

CASH HANDLING PROCEDURES

Public Broadcasting - Revised August 24, 2012

Cash Custodian: Debra Fraser
Stations Manager and Director of Business Operations

Staff Authorized to Handle Cash: Houston Public Media - Business Staff

Cash Handling Procedure:

- Checks are received from: Mail Staff
- Checks may be received as donations or payment of services. Payer should designate the Payee as University of Houston, but may use KUHF-FM, KUHT-TV (HoustonPBS) or KUHA-FM.
- Checks submitted to the Business Department **without** endorsement are immediately endorsed, time/date stamped and secured in a locked drawer or floor safe until the Journal Entry is prepared. JV's/Gift transmittals are prepared daily. Checks/cash are secured in the safe overnight/weekend. Only Business staff with cash handling responsibilities has access to the safe. In case a check comes into the station after hours and no business personnel is available to accept and secure the check, all staff have been instructed to insert checks in the floor safe that has been bolted to the floor.
- The Deposit is prepared as follows:
 - **Clerk 1** – opens envelopes, date stamps check, endorses the check, makes 2 copies, separates stubs, logs in JE internal log, and enters the information into the KUHF/KUHT/KUHA Cash Blotter (Access Database) for reconciliation purposes and signs summary sheet. Attaches current 1074 to backup.
 - **Clerk 2** – Verifies the amounts, and adds her signature to the summary sheet, enters JE in PeopleSoft, prepares transmittal form and deposit slips. Uploads backup and gives to certifying signature to approve online.
 - After online approval, certifying signatory stamps the JE with their initial rubber stamp then returned to Clerk 2.
 - **Clerk 2** – Makes a copy to retain in the department. The deposit is kept in a locked drawer until it is transmitted to the Bursars' office via UH Police.
- At month end, **Clerk 3** compares the "Cash Blotter" database to the activity reflected on the UGL1074. Discrepancies or adjustments are reconciled and noted. The reconciliation is forwarded to the Director of Finance & Business Operations for approval and consolidation with the month end reconciliation.

Current Staff appointments are:

Stations Mgr & Dir.of Bus. Operations	Debra Fraser	3-1822
Dir. of Finance, Asst	Vanessa Pham	3-8019
Office Asst 2	Ella David (Clerk 1)	3-8424
Fin Asst 2	Annette Smith (Clerk 2)	3-1811
Fin Asst 2	Shandra Conner (Clerk 1)	3-1859
Financial Coordinator 1 (HR)	Maggie Zarazua	3-8422
Financial Coordinator 2	Karen Mapp(Clerk 3)	3-1813
Fin Asst 2	Linda Lee (Clerk 1)	3-8623