are being submitted, separate Money Transmittal Forms must be used.</p> <p>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; font-weight: bold; font-size: 1.2em;">MONEY TRANSMITTAL</div> <div style="text-align: right; margin-top: 5px;">No 208641</div> <div style="text-align: right; margin-top: 5px;">BAG NUMBER <u>EE05840937</u></div> <div style="text-align: right; margin-top: 5px;">DATE <u>5/6/13</u></div> <div style="margin-top: 10px;">  <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 25%;">OFFICE</th> <th style="width: 15%;">NO. OF ITEMS</th> <th style="width: 15%;">SAID TO CONTAIN</th> <th style="width: 15%;">PREPARED/RECEIVED</th> <th style="width: 10%;">UHS</th> <th style="width: 10%;">TIME</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> <td></td> <td></td> </tr> <tr> <td>To <u>CASHIER'S OFFICE</u></td> <td></td> <td>\$</td> <td></td> <td></td> <td></td> </tr> <tr> <td>From</td> <td></td> <td>\$</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>\$</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> </div> <p style="margin-top: 20px; text-align: center;">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	UHS	TIME	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. 																														

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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 style="text-align: center;">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. 	

CASH/CHECK DEPOSIT PROCEDURES – DESK GUIDE

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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. 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>