

UNIVERSITY OF HOUSTON
FACILITIES BUSINESS SERVICES
CASH HANDLING AND DEPOSIT PROCEDURES
Fiscal Year 2025

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 – Tan Do, Department Business Administrator
 - 1. Check scanner designee
 - b. Secondary – Michelle Le, Asst Dir, Div. Business Ops & April Simon, DBAI
- B. Department Approvers – Reviews and approves deposits in PeopleSoft once submitted into workflow. Requires PeopleSoft certifying signature approval role:
 - a. Tan Do - Department Business Administrator (if Michelle or April is collecting cash/checks)
 - b. Michelle Le - Asst Dir, Div. Business Ops (if Tan is collecting cash/checks)
 - c. Maria T Trasancos– Director of Facilities Business Operations
- C. Check Log Maintenance – Receives and records cash collected in the shared drive for Business Services.
 - a. Primary - Tan Do - Department Business Administrator
 - b. Secondary - Michelle Le - Asst Dir, Div. Business Ops & April Simon, DBA
- D. Document Retention – Tan Do - 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 checks total.
 2. Cash Deposit Summary form is completed and signed by two authorized employees.
 3. Complete and submit the journal entry through workflow Path 1.
 4. Only one cash deposit can be listed per Money Transmittal Form.
 5. 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 add the checks to ensure deposit amount.
 2. Complete and sign the Cash Deposit Summary form.
 3. Cash deposits should never be sent through the mail.
 6. 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. MOVES & EVENTS – 00730 2060 H0187 F0043 NA (53518), account 50053
 - c. MOVES & EVENTS (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 F1102 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/universityservices/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>