CASH HANDLING POLICIES & PROCEDURES
DEPARTMENT OF SOCIOLOGY

The Department of Sociology operates as an incidental cash handling department in receiving, depositing, and managing cash in its designated cash recipient cost centers. Cash transactions predominantly include gift checks received through the mail and occasionally revenues generated as payment to the department or departmental faculty for non-standard contract agreements. Revenue generated in such a manner is deposited and managed in the designated cash recipient cost center authorized for that specific purpose by the Budget Office, based on information supplied and adherence to policies and procedures in accordance with Budget Office requirements. The Department assigns a maximum of two employees (part-time assistants) to receive and sort the mail. These employees do not open the mail. Mail is routed to the Department Business Administrator (DBA) or the faculty or staff member to whom it is addressed. Only these individuals are aware of the receipt of payments or gift funds.

Payment and gift checks received in the Department of Sociology are routed to their appropriate destinations through the DBA. Such checks are usually mailed to the DBA or addressed and sent directly to the faculty or research personnel responsible for seminar or colloquia presentations and/or various other types of service delivery. Upon receipt all checks are immediately logged in, restrictively endorsed "For Deposit Only," and secured in a locked drawer until they are processed and forwarded within the required time period. The check receipt log used to record all checks received will be maintained by the departmental Office Assistant. Checks (other than gift) totaling $100.00 or greater are deposited with the Office of Student Financial Services (SFS) in accordance with cash deposit procedures within one working day of receipt. Amounts less than $100.00 are held no longer than five (5) working days prior to depositing to SFS. Each person or organization presenting a check for payment will be given a standardized receipt.

All check transactions are appropriately noted either on standard People Soft journal entries or the Gift Transmittal Form (GTF). Completion of journal entries and GTFs are according to University of Houston guidelines. Preparation of these forms is handled by the departmental office assistant with back-up from the DBA. For cash deposits the department completes and signs the Cash Deposit Summary form and check(s) are secured in the authorized sealed deposit bag for pick-up by UH DPS. The department completes and submits a journal through workflow via path 2 and a copy of the journal coversheet is transmitted to SFS along with the sealed cash deposit bag. Journal entries and GTF deposits and documentation are presented to the DBA for review, approval, and maintenance of copies in the departmental files. For journal submittals, the DBA or Office Assistant contacts UH DPS and arranges for the actual deposit and corresponding paperwork to be picked up and delivered to SFS by the required deadline. Following review and approval by the DBA and the development officer from the CLASS Office of Development, gift checks properly secured along with the appropriate forms and documentation are forwarded within one working day of receipt to the Office of Gifts/Development in 306 McElhinney c/o Donna Smith (Donor and Alumni Records) via UH DPS. Appropriate file copies of all transactions are prepared and maintained in the departmental office along with the recorded log.
Journal entries and GTFs are reconciled on a monthly basis to the People Soft Financial Reporting System by way of the Departmental Verification Worksheets for departmental cost centers, used in conjunction with the UGLS1074 and other relevant financial reports, and the required departmental documentation, including the check receipt log. Discrepancies are researched and resolved. Reconciliations are finalized by the DBA. The CLASS Director of Budgets and Administration (CDBA) and the CLASS Assistant Business Administrator-Finance (CABA) as well as responsible managers within the Department (PIs, Directors, and the Chair) monitor and review the monthly reconciliations for cost center activity and accurate budget maintenance.

The following duties and responsibilities are mutually exclusive and not performed by the same employee:
   a. Receiving and distributing the mail, including checks and correspondence
   b. Preparing check deposits
   c. Reconciling financial cost center activity