



SBDC Cash Handling Policy and Procedures

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 08.A.03 – 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 C.T. Bauer College of Business SBDC 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 the SBDC, including cash acceptance, the deposit of cash, credit card payment acceptance and deposit, 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).

Credit or debit card transactions should be handled in the same manner as cash transactions.

All employees who handle cash and/or are responsible for processing of debit/credit card transactions must complete annual online training for Cash Handling and/or Credit Card Accounting as applicable.

III. UNIVERSITY POLICY STATEMENT

Employees who handle cash are subject to all provisions of this procedures document, which is based on UH MAPP 05.01.01 – Cash Handling. University positions with cash handling or fund custodial responsibilities are designated as security sensitive. Employees who have not been authorized by the C.T. Bauer College of Business Administration to handle cash may not accept or disburse cash. All employees authorized to handle cash must be certified annually. This certification is accomplished by completing the online training for Cash Handling.

Cash receipts must 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 the University's standards for internal controls. 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. **SBDC PROCEDURES - GENERAL**

- A. This policy applies to all components of the SBDC:
1. Research Valley SBDC (RV) – formerly Brazos Valley (BV)
 2. Coastal Plains SBDC (CP)
 3. Ft. Bend County SBDC (Ft. Bend)
 4. Procurement Technical Assistance Center (PTAC)
 5. Region Training
 6. SBDC Region Business Office (SBDC RBO)
- B. In accordance with the University of Houston MAPP Cash Handling Policy, 05.01.01 and the Bauer College of Business Policies and Procedures Pertaining to the Receipt, Custody, and Deposit of Funds, all cash and credit cards receipts must be deposited within 24 hours if the receipts are \$100 or more, or within 5 business days for receipts under \$100. The 24 hour deadline begins at the time of cash or credit card payment was received in the Region Training department, the Region SBDC Business Office, the Research Valley SBDC or Ft. Bend SBDC.
- C. Each unit or department of the SBDC receive funds separately, either through their respective websites, the U. S. mail, or point of sale (POS) for both on-site and off-site events. Each department is required to complete a typed or hand written Journal Entry Request Form (JERF) daily (unless total receipts were less than \$100) outlining all cash and credit card transactions. The JERF should be submitted with all cash receipts to the SBDC Business Office (RBO) for processing and deposit, no later than 12:00 noon on the day after the cash was received. The JERF is available in an Excel format.
- D. A single individual may not perform more than one task related to a deposit. Separate individuals must perform each of the following tasks related to the handling of cash:
1. Receive cash, process the JE in workflow and/or complete deposit
 2. Approve the JE online and resultant JE Detail form (certifying signature)
 3. Log deposits
 4. Reconcile cost centers to which funds are deposited
- E. Annually, each SBDC staff member who handles cash will receive copies of both the UH MAPP Cash Handling policies and the SBDC internal cash handling procedures. Each cash-handler will certify the receipt of these policies as well as certify that they have read and understand the policies and procedures. See Attachment A, Cash Handling Procedures and Acknowledgment of Receipt.
- F. Each cash-handler is required to take the University's annual training on cash handling and receive a passing grade on the required on-line quiz. All cash handlers will be registered centrally by the SBDC RBO. At the start of each new fiscal year, cash handlers will be instructed by the SBDC RBO to complete the training through P.A.S.S. and forward quiz grades to Francisco Lopez to document completion of the on-line training.
- G. Signage is to be posted for public viewing stating that the SBDC is required to provide customers with a payment receipt in all locations where cash is collected.
- H. Checks, money orders, and currency, must be physically safeguarded and securely stored until delivered to UHPD, Student Financial Services (SFS) or Bank of America, the University's contracted bank. Locked filing cabinets, locked drawers, or vault are acceptable storage mechanisms
- I. Checks are to be restrictively endorsed immediately by the individual who receives the check with a University of Houston SBDC deposit stamp, which states "For Deposit Only". The cost center where the check is to be



deposited is to be written in ink underneath the stamp. A list of cost centers and account codes where revenue is to be deposited is shown under Section V. 5, below.

- J. The SBDC and its component centers each have independent websites hosted by the SBDC Region office. These websites each include a training class/event registration and credit card payment component. The UH SBDC websites were designed by vendor ESX, Inc., and the software used to power the sites is called XCatalyst. The UH SBDCs websites are Payment Card Industry or PCI compliant and the department completes annual surveys to ensure that they meet all privacy protection requirements.
- K. Bank of America is the contracted banking institution for the University of Houston. The University uses Bank of America (BOA) Merchant Services to process its credit card payments. Credit card refunds must be processed manually through BOA’s Payment Collection Gateway (PCG), and entered manually into XCatalyst. Only designated personnel in the SBDC Region Training office are authorized to make refunds through PCG. In addition, at least one individual at each center will have view-only access to PCG, and will be trained to research transactions and run auxiliary reports. See Attachment B for PCG full and view only permissions. Procedures for credit card refunds are outlined below under section VII. Refunds.
- L. Each center has its own set of Merchant IDs (one for each major credit card type) as assigned by the UH Treasurer’s office. The current responsible parties for each set of Merchant IDs are:

Research Valley SBDC (RV)	Jim Pillans
Coastal Plains SBDC (CP)	Kyle Smith
Ft. Bend County SBDC (Ft. Bend)	Joe Decker
Procurement Technical Assistance Center (PTAC)	Tim Scarborough
Region Training/ Region Business Office	Sue Rhodes

The UH SBDC does not collect, store or retain customer credit card data. As of 2013, The Region Business Office completes the annual PCI survey as required by the UH Treasurer’s Office for all SBDC Merchant IDs. Contact Sue Rhodes for any questions regarding the Merchant Ids or any issue regarding credit card data.

- M. Pre-numbered receipts are required to be generated using, tri-copy receipt books provided by the SBDC Region Business Office from Bernadette Pittman. These receipts are tracked for loss/fraud purposes. All voided receipts (all copies) are to be retained with the receipt booklet. Used receipt booklets with the SBDC carbon copy intact must be submitted to Bernadette Pittman before additional unused booklets can be dispersed.

V. DEPOSIT PREPARATION – JOURNAL ENTRY REQUEST FORM

- A. The responsible department will complete the daily Journal Entry Request Form (JERF). This is an internal form that will be used by the designated depositor in the SBDC Business Office to create a Journal Entry (JE) in PeopleSoft. The JERF will be completed by SBDC departments as follows for the each revenue type:



	Revenue type	Coastal Plains SBDC	Research Valley SBDC	Ft. Bend SBDC	PTA C	SBDC Region RBO	Region Training
1.	Training revenues for events held on or off site for seminars registered through websites or limited POS payments.	√	√	√	√		√
2.	Room rentals NOT invoiced by the SBDC RBO.	NA	NA	NA	NA		√
3.	Custom training revenues resulting from a contract executed through the SBDC RBO (but not invoiced).	√	√	√	√		√
4.	Co-sponsor sponsorship dollars (not invoiced), generally through an SBDC RBO approved agreement.	√	√	√	√		√
5.	Revenues received against an invoice created by the SBDC Region Business Office					√	
6.	Partner match for RV and CP SBDCs					√	
7.	Non-Training event sponsorships					√	
8.	Gifts					√	
9.	All other cash or credit card transactions not listed above					√	

- B. The department will print the Event Sales Analysis Report from the SBDC website event database for the previous workday's sales activity. This report will be used to prepare the JERF. Payments received for rentals or custom training will not be on the Event Sales Analysis Report but may be included on the same JERF with website sales activity and POS training fees sales activity.
- C. A hand written receipt from an authorized SBDC receipt book **must** be generated by the responsible department and mailed or emailed to the payer for payments for services **other than** those processed through the website or payment toward an on-line class or event registration. This would be for services for things NOT entered as individual registrations in XCatalyst. Examples: room rental payments, custom workshops or some special events, sponsor payments.
- D. For partner match payments received by Research Valley and Coastal Plains, there will be no computer-generated receipt or invoice. Those payments are sent automatically by each agency after which, a handwritten receipt is sent to the agency by the SBDC RBO.



E. The responsible department will complete the JERF as follows:

1. Enter the date prepared, then name and extension of the person preparing the JERF.
2. The effective date is the same as the date prepared. The department is always H0053 (designates the SBDC).
3. The description should contain the unit name (i.e., Training, Ft. Bend, PTAC, etc), and the nature of the revenues – training fees, rental fees, sponsorship, etc.
4. The justification should contain:
 - a) Totals by credit card type (AMEX, V/MC, and DISC), with detail of seminar number totals within each card type.
 - b) Total of room rental revenue, total for custom training revenue.
 - c) Total refund amount, with the original depositing JE entered in PeopleSoft (PS) referenced. A copy of the JE entered in PS can be obtained from the SBDC RBO.
5. Then beginning on the lines in the body of the journal, begin by entering the Speed Type and Program Code. With the exception of the Budget Period (BP), that changes each Sept with the fiscal year, the other information will always be the same:

Speed Type	Account	Fund	Dept ID	Program	BP	Proj/Grant
(enter)	(enter)	2078	H0053	(enter)	Current FY	NA

a) In general, deposits should be made to the following cost centers -speed type/program codes:

		Speed Type	Program
Research Valley	Class fees	55103	C0389
Research Valley	Partner Match	18507	C0327
Coastal Plains	Partner Match	18183	C0580
Coastal Plains	Class fees	To be determined	
Conferences	Ex: Gov. Conf, MALC Conf., PTAC Matchmaking	55101	C0658
Ft. Bend	Class fees	55102	C0612
Non-Training program income	Subleases, State Conf, other	55100	C0659
Training	Class fees, room rentals, custom training	55104	C0269

b) In general, the following account codes should be used on the Journal Entry form prepared by the department:



Training class fees (all departments)	46369
2 nd floor room rental payments	43626
Conference registration or conference event revenue (golf, ballgame)	43600
Sponsorships for conferences	43601
Trade mission registration fees	43603
Econ. Development Corp match funds (Coastal Plains and RV)	43604
Refunds to people who paid but class was canceled or did not attend a class	43908
Reimb. of expense (not rebates or refunds from vendors) DO NOT credit orig. account code charged. Use this when we have paid for an expense and billed a third party like another SBDC.	50054
Lease payments from formal sublease – like 3 rd floor space	50054
<i>Any invoiced revenue</i> that has been booked as an Accounts Receivable in PeopleSoft	12100
Rebates or refunds from vendors for overpayment	Original Account Code

c) Revenue is recorded as a credit and refunds or rebates are recorded as a debit. Debit and credit totals will automatically total above the line items. The “warning” message will appear that the journal is out of balance, which is correct. The individual in the SBDC RBO who prepares the journal in PeopleSoft will add the lines to balance the JERF to the JE.

d) A separate line should be entered for each credit card type, refunds, rental revenue, and other income. A description should be added in the final column that identifies the revenue type. Refund procedures will be outlined below.

F. **Training and PTAC** - The completed JERF, sales receipts, cash, checks and copies of the checks are submitted for deposit to the designated depositor, Leticia Bermudez (Office Assistant 2) or Jessica Rodriguez (Office Coordinator) in the SBDC Business Office, by 12:00 noon each day. In accordance with baseline standards, the designated depositor cannot be the certifying signatory, nor be responsible for the reconciliation any of the cost centers to which funds are deposited, and may not be the individual who logs deposits.

G. Back-up required to be submitted with each JERF should include:

1. Training Revenue

- a) Event Sales Analysis Report generated from XCatalyst
- b) Copy of each sales receipt
- c) Copy of cash deposit summary and copy of check deposit summary, outlining amount of cash and checks received on each summary.
- d) If invoiced by the SBDC RBO, a copy of the invoice

2. Room Rental Revenue

- a) Copy of pre-numbered hand-written receipt provided to client
- b) If credit card transaction, copy of batch report from credit card terminal
- c) Copy of room rental agreement
- d) If invoiced by the SBDC RBO, a copy of the invoice

3. Other income

- a) Copy of pre-numbered hand-written receipt provided to client



- b) If credit card transaction, copy of batch report from credit card terminal
- c) Copy of revenue contract agreement
- d) If invoiced the SBDC RBO, a copy of the invoice

VI. DEPOSIT PROCEDURES

- A. The designated depositor in the SBDC RBO adds the receipt totals to check against the JERF total. An adding machine tape of all checks is to be scotch-taped to the front of the JERF by the originating department. The program and account codes are reviewed for appropriateness; the net and absolute totals are checked for accuracy.
- B. Using the information provided on the JERF, the designated depositor in the SBDC RBO creates a JE in PeopleSoft and enters it into workflow, and scans and uploads all back-up documents into PeopleSoft.
- C. The JE, with receipts and cash are reviewed in workflow for accuracy of totals, correctness of the scanned documents, signed and approved in workflow by the certifying signatory and returned to the designated depositor.
- D. Cash deposits must be prepared and reconciled by two cash handling authorized employees in the SBDC RBO or at the Research Valley or Ft. Bend SBDCs (see below). An alternate procedure will be developed for Coastal Plains if that center begins collecting training fees and wishes to make its own deposits. Separate deposit tickets must be prepared for cash and checks. Separate Deposit Summary forms must be prepared for cash and checks. A single journal can be prepared for both deposits if both will be sent for deposit at the same time, but separate BANK journal lines are required for each separate deposit ticket. Deposit bags will contain the cash OR checks and that deposit ticket. Deposit bags will have a copy of the Deposit Summary form and a copy of the journal attached. If the same journal is used for multiple deposit bags, a copy of the same journal can be attached to multiple bags.
- E. Copies of checks are **not** to be uploaded to deposit journal in PeopleSoft. After checks are deposited a copy is to be made and all confidential information at the bottom of the copied check (routing and account numbers) is to be redacted and that copy will be attached to the approved journal for record retention purposes only.
- F. One employee prepares the deposit and the other individual verifies the deposit (of which one must be an employee of the department making the deposit).
 - 1. Both individuals must:
 - a) Independently count the funds before they are placed into the deposit bag(s.)
 - b) Complete and sign the Cash Deposit Summary or Summaries.
 - c) The plastic strip from the deposit bag that includes the bag number should be removed and either copied on to the JERF (or Journal Entry Coversheet, if deposited by the SBDC RBO) or the Cash Deposit Summary.
 - 2. The designated depositor will complete and submit a journal entry in PeopleSoft through workflow via path 1, Department -SFS-General Accounting.



- a) A copy of the journal coversheet is attached to the deposit bag(s) which will be transported to Bank of America (see below) or SFS by UH DPS.
- b) A copy of the deposit slip(s) prepared by the SBDC RBO is to be included with the documentation uploaded in PeopleSoft.

G. Region SBDC Business Office at the Fannin location has authorization to deliver their deposits to the Bank of America (BOA) located at 2302 Fannin (in the lobby of SBDC building), and obtain a printed receipt from the bank. The bank receipt should also be uploaded to the journal entry in PeopleSoft.

1. If the bank is closed for a holiday on which the UH is open and a cash deposit that exceeds \$100 must be made, UHPD should be contacted to pick-up and deliver the deposit to Student Financial Services. UHPD is called for a deposit pick-up no later than 2:00 pm daily. A deposit journal has to be processed, uploaded to the PeopleSoft workflow, approved by the certifying signatory and a copy of the journal coversheet be given to the UHPD officer before it can be taken to Student Financial Services.
2. If the cash deposit is less than \$100, it will be kept in the safe and deposited the next business day during normal business hours.

H. Research Valley and Ft. Bend – These SBDCs have authorization to make deposits at their local Bank of America (BOA) using their center designated deposit slips. In addition:

1. Authorized cash handlers at these locations must strictly follow the deposit instructions under item F.1. of this Section. In addition to the documentation required under Section V. G.1. above, documentation to be included with the JERF will include a copy of the Bank receipt received at the time of deposit.
2. If the bank is closed for a holiday on which the UH is open and a cash deposit that exceeds \$100 must be made, write the date the bank was closed on the back-up documentation, and make the deposit the next business day.
3. Copies of the daily deposit tickets for the RV SBDC and the Ft. Bend SBDC will be emailed or faxed by the SBDC RBO to the Treasurer's Office to Stephanye Graves, sgraves3@central.uh.edu. The fax number is 713-743-8796.
4. Copies of all required documentation as well as the deposit slips should be emailed to Leticia Bermudez, lbermudez@sdbcnet.uh.edu with a copy to Mae Hurst, jhurst2@uh.edu, Jessica Rodriguez, jrodriguez65@uh.edu, and Yannisha Donahue, ybdonahue@uh.edu by 12:00 noon of the day of the deposit to allow for timely data entry in PeopleSoft.

- I. Completed deposits, or any other checks or cash received are kept in a secure and locked location until deposited with BOA on site or picked-up by UHPD. At least one other person within the deposit procedure chain is notified when cash has been secured in this manner.
- J. All deposits are logged into a spreadsheet and database for reconciliation by Yannisha Donahue, Office Assistant 2 using the departmental copy of the JE. If the JE includes payments in the SBDC website database, the JE number for each item is to be entered on that day's reconciliation log. If the JE includes a payment from an invoice, the JE number is to be logged into the appropriate field for that invoice.



- K. Pre-numbered receipts that are hand written (non-training revenue; invoiced revenue) are also logged in a separate spreadsheet by Yannisha Donahue, Office Assistant 2 and validated by Mae Hurst, Department Business Administrator, for comparison to receipts issued to the departments or units to review for missing receipt numbers.

VII. CREDIT CARD TRANSACTIONS

- A. Most credit card transactions are processed through the SBDC's website event database, the training management database. However, payments received for things such as room rentals, sponsor payments, and custom workshops are not processed through the SBDC's website event database.
- B. Region training staff are trained on how to process credit card transactions for receipts received via telephone, person-to-person, and the mail. Staff are required to destroy, via the cross-cut shredder located in the Training department copy room, any handwritten cardholder data received via telephone as soon as the transaction is entered into BOA. Under no circumstance is cardholder data to be copied or retained in written form.
- C. Receipts obtained through credit card transactions follow the same 24-hour/5 day deposit rules as other forms of cash. Receipts from the credit card terminal should be mailed to the payer.
- D. The credit card terminal is to be "closed-out" daily when transactions have been recorded, and a JERF is submitted to the SBDC Business Office by 12:00 noon of the following business day, to the designated depositor.
- E. The deposit process continues as noted under V. Deposit Preparation – Journal Entries, above.

VIII. REFUNDS

- A. In general, refunds for training fees are only made to customers when the SBDC cancels a class or when the customer requested a refund at least 5 business days prior to the scheduled class, and the individual does not wish to apply the payment to a future class. Refunds are not generally given to a customer who pays for a class and either does not attend, or requests a refund fewer than 5 business days prior to a class. Periodically, there may be instances that involve a customer service issue, and the Assistant Region Director, Training, Gina Mattei, may elect to refund a training class fee at her discretion.
- B. The refund of training fees must be approved by the appropriate center director via signature on the required documentation. Refer to VII. C and D below for a description of the appropriate documentation. All other refunds must be approved by the Deputy Director, Network Administration, Sue Rhodes.
- C. **Original Payments made by Cash or Check** – Refunds of an original payments made by cash or check, should be processed on a purchase voucher.
 - 1. The originating center or department should prepare an SBDC "salmon" form used to initiate vendor payments, and include a description of the reason for the refund. The center director must approve the salmon form.
 - 2. The payee name and address should be identical to the name and address on the original receipt provided to the customer.



3. A copy of the original PS JE and the original receipt must be attached to the salmon form. A copy of the deposit JE may be obtained from the SBDC Business Office. If only a partial amount of the total payment is being refunded, the refunded amount is highlighted

D. Original Payments made by Credit Card

1. Credit card refunds are always made against the credit card originally charged.
2. Vouchers payments should never be initiated for refund payments originally made via credit card.
3. Specific staff will be identified to perform credit card refunds, and will be given permission to access UH SBDC's Merchant accounts in the BOA Payment Collections Gateway (PCG). Authorized staff in the Region/Training office are listed in Attachment B.
4. The credit receipt from PCG should be mailed to the customer.
5. When a refund transaction is completed, a report of activities should be generated from PCG and will include all refunds processed on that day.
6. Refunds should be recorded on the daily JERF as a debit entry to account code 43908. Refunds may be listed on the same JERF as revenue entries, but should be listed on a separate line.
7. To record and process a refund on a JERF, the documentation required is:
 - a) Copies of the original receipt and the JERF where the original payment was deposited.
 - b) A copy of the credit receipt from PCG.
 - c) A copy of the transaction listing from BOA Payment Collections Gateway (PCG).
 - d) A copy of the Event Sales Analysis Report from XCatalyst reflecting the refund.
8. Even if the batch ticket only includes a credit transaction, the credit should be included in the day's deposit and JERF. Refund/credit entries will be listed as a debit against account code 43908.
 - a) A copy of the original receipt from the payment made via the credit card terminal, and the original batch ticket, and the deposit PS JE should be attached to the new JERF where the refund is being processed.
 - b) The appropriate director will approve the refund by signing the JERF that includes the refund.

E. Original Payments Made Through Center Websites - Refunds for E-Commerce payments are processed through the BOA Merchant Services PCG by authorized staff in the Region office as listed in Attachment B.

1. Credit card refunds are always made against the credit card originally charged.
2. Vouchers payments should never be initiated for refund payments originally made via credit card.



3. To request a credit card refund through the Region Office, centers should email Etna Pellman-Goldsmith, epellman@uh.edu, with a copy to Brenda Abarca, babarca@uh.edu. The documentation required to request the credit card refund is:
 - a) a copy of the Event Sales Analysis Report from XCatalyst where the original charge appeared.
 - b) A copy of the original receipt issued to the customer
4. A refund receipt is sent to the customer by mail or in person. The authorized staff who make the credit entry in PCG will forward the credit receipt to the appropriate center administrative staff person to mail to the receipt to the customer.
5. Refunds should be recorded on the daily JERF as a debit entry to account code 43908. Refunds may be listed on the same JERF as revenue entries, but should be listed on a separate line.
6. To record and process a refund on a JERF, the following documentation required is:
 - a) Copies of the original receipt and the JERF where the original payment was deposited.
 - b) A copy of the Event Sales Analysis Report from XCatalyst where the original charge appeared.
 - c) A copy of the credit receipt from PCG.
 - d) A copy of the transaction listing from BOA Payment Collections Gateway (PCG).
 - e) A copy of the Event Sales Analysis Report from XCatalyst reflecting the refund.
7. A manual credit entry of the refund must be made in XCatalyst by the center in order for the credit to be reflected in the Event Sales Analysis Report
8. The JERF should be processed as outlined above under Section V., Deposit Preparation – Journal Entries.
9. Mae Hurst, Department Business Administrator, reviews the documents to ensure that refunds are being issued to the same credit card account that the original payment was made.

IX. CHARGEBACKS

- A. Chargebacks occur when a client makes a payment, then takes action by contacting the credit card company and requests the charge be reversed because they are disputing the charge. The credit card company notifies the University of the dispute. The UH Treasury department receives notices and sends it to General Accounting. General Accounting then emails the notice to the department. The department responds to the credit card company and sends a copy to General Accounting. The credit card company then determines the validity of the charges. If the credit card company finds the dispute to be valid the department proceeds with the following:



- a. a journal is processed in PeopleSoft and submitted to General Accounting to reverse the charge
 - b. the original account code is to be debited as when it was originally credited
 - c. the journal description will read 'Reversal-Disputed Charge'
- B. In some instances, the credit card company will automatically reverse the charge when a charge is disputed by a customer in which the following occurs:
- a. the UH Treasury Department receives notice and sends to General Accounting
 - b. General Accounting initiates a journal to record the chargeback and notifies the department
 - c. if the department disputes the chargeback, the department notifies the credit card company why the chargeback is disputed
 - d. If the credit card company agrees with the department, the charge is reinstated and General Accounting initiates a journal to reinstate the charge and notifies the department

X. INVOICED PAYMENTS – ACCOUNTS RECEIVABLE

- A. The SBDC Region Business Office (RBO) will invoice companies or organizations for groups of attendees to a training class, customized training, or for facility rentals at the request of the department director or his/her designee. Individuals cannot be billed for a training class. Only the SBDC RBO may produce and mail an invoice in the name of the SBDC. The department director or his designee may request an invoice via email to LaWanda Johnson by providing the following:
- a. company or organization name and address
 - b. contact name, phone number and email address
 - c. description of the event, date, and description of what is being invoiced (i.e. registration, copy charges, sponsorship, etc).
 - d. Include unit amount and total number of units and invoice total

The center/unit director must be copied on the invoice request. All payments must be received prior to the date of the training or the facility rental. Exceptions must be approved in advance by Sue Rhodes.

- B. All payments received against an invoice are to be forwarded to the SBDC RBO for JE preparation, entering into PS, and deposit.
- C. A copy of the check and invoice will be forwarded to the department who requested the department to verify payment.
- D. When checks are received as payments to invoices sent out by the SBDC RBO, a copy of the invoice must accompany the deposit.
- E. If the invoice was booked to the University's Receivables then the deposit of the funds should reverse this receivable in account code 12100. If the funds from the invoice had not previously been booked then the check is deposited into the appropriate account code as revenue.
- F. See separate SBDC procedures "*Processing Contracts and Managing Accounts Reviewable*" for complete information regarding payments received against an invoice.
- G. The deposit of invoiced payments will be processed by the SBDC RBO in accordance with the previously stated procedures for cash deposits, above.



XI. GIFTS

- A. Any funds received as a gift or donations to the department are forwarded immediately to the SBDC RBO for deposit.
- B. Gifts or donations are deposited by the Treasurer's Office to the department's gift program, C0433, and ***are not deposited on a Journal*** by the department.
- C. Checks are restrictively endorsed immediately with an SBDC stamp, "For Deposit Only".
- D. Checks representing gifts or donations are forwarded to the Treasurer's office with an appropriately completed Gift Transmittal form, in accordance with UH MAPP policy.

XII. 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.

XIII. OTHER CASH PROCEDURES

- A. Departments must retain copies of reconciled cash activity logs, checks, credit card transaction documentation (not the credit card data), and individual invoices or receipts with departmental records for five fiscal years for audit purposes.
- B. Departmental Cost Center transactions shall be verified monthly by the LaWanda Johnson, Financial Analyst 2, SBDC RBO. All discrepancies must be cleared when identified and department financial records corrected in accordance with UH System Administrative Memorandum 03.F.04,
- C. Found monies are to be immediately turned over to the UHPD. 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.



Attachment A

**Cash Handling Procedures
Acknowledgment of Receipt**

As handler of cash for the SBDC/PTAC, I acknowledge that I have received a copy of the SBDC's policy on Cash Handling, as well as a copy of the University of Houston's policy on Cash Handling, MAPP 05.01.01. I have read and understand these procedures and agree to comply with the same in the course of my job responsibilities.

Printed Name _____

Signature _____

Date _____



Attachment B

**Bank of America
Payment Collections Gateway Permissions
September 2016**

Full Permissions – All centers:

Individuals with full permissions to view, run reports, and make refunds through PCG:

Etna Pellman-Goldsmith	Thuthu Aye
Brenda Abarca	
Jessica Rodriguez	

View Permission Only by Center:

Region Training & Business Office	Fort Bend
Brenda Abarca	Christine Collins
Etna Pellman-Goldsmith	
Nitha Williams	
Donice Williams	