

Division of Administration & Finance
Cash Handling Procedures
Fiscal Year 2019

I. PURPOSE AND OVERVIEW

In accordance with MAPP 05.01.01, Cash Handling, all cash transactions involving the University, its colleges, or any departments are subject to all applicable state laws and regulations and University policies and procedures, including University of Houston System Administrative Memoranda 03.A.07, – Petty Cash Procedures, 03.F.01 – Gift Acceptance, and 03.F.04 – Cash Handling. All University employees have a fiduciary responsibility to the University to handle cash properly. Procedures for the handling of cash receipts are designed to provide accountability for monies received in accordance with accepted standards of internal controls. All employees of the College/Division are responsible for complying with the policies and procedures described below.

This document establishes policies and procedures for handling all cash activities at the University of Houston, including cash acceptance, the deposit of cash, and cash fund maintenance.

II. DEFINITION OF CASH

Cash is U. S. currency (dollars and coins); personal, business, bank, and cashier's checks; money orders; travelers' checks; or foreign drafts (but not foreign currency).

III. POLICY STATEMENT

Employees handling cash are subject to all provisions outlined herein based on MAPP 05.01.01 – Cash Handling. University positions with cash handling or fund custodial responsibilities are designated as security sensitive.

Cash is not to be accepted or disbursed by University employees unless that employee has been authorized by the College/Division Business Administrator to handle cash for a specified purpose. All employees authorized to handle cash must be certified annually. This certification is done by completing the online training for Cash Handling. Employees can register for this course through PASS, which is accessible at www.access.uh.edu.

When a University employee receives cash, it is to be deposited promptly into the appropriate authorized University cost center. Retention of cash received from outside sources for use as petty cash or for making change is prohibited. Use of University cash funds or cash receipts for cashing checks is prohibited.

Procedures for the handling of cash receipts are designed to provide accountability for monies received in accordance with accepted standards of internal controls. All employees of the College/Division are responsible for complying with the policies and procedures described herein. Failure to adhere to these policies and procedures may result in disciplinary action being taken against the employee.

All employees have an obligation to report any suspected theft, fraud, embezzlement, or any other irregularity causing a loss of cash in accordance with SAM 01.C.04, Reporting/Investigating Fraudulent Acts. Employees who are aware of criminal activity and fail to report such may be subject to disciplinary action. Employees are required to cooperate with any police or audit investigation, and they may be requested to keep their knowledge of the investigation confidential.

IV. RECEIVING CASH

- A. Each time cash is received, an acceptable form of receipt must be used. An acceptable receipt may be:
1. Uniquely and consecutively pre-numbered receipts, with a duplicate copy maintained as a cash receipts log
 2. Dated cash log
 3. Pre-numbered tickets
 4. Cash register tapes
 5. Other documentation
- Note – an exception to this requirement would be small amounts of coins accepted for copy charges
- B. Acceptable forms of Payment are
1. Currency – Departments are encouraged to accept payments only in US funds
 2. Checks and Money Orders
 - a. Must be made payable to the “University of Houston”
 - b. Must be deposited electronically using the remote deposit scanners that must be obtained through the University Treasurer’s Office.
 - c. Acceptance of checks require a valid driver’s license or other identification (if the individual writing the check does not have a driver’s license, a valid governmental picture I.D., such as an I.D. issued by a state department of public safety, or a passport, may be accepted as identification)
 3. Foreign Drafts
 - a. If foreign drafts (checks) are to be accepted, contact the Treasurer’s Office prior to acceptance. Foreign drafts are to be deposited as separate transactions from domestic checks and cash, using separate deposit tickets, cash receipts, and bank bags. Service and banking charges incurred for the processing of foreign drafts will be charged back to the department accepting the foreign draft.
 4. Debit/Credit Cards
 - a. Debit/Credit card transactions should be handled in the same manner as cash transactions.
 - b. Employees responsible for the processing of debit/credit card transactions must complete annual online training for Credit Card Accounting.
 - c. Employees can register for this course at the following website, <http://www.uh.edu/adminservices/training/financeonline.htm>.
- C. Safeguarding Cash – Checks, money orders, and currency, must be physically safeguarded and securely stored until delivered to Student Financial Services (SFS), Treasurer’s Office, or Donor and Alumni Records.
1. Locked filing cabinets, locked drawers, or vault are acceptable storage mechanisms

V. DEPOSITING CASH

- A. Cash received must be deposited timely.
 - 1. All monies received with a cumulative total of \$100 or more must be deposited with SFS within one working day of receipt. SFS shall, in turn, deposit funds with the University bank within one working day of receipt.
 - 2. Amounts received with a cumulative total less than \$100 must be deposited with SFS within five working days of receipt prior to deposit
 - 3. Credit card transactions must be settled daily and recorded daily via journal entry.
- B. Cash receipts are deposited as follows:
 - 1. Deposit tickets must list cash total, coin total, and individual checks.
 - 2. Deposits must be placed in tamper-resistant bank bags ordered from the Cashier's Office.
 - 3. The only items placed into the bags are:
 - a. Cash, coin and checks received. Checks must be restrictively endorsed and have all remittance advices removed. Coin must be rolled if the quantity allows. .
 - b. Copies of completed deposit ticket.
 - 4. Cash Deposit form is completed.
 - 5. Cash deposit bag is filled out with deposit and transfer information.
 - 6. Cash deposit journals must be initiated and approved by the Department Approver prior to requesting transport of cash.
 - a. Complete and submit the journal entry through workflow Path 2.
 - 7. A copy of the cash deposit journal showing Level 2 approval must be paper-clipped to the cash deposit bag.
 - 8. Deposits are transported from the Department by UH Department of Public Safety (DPS). Departments should contact UH DPS via email to make arrangements to transfer the deposit after completing the journal entry.
 - 9. Only one cash deposit can be listed per Money Transmittal Form.
 - 10. Cash deposits must be prepared and reconciled by two authorized employees. One employee prepares the deposit and the other employee verifies the deposit (of which one must be an employee of the department making the deposit).
 - a. Both employee must:
 - 1. Independently count the funds before they are placed into the deposit bag; and
 - 2. Complete and sign the Cash Deposit Summary
 - 3. Cash deposits should never be sent through the mail.
- C. Deposit Procedures for Off- Site Locations
 - 1. University departments physically located away from central campus may arrange for transportation and deposit of cash receipts directly to the University's depository institution. Such arrangements require advance written approval by the responsible College of Division Business Manager and the Director of General Accounting or their designees.
- D. All petty cash and change funds must be balanced at least monthly.

VI. REMOTE CASH DEPOSIT PROCEDURES

- A. Cash deposits must be prepared and reconciled by two authorized employees (of which one must be an employee of the department making the deposit). Each employee must:

1. Independently verify the number of checks scanned and transmitted using the approved scanner; and
 2. Complete and sign the Cash Deposit Summary form.
- B. Departments complete and submit a journal through workflow via path 1, Department – General Accounting.
1. Journals must be approved through Level 2 (Departmental Approver).

VII. RETAINING DEPOSIT DOCUMENTS

- A. Departments must retain copies of reconciled cash register activity logs, checks, the Deposit Bag Confirmation Strip, credit card documentation, and individual invoices or receipts with departmental records for six months for audit purposes.
- B. Departmental Cost Center transactions shall be verified monthly. All discrepancies must be cleared when identified and department financial records corrected in accordance with UH System Administration policy 03.F.04 – Cash Handling.

VIII. OVERAGES AND SHORTAGES

- A. Overages and Shortages of less than \$20 on cash receipts are recorded to the departmental cost center on the deposit journal using account 50015.
- B. Departments must maintain a log of all overages/shortages which is recorded on Addendum D, Overage/Shortage Report Form (<http://www.uh.edu/finance/pages/References.htm>).
- C. Individual overages/shortages of \$20 or more, or annual cumulative overages/shortages of \$40 or more, must be immediately reported to General Accounting and the Treasurer's Office. Any amount over \$100 is reported immediately to Internal Audit.
- D. Departments with large cash handling operations may be permitted larger overage/shortage allowances with permission from the Treasurer. The Treasurer will provide the names of these units/departments to Internal Auditing.

IX. OTHER CASH PROCEDURES

- A. Found monies are immediately turned over to the UH Department of Public Safety.
- B. Unidentified deposits (those where the purpose and recipient of the payment cannot be identified, including gifts) are referred to the Treasurer's Office for research and deposit to the University's depository institution and recording in the unidentified receipts cost center. The Treasurer's Office and the submitting department will research the source of funds to determine the appropriate cost center for the ultimate receipt of funds.

X. GIFTS

- A. Endowed gifts (check, cash, negotiable stocks or bonds) received by a department should be forwarded to the Treasurer's Office with a Gift Transmittal Form (GTF) and other documentation within one working day of receipts. The GTF must include a certifying signature which indicates the approval of the funds deposited into a cost center that has been established with any applicable funding source restrictions. The Treasurer's Office will deposit the gift and forward the GTF and documentation to Donor and Alumni Records.

- B. Non-Endowed gifts are sent to System Donor & Alumni Records with a Gift Transmittal Form (GTF) and other documentation, including one check copy, within one working day of receipt. The GTF must include a certifying signature indicating that the funds are being deposited into a cost center in accordance with any applicable funding source restrictions.
- C. Gift Transmittal Forms are found at <http://www.uh.edu/finance/pages/forms.htm>.

XI. PETTY CASH AND CHANGE FUNDS

Petty Cash Funds and Change Funds are separate and independent of each other.

Petty Cash funds are for reimbursement of purchases of less than \$100 where circumstances preclude following regular payment and reimbursement processes. Expenses have the same restrictions as the budget cost center, and additional restrictions on use apply. The maximum allowable amount for a petty cash fund will be \$500. In extraordinary circumstances, exceptions may be considered and approved by the Treasurer.

Change funds are established for the purpose of conducting sales or service transactions, and are usually set up to support services such as copy machines or service transactions. Under certain circumstances, a change fund for a short-term operation may be required, and may be approved by the Treasurer's Office if: 1) the request involves an amount of \$1,000 or less in denominations that can be accommodated by the vault for a period of less than three working days; and 2) regular fund request procedures are followed. Temporary change funds must be returned to the Treasury with a General Ledger journal within three working days.

Departments authorized and approved for Petty Cash and Change Funds are subject to unannounced review by the University's Accounting Department in accordance with the University of Houston System policy SAM 03.F.04, Cash Handling. Unannounced reviews are conducted throughout the fiscal year. The objective of such a review is to determine whether the cash fund custodian has safeguarded and maintained accountability over the fund in accordance with system and campus cash handling policies. The department must complete the Addendum A "Request for Establishment or Modification of Cash Fund Acknowledgement of Receipt of Funds and or Cash Policies and Procedures" form annually located at the following website: <http://www.uh.edu/finance/pages/References.htm>. Any changes to a cash fund's physical location, custodian, amount or security must be reported immediately to Treasury, General Accounting and the University Police Department.

XII. REQUEST TO ESTABLISH OR MODIFY A PETTY CASH OR CHANGE FUND

- A. Requests for Petty Cash or Change Funds are submitted to the Treasurer's Office must include:
 - 1. Completed "Request for Establishment or Modification of Cash Fund/Acknowledgement of Receipt of Funds and/or Cash Policies and Procedures" form (Addendum A of MAPP 05.01.01, linked at
 - a. <http://www.uh.edu/finance/pages/References.htm>).
 - 2. A justification memo, including the following information:
 - 3. Detailed explanation of the need for a cash fund.
 - 4. Justification for the infeasibility of alternative methods of procurement.
 - 5. Estimated activity level.

6. Name of proposed fund custodian.
 7. Description of safeguarding methods.
- B. The form and justification memo must be approved by the College/Division Business Administrator, who is ultimately accountable for proper use, safeguarding, and documentation of the fund.
 - C. Proof that the new fund custodian has completed online Petty Cash and Change Fund training prior to the submission of the request.
 - D. The Treasurer's Office will review the request and approve or deny based on the individual facts and circumstances. A copy of the Request for Establishment form will be returned to the requesting individual indicating approval or denial, and will also be forwarded to General Accounting or Student Financial Services (temporary change funds).
 1. If the Request is approved, the department will submit a journal via workflow to General Accounting for approval with the following information:
 - a. Journal date equal to the current date.
 - b. Journal description; indicate the purpose of the journal (I.E., "Short-term change fund for Department X seminar with John Doe as fund custodian). Request that General Accounting notify Cashier when journal is approved.
 1. Amount equal to approved petty cash or change fund amount.
 2. Charge account 10102 (petty cash) or 10103 (change fund) and departments local fund cost center.
 3. Credit account 10106 Student Financial Service local cost center 730 3057 H0167 I0391.
 - c. Scan and upload Addendum A approved by Treasury and justification memo as backup documentation.
 - d. Fund custodian signs the journal. Someone other than the fund custodian must approve the journal in workflow as the Department Approver.
 - e. Department Approver submits journal into workflow, path 2, to General Accounting for approval.
 - f. General Accounting reviews the journal for approval, accuracy and appropriate documentation. If the journal requires correction or additional documentation, it is returned to the originating department.
 - g. General Accounting notifies the Cashier of approval.
 - h. After approval by General Accounting the department sends a copy of the approved journal to Treasury and the Cashier.
 - i. Departmental custodian contacts Cashier, who prepares cash denominations as specified by the custodian. Cashier requires 24 hours advance notice for funds \$2000 and greater.
 - j. Cashier contacts UH Police to deliver the fund. Cashier notifies the custodian to expect delivery of the fund by UH Police.
 - k. Custodian must provide appropriate identification at time of delivery.

XIII. REPLENISHMENT OF PETTY CASH FUND

- A. Change Funds are not replenished.
- B. Petty Cash Funds with permitted transactions are replenished via journal.
- C. An employee who has expended personal funds where circumstances preclude following normal procurement processes should seek reimbursement through Accounts

Payable on a voucher. If an approved departmental Petty Cash Fund exists, the employee may be reimbursed by the custodian from the departmental cash fund.

- D. Transactions must meet all of the following requirements to be reimbursed via Petty Cash Funds:
1. Purchase is under \$100, including sales tax.
 2. Purchase occurred within 30 days prior to the date of reimbursement.
 3. Purchase was made with cash or a personal check.
 4. Purchase is not a prohibited transaction. Prohibited transactions include:
 - a. Travel expenses (exception: university police officers required to transport prisoners on short notice).
 - b. Reimbursements for meals, alcoholic beverages, or tickets to social, cultural, or athletic events.
 - c. Payments for honorariums or personal services, including consulting and professional services.
 - d. Sales tax reimbursement from sponsored project funds (sales tax may be reimbursed via Petty Cash when other funds are used).
 - e. Transactions split between two or more receipts to stay under the \$100 limit.
 - f. Single receipts split between Petty Cash and a voucher for reimbursement.
 5. Purchases are supported by a proper receipt. Receipts must provide, at minimum, the following:
 - a. Company name and address
 - b. Date of purchase
 - c. Itemized listing or description of the item(s) purchased
 - d. Price of items purchased
 6. Acceptable receipts for Petty Cash Fund reimbursement are:
 - a. Original, numbered receipts with imprinted company name
 - b. Generic forms or computer-generated receipts
 - c. C.O.D charge lists if they are stamped or written "Paid" and signed by the individual delivering the item(s)
 - d. Register tape from cash registers that have the company's name and date of purchase printed and additional required information is provided by the employees seeing reimbursement
 - e. In cases where an original receipt may not be available, a copy certified by the individual submitting the request as a valid receipt that has not been previously reimbursed may be submitted for reimbursement via purchase voucher through Accounts Payable.
- E. The department will submit a journal via workflow to General Accounting for approval with the following information:
1. Journal date equal to the current date.
 2. Journal description; indicate the purpose of the journal (I.E., "Replenish Petty Cash Fund, Payroll Department"). Request that General Accounting notify Cashier when journal is approved.
 3. Amount equal to approved petty cash or change fund amount.
 4. Charge appropriate expense accounts in department's local fund cost center.
 5. Credit account 10106 Student Financial Service local cost center 00730 3057 H0167 I0391 NA.
 6. Scan and upload original receipts as backup documentation.
 7. Fund custodian signs the journal. Someone other than the fund custodian must approve the journal in workflow as the Department Approver.

8. Department Approver submits journal into workflow, path 2, to General Accounting for approval.
9. General Accounting reviews the journal for approval, accuracy and appropriate documentation. If the journal requires correction or additional documentation, it is returned to the originating department.
 - a. General Accounting will request review by Accounts Payable to confirm allowable expenses.
10. General Accounting notifies the Cashier of approval.
11. After approval by General Accounting the department sends a copy of the approved journal to Treasury and the Cashier.
12. Departmental custodian contacts Cashier and the Cashier prepares cash denominations as specified by the custodian. Cashier requires 24 hours advance notice for funds \$2000 and greater.
13. Cashier contacts UH Police to deliver the fund. Cashier notifies the custodian to expect delivery of the fund by UH Police.
14. Custodian must provide appropriate identification at time of delivery.

XIV. ANNUAL REVIEW AND REAUTHORIZATION OF PETTY CASH AND CHANGE FUNDS

- A. No later than July of each year, General Accounting will send a renewal reminder to all departmental cash fund custodians of record.
- B. The fund custodian will submit the following to the Treasurer's Office by the due date specified in the renewal reminder:
 1. Addendum A, requesting reauthorization, modification, or close of the fund for the new fiscal year.
 2. Copies of the monthly overage/shortage report (or indication that there were no overages/shortages).
 3. A copy of the most recent review/audit report (or indication that none occurred).
- C. Reauthorization will be subject to the review of these documents, evaluation of prior management of the cash fund, and evaluation of the department's continued need to use the fund.
- D. If fund renewal is approved, the fund custodian will be required to complete required online training.

XV. CLOSING A DEPARTMENTAL PETTY CASH OR CHANGE FUND

- A. When a department determines that its cash fund is no longer required, the department should:
 1. Submit a replenishment voucher to bring petty cash funds up to their authorized level.
 2. Complete Addendum A of MAPP 05.01.01.
 3. Prepare a journal entry to record the deposit and route the deposit to Student Financial Services.
 4. Send a copy of the journal entry to deposit the petty cash or change fund and a copy of the completed Addendum A of MAPP 05.01.01 to the Treasurer's Office. The Treasurer's Office will notify General Accounting that the fund has been closed.

XVI. BUSINESS SERVICES OFFICE – DEPARTMENTS SERVICED

- A. This policy applies to all departments within Administration and Finance. Individual Cash Handling Procedures have been submitted for the following:
1. Houston Public Media
 2. Plant Operations
 3. University Information Technology
 4. Treasurer
 5. Student Financial Services

UH/Student Business Services

Policies and Procedures

CASH HANDLING

Student Business Services (SBS) is the University of Houston department responsible for revenue collection of approved tuition, fees, and other centrally billed charges through the student billing system. In addition to their primary responsibilities, SBS will accept all cash deposits prepared by University departments and will use an armored transport service to deliver University deposits to the bank in tamper proof bank bags. SBS will be the Intermediate Approver for cash deposits submitted to GL journal workflow.

Student Business Services complies with all general requirements of MAPP 05.01.01 – Cash Handling and MAPP 05.01.02 – Operational Cash Advances and good business practices in all cash operations.

All SBS positions handling cash or credit cards will be "security sensitive" and subject to criminal history background checks. All employees handling cash will attend Cash Handling training, will be familiar with University and departmental cash handling policies and procedures, and will sign the Acknowledgment of Receipt of Funds and/or Cash Policies and Procedures.

Definitions

Cash: For the purposes of this document: U. S. currency (dollars and coins); personal, business, bank, and cashier's checks; money orders; travelers' checks; or foreign drafts (but not foreign currency).

Certifying signature: Signature of authorized person certifying that funds being deposited are properly classified, recorded into the proper cost center, and, if restricted, deposited into a restricted cost center in accordance with any funding source restrictions.

Change fund: A fund established for the purpose of supporting a sales or service operation. The change fund is used to make change for direct sales of goods or services or to support indirect services (such as copy card machines and bill changers).

Currency: For the purposes of this document, U. S. money: dollars and coins.

Fund custodian: The departmental employee specifically authorized to manage monies in a cash fund. The fund custodian is responsible for the fund's safekeeping and ensuring that monies are accounted for in accordance with this document.

Acceptance of Checks as Payment

Checks provided to the University must be made out to "University of Houston."

A valid picture identification such as a driver's license, government picture ID, or passport is required when submitting a payment with a personal check in person. Before payment is accepted, person, the Cashier will verify that the student's account in the system does not have a "Cash only" flag.

All checks will be restrictively endorsed immediately upon receipt with the Cashier's "For deposit only – University of Houston" stamp.

Acceptance of Credit or Debit Cards as Payment

Students are encouraged to pay their tuition and fees through the online system site using credit or debit cards or E Check.

Cash and Credit Card Handling and Deposits

Students are encouraged to pay tuition and fees online if possible. All cash and paper check payments accepted by SBS are manually entered into the student PeopleSoft account.

As part of the Cashiers' daily work, copies of students' account summaries, billing stubs, or other related payment documents are maintained, noting the check number, the type and amount of payment, and the Cashier's initials.

Cash and credit card receipts accepted in payment are safeguarded at all times during the work day in locked cash drawer, a safe, or the vault. At the end of each day, each Cashier balances their cash till in the presence of the Cash Control Supervisor, Settlement Clerk or Vault Clerk. The funds will be placed in a tamperproof bank bag and signed by both persons who witnessed the cash count. Funds are then delivered to the Vault Clerk (Financial Coordinator) who secures them in the vault until the next business day.

Checks, currency, and credit card receipts are balanced daily by the Cashiers against transaction documents. Cash receipts are verified by the Cash Control Supervisor, and daily receipts are re-reconciled by the Settlement Clerk.

Following settlement, the Settlement Clerk prepares the deposit of monies for transmittal by the armored courier to the bank.

The following procedures are to be followed for the receipt of cash from financial institutions (see reconciliations below):

1. All currency will be verified upon receipt.
2. All bags will be opened with at least two staff members present to certify all funds are accounted for.
3. All currency will be counted through the cash counter. Once verified as accurate, the output tape will be initialed by both persons witnessing the count. All cash will be re-

strapped and initialed by both persons as it is processed through the counting machine. All currency and the running tape will then be sealed in a new tamperproof bank bag with both parties who verified the count present.

Payments received for areas outside of SBS will be forwarded to the appropriate department. Those that cannot be identified will be referred to the Treasurer's Office.

Customers with "Cash Only" Status – Master Check List

When two checks from an individual are returned unpaid by the bank, SBS will automatically place a service indicator on the account. Those persons whose accounts are flagged must provide payment to the university by currency, money order, cashier's check, travelers check, or credit card until he/she is eligible for and petitions successfully for the return of check-writing privileges.

Petition process: No earlier than six months after the date of the second returned check, a check writer may petition the SBS Cashiers Supervisor in writing for removal of his/her name from "Cash only" status, providing all returned checks have been redeemed.

Returned checks

When a check that has been accepted and deposited through SBS is returned unpaid by the bank, SBS will:

- Post the returned payment to the check writer's account in the student system.
- Charge the appropriate SBS cost center for items posted to the check writer's account.
- Notify the check writer by email of the returned check.
- Charge the returned check back to the cost center to which the check was deposited.
- Notify other University department of unpaid checks from their area when the unpaid check has been charged to the departmental cost center.
- Return the bank copy of the unpaid check to the other cash handling department.

Reconciliation

The Settlement Clerk reconciles the monies received and disbursed with the Cashiers' daily work documentation daily. The Financial Coordinator and Cash Control Supervisor will reconcile the vault cash daily in the morning and evening.

The SBS administrative office will reconcile the cash clearing account with the student system and the PeopleSoft financial system on a monthly basis. Discrepancies are researched and cleared as soon as identified and financial records corrected.

Acceptance and Transmittal of Departmental Cash Deposits

Departments accepting cash must follow the guidelines established by the division of Finance and Administration for handling deposits.

SBS will provide tamperproof bank bags to departments for making deposits, as well as written procedures for making deposits and will participate in training as needed.

Units outside the Welcome Center Building arrange for the UH Police Department to transmit cash deposits to the SBS Vault Clerk. Departmental deposits are logged by SBS staff in preparation for armored carrier pick-up. In no event are the departmental deposit bags opened by SBS staff. Journal entries prepared by departmental staff are approved by SBS prior to deposit submission to the bank.

Departmental deposits received by UH Police Department that are missing documentation needed for processing in the student system will be rejected and returned to the department by UHPD.

Responsibilities of the Fund Custodian

The Financial Coordinator and Cash Control Supervisor serve as fund custodian for the SBS cash fund. The fund custodian is responsible for:

- Providing safe and secure storage of the cash.
- All cash handling must conform to MAPP 5.01.01.
- Unauthorized personnel are not to be allowed in the vault area.
- Only one authorized person will be allowed in the vault area at a time.
- The vault area will not be left unattended at any time during normal business hours.
- Monetary assets are to be secured at all times.
- All monetary assets must be stored in the vault when not in use and at the end of the day.
- Maintaining proper documentation.
- Notifying the Treasurer through the Bursar of changes in custodian, account number, or changes to the physical security of the monies.
- Ensuring that cash handled by other employees involved in cash handling comply with this policy.
- Making prior arrangements for a temporary custodian during any absences.
- Reporting theft of funds or overages/shortages in accordance with this policy.
- Ensuring that all transactions are for the purposes for which the fund was authorized.
- Replenishing the petty cash fund on or before the last day of each month and at the end of the fiscal year.
- Ensuring that the fund is balanced each day.
- All security devices (e.g. security cameras, locks, panic alarms, etc.) must be inspected periodically to ensure they are functioning properly.
- Work area and vault to remain neat and clean.

Overages and Shortages

It is the responsibility of the fund custodian to ensure that the cash and receipts are balanced. The vault is balanced twice each business day and certified by two individuals authorized to work in the vault area.

The Settlement Clerk posts overages/shortages from the cashiers to PeopleSoft daily. The Vault Clerk posts any overages or shortages in the vault to PeopleSoft daily. As the primary cash

handling operation for the University, Student Business Services has an approved over/short level of \$100.

- Shortages or overages of less than \$100 will be charged on journals against or credited to cost center 3057/H0167/I0391 using the cash over/short account (50015).
- Individual shortages or overages of \$100 or more will be reported immediately to the Bursar who will report to General Accounting (Incident Report). Initial notification will be followed up with a written incident report. These overages or shortages are also recorded to the SBS cost center using account 50015.
- Overages/shortages will be recorded on the Overage/Shortage Report, Attachment C, or comparable cumulative overage/shortage log. When the annual cumulative overages/shortages exceed \$40 absolute total, the Treasurer will be contacted immediately. (Annual is calculated as the University fiscal year.)

The Financial Coordinator and Cash Control Supervisor approves and submits an annual Acknowledgment of Receipt of Funds and Cash Policies and Procedures as requested by Campus Accounting Services, as required by MAPP 5.01.01.

Campus Accounting Services will audit the SBS cash fund at the end of each fiscal year.

Security of SBS Cash Fund

The SBS vault cash is subject to surprise audits by the Associate Director or Director of Student Business Services at least monthly. This will include all currency in sealed tamperproof bags, strapped or loose. Any strapped currency that is broken for counting and subsequently re-strapped must be initialed and dated by the same persons that verified the count.

All security devices (cameras, locks, panic buttons and alarms) will be verified as functioning at least monthly by senior management in SBS.

Departmental Cash Funds

Certain University departments are authorized to have petty cash funds or change funds. Departments must allow sufficient lead time (3 days) in order to process necessary paperwork and to ensure sufficient vault cash is available for all funding requests.

Change funds are established for regular departmental cash operations. Upon receipt of an approved SC Voucher, the Bursar or Associate Director will place an order with bank to fund the cash advance request.

Occasionally, a cash fund for a short-term operation may be required. Cash funds must be approved by the Treasurer's Office. Upon approval the Treasurer's Office, the SBS Vault Clerk will arrange to furnish the cash requested, taking the following issues into consideration:

- Sufficient vault cash is available to grant the request.

- The request is accompanied by an approved SC voucher authorized by the departmental custodian.

Closing a Departmental Cash Fund

When a department determines that a departmental cash fund is no longer required, the Vault Clerk and the Financial Coordinator and Cash Control Supervisor will work with department personnel to ensure that the remaining cash is deposited to the appropriate departmental account and all paperwork related to closing the fund is handled in accordance with MAPP 5.01.01 and University guidelines.

Compliance with Cash Handling Policies and Procedure

Any SBS employee who does not comply with the responsibilities outlines in this policy will be subject to disciplinary action up to and including termination and possible criminal charges.

Suspicious Currency Transactions and Other Suspected Irregularities in Cash Handling

An SBS employee who is aware of or suspects any irregularity in the handling of University cash shall report that activity to his/her supervisor. The supervisor shall investigate the suspected irregularity and if there is reason to believe that a problem exists, shall report the situation to the Bursar. The Bursar will investigate and report the irregularity to the appropriate University official(s) in accordance with UH System Administrative Memorandum 01.C.04 – Reporting/ Investigating Fraudulent Acts.

University Policies Related to Cash Handling

MAPP 05.01.01	Cash Handling
MAPP 05.01.02	Operational Cash Advances
SAM 01.C.04	Reporting/Investigating Fraudulent Acts
SAM 03.A.06	Establishment, Maintenance, and Discontinuance of Credit Card Services
SAM 03.C.07	Petty Cash Procedures
SAM 03.F.01	Gift Acceptance
SAM 03.F.04	Cash Handling

CASH HANDLING AND DEPOSIT PROCEDURES

ALL PERSONS ACCEPTING CASH (CURRENCY, MONEY ORDERS, CHECKS AND CREDIT/DEBIT CARDS MUST BE AUTHORIZED. ALL AUTHORIZED CASH HANDLERS ARE REQUIRED TO COMPLETE ONLINE TRAINING ANNUALLY.

DEPOSIT TIMELINESS:

1. Credit cards receipts must be accumulated and posted **daily** via journal entry.
2. Cash and/or checks totaling \$100.00 or more must deposited via journal entry within **one** working day of receipt.
3. Cash and/or checks less than \$100.00, can be held until you collect \$100.00 but cannot be held longer than **five** working days.

CREDIT CARD TRANSACTIONS:

1. We have one POS (Point of Service) locations.
 - a. Software Services Center (SSC) is responsible for the sale of software to faculty and staff.
2. Authorized staff will charge the customer's credit card and accumulate all receipts for the day.
3. UIT - At the end of each working day, a batch total must be run and verified against the day's accumulated receipts
 - a. Credit card machines should be secured when not in use.
4. Prepare journal entry to deposit the day's transactions. **Performed daily.**
 - a. SSC authorized staff will prepare journal entry with a copy of 1074 report and the batch total along with all the individual receipts and submit for review through PeopleSoft workflow. (SSC staff should ensure all security sensitive information is concealed before uploading into PeopleSoft.)
 - b. List of common transactions and the cost center they should be deposited in:
 - i. SOFTWARE – 00730 2060 H0201 F1094 NA (17956), account 50053

CASH AND CHECKS TRANSACTIONS

1. Only authorized personnel will handle cash or checks received directly from the customer or received through the mail.
 - a. Cash or checks received in person, the customer should be given a pre-printed numbered receipt for the transactions which references the work order number or invoice number.
 - b. All checks received should be immediately endorsed "For Deposit Only"
 - c. All cash and checks should be safeguarded in a locked safe or drawer until deposit.
 - d. Cash and checks not received by the Business Office should be turned into the Business Office in the appropriate timeframe (noted at the beginning under DEPOSIT TIMELINESS).

2. Checks, cash and ACH payments should be logged into the check log <S:\Cindy\FY 19\AR\AR Aging Report>
3. Prepare journal entry to deposit all cash and checks. Below is the list of common transactions and the cost center they should be deposited into:
 - a. TELEPHONE SERVICES – 00730 2060 H0201 F1096 NA (40672), account 12100
 - b. COUGARBYTE RENT – 00730-2080-H0201-F1607-NA (26211), account 43626

OVERAGES AND SHORTAGES

1. Overages and shortages of less than \$20 on cash receipts are recorded to the departmental cost center on a journal entry using account 50015.
2. The fund or cash handling custodian must maintain a log of all overages/shortages, including the date and amount.
 - a. Addendum D – Overage/Shortage Report Form - <http://www.uh.edu/finance/pages/References.htm>
 - b. University Information Technology - <B:\Cash Deposits\Check Log.xlsx>
3. Individual overages/shortages of \$20 or more, or the annual cumulative overages/shortages of \$40 or more, must be immediately reported to:
 - a. General Accounting
 - b. Treasurer's Office
4. Overages/shortages of \$100 or more must be immediately reported to:
 - a. UH Department of Public Safety
 - b. UHS Internal Audit

Mail Distribution & Check Handling Procedures

Revised 08/07/18

A. Mail Assistant Duty AM & PM:

- The receptionist on the first floor will send an email that mail has arrived. All mail (letters and FedEx/UPS letters) coming to HPM.
- UH Postal Office delivers mail only once a day between 10:00-11:00 AM.
- Two employees will pick up the mail (one person from AP and one person from AR)
- Designated office will open all mail to look for checks enclosed
- **NOTE: If a letter from Univ. of Houston HR is stamped "CONFIDENTIAL", it is not to be opened due to employee privacy.**
- All additional mail/packages are to be sorted by floor. Envelopes are opened by designated staff for possible checks.
- Newspapers go to the third floor.
- Invoices must be opened and stamped, then delivered to AP.
- Front Desk Receptionist will contact the person receiving a FedEx/UPS packages.
- Return envelopes with the yellow labels are given to Ivana Sidlo.

B. Member Services Documents Checks Received

- Open all letters with checks enclosed.
- All checks must be date stamped. They are opened and paper clipped to envelope. The check number is written on the right hand side of the envelope. Staff creates a new daily log sheet.
- Logs are housed on the Q Drive_Business\Private\Business All\Mail\Enter check information onto log sheet and save in the current month folder.
- The log sheet should printed and verified by two designated people. The designees then sign and deliver checks and log sheet to designated AR Business Office staff.
- The first log sheet should be scanned and saved.
- **Do not leave check bundles unattended if Business Office personnel is unavailable.**
- **NOTE:** If designated staff is unavailable to receive checks, place in Business Office safe.
- The AR Business Office staff reviewing the check log will check the log sheet against checks for accuracy and accountability.
- The AR Business Office staff will then send out an email saying the checks are ready.

C. Member Services Documents Credit Card/Electronic Check Payments Received

All credit card/electronic check payments will be delivered to the membership department.

Do not leave payments on an unattended desk.

UNIVERSITY OF HOUSTON
BUSINESS SERVICES II
CASH HANDLING AND DEPOSIT PROCEDURES
Fiscal Year 2019

I. PUPROSE AND OVERVIEW

In accordance with MAPP 05.01.01, Cash Handling, all cash transactions involving the University, its colleges, or any departments are subject to all applicable state laws and regulations and University policies and procedures, including University of Houston System Administrative Memoranda 03.A.07, – Petty Cash Procedures, 08.A.03 – Gift Acceptance from Individual Donors, and 03.F.04 – Cash Handling. All University employees have a fiduciary responsibility to the University to handle cash properly. Procedures for the handling of cash receipts are designed to provide accountability for monies received in accordance with accepted standards of internal controls. All employees of the College/Division are responsible for complying with the policies and procedures described below.

This document establishes policies and procedures for handling all cash activities at the University of Houston and specifically for the Department of Business Services Site II for Facilities Services and Facilities Planning and Construction.

II. DEFINITION OF CASH

Cash is U. S. currency (dollars and coins); personal, business, bank, and cashier’s checks; money orders; travelers’ checks; or foreign drafts (but not foreign currency).

III. POLICY STATEMENT

Employees handling cash are subject to all provisions outlined herein based on MAPP 05.01.01 – Cash Handling. University positions with cash handling or fund custodial responsibilities are designated as security sensitive.

Cash is not to be accepted or disbursed by University employees unless that employee has been authorized by the College/Division Business Administrator to handle cash for a specified purpose. All employees authorized to handle cash must be certified annually. This certification is done by completing the online training for Cash Handling. Employees can register for this course at the following website, <http://www.uh.edu/adminservices/training/financeonline.htm>.

When a University employee receives cash, it is to be deposited promptly into the appropriate authorized University cost center. Retention of cash received from outside sources for use as petty cash or for making change is prohibited. Use of University cash funds or cash receipts for cashing checks is prohibited.

Procedures for the handling of cash receipts are designed to provide accountability for monies received in accordance with accepted standards of internal controls. All employees of the College/Division are responsible for complying with the policies and procedures

described herein. Failure to adhere to these policies and procedures may result in disciplinary action being taken against the employee.

All employees have an obligation to report any suspected theft, fraud, embezzlement, or any other irregularity causing a loss of cash in accordance with SAM 01.C.04, Reporting/Investigating Fraudulent Acts. Employees who are aware of criminal activity and fail to report such may be subject to disciplinary action. Employees are required to cooperate with any police or audit investigation, and they may be requested to keep their knowledge of the investigation confidential.

IV. ROLES AND RESPONSIBILITIES

- A. Department Cash Handlers – Processes cash deposits on behalf of the department.
 - a. Primary - Harry Guy, Financial Coordinator 1
 - 1. Check scanner designee
 - b. Secondary - Darron Johnson, Financial Coordinator 1
- B. Department Approvers – Reviews and approves deposits in PeopleSoft once submitted into workflow. Requires PeopleSoft certifying signature approval role:
 - a. Rayna Brown, Department Business Administrator
 - b. Le’Che Hunter-Mayes, Department Business Administrator
 - c. George Rea – Assistant Director, Business Services
- C. Check Log Maintenance – Receives and records cash collected in shared drive for Business Services.
 - a. Primary - Le’Che Hunter-Mayes, Department Business Administrator
 - b. Secondary - Rayna Brown, Department Business Administrator
- D. Document Retention – Le’Che Hunter Mayes, Department Business Administrator

V. RECEIVING CASH

- A. Each time cash is received, an acceptable form of receipt must be used. An acceptable receipt may be:
 - 1. Uniquely and consecutively pre-numbered receipts, with a duplicate copy maintained as a cash receipts log
 - 2. Dated cash log
 - 3. Pre-numbered tickets
 - 4. Cash register tapes
 - 5. Other documentation Note – an exception to this requirement would be small amounts of coins accepted for copy charges
- B. Acceptable forms of Payment

1. Currency – Departments are encouraged to accept payments only in US funds
 2. Checks and Money Orders
 - a. Must be made payable to the “University of Houston”
 - b. Must be restrictively endorsed “For Deposit Only” immediately upon receipt
 - c. Must include cost center for deposit as part of the restrictive endorsement
 - d. Acceptance of checks require a valid driver’s license or other identification (if the individual writing the check does not have a driver’s license, a valid governmental picture I.D., such as an I.D. issued by a state department of public safety, or a passport, may be accepted as identification)
 3. Foreign Drafts
 - a. If foreign drafts (checks) are to be accepted, contact the Treasurer’s Office prior to acceptance. Foreign drafts are to be deposited as separate transactions from domestic checks and cash, using separate deposit tickets, cash receipts, and bank bags. Service and banking charges incurred for the processing of foreign drafts will be charged back to the department accepting the foreign draft.
 4. Debit/Credit Cards
 - a. Debit/Credit card transactions should be handled in the same manner as cash transactions.
 - b. Employees responsible for the processing of debit/credit card transactions must complete annual online training for Credit Card Accounting.
 - c. Employees can register for this course at the following website, <http://www.uh.edu/adminservices/training/financeonline.htm>.
- C. Safeguarding Cash – Checks, money orders, and currency, must be physically safeguarded and securely stored until delivered to Student Financial Services (SFS), Treasurer’s Office, or Donor and Alumni Records.
1. Locked filing cabinets, locked drawers, or vault are acceptable storage mechanisms

VI. DEPOSITING CASH

- A. Cash received must be deposited timely.

1. All monies received with a cumulative total of \$100 or more must be deposited with SFS within one working day of receipt. SFS shall, in turn, deposit funds with the University bank within one working day of receipt.
 2. Amounts received with a cumulative total less than \$100 must be deposited with SFS within five working days of receipt prior to deposit
 3. Credit card transactions must be settled daily and recorded daily via journal entry.
- B. Non-Remote cash receipts are deposited as follows:
1. Deposit tickets must list cash total, coin total and individual checks.
 2. Deposits must be placed in tamper-resistant bank bags ordered from the Cashier's Office.
 3. The only items placed into the bags are:
 - a. Cash, coin and checks received. Checks must be restrictively endorsed and have all remittance advices removed. Coin must be rolled if the quantity allows.
 - b. Copies of completed deposit ticket.
 4. Cash Deposit Summary form is completed and signed by two authorized employees.
 5. Authorized cash deposit bag is filled out with deposit and transfer information.
 6. Cash deposit journals must be initiated and approved by the Department Approver prior to requesting transport of cash.
 - a. Complete and submit the journal entry through workflow Path 2.
 7. A copy of the cash deposit journal showing Level 2 approval must be paper-clipped to the cash deposit bag.
 8. Deposits are transported from the Department by UH Department of Public Safety (DPS). Departments should contact UH DPS via email to make arrangements to transfer the deposit after completing the journal entry.
 9. Only one cash deposit can be listed per Money Transmittal Form.
 10. Cash deposits must be prepared and reconciled by two authorized employees. One employee prepares the deposit and the other employee verifies the deposit (of which one must be an employee of the department making the deposit).
 - a. Both employees must:
 1. Independently count the funds before they are placed into the deposit bag; and
 2. Complete and sign the Cash Deposit Summary form.
 3. Cash deposits should never be sent through the mail.

- C. Remote cash deposits are deposited as follows:
1. Deposit tickets must list cash total and coin total.
 2. Deposits must be placed in tamper-resistant bank bags ordered from the Cashier's Office.
 3. The only items placed into the bags are: a. Cash and coin. Coin must be rolled if the quantity allows. b. Copies of completed deposit ticket.
 4. Cash Deposit Summary form is completed and signed by two authorized employees.
 5. Authorized cash deposit bag is filled out with deposit and transfer information.
 6. Cash deposit journals must be initiated and approved by the Department Approver prior to requesting transport of cash.
 - a. Complete and submit the journal entry through workflow Path 2.
 7. A copy of the cash deposit journal showing Level 2 approval must be paper-clipped to the cash deposit bag.
 8. Deposits are transported from the Department by UH Department of Public Safety (DPS). Departments should contact UH DPS via email to make arrangements to transfer the deposit after completing the journal entry.
 9. Only one cash deposit can be listed per Money Transmittal Form.
 10. Cash deposits must be prepared and reconciled by two authorized employees. One employee prepares the deposit and the other employee verifies the deposit (of which one must be an employee of the department making the deposit).
 - a. Both employees must:
 1. Independently count the funds before they are placed into the deposit bag; and
 2. Complete and sign the Cash Deposit Summary form.
 3. Cash deposits should never be sent through the mail.
 11. Remote deposit scanners must be obtained through the University's Treasurer's Office.
 - a. Scanners are used to scan checks for deposit electronically.
 1. Determine how many batches of checks are needed to deposit.
 2. Calculate the total of the checks to be deposited.
 3. Review the checks to be sure that they can be scanned.
 4. Log in to CashPro Online.
 - i. Navigate to the Remote Deposit Screen (Receipts>Remote Deposit)

- ii. Select "Create New Deposit"
 - iii. Select Account Group – for your area
 - iv. Select Account Number – from your deposit ticket
 - v. Select Deposit Type – Simple
 - vi. Select Clearing Channel – Image
 - vii. Enter the total number of checks for the number of items
 - viii. Enter the total deposit for the Amount Number
5. Place the checks in the scanner entry tray. (The maximum number of items to place in the tray is 499. If there are more checks, a separate deposit is required.)
6. Slide the checks up to the line mark in the scanner.
7. Click "Start Capture" on the CashPro screen. Remote deposit will capture each item and populate a count and an amount, which is the total number of checks scanned and the total dollar amount of checks scanned. This will show in the Deposit Item List screen.
8. The scanner will print on the back of each check. These checks do not need to be endorsed; the scanner will print the account number on the back of the checks.
9. If the deposit does not balance, review the images on the screen. A yellow or red triangle with an exclamation point in the middle will appear on the improperly scanned check.
 - i. Click on the particular check, and the program will ask to key in the amount of the check and the routing number.
 - ii. A green deposit light on the CashPro screen will appear when complete.
10. Once the deposit is transmitted and balanced, the Complete button will turn green on the CashPro screen.
 - i. Click "Complete"
 - ii. Click "OK" to transmit the deposit.
11. In CashPro, go to the Remote Deposit Reports tab.
 - i. Request report "Deposit Detail By Account Report"
 - ii. Enter the date range, account group and select "Create Report"

12. Retain the “Deposit Detail By Account Report” as support for the journal entry.
 13. Do not include the copies of check images with deposit journal.
 14. Checks must be retained in a secure location for 14 days.
 - i. Cross-cut shred checks after 14 days.
 15. If remote deposit items are returned by the bank, notification will be sent to the Cashier’s Office and funds will be withdrawn from the bank automatically.
 16. If incorrect deposit account is selected for deposit via CashPro, email Bank Reconciliations the account selected and the account intended.
 17. Checks are retained by the department and are not submitted for deposit pick up by the UH Police Department.
- D. Deposit Procedures for Off- Site Locations University departments physically located away from central campus may arrange for transportation and deposit of cash receipts directly to the University’s depository institution. Such arrangements require advance written approval by the responsible College of Division Business Manager and the Director of General Accounting or their designees.
- E. Credit Card Deposits are processed daily upon receipt of batch report and sales for the previous day.
1. Credit card batches are set to automatically close at 20:13 each night.
 2. Facilities Service Center must send the previous night’s batch to Business Services by 9 AM each morning. Timely delivery will enable Business Services’ ability to process the journal within the allotted processing timeframe.
 3. Facilities Services has two POS (Point of Service) locations.
 4. Facilities Service Center (FSC) is responsible for payments associated with FM work orders (ex. Keys and events).
 5. Authorized staff will charge the customer’s credit card and accumulate all receipts for the day.
 6. FSC staff will write the associated work order number on the receipt and will mark the work order as PAID in FAMIS.
 7. FSC staff will email uhinv@central.uh.edu a copy of the batch total and all individual receipts confirming the deposit total. (FSC staff should ensure all security sensitive information is concealed before emailing)
 8. Business Services staff should save FSC batch totals and individual receipts in the Procurement folder on the Plant Operations shared drive by batch number and date - [Cash Deposits\Credit Cards](#).
 9. List of common transactions and the cost center they should be deposited in:
 - a. KEYS – 00730 2060 H0185 F1102 NA (17959), account 50053
 - b. EVENTS/MOVES – 00730 2060 H0187 F0043 NA (53518), account 50053

VI. RETAINING DEPOSIT DOCUMENTS

- A. Departments must retain copies of reconciled cash register activity logs, checks, the Deposit Bag Confirmation Strip, credit card documentation, and individual invoices or receipts with departmental records for six months for audit purposes.
- B. Departmental Cost Center transactions shall be verified monthly. All discrepancies must be cleared when identified and department financial records corrected in accordance with UH System Administration policy 03.F.04 – Cash Handling.
 - 1. Common transactions and the cost centers used in Facilities Services:
 - a. KEYS – 00730 2060 H0185 F1102 NA (17959), account 50053
 - b. EVENTS/MOVES – 00730 2060 H0187 F0043 NA (53518), account 50053
 - c. EVENTS/MOVES (ALUMNI - AR ONLY) - 00730 2060 H0187 F0043 NA (53518), account 12100
 - d. UTILITIES – 00730 2064 H0456 G0467 NA (37940), account 12100
 - e. TRANSWESTERN – 00730 2060 H0185 NA (17959), account 12100
 - f. RECYCLING – 00730 3056 H0187 G0283 NA (47303), account 44041

VII. OVERAGES AND SHORTAGES

- A. Overages and Shortages of less than \$20 on cash receipts are recorded to the departmental cost center on the deposit journal using account 50015.
- B. Departments must maintain a log of all overages/shortages which is recorded on Addendum D, Overage/Shortage Report Form (<http://www.uh.edu/finance/pages/References.htm>).
- C. Individual overages/shortages of \$20 or more, or annual cumulative overages/shortages of \$40 or more, must be immediately reported to General Accounting and the Treasurer's Office. Departments with large cash handling operations may be permitted larger overage/shortage allowances with permission from the Treasurer. The Treasurer will provide the names of these units/departments to Internal Auditing.

VIII. OTHER CASH PROCEDURES

- A. Found monies are immediately turned over to the UH DPS.
- B. Unidentified deposits (those where the purpose and recipient of the payment cannot be identified, including gifts) are referred to the Treasurer's Office for research and deposit to the University's depository institution and recording in the unidentified receipts cost

center. The Treasurer's Office and the submitting department will research the source of funds to determine the appropriate cost center for the ultimate receipt of funds.

IX. GIFTS

- A. Endowed gifts (check, cash, negotiable stocks or bonds) received by a department should be forwarded to the Treasurer's Office with a Gift Transmittal Form (GTF) and other documentation within one working day of receipts. The GTF must include a certifying signature which indicates the approval of the funds deposited into a cost center that has been established with any applicable funding source restrictions. The Treasurer's Office will deposit the gift and forward the GTF and documentation to Donor and Alumni Records.
- B. Non-Endowed gifts are sent to Donor & Alumni Records with a Gift Transmittal Form (GTF) and other documentation, including one check copy, within one working day of receipt. The GTF must include a certifying signature indicating that the funds are being deposited into a cost center in accordance with any applicable funding source restrictions.
- C. Gift Transmittal Forms are found at <http://www.uh.edu/finance/pages/forms.htm>.

X. PETTY CASH AND CHANGE FUNDS

Business Services II, Facilities Services and Facilities Planning and Construction does not maintain petty cash or change funds. Policies and processes for cash handling of petty cash and change funds can be found on the UH Finance Website at <http://www.uh.edu/finance/pages/References.htm>

XI. REFERENCES

MAPP 05.01.01 – Cash Handling

<http://www.uh.edu/af/universitieservices/policies/mapp/05/050101.pdf>

Administration and Finance Website – Cash Handling Guidelines (Cash Handling MAPP 05.01.01 Guidelines and Additional Reference) <http://www.uh.edu/finance/pages/References.htm>