Pannon Egyetem
University of Pannonia

Cash Management Regulation of the University of Pannonia

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The Cash Management Regulation of the University of Pannonia (hereinafter referred to as the "Regulation") issued by the University of Pannonia (hereinafter referred to as the "University") on the basis of the University's Organisational and Operational Rules (hereinafter referred to as: "OOR"), Part I Organisational and Operational Rules of Procedure (hereinafter referred to as: "OORP") approved by the Senate of the University of Pannonia and adopted by the Foundation for the University of Pannonia acting as the operator exercising founders' and ownership rights (hereinafter referred to as: "Operator") and on the basis of the resolution by the Board of Trustees on the rules of procedure for adopting the regulations of the University of Pannonia by the Board of Trustees is as follows:

Chapter I

GENERAL PROVISIONS

1. § Introduction

(1) The University is a higher education institution operating as a public benefit organisation, which, as an economic entity, falls under the scope of Act C of 2000 on Accounting (hereinafter referred to as the "Accounting Act"). In accordance with the principles and provisions set out in the Accounting Act, it is necessary to establish and document an accounting policy appropriate to the University's economic characteristics, defining the methods and tools for implementing the Act, as well as the set of regulations prescribed by the Accounting Act. Pursuant to paragraph d) of Section (5) of Article 14 of the Accounting Act, the University shall prepare its Cash Management Regulation within the framework of its Accounting Policy.

2.§ Aim of the Regulation

(1) The objective of this Policy is to define the rules, guidelines, provisions and methods for managing the University's cash resources (bank accounts, cash and electronic funds), taking into account the University's specific characteristics and economic circumstances.

(2) The Regulation aims to ensure that cashless and cash-saving payment methods are prioritised, favouring transactions carried out via bank accounts.

(3) The Regulation aims to establish the responsibilities and authorities to be exercised in the course of cash flow and cash management.

(4) The Regulation aims to regulate the documentation of cash movements, cash and valuables management and the system of records to be maintained.

3.§ Scope of the Regulation

(1) The personal scope of the Regulation shall extend to
   a) all Faculties, comprehensive organisational units and organisational units of the University,
   b) all persons employed by the University, having student status with it and those in other work-related legal relationships.

(2) The material scope of the Regulation shall extend to:
   a) all cash inflows and outflows of the University, regardless of their form or location.

4.§ Persons responsible for the preparation and maintenance of the Regulation

(1) The continuous maintenance of this Regulation is the responsibility of the Director of Economic Affairs.

5.§ Legislation and regulatory background relevant to this Regulation

(1) The primary legislation relevant to the tasks set out in this Regulation includes:

   a) Act C of 2000 on Accounting,
   b) Act I of 2012 on the Labour Code (hereinafter referred to as the "Labour Code"),

c) Decree 35/2017 (XII.14.) issued by the Hungarian National Bank on the Execution of Payment Transactions,
d) Act LXXXV of 2009 on the Provision of Payment Services,
e) Act CXVII of 1995 on Personal Income Tax (hereinafter referred to as the "PIT Act"),
f) Act CXXVII of 2007 on Value Added Tax (hereinafter referred to as the "VAT Act"),
g) Act CL of 2017 on the Rules of Taxation (hereinafter referred to as the "Tax Act"),
h) Act CCXXII of 2015 on Electronic Administration and General Rules on Trust Services,
i) Act CLXIV of 2005 on Commerce (hereinafter referred to as the "Commerce Act"),
j) Decree 23/2014 (VI.30.) issued by the Ministry of National Economy on Tax Identification of Invoices and Receipts, and on the Tax Authority's Inspection of Electronically Stored Invoices,
k) Act III of 2008 on Rounding Rules Due to Withdrawal of 1- and 2-Forint Coins,
l) Decree 48/2013 (XI.15.) issued by the Ministry of National Economy on Technical Requirements for Cash Registers, Distribution, Use and Servicing of Receipt-Issuing Cash Registers, and Reporting Data Recorded by Cash Registers to the Tax Authority.

(2) Other regulations, directives, procedural rules, guidance notes and measures affecting the University's cash flow management complement this Regulation.

Chapter II

RULES OF CASH MANAGEMENT

6.§ Principles to be applied in cash management and general rules for handling cash flow

(1) The University may manage the cash flow necessary for its activities, as defined in its Deed of Foundation, through payment (transaction) accounts, associated institutional bank cards and cash:
a) the management of the University's bank account transactions is carried out with the cooperation of MBH Bank Nyrt. (hereinafter

referred to as the “Bank”) and the Hungarian State Treasury (hereinafter referred to as the “Treasury”);

b) cash transactions at the University are conducted at cash offices and other designated cash-handling locations.

(2) The University shall strive to prioritise cashless and cash-reducing payment methods. In the course of cash management, transactions carried out via bank accounts should be preferred, and expenditures should generally be settled via bank transfer.

(3) When establishing cash-handling points, adequate protection shall be ensured for cash, other valuables and the staff responsible for their management.

(4) Records of cash balances and cash flow shall be kept in a way that chronologically includes all receipts and expenditures. A daily cash report shall be prepared for daily cash transactions.

(5) Revenues received into the payment accounts and expenditures made shall be recorded based on the received bank statements.

7.§ Permitted payment methods

(1) The following payment methods may be used for cash flow:

a) bank transfer
   aa) simple transfer,
   ab) group transfer,

b) direct debit
   ba) debit based on an authorisation letter,
   bb) scheduled debit,

c) cashless payment instruments:
   ca) payment card,
   cb) POS terminal,

d) cash payment,
   da) cash deposit at the cash office or into a bank account,
   db) deposit to a bank account via postal money order,
   dc) cash withdrawal at the cash office or from a bank account.

Chapter III

CASH HANDLING

8.§ Material conditions for cash handling

(1) The University's cash flow is managed at on-site cash offices and other designated cash handling locations.

(2) The following rules shall be applied for the storage and safeguarding of cash:

a) Cash reserves shall be secured in a room equipped with an alarm system, in a dual-key safe or metal cabinet.
b) One key shall be held by the cashier. In the event of planned absence, the keys shall be handed over to a designated deputy, and the transfer shall be recorded in the key log. The key log shall be kept together with other cash office records.
c) Spare keys shall be kept in a sealed envelope, signed on the sealed portion by the cashier and cash controller, and stored in a fireproof safe.
d) Use of a spare key shall be documented in a report.
e) Records of all keys shall be maintained on a continuous basis, and their authenticity verified by an appointed person.
f) It is prohibited to store the original or duplicate keys to the safe in a location accessible to unauthorized persons.
g) Loss or physical damage of a cash office key, or malfunction of the lock, shall be reported immediately to the Director of Economic Affairs, who will take the necessary measures.

(3) Cash offices shall be equipped with the necessary security devices and equipment to ensure proper storage and safeguarding of cash.

(4) Cash reserves at handling locations should be secured in an alarmed room with a metal cabinet, or at minimum, in a lockable safe or cash box.

(5) When relocating cash offices or cash handling locations, the safety of cash and valuables at the new location shall be ensured at least at the level of the current location.

(6) Cash offices shall be operated in appropriately designed rooms, side by side if necessary, proportionate to the volume of cash flow, at the following addresses:

a) Headquarters in Veszprém: 8200 Veszprém, Egyetem u. 10.
b) Campus in Zalaegerszeg: 8900 Zalaegerszeg, Gasparich Márk u. 18/A.

(7) Information about cash office hours, as well as the names and signatures of cashiers authorised to receive cash or valuables, shall be posted at the cash desk. Information about payments outside of normal cash office hours shall also be posted.

(8) All cash inflows and outflows in Hungarian forints related to the University's operations shall be handled at the cash offices.

(9) Property belonging to third parties may only be handled as a deposit, with separate managerial authorisation and appropriate documentation.

9.§ Personnel requirements for cash handling

(1) The Director of Economic Affairs shall assign suitably qualified person(s) to carry out cashier and deputy cashier duties. Suitability assessment shall take into account the provisions on conflicts of interest.

(2) A person serving as a cashier shall not have authorisation for commitment, approval, financial countersigning or validation, and may not be assigned to audit the cash office.

(3) Only individuals who are competent for the tasks, possess a certificate of good conduct and have a clean criminal record may be appointed as cashiers or deputy cashiers. A qualification in finance or a related field is expected for both cashier and deputy cashier appointments.

(4) Additional requirements:
a) The cash office shall not be handled by more than one person at the same time.
b) A suitable cash controller(s) shall be appointed to verify the cash on hand and to check cash office documents and cash reports.
c) Employees may only be entrusted with cash handling, collection or transportation in their job description or via a separate written

assignment, issued by their supervisory manager exercising authority over their work.

d) The assignment of 2 or 3 employees to assist in cash transport may be given verbally, but this does not authorise them to withdraw cash.

e) Employees entrusted with cash withdrawal and/or handling are fully financially liable for the cash in their possession. Their liability shall be documented in writing at the time of assignment using the form titled "Declaration of the Person Entrusted with Cash Handling" (Annex 3).

f) Cash may only be received or disbursed based on valid, properly authorised and duly executed documents in accordance with the prescribed documentation procedure.

g) The scope of authority for commitment, approval, validation and financial countersigning is defined in the "*Regulation of Powers and Competence Relating to Financial Management*".

h) Employees entrusted with cash handling or withdrawal shall familiarize themselves with this Regulation. A copy of the Regulation shall be provided to them at the time of assignment, with acknowledgment of receipt via signature.

10.§ Provision of cash to cash offices

(1) The cashier shall determine the amount of cash required for daily disbursements and its denomination composition, taking into account the cash office limit.

(2) Cash withdrawals to meet the daily cash requirement and denomination composition may be made:

a) at the branch office of MBH Bank upon submission of the document titled "Special Authorisation for Cash Withdrawal for the Cash Office," or

b) from the card coverage account held at MBH Bank using a business (institutional) card at an ATM.

(3) Those authorised to manage the bank account are obliged, when signing the cash withdrawal request, to verify that the required amount is available as a free balance on the account and that the cash withdrawal request is formally correct.

(4) Requests for transfers to the card coverage account shall be submitted in writing to the Director of Economic Affairs no later than 8:00 a.m. on the business day preceding the cash office workday.

11.§ Transportation of cash

(1) Cash may be transported on the route between the financial institution and the University's cash office under the following conditions:
   a) up to HUF 300,000 – 1 person,
   b) from HUF 300,000 to HUF 500,000 – 2 persons,
   c) from HUF 500,000 to HUF 1,000,000 – 2 persons using a security cash bag,
   d) between HUF 1,000,000 and HUF 2,000,000 – transport may be carried out only by motor vehicle; the security cash bag must be placed on the rear seat between the two transporting persons, and the vehicle doors must be locked from the inside. The driver of the vehicle shall also be deemed an employee entrusted with the transport,
   e) above HUF 2,000,000 – transport may be carried out by an organisation specialising in cash transport and guarding, or by 3 persons, of whom 2 must be armed escorts, who are obliged to escort the person transporting the cash up to the cash office.

(2) A contract shall be concluded for armed escort and/or transport, and protection must be ensured in cooperation with the contracted party. The initiation and amendment of such contracts shall be the responsibility of the Director of Economic Affairs.

(3) The persons entrusted with transporting the cash are responsible for the amount withdrawn. Their liability shall last until the cash is formally handed over to the cashier, and until the cashier has counted the received cash and recorded it in the cash office.

12.§ Cash deposits

(1) Cash or other valuables to be recorded as revenue may only be accepted from the person obliged to make the deposit or handover by the cashier.

(2) The cashier may accept only genuine and legal tender (banknotes and coins) from the depositor and may make payments only in such currency.

The cashier may not accept damaged, mutilated or partially missing banknotes, nor coins that are clearly identifiable as having lost weight or been damaged other than through normal wear and tear in circulation.

(3) If the cashier finds counterfeit or apparently counterfeit banknotes or coins among the money handed over, they may not be accepted as legal tender and shall be retained. The Director of Economic Affairs shall be notified of the case, who shall record a report and interview the person attempting to hand over the money about whom the apparently counterfeit money was received from and when. The report shall include the depositor's name, address and identity card number. The report shall also be signed by the depositor; any refusal to sign shall be noted in the report.
A receipt shall be issued to the depositor for the retained or apparently counterfeit money, indicating, in the case of banknotes, the denomination, series and serial number. The report prepared on the acceptance of the apparently counterfeit money shall be handed over to the financial institution together with the money. The financial institution shall inform the University and the depositor of the outcome of its investigation.

(4) The recipient of the money shall prove their identity with an identity card, unless they are personally known to the cashier.

(5) The depositor shall acknowledge the handover of the money by signing the cash receipt voucher.

13.§ Cash payments

(1) In order to reduce cash transactions, cash payments are permitted only in justified cases regulated by law and the relevant internal procedures (advances, settlement of small-value cash purchases).

(2) The payment of personal remuneration to the University's own employees may be made exclusively by bank transfer.

(3) At the time of payment, the cashier shall verify whether the person presenting themselves to receive the cash is entitled to do so. If the person entitled to receive the cash does not appear in person at the cash office, the amount may be paid to their authorised representative only upon

submission of a properly issued power of attorney. The power of attorney shall be attached to the payment voucher.

(4) Cash invoices shall be submitted for settlement within 30 days of the invoice date. Deviation from this rule is permitted only in exceptionally justified cases; invoices submitted later than one month may be settled only with the approval of the Director of Economic Affairs.

(5) An employee of the University may chose to issue a power of attorney valid until revoked or for the entire year instead of issuing a separate power of attorney for each individual payment. The cashier is required to keep a separate register of such powers of attorney.

(6) Receipt of the cash shall be acknowledged by the recipient by signature on the payment voucher. If the recipient is not an employee or student of the University, the number of their identity card shall also be indicated on the voucher.

(7) Cash payments may be made from the University's petty cash fund for the following purposes:
   a) payment for the purchase of goods or services of small value (gross amount below HUF 100,000) which, due to the payment terms set by the supplier, cannot be settled by bank transfer or bank card, and where cash payment has been approved in advance by the Director of Economic Affairs or a person authorised by them;
   b) per diems related to domestic and foreign business trips and long-term assignments abroad of employees, allowances or scholarships for invited guest lecturers/researchers and students, and other expenditures not forming part of remuneration;
   c) advances provided to employees with an obligation to account for the expenditures referred to in paragraphs a) to b).

14.§ Petty cash closing procedures

(1) At the end of cash office hours, the cashier is required to prepare a daily cash closing and a cash report.

(2) The cashier shall manage the cash held in the petty cash fund separately by denomination. At cash closing, bundles shall be prepared from every 100 banknotes of the same denomination. On the paper band securing the bundle, the cashier shall indicate the date of preparation, the number,

denomination and total value of the banknotes in the bundle, and shall sign it.

(3) Coins shall be kept in the petty cash fund sorted by denomination and packaged in bags or rolls in quantities corresponding to standard banking packaging.

(4) At cash closing, the cashier shall determine:
   a) the cash balance held in the cash office, broken down by denomination;
   b) the daily total of receipts and payments;
   c) the balance according to the cash report, taking into account the previous day's cash balance;
   d) the correspondence between the balance recorded in the cash report and the actual cash balance, the completion of which shall be certified by the cashier's signature.

(5) If the balance shown in the cash report does not correspond to the cash on hand, the cash controller and/or the Director of Economic Affairs shall be informed and an attempt shall be made to identify the cause of the discrepancy.
   If this does not lead to a result, the discrepancy shall be settled. A report signed by the controller shall be drawn up on the settlement of the discrepancy. The controller shall submit the report to the Director of Economic Affairs. Any surplus indicated in the report shall be recorded in the cash office, while any shortage shall be recorded as a payment obligation of the cashier and paid by the cashier.
   If the cause of the discrepancy is clarified after the financial settlement, the person concerned shall repay the appropriate amount in accordance with the prescribed documentation procedures.

(6) If the cashier needs to be replaced for any reason or permanently leaves their position, a cash closing shall be carried out. During the cash closing, the cash records shall be closed. After the cash closing, the cash values handled, vouchers and records shall be handed over and taken over against a written record.
   Both the person handing over and the person taking over are required to mutually verify the correctness of the settlements, the amount of cash and the up-to-date status of the records.

(7) During the handover of cashier duties, the person handing over, the person taking over and the controller shall be present. If the person

handing over is unable to be present due to illness or other reasons, the Director of Economic Affairs or a department head designated by them shall be present instead.

(8) The maximum amount of cash that may be held in the cash office after closing is set by the University at HUF 200,000 (two hundred thousand forints).
Any amount exceeding the petty cash limit, as well as the receipts collected, shall be deposited into the bank account.

15.§ Cash audit

(1) The person responsible for cash audit shall review the vouchers in terms of both form and content prior to payment or receipt. In doing so, they shall examine the supporting documents to verify compliance with the prescribed requirements and to confirm that all required annexes have been attached. They shall check the accuracy of the calculations performed on the supporting documents, verify that the data on the cash vouchers correspond to those on the supporting documents, and ensure the presence of the required signatures.

(2) After payments have been made, the cash auditor is responsible for examining the arithmetical accuracy of the cash report and the existence of the reported cash balance. In the course of this examination, it shall be verified that cash vouchers and supporting documents are available for all items recorded in the cash report. Where the documentation is complete, the cash auditor is required to initial the daily cash report, as well as the cash turnover summary and the closing cash balance statement.

(3) Within the framework of managerial control, the Director of Economic Affairs may also perform the duties of the cash auditor.

(4) The cash auditor shall check the cash report and the cash balance at every closing. If, in the course of managing the petty cash fund, the cash auditor detects any omission, irregularity or procedure contrary to the rules governing cash handling, a written report shall be drawn up and signed by the cashier as well. The report shall be submitted without delay to the Director of Economic Affairs for the purpose of taking action.

16.§ Advances

(1) Requests for advances granted on a case-by-case basis for the purposes of travel, procurement, services, entertainment and change funds for cash handling locations shall be submitted to the Director of Economic Affairs at least three working days prior to the planned date of cash withdrawal. The amount may not exceed the level of the expected expenses. When granting the advance, the date by which the recipient is required to account for the advance shall be specified; however, the deadline for financial settlement may not exceed 30 days. Any advance outstanding for more than 30 days shall be subject to tax due to the interest benefit.

(2) Settlement of advances received shall be carried out on a gross basis, meaning that a cash receipt voucher shall be issued for an amount equal to the advance received, followed by the issuance of a cash payment voucher for the amount actually spent. The supporting documents (travel expense statements, cash invoices, etc.) shall be attached to the latter.

(3) The deadline for submitting the documents required for the settlement of advances is as follows:
   a) in the case of foreign travel, within 15 days following the completion of the travel;
   b) in the case of advances for the procurement of goods and services, within 8 days following the procurement;
   c) in the case of accompanying foreign guests and groups, within 15 days following the guests' departure.

(4) If it becomes apparent that the amount granted for settlement cannot be used for its intended purpose, the advance shall be repaid immediately.
If the same person wishes to receive a further amount for settlement under the same legal title, they shall settle the previously received amount even if the deadline set for its settlement has not yet expired.

(5) Based on the records, the cashier shall monitor compliance with the deadlines set for the settlement of advances. In cases of overdue settlement, the person obliged to settle shall first be verbally requested to fulfil the settlement; if this proves unsuccessful, the cashier shall initiate a written notice signed by the Director of Economic Affairs. If the written notice is unsuccessful, the Chancellor shall be informed.

17.§ Technical execution of cash flow management

(1) The cash management documents shall consist of revenue and expenditure vouchers numbered by the SAP-based Integrated Institution Management System (hereinafter referred to as: “IIMS”), the daily cash report, as well as the summary of cash flow and the closing cash balance statement.

(2) Any voided cash voucher shall be invalidated. The voided voucher – including all its copies – shall be retained.

(3) The revenue and expenditure vouchers shall be accompanied by the underlying documents. A separate cash voucher shall be issued for each cash payment.

(4) The cashier shall maintain a record in the IIMS system of the amounts issued for settlement. The records shall be maintained in a manner that allows the amounts issued as advances to be separately identified. The item number of the record shall be entered on the underlying document to support the record.

(5) Compliance with the settlement deadlines shall be monitored based on the records of amounts issued for settlement.

(6) When payment is made in HUF in cash and the total amount payable does not end in a multiple of HUF 5, the amount payable shall be determined and settled according to the rounding rules.
The rounding rules shall be as follows:
a) Amounts ending between HUF 0.01 and HUF 2.49 shall be rounded down to the nearest whole number ending in HUF 0;
b) Amounts ending between HUF 2.50 and HUF 4.99 shall be rounded up to the nearest whole number ending in HUF 5;
c) Amounts ending between HUF 5.01 and HUF 7.49 shall be rounded down to the nearest whole number ending in HUF 5;
d) Amounts ending between HUF 7.50 and HUF 9.99 shall be rounded up to the nearest whole number ending in HUF 0.

(7) The rounding difference shall be determined during the daily cash reconciliation as the difference between the total in the daily cash report and the counted cash. Depending on the sign, it shall be accounted for as other revenue not forming part of the VAT base or as other expense.

18.§ Rules concerning the use of bank cards

(1) The University may have bank cards in order to reduce cash handling.

(2) Expenditures related to goods procurement or service usage, whether regularly by organisational units or on individual occasions, shall be carried out using business (institutional) bank cards. This includes units such as the Directorate of Legal Affairs and Procurement/Procurement Office, the Logistics Office, and the cash supply of the University's cash desks.

(3) Payments and cash withdrawals using bank cards shall be covered by the institution's card-linked accounts held at MBH Bank.

(4) The opening of card coverage accounts, provision of funds, card requests and records, as well as specific accounting and administrative tasks related to card usage, shall be performed by the Directorate for Economic Affairs (hereinafter referred to as the "DEA").

(5) The University shall use the "MasterCard Unembossed Business HUF/EUR" cards provided by MBH Bank, which are issued as contact cards, usable domestically and abroad, and suitable for telephone, postal and online (e.g., webshop) payment settlements.

(6) For online orders, the reliability of the online platform shall be verified with the IT Department of the Directorate for Development and Projects prior to initiating the order.

(7) Bank cards may not be used for personal purposes. Personal use or misuse of the card shall constitute a violation of cash management rules, shall result in card revocation, and may entail employment law consequences.

(8) Transaction fees shall apply for cash withdrawals, deposits, PIN changes and balance inquiries. These fees shall be considered when using the card, and electronic payment methods shall be preferred whenever possible.

(9) Documentation requirements for card transactions:

a) For domestic purchases, a VAT invoice issued in the University's name and registered office shall be requested;

b) For foreign or cross-border online purchases, a document complying with the applicable tax and accounting regulations of the respective country shall be requested;
c) The documents received shall be attached to the settlement documentation;
d) Payments without an invoice or receipt shall not be settled and shall be considered a personal expense of the cardholder, who shall reimburse the amount;
e) Amounts withdrawn using a card from the institution's card coverage account shall be accounted for at the DEA with supporting documents for expenditures.

(10) Administrative tasks related to card usage performed by the DEA:
a) Technical execution of the card contract;
b) Opening of a separate account for card transactions;
c) Provision of funds for the cards;
d) Processing of card requests:
da) New card requests, with justification, shall be submitted to the University's Director of Economic Affairs,
db) Limits for the requested card shall be determined at the time of the request. Approval of limits shall include daily cash withdrawal limits (ATM and POS) and daily purchase limits (merchant acceptance points or online/virtual limits). For virtual limits for online purchases, the use of an internet security code and provision of the cardholder's mobile number shall be mandatory,
e) Modification of existing card limits, with the recommendation of the manager exercising supervisor's rights and approval of the Director of Economic Affairs;
f) Receipt of bank cards and PIN envelopes by a DEA-authorised person;
g) Strictly controlled registration of cards and PIN envelopes, including:
ga) Cardholder's name and position,
gb) Name of the organisational unit using the card,
gc) Card number, type, expiry date, card replacement date,
gd) Daily ATM and POS withdrawal limits, total withdrawal limit, purchase and virtual purchase limits, total purchase limit, date of limit modification,
ge) Card blocking or termination date.
h) Handover of bank cards and PIN envelopes to the cardholder against acknowledgment and a signed declaration of responsibility.

(11) Only the cardholder may know the PIN. Full responsibility for the card shall rest with the cardholder after receipt, except if the card is stored in a cash desk.

(12) Card blocking, replacement and renewal:
   a) If a cardholder loses their card or it otherwise comes out of their control, they shall immediately block its use via the MBH online system. Following the blocking of the card, the cardholder shall promptly report the incident in writing to the DEA.
   b) Replacement of a blocked card or additional card requests shall be processed through the DEA using a new form;
   c) Expired cards shall be collected from cardholders, invalidated (magnetic stripe pierced), delivered to the DEA and then forwarded to the account-holding bank branch.

(13) The execution of card transactions shall be conditional on valid prior commitment authorisation.

(14) Cardholders shall submit receipts for cash withdrawals and purchases to the DEA.
   Settlement documentation shall include:
   a) Documents required by the rules on financial commitment (e.g., purchase orders, if necessary for the procurement),
   b) Vouchers, invoices, transaction receipts, certificates of fulfilment and any other documents evidencing the transaction.

(15) For card purchases, the documents shall be submitted to the DEA for settlement within 8 days of the purchase. For month-end closures, documents shall be submitted by the 2nd day of the following month or the next working day at the latest. If the cardholder required to settle the account fails to do so by the prescribed deadline, the person responsible for the settlement shall immediately issue a written notice to the cardholder to settle the account, and shall report the matter in writing to the Director of Economic Affairs.

(16) Accounting for bank card usage shall be carried out by the DEA in accordance with the Accounting Act, other relevant laws, and the University's internal regulations.

19.§ Operation of cash handling points

(1) Cash may also be handled at other cash collection points. Permanent or temporary off-site cash handling points shall be authorised solely to collect cash payments related to the University's core activities. A list of permanent off-site cash handling points at the University is set out in Annex 1.

(2) Only those organisational units that provide authorised services and ensure the receipt of consideration forming part of the University's revenue in accordance with cash handling rules shall be authorised to collect cash payments.

(3) Any new, permanent or temporary revenue-handling point shall be reported by the head of the organisational unit with financial management authority using the "Permanent/Temporary Cash Handling Point Notification" form (Annex 2) at least 5 working days before commencement of the activity. The form shall be accompanied by a declaration of responsibility of the person appointed by the head of the organisational unit authorised to receive cash payments, who shall be responsible for collecting, accounting for and managing the cash (Annex 3). The completed forms shall be submitted to the Director of Economic Affairs, and the new permanent or temporary cash collection point shall only be established following the Director's approval.

(4) If there is any change in personnel authorised to handle cash at a cash handling point, the head of the relevant organisational unit shall immediately inform the Director of Economic Affairs in writing and shall attach the declaration of responsibility of the newly appointed person authorised to handle cash.

(5) Employees at cash handling points shall manage the entrusted cash independently and with full financial responsibility. Their duties shall include:
   a) the proper management and safekeeping of cash at the cash handling point,
   b) handling, safekeeping and accounting of documents subject to strict accounting requirements,
   c) compliance with document management discipline.

(6) The operation of cash handling points shall be overseen by an employee designated by the Director of Economic Affairs. The responsibilities of the inspector shall include:

a) verification of the form and content of documents;
b) checking the availability of documents recording cash movements;
c) verifying the accuracy of the cash ledger (cash report) and the existence of the reported cash balance, including reconciliation with the closing balance;
d) ensuring that off-site cash handling units and units authorised to receive cash comply with relevant rules.

Cash handling points shall be inspected at least annually, at an unannounced date.

(7) Cash payments at cash handling points shall only be made on the basis of the necessary document. For amounts collected under different titles, a Cash Payment Invoice or a receipt subject to strict accounting requirements shall be issued in accordance with applicable legal requirements.
a) Cash handling points shall fulfil their invoicing obligations:
aa) using the IIMS system's online invoicing programme,
ab) using a separate online invoicing programme, or
ac) using pre-printed invoice or cash payment receipt books.
b) Cash handling points shall fulfil receipt obligations:
ba) using an online cash register, or
bb) using pre-printed receipt books.

(8) If a manual invoice is issued, the issuer shall immediately scan and send the invoice on the day of issue to the DEA at pf-kpszamla@uni-pannon.hu to enable the competent staff member of the DEA to make the necessary tax authority notifications.

(9) Deposits may be collected up to a total of HUF 100,000. If receipts exceed HUF 100,000, the excess shall be deposited on the next day to the University's payment account via cash transfer order, or in cash to the University's central cash office. Exceptions shall require prior approval from the Director of Economic Affairs.

(10) If monthly deposits do not reach HUF 100,000, accounting shall still be prepared, and the receipts shall be deposited by the 25th day of the month.

(11) The DEA and the Zalaegerszeg University Centre of the University of Pannonia shall maintain a record of forms subject to strict accounting requirements provided to cash handling points.

(12) In operating cash handling points, the rules for central cash office management shall apply, particularly regarding the material and personnel requirements for cash handling.

(13) Cash payment limit:
In accordance with the relevant provisions of the Taxation Act, for services or product sales between the University and partners obliged to open a payment account, a maximum of HUF 1,500,000 including VAT per contract per calendar month shall be permitted in cash transactions.

(14) To ensure smooth operation, a cash handling point may be provided with a maximum of HUF 30,000 petty cash. The cash handling point shall settle the advance taken for petty cash with the central cash office once a month. If an online cash register is in use at the cash handling point, petty cash shall be recorded as a petty cash deposit. The petty cash amount shall not be included in the amounts referred to in Sections (9) and (10).

20.§ Use of online cash registers

(1) The rules governing the use of cash registers are set out in Decree No. 48/2013 (XI.15.) of the Ministry for National Economy.

(2) The University operates online cash registers at (permanent) cash-handling locations where
a) legislation so requires due to the nature of the revenue-generating activity, or
b) the frequency of cash collection makes compliance with the obligation to issue receipts easier.

(3) Online cash registers may only be operated at locations reported to the tax authority. The DEA shall keep records of the online cash registers operated by the University.

(4) In the case of online cash registers, the operator shall ensure that the data connection with the tax authority is maintained during operation and, in the event of any malfunction, shall take immediate action to remedy it.

(5) Where the use of a cash register is mandatory, revenues received in cash or by cash substitute instruments shall be fully recorded in the cash register.

(6) In the case of sales using a cash payment invoice, the original copy of the invoice shall be given to the customer and the duplicate shall be retained for accounting purposes.

(7) Daily opening of the online cash register is mandatory, during which the amount of the opening cash balance shall be recorded.

(8) At the end of the business day, the cash register shall be closed, during which a daily turnover report shall be prepared. This report serves as the primary document for accounting for revenues. During closing, the total value of cash and bank card payment receipts recorded in the cash register shall be reconciled with the closing amount shown in the turnover report. The daily report summarises the total amount of revenues documented by invoices and settled in cash or by bank card, as well as the data of the daily turnover report. In the event of any discrepancy, the procedure set out in these regulations shall be followed. In the analytical and general ledger records, revenues are recorded in aggregate by legal title and VAT rate based on the daily closing tape of the cash register and the invoiced revenues; item-by-item recording of revenues is not required.

(9) To amend the revenues recorded in the cash register, the form entitled “Amending Items of Daily Cash Register Revenue” shall be used. A note stating the reason for the amendment shall be prepared and attached to the daily closing documentation.

(10) The control tapes of the cash register shall be retained in chronological order within the limitation period in such a way that they are available, clear and identifiable during inspections.

(11) The operator shall notify the tax authority of any suspension exceeding 30 days and shall also report the resumption of use prior to recommissioning.

(12) The tax memory of old-type machines, the fiscal control units (FCC) of online cash registers and documents related to the operation of cash registers (machine logbook, service book) shall be retained until the expiry of the limitation period for the right to assess tax. Responsibility lies with the cashier at the place of operation of the cash register and the person exercising supervisor’s authority.

(13) The cash register logbook is a form subject to strict accounting requirements, used to document events related to the cash register and shall be kept at the place of operation of the cash register. It shall be retained for 8 years from the date of closure.

(14) Annual servicing and inspection of online cash registers shall be due annually following commissioning. Responsibility for compliance lies with the cashier at the place of operation of the cash register and the person exercising managerial authority.

a) Responsibilities of the operator: verifying that entries relating to completed tasks have been made in the machine logbook.

b) Responsibilities of the service centre:

ba) replacing the FCC battery if necessary,

bb) checking that no illegal intervention has occurred on the machine.

(15) In the event of a malfunction, the service centre shall be notified immediately, and the fact of the malfunction shall be recorded in the machine logbook at the same time.

(16) During repair of the cash register, manual receipts shall be issued. After repair, operation shall resume by recording the revenues documented by manual receipts and by the replacement cash register. The reason for issuing manual or replacement receipts and their serial numbers shall be recorded in minutes.

(17) In the event of repairs exceeding 8 days, the service centre shall provide a replacement machine.

(18) For mandatory servicing and repairs in the event of malfunction, only authorised technicians or enterprises may be engaged. Authorisations may be verified on the website www.nav.gov.hu/adatbazisok under

a) “Data of cash register and taximeter services”, and

b) “Data of technician licences and seal stamps”.

(19) If replacement of the cash register or the FCC is required, or if the cash register is withdrawn from use, notification to the National Tax and Customs Administration (NAV) is mandatory. Prior to replacement or withdrawal from service, electronic notification to NAV shall be submitted by the DEA, or by the cash register service centre with the approval of the DEA, based on notification from the organisational units.

It is the responsibility of the organisational unit to notify the DEA within a 14-day period prior to the scheduled date of replacement or withdrawal from service.

21.§ Use of POS terminals

(1) At (permanent or temporary) cash-handling locations of the University where
   a) legislation so requires due to the nature of the revenue-generating activity, or
   b) due to the frequency of cash collection there is a need for a cashless bank card payment method,

   the University shall provide electronic payment facilities through the use of POS terminals.

(2) The rules governing the use of POS terminals are set out in Act CLXIV of 2005 (hereinafter referred to as the "Commercial Act").

(3) The need to use a POS terminal at a permanent revenue-handling location shall be reported by the head of the organisational unit vested with financial management authority to the Director of Economic Affairs.

(4) Following the approval of the request by the Director, the DEA shall take action to
   a) conclude a contract with the financial service provider ensuring the operation of the POS terminal,
   b) order the POS terminal,
   c) coordinate the installation and commissioning of the POS terminal,
   d) determine the rules for the use of the POS terminal.

(5) The permanent cash-handling locations of the University where payment by POS terminal is available are listed in Annex No. 2.

(6) When establishing a temporary cash-handling location, based on an individual request approved by the Director of Economic Affairs submitted by the head of the organisational unit vested with financial management authority (e.g. conferences or other events), the DEA will provide a mobile POS terminal for the collection of revenues.

(7) During the collection of revenues through the operation of a POS terminal, the head of the organisational unit and the person designated by them

and entrusted with cash-handling duties shall be responsible for the proper operation of the POS terminal and for carrying out documentation and closing/settlement tasks in accordance with this Regulation.

(8) The tax document due to the customer for revenues settled by bank card payment (invoice or receipt) shall have the confirmation printed by the POS terminal attached to it.

(9) A daily closing shall be prepared for revenue transactions carried out by bank card payment via the POS terminal; in the case of using an online cash register, this shall be done simultaneously with the cash register closing in accordance with Section (8) of Article 20 of this Regulation.

(10) The financial documents of the daily closing shall be forwarded to the DEA on the working day following the closing, but at least twice a week.

(11) The financial service provider ensures the aggregation and query of the daily turnover of the POS terminal via an electronic interface (myportal.six-payment-service.com).

(12) In accordance with the settlement procedure, the settlement of daily POS transactions and the crediting of amounts to the bank account take place on the second day following the transaction date, depending on the transaction amount.

(13) Following the reconciliation of bank credits and settlement documents, transactions related to the POS terminal (collected revenues, commissions, service fees) are recorded by the DEA in the IIMS registration system. Daily turnover documents shall be retained as attachments to accounting documents in accordance with applicable legislation.

(14) In the event of any errors arising during the use of the POS terminal, actions shall be taken in accordance with the distributor's recommendations, and the DEA shall be notified thereof.

Chapter IV

BANK ACCOUNT TRANSACTIONS, TRANSFER PROCEDURES

22.§ Payment and non-payment accounts maintained by the Bank/Treasury

(1) The University conducts the financial transactions related to its activities through bank accounts maintained with the Bank and with the Treasury.

(2) Revenues related to the operation of the University and the settlement of incurred expenditures are primarily effected through the University's bank accounts opened on the basis of a financial services agreement concluded with MBH Bank Nyrt.

(3) The University's bank accounts, by type, are as follows:
a) payment account
    aa) HUF account
    ab) foreign currency account
b) non-payment account
    ba) deposit account

(4) The University's Central Bank Account is a payment account denominated in Hungarian forints, serving the conduct of financial transactions necessary for the performance of tasks related to the University's activities.

(5) The Neptun student collection account (HUF and EUR) serves the segregated collection of payments made by students in connection with their studies.

(6) Segregated card collateral accounts are bank accounts maintained for the settlement of transactions related to cash withdrawals and purchases made by bank card.

(7) The Dedicated Settlement Account of European Union Programmes is an account established for the segregated handling of financial transactions related to projects and awarded grants under certain European Union programmes, on the basis of obligations undertaken in contracts.

(8) For the purpose of fulfilling objectives undertaken in the course of its tendering activities and for the segregated receipt and management of certain grants, the University maintains separate accounts.

(9) The institutional EUR foreign currency account serves the management of the University's foreign currency assets.

(10) The deposit account is a non-payment account serving the segregated management of the financial cover and securities of obligations undertaken by contract or prescribed by law.

(11) In connection with its project activities, the University shall record the use of support originating from individual European Union funds, in accordance with the relevant legal provisions, on accounts maintained with the Hungarian State Treasury. On these Treasury accounts, exclusively financial transactions related to European Union tenders and required for the fulfilment of the obligations set out in the relevant legislation are carried out.

(12) The segregated accounting of funds granted by the University to its employees for housing construction or purchase is conducted through the Basic Housing Account maintained by OTP Bank Nyrt. This account shall record the amounts transferred and credited by the University to the OTP account, the amounts of grants and loans disbursed to employees, the amounts of management costs assumed from employees, the instalment repayments received and the interest income related to the account.

23.§ Powers and duties of the Bank/Treasury

(1) In respect of the services provided by the Bank, the Bank may charge commission, fees and transaction duties on the basis of the valid financial services agreement, its prevailing business terms and conditions, and the applicable statutory provisions. The Bank pays interest on the funds held in payment accounts and on the placement of the University's free funds in deposits.

(2) In respect of the services provided by the Treasury, the Treasury charges account maintenance fees and transaction commissions on the basis of the valid financial services agreement, the relevant statutory provisions and the prevailing Treasury notices; no interest is paid on the funds held in Treasury accounts.

(3) The principal services of the Bank/Treasury are as follows:
   a) opening and maintaining the University's payment and non-payment accounts, receiving revenues and executing payments on the basis of transfer orders;

b) carrying out other financial settlement tasks related to the execution of expenditures and the collection of revenues, including, in connection with expenditures, the performance of liquidity cover checks and formal, procedural and financial controls;
c) in the course of examining liquidity cover, verifying whether sufficient funds are available on the payment account to be debited in order to execute the order;
d) paying interest on the funds held in the accounts in accordance with the financial services agreement and the prevailing business terms and conditions of the Bank;
e) issuing account statements on daily transactions;
f) ensuring electronic access to payment services through the direct (online) electronic messaging Direct Bank / SZR Client Front-end online electronic system;
g) providing business (institutional) bank cards upon request.

24.§ Right of disposal over accounts

(1) The right of disposal over the accounts shall always be exercised jointly by two authorised persons by signing the orders.

(2) The persons authorised to sign are designated by the Director of Economic Affairs and, in the case of Treasury accounts, approved by the Chancellor, and in the case of commercial bank accounts, approved by the Rector and the Chancellor.

(3) The details and signatures of persons vested with the right of disposal over the accounts shall be notified by the DEA to the account-holding financial institution, separately for each account and/or person, by means of a signature specimen notification form.

(4) If, for any reason, a change occurs in the persons designated as authorised signatories in respect of the payment accounts, a new signature specimen notification shall be submitted to the account-holding financial institution.

(5) The notified signatures shall remain valid until the termination of the account or the withdrawal of the signature notification. If a change occurs in the persons entitled to dispose of the account, action to submit a new signature notification shall be taken without delay.

(6) The signatories may exercise their right of disposal over the accounts by handwritten signature or by means of an electronic personal identification device (electronic signing authorisation).

(7) The signature specimen notification forms of the persons authorised to dispose of the accounts, as well as one copy of the declarations listing the authorised persons for each account, are retained by the DEA.

(8) Employees entrusted with transfers and/or with the right of disposal over the accounts shall prepare the list of items to be transferred with due regard to the University's liquidity. Following verification of validation and authorisation, and after approval of the amounts, the designated items may be transferred.

25.§ Account transactions and account management

(1) The general method of payment shall be transfer, whereby the University instructs the Bank/Treasury to debit a specified amount from its account and credit it to the account indicated in the instruction.

a) Forms of transfer in the case of MBH Bank:

aa) via the Direct Bank online electronic system:

- individual transfer orders,
- foreign currency transfer orders,
- batch transfer orders generated from the IIMS or Neptun system and transmitted to the Bank in file format, or
- postal transfer orders submitted electronically.

ab) In justified cases, orders may also be submitted in paper form (using the standard individual transfer order form).

Transfers and cash withdrawals may be submitted up to the amount available on the accounts.

ac) Within the scope of account transactions – primarily via the Direct Bank electronic system – the following types of transactions may be carried out:

- transfers of salaries and wage-related payments by batch transfer,
- transfers of supplier liabilities, student scholarships and other payment obligations by batch and individual transfers.

b) Forms of transfer in the case of the Treasury:

ba) via the SZR Client Front-end online electronic system:

- individual transfer orders,
- foreign currency transfer orders,
- batch transfer orders generated from the IIMS system and transmitted to the Treasury in file format.

bb) In justified cases, orders may also be submitted in paper form (using the standard individual transfer order form).

Transfers may be submitted up to the amount available on the accounts.

bc) Within the scope of account transactions – primarily via the SZR Client Front-end online electronic system – the following types of transactions may be carried out:

- transfers of supplier liabilities and transfers between accounts by individual and batch transfers.

(2) The rules governing the submission and execution of payment and other financial instructions to the Bank/Treasury related to account management and cash transactions, the fees charged for payment services, other costs and foreign currency transaction conditions are set out in the financial services agreement, the business terms and conditions and the published notices of the Bank/Treasury. Daily transfers shall be executed towards the Bank/Treasury accordingly.
The notices and information published by the Bank/Treasury may be consulted on the website of the Bank/Treasury.

26.§ Recording bank transactions

(1) The DEA records the completed financial transactions for each account number in the IIMS system.

The processing interface for bank account/Treasury account transactions contains:

a) the statement number,
b) the date,
c) debit–credit transactions and balance,
d) the account number,

e) a brief description, note or reference.

The month-end balance recorded in the register shall be reconciled with the balance shown on the bank statement and with the general ledger extract.

(2) The execution of the University's financial transactions shall take place through the following bank account numbers:

a) Bank accounts maintained by the Bank:

IIMS no.	Bank account number	Description
MKB01	10300002-10802153-00014904	central bank account
MKB02	10300002-10802153-00024903	Neptun account /HUF/
MKB03	10300002-10802153-00034902	card coverage account
MKB04	10300002-10802153-00044901	EU Programme Settlement Account
MKB05	10300002-10802153-00054900	adult education settlement account
MKB06	10300002-10802153-00064909	card coverage institutional purchase account
MKBD1	10300002-10802153-00014887	foreign currency acc. /EUR/
MBHD2	10300002-10802153-00024886	Neptun account /EUR/
MBHD3	10300002-10802153-00034885	Interreg_SpinIT-DRP0200277 pr.sz. /EUR/
MBHD4	10300002-10802153-00044884	Interreg_StoreMore-DRP0200271 pr.sz. /EUR/

b) Bank accounts maintained by the Treasury:

IIMS no.	Bank account number	Description
MAK01	10048005-00003324-01020010	EU payment settlement account
MAK02	10048005-00003324-01020027	EU RRF-2.1.2-21.-2022.00007 GYAK.OR. project
MAK03	10048005-00003324-01020034	EU RRF-2.3.1-21-2022-00008 VIZES pr.
MAK04	10048005-00003324-01020041	EU RRF-2.3.1-21-2022-00009 MENL pr.

MAK05	10048005-00003324-01020058	EU RRF-2.3.1-21.-2022-00013 TINLAB pr.
MAK06	10048005-00003324-01020065	EU RRF-2.3.1-21-2022-00014 ÉMNL pr.

c) Basic Housing Account maintained by OTP Bank:

IIMS no.	Bank account number	Description
OTP01	11748007-24804705-00000000	UP housing funds

Chapter V

IMPLEMENTING AND FINAL PROVISIONS

(1) This Regulation shall be announced and published by the University on its website (www.uni-pannon.hu).
(2) This Regulation was adopted by the Senate at its meeting on 7th December 2023, by Senate Resolution No. 227/2023. (XII.07.).
(3) This Regulation shall enter into force on 15th December 2023.
(4) This Regulation shall remain in effect until revoked.
(5) Upon the entry into force of this Regulation, the Cash Management Regulation adopted by Resolution No. 237/2022. (XII.08.) shall cease to be in effect.
(6) Annexes to this Regulation:

Annex 1: Cash Offices and Permanent Cash Handling Points of the University of Pannonia
Annex 2: Notification of Permanent / Temporary Cash Handling Points
Annex 3: Declaration of the Person Entrusted with Cash Handling
Annex 4: Protocol on the Retention of Banknotes (Coins) Suspected of Being Counterfeit
Annex 5/a: Letter of Authorisation for Performing Cash Handling Tasks
Annex 5/b: Letter of Authorisation for the Inspection of Cash Handling Points
Annex 6: Report on the Inspection of Cash Handling Points

Dated in Veszprém, on 7th December 2023

Dr. András Gelencsér Rector	Zsolt Csillag Chancellor

Approved on behalf of the Foundation for the University of Pannonia, acting as Operator:

Dated in Veszprém, on 14th December 2023

Dr. Péter Bartus
Executive Director

Annex 1

Cash Offices and Permanent Cash Handling Points of the University of Pannonia

Cash offices:

a. Central Cash Office (8200 Veszprém, Egyetem u. 10.)

b. University Centre of the University of Pannonia in Zalaegerszeg (8900 Zalaegerszeg, Gasparich Márk u. 18/A.)

Permanent cash handling points:

	Use of POS terminal
Library, University Centre of the University of Pannonia in Zalaegerszeg (8900 Zalaegerszeg, Gasparich Márk u. 18/A.)	
Dormitory Directorate of the University of Pannonia --'Magister' Dormitory (8200 Veszprém, József Attila u. 34/2.) -- Central Dormitory (8200 Veszprém, Egyetem u. 12.)	 yes yes
University Library and Knowledge Centre of the University of Pannonia (8200 Veszprém, Wartha Vince u. 1. Building 'M')	
Institute of Physical Education and Sports (8200 Veszprém, Egyetem u. 10.)	yes

Annex 2

Notification of Permanent / Temporary[1] Cash Handling Points

Name of the University's organisational unit:
Address:
Revenue-generating activity:
Start of cash handling:
End of cash handling:[2]

I, the undersigned .....(name, position), as the head of the above organisational unit, hereby notify that it is necessary to operate a cash handling point for the collection of revenue from the above activity.
I wish / do not wish[3] to use a desktop / mobile[4] POS terminal for the collection of revenue.
The following location(s) are designated for the operation of the cash handling:

Location	Exact address of location

I hereby declare that I have familiarised myself with the Cash Management Regulation of the University of Pannonia and will ensure that the provisions thereof will be complied with.
I accept responsibility for the management of collected cash in accordance with the provisions of the Cash Management Regulation, for providing the material and personnel conditions required for cash handling, and for the

[1] Underline as appropriate
[2] To be completed in case of notification of a temporary cash handling point
[3] Underline as appropriate
[4] Underline as appropriate

settlement of accounts in accordance with the instructions and deadlines set by the Directorate for Economic Affairs.
I hereby authorise the employees listed in the attached declaration to carry out cash handling and will comply with the provisions of the Cash Management Regulation.

Dated in Veszprém, on 20

Head of organisational unit
name, position

Annex 3

D E C L A R A T I O N
OF THE PERSON ENTRUSTED WITH CASH HANDLING

I, the undersigned ..... (name, positions), an employee of the ..... organisational unit (place of birth:....., date of birth: .....(day) .....(month) .....(year), mother's name:....., ID card number: ....., phone number, e-mail address: .....), hereby declare that I have familiarised myself with the Cash Management Regulation of the University of Pannonia and will manage the entrusted cash / business (institutional) bank card[5] in full compliance with the University's rules and with full financial responsibility.

I further declare that I have no criminal record and that no conflict of interest exists in relation to me under the Cash Management Regulation of the University of Pannonia.

Dated in Veszprém, on 20

_____

entrusted employee
name, position

[5] Underline as appropriate

Annex 4

P R O T O C O L

Recorded on: ……(day) ……(month) ……..(year) at the …… cash handling point of the University of Pannonia.

Those present:
…… depositor
…… cashier
…… witness

Subject: Retention of **suspected** counterfeit banknote (coin)

Today, the following person appeared at the above cash handling location of the University of Pannonia: ……(name)
(address: …… ……., ID card number: ……) to make a deposit.
The cashier noticed that the banknote / coin[6] (denomination: ……., series: ……., serial number: ……) **appeared** to be counterfeit.
According to the depositor, the banknote / coin[7] was received on ……(day) ……(month) ……(year) from …… (name) in …… (location).

Other opinion or remarks:

……

……

……

[6] Underline as appropriate
[7] Underline as appropriate

.....

.....

The above banknote (coin) was retained, and a receipt numbered ..... was issued to the depositor.

The above banknote was taken over by a representative of the police.

dated as above

cashier	depositor	police representative

Annex 5/a

Letter of Authorisation
for Performing Cash Handling Tasks

For .....(name), ...(position)

I hereby authorise ..... to perform cash management tasks at the revenue cash handling point established within the organisational unit as of .....(day) .....(month) .....(year). The detailed rules related to cash handling are set out in the Cash Management Regulation.

Dated in Veszprém, on 20

head of organisational unit	Director of Economic Affairs

Annex 5/b

Letter of Authorisation
for the Inspection of Cash Handling Points

For .....(name), ...(position)

I hereby authorise ..... to carry out inspection tasks related to cash management at the revenue cash handling point established within the organisational unit as of .....(day) .....(month) .....(year). The detailed rules related to cash management are set out in the Cash Management Regulation.

Dated in Veszprém, on 20

Director of Economic Affairs

Annex 6

REPORT
on the Inspection of Cash Handling Points

Recorded on ……..(day) ……..(month) ……..(year), at the …… cash handling point of the University of Pannonia, during the inspection of the cash handling point.

Those present:

……Inspector

……cash handling employee

Inspected:

……

Findings of the inspection:

……

……

Cash on hand:

Quantity	**Denomination (HUF)**	**Total (HUF)**
	20,000	
	10,000	
	5,000	
	2,000	
	1,000	
	500	
	200	
	100	
	50	
	20	
	10	
	5	

Total:	

Inspector’s recommendations:

……

……

Comments and observations of the employee entrusted with cash handling regarding the above findings and recommendations:

……

……

Dated in ……., on ……20…

Inspector	Cash handling employee