**Non-Sufficient Funds Check Procedures**

Checks returned to the University for Non-Sufficient Funds are returned to the Cashier’s Office. The Cashier’s Office will use the information provided by the bank to identify the department that deposited the funds. Cashier’s Office personnel will record the NSF checks in the cost center designated by each Department to be used for that purpose. Checks will be recorded in GL Account 12101, A/R – Returned Checks. The Cashier’s Office will send the departmental contact (identified to Accounting Services when cost centers were provided) the journal ID. The journal back up will contain a scanned image of the check.

Departments may move the NSF check Accounts Receivable to a different cost center, or determine that the amount does not represent a true debt to the institution (ex: gifts) and reverse them against the original revenue. Please note that if the amount represents a debt to the institution, it cannot be reversed against revenue.