

**COLLEGE OF LIBERAL ARTS AND SOCIAL SCIENCES
MOORES SCHOOL OF MUSIC
CASH HANDLING PRACTICAL GUIDE**

College Business Operations Policies and Procedures (BOPP), (Issued 01/15/96), and University of Houston MAPP 5.01 and 5.01.02 establish the policy and procedure for the Moores School of Music. School personnel comply in principle to the policy and procedure description and directives there. The following discussion is intended to serve as a practical guide for school personnel.

Transactions for received monies in the school originate with the ticket box office personnel (supervised by Program Manager Jill Bays-Purtill), Moores Community School (Preparatory and Continuing Studies) (Director Jessica L. Smith), the Special Projects Manager and Texas Music Festival (Director Alan Austin and Program Coordinator Adria MacDonald). The appropriate person or persons (Non-Benefits Non-Exempt Staff or College Work-Study student assistants usually) in each area record all receipts in a daily journal (accounting sheet, application, or receipt book) and prepare a University of Houston Cash Deposit Summary Form and endorse checks with a “Deposit only” and cost center designator stamp. Cash, checks, and credit card transactions are transferred with the summary daily to custody of the Financial Assistant 2 (Jeannette Hernandez) or the Department Business Administrator (Barry Brown). The financial assistant or department administrator secure cash, checks and credit card receipts in the safe until the police transport them in approved cash bags to the cashier or Donor and Alumni Records.

The financial assistant prepares journals and gift transmittals for depositing the cash receipts. Revenue from the box office and Community School (the primary regular sources of revenue) is deposited daily if the amount exceeds \$100.00.

After the financial assistant has created journals, deposits and gift transmittals, the department business administrator verifies the accuracy of the transactions, seals the cash bags, and approves financial transactions in the PeopleSoft Financial System. Police transport cash, journals, and Gift Transmittals to Student Financial Services (cashier) or Donor and Alumni Records for appropriate processing and deposit.

The financial assistant files copies of transactions for reconciliation with PeopleSoft reports monthly.

When any of the above personnel are absent, the Office Coordinator (Nikea McGee) assumes custody of receipts.

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