

1. Purpose

The purpose of this procedure is to outline the designated steps taken when the HEALTH Research Institute (HRI) receives forms of cash (i.e. checks, gift cards, dollars and coins, wire transfer, etc.). This procedure is also designed to ensure that HRI is compliant in the cash handling process to guarantee an approval from the Division of Research (DOR).

Cash handling matters include:

- Requesting forms of cash
- Distributing forms of cash
- Receiving forms of cash

2. Scope

The scope of this procedure is for cash handling custodians.

3. Prerequisites

Must complete trainings below:

- Gift Acceptance
- NH: Ethics Comp and Fraud
- Cash Security Procedures
- Petty Cash & Change Fund

4. Responsibilities

Cash handling custodians assigned to request, distribute, or receive forms of cash are responsible for ensuring security and proper distribution of forms of cash.

5. Procedure

Requesting and Distributing Forms of Cash*

1. Fund Custodian must complete prerequisite online training
2. Complete request form to the HRI program manager two (2) weeks before distribution date. Request forms must have a distribution date. Request forms include:

- a. Petty cash
- b. Gift card

A. *Petty Cash Procedures*

1. DOR will review the request for petty cash and approve or deny based on the individual facts and circumstances. A copy of the request form will be returned to the Requesting Individual indicating approval or denial.
2. Requesting Individual will send the DOR approved form to Dan Corcoran (Asst. Treasurer) in the Treasurer's Office.
3. If the request is approved, the department will submit a journal via workflow to General Accounting 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.
 - c. Amount equal to approved petty cash or change fund amount.
 - d. Debit account 10102 (petty cash) or 10103 (change fund) and departments local fund cost center.
 - e. Credit account 10106 Student Financial Service local cost center 730 3057 H0167 I0391.
 - f. Scan and upload Addendum A approved by Treasury and justification memo as backup documentation.
 - g. Fund Custodian and department certifier signs the journal. Someone other than the Fund Custodian must approve the journal in workflow as the Department Approver (if Requesting Individual and the Fund Custodian is the same person, talk to DOR DBA on steps to approve the journal in the workflow).
 - h. Department Approver submits journal into workflow, path 1, to General Accounting for approval.
 - i. 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.
 - j. General Accounting notifies the Cashier of approval.
 - k. After approval by General Accounting the department sends a copy of the approved journal to Treasury and the Cashier.
 - l. Departmental custodian contacts Cashier and the Cashier prepare cash denominations as specified by the custodian. Cashier requires 24 hours advance notice for funds \$2000 and greater.
 - m. Cashier contacts UH Police to deliver the fund. Cashier notifies the custodian to expect delivery of the fund by UH Police.
 - n. Custodian must provide appropriate identification at time of delivery.
4. If Fund Custodian and Requesting Individual are separate people, the Fund Custodian must sign-out the petty cash from the Requesting Individual and submit the petty cash log seven (7) days after the distribution end date.

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B. Gift Card Procedures

1. DOR will review the request for gift cards and approve or deny based on the individual facts and circumstances. A copy of the request form will be returned to the Requesting Individual indicating approval or denial.
2. Requesting Individual will purchase gift cards based on gift card request form purchasing details
3. If Fund Custodian and Requesting Individual are separate people, the Fund Custodian must sign-out the gift cards from the Requesting Individual and submit the gift card log seven (7) days after the distribution end date.

Receiving Forms of Cash

1. Forms of cash are 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.
2. When an authorized University employee receives a form of cash, it is to be deposited promptly into the appropriate authorized University cost center. Retention of U.S. dollars and coins 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.
3. Each time cash is received, an acceptable form of receipt must be used. An acceptable receipt may be:
 - a. Uniquely and consecutively pre-numbered receipts, with a duplicate copy maintained as a cash receipts log
 - b. Dated cash log
 - c. Pre-numbered tickets
 - d. Cash register tapes
 - e. Other documentation
4. Acceptable forms of Payment are:
 - a. Currency – Departments are encouraged to accept payments only in US fund
 - b. Checks and Money Orders:
 - i. Must be made payable to the “University of Houston”
 - ii. Must be restrictively endorsed “For Deposit Only” immediately upon receipt
 - iii. Must include cost center for deposit as part of the restrictive endorsement
 - iv. 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)
 - c. Debit/Credit Cards
 - i. Debit/Credit card transactions should be handled in the same manner as cash transactions.

- ii. Employees responsible for the processing of debit/credit card transactions must complete annual online training for Credit Card Accounting (<http://www.uh.edu/adminservices/training/financeonline.htm>)
 - d. 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.
 - i. Locked filing cabinets, locked drawers, or vault are acceptable storage mechanisms
- 5. Depositing Cash
 - a. Cash received must be deposited timely.
 - i. 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.
 - ii. Amounts received with a cumulative total less than \$100 must be deposited with SFS within five working days of receipt prior to deposit
 - iii. Credit card transactions must be settled daily and recorded daily via journal entry.
- 6. All petty cash and change funds must be balanced at least monthly.
- 7. 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.

* Depending on the setup of the department, the Requesting Individual and Fund Custodian can be separate people. For example, Program A that has human subjects in a building separate from their funding department can assign a Fund Custodian to ensure security and distribution of forms of cash for human subject in Program A. The purpose of the Requesting Individual is to complete the cash handling request, a process the Fund Custodian may not be equipped to complete.

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Email: hri@uh.edu · Website: <http://www.uh.edu/healthuh/>
 July 2018

Appendix

I. Gift Card Request Form

<http://www.uh.edu/finance/pages/forms.htm>

Gift Card Request Form		Gift Card Request Form		
Date: _____	Department: _____	Gift Card Custodian: _____	_____	_____
Gift cards used for <u>confidential</u> human subject study: Yes _____ No _____		Principal Investigator: _____	_____	_____
Purpose and benefit of purchasing gift cards/certificates: _____		Reviewer of Gift Card Records: _____	_____	_____
Dollar amount of <u>each</u> gift card to be purchased: \$ _____		Certifying Signature: _____	_____	_____
Number of gift cards to be purchased: _____		College/Division Administrator: _____	_____	_____
Total dollar amount of gift cards to be purchased: \$ _____		Name	Signature	Date
Vendor from which gift cards will be purchased: _____				
Cost center used to purchase gift cards: _____				
Purchase by: <input type="checkbox"/> Employee (will be reimbursed)				
<input type="checkbox"/> Voucher (payable to vendor)				
<input type="checkbox"/> Local P-Card (Cardholder _____ Last 4 digits _____)				
Projected date of purchase: _____				
Projected date gift cards will be distributed: _____				
<p>Gift cards must be kept in a secure campus location (e.g., locked drawer or safe) until distributed. The distribution of the gift cards/certificates must be documented, including date of distribution, name of recipient, and signature of recipient acknowledging the receipt. If the gift cards are for a confidential human subject study, the department must retain distribution records in their files for seven fiscal years after the grant expires. Otherwise, distribution records must be uploaded to the voucher or P-Card document page in the Finance System when the distribution is complete. The Gift Card Request Form must be uploaded as backup to the voucher or P-Card transaction.</p> <p>The gift card custodian is the person designated to keep the cards secure, distribute them appropriately, and to maintain distribution records in accordance with University policy and cost center restrictions. Someone other than the gift card custodian will review the gift card records at least once a month to verify that all distributed and undistributed gift cards are accounted for and will report any discrepancies to the College/Division Administrator.</p> <p>If the department awards a gift card/certificate to an employee, the department is also responsible for reporting this amount to the Tax Department as the employee's taxable benefit in accordance with SAM 03.D.06. If the department awards a gift card/certificate to a non-employee and the total amount received by the non-employee in a calendar year is \$600 or more, the department is responsible for submitting the non-employee's W-9 Form and reporting the amount to Accounts Payable, so that the non-employee can be issued a Form 1099-MISC.</p>				
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Email: hri@uh.edu · Website: <http://www.uh.edu/healthuh/>
July 2018

II. Departmental Petty Cash, Change Funds Request for Establishment or Modification
<http://www.uh.edu/finance/pages/References.htm> MAPP 05.01.01 - ADDENDUM A

<p style="text-align: center;">MAPP 05.01.01 - ADDENDUM A UNIVERSITY OF HOUSTON Departmental Petty Cash, Change Funds Request for Establishment or Modification Acknowledgment of Receipt of Funds, and/or Cash Policies and Procedures; Certification</p> <p><i>NOTE: College Division Departmental Cash Handling Policy and Procedures must be submitted to and approved by General Accounting prior to completion of Addendum A. Do not establish change funds or petty cash funds or prior to receiving your cash handlers.</i></p> <p>SECTION I - Complete for Petty Cash Change Funds (All requests for Treasury)</p> <p>ACTION REQUESTED FOR FY YEAR FOR DEPARTMENT/CLASS</p> <p><input type="checkbox"/> Establish New Fund <input type="checkbox"/> Close Existing Fund <input type="checkbox"/> Annual Reauthorization of Existing Fund On-Line Certification <input type="checkbox"/> Modify Existing Fund</p> <p><input type="checkbox"/> Increase Amount <input type="checkbox"/> Decrease Amount</p> <p>From \$<u>100000</u> To \$<u>100000</u></p> <p>TYPE OF CASH RESPONSIBILITY</p> <p><input checked="" type="checkbox"/> Petty Cash <input type="checkbox"/> Change Fund <input type="checkbox"/> Operational Cash Advance <input type="checkbox"/> AMOUNT</p> <p>PHYSICAL LOCATION OF FUND ENTER ADDRESS OF WHERE FUNDS IS LOCATED SPECIFY IF FUND IS STORED IN A SAFE, LOCKED DRAWER, ETC.</p> <p>COST CENTER ENTER COST CENTER FOR FUND</p> <p>SECTION II - Fund Custodian Certification and Approval</p> <p>I hereby certify that I am an employee that has been authorized to handle cash or serve as custodian of a Departmental Cash Fund and acknowledge receipt of the fund. I have completed on-line cash handling certification training prescribing the management of cash, and agree to accept responsibility for the accounting and control of the cash in accordance with policies and procedures. These policies and procedures include MAPP 05.01.01 - Cash Handling; UH System Administrative Memorandum 01.F.01 - Cash Acceptance Policies; UH System Administrative Memorandum 01.C.04 - Reporting Investigating Fraudulent Acts; and the College Division Department Cash Handling Policy and Procedures.</p> <table border="1"> <tr> <td>Custodian Name, Please Print</td> <td>Custodian Signature & Date</td> </tr> <tr> <td> </td> <td> </td> </tr> </table> <p>Revised: June 2017</p>	Custodian Name, Please Print	Custodian Signature & Date			<p>SECTION III - Cash Handler(s) Certification and Approval</p> <p>I hereby certify that I am an employee that has been authorized to handle cash or serve as custodian of a Departmental Cash Fund and acknowledge receipt of the fund. I have completed on-line cash handling certification training prescribing the management of cash, and agree to accept responsibility for the accounting and control of the cash in accordance with policies and procedures. These policies and procedures include MAPP 05.01.01 - Cash Handling; UH System Administrative Memorandum 01.F.01 - Cash Acceptance Policies; UH System Administrative Memorandum 01.C.04 - Reporting Investigating Fraudulent Acts; and the College Division Department Cash Handling Policy and Procedures.</p> <table border="1"> <tr> <td>Employee Name, Please Print</td> <td>Employee Signature & Date</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Employee Name, Please Print</td> <td>Employee Signature & Date</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Employee Name, Please Print</td> <td>Employee Signature & Date</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Employee Name, Please Print</td> <td>Employee Signature & Date</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Employee Name, Please Print</td> <td>Employee Signature & Date</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Employee Name, Please Print</td> <td>Employee Signature & Date</td> </tr> <tr> <td> </td> <td> </td> </tr> </table> <p>Revised: June 2017</p>	Employee Name, Please Print	Employee Signature & Date			Employee Name, Please Print	Employee Signature & Date			Employee Name, Please Print	Employee Signature & Date			Employee Name, Please Print	Employee Signature & Date			Employee Name, Please Print	Employee Signature & Date			Employee Name, Please Print	Employee Signature & Date			<p>SECTION IV - Certification and Approval</p> <table border="1"> <tr> <td>1. Custodian Name, Please Print</td> <td>Custodian Signature & Date</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Custodian Name</td> <td>Custodian Mail Code</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>2. College Division Business Administrator Name, Please Print</td> <td>C/D B.A. Signature & Date</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>C/D B.A. Name</td> <td>C/D B.A. Mail Code</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>3. Department Head Name, Please Print</td> <td>Department Head Signature & Date</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>Department Head Name</td> <td>Department Head Mail Code</td> </tr> <tr> <td> </td> <td> </td> </tr> </table> <p>Complete the following, if requesting cash advance for operational purposes, establishing a new change fund or petty cash fund or for new cash handlers for your College Division.</p> <p>College Division Departmental Cash Handling Policy and Procedures: submitted to and approved by General Accounting on DATE</p> <p>CC: College Dean</p> <p>Received by the Treasurer's Office: _____</p> <p>Request approved by: _____ Date: _____</p> <p>Revised: June 2017</p>	1. Custodian Name, Please Print	Custodian Signature & Date			Custodian Name	Custodian Mail Code			2. College Division Business Administrator Name, Please Print	C/D B.A. Signature & Date			C/D B.A. Name	C/D B.A. Mail Code			3. 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- III. Petty Cash Advance Request Form
<http://www.uh.edu/finance/pages/References.htm> MAPP 05.01.01 - ADDENDUM B

MAPP 05.01.01 - Addendum B
University of Houston
Petty Cash Advance Request Form

Advance Amount:		Date Issued:	
Items to be purchased and estimated cost:			
Justification:			
Supervisor's Approval:		Date:	
Received By:		Date:	
Issued By: (fund custodian)		Date:	
Advance Close Date:		Receipts Returned:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Comments:			

File completed form and appropriate receipts with reimbursement purchase voucher.

IV. Petty Cash Sign-Out

[DATE]

_____ (Petty Cash Custodian) will receive \$_____ (amount of money) from Dixie Sasu (HRI Program Manager) to provide compensation for _____ (purpose of petty cash)

Petty Cash Custodian Signature

Date

Dixie Sasu

Date

VI. Gift Card Sign-Out

[DATE]

_____ (Gift Card Custodian) will receive _____ (# of gift cards) \$_____ (amount of gift cards) gift cards from Walmart (date of request **07/18/2018**; Order date _____) from Dixie Sasu to provide compensation to participants of _____ (purpose of gift cards)

Gift Card Custodian Signature

Date

Dixie Sasu

Date

VII. Gift Card Log

Custodian:						
Project:						
Vendor:						
QTY:						
Dollar Amount:						
Total Amount:						
Date of Request:						
Order date:						

****Please submit records on a monthly basis. HRI Program Manager will review the gift cards to verify that all distributed & undistributed gift cards are accounted for & will report any discrepancies to the DBA. If you have any questions, please feel free to call at 713-743-7401****

Number of Gift Card	Vendor	Dollar Amount	Identifying Numbers	Project	Participant Name/ Signature	Date
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						