

University of Houston
University Advancement Division
Policy, Process, Procedures, & Work Instructions
Cash Handling
FY2018

PURPOSE AND OVERVIEW

University Advancement cash handling is conducted in accordance with University of Houston MAPP 5.01.01 - Cash Handling and University of Houston System Administration Memoranda 08.A.03 - Gift Acceptance. All University employees have a fiduciary responsibility to the University to handle cash properly. Procedures for handling cash receipts are designed to provide accountability for monies received in accordance with accepted standards of internal control.

This document establishes policies and procedures for handling all cash activities in the University Advancement Division (UA), including cash acceptance and the deposit of cash. The Gift Processing and Records (GPR) department receives all non-endowed gifts of currency or checks and credit card charges to UH System Administration and the University of Houston for processing and depositing. Development, Annual Giving, Corporate & Foundation Relations, Gift Planning, and Alumni Relations serve as a conduit for donor gifts received as a result of fundraising efforts. The Office of Annual Giving has a small change fund, where change is needed for donors making minimum gifts of \$15.00. Most gift receipts are not recorded in cost centers assigned to UA – they are deposited into cost centers of various colleges, departments and programs at UH as directed by donors. Most gifts recorded in UA cost centers are only for the purpose of “holding” for final designation. All other UA units are “incidental cash handling” departments. The volume of cash handling (vendor refunds, change fund activities, etc.) for other than gifts is very low and infrequent.

This document is applicable to the following departments within the division of University Advancement:

- VC/VP University Advancement
- Advancement Business Operations
 - Budget & Finance
 - Human Resources
 - Information Systems & Reporting
- Campaign Strategic Initiatives
 - Campaign Initiatives
 - Communications
 - Stewardship
- Development
 - Corporate & Foundation Relations
 - Constituent/College Development
 - Relationship Strategy & Research Management
 - Gift Planning
 - Annual Giving

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- Gift Management
 - Gift Processing & Records
 - Gift Compliance
- Principal Gifts
- Alumni Relations

POLICY

Employees authorized to handle cash in the University Advancement Division are in designated security sensitive positions, undergo a criminal history investigation, and are certified annually by completing the required UH online training modules. Employees handling cash are responsible for complying with the policies and procedures described below. Failure to adhere to these policies and procedures may result in disciplinary action being taken against the employee. All employees have an obligation to report any suspected theft, fraud, embezzlement, or any other irregularity causing a loss of cash in accordance with University of Houston policies.

DEFINITIONS

In accordance with the above referenced MAPP and SAM policies, and for the purpose of this document, cash is U.S. currency; checks (personal, business, bank, cashier’s and travelers’); money orders or foreign drafts (but not foreign currency).

Gifts are irrevocable (except for commitments made by will) and voluntary transfers of money or property to the university by a donor who has no expectation for compensation for the transaction. Gifts are received via cash (as defined above), including electronic fund transfers, payroll deductions, and credit card payments.

PROCESS

- A Gift Transmittal Form (GTF), or an approved substitute accompanies gifts to GPR for processing the deposit.
 - GTFs are verified and signed by appropriate development officer and department business administrator.
 - Copies of documents are distributed as follows:
 - Appropriate Development Director
 - Appropriate College Dean/Business Administrator
 - Central Development
- All cash gifts received with a cumulative total of \$100 or more are sent to GPR within one business day of receipt. Amounts received with a cumulative total of less than \$100 must be deposited within five working days of receipt.
- All cash received is securely stored in department safes or locked drawers until delivery to GPR or the Treasurer’s Office via UHPD or personal delivery
- All gifts are processed in the Vault Room prior to noon each business day. Cash deposits are prepared and reconciled by two authorized employees. One employee prepares the deposit and the other employee verifies the deposit. Checks/cash received after the daily deposit is complete are properly secured in a locked drawer, department safe or GPR vault.

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- GPR is the primary contact and responsible for most cash receipt related inquiries.

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WORK INSTRUCTIONS

Step 1: Receive Transactions

- GPR receives donor gifts daily through the following sources:
 - Regular United States (U.S.) Postal Service mail
 - University of Houston Police Department (UHPD)
 - The Treasurer's office – contributions delivered directly to them
 - Various units on the UH main campus – contributions delivered directly to them
 - Personal delivery
 - Gifts that do not involve GPR depositing funds are received via any of the sources identified above, the Gifts1 email box, the GPR email box, or are automatically uploaded into the donor database system. Other policies and procedures document the processing of these gifts. Further information is not provided in this document since these transactions do not involve any deposit processing by GPR.

Step 2: Sort Transactions

- All gifts are processed in the Vault Room prior to noon each business day. Cash deposits are prepared and reconciled by two authorized employees. One employee prepares the deposit and the other employee verifies the deposit.
- Open envelopes
 - Envelopes are retained during the 2-weeks following the Christmas break and any other time when the date of a check is in a prior calendar year.
 - Copy the check if no additional gift backup is included in the envelope
 - Date/time stamp all support documents, such as Gift Transmittal Forms (GTFs), donor letters, check copies made, or other such documents.
 - Stamp in a blank area
 - Do not stamp over any information
- Review transactions and sort according to the follow gift types:
 - Matching gifts
 - Do not write on any matching gift documents. If needed, make a copy and write on the copy.
 - Identifying matching gifts
 - Usually from a company (ex: Exxon, Shell, AIG, etc.)
 - Check memo may acknowledge Matching Gift Administrator
 - Review check stub and other supporting documentation for indication of being match related
 - Ask matching Gift Administrator if any clarification needed
 - Matching gift checks
 - Make a copy of the check.
 - Place original checks in safe
 - Give check copies and supporting documentation to Matching Gift Administrator
 - Matching Gift Administrator verifies the company's donation information and then deposits the gifts, in a separate batch, or forwards the gifts to the foundations, as described below.
 - Matching gift forms

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- Forms without outright gift
 - Give to Matching Gift Administrator
- Forms with outright gifts
 - Place a colored dot on the gift documentation so the Gift Processor knows to give the form to the Matching Gift Administrator after the gift is deposited, entered into the donor database, and receipted.
 - Continue to process gift according to its gift type
- Gifts to other universities – sent to university for processing via USPS (Secure courier used for cash)
 - University of Houston–Downtown (UHD)
 - University of Houston-Clear Lake (UHCL)
 - University of Houston-Victoria (UHV)
- Gifts to support organizations – sent to organization for processing via UHPD
 - UH Law Foundation
 - College of Business Foundation (CBA)
 - Foundation for Education and Research in Vision (FERV)
 - University of Houston Alumni Association Foundation (UHAAF)
 - University of Houston Foundation (UHF)
 - Houston Public Media Foundation (HPM)
- Endowment gifts – sent to Treasury for processing via UHPD
 - Endowments have allocations that start with “SE”, “HE”, “DE”, “CE”, or “VE” or simply indicate “Endowment”
- Credit card forms
 - Give forms to assigned Credit Card Processor. Refer to GPR-03-02 for details on batching and depositing credit card gifts
- Payroll deduction forms
 - Give forms to assigned Payroll Deduction Processor.
- Pledge only gifts
 - These are added to a deposit batch for gift entry purposes only and are processed according to DAR-03-004 – Pledges.
- Check gifts to be deposited by GPR
- Currency gifts to be deposited by GPR

Comment [WS1]: What about SE, VE, DE

Step 3: Review Transactions to be Deposited by GPR

- Verify checks
 - Payable to UH, UHS, or a legitimate fund name and not to an individual
 - Valid
 - Signed
 - No more than 6 months old
 - Numeric and alphabetic amounts are the same
- Prepare GTF if needed
- Review support documents and GTFs
 - Confirm biographical information or enter new donor information.
 - Confirm name on GTF is same as name on check
 - Confirm amount on GTF equals amount on check
 - Review cost center is consistent with supporting documentation
 - Purpose of gift

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- Endowment vs current operations vs endowment income account
 - Gift deposits are allowed only into allocations associated with the account codes found in the appendix.
 - Review donor’s giving summary to possibly determine correct allocation.
 - Without an allocation, the gift is processed into a holding account until an allocation is provided by the appropriate college/department
 - Verify QPQ, if applicable
 - Verify appeal code, if applicable, or add if needed
 - A missing appeal code does not hold up deposit of the item since it can be added to the gift entry via a modification
- Immediately review any issue with manager
 - Stewardship and/or Gift Compliance may be needed to resolve issues related to endowments
 - Resolution is documented and maintained with the gift record
 - Every attempt is made to deposit checks/cash within one business day if amount totals \$100 or more. Gifts with any unresolved issues are returned to the safe along with the original support documentation until the proper information is obtained.

Step 4: Prepare Check Deposit

- Sort checks by physical size
- Maximum 25 gifts per batch
- If more than one check batch,
 - Repeat the remaining instructions in this step for each batch
- With calculator set to date/time mode, preparer and verifier each:
 - Run tape to total check amounts
 - Write “check” at top of tape and initial the bottom
 - Run tape to total GTF amounts
 - Write “batch” at top of tape and initial the bottom
- Compare preparer and verifier tapes to ensure they match
- Have manager review all gifts over \$2500
 - Gifts \$100,000 or more are verified for TRIP qualification
- In Advance,
 - Create Bursar Batch #
 - Go to Advance Reports > Reports > DB Bursar Batch > Retrieve
 - Create Advance Batch #
 - Go to Fiscal > Gift/Pledge > Batch > F9 (Maintenance Mode) > New
 - Enter totals, deposit date, # transactions, and DB Batch #
- Complete & print DB Header form
 - [\\advfmsrv\darshare\\$\DAR Forms\ DB BATCH HEADER DIRECT FEED 0510](\\advfmsrv\darshare$\DAR Forms\ DB BATCH HEADER DIRECT FEED 0510)
- Log in to Bank of America CashPro Online.
- Enter deposit information
 - Navigate to the Remote Deposit Screen (Receipts>Remote Deposit)
 - Select “Create New Deposit”
 - Select Account Group – “Donor & Alumni Records”
 - Select Account Number – auto-filled (verify with deposit ticket)
 - Select Deposit Type – auto-filled “Simple”
 - Select Clearing Channel – Image

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- Enter the total number of checks (+1 for deposit slip) for the number of items
- Enter the total deposit amount for the Amount Number
- Scan checks
 - Place the checks in the scanner entry tray.
 - Slide the checks up to the line mark in the scanner with front of check facing outward (to the right)
 - Click “Start Capture” on the CashPro screen. Remote deposit will capture each item and populate a count and an amount, which is the total number of checks scanned and the total dollar amount of checks scanned. This will show in the Deposit Item List screen.
 - These checks do not need to be endorsed; the scanner will print the account number on the back of the checks.
- Confirm totals, reconcile variances, and complete deposit
 - If the deposit does not balance, review the images on the screen. A yellow or red triangle with an exclamation point in the middle may appear on the improperly scanned check.
 - Click on the particular check, and the program will ask for amount of the check and the routing number.
 - A green deposit light on the CashPro screen will appear when complete.
 - Once the deposit is balanced,
 - Click “Complete”
 - Click “OK” to transmit the deposit.
 - Status will read “received” on deposit list
- Print Reports
 - Request “Deposit Summary Report”
 - Select “Report View”
 - Print 3 copies of “Deposit Summary Report”
 - One copy for batch/data entry (original with calculator tapes taped on front of report)
 - One copy for bank reconciliation (basket in vault)
 - Write DB# on the report
 - One copy attached to original checks (to be stored in safe)
 - Request “Deposit Details by Deposit Number Report”
 - Select “Reports”
 - Select “Pdf” for Type
 - Enter the deposit number from the Deposit Summary Report in both range fields
 - Select “BW Images” for Images
 - Select “Create Report”
 - Status will read “Report Submitted” then “Report Ready”
 - Select “Display the Saved Report” and “Open”
 - Print 1 copy for batch/data entry
 - Close CashPro and log out
- Original checks
 - Place behind the appropriate day in folder in safe to be retained in a secure location for 14 business days
 - Cross-cut shred checks in folder that are now beyond the 14 business day limit

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Step 5: Prepare Currency Deposit

- Cash deposits must be prepared and reconciled by two authorized employees. One employee prepares the deposit and the other employee verifies the deposit.
- Sort currency by denomination
- Roll coins as quantity allows
- With calculator set to date/time mode, preparer and verifier each:
 - Run tape to total currency
 - Write “cash” at top of tape and initial the bottom
 - Run tape to total GTF amounts
 - Write “batch” at top of tape and initial the bottom
- Complete tamper-resistant bank bag (ordered from cashier’s office)
 - “To” section: BOA and account number listed on deposit slip
 - “From” section: GPR
 - “Location”: ERP Bdg-1 RM 272A
 - Amount and initials
- In Advance,
 - Create Bursar Batch #
 - Go to Advance Reports > Reports > DB Bursar Batch > Retrieve
 - Create Advance Batch #
 - Go to Fiscal > Gift/Pledge > Batch > F9 (Maintenance Mode) > New
 - Enter totals, deposit date, , # transactions, and DB Batch #
- Complete deposit ticket
 - At top: write “cash” and the DB# (including “DB”)
 - List cash total and coin total
 - Initial the total amount that is near the account and routing number
 - Enter the bag number above the account and routing number
- Complete & print DB Header form
 - [\\advfmsrv\darshare\\$\DAR Forms\ DB BATCH HEADER DIRECT FEED 0510](#)
 - Enter “Cash” in “Check Count” field
- Complete & print UH Cash Deposit form
 - [X:\Batch Log - Headers Folder\UH Cash Deposit Form - Computer.xls](#)
- Deposit is verified by another authorized employee
 - Verify cash amount and batch
 - Sign UH Cash Deposit form
 - Initial deposit slip
 - Initial deposit bag
- Need two copies of deposit slip and both “cash” tapes
 - One copy for batch/data entry (original)
 - One copy for bank for deposit (clip to top of deposit bag)
- Need two copies of UH Cash Deposit Form
 - One copy for batch/data entry (original)
 - One copy for bank deposit (clip to top of deposit bag)
- Authorized cash deposit bag is filled out with deposit and transfer information.
 - Cash and original deposit slip only is inserted into the main section of the bag
 - Do not use paperclips
 - Do not add any miscellaneous documents
 - Cash deposit summary form, supporting documentation, and copies of deposit slips are attached to bag

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- Retain cash deposit bag and attached documents in vault until picked up by UHPD

Step 6: Request UHPD Pick-Up

- Ensure individual tamper-resistant bank bags are completed properly and includes the correct recipient (Cashier, Treasury, applicable support organization)
- Submit an online Police Transmittal Form before time assigned by UHPD
 - Only one cash deposit/transfer per Money Transmittal Form.
- UHPD
 - Signs money transmittal form and returns copy to initiator
 - Copies are retained in the GPR gift batch.
 - Transports deposits to appropriate office

Step 7: Wrap-Up

- Ensure all security sensitive information is redacted from batch documents before they are removed from the vault
 - Bank routing and account information on deposit slip
 - Bank routing and account information on reports
 - Bank routing and account information on check copies
 - Bank routing and account information in deposit detail report should be redacted automatically
 - Proper redaction means to
 - White out information
 - Make a photo copy
 - Shred the original
 - Keep the copy
- Deposited gifts are forwarded for gift entry
- PeopleSoft journal is created and submitted through workflow to General Accounting through the overnight automated upload of gifts after gift entry.
- Cash deposits/journals are reconciled daily against PeopleSoft financial system records during the receipting process the business day following gift entry.
- If remote deposit items are returned by the bank, notification will be sent to the Treasury/Cashier's Office and funds will be withdrawn from the bank automatically. Treasury notifies Gift Processing & Records so adjustments can be made to gift entry.

APPENDIX

Valid Account Codes for Gifts (as of 6/28/2017)

Tree Node	Account	Description	Notes
PRIVATE_GIFT_REVENUE E	31100	GIFTS,INSTIT OR DEPT	Unusual for department use
PRIVATE_GIFT_REVENUE E	31101	GIFTS,STUDT ASSISTNC	Unusual for department use
PRIVATE_GIFT_REVENUE E	31102	GIFTS,UNRESTRICTED	Unusual for department use
ENDOW_GIFT_ADD	31103	GFT.ENDOWMNT STUDENT ASSISTANC	Not used by campus departments
PRIVATE_GIFT_REVENUE E	31104	GIFTS, OTHER RESTRICTED	Unusual for department use

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PRIVATE_GIFT_REVENUE	31105	GIFTS, EQUIPMENT	Unusual for department use
ENDOW_GIFT_ADD	31106	GIFTS, ENDOWMENT RESTRICTED	Not used by campus departments
ENDOW_GIFT_ADD	31110	GFT,ENDOWMENT GENERAL	Not used by campus departments
PRIVATE_GIFT_REVENUE	32105	INST CONTR-FED LOANS	Unusual for department use
ENDOW_FUND_ADD	39321	AFR-OTHER FUND ADDITIONS	Not used by campus departments
PRIVATE_GIFT_REVENUE	39402	AFR-GIFTS, CURR OP RES/DEPTS	Not used by campus departments
PRIVATE_GIFT_REVENUE	39403	AFR-GASB 33 GIFT REVENUE	Not used by campus departments
PRIVATE_GIFT_REVENUE	39404	AFR-GASB 33 ADDTL GIFT REVENUE	Not used by campus departments
PRIVATE_GIFT_REVENUE	39502	AFR-BAD DEBT EXP-UNCLLCTBL PLG	Not used by campus departments
PRIVATE_GIFT_REVENUE	42900	SUPP FROM OTH COMPONENTS	
PRIVATE_GIFT_REVENUE	42901	RESTRCTD-GIFT INCOME	
PRIVATE_GIFT_REVENUE	42902	GIFTS, STUD. ASST.	
PRIV_UNREST_GIFT	42903	GIFTS, UNRESTRICTED	
PRIVATE_GIFT_REVENUE	42904	GIFTS, CUR. OP. RES./DEPTS	
PRIVATE_GIFT_REVENUE	42905	GIFTS, OTHER REST.	
PRIVATE_GIFT_REVENUE	42906	GIFTS, MATCHING/RESTRICTED	
PRIV_UNREST_GIFT	42907	GIFTS, MATCH UNRESTRICTED	
PRIVATE_GIFT_REVENUE	42908	GIFTS, QUID PRO QUO	
PRIVATE_GIFT_REVENUE	42909	GIFTS IN KIND RESTRICTED	
PRIVATE_GIFT_REVENUE	42910	GIFTS IN KIND DESIGNATED	
PRIVATE_GIFT_REVENUE	42911	GIFTS IN KIND AGENCY	
PRIVATE_GIFT_REVENUE	42912	GFTS,MDSE(PROCEEDS)	
PRIVATE_GIFT_REVENUE	42913	GIFTS FROM NON-UH FOUNDATIONS	
PRIVATE_GIFT_REVENUE	42914	SCHOLARSHIP INC PROPERTY DEP	
PRIVATE_GIFT_REVENUE	42916	GASB 33 GIFT REVENUE	Not used by campus departments
PRIVATE_GIFT_REVENUE	42917	GASB33 ADDITIONAL GIFT REVENUE	Not used by campus departments
PRIVATE_GIFT_REVENUE	42918	Graduate Alumni Donation Fee	
PRIVATE_GIFT_REVENUE	42919	GIFTS IN KIND AUXILIARY	
PRIVATE_GIFT_REVENUE	42920	FUNDS FROM FERV	

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E		FOUNDATION	
PRIVATE_GIFT_REVENU	42921	FUNDS FROM HOUSTON ALUMNI	
E		ORG	
PRIVATE_GIFT_REVENU	42922	FUNDS FROM HOUSTON	
E		ATHLETC FDN	
PRIVATE_GIFT_REVENU	42923	FUNDS FROM BAUER COB	
E		FOUNDTN	
PRIVATE_GIFT_REVENU	42924	FUNDS FROM LAW FOUNDATION	
E			
PRIVATE_GIFT_REVENU	42925	FUNDS FROM UH FOUNDATION	
E			
REFUND_DONOR_GIFT	43909	REFUND DONORS GIFTS	
PRIVATE_GIFT_REVENU	44400	MEMBERSHIPS	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44401	MEMBERSHIPS-MATCHNG	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44402	FRIENDS OF A.C.T.	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44403	PRIME-TIME PARTNERS	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44404	VEHICLE DONATIONS	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44405	SWEEPSTAKES	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44406	MEMORIAL & PLANNED GIVING	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44407	CHALLENGE GRANT	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44408	FOUNDATIONS	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44409	BUSINESS & INDUSTRY	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44410	SPECIAL EVENTS-REV	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44411	SPEC EVENTS-UNDRWRIT	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44412	AFFINITY GROUP DONATIONS	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44413	TV AUCTION-MRCH SALES	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44414	TV AUCTION-CSH DONAT	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44415	SILENT AUCTION - SALES	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44416	PROGRAM TRANSCRIPTS	Used by HPM only
E			
PRIVATE_GIFT_REVENU	44440	ACB INCOME	Used by HPM only
E			
PRIVATE_GIFT_REVENU	50036	BAD DEBT EXP- UNCOLLECTABLE PLG	Not used by campus departments
E			

CROSS-REFERENCES

GPR-03-002 Credit Card Donations

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GPR-03-005 Pledges

GPR-03-006 Matching Gifts

REVIEW AND APPROVAL

Executive Director of Gift Management

Note: In the event this policy is revised, it must be reviewed with the following:

- UHS Office of the Treasurer
- UHS Director of Advancement Information Systems and Reporting
- UH Executive Director of Finance
- UA Business Services
- UA Office of Gift Compliance

REVISION LOG

20170901 UA Cash Handling, GPR Cash Handling Work Instructions, and DAR-03-001 Gift Handling Policies and Procedures merged into new GPR-03-001 UA Cash Handling document.

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