**SECTION 3.2  Cash Handling Policy**

**PURPOSE**

The purpose of this cash handling policy is to assist departments in complying with MAPP and all other applicable university cash handling procedures. This policy is used in conjunction with all University of Houston Policy & Procedures including:

- MAPP Check and Cash Management 5.01
- MAPP Expenditure Management 5.02
- MAPP Billings and Collections 5.03
- MAPP Finance and Accounting - General 5.04
- SAM Petty Cash Procedures 03.A.07
- VPSA Cash Handling Policy Book

Where there are conflicts between this policy and the official University of Houston Policies (those mentioned above), the University of Houston's Policies take precedence.

Employees handling cash must be authorized by the college/division business administrator. All employees authorized to handle cash must sign Addendum A acknowledging the University of Houston’s cash policies and procedures.

Retention of cash received from outside sources for use as petty cash or change-making purposes is prohibited. Use of university cash funds or cash receipts for cashing checks is prohibited.

Departmental petty cash funds will be authorized only in extraordinary cases where need and accountability can be demonstrated. Individual reimbursements within specified limits should be processed via a voucher through Accounts Payable. Under special circumstances, such as time or personal funding constraints, reimbursement may be processed in accordance with this document through Student Financial Services.

Commingling of types of funds or using a change fund as a petty cash fund is strictly prohibited. All departmental cash funds require the approval of the college/division business administrator and the Treasurer and are subject to annual review and reauthorization.

Last revised on 8/31/2012

**REVIEW AND RESPONSIBILITY**

Responsible party: Student Life Policy Team
Review: Every two years on or before August 31st

**APPROVAL**

Dr. Noel J. Clarke, Director Business Operations