

Learning and Assessment Services

Cash Handling

Revised 7/26/12

I. SOURCES OF CASH/FUNDS

Learning and Assessment Services (LAS) receives cash/funds from the following sources.

1. **Registration Fees** - LAS collects fees from test and workshop registrants. These fees are collected from UH and Non-UH students (those who have never enrolled at UH). For billing of UH and Non-UH students, please review the ***Billing Procedures Section***.
2. **Test Administration** - LAS receives honorarium and fees from testing agencies (e.g., ACT, ETS) for administration of tests. Testing companies will be invoiced through a Summary Voucher provided by the companies. If a Summary Voucher is not provided, LAS will issue an invoice to the vendor for services rendered.
3. **Services** - LAS receives fees for scanning, research, and consulting services from internal and external clients (e.g. UH Dept, Baylor College of Medicine,). LAS issues an invoice to bill for these services.
4. **Reimbursement/Reallocation** – LAS also processes invoices for services provided to UH Departments and Programs (e.g., UHPD, Continuing Education). UH Departments and Programs are invoiced for services rendered and they may be paid by the client with a Service Center Voucher (SCV), Journal, budget transfer or reallocation of salaries. Employees can reimburse LAS by cash or check.

II. BILLING PROCEDURES

LAS uses several billing methods:

1. **Invoices**: Invoices are prepared by LAS staff and reviewed by the Executive Director of LAS before they are issued. Invoices are generated electronically and submitted to the client/customer as well as maintained for the files. When payment is received for a particular invoice by check, the check is stamped and matched with the invoice by the Financial Coordinator or Secretary II of LAS. A copy of the check and invoice is then made; a copy of the invoice is attached to the original check and a receipt is written by the Financial Coordinator or Secretary II. The Financial Coordinator or Secretary II then writes a receipt for the payment, which contains the receipt #, check #, name of the client and date payment was received
The copy of the check is then attached to a copy of the invoice for updating of the billing spreadsheet and for filing. If payment is received by a Service Center Voucher (SCV) via PeopleSoft workflow, the Financial Coordinator or Secretary II will match the SCV to the appropriate invoice. The cost center information of the appropriate LAS cost center is verified on the SCV by the Financial Coordinator or Secretary II, printed, and then forwarded to the Executive Director for approval. The Executive Director then signs the SCV and returns it to the Financial Coordinator or Secretary II for further processing. The Financial Coordinator or Secretary II then removes the LAS copy of the SCV and attaches it to the invoice and places it in the income box; which is then reconciled with the billing spreadsheet by the Financial Coordinator or Secretary II. The SCV and invoice is then filed

in the bills paid file which is organized by fiscal year by the Secretary II. The Financial Coordinator then scans the original copy of the SCV and submits the SCV through workflow to the certified signatory personnel for their approval.

2. **UH Student Billing:** UH students can register online for any of the institutional tests. The students are billed, by the Secretary II, according to the billing dates set by Student Financial Services. The Secretary II extracts the student file and puts it in an excel file which is then emailed to Student Financial Services for posting in PeopleSoft.

The students billing information is updated on the billing database system based on the type of examination the student takes.

Check Rejects

The Student Financial Services will send the billing report to the printer at Room 210A_SSC_1. When there are rejects, Secretary II verifies student information from the admin system and changes, updates the necessary information, and removes the billing dates from the Date_Billed column. The students will be billed in the next billing week.

Record Reference Number

The Student Financial Services will send the billing report to the printer at Room 210A_SSC_1. Record the reference number into the Reference worksheet in
O:///UTS/Work/Billing/Billing Workbooks/Billing[Year].xls

3. **Non-UH Student Billing:** Non-UH students can pay for services by cash, check, money order, and or by credit card by using our online e-commerce system. For detail procedures for handling cash, check and money order please review the Receipt Writing section of the manual under Section III.
4. **Employees:** For payments by employees, follow the same procedures as Non-UH students.
5. **Summary Vouchers:** Vouchers are customarily used when billing testing companies. The Vouchers are completed by the University Testing Services staff and sent to the testing companies by the Test Administrator. A copy of the completed voucher is forwarded to the Executive Director for review and placed in the billings box to be updated in our billing spreadsheet. The Secretary II then updates the spreadsheet and files the voucher in the billings folder by fiscal year. When payment is received use the procedure as outlined in section II, Invoices is followed.

III. CASH/CHECK HANDLING PROCEDURES

The following personnel are authorized to write receipts:

Sandra Marino. Financial Coordinator, Learning and Assessment Services
Albertha Shields, Secretary II, Learning and Assessment Services

The cashiers above have been provided with the capability to write a paper receipt as well as generate an on-line receipt from our e-commerce web based system. Financial Coordinator has cash fund in the amount of \$100.00.

The following cash/check handling procedures must be followed by the personnel above:

1. **A receipt must be written** for all money received whether in person or through the mail. The funds may be received in cash, check, money order, or cashier's check. All checks and money orders received by mail are forwarded to the Secretary II. The Secretary II then immediately stamps the check or money order and writes a receipt.
2. **Both the paper and online receipts** must include the following pieces of information:
 - a) Date receipt written
 - b) Payer's full name
 - c) Complete mailing address (not required if paying by cash)
 - d) Write out the amount paid, then print in the amount next to the "\$" sign
 - e) Reason for payment
 - f) Check # on the second line under "For". (If paying for testing services, try to include the date and name of test)
 - g) Under "How Paid", enter the amount paid next to the correct form of payment
 - h) Signature of the person writing the receipt (online receipt will automatically indicate person's name that wrote the receipt)
3. **Receipts**
 - a. **Handwritten Receipts:**

If receipt is voided, write the word "VOID" on the face of the receipt and staple the white copy to the yellow copy.

Each receipt has two copies: The White copy goes to the payer, and the yellow copies are turned in with the deposits.

Please see section VII for Deposit Preparation.
 - b. **Online Receipts**

Cash receipts can be written is the UTS test management administration site (<https://testing.las.uh.edu/admin>)

Examinees register through the UTS test registration site (<https://testing.las.uh.edu>), and have the option of paying by Cash, Check, Money Order or Credit Card. If they take this option the registration form clearly states that they have not yet paid and that they have 1 hour to pay for their test before their registration is automatically cancelled.

When Examinees bring this registration form to the cashier in SSC room 210 with their payment, the cashier goes to the UTS test management administration site and logs in with their cougar net login if they have not already done so earlier. From the list on that page, the cashier chooses "Cash Receipt"

When the UTS Online System creates a Receipt page opens, the cashier types the examinee's PeopleSoft ID or the Registration Number and clicks search. The Cashier selects the test the examinee is paying for which takes him or her to the UTS Online System generates a Receipt page:

Name: Spider Man SSN: 987-65-4321

Amount Paid: \$10.00

Payment Type: - Cash
 - Check
 - Money Order
 - Cashier Check

Check #/Money Order #: NEED TO ADD INFO

Receipt Written By: [dropdown menu]

Generate Receipt / \ Clear Form

| UTS-Online Admin - home |

The Cashier types in the amount paid, selects payment type, types in check # or money order # if applicable.

When the receipt appears, two copies are to be printed: one for the examinee and one to include with the deposit. The cashier will instruct the examinee to bring the receipt on the day of the test.

2. **If the money is in the form of a check, money order, or traveler's check:**

- a) A picture I.D. is required (e.g., driver's license, Texas ID card, and passport)
Not applicable to checks received by mail
- b) The driver's license/I.D. number and expiration date must be written on the face of the check (applicable to personal checks only)
- c) The correct name, current address and phone # should be pre-printed on the check

- d) The check or money order should be made payable to the "University of Houston". If it is not made out for UH, the cashier must stamp the check or money order with the "University of Houston" stamp.
- e) It should be immediately stamped "For Deposit Only"

The receipt book and money bag is secured (in a locked desk) when the cashier is on a break, out for lunch, running an errand, or out of the office.

IV. DEPOSITS

Steps:

1. When cash is received, complete Cash Handling Form and save in currency page.
2. Put same denominations and checks together from lowest to highest and make money and check slips.
3. Next, refer number for PS Log.
4. Complete Journal Entry Form and print it.
5. Open Cash Deposit Form to Summary Form, clear form get next money bag, 3 deposit slips and transmittal form.
6. On Summary Form enter money bag#, how many denominations and type checks totals.
7. When finished it will give cash, check and deposit totals.
8. Put cursor on journal number.
9. Go to UHPS.
10. Create journal with complete total and print.
11. Open Summary Page and enter journal number, save and print.
12. Fill out money bag, deposit slips and transmittal form. Present Executive Director of LAS, with deposit for verification and signatures.
13. After verification, in the money bag the checks and cash with deposit slip Seal the bag carefully.
14. Copy the signed journal and summary form.
15. Then scan them along w/deposit slip.
16. Go to UHPS and complete the journal.
17. Call the UH police for pick-up.
18. The police will receive copy of journal and 1 deposit slip, money bag and transmittal form.
19. After confirmation of the money bag, a copy of the signed transmittal form will be returned by the officer.
20. All paperwork will be given to the Financial Coordinator.

A deposit must be made any date that one hundred dollars or more is collected or at least within 5 working days that any funds are received. The following procedures are performed in making a deposit:

Receipt & Cash Verification

1. The receipts are arranged by their sequential number beginning with the lowest number by employee. The on-line receipts are maintained with the deposit slips for LAS records for backup. **(REVIEW)** Run 1 tape per employee's group; staple the tape to the top of the on-line receipt per employee's group. (Tapes may be made using an Excel spreadsheet.)
2. The currency is sorted with the lowest denomination on top. A tape is generated for each individual denomination, a tape with all currency and a tape with each denomination on it to get a total. Paperclip the tape per denomination to each denomination. Wrap the tape with the total denomination around the currency and also add the tape with each denomination listed on top, secure with a large paper clip or a rubber band. (Again, may be done using Excel.)
3. Count the coins and secure them in the coin envelope with the amount written on the outside.
4. Sort checks by lowest amount to the highest. Check each check to be sure it is made payable to the University of Houston and the back is stamped For Deposit Only. (If not, please be sure to stamp them.) **(REVIEW)** Make one copy of each check (usually four checks per page). Run 1 tape and total the amount. Wrap the tape around the checks and secure with a rubber band or paper clip.
5. On a separate tape add all receipts listing total per employee's tape, be sure to include receipt numbers, and then total the receipts. On same tape, list the currency, coins, and checks, then total. **(ONLINE RECEIPTS)** Total receipts and total money should match. Beside each employee's listing be sure to write the initials of the employee who wrote the receipt.
6. Complete the Budget Journal via PeopleSoft. The only item that needs to be typed is the person's name who prepared the deposit (under "Prepared By") along with Patrick Daniel's name. Once the Budget Journal is completed be sure to sign your name and then give to Patrick for approval. Need to run a tape of the total amounts of the Budget Journal, subtract the total amount to be deposited, (amount from the Grand Total Tape), your balance should be zero. If not, need to indicate if there is an overage or shortage, or double check your deposit. Once the tape is correct, tape it to the copy of the Budget Journal for department records. Next, submit Budget Journal via workflow, once LAS Executive Director has signed it. Once you have made the copies, highlight each separate account and amount and file each copy into their perspective folders.
7. Prepare the deposit slips/ticket--original + 2 more, (total of 3). Put the Budget Journal number and the bag number on each deposit slip. (Sample attached). Also next to the word checks print (Tape Attached). Two copies will be attached to the currency/coins/checks that will be placed in the money bag. Two copies will be stapled to the yellow copy of the Budget Journal. The last copy will be attached to the pink copy of the Budget Journal for our record.

8. Complete a "Money Transmittal" form. Enter the bag number, date, and also include the journal number on the form. Be sure to complete the following information:

FROM: LAS 206 S.S.C. 1
TO SFS 114 Welcome Center

Also list the amount and number of items, and type your name on the first line of "prepared/received." Then sign your name.

9. Once you have completed the Budget Journal -need to give Patrick the currency/coins/checks, receipts, and the grand total tape for verification. He will verify the amounts and initial the tapes.
10. Once everything is complete, Budget Journal & Money Bag, call the UHPD, x30600, let them know you have a deposit for pick up, let them know your extension and location.
11. Police officer will sign the Money Transmittal form and give you back the original to be attached to our journal copy. The officer will take the money bag, the journal with the backup documentation.

PROCEDURE FOR TRANSMITTING DEPARTMENTAL DEPOSITS TO THE STUDENT FINANCIAL SERVICE OFFICE

CASH/CHECK DEPOSITS-BUDGET JOURNAL

Complete Budget Journal according to the University of Houston Guidelines.

Attach back-up documentation to the copy of the journal to show that it is in balance. Back-up documentation includes: The receipts from each receipt writer and a copy of the checks.

Prepare **3** legible deposit slips (make sure carbons can be read easily). Include on each deposit slip the journal number, bag number, and your department name on the deposit slip.

Staple (one staple please) in the top left corner the following documents for individual deposits in order from top to bottom:

1 Deposit slip
Copy of Budget Journal
Original (white) Budget Journal with backup documentation attached.

Next, paper clip the Money Transmittal to the copy of the Budget Journal.

Repeat steps for each deposit - staple each deposit separately.

Paper clip multiple deposits together for transport by the University Police.

MONEY BAG

Before inserting the money/checks into the money bag, be sure to complete the outside of the money bag. Complete the date and the amount to be deposited. Do Not enter an account number or cost center number.

FROM: University of Houston

TO: Bank of America

Once the information is completed, tear off the very top record. This is to be stapled with our copy of the journal.

Be sure the cash/coins/checks have a tape indicating the amounts and that you have attached 1 of the deposit slips with the money.

Seal up the money bag and once you have completed the deposit you will need to call the **University Police at x30600**. They should ask for your extension and room number, if they don't please let them know where the deposit is to be picked up.

COST CENTER AND ACCOUNT CODES USED:

Be sure to write a single line for all single dollar amounts over \$100.00.

00730-2078-H0222-E0335-NA-18140 43600 Deposit all Testing Services.

00730-2078-H0222-E0335-NA-18140 12101 Reimbursement for returned checks.

00730-2078-H0222-E0335-NA-18140 50015 Deposit any overage or shortage
from Budget Journal

ORDERING OF SUPPLIES FOR CASH HANDLING:

Before ordering money transmittal forms or money bags, please call Vault Services, x35632, to verify prices:

Money Transmittal Forms - complete a journal form; get Patrick's approval; submit journal via workflow and hand carry the original journal to the Bursar's Office. They will sign the form and give you the money transmittal forms you ordered.

Money Deposit Bags: complete a journal form; get Patrick's approval; submit journal via workflow and hand carry the original journal to the Bursar's Office. They will sign the form and give you the money deposit bags you ordered.

Deposit Slips: Fax a memo to Ann Montgomery in the Treasures Office, fax #: 713-743-8796, requesting additional deposit slips and charge to cost center 00730-18140. Also fax the deposit slip reorder form and a deposit slip. She will order them and they will be mailed to LAS. The reorder form is in the last deposit slip booklet.

V. RECONCILIATION

All income reconciliation is performed monthly by the College Administrator's Staff. This is done by comparing the journal and SCR amounts on the "M & O" or "Income" Report to the amounts on the UGL Report. Total student billing will be reflected as "ABC Accounting Feed" in the FRS Report under account code 0053. This FRS amount is compared with LAS' total monthly billing amount provide by the Secretary II. Any discrepancy is immediately investigated.

VI. REFUNDS

All clients requesting a refund must complete a refund request form and a vendor set-up form if they were not billed through the university billing system. If they are a UH student they only have to complete the refund request form. These forms are available online at www.las.uh.edu/uts. The completed form is forwarded to the Secretary II who investigates the request and makes a recommendation to the Executive Director for disposition. Based on the disposition and mode of payment the request form is forwarded to one of the following individuals for processing a refund:

1) CREDIT CARD: Secretary II

Credit Card Refund Procedure

When an examinee registers for a test and pays by credit card and requests a refund, they must fill out a Refund Request Form.

The system is then checked to verify that the examinee did not take the test for which they are requesting a refund.

After verifying the examinee did not test, the Refund Request Form is approved by the Executive Director of Learning and Assessment Services.

You then go to the BOA Velocity Payment System to the University Testing Services account information to verify charges on the examinee's account.

Once charges are verified, the refund is processed.

2) CASH/MONEY ORDER: Financial Coordinator

Vouchers will be submitted via PeopleSoft to refund examinees who paid by cash or money order.

3) STUDENT BILLING: Secretary II

Student Billing Procedure

Student billing dates are set by the University of Houston bursars' office. Students go to the University Testing Services website at las.uh.edu/uts to register for test. An extraction of students who have registered for tests is done from the UTS admin system. The student information is put in a spreadsheet to edit for errors. Once all student information is edited, the file is sent to the bursars' office for uploading in PASS for students.