

HEALTH SCIENCE CENTER HANDBOOK OF OPERATING PROCEDURES

Chapter 6	Fiscal Policies and Procedures	Effective:	May 2000
Section 6.4	Bursar	Revised:	October 2010
Policy 6.4.2	Cash Receipts/Deposits	Responsibility:	Assistant Vice President for Business Affairs

CASH RECEIPTS/DEPOSITS

Procedures

The instrument used to record the deposit of any monies received by individuals or departments of the institution to its various accounts is termed a [Cash Receipt Deposit Voucher \(CRV\)](#). For purposes of this section, “monies” is defined as cash, checks, credit card receipts and money orders. The Health Science Center receives monies for various purposes:

1. Tuition and fees received from both Health Science Center students and from participants in continuing education programs.
2. Grant and contract payments and other restricted funds. These funds should be submitted to the Office of Sponsored Programs for processing. The associated fund groups are 41002-4890 and 48005-48901.
3. Gift funds received from donors, fundraising campaigns, etc. These funds should be submitted to the Office of Development for deposit to fund groups 48001-48004.
4. Patient care payments.
5. Sales of goods and services generated by clinical departments, service departments, and auxiliary enterprises.
6. Reimbursements of prior expenditures incurred by the institution. These should be deposited back to the project from which the expenditure was made using the same account code.
7. Others payments include such deposits as parking and library, agency funds deposits, and student loan repayments.

Collecting and Depositing Monies

Procedures for collecting and handling funds should include, but not be limited to, complete documentation and audit trails, cashier training, random audits, sequential receipting, balancing and timely deposit.

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Additional guidance for handling an institutional petty cash fund can be found in the *Handbook of Operating Procedures* (HOP), [Section 6.4.3](#) "Petty Cash Fund".

All deposits totaling over \$500 must be made or prepared for deposit within one business day. Departments or locations that do not collect monies each day or whose deposit is not cost efficient for daily deposit must make deposits at least twice weekly. Checks requiring additional research or internal handling shall be photocopied by the department without delay of the deposit of funds.

The inter-campus mail does not offer appropriate security for the mailing of monies. All deposits should be transported to the Cashiers' Window in a concealed, secure manner. If a large sum of cash is to be transported to the Cashier's Window, an escort should be requested from University Police. Departments not located on the Long Campus should use secured transportation, armored service, or University Police escort for all transports of monies. Exceptions to this policy must be made by the Vice President and Chief Financial Officer or his designee.

The [CRV](#) should be used when making deposits. Please ensure the following:

1. The project ID and account code to which monies are being deposited are included on the [CRV](#).
2. A properly completed voucher will automatically indicate the total of all monies to be deposited on the 'Bursar Deposit Amount' line in the upper right hand corner.
3. The source and/or purpose for which the monies were received, as well as any supporting documents such as, credit card receipts should be included.
4. A summary of all checks that are deposited should be included.
5. Checks should be properly endorsed when received and the endorsement stamp should include department name and department ID.

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6. Loose coins should be rolled; write on each the department name and individual's name and telephone extension. Coin rolls are available at the Cashiers' Window.
 7. Credit card numbers should not be displayed on any supporting documentation submitted for deposit.
 8. Print two copies of completed voucher for submission to the Cashiers' Window for deposit.

For all monies received, the [CRV](#) and copy will be sequentially numerically stamped by the Bursar Cashier. The cash receipt voucher copy serves as documented evidence of the deposit and should be kept by the department as support of the transaction. It is recommended that the department retain copies of all supporting documentation with their copy of the [CRV](#).

See the Bursar's Web page for frequently asked questions concerning deposits: http://www.uthscsa.edu/business/bursar/faculty_faq.html.

Cash Receipts Voucher

The [CRV](#) is a summary of all cash received for a particular deposit. The reference number assigned to each [CRV](#) represents the month, day and year. For example, all receipts issued on the first of February would be summarized into CRV02-0110; (02) identifies the month of February, (01) identifies the date, (10) identifies the year.

[CRV](#) deposits are posted to the individual departmental ledgers in the following format: "CRVMM-DDYY".
