

HEALTH SCIENCE CENTER HANDBOOK OF OPERATING PROCEDURES

Chapter 6	Fiscal Policies and Procedures	Effective:	May 2000
Section 6.4	Bursar	Revised:	September 2008
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." For purposes of this section, "monies" is defined as cash, checks, 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. Gift, grant, and contract payments that apply to other than restricted funds accounts. All restricted funds account deposits should be submitted to the Office of Sponsored Programs for deposit.
3. Patient care payments.
4. Sales of goods and services generated by service departments and auxiliary enterprises.
5. Reimbursements of prior expenditures incurred by the institution. These should be deposited back to the account from which the expenditure was made using the same class code.
6. Others include such deposits as parking and library, agency funds deposits, and student loan repayments.

Depositing Monies

Monies received in the amount of \$200 or more must be deposited daily at the Cashiers' Window before 4:30 p.m. Monies received in the amount of less than \$200 must be deposited within three days after receipt. Deposits should be hand-carried to the Cashiers' Window. The inter-campus mail does not offer appropriate security for the mailing of monies. If a large sum of cash is to be transported to the Cashier's Window, an escort should be requested from University Police.

The Bursar's Office has developed a form, available to all departments,

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to be used when making deposits. Department created forms are permitted, provided they include the following information:

1. A deposit form, either from the Bursar or created by the department, which includes the account number to which the monies are to be deposited, as well as the class code.
2. The total of all monies to be deposited.
3. The source and/or purpose for which the monies were received, as well as any supporting documents including credit card documentation.
4. A machine tape of all checks and copies of checks that are deposited.
5. Proper endorsement of checks; endorsement stamp should include department name.
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.

A pre-numbered receipt, for all money received, is issued by the cashier to the individual or department making the deposit. The cash receipt serves as documented evidence of the deposit and should be kept by both the individual and the department as support of the transaction. It is recommended that the department retain copies of all supporting documentation with their copy of the cash receipt.

See the Bursar's web page for frequently asked questions concerning deposits: <http://www.uthscsa.edu/business/bursar/>.

**Cash Receipts
Voucher**

The **Cash Receipt** voucher (CR) is a daily summary of all cash receipts issued for a particular working day. The reference number assigned to each CR is a daily summary of all cash receipts issued for each particular working day. The reference number assigned to each CR consists of two sets of numbers: the first number set designates the month, and the second number set is the CR number which

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corresponds to the working day of the fiscal year. For example, all receipts issued on the first working day of September are summarized into CR 09-01; (09) represents the month of September and (01) identifies the working day of the fiscal year. CR deposits are posted to the individual departmental ledgers. For corrections in CR deposits, please refer to [Section 6.1.13](#) of the *Handbook of Operating Procedures*, "Inter-Departmental Transfers (IDT)".
