Responsibility for Receipt of Cash and Cheques

The Faculty Accountant and Head of School must ensure that a specific member of staff is responsible for the custody of cash and cheques. Any change of staff taking over this responsibility should be agreed by the Faculty Accountant/Head of School.

Within ESSL, the individuals with responsibility for the receipt of cash and cheques are:

<table>
<thead>
<tr>
<th>Area</th>
<th>Responsible Individual[s]</th>
<th>Holiday Cover</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty Office</td>
<td>Maike Paulsen/Yvonne Williams</td>
<td>Shabbir Suleman</td>
</tr>
<tr>
<td>School of Education – Hillary Place</td>
<td>Berin Gibson [DBS cash/cheques only]</td>
<td>Alison Moore</td>
</tr>
<tr>
<td>School of Education – EC Stoner</td>
<td>Stef Lesnianski</td>
<td>Alison Moore</td>
</tr>
<tr>
<td>School of Education – Hilary Place</td>
<td>Pat Russell [other student related cash/cheques i.e. transcription]</td>
<td>Alison Moore</td>
</tr>
<tr>
<td>School of Education – Hilary Place</td>
<td>Debbie Hillman [other non - student related cash/cheques]</td>
<td>Alison Moore</td>
</tr>
<tr>
<td>School of Law</td>
<td>Amanda Hemmingway</td>
<td>Lynda Toovey</td>
</tr>
<tr>
<td>School of Sociology and Social Policy</td>
<td>Jodie Dyson</td>
<td>Kris McLaughlin</td>
</tr>
<tr>
<td>School of POLIS</td>
<td>Caroline Wise</td>
<td>Jenny Blackburn</td>
</tr>
</tbody>
</table>

All receipts should be accounted for as income to the University. Cash received should not be used to meet miscellaneous expenditure or be paid into a petty cash float [where they exist].

Storage of Cash/Cheques prior to transfer to the faculty finance office

Cash and cheques should be transferred to the faculty finance office as soon as possible but at least weekly or immediately if the total reaches £1,000.

All cash or cheques awaiting transfer to the faculty finance office should be kept in a locked safe.

Receipt of Cash [Faculty/Schools]

An official University receipt should be issued to every individual making a cheque/cash payment to the University.

Each School/Area is responsible for passing any cash/cheques received directly to the Faculty Finance Office for banking.

Faculty Finance will issue a receipt to the person sending the cheque/cash to the faculty finance office for banking as confirmation that the funds have been received. This can be conveyed by email but the email must contain a receipt reference number from the receipt book [the email effectively replacing the top copy of the receipt].

Under no circumstances should cash be sent through the internal mail.
Cash banking procedures [Faculty Finance Office]

Cash and cheques should be paid into Cash Services at least weekly or immediately if the total reaches £1,000.

All cash or cheques awaiting banking should be held in the safe in the faculty finance office.

Details of each cash receipt should be transferred onto the two-part cash/cheque received form. Books of these forms can be obtained from Cash Services. Each receipt should detail the payee and their telephone number, the purpose of the payment, value of receipt, the receipt number. It is essential that the cost object (account/cost centre/profit centre/internal order), GL code (cost element) and tax code (VAT code) to which the receipt will be credited is quoted on the cash/cheque received book sheet.

If a separate cash list (Cash List.doc) has been used, the total receipts for each cost object can be listed as a separate entry on the cash/cheque received list. To provide an effective audit trail, the receipt number or cash list reference should be included in the column ‘Details Concerning Receipt’ and the cash list attached to the cash/cheque received sheet.

Note: In the rare event that a receipt is for the payment of a SAP sales invoice, the cost object in the cash/cheque received book should be left blank and the invoice number to which it relates should be clearly noted. If the receipt is for student fees, the student id number should be quoted in place of the cost object. This should be clearly highlighted.

Once the cash/cheque received sheet has been completed, the cheque/cash can then be walked over to Cash Services or the sealed bag option used [see below].

Cash Services will count the amount being deposited, complete a receipt and check and authorise the completed cash/cheque received sheet. The top copy of the cash/cheque received sheet will be retained by Cash Services as their input document and the Cash Services receipt should be attached to the Faculty/School/Area’s copy of the cash/cheque received sheet.

The cash/cheque received book should be retained by the Faculty/School/Area for 6 years.

The Use of Sealed Cash Bags

To avoid queuing, and/or waiting at Cash services for the deposit to be counted, cash/cheques/credit card payments can be placed in a special sealed cash bag. These bags and seals are available from Office Depot, the University stationery suppliers. A completed cash/cheque received sheet as detailed above, should be included with the cash, and the bag secured with the plastic seal.

If the bag contains cash or credit card details, the bag should be passed over the counter, in person, at Cash Services.

Under no circumstances should cash, even in a sealed cash bag, be sent through the internal mail.

Cash Services, usually on the day of receipt, will count the amount deposited. A receipt will be completed and forwarded to the Faculty/School, and the bag will be returned. It must be noted, that as with bank night deposits, the Cash Services count will be regarded as the correct figure and the forwarded receipt must be taken as evidence of the deposit.

The Cash Services receipt number and date should be noted on the face of the Faculty/School copy of the cash/cheque received sheet and the receipt attached.