

Gift Processing and Records Policy and Procedures

UA-GPR Cash Handling FY2024

INTRODUCTION

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. In accordance with 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). 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 and 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. This change fund is secured in the GPR vault when not being utilized. 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.

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.

APPLICABILITY

This document is applicable to the following departments within the Division of Advancement & Alumni:

- VC/VP Division of Advancement & Alumni
- Advancement Business Operations
 - Budget & Finance
 - Human Resources
 - Information Systems & Reporting
- Campaign Strategic Initiatives

GPR-04-001	UA-GPR Cash Handling FY2024		
Rev 00	Effective Date: September 2023	Approval: S. Wilkerson	Page: 1 of 3

Gift Processing and Records Policy and Procedures

UA-GPR Cash Handling FY2024

- Campaign Initiatives
- Communications
- Stewardship
- Development
 - Corporate & Foundation Relations
 - Constituent/College Development
 - Relationship Strategy & Research Management
 - Gift Planning
 - Annual Giving
- Gift Management
 - Gift Processing & Records
 - Gift Compliance
- Principal Gifts
- Alumni Relations
- Treasury

PROCEDURE OVERVIEW

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

GPR-04-001	UA-GPR Cash Handling FY2024		
Rev 00	Effective Date: September 2023	Approval: S. Wilkerson	Page: 2 of 3

Gift Processing and Records Policy and Procedures

UA-GPR Cash Handling FY2024

CROSS-REFERENCES

GPR-04-001-WI-01	UA-GPR Cash Handling (FY2024)
GPR-04-001-WI-02	UH – Development Operations Baseline Standards (FY2024)
GPR-03-002	Credit Card Donations
GPR-03-005	Pledges
GPR-03-006	Matching Gifts

RESPONSIBILITIES

Gift Processing and Records, Director/Manager
Gift Processing and Records, Staff
UH Police Department
Treasury

REVIEW AND APPROVAL

Gift Processing and Records, Director/Manager
Gift Management, Executive Director

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

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

GPR-04-001	UA-GPR Cash Handling FY2024		
Rev 00	Effective Date: September 2023	Approval: S. Wilkerson	Page: 3 of 3