

UNIVERSITY OF HOUSTON
UNIVERSITY ADVANCEMENT DIVISION
CASH / CHECK HANDLING PROCEDURES
FY2017

PURPOSE AND OVERVIEW

University Advancement cash handling procedures are 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 funds for donor, student and UH Retiree events where change is needed for students making minimum gifts of \$15.00 and event registration fees. 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. A copy of the GPR procedures is provided as a separate procedure. 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.

Procedures for departments within the division of University Advancement are applicable to the following.

- VC/VP University Advancement
- Advancement Business Operations & Information Systems
 - Budget & Finance
 - Strategic Talent Management
 - Information Systems & Reporting
- Campaign Strategic Initiatives
 - Communications
 - Stewardship
- Development
 - Corporate & Foundation Relations
 - Constituent/College Development
 - Gift Planning
 - Annual Giving
- Gift Management
 - Gift Processing & Records
 - Gift Compliance
- Principal Gifts
- Alumni Relations

DEFINITION OF CASH

In accordance with the above referenced MAPP and SAM policies, and for the purpose of this document, Cash is U.S. currency; personal, business, bank, cashier's and travelers' checks; 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 component university by a donor who has no expectation for compensation for the transaction. Types of gifts for the purpose of this document include: U.S. currency, checks, electronic fund transfers, U.S. payroll deductions and credit card payments.

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POLICY STATEMENT

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 online Cash Handling training. 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.

PROCEDURES

Gifts

- The majority of checks are received through the U.S. Postal Service, University colleges/departments, and personal delivery.
- Checks made payable to the University of Houston are immediately stamped, "For Deposit Only" / University of Houston and receipt recorded in check log. Supporting documentation is time/date stamped.
- Check transmittal letter; check stub information and/or response device is reviewed to determine the recipient.
- Matching fund checks and forms are forwarded directly to the Matching Gift Administrator in Gift Processing & Records (GPR) for processing.
- For checks that are not matching funds or do not have response devices, Gift Transmittal Forms (GTF) are prepared to accompany the check 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:
 1. Appropriate Development Director
 2. Appropriate College Dean/Business Administrator
 3. Central Development
- All cash gifts received with a cumulative total of \$100 or more are sent to GPR within one working day of receipt.
- All cash received is securely stored in department safes or locked drawers until delivery to GPR or the Treasurer's Office.
- All gifts from University colleges/departments are transported to Gift Processing & Records by UH Police (UHPD) or delivered personally if located in same building as receiving unit.

Cash Receipts

- Checks/cash received are deposited in accordance with the University's established cash handling policy and procedures. Deposits are initiated in UA units by authorized personnel.

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- PeopleSoft on-line journal is completed and submitted through workflow to department business administrator, Student Financial Services (SFS), and/or General Accounting for review and approval.
- Deposit
 1. Original deposit slip, checks/cash, and calculator tape are placed in tamper resistant bags.
 2. PS journal is created and submitted through workflow to DBA for certifying approval. Cash deposit summary form, supporting documentation, and copies of deposit slips are attached to bag and submitted to DBA for verification/certification.
 3. PS journal with certifying approval noted is printed, money transmittal form is completed, and UH Police (UHPD) called to transport deposits to appropriate office. UHPD signs money transmittal form and returns copy to initiator – copies are retained in UA Business Services.
 4. Every attempt is made to deposit checks/cash the day they are received, or within one business day if amount totals \$100 or more. Checks/cash received too late for same-day processing are properly secured in a locked drawer, department safe or GPR vault.
 5. Cash deposits/journals are reconciled monthly against PeopleSoft financial system records.
- The Gift Processing and Records Department is the primary contact and responsible for most I cash receipt related inquiries.