

Texas A&M Agriculture
Cash Management Procedures

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Departmental Deposits

I. Cash Deposits

A. Definitions

1. **Receipt** - The Agricultural Program Cash Management Office will provide pre-numbered receipt forms in triplicate copies to each department.

Separate receipt books will be maintained for Texas Agricultural Experiment Station accounts and Texas Cooperative Extension accounts. Requests for receipt books may be made to:

Susan Wilganowski, (979) 845-0323

SRWilganowski@ag.tamu.edu

Alternate receipts to those mentioned above may not be used without prior approval from the Agricultural Program Fiscal Office.

2. **Collected Funds** - Proceeds from sales and/or services provided by the departments/units of the Agricultural Program. This may include cash, checks, money orders, traveler's checks, credit card payments and other negotiable instruments.
3. **Cash** - Actual currency and coins received. This does not refer to negotiable instruments such as checks or money orders
4. **Electronic Funds** – “Paperless” funds, such as credit card payments, ACH deposits and wire transfers
5. **Deposit** - Complete packet of cash collection documents to be submitted to the Agricultural Program Cash Management Office. This packet must include:
 - a. All funds collected
 - b. Duplicate receipt copies
 - c. Completed deposit form (Form AG-207)

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B. Documentation

1. **Form AG-207, Deposit Form** – - A fully completed form AG-207 must be submitted for all deposits of collected funds. Please do not submit receipts and collected funds without this form. These funds will not be deposited or credited to the account until the appropriate documentation is received. For your convenience, a blank copy of this form is included in these procedures following the sample form

Please submit on white paper

Form AG-207 is available in the following electronic formats that may be downloaded from the Texas A&M Agriculture forms web site in the Cash Management Office section:

http://agservices.tamu.edu/forms/fiscal_forms.htm#cashmgmt

Adobe Acrobat: AG-207.pdf MS Word: AG-207.doc

WordPerfect: AG-207.wpd MS Excel: AG-207.xls

2. **Receipts** - A receipt is to be issued to each individual paying for goods and/or services provided by Texas A&M Agriculture. Receipts are to be dated the day funds are collected and signed by the employee receiving the funds. Receipts should not be written for zero amounts. Receipts should not be written prior to corresponding funds being received.

Requests for receipt books may be made to:

Susan Wilganowski, (979) 845-0323

SRWilganowski@ag.tamu.edu

3. **Distribution of Receipt Copies** - The distribution of the three receipt copies are to be as follows:
 - a. Original receipt - returned to the payer
 - b. Duplicate receipt - transmitted to the Cash Management Office with the funds collected
 - c. Triplicate receipt - retained by the issuing department or unit and filed in numerical sequence
4. **Voided Receipts** - In the case of voided receipts, please ensure that all three copies are clearly marked "VOID. **Each** voided receipt is to be noted on the Deposit Form (AG-207). Original and duplicate copies are to be attached to the AG-207 with other receipts in that sequence. The triplicate copy is to be retained in the department

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- 5. Endorsement of Checks** - Immediately upon receipt, checks shall be endorsed "For Deposit Only". These stamps are available through the Cash Management Office.
Additionally, the FAMIS account number that the funds are to be deposited in should be written on the face of the check.
- 6. Receipt of Cash** - If cash is received, especially in remote locations or during a weekend, a cashier's check or money order may be purchased. The cost of the instrument purchased may be deducted from the cash collected. The receipt for this purchase should be attached to and itemized on the Deposit Form (Form AG-207).
If a cashier's check or money order is unavailable, the employee responsible for these funds may substitute a personal check for the total cash received.
- 7. Requests to use Alternate Receipts** - Any requests to use receipts other than those issued by Texas A&M Agriculture (such as computerized receipts) should be made in writing to the Assistant Director for Fiscal Services. This request should provide the applicable account number, account administrator and justification for using alternate receipts. Upon approval, a range of receipt numbers will be issued by the Cash Management Office to be used on the alternate receipts.
- 8. Use of Collected Funds** - There is no authorization for any department or unit to use the monies collected for any purpose whatsoever other than for deposit with the Cash Management Office. Purchases shall not be offset against the monies collected, except for the purchase of a cashier's check or money order to offset cash collected.
This prohibition includes the cashing of personal checks.
- 9. Approved documentation**
A copy of the approved deposit will be returned to the unit. If the approved copy is not received, and the deposit is located on FAMIS; a screen print of the FAMIS screen may serve as the unit's verification that the funds were received and processed.

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Cash Management Procedures

Departmental Deposits

C. Procedures

1. Timeliness of Deposit

Deposits should be made daily whenever the amount on hand reaches \$200 and at least once every three business days regardless of the amount.

The CFO may authorize, in writing, other exemptions to the daily deposit requirement for local income upon presentation by the unit of sufficient justification for unusual circumstances preventing compliance.

2. On-Campus

Immediately upon receipt, checks shall be endorsed "For Deposit Only". These stamps are available through the Cash Management Office.

Additionally, the FAMIS account number that the funds are to be deposited in should be written on the face of the check.

a. Transfer of Funds to Fiscal Office -

When possible, deliveries should be made no later than 4:30 p.m. of each working day. If delivery will be made after the 4:30 deadline, please call 845-0323 to notify Cash Management Office of the late delivery. Any deposits that have not been submitted to Cash Management Office should be secured in a locking file cabinet or safe for delivery on the next working day.

b. Preparation –

- (1) Checks and money orders should be grouped together with an adding machine tape showing the total amount transmitted. All checks should have the FAMIS account number written on the face of the check and be stamped "For Deposit Only" on the reverse side.
- (2) All cash collected should be separated and totaled. An adding machine tape should be attached.
- (3) The receipt copies should also be grouped together and totaled.
- (4) The combined total of cash and checks **must** match the total receipts issued.
- (5) Please **do not** attach collected funds to the individual receipts, like items should be grouped together as indicated above.
- (6) Due to the differences in processing electronic funds, please do not combine deposits of electronic funds with deposits of traditional instruments.
- (7) Due to differences in banks, please do not mix account types or fund groups on deposits.

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3. Off-Campus – Direct Deposit Units

Immediately upon receipt, checks shall be endorsed "For Deposit Only". These stamps are available through the Cash Management Office.

Additionally, the FAMIS account number that the funds are to be deposited in should be written on the face of the check.

- a. **Deposit of Funds in Bank** - Collected funds must be deposited at least every three calendar days regardless of the amount or whenever the amount on hand reaches \$200.

Only funds representing income to Texas A&M Agriculture are to be deposited at the bank by unit staff. **Due to the various banks involved in processing DFE's, these funds should be sent directly to the Cash Management Office with the completed AG-211.** See section II for complete procedures for DFE's.

In order to comply with funding requirements established by Texas A&M University System Treasury Services, deposits should be prepared towards the end of the day and sent to the bank either late (after 4:00 p.m.) the same day or the following morning.

- b. **Preparing Deposit for Bank**

- (1) Total all funds to be deposited.
- (2) All checks should have the FAMIS account number written on the face of the check and be stamped on the reverse side with the endorsement stamp. An adding machine tape totaling all checks should be prepared.
- (3) All cash collected should be separated and indicated on the deposit slip.
- (4) The receipt copies should also be grouped together and totaled.
- (5) Deposit slip is to be completed in triplicate. All three copies should go to the bank. The duplicate and triplicate copies will be returned at the time the deposit is made.

Total cash collected should be indicated in the appropriate spaces on the deposit slip. Each individual check may be listed on the deposit slip and totaled, or a summary total of all checks may be written on deposit slip. Complete deposit slip by totaling all cash and checks being deposited.

The combined total of cash and checks **must** match the total receipts issued.

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Departmental Deposits

- (6) As soon as the deposit is ready, the total amount to be deposited the following day is to be e-mailed to the following individuals:

Melissa Ray	m-ray2@tamu.edu
Carrie Moreno	csmoreno@ag.tamu.edu
Christy Potter	CMPotter@ag.tamu.edu

c. **Preparing Deposit for Fiscal Office**

- (1) When the verified deposit slips are returned from the bank, the duplicate copy should be attached to the AG-207 along with the receipt copies and the adding machine tape of the receipt copies.

This entire package is to be sent to Cash Management according to the Off-Campus procedures as outlined in section VI.B below.

- (2) The triplicate copy of the verified deposit slip is to be retained in the Unit's accounting office.
- (3) Due to the differences in processing electronic funds, please do not combine deposits of electronic funds with deposits of traditional instruments.

4. **Off-Campus – Non-Direct Deposit Units**

Immediately upon receipt, checks shall be endorsed "For Deposit Only". These stamps are available through the Cash Management Office.

Additionally, the FAMIS account number that the funds are to be deposited in should be written on the face of the check.

- a. **Transfer of Funds to Fiscal Office** - Collected funds must be deposited at least every three calendar days regardless of the amount or whenever the amount on hand reaches \$200. Deposits postmarked within these parameters will be considered to have met this condition.

b. **Preparation –**

- (1) Checks and money orders should be grouped together with an adding machine tape showing the total amount transmitted. All checks should have the FAMIS account number written on the face of the check and be stamped "For Deposit Only" on the reverse side.
- (2) Please do not send cash through the mail. If cash has been received, please refer to the receipt of cash procedures noted in section I.B.6 above.
- (3) The receipt copies should also be grouped together and totaled.
- (4) The combined total of cash and checks **must** match the total receipts issued.

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- (5) Please **do not** attach collected funds to the individual receipts, like items should be grouped together as indicated above.
- (6) Due to the differences in processing electronic funds, please do not combine deposits of electronic funds with deposits of traditional instruments.
- (7) Due to differences in banks, please do not mix account types on deposits.

D. Delivery

Fully completed deposits should be delivered to the Cash Management Office according to the delivery instructions outlined in section VI below.

E. Unit Procedures

Each unit should create its own internal Cash Handling procedures. These procedures should be submitted to the Fiscal Office for review and approval.

For additional details see TAMUS Regulation 21.01.02

F. Contacts

1. Questions – General

Melissa Ray, (979) 845-7229

m-ray2@tamu.edu

or

Carrie Moreno, (979) 845-7220

csmoreno@ag.tamu.edu

2. Questions – Specific Deposits

a. **TAES** Betty Jo Robertson, (979) 845-4750

b-robertson@tamu.edu

b. **TCE** Christy Potter, (979) 845-4206

CMPotter@ag.tamu.edu

3. Requests for Receipt Books

Susan Wilganowski, (979) 845-0323

SRWilganowski@ag.tamu.edu

4. Requests for Deposit Bags

Susan Wilganowski, (979) 845-0323

SRWilganowski@ag.tamu.edu



The Agriculture Program

THE TEXAS A&M UNIVERSITY SYSTEM

Beginning and ending dates of receipts included in deposit

Deposit Form

Receipt dates to

Fiscal Reference

C
Receipt Number (Ref 2)

Dept Reference

Defined by Fiscal Office – no dept entry

Defined by dept – up to 7 characters in length
(Ref 4)

Enclosed are monies consisting of:

For Deposit With:

Total amount being deposited	Checks	\$	Total of Checks	<input type="checkbox"/> TAES – 06 <input type="checkbox"/> TCE – 07	Department making deposit must select one agency
	Cash	\$	Total of Cash		
	Other	\$	Total of other instruments Ex: credit cards, ACH deposits		
	TOTAL	\$			

Dept /Unit Name

Department or Unit making deposit

Accounting Analysis	Amount	Accounting Analysis	Amount
Total being deposited for each accounting analysis			
6 digit SL plus 5 digit SA plus 4 digit revenue code			

Receipt Number	Payor/Item	Quantity	Unit Price	Amount
Individual receipts & information making up deposit Quantity & Unit price are optional Voided receipts should be listed separately				
Total being of all receipts in the deposit Must match total monies being deposited above				
TOTAL				

Duplicate cash receipts covering the above monies are attached and are listed herewith in numerical order.

Departmental Approval

Signed by departmental person completing deposit

Fiscal Approval

Signed & dated when verified by Fiscal

Signed

Date deposit was completed in department

Signed

Date

Date



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THE TEXAS A&M UNIVERSITY SYSTEM

Fiscal Reference

C

Receipt Number (Ref 2)

Dept Reference _____

(Ref 4)

Deposit Form

Receipt dates _____ to _____

Enclosed are monies consisting of:

For Deposit With:

Checks	\$	
Cash	\$	
Other	\$	
TOTAL	\$	

<input type="checkbox"/>	TAES - 06
<input type="checkbox"/>	TCE - 07
<input type="checkbox"/>	

Dept /Unit Name _____

Accounting Analysis			Amount	Accounting Analysis			Amount

Receipt Number	Payor/Item	Quantity	Unit Price	Amount
TOTAL				

Duplicate cash receipts covering the above monies are attached and are listed herewith in numerical order.

Departmental Approval _____

Fiscal Approval _____

Signed _____

Signed _____

Date _____

Date _____

Texas A&M Agriculture

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II. ACH and Wire Transfer Deposits

A. Definitions

1. **ACH Funds** - Funds that have been electronically deposited into our bank accounts via the Automated Clearing House. These generally are repetitive transactions that have been set up through vendor payment systems to automatically make payments electronically. International payments are not permitted through the ACH system.
2. **Wire Transfers** - Funds that been moved electronically from one bank to another. These payments may be from domestic or international customers.

B. Documentation

Because we utilize different bank accounts for electronic payments, deposits for ACH funds and wire transfers must be submitted separately from those deposits with checks and cash.

Deposits that are submitted with combined funds will be returned to the issuing department without processing.

1. **Form AG-207, Deposit Form** – A fully completed form AG-207 must be submitted for all deposits of collected funds. Include receipts and any notifications of funds received. These funds will not be credited to the account until the appropriate documentation is received.

Please submit on white paper

Form AG-207 is available in the following electronic formats that may be downloaded from the Texas A&M Agriculture forms web site in the Cash Management Office section:

http://agservices.tamu.edu/forms/fiscal_forms.htm#cashmgmt

Adobe Acrobat:	AG-207.pdf	MS Word:	AG-207.doc
WordPerfect:	AG-207.wpd	MS Excel:	AG-207.xls

2. **Receipts** - Receipts should be issued and distributed the same as for deposits made with cash and/or checks.

C. Contacts

Melissa Ray, (979) 845-7229

m-ray2@tamu.edu

or

Carrie Moreno, (979) 845-7220

csmoreno@ag.tamu.edu

Texas A&M Agriculture

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Departmental Deposits

III. Credit Card Deposits

CISP requires that all employees with access to cardholder information have background checks run as a safeguard to prevent fraud. If your department allows wage employees (including student workers) access to cardholder data, please contact Human Resources so that background checks may be made on these employees. In addition to these background checks, all employees with access to cardholder information will be required to sign and return a Cardholder Information Security Agreement (AG-218). We will not need separate forms for employees that process deposits for both TAES and TCE.

As a further safeguard, care should be taken to ensure that only those employees that are involved in the Cash Management process have access to the credit card information. This includes, but is not restricted to: limiting access to incoming mail and to fax machines that receive credit card payment requests.

A. Definitions

1. **Card swipe –**
Credit card transactions that are generated through face to face transactions with customers. The credit card is swiped through an electronic point of sale device and a receipt is printed and given to the customer.
2. **Mail/phone/fax–**
Credit card transactions that are generated via requests that are received through the mail, over the phone or via the fax. These transactions are processed through PC based software in batch mode. Transactions are created via manual data entry.
3. **E-Commerce -**
Credit card transactions that are generated via an internet based store front. With a few exceptions, credit card information is entered by the customer.
4. **Cardholder Information Security Program (CISP) –**
Requirements put in place by MasterCard and Visa to ensure that appropriate measures are in place to protect cardholder data. CISP is directed to all entities that store, process, or transmit cardholder data.
5. **Truncation -**
The practice of removing a data segment. Commonly, when account numbers are truncated, only the last 4 digits are printed or written.
6. **Sanitized -**
Insuring that cardholder data is protected by marking out all but the last 4 digits of any credit card information that is retained. This should be done by a permanent black marker.

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B. Documentation

1. **Form AG-207, Deposit Form** – A fully completed form AG-207 must be submitted for all deposits of collected funds. Include receipts and additional documentation as noted below. These funds will not be credited to the account until the appropriate documentation is received.

Please submit on white paper

Special Note: due to the variances in processing, we ask that credit card deposits not only be separate from all other deposits, but also be separated by type of credit card:

MasterCard & Visa	may be deposited together
Discover (TAES only)	deposited by itself
American Exp (TAES only)	deposited by itself

Form AG-207 is available in the following electronic formats that may be downloaded from the Texas A&M Agriculture forms web site in the Cash Management Office section:

http://agservices.tamu.edu/forms/fiscal_forms.htm#cashmgmt

Adobe Acrobat:	AG-207.pdf	MS Word:	AG-207.doc
WordPerfect:	AG-207.wpd	MS Excel:	AG-207.xls

- a. **Departments processing transactions via card swipe**
Departments should provide with the AG-207 form, the original signed credit card receipts as well as the summary batch readout from the credit card machine.
- b. **Departments processing transactions via E-commerce**
Departments should provide with the AG-207 form, receipts and reports from the e-commerce site totaling the transactions submitted by type of card. Any cardholder information that is provided to the department and entered manually should be sanitized prior to being filed with departmental records,
- c. **Departments processing transactions via mail/phone/fax**
 - (1) *Departments processing their own credit cards*
After successful entry and transmission to Global Payments via Global @dvantage software, all credit card numbers should be sanitized to only have the last four digits readable. Any documentation that is submitted to Cash Management should be sanitized.
Any cardholder information that is retained in the department should be sanitized prior to being filed with departmental records, In addition, if cardholder information is recorded into a database or other electronic file, only the last four digits should be recorded.

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- (2) *Departments submitting credit card payments to be processed by Cash Management*

Deposits should be submitted to Cash Management intact with all credit card information.

Any cardholder information that is retained in the department should be sanitized prior to being filed with departmental records. In addition, if cardholder information is recorded into a database or other electronic file, only the last four digits should be recorded.

After successful entry and transmission to Global Payments via Global @dvantage software, all credit card numbers will be sanitized prior to filing with deposits.

2. **Receipts** - Receipts should be issued and distributed the same as for deposits made with cash and/or checks, with some additional requirements:

- a. The complete credit card information should not be written on the receipt. Truncation of the account to the last four digits of the number and the expiration date on the receipt is acceptable.

Example:

<i>MC</i>	<i>xxx9038</i>	<i>11/07</i>
<i>AmExp</i>	<i>xxx4685</i>	<i>12/05</i>

- b. If you are sending the credit card information to Cash Management for processing, payment is not technically received until we have entered the data and processed it through Retail @dvantage with Global Payments. In case a card is declined or we have problems, you may want to hold the original copy of the receipt that is sent to the customer until processing has occurred. Once this deposit shows up in FAMIS, this is your notice that the credit card has processed without any problems.

- c. Requests for receipt books may be made to:

Susan Wilganowski, (979) 845-0323
SRWilganowski@ag.tamu.edu

C. Contacts

Melissa Ray, (979) 845-7229

m-ray2@tamu.edu

or

Carrie Moreno, (979) 845-7220

csmoreno@ag.tamu.edu

Texas A&M Agriculture

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Departmental Deposits

IV. Deduct From Expenditure

A. Definition

Commonly referred to as a “DFE”. This transaction reduces a specific expenditure against a specific account. The account balance is increased by this transaction.

This type of transaction may arise from a duplicate payment to a vendor, an overpayment to a vendor, a refund or rebate from a vendor or other types of reductions of the original expense.

A DFE may only be credited against an existing expenditure. A DFE that is submitted against an expense that cannot be verified will not be processed against the account submitted.

B. Documentation

1. **Form AG-211, Deduction from Expenditure Form** – A fully completed Deduction from Expenditure form is to be completed for each DFE request.

Accurate completion of this form will assist the Cash Management Office in accurately crediting these accounts. For your convenience, a blank copy of this form is included in these procedures following the sample form.

Please submit on white paper

Form AG-211 is available in 4 electronic formats that may be downloaded from the Texas A&M Agriculture forms web site in the Cash Management Office section:

http://agservices.tamu.edu/forms/fiscal_forms.htm#cashmgmt

Adobe Acrobat: AG-211.pdf MS Word: AG-211.doc

WordPerfect: AG-211.wpd MS Excel: AG-211.xls

2. **Attachments**

- a. Original expense documentation – One of the following should be attached to AG-211. This will be used to verify the original expense.
 - FAMIS Screen 168 – a print screen of FAMIS screen 168 identifying the original expense to be credited
 - Departmental Voucher – a copy of the departmental voucher identifying the original expense to be credited
- b. Funds supporting DFE– vendor check, rebate check, etc.
- c. A complete set of the documents submitted should be retained in the department.

3. **Approved documentation**

A copy of the approved DFE will be returned to the unit. If the approved copy is not received, and the deposit is located on FAMIS; a screen print of the FAMIS screen may serve as the unit’s verification that the funds were received and processed.

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C. Delivery

Fully completed DFE's should be delivered to the Cash Management Office according to the delivery instructions outlined in section VI below.

Due to the various banks involved in processing DFE's, Off-Campus Units should not deposit these funds locally. Completed DFE's should be sent directly to the Cash Management Office with the original monetary instrument(s).

D. Contacts

1. Questions – General

Melissa Ray, (979) 845-7229

m-ray2@tamu.edu

or

Carrie Moreno, (979) 845-7220

csmoreno@ag.tamu.edu

2. Questions – Specific DFE

a. **TAES** Betty Jo Robertson, (979) 845-4750

b-robertson@tamu.edu

b. **TCE** Christy Potter, (979) 845-4206

CMPotter@ag.tamu.edu



The Agriculture Program

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DEDUCTION FROM EXPENDITURE FAMIS Screen 013

Department submitting DFE will select appropriate agency

Please attach copy of voucher or copy of FAMIS screen 168

TAES - 06 TCE - 07

C

Receipt Number
(Ref 2)

Last 6 digits of receipt number assigned by Cash Management Staff

ACCOUNTING ANALYSIS:

Department will fill in the Account & SA/Proj for DFE
Must match documentation provided with DFE

35 characters; vendor name associated with original expense, preceded by "DFE:"

SL/Account _____ SA/Project _____

Expense Code

TYPE: 4

REF. #: _____

DATE: _____

DESCRIPTION: **DFE:** _____

AMOUNT: \$ _____

DEBIT / CREDIT: C

REF. No 2:

REF. No 4:

MEMO BANK:

If a dept ref is provided, it will be keyed in.

Total of funds included with DFE

Departmental approval

Departmental Approval

Signed _____
Date _____

Dept/Unit _____

Department or unit submitting DFE

Cash Management Staff will add additional information & sign

Fiscal Office Prepared

Signed _____
Date _____

Approved

Cash Management Approval

Signed _____
Date _____



The Agriculture Program

THE TEXAS A&M UNIVERSITY SYSTEM

AG-211 07/04

C

Receipt Number
(Ref 2)

DEDUCTION FROM EXPENDITURE FAMIS Screen 013

Please attach copy of voucher or copy of FAMIS screen 168

TAES - 06 **TCE - 07**

ACCOUNTING ANALYSIS:

SL/Account SA/Project Expense Code

TYPE: 4

REF. #: _____

DATE: _____

DESCRIPTION: **DFE:** _____

AMOUNT: \$ _____

DEBIT / CREDIT: C

REF. No 2:

REF. No 4:

MEMO BANK:

Departmental Approval

Signed _____
Date _____

Dept/Unit _____

Fiscal Office Prepared

Signed _____
Date _____

Approved

Signed _____
Date _____

Texas A&M Agriculture

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V. Deduct From Income

A. Definition

Commonly referred to as a “DFI”. This transaction reduces income in a specific account. The account balance is decreased by this transaction.

This type of transaction may arise from a deposit that was made incorrectly, a refund to a customer or an overpayment from a sponsor.

A DFI should be processed against the account that originally received the funds. A DFI that cannot be verified will not be processed against the account submitted.

B. Documentation

1. **Form AG-210, Deduction from Income Form** – A fully completed Deduction from Income form is to be completed for each DFI request.

Accurate completion of this form will assist the Cash Management Office in accurately processing these requests. This includes providing the state VID or Federal ID number. Payment cannot be made without one of these numbers. For your convenience, a blank copy of this form is included in these procedures following the sample form.

Please submit on white paper

Form AG-210 is available in 4 electronic formats that may be downloaded from the Texas A&M Agriculture forms web site in the Cash Management Office section:

http://agservices.tamu.edu/forms/fiscal_forms.htm#cashmgmt

Adobe Acrobat:	AG-210.pdf	MS Word:	AG-210.doc
WordPerfect:	AG-210.wpd	MS Excel:	AG-210.xls

2. **Attachments**

- a. Original income documentation – One of the following should be attached to AG-210. This will be used to verify the original income.
 - Copy of departmental receipt that was included with original deposit
 - Copy of invoice to customer
 - Other documentation supporting original deposit
- b. A memo explaining the request for a DFI may also be included to further substantiate the request.

3. **Approved documentation**

A copy of the approved DFI will be returned to the unit. If the approved copy is not received, and the transaction is located on FAMIS; a screen print of the FAMIS screen may serve as the unit’s verification that the DFI was received and processed.

Texas A&M Agriculture
Cash Management Procedures

Departmental Deposits

C. Delivery

Fully completed DFI's should be delivered to the Cash Management Office according to the delivery instructions outlined in section VI below.

D. Contacts

1. Questions – General

Melissa Ray, (979) 845-7229

m-ray2@tamu.edu

or

Carrie Moreno, (979) 845-7220

csmoreno@ag.tamu.edu

2. Questions – Specific DFE

a. **TAES** Betty Jo Robertson, (979) 845-4750
b-robertson@tamu.edu

b. **TCE** Christy Potter, (979) 845-4206
CMPotter@ag.tamu.edu



The Agriculture Program

THE TEXAS A&M UNIVERSITY SYSTEM

AG-210 07/04

Voucher Number
(Ref 2)

DEDUCTION FROM INCOME FAMIS Screen 104

Please attach all documentation to substantiate this refund.

TAES - 06 TCE - 07

VENDOR NAME: _____

VENDOR NO.: _____

TYPE: 1

DEPT. REF. #: _____

ENCLOSURE CODE: Y

INVOICE DATE: _____

DESCRIPTION: **DFI:** _____

ACCOUNTING ANALYSIS:

SL/Account SA/Project Revenue Code

MEMO BANK:

AMOUNT: \$ _____

INVOICE NO.: **DFI** _____

Departmental Approval

Signed _____
Date _____

Dept/Unit _____

Fiscal Office Prepared

Signed _____
Date _____

Approved

Signed _____
Date _____

Texas A&M Agriculture
Cash Management Procedures
Departmental Deposits

VI. Delivery of Deposits

A. On-Campus Delivery

All on campus deliveries of deposits should be made utilizing single-use deposit bags provided by Texas A&M Agriculture Cash Management Office. These bags are pre-numbered, have a tear off receipt, and are tamper evident.

1. All on-campus deliveries must be made in person. No deposits should be sent via campus mail. Deposits should be hand delivered to:
*Cash Management Office
Wells Fargo Building
3000 Briarcrest Drive, Suite 602*
2. Each deposit bag may contain multiple deposits for each department as space allows. If more than one deposit is included in a bag, all documents pertaining to each deposit should be attached to the appropriate deposit form
3. Complete front of bag as follows:
TAES/TCE Circle appropriate agency
Date: Date deposit bag was prepared
Said to Contain: Total of all deposits included
Account #: Department Name
4. Prior to submission to Cash Management, tear off the strip with the imprinted bag number on it. Then seal per the instructions printed on the bag. Retain strip in your office.
5. Upon delivery to Cash Management, you will be provided a signed and dated receipt (*Exhibit A*). **Please wait for this receipt.**

Texas A&M Agriculture Cash Management Deposit Bag Receipt Verification	
TAES	TCE
Bag #:	<u>123456</u>
Received By:	<u>Signature</u>
<div style="border: 1px solid black; padding: 5px; display: inline-block;">RECEIVED <i>date</i></div>	

Exhibit A

Texas A&M Agriculture
Cash Management Procedures

Departmental Deposits

6. When this receipt is returned to your office, attach the numbered strip from number 3 above, and keep this receipt with departmental copies of the deposit. If multiple deposits were included, make copies of this receipt as needed.

B. Off-Campus Delivery

1. All deposits from these locations should be sent through either certified mail or through a traceable courier such as Airborne Express.

Off-Campus transmittals should be addressed and mailed to one of the following addresses:

*Physical
Address* Texas A&M Agriculture
Cash Management Office
Wells Fargo Building
3000 Briarcrest Drive, Suite 602
Bryan, TX 778802

or

*Mailing
Address* Texas A&M Agriculture
Cash Management Office
P.O. Box 10420
College Station, TX 77842

2. Sending Cash Management documents via the method listed in section VI.B.1 above is the preferred method of delivery. However, if Cash Management documents are being sent in large mailing with other information to College Station, please place all Cash Management documents in a separate, sealed envelope, clearly marked **CASH MANAGEMENT**.
3. Please do not send cash through the mail. If cash has been received, please refer to the receipt of cash procedures noted in section I.B.6 above.

Texas A&M Agriculture

Cash Management Procedures

Accounts Receivable

I. Departmental Receivables

A. Departmentally Maintained Accounts Receivable

1. Invoices should be issued within one week of the date of delivery of the goods or the date the services were performed.
2. Receivables maintained by units should be kept on some computerized system for Accounts Receivable (QuickBooks, Quicken, etc). At a minimum, reports should be prepared and maintained detailing the total amount due by invoice and the age of any outstanding balance. Requests to maintain departmental receivables manually must be approved by the CFO.
3. All payments are due within thirty days of invoice date
4. If payment is not received within thirty days of the invoice date past due notices should be sent out. At a minimum, these notices should be sent out on a bi-monthly basis. Units may elect to send them out more frequently on a monthly basis. No further credit should be issued to the customer until payment is made
5. An aged receivable report detailing all past due accounts should be prepared and reviewed on a monthly basis by the unit business office. At the completion of each quarter (November, February, May & August), this report should also be submitted to Cash Management Office for review.

In addition to the aged report, units should also submit reports indicating the total that has been billed for the fiscal year.

6. Past due accounts should be reviewed on a regular basis to determine if they continue to be collectible. Any accounts deemed to be uncollectible should be submitted to the Texas A&M Agriculture Cash Management Office using form AG-219, Request for Accounts Receivable Write Offs. Along with the completed AG-219, the departmental copies of the invoices should be submitted.
Once an account has been written off as uncollectible, no further credit should be issued to this customer.

Form AG-219 is available in 2 electronic formats that may downloaded from the Texas A&M Agriculture forms web site in the Cash Management Office section:

http://agservices.tamu.edu/forms/fiscal_forms.htm#cashmgmt
MS Excel: AG-219.xls MS Word: AG-219..doc

7. Each unit should create its own internal Accounts Receivable procedures. These procedures should be submitted to the Fiscal Office for review and approval.

For additional details see TAMUS Regulation 21.01.04

Texas A&M Agriculture
Cash Management Procedures

Accounts Receivable

B. Fiscal Office Maintained Accounts Receivable

1. Documentation

- a. **Form AG-209A, Request for Accounts Receivable Invoice** - A fully completed form AG-209A is to be submitted for all items that credit has been extended. Requests should be submitted to Cash Management within one week of the date of delivery of the goods or the date the services were performed. For your convenience, a blank copy of this form is included in these procedures following the sample form

- b. **Form AG-209B, Memorandum - Requests for Accounts Receivable** - A fully completed form AG-209B is to be submitted listing all invoice requests (AG-209A) that are being submitted. Invoice numbers will be added to this document and it will be returned to the department when invoices have been issued as confirmation. For your convenience, a blank copy of this form is included in these procedures following the sample form

- c. **Location of forms**
Form AG-209A and AG-209B are available in 2 electronic formats that may downloaded from the Texas A&M Agriculture forms web site in the Cash Management Office section:

http://agservices.tamu.edu/forms/fiscal_forms.htm#cashmgmt

<i>Adobe Acrobat:</i>	<i>AG-209A.pdf</i>	<i>MS Word:</i>	<i>AG-209A.doc</i>
<i>Adobe Acrobat:</i>	<i>AG-209B.pdf</i>	<i>MS Word:</i>	<i>AG-209B.doc</i>

REQUEST FOR ACCOUNTS RECEIVABLE INVOICE

Name of the person requesting the invoice

Requested By: _____

GL/SL Account: _____

Support Account: _____

Sub Code: _____

6 digit SL and
5 digit SA

(to be completed by Fiscal Office)

Date Billed: _____

Date the form is completed

Name _____

Name of company or individual being billed

Customer ID: _____

(to be completed by Fiscal Office)

Address 1 _____

Address 2 _____

Address 3 _____

Complete address, city, state and zip code of the company or individual to be billed

Dept. Ref: _____

Reference number assigned by requesting department for tracking purposes. Maximum of 7 characters allowed

City/State/Zip _____

Person to whom the invoice should be directed

PO #: _____

Purchase order number provided by the customer. If a copy of the PO is available, please attach

Contact Person _____

Description

Quantity

Cost/Unit

Total

A complete description of each item to be billed

Number of items being billed

Cost of each item being billed

Grand total of all items being billed

Total _____

REQUEST FOR ACCOUNTS RECEIVABLE INVOICE

Requested By: _____

GL/SL Account: _____

Support Account: _____

Sub Code: _____

(to be completed by Fiscal Office)

Date Billed: _____

Customer ID: _____
(to be completed by Fiscal Office)

Dept. Ref: _____

PO #: _____

Name _____

Address 1 _____

Address 2 _____

Address 3 _____

City/St/Zip _____

Contact Person _____

Description	Quantity	Cost/Unit	Total
-------------	----------	-----------	-------

Total _____

MEMORANDUM

DATE: _____

TO: Texas Cooperative Extension
Cash Management Office

FROM: _____
Name

Department

SUBJECT: Requests for Accounts Receivable

Attached, please find _____ completed Form AG-209A(s), Request for Accounts Receivable Invoice. Please invoice per the information provided and credit the indicated accounts.

Company to be Billed	Invoice Amount	Invoice Number <i>(to be completed by Fiscal Office)</i>
----------------------	-------------------	--

All items invoiced:

For Extension Fiscal Office Date

Texas A&M Agriculture

Cash Management Procedures

Accounts Receivable

II. Extension of Credit

- A. Credit may be extended only when it serves the best interest of the System and is for the public good of the State of Texas (TAMUS Regulation 21.01.04).

- B. An approved Extension Of Credit Request form (AG-222) must be on file with the Texas A&M Agriculture Fiscal Office in order for a department to extend credit as a part of its departmental activities.

Only one for is needed for each department; the expected monthly average and the aggregate total receivables per fiscal year should reflect all SL accounts involved in the receivable process for the specific department.

Form AG-222 is available in 2 electronic formats that may downloaded from the Texas A&M Agriculture forms web site in the Cash Management Office section:

http://agservices.tamu.edu/forms/fiscal_forms.htm#cashmgmt

Adobe Acrobat: AG-222.pdf MS Word: AG-222.doc

- C. Once approval has been received, credit may be extended when:
 - 1. The agency receives the greater benefit by the extension of credit.
 - 2. It is impossible or impractical to (a) require payment in full or (b) request posting a bond or cash deposit prior to delivery of goods or services
 - 3. The extension of credit will allow the agency to conduct its operations in a more efficient way
 - 4. The extension of credit will result in a savings of administration costs for the agency or will result in net benefit



The Texas A&M University System

EXTENSION OF CREDIT REQUEST

Department/unit requesting permission must select one agency. If a department covers both TCE and TAES, a separate request must be submitted for each agency.

TAES - 06 TCE - 07

DATE: _____

Date department/unit requests permission

TO: Texas A&M Agriculture
Cash Management Office

FROM: _____
Name and address of person making request

(1) I am requesting authorization to establish credit sales and extend credit within the following department: _____

Department/unit and/or specific operation with the department which will generate the goods/services for which credit will to be extended

(2) This authorization is to be for the following time period: (Check one)

___ From _____

To _____

___ Indefinite time period

Select whether authorization is being requested for a specific period or as an

(3) I expect average monthly credit sales not to exceed, \$ _____

Estimate of average monthly

(4) I expect total credit sales for the fiscal year not to exceed, \$ _____

Estimate of total receivable transactions for the fiscal

(5) The public purpose served by this extension of credit is: (Check all that apply)

___ (a) To avoid loss due to spoilage/deterioration of product

___ (b) To sell a unique, limited market research or educational product in a wider area.

___ (c) The extension of credit will allow the agency to conduct its operations in a more efficient way.

___ (d) Other: _____

Reason(s) why the department believes it need to be able to extend credit. Check all that apply.

Departmental Approval

Signed

Title

Date

Dept/Unit

Signature & title of person authorizing request for this department/unit. Preferably Department or Unit Head

Fiscal Office Approval

Signed

Title

Date

FISCAL OFFICE USE ONLY
Copy will be returned to department after approval



The Texas A&M University System

EXTENSION OF CREDIT REQUEST

TAES – 06 TCE - 07

DATE: _____

TO: Texas A&M Agriculture
Cash Management Office

FROM: _____

(1) I am requesting authorization to establish credit sales and extend credit within the following department: _____

(2) This authorization is to be for the following time period: (Check one)
___ From _____ To _____
___ Indefinite time period

(3) I expect average monthly credit sales not to exceed, \$ _____

(4) I expect total credit sales for the fiscal year not to exceed, \$ _____

(5) The public purpose served by this extension of credit is: (Check all that apply)

___ (a) To avoid loss due to spoilage/deterioration of product

___ (b) To sell a unique, limited market research or educational product in a wider area.

___ (c) The extension of credit will allow the agency to conduct its operations in a more efficient way.

___ (d) Other: _____

Departmental Approval

Signed _____
Title _____
Date _____
Dept/Unit _____

Fiscal Office Approval

Signed _____
Title _____
Date _____

Texas A&M Agriculture

Cash Management Procedures

Petty Cash and Working Fund Accounts

I. Petty Cash Accounts

A. To Establish Or To Increase/Decrease A Petty Cash Fund

1. Submit a request from the Department Head/Unit Head to the Assistant Director for Fiscal Services which includes the following:
 - a. purpose for the fund
 - b. account to be used to establish or increase the fund
 - c. amount being requested with justification
 - d. name of primary custodian
2. Upon approval, the Texas A&M Agriculture Cash Management Office will prepare a DFI to generate the beginning or increased petty cash fund balance from the account indicated in the official request. A specific vendor ID will be established for the primary custodian, resulting in a check made payable to the primary custodian, as agent for both the Texas A&M Agriculture and the department/unit.
3. Any funds set aside for a petty cash account will not be available in a departmental/unit account for the life of the petty cash fund.

B. Accountability

1. The primary custodian must ensure that the receipts, vouchers submitted for processing, and cash equal the current petty cash balance at all times. The cash should be secured in a safe or locking file cabinet with limited access.
2. Monthly, the primary custodian should perform a petty cash count and prepare Petty Cash Count form (AG-214) based on this count. This should remain in the department/unit as a part of the records for the specific petty cash fund.
3. Annually, a petty cash count should be made as of August 31st. The Department Head/Unit Head, or their designee should sign this form and the original Petty Cash Count form (AG-214) should be submitted to the Texas A&M Agriculture Cash Management Office by the 5th working day of the new fiscal year. *The individual performing this count must be someone other than the primary custodian.*
4. If the primary custodian changes, prepare a Petty Cash Count form (AG-214), have the previous and the new custodian verify the funds, and have the new custodian sign as the primary custodian. To complete the transfer of accountability, a memo documenting the transfer of custodianship, along with a copy of the completed Petty Cash Count form, should be submitted to the Texas A&M Agriculture Cash Management Office.

Texas A&M Agriculture
Cash Management Procedures

Petty Cash and Working Fund Accounts

5. Location of forms

Form AG-214 is available in 3 electronic formats that may be downloaded from the Texas A&M Agriculture forms web site in the Cash Management Office section:

http://agservices.tamu.edu/forms/fiscal_forms.htm#cashmgmt

Adobe Acrobat: AG-214.pdf MS Word: AG-214.doc

MS Excel: AG-214.xls

C. Disbursements from Petty Cash Fund

1. When funds are requested from the petty cash custodian, a receipt similar to the one shown below should be written documenting the date, who received the funds, the amount and purpose for which the funds were advanced. This may be a pre-printed purchased receipt, or one that is created in the department/unit.

Petty Cash Receipt	
Amount: _____	Date: _____
Received of: _____	
These funds are advanced for: _____	
Signed: _____	
<i>Petty Cash Custodian</i>	

2. After the purchase has been made, the receipt for the purchase should be returned to the petty cash custodian, along with any change remaining from the amount originally disbursed. If the original amount disbursed changes, this change should be indicated on the petty cash receipt.

D. Reimbursements to Petty Cash Fund

1. When the fund needs replenishing, the petty cash custodian should total all of the outstanding receipts, and request a reimbursement voucher be issued.
2. The departmental/unit bookkeeper should issue a voucher utilizing the vendor ID established for the primary custodian
3. Upon receipt, the resulting check should be cashed by the custodian and the funds returned to the petty cash fund

Texas A&M Agriculture

Cash Management Procedures

Petty Cash and Working Fund Accounts

E. To Close A Petty Cash Fund

1. If it is determined that an existing petty cash fund is no longer needed, submit the following to the Texas A&M Agriculture Cash Management Office:
 - a. Total cash balance of fund
 - b. Completed Petty Cash Count form
 - c. Memo from Department Head/Unit Head approving the return of the funds

2. All receipts must be submitted for reimbursement before the fund may be closed. The petty cash fund must be returned in its entirety (no unreimbursed receipts will be accepted)



Petty Cash Count

TAES - 06 TCE - 07

Department/unit requesting permission must select one agency

As Of: _____

Date funds are physically verified

Cash:

\$50
\$20
\$10
\$5
\$1
Coin

Actual Cash on hand by currency type

Subtotal

Vouchers submitted for processing:

Voucher # Amount

Vouchers submitted for reimbursement that have not been received

Subtotal

Receipts:

Vendor Date Amount

1 _____

2 _____

3 _____

4 _____

Receipts for funds that have been disbursed, but no reimbursement has been requested

Subtotal:

=====

Cash:

Vouchers Submitted

Receipts

TOTAL

Subtotals from the sections above

=====

Must equal the amount authorized for each specific petty Cash Fund

Verified by

Department/Unit Head

Signature

Date

Signature

Date

Custodian

Date



Petty Cash Count

TAES – 06 TCE – 07

As Of: _____

Cash:

\$50 _____
 \$20 _____
 \$10 _____
 \$5 _____
 \$1 _____
 Coin _____

Subtotal _____

Vouchers submitted for processing:

Voucher #	Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Subtotal _____

Receipts:

	Vendor	Date	Amount
1	_____	_____	_____
2	_____	_____	_____
3	_____	_____	_____
4	_____	_____	_____

Subtotal _____

Cash _____

Vouchers Submitted _____

Receipts _____

TOTAL _____

Verified by

Department/Unit Head

Signature _____
Date

Signature _____
Date

Custodian _____
Date

Texas A&M Agriculture

Cash Management Procedures

Petty Cash and Working Fund Accounts

II. Working Fund Accounts

A. To Establish or To Increase/Decrease a Working Fund

All requests for establishing or increasing working funds shall be made in writing from the Unit Head to either the Director of the Texas Agricultural Experiment Station or the Director of Texas Cooperative Extension through the Assistant Director for Fiscal Services. The request should include the following:

1. purpose for the fund
2. account to be used to establish or increase the fund
3. amount being requested with justification

B. Accountability

1. Working funds are to be kept in a bank account separate from any other funds. This bank account must be established by Funds Management and TAMUS Treasury. Under no circumstance should a check be written from a working fund when the balance is insufficient to cover the amount.
2. The Unit Head is responsible for the working fund and is authorized to sign the working fund checks. As a recommendation, another professional staff member should also be authorized to sign checks.
3. All working fund checks should be pre-printed and pre-numbered. The working fund check number and the sub voucher (TAES Form 36-53, booklets are available from Disbursements) confirming the receipt of the check should bear the same identification numbers.
4. Under no circumstances should a working fund check be issued payable to "CASH".

C. Purpose

A working fund is to be used to make small but unforeseen purchases necessary for the on-going operation of the unit. This includes payments to vendors where it is not practical or feasible for the vendor to wait for payment or circumstances preclude advance payment by voucher. All spot and emergency purchase requirements will apply to working fund expenditures. Under no circumstances should working funds be advanced for personal loans.

TAES working funds may also be used circumstances similar to the following:

1. Payment of salary or wages in the event payroll checks are not received on time. The amount paid in such a circumstance may not exceed net pay due the employee on that date. Net pay is to be verified by the Payroll Office.
2. To pay temporary or wage employees for services already performed if the employees are unable to wait for payroll to be processed.
3. To pay for contract labor if the contractor cannot wait for payment by voucher. Payment to agricultural labor contractors is authorized only under a signed Independent Contractor Determination/Agreement (Form AG-106, <http://agservices.tamu.edu/forms/CGforms.htm>).

Texas A&M Agriculture

Cash Management Procedures

Petty Cash and Working Fund Accounts

E. Reimbursement of Working Fund

1. Reimbursement of the working fund should be made at least twice monthly or more often, if necessary, to avoid depletion of the fund. Original sub-vouchers and all other receipts available must be attached to the reimbursement request. A purchase order (“L” document) should be issued for reimbursement, as soon as possible after the funds are issued from the working fund. This may be accomplished in two ways:
 - a. Issue a separate “L” document for reimbursement of funds as it is disbursed. Each sub-voucher would then be reimbursed individually, using the sub-voucher/check number as the invoice number
 - b. Issue an “L” document for the first reimbursement of funds since the last reimbursement request. Close but do not route the document. As additional funds are disbursed, the document would be re-opened and additional line items would be created. Receiving could be done as the line items are created, resulting in multiple shipments for one “L” document.
Once a reimbursement is deemed necessary, the document would be routed for approvals. At that time, invoicing and any additional receiving would be completed. In this instance, your “L” number would serve as your invoice number.
2. Reimbursement of sales tax may only be made from unrestricted gift funds (06-212XXX or 07-2XX999). A completed Texas Sales and Use Tax Exception Certificate (State of Texas form 01-339, http://agservices.tamu.edu/forms/fiscal_forms.htm - accounting) should be provided to the vendor to avoid sales tax being charged.
3. Reimbursement of part-time wages for seasonal employees (TAES only) paid out of the working fund can be accomplished through either of the following methods:
 - a. By using the TAES Wage payroll Voucher Working Fund Reimbursement form, TAES Form 87-63, one check for the total amount requested will be returned with the regular payroll checks. The check will be made out to TAES and is to be deposited into the working fund.
 - b. By placing the seasonal worker on payroll. When the payroll is received, the unit should verify that the full amount of the payroll check has been paid to the seasonal worker through the working fund. After this determination has been made, the payroll check may be deposited into the working fund as a reimbursement.

Texas A&M Agriculture

Cash Management Procedures

Petty Cash and Working Fund Accounts

F. Reconciliation of the Working Fund

1. Each month, the working fund shall be reconciled upon receipt of the bank statement. Working fund bank accounts should be set up on a calendar month basis to ensure that the bank statement covers one full month only and does not overlap any calendar months.
2. Form AG-216; Working Fund Reconciliation should be used to complete the reconciliation. Outstanding checks, reimbursable sub-vouchers and irregular payroll checks should be itemized on the Ag-216 by number and corresponding amount. A person authorized as a signer on the working fund account should not complete the reconciliation.
3. Upon completion, the original form AG-216 and a copy of the bank statement must be sent to the Fiscal Office for review.
 - a. Reconciliations for TAES should be sent to the attention of Bill Gray.
 - b. Reconciliations for TCE should be sent to the attention of Melissa Ray.
4. Location of forms
Form AG-216 is available in electronic format that may downloaded from the Texas A&M Agriculture forms web site in the Cash Management Office section:
http://agservices.tamu.edu/forms/fiscal_forms.htm#cashmgmt
MS Excel: AG-214.xls

G. Year End Reporting

To meet year-end reporting requirements, all expenditures must be reimbursed as of August 31. These reimbursements will receive special handling so as to have all working funds fully reimbursed at fiscal year end.



Department/unit that is responsible for working fund.

Working Fund Reconciliation for:

Select either TAES or TCE for you unit

TAES

TCE

Input ending date of the statement in mm/dd/yy format. These fields will automatically be filled in

For the Month ended:

July 2004

Bank Balance as of:	<u>7/31/04</u>	Ending bank balance per statement	\$ <u>1,500.00</u>
PLUS: Outstanding Deposits:			
		Deposits on department/unit books, but not included in the ending bank balance	<u>600.00</u>
			\$ <u>600.00</u>
LESS: Outstanding Checks:			
	Check Numbers <u>0577</u>	<u>100.00</u>	
			\$ <u>(100.00)</u>
Reconciled Bank Balance:			\$ <u>2,000.00</u>

Checkbook Balance as of:	<u>7/31/04</u>	Ending balance per departmental books	\$ <u>1,892.00</u>
--------------------------	----------------	---------------------------------------	--------------------

PLUS: Reimbursable Items

(A) Sub-Voucher Numbers

Checks/Sub Vouchers that have not been reimbursed into the	<u>0580</u>	<u>100.00</u>	
	<u>0581</u>	<u>8.00</u>	
			<u>108.00</u>

(B) Irregular Payroll (TAES Only)

Payroll items that have not been reimbursed			<u>0.00</u>
---	--	--	-------------

PLUS/MINUS: Other Items

Other reconciling items as needed, may be increases or decreases			<u>0.00</u>
Reconciled Book Balance			\$ <u>2,000.00</u>

Input total amount authorized for working fund. Reconciled bank and reconciled book balance should match this amount

TOTAL WORKING FUND AUTHORIZED

\$ 0.00

Prepared: _____
Name

Approved: _____
Name

Title
Department/Unit preparer and approver

Title

Date

Date



The Agriculture Program

THE TEXAS A&M UNIVERSITY SYSTEM

AG-216 08/04

Working Fund Reconciliation for:

TAES

TCE

Department/Unit Name

For the Month ended:

July 2004

Bank Balance as of:	<u>7/31/04</u>		\$	<u>0.00</u>
PLUS: Outstanding Deposits:	_____	_____		
		_____	\$	<u>0.00</u>
LESS: Outstanding Checks:	_____	_____		
Check Numbers	_____	_____		
		_____	\$	<u>0.00</u>
Reconciled Bank Balance:	_____	_____	\$	<u><u>0.00</u></u>

Checkbook Balance as of:	<u>7/31/04</u>		\$	<u>0.00</u>
PLUS: Reimbursable Items	_____	_____		
(A) Sub-Voucher Numbers	_____	_____		

		_____		<u>0.00</u>
(B) Irregular Payroll (TAES Only)	_____	_____		
		_____		<u>0.00</u>
PLUS/MINUS: Other Items	_____	_____		
		_____		<u>0.00</u>
Reconciled Book Balance	_____	_____	\$	<u><u>0.00</u></u>
 TOTAL WORKING FUND AUTHORIZED			\$	<u><u>5,000.00</u></u>

Prepared: _____
Name

_____ *Title*

_____ *Date*

Approved: _____
Name

_____ *Title*

_____ *Date*