

CASH HANDLING MANUAL

PURPOSE

The purpose of this Cash Handling Manual is to provide standard guidelines of policies, procedures and responsibilities for all *cash* handling functions at The University of Texas Health Science Center at Houston (UTHSC-H). This includes payments that are processed by Treasury Management and the Bursar's Office or any other institutional department, under a manual system or through an automated system. These policies and procedures assign responsibilities for the handling of money and the security of such funds. These policies and procedures are effective and must be implemented upon distribution.

The objectives of this document are to:

- a. Standardize money handling for all such locations throughout the institution.
- b. Create an environment of strong internal controls to minimize inherent risks and maximize the accountability of monies received.
- c. Ensure that the methods enclosed are adaptable to all *cash* handling locations.
- d. Increase productivity through improved methods.
- e. Reduce *cash* handling operating expenses.
- f. Maintain organizational efficiency during periods when personnel changes occur.
- g. Ensure an orderly flow of work.
- h. Protect employees.

ACKNOWLEDGEMENT OF MANUAL AND ACCEPTANCE

(To Be Placed in Employee's Personnel File)

I have received and reviewed this Cash Handling Manual and understand that these policies and procedures must be applied in job duties involving *cash* handling at UTHSC-H. I also understand that adherence to these policies and procedures will be utilized, in part, to assess my workplace performance evaluations.

Cash Handler's Signature

Date

**POLICY
STATEMENT**

**INTERNAL CONTROLS AND SEGREGATION OF DUTIES
OVER CASH**

Purpose

This section defines and outlines UTHSC-H's policy with respect to the handling, receiving, transporting and depositing of *cash*. The term *cash* includes currency, coins, checks, money orders, negotiable instruments and charge card transactions.

UTHSC-H funds are monies received from patients, customers, Auxiliary Enterprise services, donations and all other sources of *revenue*, whether restricted or unrestricted as to purpose or use. All checks made payable to UTHSC-H or any department of the institution, are considered UTHSC-H funds.

Introduction

The collection and control of *cash* at UTHSC-H are very important functions. Treasury Management and the Bursar's Office are the primary *cash* handling agents. Ideally, from a control perspective, the collection and controlling of *cash* should be centralized in one location; however, it is not always possible or practical. As a result, under certain situations, the collection of money is, in part, decentralized. Those situations and the procedures to be followed are explained in this document.

Historical practices shall not constitute justification for deviation from the following policies and procedures set forth in this document. The material contained in this document supersedes any previous policies and procedures regarding the handling of *cash*, followed within UTHSC-H and/or within departments. **The Controller reserves the right to make interpretations and exceptions to the policies contained in this document.**

Changes in UTHSC-H *cash* handling policies and procedures may be made from time to time, and will be communicated via the Treasury Management and Bursar's Office websites. Amendments will be available electronically through the intranet and will be effective on the date of publication. The information herein supersedes all previous *cash* handling policies and procedures. These *cash* handling policies supplement, but do not replace, *The University of Texas at Houston Health Science Center Handbook of Operating Procedures (HOOP)*.

Required Authorization to Collect Money

Before undertaking any new *cash* handling operation or activity (sales or service utilizing point of service receipt), written approval for the activity must be received from Treasury Management. The written request should indicate the person responsible for the operation or activity, how this new operation or activity will be accounted for, what types of payment will be accepted and how deposits will be made to the Bursar's Office.

Segregation of Duties

There **must** be a separation of duties between the person receiving *cash* and the person responsible for maintaining the accounting records.

Cash receipt activity must be reconciled to the General Ledger monthly. The reconciliation must be reviewed by someone independent of the *cash* handling or recording functions (i.e., a supervisor or manager).

The following responsibilities should be distributed among personnel so that one person does not perform more than one:

- Opening mail, if applicable
- Receipting funds and endorsing checks
- Authorizing voids, corrections or debit entries
- Preparing deposits
- Reconciling to *General Ledger*
- Billing and collection duties

Only the minimum number of employees should handle *cash* from receipt to deposit. If the size of the departmental staff makes proper segregation of duties impossible, a second person must verify *reconciliations* of *cash* item accounts.

Each *cash* drawer is restricted to only one employee. All transfers of *cash* items between persons – either within a department, between departments or between UTHSC-H and the bank – must be documented and signed by both persons.

In general, the authorization, accounting/reconciling and the *cash* custody functions should be separated among employees. When these functions cannot be separated, a detailed supervisory review of related activities is required as a compensating control activity.

Responsibilities of Individual Departments -- Compliance with These Policies & Procedures

Departments are responsible for complying with the policies and procedures outlined in this document and for developing detailed written departmental operating procedures. Treasury Management and Auditing & Advisory Services are available for consultation and review of departmental procedures. Departments are responsible for training designated employees in fund handling policies and procedures. Department supervisors/managers are responsible for the safekeeping of money that is received by their department and the prompt transfer of these funds to the Bursar's Office. Monies received by various departments must be deposited with the Bursar's Office so that these funds can be further deposited in accordance with the "Frequency of Deposits" section outlined below.

Historical practices shall not constitute justification for deviation from the policies and procedures set forth in this document.

Counterfeit Currency

All authorized *cash* handling units are responsible for exercising reasonable care in screening *cash* transactions for counterfeit currency. The use of counterfeit markers or pens is recommended on all \$50 and \$100 denomination bills. If a questionable bill is received, the department should retain possession of the bill and contact the Secret Service Counterfeit Division at (713) 868-2299. After confirming that the bill is counterfeit, the department should contact UT Police or HPD immediately. Do not return the bill to the payor. Treasury Management and the Bursar's Office should also be contacted.

Safekeeping of Funds

All forms of *cash* (currency, coins, checks, money orders, negotiable instruments and charge card transactions) should be physically protected through the use of vaults, locked *cash* drawers, *cash* registers, cashiers cages, locked metal boxes, locked drawers, etc. *Cash* should never be left unattended and unsecured. It should only be visible while it is being handled.

Safes should be weighted or bolted down so they cannot be easily moved. The combinations of all institutional safes and vaults must be filed under seal with the Office of the Chief Financial Officer. These records are subject to audit internally by Auditing & Advisory Services. Acquisition of new safes or vaults should be immediately reported to the Office of the Chief Financial Officer and UTHSC-H Locksmith via a sealed envelope containing the combination. The following information should be typed on the outside of the envelope:

- UTHSC-H tag number
- Brand name and serial number of safe or vault
- Location of safe or vault
- Name of individuals with access to the combination
- Date information is being provided

Refer to *HOOP 11.16 – Safes and Vaults Custodial Responsibilities*.

Cash should not be retained overnight in desk drawers or standard file cabinets since they are easily accessed with minimal force or readily available keys.

Cash pick-ups and transfers to the Bursar's Office by UTHSC-H employees should not conform to any regular time or day of the week schedule. Such transfers should be irregular, subject to change without notice, with times known only to a select few. Consult Treasury Management or the Bursar's Office regarding regular arrangements for transfer of large amounts of *cash* via UT Police escort.

Transfer of Accountability

All transfers of *cash* items between persons – either within a department,

between departments or between UTHSC-H and the bank – must be documented and signed by both persons. Transfer of accountability must be recorded (name, date, time, and amount) if the person preparing the deposit is not transporting the deposit. The Money Run Deposit Log and Window Deposit Log should be retained for the current fiscal year plus four prior fiscal years. All documents should be maintained in such a manner as to provide a suitable audit trail for all transactions.

Control Concepts

The following list of internal control questions will help a department assess its *cash* controls. Each question should be answered and then, at the end, reviewed for practices or controls that are not in effect. “No” responses to these questions represent internal control weaknesses. For each weakness, a department should determine the risk it represents to its operations, whether there are mitigating controls, and what action, if any, needs to be taken.

Cash Receipts, Revenue and Petty Cash

Segregation of Duties

Are the following responsibilities distributed among personnel so that one person is not responsible for all aspects?

- Opening mail, if applicable
- Receipting funds and endorsing checks
- Authorizing *voids*, corrections or debit entries
- Preparing deposits
- Reconciling to the *General Ledger*
- Billing and collection duties

Safeguarding of Cash/Receipts

- Are checks restrictively endorsed immediately upon receipt? (See “Endorsement of Checks” section.)
- Are receipts kept in a secure location until deposit (e.g., safe, locked drawer, etc.)?
- Is access to credit card terminals and cash registers restricted to authorized personnel?

Cash Receipt Processing

- Are deposits made daily and/or in compliance with Cash Handling Policies & Procedures guideline? Refer to *HOOP 11.09 - Petty Cash and Change Funds Custodial Responsibilities* and *HOOP 11.10 - Receipt of Cash*.
- Are daily cash register readings recorded on daily cash reports and *reconciled* to daily deposits?
- Are processed credit card charges/credits handled properly and

timely?

- Are receipt forms pre-numbered and sequencing accounted for to ensure all receipts or sales are recorded and documents are not missing?

Nature and Source of Revenue

- Are *revenue* sources properly classified in the Accounting System?
- Are potential donation collections copied and communicated to the Development Office?

Petty Cash Fund

- Is access to the petty cash fund restricted to the petty cash custodian and/or other authorized individuals?
- Are petty cash disbursements made upon presentation of approved petty cash payout forms with supporting documentation (e.g., receipts)?
- Is the petty cash fund replenished frequently enough to ensure sufficient funds are available and expenses are charged to the proper fiscal year?
- Is the petty cash fund in agreement with the *General Ledger*?

Bank Accounts

The use of bank accounts by UTHSC-H personnel, other than Treasury Management, for the depositing of and/or safekeeping of UTHSC-H funds is strictly prohibited. Only the U.T. Board of Regents, acting through a *depository agreement* approved by the Counsel and Secretary of the Board of Regents, and the President have the authority to approve any such accounts. The Controller arranges for all authorized bank accounts.

Commercial Crime Insurance Policy

All employees of UTHSC-H are covered by a Commercial Crime Insurance Policy that includes coverage for employee theft. For further information, contact U.T. System Administration's Office of Risk Management at (512) 499-4401.

Guidelines in the Event of a Robbery

The following guidelines are provided to help ensure staff safety and minimize loss to UTHSC-H. Unnecessary risks should never be taken.

- Cooperate with the robber. Avoid any confrontation and facilitate a rapid departure.
- Stay as calm as possible. Take no risks. Try not to panic or show any signs of anger or confusion.
- Make a mental note of any descriptive features or distinguishing marks on the robber, such as his/her clothing, hair color, eye color, scars,

tattoos, etc. Touch nothing in areas where robbers were and note specific objects touched by robbers.

- If it is safe to observe, the direction the robber took should be determined. If possible, observe color and make of vehicle leaving the scene.
- Departments having security alarms should trip the alarm as soon as it is safe.
- UT Police should be called as soon as it is safe.
- The robbery should not be discussed with anyone until the police arrive.
- Cooperation with UT Police is important.
- The victim should, above all else, remain calm and try to remember the details. Write them down. A form is attached at the end of this policy to aid in recalling details.

Remembering physical characteristics of suspicious persons or assailants can greatly assist UT Police in their apprehension.

At your department's request, UT Police is available for additional training and assistance in devising specific procedures for your operation.

CONTACT UT POLICE AS QUICKLY AS POSSIBLE AFTER DEPARTURE OF SUSPECT(S)

Emergency Phone: 911 or 713-792-2890

SCOPE

This policy applies to any UTHSC-H employee who handles *cash*.

DEFINITIONS

All italicized words throughout the text appear in this glossary. This glossary attempts to define the following terms in the context of this Cash Handling Manual.

accounts receivable: amounts due UTHSC-H on account from patients and customers who have received medical services, billing contracts and grants or bought merchandise. *Accounts receivable* are current assets on the balance sheet.

balance sheet: statement showing the financial position at the end of an accounting period. On the balance sheet, total assets are equal to total liabilities and net assets.

balance sheet account: appears on the balance sheet. Unlike budget statement balances for *revenue* sources and object codes, balance sheet accounts are not closed out at the end of the year but continue to exist into the next year. They include *cash*, receivables and payables.

batch number: the number that is printed on a batch settlement tape from the credit card terminal and is the unique identifier for that particular batch of transactions.

batch settlement: report that prints out when the credit card terminal is settled at the end of the day or shift.

blanket fidelity bond: insurance coverage against specified losses that occur from dishonest acts or defalcations of employees. This bond may be applied to persons or positions.

cash: term used in this document to include currency, coins, checks, money orders, negotiable instruments and credit card transactions.

charge-back: term used to describe a debit to an account for a credit card transaction.

custodian: the employee that is solely responsible for a petty cash or change fund.

depository agreement: an official agreement used to establish bank accounts for the safekeeping of UTHSC-H funds.

depository bank: the designated bank to which UTHSC-H deposits all funds (currently JPMorgan Chase Bank).

ePay: UTHSC-H's authorized application for accepting online credit card payments.

established dollar limit: a reasonable and acceptable amount of funds, set by each department, for being out of balance.

FMS: Financial Management System - the mainframe General Ledger system that runs UTHSC-H's accounting functions.

General Ledger: the name for the formal ledger containing all of the financial statement accounts. It has equal debits and credits as evidenced by the trial balance. FMS maintains UTHSC-H's *General Ledger* based on all activity being posted to the system.

Gift: a contribution received by the institution for which the donor receives no goods or services. The donor may designate the gift for a particular school or program, but otherwise may not control its use.

intact: unchanged, remaining complete.

journal tape: a cash register tape holding the printed record of all transactions that are rung up; a permanent record.

lapping: concealing a shortage by delaying the recording of cash receipts.

Overage & Shortage: the title of an institutional account used to account for differences between book balances of funds and actual funds on hand.

post-dated: a date on a document or check which follows the date of actual initiation or execution.

reconcile: to balance to a separately maintained set of data.

reconciliation: a calculation that shows how one balance or figure is derived systematically from another.

restitution: restoration of monies to its rightful owner (e.g. replacing an nsf check).

restrictively endorsed: refers to affixing the signature, name and account number to whom the transaction is to be credited.

revenue: the increase in assets or the decrease in liabilities during an accounting period, primarily from operating activities. This may include sales of products, rendering of services and earnings from interest.

stale-dated: a check that is dated in the past (usually six months or more), or a check with instructions written on the face of the check such as "void after 180 days."

starter/blank checks: checks that are issued with no pre-printed name, address or check number, usually issued when a new account is opened.

upload: process of providing data from a microcomputer to a mainframe or from a minicomputer to another microcomputer (e.g., from a department to the Bursar's Office or from the Bursar's Office to the General Ledger or patient billing systems).

validating: the process of imprinting information on a document, usually from a cash register printer.

validation: the imprint placed on a document, usually from a cash register printer.

void: a transaction that has been deleted or replaced by another.

wire transfer: monies that are transferred electronically from one financial institution to another.

RECEIPT AND COLLECTION OF CASH PROCEDURE

KEYWORD: Cash Receipts

1. Purpose

This section summarizes the proper procedures to collect currency, coins, checks and credit card charges.

Methods to Record Cash Receipts

All *cash* handling collection points must maintain written *cash* handling procedures.

Utilizing a Cash Register or Other Subsidiary System

To promote a standardized system, it is recommended that purchases of cash registers or receipt producing equipment be discussed with Treasury Management prior to placing the order. Departmental management should ensure that a balancing worksheet, cash balancing procedures and spot audit procedures are established and periodically tested. The department should determine, upfront, how the program will balance and how the recordkeeping process will be accomplished. The following specifications should be used as the minimum acceptable guidelines and controls for the acquisition and use of automated cashiering systems:

- A *journal tape* to record all transactions that will display the collection area, receipt number or consecutive transaction number that cannot be reset; date/time of transaction; operator and register identification; amount and form of payment and any change returned.
- The system must provide for multi-level security access. Individual cashiers should not be able to process *voids* or refund transactions, reset totals or reprogram the system. A key or supervisor password must be established which enables *voids*, readings or totals to be taken. The cashier must not have access to the key or supervisor's password.
- A grand total that cannot be reset to zero or any other number should be used. The cashier must not have the ability to *void* and issue a refund without a supervisor's approval.
- *Void* and refund transaction keys should be utilized with supervisor password and procedures.
- The system should be equipped for mandatory document validation, receipt generation and entry of operator identification.
- The system should provide mandatory daily and monthly audit reports.
- The system should provide for mandatory closed drawer operation.

Procedures for Cash Register or Other Subsidiary System Collections

- All collections should be recorded through the electronic system. If the system is temporarily unavailable, manual processing procedures should be applied until the system is restored. Customers should be directed to the Bursar's Office only as a last resort. The equipment provides:

1. Locked-in record of the amount of funds entered in the system
 2. Printed numbered ticket to be given to the patient or customer or a visible record of the amount registered for the customer's examination
 3. Safe place for holding a change fund and un-deposited receipts
- The cash drawer should never be left open unless a transaction is being processed.
 - All system totals should be balanced at the end of the day (or change of shift).
 - Accountability over collections and change funds should be assigned to specific individuals, meaning that each employee who is an operator on the system should be assigned their own cash drawer and passwords. Funds should not be commingled between cash drawers.
 - The cash register should be closed out and total cash receipts should be *reconciled* on a daily basis.
 - Overages and shortages should be fully explained. Overage and shortage dollar limits and frequency of occurrence should be established and monitored, and corrective action should be taken if the limits are exceeded. *Cash* shortages in excess of \$25 must be reported to both Treasury Management and the Controller. *Cash* shortages in excess of \$100 should also be reported to Auditing & Advisory Services.
 - All corrections should be handled through the system. The journal tape should be documented to indicate the action taken. Management should review and approve all corrections.
 - Departmental managers or supervisors should perform periodic, unannounced *cash reconciliations* of the payment processing system or cash register.

Manual Processing

In the event of an emergency (i.e., power outage, file server down, etc.), it may sometimes be necessary for *cash* handling areas with automated cashiering systems to issue manual receipts on a very limited basis. As with all *cash* receipts, such manual systems must be serially pre-numbered and issued from a properly controlled inventory of financial stationery. The proper control and *reconciliation* of *cash* receipt stationery is essential to ensure the integrity of the manual receipt process.

As soon as a department's automated system has been restored, the department will normally record the manual transaction via the automated system to balance its automated accounting and management records. Doing so will typically generate a second (duplicate) receipt, which should be cross-referenced to the manual transaction previously generated. The automated receipt number should be entered on the manual receipt, or a copy of the automated receipt should be physically attached to the department's copy of the manual receipt. Such steps will minimize the potential internal control risks associated with having issued duplicate receipts for the same transaction.

Incoming checks and currency must be recorded on a log, worksheet, ledger or on pre-printed, numerically-controlled (duplicate copies) receipts for each transaction.

Cash collected should be balanced daily to collections/income recorded (per the log or ticket copies). At day's end or as expeditiously as possible, the whole deposit is to be transported to the Bursar's Office for *validating*. Tamper-proof Deposit Bags should be used for temporary storage and transportation of *cash* and cash equivalents. It will then be deposited to the bank and posted to FMS.

The maintenance of a numerical file (by date) of all receipts is the responsibility of the department. Since all pre-numbered receipts must be accounted for, all original copies of *voided* receipts must be stapled together and retained by the department. Copies of transaction receipts are to be retained by the department and attached to a copy of the supporting documentation submitted to the Bursar's Office.

Departments should keep records of the inclusive receipt and total amount for which the receipts were written. Deposits with the Bursar's Office should also reflect the inclusive receipt and the total amount collected.

Collections should be kept in a locked metal box or cash drawer at all times.

Responsibility for collections should be assigned to a specific individual or individuals so that there is a means of establishing accountability.

UTHSC-H Guidelines for Tamper-proof Deposit Bag Usage

General Guidelines: Tamper-proof deposit bags should be used for temporary storage and transportation of *cash* and cash equivalents (checks and credit card receipts) as defined by the operational unit (school, HCPC, UTP). If appropriately used and intact, the tamper-proof deposit bag insures an unaltered deposit. For security purposes, *cash* and cash equivalents must be stored in a safe, cash register, locked drawer or locked box until they can be transported to the Bursar's Office or approved banking institution for deposit. Money run deposits should all be

made using the tamper-proof deposit bags.

The Institutional Check Deposit Log should be used in conjunction with the tamper-proof bag. The deposit log documents the hand-off of checks prior to enclosing them in the tamper-proof bag.

The deposit should not be placed in the tamper-proof bag until the deposit is complete and ready for transmittal. Once sealed, the tamper-proof bag should not be opened by personnel outside the Bursar's Office or the depository bank. At a minimum, documentation associated with the deposit should reference the tamper-proof bag sequence number and accompany the deposit either in a separate envelope or, if space allows, in the tamper-proof bag.

Only pre-approved operational units will be allowed to forward the unopened bag directly to the bank for the deposit.

The following is a description of the fields included on the tamper-proof deposit bag:

TAMPER-PROOF BAG TAB (removed after sealing bag; maintained by originating entity)

Date: Date of deposit/when bag was sealed

Said to contain: Total dollar amount of deposit, including *cash*, checks and credit card slips

Signature: Signifies initial hand-off of the tamper-proof bag; signed by person receiving or picking up bag.

TAMPER-PROOF BAG

To: Bursar's Office

From: School / Department / Division name, name of individual making deposit, phone number

Said to contain: Total dollar amount of deposit, including *cash*, checks and credit card slips

Cash: Total dollar amount of cash included

Checks: Total dollar amount of checks included

Other: Total dollar amount of credit card slips included

Authorized Signature: Signature of person making deposit/sealing tamper-proof deposit bag

Department 1st Steps:

1. Inquire what your operational unit's process is for depositing funds. Is it centrally consolidated and deposited, or does each department/division provide an individual deposit?

2. Tamper-proof bags should be ordered from the Tejas catalog. The following is currently available in packages of 100:
 - a. 9x12 deposit bag, white/gray, catalog no. PMC58001
 - b. 9x12 deposit bag, clear, catalog no. PMC58002
 - c. 12x16 deposit bag, clear, catalog no. PMC58004

Procedures:

1. Working on a flat surface, complete all information on the tamper-proof bag before loading, including signature of person preparing the deposit.
2. Double-count deposit prior to loading bag. Include your adding machine tape with deposit documentation.
3. Place contents in bag. If there is room in the bag, include documentation. Otherwise, use separate envelope that references the tamper-proof bag sequence number. Do not over-fill the bag, as bags could tear at the seams.
4. Remove trapped air. Carefully remove protective liner from the adhesive area. Fold along the dotted line and press adhesive lip firmly over warning lines to seal. Starting in the center of the seal, smooth out all wrinkles.
5. For miscellaneous deposits, record deposit in FMS. The FMS deposit ID should be referenced on the tamper-proof bag directly above the "Said to contain" field. FMS data entry will be done by the Development Office for gift deposits and PAF for project deposits.
6. Take bag to defined collection point identified by each of the respective operational units.
7. Operational areas aggregating the tamper-proof bags for ultimate transfer to bank or Bursar's Office should validate that the bag is intact prior to accepting receipt. Those collection points should maintain a "Tamper-proof Bag Log" in order to document hand-offs. The log documents the bag sequence number, date, if documentation is maintained separately, the signature of the person dropping off the bag and signature of the person receiving the bag.
8. Upon receiving bag, the recipient should remove and initial the tear-off receipt. The receipt should be retained by the person/department delivering the tamper-proof bag as a record of the bag sequence number, date and amount deposited and to whom the bag was delivered.
9. Bags received, which appear damaged in some fashion, should be placed, without opening, into a second tamper-proof bag. The second bag should indicate the sequence number of the damaged bag in the "Said to contain" line item as well as the information normally provided. A note describing the circumstance of how the damage occurred should be included in the sealed bag.

10. The original log should be sent with the bags to the Bursar's Office with a copy maintained in the operational area. Money-run personnel should sign the original and copy in order to document receipt of the tamper-proof bags.

11. Bursar's Office employees will validate that the bags are intact, *reconcile* to log and sign for receipt of intact tamper-proof bags.

12. The Bursar's Office will open the bag, recount the contents and compare count to FMS deposit amount. If correct, the deposit will be accepted. If incorrect, the deposit will be accepted and an adjustment processed for the overage or shortage. The original submitter will be notified of the discrepancy and adjustment.

FAQs

Why do we need the tamper-proof bag?

Deposit security and segregation of duties were issues identified in the most recent state audit. Although the tamper-proof bag does not necessarily provide physical security, it does provide assurance, assuming the bag is intact, that the contents are unaltered by subsequent process participants.

How do I know if I need to use a tamper-proof bag?

Operational unit management (Dean's Office, HCPC Finance, UTP Clinic Management, etc.) will be able to tell you if a tamper-proof bag is required for their deposit process.

Where do I get the tamper-proof bag?

The bags can be found in the Tejas catalog and come in packets of 100. Catalog numbers are PMC58001, PMC58002, and PMC58004.

Who pays for the tamper-proof bag?

Departments are responsible for purchasing tamper-proof bags.

What happens when the bag contents do not agree to the amount reflected on the bag?

An adjustment will be processed through the Bursar's Office using another deposit ID in FMS. The bag submitter will be notified.

UTP Guidelines for Tamper-proof Deposit Bag Usage

General Guidelines: Tamper-proof deposit bags should be used for temporary storage and transportation of *cash* and cash equivalents (checks and credit card receipts) as defined by the operational unit (school, HCPC, UTP). If appropriately used and intact, the tamper-proof deposit bag insures an unaltered deposit. For security purposes, *cash* and cash equivalents must be stored in a safe, cash register, locked drawer or locked box until they can be transported to the Bursar's Office or approved

banking institution for deposit. Money run deposits should all be made using the tamper-proof deposit bags.

The Institutional Check Deposit Log should be used in conjunction with the tamper-proof bag. The deposit log documents the hand-off of checks prior to enclosing them in the tamper-proof bag.

The deposit should not be placed in the tamper-proof bag until the deposit is complete and ready for transmittal. Once sealed, the tamper-proof bag should not be opened by personnel outside the Bursar's Office or the depository bank. At a minimum, documentation associated with the deposit should reference the tamper-proof bag sequence number and accompany the deposit either in a separate envelope or, if space allows, in the tamper-proof bag.

Only pre-approved operational units will be allowed to forward the unopened bag directly to the bank for the deposit.

The following is a description of the fields included on the tamper-proof deposit bag:

TAMPER-PROOF BAG TAB: To be removed by individual receiving/receipting bag at time of deposit to safe. Should be returned to clinic representative for filing in clinic with current day's documentation.

Date: Date of deposit/when bag was sealed

Said to contain: Total dollar amount included in the respective pouch (Cash pouch or Check/document pouch)

TAMPER-PROOF BAG

To: JPMorgan Chase Bank

From: Department name, identifying location code, date

Said to contain - Cash pouch: Total amount of currency and change included

Said to contain – Documents/Checks Only Pouch: Total dollar amount of checks included

Department 1st Steps:

Inquire what your operational unit's process is for depositing funds. Is it centrally consolidated and deposited or does each department/division provide an individual deposit?

- Tamper-proof bags should be ordered from Sealed Air/Trigon Products (Phone # 888-887-3181).
- The following bag should be utilized:
15X10 double pouch, stock No. 1510 HTC

Procedures:

1. Working on a flat surface, complete all information on the tamper-proof bag before loading.
2. Double-count deposit prior to loading bag. Include adding machine tape with deposit documentation.
3. Place contents in respective bag. Include documentation (deposit slip and check listing) with checks. Do not over-fill bag, as bags could tear at the seams.
4. Remove trapped air. Carefully remove protective liner from the adhesive area. Fold along the dotted line and press adhesive lip firmly over warning lines to seal. Starting in the center of the seal, smooth out all wrinkles.
5. Prepare three copies of the cash log, checks and deposit tickets. These copies will be combined with the copies of credit card receipts, IDX batch proofs and log sheets. Two sets of this documentation will be placed in an envelope to be deposited at a central location and picked up by the Per Se courier. The clinic will retain the other set of documentation (for a time to be determined).
 - a. The Per Se courier will pick up the documentation from the central deposit and deliver to the cashier's office.
 - b. The cashiers will enter the payments into IDX and *reconcile* the documentation to the stated deposit. Per Se will then forward copies of the *reconciled* documentation to UTP Finance.
 - c. UTP Finance will compare the documentation received from Per Se to the JPMorgan Chase Bank deposit information available online and enter the deposits into Great Plains.
 - d. UTP Finance will refer any difference between the documentation and the deposit reported by JPMorgan Chase Bank to the respective clinic for resolution.
6. Store the bag in the clinic safe overnight. Between 8:30 and 9:00 a.m. the following morning, the bag will be removed from the clinic safe and delivered to the central drop safe located in the security area on 1st floor of UTPB.
7. Upon receiving bag at the drop safe, the recipient should remove and initial the tear-off receipt. The receipt should be returned to the person/department delivering the tamper-proof bag as a record of the bag sequence number and person receiving the bag. This receipt should then be filed by the clinic with the documentation for that day.

A separate log will be maintained for each day, with the armored car personnel acknowledging pick up of the total number of bags by signing the log sheet.

8. A log listing the clinic, clinic location number, date, bag number and "said to contain amount" will be completed by the person observing the bags as they are placed into the drop safe.

Bags received, which appear damaged in some fashion, should be placed, without opening, into a second tamper-proof bag. The bag should indicate the sequence number of the damaged bag in the "Said to contain" line item as well as the information normally provided. A note describing the circumstance of how the damage occurred should be included in the sealed bag.

Institutional Check Deposit Log Guidelines & Procedures

Regulation: Texas Education Code, CHAPTER 51. PROVISIONS GENERALLY APPLICABLE TO HIGHER EDUCATION, A. CONTROL OF FUNDS Section 51.003(b)Funds that are to be deposited in the depository bank or banks must be deposited within seven days from the date of collection.

General Guidelines: To document timeliness of deposits and transmittal of funds to the Bursar's Office, the Institutional Check Deposit Log should be used by all UTHSC-H departments receiving checks.

Exceptions must be requested in writing and authorized by the Controller. Exceptions may be granted for areas that use a numbered receipt and/or subsidiary software system generated receipt documenting receipt of *cash* or cash equivalents.

It is the responsibility of the department to properly secure all *cash* and cash equivalents (checks, credit card receipts, etc.) while stored and/or transported. A separate Check Deposit Log should be printed for project related checks. Also, a separate Check Deposit Lot should be used to record gift checks received and should be used in conjunction with the Development Office's Cash Receipt Deposit Form. Gift and Project checks should be forwarded to the Bursar's Office, utilizing the established deposit process defined by the school or administrative area. Supporting documentation (**including check copies, correspondence, and envelope**) should be forwarded with the check and deposit log. The separate logs will facilitate the timely review and posting by Post Award Finance (PAF) and the Development Office.

The following is a description of the fields included on the form:

Dept Name: Established UTHSC-H department and, if applicable, division name

Deposit Date: Date information is submitted to the Bursar's Office either directly or indirectly

Deposit ID: Identifying number provided at the time of entry into the PeopleSoft Accounts Receivable module - A separate log sheet should be used for each Deposit ID.

Payer: Individual entity (person, business, foundation, etc.) identified on the check as paying the funds

Date Received: Actual date the check was received by UTHSC-H personnel

Check Number: Number provided in the upper right hand corner of the check

Amount: Dollar amount the check is paying

Recommended Chartfield: FMS account to be credited with the receipt

Attchmt: Attachment (to be answered Yes or No) If "Yes", the attachment(s) should be provided with the Check Deposit Log when submitted.

Presenter initials: Hand-written initials of the person presenting the check

Recipient initials: Hand-written initials of the person receiving the check

PROCEDURE:

1. Upon receipt, the check should be listed on the appropriate Institutional Check Deposit Log (GIFT, PROJECT or MISCELLANEOUS). The payer, date received, check number, amount, recommended chartfield (if known), and whether there are attachments should be completed at that time, with the listing initialed by the person presenting the check and the person receiving the check. In the event the check is received by mail, an "M" should be written in the Presenter column. If multiple checks are being presented and/or received, a line may be drawn specifying beginning and end of the listing and initialed once.

2. Separate check deposit logs should be submitted for project related checks, gift checks, and miscellaneous. **Do not mix gifts and/or projects with miscellaneous items on the same check deposit log.** Separate check logs have been developed for each type.

3. The check deposit log should be closed out and submitted for deposit daily (if greater than \$200.00) or at least by week's end if less than \$200.00. There are separate check deposit logs for gifts, projects and miscellaneous items to help facilitate the recording process. When closing out the check deposit log the

following information must be listed:

- Department name and/or division
- Deposit date
- Deposit ID (if recording in FMS)
- Total number of checks included
- Total amount of the checks included
- Recommended chartfield (if known)
- Name and signature of person closing out the check deposit log

4. Subsequent recipients of the checks and check deposit log should initial receipt on the signature line.

5. Check deposit logs that are centrally received and entered into FMS should reference the PeopleSoft deposit id (when applicable). **The Development Office and FAST will provide deposit ID numbers for Gifts and Projects sent directly to the Bursar's Office.** A single deposit id can be used for multiple "like check" deposit logs; however, these check deposit logs should be numbered (page #/ total pages). **Departments are encouraged to retain a copy of their check deposit logs for internal use.**

6. **Gift Items:** Do **NOT** enter any gift deposit data in FMS. All gift checks, attachments, check log(s), and related copies should be forwarded to the Bursar's Office in a secured, tamper-proof bag. The Bursar's Office will verify the check deposit log entries with each check attached to ensure all checks are included in the deposit. If there is a discrepancy, the Bursar's Office will contact the department for resolution prior to deposit. The Bursar's Office will retain copies and forward all original checks and attachments to the Development Office's lockbox. The Development Office will complete all FMS data entry of gift items and coordinate positing of the deposit with the Bursar's Office. **Donor information will be included in each deposit line description to assist with reconciliations.** In the event the appropriate chartfield is unknown at the time of deposit, the Development clearing account will be used. The Development Office will work directly with departments to facilitate redistributing such funds to the appropriate chartfield from the clearing account on a daily basis.

7. **Project Items:** Do **NOT** enter any project related checks in FMS. All project related checks, attachments, check log(s), and related copies should be forwarded to the Bursar's Office in a secured tamper-proof bag. The Bursar's Office will verify the check deposit log entries with each check attached to ensure all checks are included in the deposit. If there is a discrepancy, the Bursar's Office will contact the department for resolution prior to deposit. The Bursar's Office will retain copies and forward all original checks and attachments to the Sponsored Projects lockbox. FAST will complete all FMS data entry of project related items and coordinate positing of the deposit with the Bursar's Office. In the event the appropriate chartfield is unknown at the time of deposit, the PAF clearing account will be

used. FAST and PAF will work directly with departments to facilitate redistributing such funds from the clearing account to the appropriate chartfield on a daily basis.

8. **Miscellaneous Items:** Departments are responsible for FMS data entry for all miscellaneous items. In the event the appropriate chartfield is unknown, the item should be deposited in the Bursar clearing account (**40000-26701**). The clearing account will be cleared with departmental assistance by the Bursar's Office. Supporting documentation should be attached to all deposit logs for each check entry. **However, it is not required for departments to submit copies of checks on miscellaneous items to the Bursar's Office unless the recommended chartfield referenced on the deposit log is the Bursar clearing account.** The Bursar's Office staff will verify the check deposit log entries with each check attached to ensure all checks are included in the deposit. If there is a discrepancy, the Bursar's Office will contact the department for resolution prior to deposit.

9. The following tools have been developed to facilitate research efforts on deposit entries made by Development and FAST/PAF:

a. **To search by check number – use the public query entitled “ARX_Deposits_by_Pymt”.** This query prompts the user to enter the check number. It will provide the deposit ID, user ID, payment ID, line description, AR journal (if distributed to GL), fund and account.

b. **To search by chartfield – use the public query entitled “ARX_Deposits_by_Chartfield”.** This query prompts the user to enter the user ID (use % for wildcard), accounting date from and to, fund and department codes. It will provide the deposit ID entered for that time period and/or user ID, payment ID, line description, etc.

c. **For more specific information on ARDIR or ARPMT journal references found on the general ledger – use the public query entitled “ARX_Journals_to_Deposit_ID”.** This query prompts the user to enter the journal reference number only. It will provide the deposit ID, line description and other specific deposit information to assist in the *reconciliation* process.

d. **If the deposit ID is known – use the public query entitled “UT_Deposit_Details”.** This query prompts the user to enter the business unit (UTHSC), deposit ID, and/or user ID. If the user ID is not known, the FMS wildcard “%” can be used. This query will provide specific deposit details for the requested deposit ID.

e. **For all deposits made by a specific USER ID – use the public query entitled “UT_Deposit_Details”.** This query prompts the user to enter the business unit (UTHSC), deposit ID (use wildcard % here) and user id. **Remember – upper case must be used for user ID fields.**

Sample Forms to Balance, Record & Deposit Cash Receipts

Following are samples of various forms to assist in balancing cash drawers; accounting for *voids*; preparing a manual log, cash register or other electronic payment systems *reconciliation*; and deposit of funds. These examples may be customized for individual department's use.

Maintain electronic or hardcopy copies of all these reports as well as any generated by cash register or other payment processing systems with a copy of FMS data entry support (A/R Direct Journal Deposit.) A department should keep these records intact for seven years. Examples of the following logs are included at the end of the Cash Handling Manual.

- **Institutional Check Deposit Log** – Used by all UTHSC-H departments receiving checks.
- **Cash Drawer Settlement** – Used only for *cash*; skip if exclusively receiving checks and/or credit cards.

Sample of Official Institutional Receipt

A receipt must be issued to each patient/customer for every transaction. Should be either a UTHSC-H approved, pre-numbered receipt or a cash register/electronic-generated receipt.

<p>THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON</p>	
<p>Cashiering Office 001 0403107-1 07/31/04 001 Sat, Jul 31, 2004 08:30 AM</p>	
<p>Name: Ima Patient MR# 777777 Physician: Dr. Chopp</p>	
001 On Account	\$1,000.00
<p>Rcpt Nbr: 0312301-1 123 Acct Nbr: 1111111111 Othr Nbr: 2222222222</p>	
999 TMC Parking Pass	\$5.00
<p>Rcpt Nbr: 0312301-1 125 Sales Tax: \$0.00</p>	
3 ITEMS:	Total Due: \$1,005.00
Cash:	\$10.00
Check (Check Nbr 123):	\$500.00
Visa (Auth Nbr 12345678):	\$500.00
Total Received:	\$1,010.00
Change:	\$5.00
<p>Caring - Integrity - Discovery</p>	

The credit card receipt will be similar to the following:

THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON	
CREDIT CARD RECEIPT Cashiering Office 001	
Date/Time:	07/31/04 08:30 AM
Card Number:	*****1234
Exp Date:	04/06
Trans Type:	Purchase
Amount:	\$1,500.00
Auth Code:	12345678
Payfile/Cust:	0403107-1/7
Signature	_____
*** Customer Copy ***	

Check Acceptance

Checks are to be written payable to "The University of Texas Health Science Center at Houston" or "UTHSC-H." Any other information on payee line is for the convenience of the department only and not necessary for proper credit or *validation*. Third party checks are unacceptable.

Payment by Check in Person

- Checks must have the patient/customer information pre-printed on the face of the check.
- Payor must show some form of photo ID, such as driver's license, state photo ID or passport for international patients or students. The ID information should be verified to the pre-printing on the check.

Endorsement of Checks

All checks are to be *restrictively endorsed* to "The University of Texas Health Science Center at Houston" immediately upon receipt. This protects the check if it is lost or stolen.

The endorsement must include the following:

For Deposit Only
The University of Texas Health Science Center at Houston
Department Name (e.g., Bursar's Office)

Note: The endorsement should not reference a Federal Tax ID or merchant number.

The Federal Reserve has established a regulation to standardize check endorsements. All depositors' endorsements are limited to the top 1.5 inches on the backside of the check, at the trailing edge of the check. This is where endorsements are normally placed. Looking at the face of the check, the endorsement area is directly behind where "Pay to the Order of" is printed.

Any marks below the 1.5 inches on the check may obscure the bank routing number, cause delays in returning checks and forfeit UTHSC-H's right to recovery. The purpose of this regulation is to speed collection and returns. An adding machine or calculator tape **with no alterations** must accompany deposits containing three or more checks. The tape should have a zero total at the top and be totaled at the bottom.

Limitations on Acceptance of Payments by Check

Departments are not authorized to return currency to the payor in the event that the check exceeds the amount due to UTHSC-H. Departments may not accept *post-dated* checks. All checks received by a department must be deposited as outlined in the policy above entitled "Requirements for Deposits."

Returned Check Procedures

Any checks returned by UTHSC-H *depository banks* as uncollected are sent to General Accounting. Examples of returned checks include: non-sufficient funds (NSF), account closed, payor's signature missing, refer to maker and *post-dated* or *stale-dated* checks.

General Accounting prepares an entry, debiting the originating department's account for the amount of the check. General Accounting sends back the original check to the department attached with a memo, stating reason check was returned. The department is responsible for collection of the NSF fee (\$25) and collection of the original payment.

Generally, restitution should be in the form of currency, money order, cashier's check or certified check. When *restitution* is obtained, the department is responsible for crediting the department's account.

DEPOSITING CASH WITH THE BURSAR'S OFFICE PROCEDURE

KEYWORD: 2. Purpose
Deposit

This section summarizes the proper procedures for depositing and reporting funds to the Bursar's Office.

Forms and Procedures to Be Used

Manual Receipt

Departments must include their checks and copies of individual receipts when sending deposit information to the Bursar's Office. When accompanied by the correct amount of checks and currency, the Bursar's Office will issue a receipt to validate the funds were received for deposit. The receipt serves to document the deposit for department and data control purposes.

Reporting Overage & Shortage

A daily accounting of *cash* received from sales or deposits will be balanced against the total amount on the daily ledger or rung on the departmental electronic processing system or cash register. Any amount that is over or short is to be reported on the same day and reflected on the receipt with an explanation for the overage or shortage occurrence. Refer to *HOOP 11.05 - Loss of Cash*.

Corrective action should be taken if *established dollar limits* and frequency of overages and/or shortages are exceeded.

Where to Make Deposits

Deposits for departments can be delivered to the Bursar's Office during hours of operation – Monday through Friday, 8:30 a.m. to 5 p.m. Arrangements can be made with the Bursar's Office for deposits to be picked up via the money run prior to 8:30 a.m. for pick up before noon each day. Delivered deposits are validated and consolidated with money run deposits daily.

Departments preparing a bank-ready deposit must use approved check log procedures along with tamper-proof bags. Deposits may be delivered any time during hours of operations. Please note that tamper-proof bags delivered before 12 p.m. will be placed in that day's deposit and transported to the bank typically between the hours of 12 p.m. and 3 p.m. Tamper-proof bags delivered to the Bursar's Office after 12 p.m. may not be included in that day's deposit going to the bank but will be secured and held in the vault until the following day. Therefore, departments utilizing the tamper-proof bags are encouraged to deliver their deposit bags before 12 p.m. each day in order to take advantage of timely deposit and cash management of their funds to the bank.

How to Transport Deposits

Care in transporting funds to the Bursar's Office must always be a high priority.

- Deposits may never be sent via inter-institutional mail. All deposits should be hand-delivered by a department representative to the Bursar's Office or picked up during the daily money run by Bursar's Office staff and an armed escort.

Departments handling large *cash* deposits are encouraged to contact UT Police to arrange for a police escort from the department to the Bursar's Office.

What the Bursar's Office Does with a Department's Deposit

When a deposit is received at the Bursar's Office window, the department signs the check deposit log with the amount and date. This indicates the deposit's acceptance, not validation, by the Bursar's Office at this time. When a deposit is received via the money run, the department signs the check deposit log signifying receipt by the Bursar's Office staff. Both the deposits received from the Bursar's Office window and money run are then validated and consolidated for deposit to the bank. Bursar's Office staff will post FMS entry and reconcile accepted data to the deposit ticket daily.

Once sealed, tamper-proof bags should not be opened by personnel outside the Bursar's Office or the depository bank. At a minimum, documentation associated with the deposit should reference the tamper-proof bag sequence number and accompany the deposit either in a separate envelope or, if space allows, in the tamper-proof bag. Discrepancies between the deposit amount and the actual *cash* in the bag are handled by the Bursar's Office adjusting the FMS deposit.

The Bursar's Office reviews the following before deposits are made:

CHECKS

- Restrictively endorsed.
- Dates are not stale-dated, *post-dated* or expired.
- Made payable to "The University of Texas Health Science Center at Houston" and not a third party.
- Written and numerical amounts agree.
- Payor's signature is not missing.
- Checks are drawn on a U.S. bank and in U.S. funds.
- Foreign items are deposited separately and sent to bank for collection.

CASH

- Verify the count is accurate.
- Include adding machine tape with a zero total at the top, no alterations and an accurate total.
- Review for counterfeit currency.
- Review for altered currency.
- Do not accept foreign currency.

MANUAL CHECK LOGS AND CREDIT CARD COPIES

- Check for mathematical accuracy and completeness of form.
- Verify credit card receipt totals of merchant.
- Verify that the funds received equal the deposit form.

CASH RECEIPT RECONCILIATION PROCEDURE

KEYWORD: Reconciliation

3. Purpose

This section explains procedures to ensure that all funds are properly deposited and recorded by *reconciling validated* copies of deposits to the *General Ledger* and bank statements.

Procedures to Reconcile Accounts

Using Validated Copies

Departments that have online access to FMS should review their accounts in the *General Ledger* on a daily basis to verify the amounts and account numbers posted by the Bursar's Office for the previous day's deposits, if processed electronically. The amount posted in FMS should be compared to the department's FMS data entry.

In most cases, the information is available on the day following the actual deposits. Exceptions could include a problem with the posting, the deposit item is in suspense for verification or correction of an account number is required.

Using General Ledger Reports

On a monthly basis, *reconcile FMS* reports to *General Ledger* activity for all deposits and withdrawals.

Public Queries to facilitate *reconciliation* to *General Ledger*:

ARX_Deposits_by_Pymt
ARX_Deposits_by_Chartfield
ARX_Journals_to_Deposit_ID
UT_Deposit_Details

FMS delivered reports:

Aging by Chartfield Report
Deposit Control-Point-in-Time
Payment Detail-Point-in-Time

How and Where to Report Discrepancies

If a deposit line is not found or a discrepancy is found in the *General Ledger*, contact the Bursar's Office and General

Accounting for clarification.

CREDIT CARD RECEIPTS PROCEDURE

**KEYWORD:
Credit Card**

4. Purpose

This section defines and outlines the policy with regard to the acceptance and handling of credit card transactions.

Introduction

To accommodate customers wanting to pay by credit cards, authorized areas may accept Visa/MasterCard, Discover or American Express payments. This process of accepting credit cards is consistent with other *cash* handling procedures, though some additional steps are required.

Generally, only authorized *cash* collection areas may request authorization to become a Visa/MasterCard, Discover or American Express merchant. The area may request an authorization request by contacting General Accounting or Treasury Management. Upon approval, the procedures outlined in this section must be followed when depositing and reporting credit card charge sales to the Bursar's Office. Depending upon availability of equipment, the approval may take several weeks to implement, so please plan accordingly.

(Note: ePay is the only UTHSC-H-authorized method for accepting/processing *online* credit card payments. All other online credit card acceptance methods are strictly forbidden. Contact Treasury Management for more information related to ePay.)

The credit card vendors listed above are the only types authorized for use at UTHSC-H. This is in an effort to contain costs to the departments and UTHSC-H by directing volume to a limited number of credit card processing vendors; as volume increases, discounts can better be negotiated to UTHSC-H's benefit.

Departmental Responsibility

Charge card transactions are monetary transactions and, therefore, are subject to the same control and reconciliation policies as *cash* transactions. A daily accounting of receipts, from sales, collections or refunds, should be balanced against these electronic transactions. A separate FMS deposit is generated and submitted with currency, coins, and checks to the Bursar's Office. Automatically, the actual funds for the charge card transactions are electronically deposited into UTHSC-H's bank account and reconciled by General Accounting.

All departments that want to accept charge card payments

through any media (swipe, electronic/web) must have a unique merchant number. Departments should send a request to General Accounting (for swipe terminal payments) or Treasury Management (for electronic/web payments). If approved, General Accounting and/or Treasury Management makes arrangements with UTHSC-H's contracted processor to issue merchant numbers and has them associated with one of UTHSC-H's bank accounts.

All departments authorized to accept credit card payments must exercise reasonable care in screening transactions to reduce card misuse and loss of funds. For credit card payments made in person, one form of photo identification should be required, unless the presenter of the credit card is personally known by the cashier. A review of the credit card and charge slip should be conducted to ensure that both were signed by the same individual. Amounts charged to a credit card may not exceed the amount due.

Procedures to Deposit and Report Credit Card Sales

Upon installation, General Accounting personnel will provide instructions on the use of the terminal and customized deposit procedures, instruction forms for use of terminal and report generating, and procedures for handling disputed transactions.

- Credit card collections must be recorded in FMS.
- A *Transaction Detail and Card Summary* report must be printed at the end of each day and *reconciled* to the credit card transactions processed. After balancing, the batch must be settled and a *Batch Settlement report* printed with the settlement confirmation number.
- The printed *Batch Settlement, Transaction Detail and Card Summary reports* must be enclosed with the other deposits and forwarded to the Bursar's Office.
- The card terminal will electronically remit daily totals directly to the bank.
- If a terminal is inoperative, manual receipts processing should be applied until equipment is functional.
- *Charge-backs* and rejects of card transactions will be charged to the departmental account by General Accounting.
- Bank reports reflecting rejects and *charge-backs* will be sent to the originating department from General Accounting.

Monthly Reconciliation of Statements

Batch settlement activity is recorded daily by the department and *reconciled* to the bank deposits monthly by General Accounting. Credit card fees are charged to the department monthly.

INCOMING ELECTRONIC FUNDS TRANSFERS PROCEDURE

KEYWORD:
Electronic
Funds Transfers

5. Purpose

This section defines and outlines UTHSC-H's procedures regarding incoming electronic funds transfer (EFT) transactions. These transactions typically are from other State agencies, Federal agencies and vendors.

EFT Requirements

Treasury Management ideally **should be contacted prior to the initiation of an EFT** to identify/match the transaction with the following information. A copy of the information regarding the EFT must be sent to Treasury Management at UCT 901 or by email to TreasuryMgmt@uth.tmc.edu and should include:

- Source of EFT (sender and/or bank)
- Date EFT is expected
- Amount of EFT
- Any other information that may assist in identifying the EFT, such as name of project, principal investigator, UTHSC-H-assigned invoice number and/or UTHSC-H departmental contact

All incoming EFTs should be directed to UTHSC-H's *Depository Bank* (JPMorgan Chase Bank, NA) with instructions to the sender to include as much pertinent information on it as possible for identification purposes.

Contact Treasury Management at 713-500-4944 or the email address included above to obtain EFT instructions or for any other banking-related questions.

Unidentified EFTs will be credited to a clearing account until they are properly identified. This may involve further research by Finance personnel, assistance from departmental employees and/or obtaining additional information from the bank.

OUTGOING ELECTRONIC FUNDS TRANSFERS PROCEDURE

KEYWORD:
Electronic
Funds Transfers

6. Purpose

This section defines and outlines UTHSC-H's procedures regarding outgoing EFT transactions. These transactions typically

are to vendors, employees for payroll and reimbursement purposes, other State agencies and the Internal Revenue Service.

EFT Requirements

All EFT transactions must be processed through FMS. Departments are required to enter a non-po voucher into FMS and complete the Request for Electronic Funds Transfer form. When entering the payment method and scheduled due date in the payment tab, select the following:

- “WIR” for wire transfer (as defined in FMS)
- “Due Immediately” for scheduled due date
- Foreign currency payments will need to be converted to U.S. dollars prior to entering non-po vouchers in FMS.
- Foreign exchange information can be found at www.oanda.com.

It is important to remember to change the payment method from CHK to WIR so that a check is not generated.

Attach a screen print of the non-po voucher and supporting documentation, including Request for Electronic Funds Transfer form, and forward to the appropriate processing department for approval.

- Travel-related transactions – Employee Reimbursements
- Purchase order-related transactions – Procurement
- Non-purchase order transactions – Disbursements
- Any transaction paid on a grant – PAF

The following should be written or stamped on the first page of the non-po voucher to ensure proper routing to Treasury Management:

EFT/Wire Transfer – Please forward to Treasury Management.

Requests for EFTs should be sent to Treasury Management before 11 a.m. for same day processing. Requests received after 11 a.m. will be processed the next business day.

The University of Texas Health Science Ce

Request for Wire Transfer

Date: _____

Requested by: _____

Telephone Number: _____

Detailed Purpose: _____

Fund Source: _____

Department Approval: _____

Payment & Account Facilitation Approval: _____

(If applicable)

Finance Approval: _____

Type of Currency: _____

Requested Amount: _____

Financial Institution Information

Name of Bank: _____

Address: _____

Nine-Digit ABA (Routing) Number: _____

SWIFT Code (for foreign wires): _____

Depositor Account Title: _____

Depositor Account Number: _____

Contact Person: _____

For Completion by Treasury Management

Applied Exchange Rate: _____

Confirmed Total US \$: _____

Bank Confirmation #: _____

After all approvals have been obtained, the completed "Request for Electronic Funds Transfer" form and supporting documentation should be forwarded to Treasury Management for processing.

Note: Departments will be responsible for any bank fees associated with foreign EFTs.

FOREIGN CHECKS AND MONEY ORDERS PROCEDURE

KEYWORD:
Foreign Checks
Foreign Money
Orders

7. Purpose

This section defines UTHSC-H's policy and procedure on the acceptance and handling of foreign checks and money orders.

Introduction

Any check or money order issued in foreign currency or not drawn on a U.S. bank is considered foreign. All foreign funds must be deposited on a separate cash receipt.

Procedures to Record and Collect

The Bursar's Office submits foreign checks to the bank for collection, issues a receipt and records the proceeds as *revenue*. The collection process for foreign checks may take several weeks to complete. The department enters the deposit into FMS at face value and delivers to Bursar's Office for deposit with the bank. Any adjustments are posted by the Bursar's Office with an additional deposit entry in FMS, if the amount of funds actually collected differs from the original transaction amount. The adjusted total will include any assessed bank fees for collection. The department will be notified of collected fee total.

GIFTS PROCEDURE

KEYWORD:
Gift or Donation

8. Purpose

This section outlines and defines procedures for handling charitable gifts to UTHSC-H.

Introduction

All charitable gifts to UTHSC-H are handled by the Development Office and processed using its information system, Raiser's Edge. *More specifically, the Development Office solicits and processes outright cash gifts as well as non-monetary gifts, planned gifts and*

bequests, and pledges. **Gift checks should never be deposited into a department's account by departmental employees.** Centralized depositing to the below lockbox and recording ensures proper receipting and acknowledgement of donors. Without an official UTHSC-H receipt or acknowledgement, the donor may not be able to take an IRS tax deduction for the gift amount. Donor information is recorded in a database for historical tracking of the donor's relationship to UTHSC-H. The Development Office uses the Raiser's Edge database in the generation of reports and acknowledgements. **Additionally, it is very important to send all correspondence from the donor regarding the intent or restrictions of the gift to the Development Office's lockbox.**

The Development Office's lockbox is as follows:

**The University of Texas Health Science Center at Houston
Office of Development
P.O. Box 203366
Houston, TX 77216-3366**

Outright Gifts

Currency: When receiving gifts of currency, the *cash* should be taken to the Bursar's Office for a receipt. **Please include Development Office's Gift Deposit Form with the deposit, indicating the departmental contact for the gift.**

Checks: Checks and attachments must be mailed directly to the lockbox or recorded on an Institutional Gift Check Log Form and forwarded to the Bursar's Office. The Bursar's Office will verify the check deposit log entries with each check attached to ensure all checks are included in the deposit. If there is a discrepancy, the Bursar's Office will contact the department for resolution prior to deposit. Bursar's Office staff will retain copies and forward all original checks and attachments to Development Office's lockbox.

The Development Office will complete all FMS data entry of gift items and coordinate posting of the deposit with the Bursar's Office. **Donor information will be included in each deposit line description to assist with reconciliations.** In the event the appropriate chartfield is unknown at the time of deposit, the Development Office clearing account will be used. The Development Office will work directly with departments to facilitate redistributing such funds to the appropriate chartfield from the clearing account on a daily basis.

In an effort to reduce the amount of live checks the Development Office receives, please encourage donors to send all checks to the Development Office's lockbox. This method will reduce the amount of time it takes to process the checks and eliminate the risk of the checks being mishandled.

When receiving credit card gifts, a Gift Transmittal Form is to be completed and forwarded with the credit card information to the Development Office. Detailed instructions are on the form.

When transmitting a batch of credit card gifts, a tape should be run to help verify the total amount in the batch. Information required for accurate gift processing includes the donor's name, address, credit card number, expiration date, date of the call (where applicable), charge amount and card type.

As with all gifts, donor documentation of the gift's intent should be mailed with the Gift Transmittal Form.

Securities and Bonds: Gifts of securities and bonds are handled by the Development Office and The University of Texas Office of Development and Gift Planning Services. If you receive such a gift in your department, please contact the Development Office at (713) 500-3224.

Gifts-In-Kind: Before accepting a non-monetary gift, such as a painting, equipment, real estate, etc., contact the Development Office. The Development Office does not facilitate the acquisition of gift valuations and does not provide a dollar value on donor receipts. Further information is available in *HOOP 10.10 – Gifts: Receiving, Accepting, and Processing*.

Bequest and Trusts

All deferred gifts are handled through consultation with The University of Texas Office of Development and Gift Planning Services.

Corporate Matching Gift Forms and Checks

Any Matching Gift Form received with a donation must be attached to the gift and sent to the Development Office lockbox. You should not complete the form. The Development Office must complete the matching form in order for proper credit to be assigned to both the individual and corporate donor.

Pledges

All pledges must be forwarded to the Development Office. Send properly executed pledge agreements to the Development Office for proper recording and acknowledgement. The Governmental Accounting Standard Board (GASB) requires all unconditional pledges to be accounted for in the financial reports of UTHSC-H. See the U.T. System Administration's Business Procedures Memorandum #71 located at:
<http://www.utsystem.edu/bpm/71.htm>.

Questions

For any questions regarding the handling of gifts, call the Development Office at 713-500-3224.

PETTY CASH PROCEDURE

**KEYWORD:
Petty Cash**

10. Purpose

These funds are used to reimburse employees for non-recurring, unexpected expenditures up to \$150. These procedures specifically exclude funds established exclusively for research subject payments.

Introduction

It is the responsibility of the *custodian* of the fund and the department head to administer these funds in accordance with all relevant university policies and procedures. Petty cash requests require evidence of what was purchased (an original invoice or receipt), evidence that payment was made, and a signature of the organization manager of the account to be charged. The person requesting reimbursement must display valid UTHSC-H employee identification.

Establishing a Petty Cash Fund

Requests to establish Petty Cash Funds are handled as follows: The appropriate Chairperson or Director prepares a memorandum to the Controller. This memorandum must be routed through and approved by the applicable Associate Dean or Vice President. The memorandum must include the following information.

1. Dollar amount requested
2. Proposed building and room location of the fund
3. Name and job title of the fund *custodian*
4. Reason(s) for establishing the fund
5. Secured location where the fund will be stored during non-working hours

Once the request is approved, Treasury Management will arrange for a non-po voucher to be processed. A check made payable to the fund *custodian* will be issued for the amount of the fund. The fund *custodian* will pick up the check from Treasury

Management in the University Center Tower and sign the custody receipt, verifying that all information on the custody receipt is accurate. The fund *custodian* will be provided with a copy of the custody receipt, which should be retained for the *custodian's* records.

The Chairperson or Director who requested the fund is responsible for notifying the Controller by memorandum of any changes in the location of the fund. This memorandum will be filed with the custody receipt in Treasury Management.

Changes to a Petty Cash Fund

Change in Custodian

If there is a need to change the *custodian* of a Petty Cash Fund, this must be communicated in writing to the Controller. The new fund *custodian* must contact Treasury Management to arrange to sign a new custody receipt. It is imperative that a change of custody happen prior to the departure of the "outgoing" fund *custodian*, even if the "new" fund *custodian* is only going to be temporary *custodian* of the fund. Any discrepancies between the custody receipt amount and the *cash* and/or petty cash vouchers in the fund at the time of the custody change should be reported to the Controller, who will take whatever further action he/she deems appropriate regarding the overage/shortage.

Change in Amount

Increases to the fund must be approved by the Controller. A separate memorandum explaining the need for additional funds is required. If the increase is approved, Treasury Management will arrange for a non-po voucher to be processed. A check made payable to the fund *custodian* will be issued for the amount of the increase. The fund *custodian* will pick up the check from Treasury Management in the University Center Tower and sign a custody receipt for the new fund amount, verifying that all information on the custody receipt is accurate. The fund *custodian* will be provided with a copy of the custody receipt, which should be retained for the *custodian's* records.

Closure of a Petty Cash Fund

To close a Petty Cash Fund, the *custodian* must turn *cash* and/or petty cash vouchers in to Bursar's Office in the University Center Tower. A memo from the *custodian* should accompany the *cash* and/or petty cash vouchers so that it is clear to the Bursar exactly what is being turned in. The Bursar's Office will contact Treasury Management to verify the accuracy of fund information, such as account number, amount and *custodian*. After counting the *cash* and petty cash vouchers, the Bursar's Office will issue the *custodian* a cash receipt and forward all documentation to Treasury Management to cancel the custody receipt. Any discrepancies between the custody slip amount and the *cash* and/or petty cash vouchers turned in should be reported by the Bursar's Office/Treasury Management to the Controller, who will

take whatever further action he/she deems appropriate regarding the overage/shortage.

Custodian Guidelines/Requirements/Controls

1. Petty Cash Funds shall be used for UTHSC-H business purposes only.
2. Accountability for each Petty Cash Fund will reside with one person - the fund *custodian*. The fund *custodian* will be required to sign a custody receipt before a fund is issued. The *custodian* should realize that he/she is personally accountable for the Petty Cash Fund.
3. For business operational purposes, the fund *custodian* may deem it necessary to authorize another departmental individual to manage the Petty Cash Fund or a portion of it. (For example, an authorized individual may manage the Petty Cash Fund in the *custodian's* absence, or distributions from the Petty Cash Fund may be temporarily secured with individuals performing fieldwork for a research project.)
 - a. Any re-assignment of the Petty Cash Fund to an authorized individual must be thoroughly documented.
 - b. During the re-assignment of a Petty Cash Fund, the authorized individual is responsible for all funds entrusted to them.
 - c. At all times, even during a re-assignment of a Petty Cash Fund, the fund *custodian* remains accountable for the Petty Cash Fund.
 - d. For a permanent change in the Petty Cash Fund *custodian*, see *Change in Custodian* section above.
4. Funds must be safeguarded at all times. They should never be left unlocked and/or unprotected during working hours, and must be locked in a safe or otherwise safely and properly secured during non-working hours.
5. A fund should be counted and reconciled by the fund *custodian* regularly. This must be done, at a minimum, weekly, although it is recommended that this occur daily.
6. *Cash* overages/shortages must be cleared, at a minimum, weekly. Any overage/shortage exceeding \$25.00 must be reported, when discovered, to the Controller. Refer to *HOOP 11.05 – Loss of Cash*.
7. Internal, U.T. System, or State of Texas Auditors may request to count petty cash at any time. Normally such counts are done without prior announcement. Any auditor requesting to count a Petty Cash Fund should have proper identification. If the *custodian* has any questions regarding the identification of an auditor desiring to count a Petty Cash

Fund, he/she should contact Treasury Management.

8. When a Petty Cash Fund is counted by an auditor, the fund *custodian* and supervisor must be present.
9. Petty Cash Funds are established to facilitate reimbursements to UTHSC-H employees for institutional petty cash purchases. There are no other authorized uses of such funds, including advances of any type, loans, IOU's, stamp funds, etc. A Petty Cash Fund should be intact at all times; that is, it should contain cash or legitimate petty cash vouchers which equal the issued fund amount. Petty Cash is issued on a reimbursement basis after adequate support is turned in to the *custodian* by the UTHSC-H employee who seeks reimbursement.
10. Petty Cash Funds should not be co-mingled with any other funds such as other petty cash/change funds or private/personal funds. This includes depositing a Petty Cash Fund in a personal bank account for safekeeping.
11. A Petty Cash Fund should periodically be counted and *reconciled* without prior announcement by management level personnel in the area. It is recommended that this be done a minimum of two times during any fiscal year.
12. Since petty cash reimbursements are made to UTHSC-H employees, students and residents, it is recommended that the fund *custodian* request to see the UTHSC-H employee identification badge before the reimbursement is distributed.
13. Petty cash transactions cannot exceed \$150.00 per transaction.
14. If a Petty Cash Fund is not active, it must be closed.

Documentation and Uses of Petty Cash

All petty cash transactions must have adequate support which substantiates (1) what was purchased and (2) that payment was made. A detailed listing of each item purchased must be provided, and the original paid invoice/receipt attached to the Cash Reimbursement Request form. **Photocopies or faxes of invoices/receipts are not acceptable.** Acceptable as paid receipts are cash register receipts, cancelled checks, formal cash receipts issued by the vendor, original imprinted charge card slips, or original invoices which indicate the method of payment. *Note that to fulfill both requirements (i.e., what was purchased and that payment was made), more than one supporting document may be required.*

Official Function expenses shall not be reimbursed through petty cash.

- Tobacco products may not be purchased from any institutional fund source.

- No food/coffee/etc. may be purchased from the following funds:
 - General Funds (Funds 40000 - 49999).
 - Service Departments (Funds 35000 - 35999).
 - Federal Contract/Grant Funds (Funds 50000 - 51999).
- Petty cash cannot be used to purchase equipment or controlled items (printers, pda, phones, etc).
- If repair parts are purchased for UTHSC-H equipment, the inventory equipment tag number or work order reference should be indicated on the petty cash voucher.
- Any parking related to out-of-town travel must be handled through the travel reimbursements process and not through the petty cash process. In-town parking related to institutional business may be reimbursed from petty cash. The nature of institutional business transacted must be indicated on the Petty Cash Reimbursement Request form.
- Stamps or postage should not be paid from petty cash. All mail should go through the UTHSC-H Mail Room. Any such petty cash requests will be reimbursed only if approved by the Mail Services.
- Any telephone related expenses can be processed on petty cash. The petty cash vouchers must indicate the business transacted and why institutional equipment/lines were not used.
- Gift or flower purchases are limited to \$60.00 per recipient (including delivery costs). Documentation should indicate the recipient of the gift, the relationship of the recipient to the department or to UTHSC-H, a description of the gift, and a statement outlining the reason for giving the gift.
- Departments are authorized to purchase and present awards for professional achievement or outstanding performance to UTHSC-H employees or UTHSC-H students. Cost of such awards is limited to \$25.00 from state funds, or \$100.00 from discretionary fund sources (total cost not to exceed \$100.00). All awards must be approved in advance by the UTHSC-H President. Such awards shall not be service-type awards, since these awards are administered by Human Resources and Employee Relations.
- Petty Cash Reimbursement Request forms submitted for framing services should indicate what was framed, where it is located, and how the framed item relates to institutional business.
- Petty cash may not be used to reimburse residents for the cost of textbooks. This must be done with a non-po voucher.

- **Sales tax should not be paid** when purchasing items on petty cash. Copies of the UTHSC-H State Sales Tax Exemption Certificate can be acquired from either the Accounting Department or from the various Deans' Offices.
- FEDEX, Airborne, DHL or similar express services may be reimbursed using petty cash.
- Petty cash requests should be reviewed by the *custodian* to ensure they include all required information, including a complete account distribution. It is the responsibility of the person submitting the petty cash request to provide the *custodian* with all required information.
- Cash Reimbursement Request forms used for petty cash reimbursements require signature approval of either the account Organization Manager or the Principal Investigator of that Contract/Gift/Grant Account. The *custodian* of a petty cash fund cannot sign as the person "approving" the petty cash transaction.
- Cash Reimbursement Request forms should be "stamped" by the petty cash *custodian* when these vouchers are turned in to the petty cash *custodian* in exchange for cash. This stamp should indicate either "PAID" or some equally appropriate term which makes it clear that the petty cash voucher involved has, in fact, been paid.

Petty cash transactions are subject to all laws/policies/procedures which the institution must follow in handling its fiscal affairs, including (but not limited to) the [Regents Rules and Regulations](#), [The University of Texas at Houston Health Science Center Handbook of Operating Procedures](#), and the [State Appropriations Bill](#).

CHANGE FUNDS PROCEDURE

KEYWORD: Change Fund

11. Purpose

Change funds are made available as an advance to authorized *cash* handling areas for the purpose of making change for currency sales and/or services.

Request and Authorization

The following must be done when requesting the establishment of a change fund.

- Chairperson or Director prepares memo, requesting establishment of change fund.
- Associate Dean of requesting school must approve change fund request.
- Memo must include the following information:
 1. Dollar amount requested
 2. Proposed building and room location of fund
 3. Name and job title of fund *custodian*

4. Reason(s) for establishing fund
 5. Secured location where fund will be stored during non-working hours
- Memo is sent to the Controller for approval.
 - If approved, Finance personnel will set up the change fund, which includes processing a non-PO voucher. A check made payable to the *custodian* will be issued.

Custodian Responsibilities

The *custodian* of the fund is fully responsible for the safekeeping of the fund and for its proper usage. The *custodian* must exercise caution in the administration and protection of the fund in his/her possession.

The fund should be locked at all times, and the key should be kept in the *custodian's* possession. At no time should the funds be left in unlocked desk drawers or cabinets.

Any discrepancies in the fund are the responsibility of the *custodian*.

Change funds must not be commingled with other funds or used for any other purpose.

Modifications to Change Fund

- Any changes to the fund, including *custodian*, amount, or location, **must** be communicated in writing to the Controller.
- Change in Custodian: If a fund *custodian* is transferring jobs or terminating employment at HSC, it is necessary to transfer the fund to a new *custodian*. The fund should be counted and *reconciled* by the current *custodian* and then turned over to the new holder. The new *custodian* should acknowledge receipt of the fund by signing a custody receipt, documenting the transfer of funds and the accompanying responsibility.
- Treasury Management will prepare a new custody receipt for *custodian* and department chair to sign.
- Any discrepancies between the custody slip amount and the cash on hand should be reported to the Controller, who will take further action as deemed necessary, including contacting Internal Audit and UT Police for further investigation.

Fund Restrictions

- The change fund is to be used only for making change in cashiering operations.
- The change fund cannot be used for expenditures.
- If an area ceases to be an authorized *cash* collection unit, any change funds must be returned to the Bursar's Office with an accompanying memo requesting that the fund be closed.

- Funds must be safeguarded at all times.
- **University funds should never be commingled with personal funds. This includes depositing change fund money in a personal bank account for safekeeping.**
- ***Under no circumstances should a University employee open a bank account in the University's name. All banking activity, including the establishment of bank accounts, is handled by Treasury Management.***
- ***Custodian does not have the authority to reassign any of the funds.***
- Funds should be counted and *reconciled* by the fund *custodian* at least weekly, though it is recommended that it is done daily.
- **Cash overages/shortages** must be cleared, at a minimum, weekly. Any overage/shortage exceeding **\$25.00** must be reported to Treasury Management. .
- If a fund is not active, it should be closed.

Closure of Change Fund

- *Custodian* will notify Treasury Management of intention to close fund.
- *Custodian* **must** turn in cash totaling fund amount to Bursar's Office at UCT 2240.
- Any discrepancies between the custody slip amount and cash turned in will be reported by Bursar's Office/Treasury Management to the Controller who will determine the necessary action.

Loss of Funds

Funds lost due to circumstances beyond the control of the *custodian* may be repaid from the department's funds or cash overage and shortage accounts. (This will be left to the discretion of the Controller.)

In the case of burglary or theft, UT Police and Internal Audit should be notified immediately.

Directory of Contacts

Auditing & Advisory Services
UCT M20

(713) 500-3160

Bursar's Office
Bursar@uth.tmc.edu
UCT 2200

(713) 500-3088

Controller
Michael.Tramonte@uth.tmc.edu
UCT 1733

Development Office
UCT 1200

(713) 500-3224

General Accounting
Accounting@uth.tmc.edu
UCT 901

(713) 500-4925

Treasury Management
TreasuryMgmt@uth.tmc.edu
UCT 901

(713) 500-4944

UT Police
Emergencies
Non-emergencies

911
(713) 792-2890

APPENDIX

SAMPLE FORMS

1. Form to Report a Robbery
2. Sample Cash Drawer Count Instructions
3. Manual Processing of Cash Receipts or
Manual Payment Processing Log
4. Gift Check Deposit Log
5. Project Check Deposit Log
6. Miscellaneous Check Deposit Log
7. Tamper-proof Bag Log
8. Money Run Deposit Log
9. Window Deposit Log

Form to be used in case of a robbery:

HAT: (color, type, etc.)

HAIR:

EYES:

SCARS:
(or marks)

SHIRT:

TIE:

COAT:

TROUSERS:

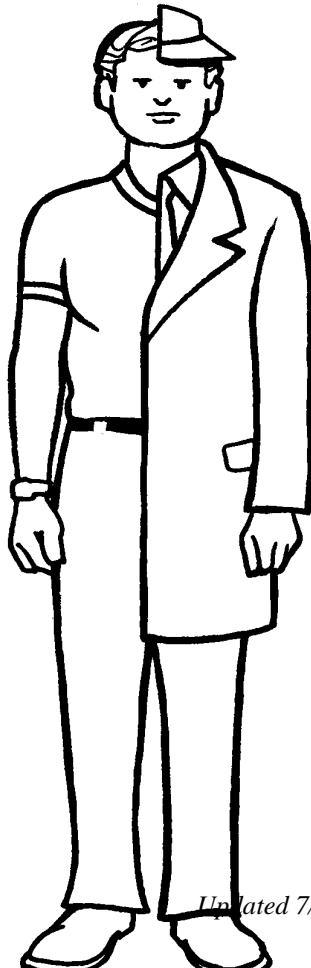
SHOES:

RACE:

SEX:

-47- AGE: _____

WEIGHT: _____



DIRECTION OF ESCAPE:

METHOD OF ESCAPE:

FOOT ___ VEHICLE

VEHICLE LICENSE: _____

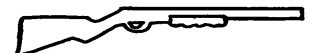
VEHICLE MAKE:

VEHICLE COLOR:

NUMBER OF SUSPECTS:

TYPE OF WEAPON:
HAND GUN

SHOT GUN



OTHER REMARKS:

Sample Cash Drawer Count Instructions

The following form can be used whether you are using a cash register, an electronic system or a manual system.

Department Name -- Cash Drawer Count		
Date: <i>mm/dd/yy</i>		
Register #1	Drawer #1	
	DRAWER 1	DEPOSIT 5
BILLS		
Hundreds		
Fifties		
Twenties	\$40.00	\$40.00
Tens	\$70.00	\$70.00
Fives	\$30.00	\$5.00
Twos		
Singles	\$20.00	\$3.00
COINS		
Dollars		
Halves		
Quarters	\$5.00	\$0.50
Dimes	\$2.00	
Nickels	\$1.00	
Pennies	\$0.50	
Sub-Total 2	\$168.50	\$118.50 6
Less 3	\$(118.5)	
Drawer Total 4	\$50.00	
Checks		\$100.00 7
Charges		\$100.00 8
TOTAL DEPOSIT 9		\$318.50 9
Over/Short		\$10.00 11
CASH REG TOTAL 10		\$328.50 10
<i>Anna Cashier</i>		
Cash Drawer Custodian Signature		
<i>Betty Bookkeeper</i>		
Approved by Signature		

At the end of the day or shift the cash drawer custodian performs the following tasks:

1. Counts all money and reflects the amounts in the drawer column by denomination.
2. The amount is subtotaled at the bottom of the column.
3. The amount in the drawer is subtracted from the beginning drawer total which gives you the actual amount of cash being deposited.
4. The drawer total should always be static.
5. In the deposit column list the amount of cash that was subtracted from the drawer.
6. The deposit is subtotaled in the deposit column. **The total for #6 should always equal the total for #3.**
7. Checks are totaled and reflected in its respective line of the deposit column.
8. Charges are totaled and reflected in its respective line of the deposit column.
9. The cash, check and charges are totaled to reflect the entire deposit.
10. The CASH REG TOTAL line is the amount that is indicated from either the cash register or other electronic equipment or manual or pre-numbered invoices and/or log. This total is obtained from the approver of deposits.
11. If the TOTAL DEPOSIT and the CASH REG TOTAL are not the same then the difference is either an overage or shortage and must be reflected in the OVER/SHORT line. Circle the overage/shortage, then add the shortage and subtract the overage from the TOTAL DEPOSIT. The resulting figure must equal the CASH REG TOTAL.

The University of Texas Health Science Center at Houston – Department Name

Manual Processing of Cash Receipts or Manual Payment Processing Log

Clinic Name	Batch #		Date
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Page of

Receipt #	Patient Name	MRN	Provider/Attending Physician and number	Hospital Amount	PRS Amount	Total Amount Paid	Type of Payment	CPY, ROA, PRE or NCS

Clerk Signature _____

Cashier Signature _____

Total

**If patient is making a payment other than co-payment (CPY), please indicate ROA (received on account) or PRE (pre-payment) or NCS (payment for non-covered service)

Payment Type Key: CSH = Cash, CK = Check, CC = Credit Card

Please print on this form

May, October 10, 2006

MONEY RUN DEPOSIT

DEPARTMENT	PHONE #	CASH	CHECKS	CREDIT CARDS	SIGNATURE
RY ENT. (T)	713-500-8400				
EV. (CD)	713-500-8454				
ON AGING	713-500-9924				
BOOKSTORE (O)	713-500-4450				
PHYSICIAN (D)	713-500-4239				
CONTINUING ED (CE)	713-500-4028				
PHYSIOLOGY (HMC #980)	713-500-8332				
PHYSICIAN (GPR)	713-500-5888				
PHYSICIAN COMM. (MP)	713-500-5530				
PHYSICIAN STATES HEMOPHILIA	713-500-9941				
INFORMATION TECHNOLOGY	713-500-2221				
BOOKSTORE (B)	713-500-5860				
	713-500-2520				
HIGH SCHOOL BOOKSTORE	713-500-9561				
MAX. SURG. (OS)	713-790-4600				
PATHOLOGY (PT)	713-500-4411				
PHYSICIAN-G-UCT	713-500-3405				

