Presented by:
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Office of Finance

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OVERVIEW

The purpose of this training is to discuss how cashiering transactions are handled at the University, especially in the areas of check endorsement procedures, credit card procedures, cash reports, departmental deposits, and departmental billing requests. Terminology will be outlined and information will be provided to allow University employees to understand the functions of the Cashiers' Office within Student Accounts. Since the function of collecting money is monitored very closely by the Commonwealth, it is imperative that those departments handling money be aware of all requirements and guidelines. The difference between on-line and off-line cashiering sites will be explained. The information contained in this session is designed to assist you in understanding all facets of collecting money.

- Individuals who have responsibilities associated with collecting money for the University are required to take this class every 2 years.
- Annually, all individuals engaged in any aspect of credit card processing, transmission, or storage must review PCI Training, sign a Payment Card Security & Confidentiality Agreement form and submit the signed form to the PCI Compliance Specialist in the Office of Finance.
- Notify the Manager of Student Accounts when there are new employees who collect money or when there are changes in money collection responsibilities, as PCI training is required for these individuals!!!
CASHIERING TERMINOLOGY

Credit Card Payment Form. This form is used by sites that do not use a credit card machine. These forms should be submitted via a locked bank bag and should NOT be sent via campus mail. If departments keep a copy of this form, they must abide by the PCI DSS standards and obliterate all but the last 4 digits of the credit card number by hole-punching.

Deposit Receipt Form. If an off-line department does not use an ODU Official Revenue Deposit Form when transporting funds to the Cashiers’ Office, the Deposit Receipt form must be completed and forwarded with funds collected. It lists the department name, contact person, telephone number, amounts collected and the budget code.

Funds include currency, coins, checks/money orders, credit card sales receipts, and settlement slips.

ODU Official Revenue Deposit Form. This is the deposit form that accompanies funds being deposited to the University. It is used to verify that the funds being deposited match the amounts collected. Departments must use the ODU Official Revenue Deposit Form available on the Office of Finance web site. On-line sites are required to use this form, and it is preferred that off-line sites use this form.

On-Line Cashiering refers to the method of recording departmental receipts directly to the Banner Accounts Receivable computer system.

Off-Line Cashiering refers to sites that collect money but do not post directly to Banner.

Secure Facility. Funds and cash reports must be stored in either a safe or a locked fireproof file cabinet to assure protection against theft or loss.

RESPONSIBILITY

All cashiering transactions performed by University offices must be processed through the Cashiering Office in the Office of Finance, even if the department posts transactions to Banner. Departments responsible for collecting money must adhere to all applicable state and University policies and procedures and are designated either off-line or on-line collection sites. Training for cashiering functions for new departments is provided by Manager of Student Accounts. Departments are responsible for training new staff. With the exception of certain auxiliary services, all billing activities are the responsibility of the Student Accounts department. Only the Cashiering Office may deposit funds for the University.
**ON-LINE CASHIERING**

On-line cashiering refers to the method of directly recording departmental deposits to the Banner Accounts Receivable computer system. Departments who collect funds for the University can contact the Manager of Student Accounts about obtaining an on-line Banner account with access to the appropriate accounts receivable/cashiering forms. Personal computers and laser printers (at least a Laser Jet IV) can be used. We can help departments in understanding what is required, but technical assistance must be arranged with ITS. **Departments with on-line cashiering responsibilities are responsible for training new employees.** When **new departments are granted on-line cashiering capability and have obtained the required Banner accounts, the Manager of Student Accounts will schedule detailed training.** Cash reports and funds (currency, coins, checks, money orders, credit card sales receipts, and settlement slips), contracts, and other payment documents must be forwarded to the Cashiers' Office as outlined in detailed procedures (4-902, Departmental Guide for Receipting and Transmitting Funds).

**On-Line Cashiering Sites**
- Collect Money/maintain securely
- Restrictively Endorse Checks/money orders
- Post Payments in Banner
- Balance funds to Banner
- Fill Out Cash Report
- Supervisor must audit/sign cash report
- Safeguard Funds
- Contact Campus Police for Transport
OFF-LINE CASHIERING

Many departments who collect funds for the University cannot post the information directly to Banner Accounts Receivable. Cash reports, funds (currency, coins, money orders, checks, credit card sales receipts, settlement slips), contracts, and other payment documents must be forwarded to the Cashiers' Office as outlined in detailed procedures (4-902, Departmental Guide for Receipting and Transmitting Funds). The Cashiers’ Office posts the payments in Banner.

Off-Line Cashiering Sites

- Collect Money/maintain securely
- Restrictively Endorse Checks/money orders
- Balance funds to receipts/source documents
- Fill Out Cash Report or Deposit Receipt
- Safeguard Funds
- Supervisor must audit/sign report
- Contact Campus Police for Transport
- Cashiers post payments in Banner
CHECK/MONEY ORDER ENDORSEMENT PROCEDURES

It is very important that all checks received be restrictively endorsed immediately upon receipt. All University offices responsible for collecting funds are required to have a stamp with the words “For Deposit Only, Old Dominion University,” and the date which must be used to endorse the back of all checks/money orders. This stamp must be used to endorse the back of all checks/money orders received by that department at the time the checks/money orders are received. Doing so is very important to reduce the possibility of mishandling of funds. Once a check/money order is restrictively endorsed, no one else can cash the check/money order; only the University may deposit the check/money order.

Timing of Check Endorsement
All checks/money orders should be restrictively endorsed immediately upon receipt.
- Checks/money orders received in person must be restrictively endorsed at the time of receipt.
- Checks/money orders received in the mail must be restrictively endorsed at the time the envelope is opened.

The “For Deposit Only, Old Dominion University” stamp can include the department name and must include the date for audit purposes. Failure to include a date will result in a non-compliance letter being sent to the department. The date serves as verification that your department is promptly depositing funds.

A sample of the stamp follows:
If you are responsible for restrictively endorsing checks/money orders, please keep in mind that the amount of space available for endorsement on the back of the check/money order is restricted by the solid line to no more than one-and-one-half (1 1/2) inches from the top left of the back of the check/money order.

When ordering *For Deposit Only* stamps, be sure to let the company know the purpose and ensure that it conforms to banking regulations. If you would like assistance when ordering one of these stamps, please contact the Manager of Student Accounts.

Notes:

- Checks/money orders should be made payable to *Old Dominion University or ODU*
  - U.S. Dollars only!!
- Post-dated checks must not be accepted.
- The University cannot accept third party checks.
CREDIT CARD PROCEDURES

Old Dominion University’s departments can accept MasterCard, VISA, and Discover credit cards for departmental charges. Departments may not accept American Express.

It is very important that all credit card information be safeguarded. Safeguarding credit card information is vital to ensure compliance. For those departments using a credit card machine, departments must submit the original credit card “settlement slip” and credit card sales slips when submitting ODU Official Revenue Deposit Forms or deposit receipt forms.

Departments who do not use a credit card machine must use the Credit Card Payment Form contained in these materials and available on the Office of Finance web site under Student Account/Accounts Receivable forms – www.odu.edu/finance/forms. uStore sites must submit a batch settlement report generated from TouchNet.

PCI DSS = Payment Card Industry Data Security Standard. PCI DSS was developed by the major credit card companies as a guideline to help organizations that process card payments meet minimum levels of security when storing, processing, and transmitting cardholder data. A company processing, storing, or transmitting payment card data must be PCI DSS compliant or risk losing their ability to process credit card payments and being fined. Merchants and payment card service providers must validate their compliance annually. Acting in a non-compliant manner can result in significant financial penalties from Visa, MasterCard, or Discover; loss of reputation; litigation; and/or termination of ability to accept credit cards.

Current Standard
The current version of the standard specifies 12 requirements for compliance, organized into 6 logically related groups, which are called control objectives. The control objectives and their requirements are:

- **Build and Maintain a Secure Network and Systems**
  - **Requirement 1** – Install and maintain a firewall configuration to protect cardholder data
  - **Requirement 2** – Do not use vendor-supplied defaults for system passwords and other security parameters

- **Protect Cardholder Data**
  - **Requirement 3** – Protect stored cardholder data
  - **Requirement 4** – Encrypt transmission of cardholder data across open, public networks

- **Maintain a Vulnerability Management Program**
  - **Requirement 5** – Protect all systems against malware and regularly update anti-virus software or programs
  - **Requirement 6** – Develop and maintain secure systems and applications

- **Implement Strong Access Control Measures**
  - **Requirement 7** – Restrict access to cardholder data by business need-to-know
  - **Requirement 8** – Identify and authenticate access to system components
  - **Requirement 9** – Restrict physical access to cardholder data

- **Regularly Monitor and Test Networks**
  - **Requirement 10** – Track and monitor all access to network resources and cardholder data
  - **Requirement 11** – Regularly test security systems and processes

- **Maintain an Information Security Policy**
  - **Requirement 12** – Maintain a policy that addresses information security for all personnel
Actions to be taken by departments:

- Payment information must always be secured.
- NEVER request, accept, or process credit card numbers received via end-user messaging technology, i.e. e-mail, text, instant message, voicemail, etc. Send an e-mail to the individual without the credit card information included and state that the University will not process any credit card number received through end-user messaging. Then delete the message received.
- Do NOT store the full credit card account number (all 16 digits). The first 6 numbers and the last 4 numbers are the maximum numbers that can be maintained. Do NOT store expiration dates or validation codes (also known as CVV/CVC codes).
- Any number of combination of numbers used to process a payment, i.e. CVV/CVC codes, zip codes, etc., MUST be destroyed immediately upon authorization.
- Secure destruction can be achieved using a cross-cut shredder or by hole-punching the number. Simply blacking out the numbers with a marker is not secure and not acceptable. If secure destruction immediately after authorization cannot be assured, do not collect the CVV2 data.
- Restrict access to cardholder data to only those individuals whose job requires such access and on a “need to know” basis.
- Keep anti-virus software updated.
- Do not direct anyone to a specific computer or offer to enter the payment card data into a website on their behalf. Advise the individual to use any internet-enabled device.

**IMPORTANT REMINDERS:**

If you do not need the information, do not store it.

The University cannot accept credit card payments through e-mail or voicemail.
REQUIREMENTS TO ACCEPT CREDIT CARD PAYMENTS

Before a department may accept credit card payment transactions for University-approved events, a merchant account must be established. All new merchant accounts are required to be set up with the University’s merchant services provider that is under current contract. The responsible parties must adhere to the University policies and guidelines dealing with collection of credit card payments.

Currently the University accepts MasterCard, Visa and Discover. In order to request a new merchant account, the collection of funds must be on-going or at least annually, and the department must have the fiscal support to manage the payment card processing. The request for a new merchant account must be submitted a minimum of 30 days prior to the date the department would like to begin accepting credit card payments.

How to Set Up a New Merchant Account

To establish a merchant account, departments must take the following actions:

- Read and complete the ODU Merchant Request Form (available on the Office of Finance web site). This form must be signed by the department head. Form may be found: http://www.odu.edu/content/dam/odu/offices/finance-office/docs/odu-new-merchant-setup.pdf

- All employees who are involved in accepting, processing, or reconciling of payment card sale transactions must review the PowerPoint PCI Training. This training must be completed AT THE TIME OF HIRE or JOB CHANGE (and must be reviewed annually.) Information may be found: http://www.odu.edu/content/dam/odu/offices/finance-office/docs/pci-training.pdf

- All employees who are involved in accepting, processing, or reconciling of payment card sale transactions are required to complete the Payment Card Security and Confidentiality Agreement. By signing the agreement, employees attest that they have read, understood and agree with all the conditions and that they have reviewed the PCI training. This agreement must be completed annually, or as job duties change no matter what time of year this occurs. Agreement may be found http://www.odu.edu/content/dam/odu/offices/finance-office/docs/payment-card-security-confidentiality-agreement.pdf

New employees or anyone whose job duties change so they are involved in any aspect of accepting, processing, storing, or reconciling payment card transaction MUST take the PCI training, sign the Payment Card Security and Confidentiality Agreement, and submit to the PCI Compliance Specialist at the time of hire or job duty change!

Send the completed, signed ODU Merchant Request Form to the Associate Controller in the Office of Finance for approval. Send the signed Payment Card Security and Confidentiality Agreements to the PCI Compliance Specialist in the Office of Finance.

If you have any questions about this process, please contact Isa Veguilla, PCI Compliance Specialist at iveguill@odu.edu or 757-683-5928 or Karen Webb, Policy Analyst at kwebb@odu.edu or 757-683-6274.
OLD DOMINION UNIVERSITY
MERCHANT REQUEST FORM

READ BEFORE COMPLETING FORM:
• The department must have the fiscal support to manage the payment card processing.
• PCI training and confidentiality forms must be received by the Office of Finance prior to processing Merchant Request Form.

Contact Name: ___________________________ Date: ________________
Office Department: ______________________ Phone: ________________
E-mail Address: __________________________ Fax: ________________

1. Merchant account name: ___________________________

2. Business Need/Justification: ___________________________

3. Responsible person to receive statements, settlement reports and monitor activity:
   Name: ___________________________
   Physical address: ___________________________
   Phone number: ___________________________
   E-mail address: ___________________________

4. The merchant account will be used to collect funds for:
   □ Subscriptions dues and/or fee
   □ Events/conference registrations
   □ Donations
   □ Services/other (describe) ___________________________
   □ Merchandise (describe) ___________________________
   □ None of above (explain) ___________________________

5. Target group(s):
   □ Students
   □ Faculty
   □ Staff
   □ Alumni
   □ Friends of the University
   □ General Public

6. Following methods will be used:
   □ Telephone or mail
   □ On-line
   □ uStore Site
   □ In person/card present using terminal
   □ Other (specify) ___________________________
   □ uPay Site

**Note:** The uPay site is built to connect with an existing campus web application that allows the payment information and transaction to take place on a secure platform. The uStore site allows a site manager to create stores and product pages with a shopping cart checkout feature, all on a secure platform.

For uStore, person responsible for maintaining the uStore site: ___________________________

Updated September 2016

Page 1
7. Location of Payment Card Terminal (if requested):
   Building name: __________________________
   Room number: __________________________

8. Average sale amount: ________________________

9. Approximate yearly sales amount: ________________________

10. Organization and account code for monthly merchant fees:
    Org: __________________________  Account: __________________________

11. Number of terminals (if requested):
    Wired: __________________________  Wireless: __________________________

12. Is revenue seasonal?
    Yes? __________________________  No? __________________________

13. How long will the account be needed?
    Permanent __________________________
    Temporary __________________________
    Begin Date __________________________  End Date __________________________

14. Website address (URL, if applicable): __________________________

15. Date department would like to begin accepting credit cards:
    (This date must be a minimum of 30 days from the date the application is submitted.)

16. Have all individuals who will be involved in accepting, processing, or reconciling of payment card sale transactions taken the PCI training, signed the Payment Card Security and Confidentiality Agreement, and signed agreements been submitted to the PCI Compliance Specialist in the Office of Finance?
    Yes? __________________________  No? __________________________

**Approvals:**

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<tr>
<td>Associate Controller, Office of Finance</td>
<td>Date</td>
</tr>
</tbody>
</table>

**Office of Finance Use Only:**

| Signed confidentiality forms received: | __________________________ |
| Merchant Number: | __________________________  Date Activated: | __________________________ |

Updated September 2016
Payment Card Security and Confidentiality Agreement

All employees of the University who are involved in the accepting, processing, or reconciling of payment card sale transactions are required to complete this security and confidentiality agreement annually.

- This pledge of conduct verifies that I understand my role in safeguarding confidential information and that I agree to adhere to the associated rules, policies, procedures and guidelines.
- As a member of the University community, I understand that the data available to me is confidential. I will limit access to the data necessary in the direct performance of my duties and responsibilities.
- I acknowledge that the information obtained from or access to card activity will only be used for business purposes. It is my responsibility to secure any reports, screen shots, receipts, card information or other data obtained from the credit card process.
- I acknowledge I will not share my user ID or passwords that I receive with anyone.
- I acknowledge that I have no right to use, reproduce, reverse engineer, publish, license, distribute, disseminate, sell or otherwise make available to any other party any card information for personal gain or profit or for the personal gain or profit of others, or to satisfy personal curiosity.
- I acknowledge that payment card information will never be requested, sent, or accepted via end-user messaging technologies, i.e. e-mail, instant messaging, voicemail, and etc.
- I acknowledge that I am prohibited from entering cardholder data into web based application for customers.

By signing this document, I attest to having read, understood and agree with the conditions. I also attest to having reviewed the PCI training.

Department

Employee's Printed Name

Employee's Title

Employee's Signature

Date

UIN

Supervisor’s Printed Name

Supervisor’s Title

Supervisor’s Signature

Date

Please print this page, sign and complete the information requested. Once completed, please return to: Isa Veguilla, PCI Compliance Specialist, Office of Finance or email to iveguilla@odu.edu

Last updated August 2016
For departments that do not use a credit card machine, you must use this form when taking charge payments. Remember, ODU departments may accept only MasterCard, VISA and Discover credit card payments (do not accept American Express). Form may be found: http://www.odu.edu/content/dam/odu/offices/finance-office/docs/credit-card-payment-form.pdf

- These forms should be submitted via the locked bank bag and NOT via campus mail.
- If a department keeps a copy, all but the last 4 digits of the card number on the departmental copy must be redacted (rendered unreadable) – one way to accomplish this is to hole-punch the numbers
- If the credit card is declined, the Office of Finance’s Cashier’s Office will contact the department and reduce the departmental deposit by this amount.
CASH REPORTS (On-line cashiering and Off-line cashiering sites)

Following detailed procedures, an ODU Official Revenue Deposit Form (available on the Office of Finance web site under Faculty/Staff forms) must be completed for each day’s deposit. The following information is the minimum required – you may opt to include additional information for your use in the departmental comment section. On-line sites are required to use the ODU Official Revenue Deposit Form. Off-line sites may use either the ODU Official Revenue Deposit Form or the Deposit Receipt Form.

# Control Number (LEAVE BLANK -- FOR CASHIERS’ USE ONLY)
# Cashier #1 (LEAVE BLANK -- FOR CASHIERS’ USE ONLY)
# Cashier #2 (LEAVE BLANK -- FOR CASHIERS’ USE ONLY)
# Department Name
# Contact Person
# ODU Extension
# Date of Deposit
# Cash
# Check/Money Order
# Charge (charge receipts or Credit Card Payment Forms - you MUST submit credit card sales slips and credit card “settlement slip” if you use a credit card machine)
# Upay * Charges – you must submit the Batch Settlement Report only
# Overage or shortage amount
# Total Deposit Amount
# Budget Codes (Fund Code and Account # OR Org Code and Account #)
# Description
# Amount
# Preparer’s Name Printed (print the name of the person who is preparing the report)
# Preparer’s Signature
# Date Prepared
# Reviewer’s Name Printed (print the name of the person reviewing the report)
# Reviewer’s Signature (this individual must be higher in organizational structure than the person preparing the report – required)
# Date Reviewed

Departments should develop good internal control policies to ensure compliance with all applicable policies and procedures.

*Upay – a credit card payment site where a department’s customers can pay via Touchnet – for those departments who have set up a Upay account. Contact Urjita Dani in ITS to determine if Upay meets your needs and discuss set up.
Form may be found: [http://www.odu.edu/content/dam/odu/offices/finance-office/docs/official-revenue-deposit-form.pdf](http://www.odu.edu/content/dam/odu/offices/finance-office/docs/official-revenue-deposit-form.pdf)

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I have reviewed this report and found it accurate to the best of my knowledge.

Preparer’s Name Printed: ____________________________
Preparer’s Signature: X ____________________________ Date: ________________

I have reviewed this report and found it accurate to the best of my knowledge.

Reviewer’s Name Printed: ____________________________
Reviewer’s Signature: X ____________________________ Date: ________________

Department Comment: ____________________________
DEPARTMENTAL DEPOSITS

Each department responsible for collecting funds must have an up-to-date copy of the procedure 4-902, "Departmental Guide for Receipting and Transmitting Funds," which is included as an addendum at the end of the training materials and posted on the Office of Finance Policies and Procedures page. Whenever the procedure is revised, a copy is provided to all departments currently collecting money for the University and included in these materials.

Our policies and procedures for collecting funds are mandated by the Commonwealth of Virginia and by University policy.

Deposit Frequency - The State Comptroller mandates that all state agencies must deposit all funds collected within 24 hours of receipt of the funds.

Exceptions (not applicable to on-line sites) to the 24-hour rule must be justified by the small amount collected ($200 or less) and by the availability of adequate safekeeping facilities. If funds collected are less than $200, you may deposit funds once a week, provided you can show that adequate safeguards are in place to protect the funds from theft or loss. Please keep in mind that, if you collect funds for deposit into more than one budget code, you cannot justify holding funds because you have collected $150 for deposit into one budget and another $175 to be deposited into another. The $200 amount refers to the total amount your department has in its possession. This exception applies only to off-line sites.

- Funds collected by online sites and posted to the financial system must be transmitted to the Cashiering Office on the day after the date collected regardless of the amount collected – within 24 hours as specified by the State Comptroller.

The Cashiers' Office is responsible for auditing all deposits received from outlying collection sites. Departments not in compliance will be notified that they do not comply with University and state policies related to depositing funds in a timely way.

DEPOSITING DEPARTMENTAL FUNDS

When depositing funds to departmental budgets, it is important that the funds be deposited accurately. Correcting inaccurate deposits is time-consuming and can result in departmental budgets reflecting incorrect budget balances. The following information provides a brief synopsis of the process and does not replace the detailed procedures available to departments. The detailed procedures must be followed when depositing funds to departmental budgets.

- When you complete either the ODU Official Revenue Deposit Form or the deposit receipt form (whichever is appropriate), list both the organizational budget code and the sub-account.
- Please be sure to list the name and telephone number of the person who should be contacted if we have questions about the deposit.
- If the funds being deposited are for recovery of services, they must be deposited to the appropriate recovery account.
NOTE: The sub-account must be a line item sub-object code. DO NOT use a pool account. Examples of pool accounts: 6999, 7999, 9899.

Recovery accounts can be either intra-agency (recoveries from within the University) or inter-agency (recoveries from outside the University, but within the state). Following is a list of recovery accounts:

- 5498  Inter Recovery-Contr Serv
- 5499  Intra Recovery-Contr Serv
- 5598  Inter Recovery-Tfer Pymts
- 5599  Intra Recovery-Tfer Pymts
- 5748  Inter Recovery-Serv Chgs
- 5749  Intra Recovery-Serv Chgs
- 5998  Inter Recovery-Obligation
- 5999  Intra Recovery-Obligation
- 6898  Inter Recovery-Sup & Matl
- 6899  Intra Recovery-Sup & Matl
- 7198  Inter Recovery-Travel
- 7199  Intra Recovery-Travel
- 9891  Inter Recovery-Equip
- 9892  Intra Recovery-Equip
- 9893  Inter Recovery-Prop & Imp
- 9894  Intra Recovery-Prop & Imp
- 9895  Inter Recovery-Ph & Imp
- 9896  Intra Recovery-Ph & Imp
- 9898  Intra Recovery-Lease/Pur

If the deposit is an expenditure reimbursement, you may deposit the funds directly back to the expenditure sub-object that was used for the original expenditure.

If your department is depositing funds into a budget code beginning with either a "5" or a "6," the deposit slip must be approved by one of the following staff members in the Office of Finance before you approach the Cashiers' windows. General Accounting is required to track all activity in these budgets.

1. Donna Bean
2. Thea Jones
3. Vanessa Walker
4. Linda Meyers
5. Melanie O’Dell
6. Mary Deneen
7. Deborah Swiecinski

NOTE: If you receive a check from an entity billed by the University at your request, the check should NOT be deposited directly to your budget, since this can result in a duplicate credit. You should send the payment via the bank bag with an explanation containing the billing information. Refer to the section entitled “Requesting Departmental Billing.”
DEPOSIT RECEIPT FORM (SAMPLE)
For Off-line sites only

Departments are responsible for printing their own deposit receipt forms. Please be sure to list the name of the person who should be contacted if we have questions about the deposit. This form is available on-line on the Office of Finance Forms page under Student Accounts/Accounts Receivable. Although off-line departments may use the Deposit Receipt Form, it is preferred that they use the ODU Official Revenue Deposit Form.

There are 3 forms per page. Please separate before using.

http://www.odu.edu/content/dam/odu/offices/finance-office/docs/departmental-deposit-form.pdf

<table>
<thead>
<tr>
<th>STUDENT USE</th>
<th>DEPARTMENT USE</th>
</tr>
</thead>
<tbody>
<tr>
<td>UIN</td>
<td>Department Name: My Department</td>
</tr>
<tr>
<td>Last Name</td>
<td>Contact Person: Deborah Jones (REQUIRED)</td>
</tr>
<tr>
<td>First Name</td>
<td>ODU Extension: 3-XXXX (REQUIRED)</td>
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<td>Middle Name</td>
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<tr>
<td>Street Address</td>
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<tr>
<td>State</td>
<td>Checks</td>
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<tr>
<td>Zip Code</td>
<td>Charge</td>
</tr>
</tbody>
</table>

Recovery of Services: $5,187.91

Fund Code: 1XX00 5499
Object Code: |
Cashiers Use Only
TIMELY TRANSPORTING OF FUNDS (on-line AND off-line cashiering sites)

On-line and off-line cashiering sites are required to comply with the following basic steps for timely transporting of funds to the Cashiers' Office. Refer to procedure 4-902, *Departmental Guide for Receipting and Transmitting Funds.*

**On-line** - Departments collecting funds *must* prepare an *ODU Official Revenue Deposit Form* by the end of the work day for all activity recorded on the Banner Accounts Receivable system (even if funds on hand are less than $200).

**Off-line** – Funds collected by departments that are not on-line cashiering sites must be transmitted to the Cashiers' Office daily (if funds on hand exceed $200) or minimally once a week, **even if funds on hand do not exceed $200.** Off-line sites may use either the *ODU Official Revenue Deposit Form* or a *Deposit Receipt Form.*

Both on-line and off-line sites are required to comply with the following:
- Verify that all checks/money orders have been restrictively endorsed.
- Restrictively endorse any checks/money orders not already endorsed.
- Balance to receipts/source documents/funds (*off-line sites only*)
- Balance the cashiering activity to Banner (*on-line sites only*).
- Prepare an ODU Official Revenue Deposit Form (signature required) or a Deposit Receipt Form (as appropriate) following detailed procedures.
- Assemble all supporting documentation – departmental Credit Card Payment Forms, *credit card settlement slip or credit card sales slips (if applicable),* checks/money orders, cash, etc. (if your department keeps a copy of a charge, please refer to the PCI DSS information to ensure that you are in compliance – the card number on the copy you keep must be rendered unreadable except for the last 4 digits – by hole-punching)
- Submit the completed, signed, ODU Official Revenue Deposit Form or Deposit Receipt Form and all supporting documentation to the departmental supervisor (*or whoever is designated by your supervisor to audit your cash report – cannot be a student worker*).
- The ODU Official Revenue Deposit Form must be audited to verify the accuracy of all totals and to ensure that all supporting documentation is included. Once audited, the reviewer (or whoever is designated by your supervisor to audit your ODU Official Revenue Deposit Form – cannot be a student worker) must sign the form.
- The ODU Official Revenue Deposit Form or deposit receipt form, all funds collected, and supporting documentation to include departmental credit card payment forms and credit card settlement slips should be locked and placed in a secure area (such as a safe or a locked fireproof file cabinet) until campus police can pick it up for delivery to the Office of Finance’s Cashier’s Office the next business day.

For on-line sites, any funds received but not recorded to the financial system on the day received should be recorded the next business day, whenever practical.

Any funds retained in the department overnight must be properly safeguarded against theft. The bank bag (containing the ODU Official Revenue Deposit Form or Deposit Receipt Form, all funds collected, and support documentation, including Departmental Credit Card Payment Forms and credit card settlement slips) should be locked and placed in a secure area (such as a safe or a locked fireproof file cabinet) until Campus Police can pick it up for delivery.
PICK UP AND DELIVERY BY CAMPUS POLICE

Departmental cashiering sites with bank bags containing ODU Official Revenue Deposit Forms and funds collected must contact campus police on or before 9:00am the day after the date of collection. Generally, departments must notify Campus Police by 8:15am that an early morning bank bag pick-up and delivery is required. Campus Police will come to the department and have a departmental representative sign when the bank bag is picked up. Campus Police will deliver the bank bag to the Cashiers' Office and have a staff member from the Cashiers' Office sign that the bank bag has been received. The cashier accepting delivery signs the log presented by the Campus Police officer and processes the contents as outlined in detailed internal procedures. The bank bag with the Banner receipt is returned to the department via campus mail. Departments who collect money should have at least 3 bank bags.

Once the bank bag is returned with the Banner receipt, the department needs to review the Banner receipt to make sure that the org, account code, and amount agrees with the requested deposit. Any discrepancies need to be resolved immediately.

NOTE:
The ODU Official Revenue Deposit Form and Deposit Receipt Form are maintained in date order for a minimum of three (3) years OR until the Auditor of Public Accounts has completed the audit for the specific period of time, whichever date is later.
REQUESTING DEPARTMENTAL BILLING

With the exception of certain auxiliary services, all billing activities are the responsibility of the Accounts Receivable department. (Refer to procedure 4-901, Requesting Departmental Billing, available on the Office of Finance web site and as an addendum to this training.) All departmental billing requests should be sent in memo format to Delores White, Manager of Student Accounts. The memo must contain the following information:

- Complete name and address of company to be billed
- Company point of contact info – name and telephone number
- Employer identification number (EIN) - required

  - The Code of Virginia, sections 2.2-4800-4808 requires the use of the Comptroller’s Debt Setoff program as an additional method for the collection of past due accounts receivables owed to the state by businesses. In order to comply with this provision, ODU must have an EIN on file for any potential debts owed to the University that become past due.

  - The EIN should be obtained during the initial contact with the entity and must be included on all requests to bill and all applicable supporting documentation.

- Description of the service for which you are billing
- Dates of service
- Amount to be billed
- Complete budget code information so that the receivable can be credited to the correct budget (organization budget code, fund, sub-account).
- Copies of all supporting documentation must be attached (signed contracts, authorizations, work orders, etc.).

  - The company’s EIN number must be noted on all supporting documentation.

Incomplete requests will be returned without action.
Billing Process:

✧ Once a request to bill is received:

➢ An account is created for the company.
➢ The charge is loaded as a receivable to the company account.

✧ After the charge is loaded to the company account, the departmental budget is credited.

✧ An invoice is sent to the company with instructions to send payment directly to the Cashiers’ Office. This invoice includes the company account number to ensure correct posting of the payment.

✧ PAYMENTS MUST BE SENT TO THE CASHIERS’ OFFICE FOR POSTING TO THE COMPANY’S RECEIVABLE ACCOUNT.

➢ If a department receives a check from a company billed for services, the funds should NOT be deposited into the departmental budget.
➢ If a department DOES deposit a check for a receivable, this causes a duplicate credit to the budget since the budget is credited at the time the receivable is loaded to the company’s account.
➢ If a duplicate credit is posted, Accounts Receivable will confirm that the payment was deposited directly by the department instead of being sent to the Cashiers’ Office to be posted to the company account. Once confirmed, the budget will be debited for the duplicate credit.
➢ The payment will be reapplied to the company account by the Cashier’s Office.

✧ If the entity does not pay after our attempts to collect the debt, the account is forwarded to collections, and the EIN number is used to send the account to Debt Setoff as required by Commonwealth statute.

➢ Departments are expected to assist in trying to collect the debt, if contacted by Accounts Receivable for additional information.
➢ Requests to bill for delinquent accounts may be returned due to the delinquency of the account.
# GENERAL INFORMATION

Students can make payments in person in Rollins Hall at the cashier’s windows (downstairs behind the Customer Relations area) - cash, check, money order, third-party payment authorizations. Service hours for the Office of Finance are 8:00am to 5:00pm Monday through Friday. During peak times (i.e., tuition deadlines for fall and spring semesters) service hours may be extended, and extended hours will be posted.

Payment plans, available for fall and spring semesters only, must be established online. Cash payments must be made in person at the Cashiers’ Office. The Cashiers Office does not accept debit/credit card payments on student accounts in person. Credit card payments (MasterCard, Visa, American Express, and Discover) on student accounts will be processed online via LEO Online. Authorized users may make payments via Touchnet. When paying by debit card or credit card, students or authorized users will be redirected automatically to our credit card processor (PayPath). Students who pay using a debit or credit card will be charged a 2.75% convenience fee (or $3.00, whichever is greater).

The Office of Finance provides a variety of business services to the student community in the following areas:

### Customer Relations

The Customer Relations’ staff is dedicated to providing quality information related to tuition and fees in a timely, effective manner. Financial counseling (from the standpoint of tuition charges on student accounts, billing, and the impact of financial aid awards) is provided on a daily basis by a team of professionals. Students can address questions to tuition@odu.edu.

### Processing Tuition/Payments

Tuition payments are accepted by cash, personal check, money order, VISA, MasterCard, American Express, or Discover (charge card payments are not accepted in person). Checks and money orders (which may also be sent via mail) should contain the student's UIN (University Identification Number) in a visible location. Cash payments must be made in person to the Cashiers' Office.

### Tuition Refunds

If students formally drop classes within published deadlines, the appropriate tuition refund (less any other outstanding debt owed the University) will be processed according to advertised procedures.

### Billing Activities for Tuition and Other Accounts Receivable

For students who register in person, the printout received at the time of registration is the first bill. Students who register via LEO are given the amount of their charges after completing the registration process. Students should not wait to receive an additional billing statement to pay tuition. Please refer to Payment Due Dates on the Office of Finance web site (www.odu.edu/finance – under Students) for the appropriate semester to obtain specific tuition deadline information. **E-bills are the only billing method used at ODU.** E-bills are e-
mailed monthly to a student’s odu.edu e-mail address for charges due within 45 days. (For information about departmental billing, refer to the section on Requesting Departmental Billing.)

**Disbursement of Financial Aid**

The financial aid application/approval process is completed with the Office of Student Financial Aid. Financial aid funding is applied to student accounts as it becomes available from the Office of Student Financial Aid. If students receive more financial aid than is required to cover their charges, any overage is refunded to students. Students may sign up for eRefunds and receive refunds more quickly via direct deposit.

**Tuition Appeals**

Students with mitigating circumstances (i.e., a death in the family, a lengthy illness that impacts class attendance) who drop courses after refund deadlines may wish to refer to the Tuition Refund Appeal Policy in the most current University Catalog for guidelines on how to file a tuition appeal. Forms and additional guidance can be obtained by contacting the Appeals Clerk in the Office of Finance.

**LEO Online**

Students can perform many transactions on the web: register for classes, print a copy of their class schedule, view charges for tuition/fees, pay their tuition/fees, set up a payment plan, check grades, and more. LEO On-Line can be accessed at www.leonline.odu.edu (MIDAS ID and password required) and is down for maintenance between 2:00am and 4:00am daily. Changes in availability are posted.

**When Students Have Questions**

Because information on student issues can be very complex, please refer students with questions about financial issues to our office or to our web site:

www.odu.edu/finance

**CONTACT INFORMATION:**

Questions about cashiering activities should be directed to

Delores White
Manager of Student Accounts
Phone: 3-6881
E-mail: dwhite@odu.edu
SAMPLE TEST

DEALING WITH PAYMENTS

(CASHIERING)
PART I: MULTIPLE CHOICE

DIRECTIONS: Please read each question carefully and circle the correct response. **If more than one answer applies, circle as many as apply.**

1. The term "funds" refers to which items below?
   a. Cash
   b. Money Orders
   c. Paychecks
   d. Credit Card Sales Receipts
   e. Petty Cash

2. What is on-line cashiering?
   a. A method of directly recording departmental deposits to Banner Accounts Receivable.
   b. Using voice mail to process payments.
   c. Having the Cashiers' Office post payments.
   d. None of the above.

3. When checks/money orders are received in a department, what should be done to safeguard funds?
   a. Lock the check in a secure facility until it can be picked up.
   b. Immediately restrictively endorse all checks/money orders.
   c. Determine validity of check design.
   d. Call campus police to pick up locked bank bag.

4. Referring to question #3, what is the **first** step that must be performed when safeguarding funds?
   a. Lock the check/money order in a secure facility until it can be picked up.
   b. Immediately restrictively endorse all checks/money orders.
   c. Determine validity of check design.
   d. Call campus police to pick up locked bank bag.

5. Referring to question #3, what is the **second** step that must be performed when safeguarding funds?
   a. Lock the check/money order in a secure facility until it can be picked up.
   b. Immediately restrictively endorse all checks/money orders.
   c. Determine validity of check design.
   d. Call campus police to pick up locked bank bag.

6. Referring to question #3, what is the **third** step that must be performed when safeguarding funds?
DEALING WITH PAYMENTS (CASHIERING)

a. Lock the check/money order in a secure facility until it can be picked up.

b. Immediately restrictively endorse all checks/money orders.

c. Determine validity of check design.

d. Call campus police to pick up locked bank bag.

7. What does "restrictively endorse" mean?
   a. Lock checks/money orders in a drawer.
   b. Immediately stamp the back of all checks/money orders with the For Deposit Only departmental stamp.
   c. Put your bank account number on the back of the check.
   d. None of the above.

8. If you have responsibilities for collecting money for the University, how often must you attend this training?
   a. Once
   b. Every 5 years
   c. Every 2 years
   d. None of the above

9. If a department fails to follow the procedures outlined in the procedure "Timely Transporting of Funds and ODU Official Revenue Deposit Forms to the Cashiers' Office," what happens?
   a. The Manager of Student Accounts will send a non-compliance memo to the budget unit director.
   b. One of the cashiers will come over and pick up all funds on hand.
   c. Neither of the above.

10. Policies and procedures for collecting funds are mandated by whom?
    a. The State Comptroller's Office
    b. University Policy
    c. The Manager of Student Accounts
    d. None of the above

11. How often should funds be deposited by on-line sites?
    a. Within 24 hours of receipt.
    b. Once a week, as long as the funds are kept in a desk drawer out of sight of the general public.
    c. Once a week, as long as the funds are kept in a secure facility (a safe or a fireproof file cabinet).
    d. None of the above.

12. How often should funds be deposited if funds collected by an off-line site are less than $200?
    a. Within 24 hours of receipt.
b. Once a week, as long as the funds are kept in a desk drawer out of sight of the general public.

c. Once a week, as long as the funds are kept in a secure facility (a safe or a fireproof file cabinet).

d. None of the above.

13. How often should funds be deposited if an off-line site collects funds for more than one departmental budget?
   a. Within 24 hours of receipt if the total amount collected exceeds $200.
   b. If you collect $100 for one budget and $150 for another budget, you may deposit the funds once a week as long as the funds are kept in a secure facility (a safe or a fireproof file cabinet).
   c. Once a week, as long as the total amount collected does not exceed $200.
   d. None of the above.

14. What steps should be followed by on-line cashiering sites when transporting funds to the Cashiers’ Office?
   a. Have the departmental supervisor complete the ODU Official Revenue Deposit Form.
   b. Balance the cashiering activity.
   c. Have the departmental supervisor audit the ODU Official Revenue Deposit Form.
   d. Place cashiering session in preliminary.
   e. Call the Cashiers’ Office to have the cashiering session placed in preliminary.

15. The following services are provided by the Office of Finance:
   a. Tuition processing
   b. Providing information related to tuition and fees
   c. Processing tuition refunds
   d. Billing students
   e. Approving financial aid paperwork.

16. For funds being deposited to departmental budgets, which of the following statements apply?
   a. You must list both the organizational budget code and the sub-account.
   b. If the funds being deposited are for recovery of services, they must be deposited to the appropriate recovery account.
   c. If the funds being deposited are for recovery of services, they must be deposited to a pool account.
   d. Recovery accounts can be inter-agency.
   e. Recovery accounts can be intra-agency.

17. Which of the following sub-accounts are considered pool accounts?
18. Which of the following sub-accounts are considered recovery accounts?
   a. 6999
   b. 5499
   c. 9899
   d. 5599
   e. 7999

19. What statements are true about departmental billing?
   a. Departments may issue bills themselves.
   b. All billing activities are the responsibility of Accounts Receivable
   c. The EIN (employer identification number) is required for all billing requests.
   d. If you receive a check from a billed entity, you should deposit it to your budget code.

20. What statements are true about accepting checks/money orders?
    a. Checks/money orders should be made payable to ODU in U.S. Dollars.
    b. When stamping for deposit only, the space available on the back of the check/money order is restricted by the solid line to no more than one and one half (1 ½) inches from the top left of the back of the check/money order.
    c. Post-dated checks may not be accepted.
    d. All of the above.
    e. None of the above.

21. What statements are true about credit card procedures/requirements?
    a. Safeguarding credit card information is vital to ensure compliance.
    b. A company processing and storing payment card data must be PCI DSS compliant or risk losing their ability to process credit card payments.
    c. Merchants and payment card service providers must validate compliance periodically.
    d. Acting in a non-compliant manner can result in financial penalties from Visa/MasterCard/Discover.
    e. If there is a business need to store name, credit card number and expiration date, the information should be secured internally and securely destroyed when there is no longer a business need.
    f. All of the above statements are true.
22. What statements are true about PCI DSS standards?

   a. Departments must protect stored cardholder data.
   b. Departments must restrict access to cardholder data to only those individuals whose job
      requires such access.
   c. Each employee who has computer access must have a unique ID.
   d. Departments must restrict physical access to cardholder data.
   e. Departments must make sure that prohibited information is being purged immediately
      after authorization (including the CVV2 codes).
   f. Departments must have security controls in place to prevent unauthorized access to
      facilities that house cardholder data.
   g. All of the above statements are true.

PART II: TRUE OR FALSE

DIRECTIONS: Please read each statement carefully to determine if the statement is true or false. Then
   clearly mark each question either TRUE or FALSE (or T or F).

   ____ 1. The Commonwealth of Virginia does not care how often funds are deposited.
   ____ 2. A locked desk drawer is considered a secure location to store funds.
   ____ 3. The term "funds" does not include charge card receipts.
   ____ 4. All cashiering transactions performed by University offices must be processed through
      the Data Control section of the Office of Finance.
   ____ 5. Departments are required to notify the Manager of Student Accounts when there are
      new employees who collect money or when there are changes in money collection
      responsibilities.
   ____ 6. Restrictively endorsing checks is not an important function.
   ____ 7. There are no exceptions to the 24-hour deposit rule.
   ____ 8. If an off-line site collects funds for deposit into more than one account and collects $150
      for deposit into one account and $75 for deposit into the other, you may hold the funds
      for more than 24 hours.
   ____ 9. The ODU Official Revenue Deposit Form is audited by the departmental supervisor to
      verify the accuracy of all totals and to assure that all support documentation is included.
   ____ 10. Bank bags must be submitted to the Cashiers' Office before 9:00am the day after
       collection.
11. The bank bag is returned to the department via campus mail.

12. The ODU Official Revenue Deposit Form and Deposit Receipt Form are thrown away after 6 months.

13. The Cashiers' Office does not accept charge card payments from students in person.

14. If a student formally drops classes within published deadlines, the appropriate tuition refund (less any other outstanding debt owed to the University), will be processed according to advertised schedules.

15. Either a safe or a locked fireproof file cabinet is considered a secure facility.

16. All cashiering transactions performed by University offices must be processed through the cashiers (Student Accounts) in the Office of Finance.

17. It is acceptable to send cash through the mail.

18. If a department is not required to use an ODU Official Revenue Deposit Form when transporting funds, a Deposit Receipt Form must be completed and forwarded with the funds.

19. The State Comptroller mandates that all state agencies must deposit all funds collected within 24 hours of receipt of the funds.

20. When completing the deposit request form, you do not need to list the organizational budget.

21. Departmental billing requests should be sent in memo format to the Manager of Student Accounts.

22. Two copies of the credit card settlement slip should be included with your deposit.

23. Departments who collect credit card payments must comply with PCI DSS standards.

24. If there is a business need to store a credit card number, you must redact all but the last 4 digits so that the number is unreadable.
ANSWERS TO SAMPLE TEST

PART I

1. a, b, d
2. a
3. a, b, d
4. b
5. a
6. d
7. b
8. c
9. a
10. a, b
11. a
12. c
13. a, c
14. b, c, d
15. a, b, c, d
16. a, b, d, e
17. a, c, e
18. b, d
19. b, c
20. d
21. f
22. g

PART II

1. False
2. False
3. False
4. False
5. True
6. False
7. False
8. False
9. True
10. True
11. True
12. False
13. True
14. True
15. True
16. True
17. False
18. True
19. True
20. False
21. True
22. True
23. True
24. True
PROCEDURES

Current procedures located on the Office of Finance Policies and Procedures page: http://www.odu.edu/finance/policies-procedures

REFERENCED PROCEDURES:

Requesting Departmental Billing, 4-901
Departmental Guide for Receipting and Transmitting Funds, 4-902
DEALING WITH PAYMENTS (CASHIERING)

OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL

Title: Requesting Departmental Billing Procedure: 4-101

A. PURPOSE

With the exception of certain Auxiliary Services, all billing activities are the responsibility of the Accounts Receivable Department. The purpose of this procedure is to document the steps required to request Accounts Receivable to prepare a bill on the behalf of the department and to advise how the department’s budget is credited and how payments must be handled.

B. DESIGNATED STAFF

Department requesting billing
Accounts Receivable Manager
Accounts Receivable Processor
Cashier

C. PROCESSING CYCLE

Upon Request

D. REQUIRED RESOURCE MATERIALS

Memo format request to the Accounts Receivable Manager (Exhibit A)
Supporting Documentation (signed contracts, authorizations, work orders, etc.) (Exhibit B)
TSAAREV Access (Exhibit C)
FGITRND or form used to verify the budget (Exhibit D)
Invoice prepared by Accounts Receivable (Exhibit E)

E. GOVERNING POLICIES AND PROCEDURES

University Billing/Collections Policy

F. CROSS REFERENCE TO OTHER PROCEDURES

Procedure for recording a Company Receivable 4-250

G. OTHER ODU OFFICES IMPACTED

Departments requesting billing
Cashiers

H. INVOLVEMENT EXTERNAL TO ODU

Vendor in receipt of services
Department of Taxation
Collection Agency

I. PROCEDURE:

The purpose of the procedure is to outline the steps involved in requesting a Bill be sent by Accounts Receivable to a Vendor in receipt of services rendered.

July 20, 2012
Title: Requesting Departmental Billing

1. All departmental billing requests should be sent in memo format to Delores White, AR/Cashiering Manager. The memo must contain the following information: Exhibit A)
   - Complete name and address of the company to be billed
   - Company point of contact info – name and telephone number
   - Employer identification number (EIN) required

   Note: The code of Virginia, sections 2.2-4800-4808 requires the use of the Controller’s Debt setoff program as an additional method for the collection of past due accounts receivables owed to the state by businesses. In order to comply with this provision, ODU must have an EIN on file for any potential debts owed to the University that become past due. The EIN should be obtained during the initial contact with the company and must be included on all requests to bill and all applicable supporting documentation.
   - Description of the service that is being billed
   - Dates of service
   - Amount to be billed
   - Complete budget code information so the receivable can be credited to the correct budget (organization budget code, fund and sub-account)
   - Copies of all supporting documentation (signed contracts, authorizations, work orders, etc.). (Exhibit B)

   Note: Incomplete requests will be returned without action.

2. Billing Process – for information purposes only.
   - Once a request to bill is received, an account is created for the company and the charge is loaded as a receivable to the company account. (Exhibit C)
   - Once the charge is loaded to the company account, the department budget is credited at that time. (Exhibit D)
   - An invoice is sent to the company with instructions to send payment directly to the Cashiers Office. (Office of Finance AR Procedure 4-250) This invoice will include the company account number created by Accounts Receivable to ensure correct posting of the payment. (Exhibit E)
PAYMENTS MUST BE SENT TO THE CASHIER’S OFFICE FOR POSTING TO THE COMPANY’S RECEIVABLE ACCOUNT.

If a department receives a check from the company for billed services, the funds should NOT be deposited into the departmental budget.

If a department DOES deposit a check for a receivable, this causes a duplicate credit to the budget because as indicated above the budget is credited at the time the receivable is loaded to the company’s account.

If a duplicate credit is posted, Accounts Receivable with confirm that the payment was deposited by the department instead of being sent to the Cashiers Office to be posted to the company account. Once confirmed, the budget will be debited by Accounts Receivable for the duplicate credit. The payment will be reapplied to the company account by the Cashiers Office.

If the company does not pay after attempts to collect the debt, the account will be forwarded to collections and the EIN number will be used to send the account to the Department of Taxation Debt Setoff Program as required by the Commonwealth statute.

Since departments have received credit in advance of the actual payment, departments are expected to assist in trying to collect the debt if contacted by Accounts Receivable for additional information. Requests to bill for delinquent accounts may be returned due to the delinquency of the account.
MEMORANDUM

TO:       Delores White, AS/Cashiering Manager
FROM:     Evon Hughes, Operations and Budget Coordinator
Date:     May 3, 2012
SUBJECT:  Departmental Billing Request

Please invoice the following agency as outlined below:

Agency/Individual Name: Portsmouth Fire, Rescue and Emergency Services
355 Crawford Street, Suite 200
Portsmouth, VA 23704

Billing Contact: Battalion Chief Spence Campbell

Telephone Number: 757-393-8765 Ext. 101

EIN: 54-6001512

Reason for Billing/Event: Use of Tri-Cities Facility for Training

Date(s) of Service: May 1 & May 2, 2012

Amount: $1,150.00

Budget Code: 1SM019

Fund: 011091

Sub-Account: 011998

July 20, 2012
Exhibit B

February 8, 2012

Battalion Chief Spence Campbell
Portsmouth Fire, Rescue and Emergency Services
555 Crawford Street, Suite 200
Portsmouth, VA 23704

Letter of Agreement

Dear Battalion Chief Campbell,

This letter is to specify the agreement between Old Dominion University and Portsmouth Fire, Rescue and Emergency Services, for the services described below. The principle place of business for ODU under this agreement is the Old Dominion University Tri-Cities Higher Education Center, 1070 University Blvd, Portsmouth, Virginia 23703. The effective date of the agreement is when signed by the authorized representative of Portsmouth Fire, Rescue and Emergency Services. All notices and corrections shall be sent to the designated representative.

1. DESCRIPTION OF WORK SERVICES PROVIDED: Tri-Cities Higher Education Center shall provide:

<table>
<thead>
<tr>
<th>DATES:</th>
<th>May 1 &amp; 2, 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIME:</td>
<td>8:00AM - 5:00PM</td>
</tr>
<tr>
<td>EVENT TITLE:</td>
<td>Disaster Management For Public Services</td>
</tr>
</tbody>
</table>

July 20, 2012
A. Services Provided:

☐ Host Meeting
☐ Host Teleconference
☐ Provide Training Facility
Other:

B. Costs:

<table>
<thead>
<tr>
<th>FACILITY USE</th>
<th>BUSINESS/COMPUTER LABS</th>
<th>1 Classroom $55.00 Per Day x 2 days</th>
<th>$110.00</th>
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</thead>
<tbody>
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<td>PERSONNEL SUPPORT</td>
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<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>REFRESHMENTS</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>EQUIPMENT</td>
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<td>N/A</td>
</tr>
<tr>
<td>MISCELLANEOUS</td>
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<td>N/A</td>
<td>N/A</td>
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<tr>
<td><strong>TOTAL COST</strong></td>
<td></td>
<td></td>
<td><strong>$110.00</strong></td>
</tr>
</tbody>
</table>

2. Payment of invoice: Old Dominion University will provide invoices showing the amount due within 30 days of the event. Portsmouth Fire, Rescue and Emergency Services will submit payment within 30 days of receipt of said invoice.

3. Cancellation of this Agreement: Portsmouth Fire, Rescue and Emergency Services reserves the right to cancel this Agreement without penalty or cost, no later than three (3) business days prior to the reserved date.

4. Portsmouth Fire, Rescue and Emergency Services is not or shall not be considered an agent or partner of Old Dominion University's Tri-Cities Higher Education Center for any purpose whatsoever, and will be exclusively responsible for its own acts and for the acts of its agents and employees.

5. Terms: The terms of this Agreement may only be modified in writing. This Agreement supersedes and cancels any previous verbal understanding between the two parties and expresses their complete and final understandings. The failure of either party to enforce any terms of this Agreement or any rights in respect thereof, or to exercise any option hereunder provided shall in no way be construed as a waiver of such provisions, rights, or options or in any way affect the validity of this Agreement. This Agreement shall be governed in all respects according to the laws of the State of Virginia.
OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL

Title: Requesting Departmental Billing
Procedure: 4-301

Neither party to this Agreement shall discriminate against participants or instructors because of race, creed, age, sex, or physical handicap (where the handicapped person is otherwise qualified).

Old Dominion University reserves the right to cancel the service(s) for any other cause beyond control of the Tri-Cities Higher Education Center which prevents performance.

If this letter accurately reflects the Agreement between Old Dominion University and Portsmouth Fire, Rescue and Emergency Services concerning provision of the services by Tri-Cities Higher Education Center during the periods described herein, please have the authorized representative sign this Letter of Agreement where indicated below. Keep one (1) copy for your files and return the original.

Old Dominion University

Portsmouth Fire, Rescue and Emergency Services

Authorized Signature

Date: 2/10/12

Date: 

July 20, 2012

Page 7
### DEALING WITH PAYMENTS (CASHIERING)

**Certificate in University Financial Management**

- Revised: March 9, 2017

---

#### Exhibit D

**Office of Finance Procedure Manual**

**Old Dominion University**

**Procedure 4-01**

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### DETAIL TRANSACTION ACTIVITY

<table>
<thead>
<tr>
<th>Account</th>
<th>Organization</th>
<th>Program</th>
<th>Field</th>
<th>Amount</th>
<th>Increase (+) or Decrease (-)</th>
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<th>Document</th>
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**Total**: -45,630.00
EXHIBIT E

OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL

Title: Requesting Departmental Billing
Procedure: 4-301

EXHIBIT F

DOMINION UNIVERSITY

Office of Finance • Alfred B. Rollins, Jr. Hall • Norfolk, VA 23529-0045 • Phone 757-683-3030

Customer
May 09, 2012
Portsmouth Fire, Rescue, & Emergency Services
Attn: Battalion Chief Spence Campbell
355 Crawford Street
Suite 200
Portsmouth, Va. 23704

Accounts Payable
 Statements
Accounts Receivable
Cashiering
Customer Service
Date Control
E-5 Processing
General Accounting
Payout Envelopes

STATEMENT DATE: May 09, 2012
I.D.: 208004777

DESCRIPTION

AMOUNT

Use of Tri-Cities Facility for Training

$130.00

TOTAL AMOUNT DUE $130.00

MAIL PAYMENT WITH COPY OF INVOICE TO
OLD DOMINION UNIVERSITY
ATTN: CASHIER OFFICE
205 ALFRED B. ROLLINS JR. HALL
NORFOLK, VA 23529
Account #: 208004777

PLEASE DIRECT QUESTIONS REGARDING THIS INVOICE TO:
VONDA S. NORMAN
BILLING REPRESENTATIVE
PHONE: 757-683-3030
FAX: 757-683-4812
EMAIL ADDRESS: VNORMAN@ODU.EDU

July 20, 2012

Page 10
DEALING WITH PAYMENTS (CASHIERING)

OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL

Title: Departmental Guide for Receipting and Transmitting Funds Procedure: 4-902

A. PURPOSE

Various departments at the University receipt funds and transmit to the Cashier’s Office in the Office of Finance. This procedure is to provide guidelines to these departments. The University’s departments handling funds must be committed to strong internal controls of cash receipts to prevent the mishandling of funds, safeguarding against loss, and to ensure all funds received are deposited in the bank and appropriately recorded in the Banner financial system.

B. DESIGNATED STAFF

All departments receiving cash, checks/money orders, credit card payments, or other types of funds.

C. PROCESSING CYCLE

Daily or as funds are received.

D. REQUIRED RESOURCE MATERIALS

- Cash, checks/money orders or credit card settlements/detail report
- Supporting documentation for funds received
- ODU Official Revenue Deposit form
- Credit Card Payment Form

E. GOVERNING POLICIES AND PROCEDURES


F. CROSS REFERENCE TO OTHER PROCEDURES

- 4-901 – Requesting Departmental Billing
- 4-525 – Monitoring Departmental Compliance for Deposits
- 4-528 – Balancing a Cashiering Session
- 4-531 – UPAY Deposits and Adjustments

G. OTHER ODU OFFICES IMPACTED

Office of Finance Cashier’s Office
Campus Police

H. INvolvement external to ODU

None.

I. PROCEDURE:

All cashiering transactions performed by University departments must be processed through the Cashier’s Office in the Office of Finance, even if the department posts transactions to Banner.

Departments can either be an on-line or off-line cashiering site. An on-line site receipts funds directly into the Banner financial system. An off-line site receives funds but cannot post the information directly into Banner; this will be performed by the Cashier’s Office in the Office of Finance.

Revised 07/2016
Title: Departmental Guide for Receipting and Transmitting Funds  Procedure: 4-902

Bank accounts must not be established at the department level in the University’s name or any derivative thereof. Existing accounts must be closed and funds deposited in the University’s bank account, which includes both State and University funds.

1. On-line sites:
   a. Collect money and maintain securely.
   b. Restrictively endorse checks/money orders with department’s date stamp the day checks/money orders are received.
   c. Include all credit card detail slips and settlement slips from the credit card machine.
   d. Post payments in Banner.
   e. Balance funds to Banner; see Procedure 4-528 (Balancing a Cashiering Session).
   f. Fill out “ODU Official Revenue Form.”
   g. Supervisor must audit cash report; there should always be 2 different signatures.
   h. Safeguard funds in a locked environment.
   i. Contact campus police for transport daily before or by 9am.

2. Off-line sites:
   a. Collect money and maintain securely.
   b. Restrictively endorse checks/money orders with department’s date stamp the day checks/money orders are received.
   c. Include all credit card detail slips and settlement slips from the credit card machine.
   d. Balance funds to receipts/source documents. See Procedure 4-528.
   e. Fill out “ODU Official Revenue Form.”
   f. Supervisor must audit report; there should always be 2 different signatures.
   g. Safeguard funds in a locked environment.
   h. Contact campus police for transport daily before or by 9am.

3. Restrictively Endorse Checks/Money Orders:
   a. ALL checks/money orders received must be restrictively endorsed immediately upon receipt.
   b. Checks/money orders received in person must be restrictively endorsed at the time of receipt.
   c. Checks/money orders received in the mail must be restrictively endorsed at the time the envelope is opened.

NOTE:

All University offices responsible for collecting funds are required to have a stamp with the words “For Deposit Only,” which must be used to endorse the back of all checks/money orders at the time the check/money order is received. The “For Deposit Only, Old Dominion University” stamp should include the department’s name and MUST include the date for audit purposes. Failure to include a date will result in a non-compliance letter being sent to the department. The date serves as verification that your department is promptly depositing funds.

When restrictively endorsing checks/money orders, keep in mind that the amount of space available for endorsement on the back of the check/money order is restricted by the solid line to no more than 1½ inches from the top of the back of the check/money order. When ordering the For Deposit Only stamp, be sure to let the company know the purpose of the stamp and ensure that it conforms to banking regulations.
Notes:
a. Checks/money orders should be made payable to Old Dominion University or ODU in U.S. Dollars only.
b. Post-dated checks must not be accepted.
c. The University cannot accept third party checks.

4. Credit Cards:

1. The University accepts MasterCard, VISA and Discover credit cards (do not accept American Express).

2. Credit card information MUST be safeguarded which is vital for compliance with Payment Card Industry (PCI) Standards. For those departments using a credit card machine, departments must submit the credit card detail slips and the "settlement slip" when submitting cash reports, ODU Official Revenue Deposit Forms. For those departments who do not use a credit card machine, they must use the Credit Card Payment Form when taking payments.

OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL

Title: Departmental Guide for Receipting and Transmitting Funds Procedure: 4-902

Notes:

4. Credit Cards:

1. The University accepts MasterCard, VISA and Discover credit cards (do not accept American Express).

2. Credit card information MUST be safeguarded which is vital for compliance with Payment Card Industry (PCI) Standards. For those departments using a credit card machine, departments must submit the credit card detail slips and the "settlement slip" when submitting cash reports, ODU Official Revenue Deposit Forms. For those departments who do not use a credit card machine, they must use the Credit Card Payment Form when taking payments.

OLD DOMINION UNIVERSITY
Office of Finance – 3000A Alfred E. Bailey Jr. Hall • Norfolk, VA 23529-0002 • Phone 757-455-0010 • Fax 757-455-4294

CREDIT CARD PAYMENT FORM

Date: 
Processor/Dept. 

Student Name / T-Party Name: 

Credit Card Holder Name: 

Signature: 

OR Phone Payment 

Address St. 

Zip code: 

Phone: 

Amount 

Card Number: 

Expiration Date: 

CVC Code: 

Notes: 

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DEALING WITH PAYMENTS (CASHIERING)

OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL

Title: Departmental Guide for Receipting and Transmitting Funds Procedure: 4-902

a. This form must be submitted via a locked bank bag and NOT via campus mail.
b. If a department keeps a copy, the CVC code and all but the last 4 digits of the card number must be redacted (rendered unreadable) on the departmental copy (one way to accomplish this is to hole-punch the numbers).
c. If the credit card is declined, the Office of Finance’s Cashier’s Office will send a copy of the credit card form with no credit card information to the department stating the credit card was declined and reduce their deposit by this amount.

3. The CVV number (Card Verification Value) is a 3 digit number on the back of the MasterCard or VISA card (see example below).

Back of Your Credit Card

5. Departments that collect credit card information MUST:
   a. Make sure the CVV number is being purged immediately after authorization. If secure destruction immediately after authorization cannot be assured, then do not collect the CVV data.
   b. If there is a business need to store name, credit card number, and expiration date, the credit card number must be rendered unreadable except for the last 4 digits and the information needs to be secured internally and securely destroyed when there is no longer a business need. The card number can be rendered unreadable by hole-punching; simply blacking out with a marker is not acceptable.
   c. Restrict access to cardholder data to only those individuals whose job requires such access.
   d. Physical security controls must be in place to prevent unauthorized access to facilities that house cardholder data.
   e. Do not accept credit card information through e-mail.

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DEALING WITH PAYMENTS (CASHIERING)

OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL

Title: Departmental Guide for Receipting and Transmitting Funds  Procedure: 4-902

6. Cash Report/Deposit Form:

1. An ODU Official Revenue Deposit Form must be completed for each day’s deposit. This form can be found on the Office of Finance website under forms – www.odu.edu/finance/forms.

a. ODU Official Revenue Deposit Form:

<table>
<thead>
<tr>
<th>Department Name</th>
<th>Cash</th>
<th>Check</th>
<th>Charge</th>
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</tr>
<tr>
<td>ODU Extension</td>
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</tr>
<tr>
<td>Date of Deposit</td>
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<tr>
<td>8</td>
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<td></td>
</tr>
</tbody>
</table>

I have reviewed this report and found it accurate to the best of my knowledge.
Preparer’s Name Printed: ____________________________
Preparer’s Signature: __________________ Date: ______

I have reviewed this report and found it accurate to the best of my knowledge.
Reviewer’s Name Printed: ____________________________
Reviewer’s Signature: __________________ Date: ______

Uncertified Comment: ____________________________

2. The following information is the minimum information required on the ODU Official Revenue Deposit Form:

a. Department name
b. Contact person
c. ODU extension
d. Date of deposit
e. Cash
f. Checks/money orders
g. Charge (charge receipts or credit card payment forms – you MUST submit the credit card detail slips and the “settlement slip” if using a credit card machine)
h. UPAY “touch net charges” – submit the credit card batch settlement form
i. Overage or shortage amount
j. Total deposit amount
k. Budget codes to include fund and/or org, and account
l. Description
m. Amount
n. Preparer’s name printed

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Page 5
OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL

Title: Departmental Guide for Receipting and Transmitting Funds   Procedure: 4-902

1. Preparer’s signature
2. Date prepared
3. Reviewer’s name printed
4. Reviewer’s signature
5. Date reviewed
6. The Preparer and the Reviewer cannot be the same person

7. Deposit Frequency:
   1. All funds MUST be deposited within 24 hours of receipt of the funds.
   2. The only exception is if less than $200 is collected by an off-line site AND there is adequate safekeeping of funds, then the deposit may be made once a week or as soon as cumulative funds are greater than $200. Checks/money orders must be date stamped when received to ensure deposits are being made in a timely manner. Refer to Departmental Guide for Transporting Fund (4-902).
   3. Funds collected by on-line sites and posted to Banner must be transmitted to the Cashier’s Office on the day after the date collected regardless of the amount collected.

8. Depositing Departmental Funds:
   1. When depositing funds to departmental budgets, it is important that the funds be deposited accurately. Correcting inaccurate deposits is time-consuming and can result in departmental budgets reflecting incorrect budget balances.
      a. When completing the ODU Official Revenue Deposit Form list both the org and account code.
      b. Be sure to list the name and telephone number of the person who should be contacted if the Office of Finance’s Cashier’s Office has a question about the deposit.
      c. If the funds being deposited are for recovery of services, they must be deposited to the appropriate recovery account. (Note: Do not use a pool account. Examples of pool accounts are 6999, 7999, 9899.) Recovery accounts can be either intra-agency (recoveries from within the University) or inter-agency (recoveries from outside the University, but within the state). Following is a list of recovery accounts:

      | 1448 | Inter Recovery-Cust. Serv. |
      | 1449 | Inter Recovery-Cust. Serv. |
      | 1505 | Inter Recovery-The Public |
      | 1509 | Inter Recovery-The Public  |
      | 1743 | Inter Recovery-Bus. Ops. |
      | 1745 | Inter Recovery-Bus. Ops. |
      | 5693 | Inter Recovery-Distribution |
      | 5809 | Inter Recovery-Distribution |
      | 6001 | Inter Recovery-Up 4 Mill. |
      | 6008 | Inter Recovery-Lease E40. |

   d. If the deposit is an expenditure reimbursement, you may deposit the funds directly back to the expenditure account code that was used for the original expenditure.
   e. If your department is depositing funds into a budget code beginning with either a “5” or “6,” the deposit slip must be approved by one of the following staff members in the Office of Finance prior to being given to the Cashier’s Office:
      o Donna Bean
      o Thea Jones

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DEALING WITH PAYMENTS (CASHIERING)

OLD DOMINION UNIVERSITY
OFFICE OF FINANCE PROCEDURE MANUAL

Title: Departmental Guide for Receipting and Transmitting Funds

Procedure: 4-902

- Vanessa Walker
- Linda Meyers
- Melanie O’Dell
- Mary Deneen
- Deborah Swieczinski

9. Timely Transporting of Funds:

1. On-line cashiering sites must prepare an ODU Official Revenue Deposit Form by the end of the work day for all activity recorded in Banner (even if funds on hand are less than $200).

2. Off-line cashiering sites must prepare an ODU Official Revenue Deposit Form and transmit funds to the Cashier’s Office daily if funds exceed $200 or at least once a week if funds on hand are less than $200. All checks/money orders must be date stamped the day received to ensure deposits are being made timely.

3. Funds are transported to the Cashier’s Office by campus police in a locked bank bag or by department personnel. All funds retained in the department overnight MUST be properly safeguarded against theft. The bank bag (containing the ODU Official Revenue Deposit Form with all funds collected, and supporting documentation to include departmental credit card payment forms and credit card settlement slips) should be locked and placed in a secure area (such as a safe or a locked fireproof file cabinet) until campus police can pick it up for delivery. (Note: Funds are never to be taken home by staff)

4. Pickup and delivery by campus police: Departments must submit bank bags containing the ODU Official Revenue Deposit Form and funds collected on the business day after the date of collection. **Departments need to notify campus police before or by 8:00 am that a bank bag pick-up is required.** Campus police will come to the department and have a departmental representative sign when the bank bag is picked up. Campus police will deliver the bank bag to the Cashier’s Office. The cashier receiving the locked bank bag(s) from campus police will initial the log maintained by the campus police for each bag received. The bank bag will be returned to the department the next day via campus mail with the Banner receipt. **Departments that collect money should have at least 3 bank bags.**

5. Once the bank bag is returned with the Banner receipt, the department needs to review the Banner receipt to make sure that the org, account code, and amount agrees with the requested deposit. Any discrepancies need to be resolved immediately.

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OFFICE OF FINANCE PROCEDURE MANUAL

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10. At the End of the Business Day:

1. Verify that all checks/money orders have been restrictively endorsed.

2. Restrictively endorse any checks/money orders not already endorsed.

3. Balance the cashiering activity

4. Prepare an ODU Official Revenue Deposit Form (2 signatures required).

5. Assemble all supporting documentation – departmental credit card payment forms, credit card detail and settlement slip, checks/money orders, and or cash, etc. (If your department keeps a copy of the credit card information, make sure that the card number except for the last 4 digits and the CVC code is rendered unreadable.)

6. Submit the completed signed ODU Official Revenue Deposit Form and all supporting documentation to the departmental supervisor or whoever has been designated to audit the deposit/cash report (must not be a student worker).

7. The ODU Official Revenue Deposit Form must be audited to verify the accuracy of all totals and to assure that all supporting documentation is included. Once audited, the reviewer must sign the form.

8. The ODU Official Revenue Deposit Form with all funds collected, and supporting documentation to include departmental credit card payment forms and credit card detail and settlement slips should be locked and placed in a secure area (such as a safe or a locked fireproof file cabinet) until campus police can pick it up for delivery to the Cashier’s Office the next business day.

Contacts:

For questions regarding this procedure and/or practice contact the Director of Student Accounts 683-8881.