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 Toni Capra), the Special Projects Manager and Texas Music Festival (Director Alan Austin and Program Coordinator Melissa McRimmon). 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 Bank of America Music deposit stamp. Cash, checks, and credit card transactions are transferred with the summary daily to custody of the Financial Assistant 2 (FA2) (Omar Sheikh) or the Department Business Administrator (DBA) (Barry Brown). A second Music employee trained in cash handling counts the cash and verifies the accuracy of the summary and signs the summary sheet.

The FA2 or DBA secure cash, checks and credit card receipts in the school’s safe until the police transport them in approved cash bags to the cashier (Student Financial Services) or Donor and Alumni Records. If receipts must be stored temporarily (over night or on weekends) before transfer to the FA2 or Department Business Administrator, school personnel store the cash, checks and credit card receipts in locked filing cabinets.

The FA2 and or the student assistant prepares journals and gift transmittals for depositing 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 FA2 has created journals, deposits and gift transmittals, he seals cash and checks in cash bags, and submits the journals into workflow in the PeopleSoft financial system for approval by certifying signature for the school or college. The FA2 or his assistant calls the university Police to transport cash, journals, and Gift Transmittals to Student Financial Services (cashier) or Donor and Alumni Records for appropriate processing and deposit.

The FA2 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, may create journals and GTFs.
The Director, TMF; FA2; and the DBA have the combination to the safe.

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