# IX. STATE CASH RECEIPTS AND PETTY CASH

## REIMBURSEMENT PROCEDURES

### Table of Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. INTRODUCTION</td>
<td>1</td>
</tr>
<tr>
<td>II. CASH RECEIPTS</td>
<td>1</td>
</tr>
<tr>
<td>A. DEFINITIONS</td>
<td>1</td>
</tr>
<tr>
<td>B. SCOPE</td>
<td>1</td>
</tr>
<tr>
<td>C. INTERNAL CONTROL PROCEDURES</td>
<td>2</td>
</tr>
<tr>
<td>1. Separation of Duties</td>
<td>2</td>
</tr>
<tr>
<td>2. Record of Receipt</td>
<td>2</td>
</tr>
<tr>
<td>a) Receipt Forms</td>
<td>3</td>
</tr>
<tr>
<td>b) Event Tickets</td>
<td>3</td>
</tr>
<tr>
<td>c) Cash Register</td>
<td>4</td>
</tr>
<tr>
<td>3. Restrictive Endorsement</td>
<td>5</td>
</tr>
<tr>
<td>4. Depositing Cash Receipts</td>
<td>5</td>
</tr>
<tr>
<td>a) Cash Receipts</td>
<td>5</td>
</tr>
<tr>
<td>b) Credit Cards</td>
<td>6</td>
</tr>
<tr>
<td>5. Refunds</td>
<td>7</td>
</tr>
<tr>
<td>6. Reconciliation</td>
<td>7</td>
</tr>
<tr>
<td>D. CHANGE FUND</td>
<td>7</td>
</tr>
<tr>
<td>E. NON-STUDENT REVENUE COLLECTIONS</td>
<td>7</td>
</tr>
<tr>
<td>III. PETTY CASH REIMBURSEMENT</td>
<td>9</td>
</tr>
<tr>
<td>A. DEFINITIONS</td>
<td>9</td>
</tr>
<tr>
<td>B. SCOPE</td>
<td>10</td>
</tr>
<tr>
<td>C. REIMBURSEMENT PROCEDURES</td>
<td>10</td>
</tr>
<tr>
<td>1. Signature Form</td>
<td>10</td>
</tr>
<tr>
<td>2. PC Vouchers</td>
<td>10</td>
</tr>
<tr>
<td>3. Internet Purchases</td>
<td>10</td>
</tr>
<tr>
<td>4. Sales Tax Exemption</td>
<td>11</td>
</tr>
<tr>
<td>5. Cash Advance Fund</td>
<td>11</td>
</tr>
<tr>
<td>6. Procurement Cards</td>
<td>11</td>
</tr>
<tr>
<td>IV. SOURCES AND CONTACTS</td>
<td>13</td>
</tr>
<tr>
<td>V. EXHIBITS</td>
<td>14</td>
</tr>
<tr>
<td>Exhibit A - Receipt Forms</td>
<td>14</td>
</tr>
<tr>
<td>Exhibit B1 - Ticket Representative Reconciliation</td>
<td>15</td>
</tr>
<tr>
<td>Exhibit B2 - Ticket Analysis</td>
<td>16</td>
</tr>
<tr>
<td>Exhibit B3 - Ticket Representative Reconciliation</td>
<td>17</td>
</tr>
<tr>
<td>Exhibit B4 - Ticket Representative Worksheet</td>
<td>18</td>
</tr>
<tr>
<td>Exhibit C - Concessions Cash Out Form</td>
<td>19</td>
</tr>
<tr>
<td>Exhibit D - Endorsement Memo</td>
<td>20</td>
</tr>
<tr>
<td>Exhibit E - Transmittal Form</td>
<td>21</td>
</tr>
<tr>
<td>Exhibit F - Memorandum</td>
<td>22</td>
</tr>
<tr>
<td>Exhibit G - Sample Refund Request Memo</td>
<td>23</td>
</tr>
<tr>
<td>Exhibit H - Report of Receipts</td>
<td>24</td>
</tr>
<tr>
<td>Exhibit I - Sample Petty Cash Fund Signature Form</td>
<td>25</td>
</tr>
<tr>
<td>Exhibit J - Petty Cash Reimbursement Request (State Funds)</td>
<td>26</td>
</tr>
<tr>
<td>Exhibit K - Tax Exempt Certificate</td>
<td>27</td>
</tr>
<tr>
<td>Exhibit L - Pro Forma Revenue Contract</td>
<td>29</td>
</tr>
<tr>
<td>Exhibit M - Past Due Notice</td>
<td>30</td>
</tr>
</tbody>
</table>
IX. STATE CASH RECEIPTS AND PETTY CASH REIMBURSEMENT PROCEDURES

I. INTRODUCTION

Most of the cash transactions, which occur at the University at Buffalo (UB), take place in the financial offices responsible for collecting the University’s accounts receivable and for paying its bills. However, a significant number of smaller transactions are, for reasons of effective and efficient operation, handled by individuals in various operating units. Fees, charges, etc. are received and goods/services are purchased by individuals on behalf of University departments. While departments need the ability to handle these cash transactions, they must also accept responsibility to administer these transactions with sufficient internal controls and to advise Financial Services that they are handling cash transactions.

This Cash Receipts and Petty Cash Reimbursement Procedures Manual has been developed by Financial Services and is designed to be straightforward, simple, and efficient, while providing the internal controls necessary to safeguard university employees. These procedures are based on guidelines contained in Volume XI, Controls and Special Procedures of the New York State Accounting System User Procedures Manual.

II. CASH RECEIPTS

A. DEFINITIONS

Bankroll Report - Cash register tape that summarizes activity for a period of operation

Cash - Currency, coin, checks, money orders and credit card receipts.

Cash Receipts - Cash (as defined above) received from all sources, such as participant fees, ticket sales, damage charges, deposits, parking fines, etc.

Change Fund - A departmental fund authorized by Financial Services to facilitate the cash collection process by making currency and coin available for giving change.

Check Log - A spreadsheet tracking the Date, Payer, Amount, Check Number, Department and Account to be deposited into.

Restrictive Endorsement - The action that limits the negotiability of a check or money order to the deposit of a UB bank account.

B. SCOPE

These procedures apply to cash receipts collected at UB and deposited to the credit of state accounts: State Operating Budget, Income Fund Reimbursable (IFR including DIFR and SUTRA), and Endowment Income.
C. INTERNAL CONTROL PROCEDURES

The significant number of university departments collecting cash necessitates the decentralization of the cash receipt function. These procedures have been developed to provide an adequate internal control system.

The importance of adhering to these procedures cannot be overemphasized. If adequate internal controls are not in place, the personnel handling cash in your department are not being afforded the protection to which they are entitled should allegations of impropriety ever be made.

Using this system, departments provide an accurate accounting of cash received. Important aspects of this system include: 1) separation of duties; 2) adequate record keeping; 3) restrictive endorsement of checks; 4) timely deposits; 5) proper handling of refunds; and 6) reconciliation.

A description of each follows:

1. **Separation of Duties:**

   Proper internal control requires that different individuals be responsible for handling each aspect of the cash receipt procedure. For example, the person who receives cash does not prepare the deposit, and the person who prepares the deposit does not handle the reconciliation.

   Where a department does not have a sufficient staff to separate responsibilities for cash handling, record keeping and reconciliation in the most desired manner, closer day-to-day supervision by departmental managers is necessary. The Chairman or other designated staff person such as someone in the Dean’s Office may do a test of reasonableness. An illustration of a test of reasonableness may be if someone determines if the number of applications received supports the deposits made for graduate application fees.

2. **Record of Receipt:**

   Cash must be recorded as soon as it is collected. Cash stolen without a record of receipt is more difficult to trace than cash that is recorded. The person recording the receipt of cash has no further involvement in cash handling, recording, depositing, or reconciliation.

   The recording of cash receipts requires the use of pre-numbered cash receipt forms (receipt forms), pre-numbered event tickets, cash register tapes or check logs. For most departments, these three methods of recording cash are satisfactory. In some situations, alternative methods have been authorized with prior written approval of Financial Services. This approval will be sent to the department and a copy forwarded on to Student Processing Services (“SPS”), Bursar Area for their records. For more information or questions on your specific needs, call Lance Mahalic or Shawn Diehl 645-2626 and 645-2648, respectively.
a) Receipt Forms

All cash (as defined in section II.A.) should be recorded on receipt forms. These forms serve a dual purpose. They provide a receipt to the individual from whom cash is received and they provide a record of the receipt of the cash at the unit. These forms are printed in triplicate and are available in booklets of 100 from Financial Services. A complete listing of whom to contact for forms and information is included in section IV. The original (white) is given to the person from whom cash is received, the first copy is attached to the deposit, and the second copy remains in the book as a permanent, chronological record of the transaction. The first and second copies have the following pre-printed statement: COPY - THIS IS NOT A VALID RECEIPT. Provision is made on the receipt forms for indicating the purpose of the payment and whether it was cash, money order, or check.

If it is necessary to void or cancel a receipt form, clearly mark all copies VOID to preclude reuse. The original (white) is included with the deposit. The first and second copies remain with the receipt book. A sample of a completed receipt form is included as “Exhibit A”.

For the system to be effective, it is most important to account for each receipt form. Completed receipt books should be retained by the department for seven years, after which they may be discarded. The department must provide Financial Services with a listing of completed receipt books, when new receipt books are requested. Departmental internal records must be maintained and receipt books stored so they are accessible for inspection upon audit.

b) Event Tickets

Event tickets provide an excellent method to control cash receipts generated by concerts, lectures, sporting events, etc. Event tickets are press numbered when printed and the numbers should be compared to the detail on the printer’s invoice when the event tickets are received.

When graduated prices are offered to students, faculty/staff, and the general public, separate series of event tickets are used to account for the price differentials. Unsold event tickets require reasonable safekeeping in a vault or fireproof cabinet when not out for sale activity. Access to this area should be limited. When presented at the event, the event ticket is torn in half. One half is given to the customer and one half retained. Ticket takers at events must not be otherwise involved in the sale process.

If event tickets are distributed to multiple sellers or locations, a record of the numbers assigned is maintained and reconciled as unsold event tickets and cash receipts are returned. Also, a record of any complimentary event tickets issued should be maintained. This record should identify the event, the date of the event, the ticket number issued and the name of the recipient. In addition, each recipient of a complimentary ticket should be
required to sign for the ticket. Complimentary tickets issued to sellers/locations should be clearly marked **COMPLIMENTARY - NOT FOR RESALE.**

Sellers/locations will be given an allocation of tickets to sell, along with an inventory sheet describing the given allocation. The sellers will also be given a tally sheet to assist them in tracking any tickets sold at a discount (if applicable). At the close of sales, each seller will make a final count of the tickets remaining and subtract that from the original allocation of tickets to determine the number of tickets sold. The number sold will be multiplied by the sales price. That figure will then be adjusted for any discounted sales (per collected discount coupons and the tally sheet) if applicable. The resulting figure will be the total receipts for each seller. This figure should be equal to cash received (final cash minus starting bankroll) from the seller/location. The cash and the ticket sales reconciliation should be sent to SPS, Bursar Area with the TF. If cash registers are utilized, a closing bankroll report should also be submitted. See next section - **Cash Register** - for details.

After the event, a reconciliation of all event tickets is prepared comparing the cash receipts from those sold, the unsold (including returns and voids), and the complimentary with the record of event tickets printed. This reconciliation and unused event tickets are to be kept on file in the department for three years.

See Exhibits B1 - B4 for various examples of ticket reconciliations.

c) **Cash Register**

Prior to the start of sales activity, cashiers receive bank drawers. Each cashier must count the drawer and initial a cash out sheet, acknowledging receipt.

Throughout the hours of operation, if excessive cash is taken in, the manager will have the cashiers separate cash taken in during the event from the original bank. Amounts in excess of the original bank will be recorded on the cash out sheet as picked up. Both the cashier and the manager are required to initial the pickup on the cash out sheet. The manager should bundle cash with the bills facing the same direction in proper denomination sequence. Also, the manager must complete a cash slip indicating the pickups. After the event, the cashier will prepare a final deposit which will be forwarded to the manager.

The manager is required to complete a cash out form daily. The cash out form should include the following:

- **Beginning cash:** equal to the beginning bank placed in each register; include denominations.
- **Cash reading:** cash figure per the register tape.
- **Total cash:** equal to the cash reading plus the beginning cash.
- **Cash Drawer:** total cash (cash plus closing pickup).
- **Pickups:** the amounts of money picked up from the cashiers during the event that are secured. Each time the manager makes a pickup; the cashier must initial the pickup dollar amount indicated on the cash out sheet.
• **Pickup (closing):** amount of cash left in the drawer at the end of the event.
• **Over (short):** the difference between total cash and total cash register.
• **Customer count:** the total number of customers serviced by each terminal per the register tape.
• **Void:** the total number of voids by terminal from the register tape.

The manager should also check to make sure that the beginning transaction number is consecutive with the previous day’s ending transaction number. The cash, register tape and cash out form should be forwarded to SPS, Bursar Area for deposit.

See “Exhibit C” for an example of a cash out form. This example has been included to serve as a guideline.

3. **Restrictive Endorsement**

Checks and money orders are endorsed by the department as soon as they are received. The preferred statement to use for endorsement is “For Deposit Only To The Account Of The University At Buffalo” which must be written or stamped on the back of each check. However, it is acceptable to endorse the check with the statement “For Deposit Only”. The department name and account number must be part of the restrictive endorsement if it does not appear on the face of the check. The endorsement is placed on the right side of the back of the check in a space not exceeding three inches from the right edge of the check. The left side of the back of the check (reverse of the check number and signature) is reserved for SPS, Bursar Area for processing. See “Exhibit D”.

4. **Depositing Cash Receipts**

   a) **Cash Receipts**

   Prompt deposit of cash receipts is essential for security and internal control. Cash receipts are transmitted for deposit to one of the two SPS, Bursar Area locations (see section IV). Ideally, this is done at the close of each day. If daily transmittal is not feasible because of location or if collections are minimal and not in the form of currency or coin, transmittal may be made less frequently, but in no case less frequently than once a week. Secure undeposited cash receipts in a safe or a locked filing cabinet.

   **Cash receipts are never used for change, petty cash, or to make refunds.**

   Cash receipts are transmitted to SPS, Bursar Area for deposit by means of the Cash Receipts Transmittal Form (TF). Blank TFs can be obtained from SPS, Bursar Area. However, for departments making regular deposit of cash receipts, it is recommended that pre-printed, pre-numbered forms be ordered from University Print Services.

   Each completed deposit sent to SPS, Bursar Area should include the cash receipts, two adding machine tapes (or check log) reconciling the cash with the receipt forms and, the deposit total on the TF.
Information required on each TF includes:

- Name and address of the depositing department
- Name and telephone number of the individual preparing the deposit.
- Total amount of the deposit with sub-totals for checks (including money orders), charge card receipts, U.S. currency and coin, and Canadian currency and coin.
- Numbers of the receipt forms related to the deposit (including voided forms).
- Transmittal number designated by the department which can be any alpha-numeric combination up to six characters; sequentially assigned transmittal numbers will facilitate reconciliation.
- Account number to be credited or the statement, “See Attached” when more than one account is involved and a spreadsheet or check log with account breakdown is included.

For **graduate and professional application fees**, identify the subsidiary account number and indicate before the 3184/3185 designation on the account number line (eg. 900401-3184).

The first copy of the receipt forms and the original voided receipt forms must accompany the transmittal. Send all copies of the TF to SPS, Bursar Area, except for the **departmental** copy, which is retained by the department for its records.

The preferred method of transporting cash receipts to SPS, Bursar Area is personal delivery to 122F Porter. Deposits solely representing checks, money orders or credit cards may be sent to SPS, Bursar Area, 232 Capen, North Campus. Under no circumstances are currency or coin to be sent through campus or US mail. If cash receipts are personally delivered to SPS, Bursar Area, a representative will accept deposit for further processing. The amount will be verified and a receipted copy of the TF will be mailed to the department. If cash receipts, other than currency or coin are sent to SPS, Bursar Area via campus mail, SPS, Bursar Area will return a receipted copy of the TF to the department once the amount has been verified and deposited.

Refer to “Exhibit E” for an example of a completed TF. Also refer to “Exhibit F” for common problems associated with cash receipt transactions.

**b) Credit Cards**

Accounting procedures for credit card transactions mirror the procedures for other forms of cash receipts (refer to previous section) with a few additions. At the close of each day, departments accepting credit cards are required to batch out credit card terminals. As terminals are batched out, information is transmitted to the bank and amounts are recorded as deposits in the University’s bank account. Note: balances transmitted to the bank must equal the receipts attached to the TF forwarded to SPS, Bursar Area. Receipts forms should be forwarded to SPS, Bursar Area as terminals are batched out because the bank reconciliation process becomes complex if the dates do not match. Departments are also
required to maintain a log detailing the good batch (GB) number, dates, amounts, and types of transactions (MC, Visa, Discover).

5. Refunds

In certain instances, it is appropriate to make refunds. **Refunds are never to be made from cash receipts.** Refunds are made by check through Financial Services and are obtained by writing to: Carrie Hutchins, Financial Services, 418 Crofts Hall, North Campus.

Refund requests should include the account number credited on the original deposit, the number and date of the TF, and the reason for the refund. The refund check will be returned to the requesting department. A refund request should not be made within the first ten business days past original deposit date to allow for proper bank processing. A sample refund request memo appears in “Exhibit G”.

6. Reconciliation

The IFR Report of Receipts is available at UBBusiness (http://ubbusiness.buffalo.edu/). The deposits listed on these reports should be reconciled promptly with the department’s transmittals by someone not involved in any other aspect of the cash handling procedure. The separation of this responsibility from the other cash handling and reporting activities is most important. Any questions regarding items on this report should be directed to Betsy Harmon at 645-2641. See “Exhibit H” for a sample report of receipts.

D. CHANGE FUND

When a department collects cash frequently, a small change fund may be requested from Financial Services. **Change funds are never to be created from cash receipts.** The change fund will be issued to a departmental custodian who will be personally responsible for maintaining the fund.

Inquiries regarding the establishment of a change fund should be directed to Lance Mahalic at 645-2626.

E. NON-STUDENT REVENUE COLLECTIONS

**Background:**

IFR accounts rely upon revenues generated to fund their operations. Its essential projects collect all funds due to prevent a revenue shortfall. Payment for goods received or services rendered may be achieved through the following:

- Cash Collections - for certain programs, it is practical to collect funds at the time of service rather than issue an invoice. In these instances departments must either comply with the University’s Cash Receipts Policy, http://ubbusiness.buffalo.edu or obtain a waiver from Financial Services to implement a more efficient, yet effective procedure.
Interdepartmental Invoice (IDI) - the expenditure transfer process is the appropriate means to charge another State, IFR, Research or UBF Account at the University. For further information on expenditure transfers refer to “Administrator”, “Payments”, “IDI’s” on our website at http://ubbusiness.buffalo.edu.

Billing/Collecting - in some instances it may be more appropriate to bill customers for services rendered / goods provided. The following billing and collection procedures provide assurance that bills are controlled and projects are credited with the proper amount of collections. If departments believe it is necessary to use other means for billing or payment, Financial Services should be consulted during procedure development for approval.

Non-Student Accounts Receivable Collection Procedures:

a. Contracting to Provide Goods or Services

Arrangements made to provide more than $2,500 worth of goods or services to another individual or agency should be put in writing and approved by the Department Head. Agreements should identify the performance expectations of the parties and specify when and how the account is to be paid, billing address and contact. Until this agreement is signed by both the Department Head, and the customer, no goods or services should be provided by the University. Refer to Exhibit L for a pro forma agreement form. For arrangements less than $2,500 discussions held with the customer should include what is documented in the pro forma agreement, however no formal written agreement is deemed necessary.

b. Billing and Collection Controls

The following billing and collection controls provide for a minimal level of internal control that should be in place over University revenue-generating operations. Please keep mind no cash collection activity should be implemented without the review and approval by Financial Services. Also, additional controls may be required by Financial Services at any time.

Billings: The following process should be followed when billing a client for goods and services:

When a person or organization receives goods or services, and is going to pay for them at a future date, it is important that a receivable be recorded. Receivables may be tracked through a bookkeeping system, excel spreadsheet or manually. Information tracked should include:

• Invoice Date - Date invoice was sent to customer (this should be within 3 business days of delivering goods/rendering services)

• Invoice Number - A sequential numbered invoicing process should be utilized. We suggest a combination of the IFR account number/fiscal year, i.e. 03-900755-1. In this example 03 represents the fiscal year ending 6/30/03, the 900755 is the IFR account to
be deposited, the 1 means this is the first invoice to be generated for this account number for this fiscal year.

- Customer Name
- Short description of transaction
- Amount Due

In addition to recording the receivable, a copy of the open invoice should be maintained.

Experience has shown timely follow-up on outstanding invoices greatly enhances the collection process. Departments are primarily responsible for collecting the amounts billed and for the necessary follow-up on outstanding invoices. When an invoice is not paid within a reasonable amount of time (30 days) the following actions should be taken:

- Issue letter requesting immediate payment and retain copies of these letters. Refer to Exhibit M for example.

- No further service should be given to a client who has a past due invoice

When payment is received guidelines set forth in the State Cash Receipts manual apply. Refer to http://ubbusiness.buffalo.edu for guidelines.

In the event an Accounts Receivable is unable to be collected, contact Financial Services for further guidance.

III. PETTY CASH REIMBURSEMENT

A. DEFINITIONS

**Petty Cash Purchase** - The purchase of goods or services (services must be performed by an organization as opposed to an individual) by University employees from their own personal funds on behalf of their department. The cost per receipt must be $250 or less.

**Petty Cash Reimbursement** - The reimbursement to a University employee who has made a petty cash purchase which is considered an appropriate expenditure of state funds. The reimbursement is made by check drawn by Financial Services from a local University bank account.

**Cash Advance Fund** - A fund that Financial Services establishes for a department, which permits immediate reimbursement of petty cash purchases to departmental employees.

**Online Banking** - A banking service that processes all transactions electronically and produces no paper trails.
B. SCOPE

These procedures apply to petty cash purchases made by University employees and reimbursed from state funds. Travel expenses, although reimbursable, are to be processed in accordance with state and university travel procedures, rather than the petty cash reimbursement procedures. See the Travel Policy manual at http://ubbusiness.buffalo.edu. Click on “Employee”, “Reimbursement”, “Travel” and “State”.

C. REIMBURSEMENT PROCEDURES

1. Signature Form

A department authorizes its employees to be reimbursed from its state accounts for petty cash purchases by filing a Petty Cash Fund Signature Form with Financial Services. With this form, the department head notifies Financial Services which accounts are available for petty cash expenditures and which departmental personnel are authorized to sign the Petty Cash Reimbursement Request (PC voucher). Any employee can be reimbursed, however, only specific employees are authorized to sign the PC voucher.

See “Exhibit I” for a sample of a completed form.

2. PC Vouchers

Petty cash reimbursements are obtained by sending a completed PC voucher to Financial Services, 418 Crofts Hall, North Campus. Information required with each PC voucher includes:
- name, address, and phone number of the requesting department with the current date
- accounts to be charged
- name and signature of the person to whom the petty cash reimbursement should be made payable
- the total amount to be reimbursed
- an itemized list of the petty cash purchases
  - Each petty cash purchase must be clearly identified or explained on the receipt or the PC voucher.
  - Petty cash reimbursement is limited to $250 per receipt, however a PC voucher may include more than one receipt and, therefore, total more than $250.
- authorized signature, if other than person being reimbursed.

Each completed PC voucher must include original paid receipts, invoices, canceled checks, or an itemized credit card statement. Departments should retain photocopies for their records. See “Exhibit J” for a sample of a completed PC voucher.

Submit PC vouchers promptly, particularly at the end of the University’s fiscal year (June 30). A schedule of fiscal year-end cut off dates is issued annually by the Office of the Controller. Reimbursements are charged to the fiscal year in which the purchase was made.
Please prepare separate PC vouchers for purchases made in different fiscal years.

Reimbursement checks are sent via campus mail to the University department address that appears on the PC voucher.

3. **Internet Purchases**

*Payment with credit card, debit card or online check:* **Original** credit card statement or bank statement must be submitted with request.

*Payment with online banking or the transfer of funds on the Internet:* The purchase request or the confirmation receipt and a detailed transaction report of your bank statement (this may be printed from the internet) with the purchases highlighted. Please note it may take a couple of days for the transfer of funds to be updated by your bank. These items must be submitted with your request.

4. **Sales Tax Exemption**

The University at Buffalo is a state agency, and therefore, is exempt from NYS sales tax for purchases made from **state** accounts. If UB is not registered as tax exempt with a vendor, a Tax Exemption Certificate (AC 946) should be presented to the vendor at the time of the petty cash purchase. Some vendors may not be familiar with this certificate which is for use by employees of NYS agencies and its political subdivisions only. It differs from form ST119-1 used by other tax exempt, non-state organizations which requires both NYS vendor ID and exempt organization numbers.

If the certificate is not used when purchasing items, individuals may complete form AU-11, Application for Credit or Refund, with the NYS Department of Taxation and Finance to receive a refund of sales tax paid. For tax exemption certificates (AC946) and AU-11 forms, please visit our website at [http://ubbusiness.buffalo.edu](http://ubbusiness.buffalo.edu), click on “Employee”, “Reimbursement”, “Petty Cash”, “State” and then “Forms”. For additional questions please call Shawn Diehl at 645-2648.

See “Exhibit K” for a completed AC 946.

5. **Cash Advance Fund**

For departments that make frequent petty cash purchases, a small cash advance fund may be requested from Financial Services. The cash advance fund will be issued to a departmental custodian who is personally responsible for securing the fund, making petty cash reimbursements from the fund, and replenishing the fund following these procedures. For more information, call Lance Mahalic at 645-2626.

6. **Procurement Cards**
In an effort to streamline the processing of small dollar purchases, UB implemented the Procurement Card program which enables authorized cardholders to make purchases directly from a vendor without a purchase order. The Procurement Card holder’s departmental account is billed directly for charges incurred. The cardholder receives a monthly statement for reconciliation and certification. For more information on the Procurement Card, call Angie Rzeszut in Procurement Services at 645-4533.
IV. SOURCES AND CONTACTS
FOR FORMS AND INFORMATION REFERENCED IN THESE PROCEDURES

<table>
<thead>
<tr>
<th>Need</th>
<th>Contact and Department</th>
<th>Phone</th>
<th>E-Mail Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipt Books*</td>
<td>Financial Services</td>
<td>645-2658</td>
<td><a href="mailto:pdo@buffalo.edu">pdo@buffalo.edu</a></td>
</tr>
<tr>
<td></td>
<td>Patti O’Farrell</td>
<td>645-2621</td>
<td><a href="mailto:spg1@buffalo.edu">spg1@buffalo.edu</a></td>
</tr>
<tr>
<td></td>
<td>Sean Gardner</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Petty Cash Signature Form*</td>
<td>Financial Services</td>
<td>645-2648</td>
<td><a href="mailto:smdiehl@buffalo.edu">smdiehl@buffalo.edu</a></td>
</tr>
<tr>
<td>PC vouchers and subvouchers*</td>
<td>Shawn Diehl</td>
<td>645-2640</td>
<td><a href="mailto:chutchin@buffalo.edu">chutchin@buffalo.edu</a></td>
</tr>
<tr>
<td>Application for Credit or Refund (AU-11)</td>
<td>Carrie Hutchins</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash Change Fund</td>
<td>Financial Services</td>
<td>645-2626</td>
<td><a href="mailto:mahalic@buffalo.edu">mahalic@buffalo.edu</a></td>
</tr>
<tr>
<td>Cash Advance Fund</td>
<td>Lance Mahalic</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax Exemption Certificate (AC 946)*</td>
<td>Financial Services</td>
<td>645-2648</td>
<td><a href="mailto:smdiehl@buffalo.edu">smdiehl@buffalo.edu</a></td>
</tr>
<tr>
<td></td>
<td>Shawn Diehl</td>
<td>645-2640</td>
<td><a href="mailto:chutchin@buffalo.edu">chutchin@buffalo.edu</a></td>
</tr>
<tr>
<td></td>
<td>Carrie Hutchins</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Purchasing Services</td>
<td>645-2676</td>
<td></td>
</tr>
<tr>
<td>Cash Receipts Transmittal</td>
<td>Student Response Center</td>
<td>645-5761</td>
<td></td>
</tr>
<tr>
<td>(if not already pre-printed by University</td>
<td>Bursar Area</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Print Services)</td>
<td>122 F Porter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IFR Report of Receipts</td>
<td>Financial Services</td>
<td>645-2641</td>
<td><a href="mailto:eaharmon@buffalo.edu">eaharmon@buffalo.edu</a></td>
</tr>
<tr>
<td></td>
<td>Betsy Harmon</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

To access the forms referenced by “*”, please visit our website at [http://ubbusiness.buffalo.edu](http://ubbusiness.buffalo.edu). Click on “Quick Links” at the bottom right hand side, and then scroll to find the appropriate form.
V. EXHIBITS

EXHIBIT A - Receipt Forms

EXHIBIT A - Receipt Forms

EXHIBIT A - Receipt Forms

Above number does not represent an actual account.
### EXHIBIT B1 - Ticket Representative Reconciliation

<table>
<thead>
<tr>
<th>Complimentary Ticket Analysis</th>
<th>Complimentary Ticket Analysis</th>
<th>Complimentary Ticket Analysis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quantity Of Tickets Issued</td>
<td>Quantity Of Tickets Issued</td>
<td>Quantity Of Tickets Issued</td>
</tr>
<tr>
<td>Value</td>
<td>Value</td>
<td>Value</td>
</tr>
<tr>
<td>Total</td>
<td>Total</td>
<td>Total</td>
</tr>
</tbody>
</table>

| Entertainment Book            | Entertainment Book            | Entertainment Book            |
| Comp Certificates             | Comp Certificates             | Comp Certificates             |
| Juniors                       | Juniors                       | Juniors                       |
| Total                          | Total                          | Total                          |

| Compensatory Tickets          | Compensatory Tickets          | Compensatory Tickets          |
| Total                          | Total                          | Total                          |

| Service Ticket Certificate    | Service Ticket Certificate    | Service Ticket Certificate    |
| Total                          | Total                          | Total                          |

| Total Regular Price Tickets   | Total Regular Price Tickets   | Total Regular Price Tickets   |
| Quantity                      | Quantity                      | Quantity                      |
| Value                         | Value                         | Value                         |
| Total                          | Total                          | Total                          |

<table>
<thead>
<tr>
<th>Total Value of Cash Received With Coupons</th>
<th>Total Value of Cash Received With Coupons</th>
<th>Total Value of Cash Received With Coupons</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Perform Check: Does A+B+C+D = E?</strong></td>
<td><strong>Perform Check: Does A+B+C+D = E?</strong></td>
<td><strong>Perform Check: Does A+B+C+D = E?</strong></td>
</tr>
</tbody>
</table>

Grand Total (1+2+3)

---

University Business Services
### Ticket Analysis

<table>
<thead>
<tr>
<th>Category</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tickets Issued</td>
<td>$5.00</td>
</tr>
<tr>
<td>Ticket Charges</td>
<td></td>
</tr>
<tr>
<td>Exit 5th Round</td>
<td></td>
</tr>
<tr>
<td>Match Time Changes</td>
<td></td>
</tr>
<tr>
<td>Late/Regular</td>
<td></td>
</tr>
<tr>
<td>Late/Time Changes</td>
<td></td>
</tr>
</tbody>
</table>

**Complimentary Ticket Analysis**

<table>
<thead>
<tr>
<th>Category</th>
<th>Quantity Of Tickets Issued</th>
<th>Value @ $16.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Complimentary Ticket</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Members Only</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff Only</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Visitors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Coupon Analysis**

<table>
<thead>
<tr>
<th>Category</th>
<th>Quantity Of Tickets Issued</th>
<th>Total Cash Received</th>
<th>Total Value Of Coupons</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Admission</td>
<td>$2.00</td>
<td>$16.00</td>
<td>$32.00</td>
</tr>
<tr>
<td>Student</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alumni</td>
<td>$7.00</td>
<td>$49.00</td>
<td></td>
</tr>
<tr>
<td>Group</td>
<td>$2.00</td>
<td>$12.00</td>
<td></td>
</tr>
<tr>
<td>Single</td>
<td>$1.00</td>
<td>$6.00</td>
<td></td>
</tr>
<tr>
<td>Junior</td>
<td>$5.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Regular Price Tickets**

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Total Value @ $10.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular Price Tickets</td>
<td>$5.00</td>
</tr>
</tbody>
</table>

**Total Regular Price Value**

**Total Value of Cash Received With Coupons**

**Total Cash @ $5.00 Price Scale**

**Note:** Please check if $A \times B + C = D$.
### EXHIBIT B3 - Ticket Representative Reconciliation

#### Ticket Analysis

<table>
<thead>
<tr>
<th>Ticket Analysis</th>
<th>$12.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Items Issued</td>
<td></td>
</tr>
<tr>
<td>Extra Tickets Issued</td>
<td></td>
</tr>
<tr>
<td>Tickets Refunded</td>
<td></td>
</tr>
<tr>
<td>Total Cash Refunded</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Complimentary Ticket Analysis</th>
<th>Quantity of Tickets Issued @ $12.00</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entertainment Book</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Complimentary Ticket</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Complimentary Ticket</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Total:                          |                                    |       |

<table>
<thead>
<tr>
<th>Coupon Analysis</th>
<th>Quantity of Tickets Issued @ $12.00</th>
<th>Total Cash Received</th>
<th>Total Value of Coupons</th>
</tr>
</thead>
<tbody>
<tr>
<td>Face Value 1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Face Value 2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FSA Employees</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Total:                          |                                    |                    |                        |

<table>
<thead>
<tr>
<th>Regular Price Tickets</th>
<th>Quantity @ $12.00</th>
<th>Total Value @ $12.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Regular Price Value (A)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Cash @ $12.00 Price Scale (A+B)

**Perform Check:** Does A+B+C+D+E = ?

Grand Total (1+2+3)

---

**Note:**

- **Quantity of Tickets Issued @ $10.00**
- **Quantity of Tickets Issued @ $5.00**
- **Quantity of Tickets Issued @ $8.00**
- **Total Value of Coupons**
- **Total Cash Received**
- **Total Value of Coupons**

**Perform Check:** Does A+B+C+D+E = ?
**Ticket Representative Worksheet**

<table>
<thead>
<tr>
<th>Beginning Cash</th>
<th>$ Value</th>
<th>Representative Initials</th>
</tr>
</thead>
<tbody>
<tr>
<td>$100 Bills</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$50 Bills</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$20 Bills</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$10 Bills</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$5 Bills</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$1 Bills</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Ending Cash**

<table>
<thead>
<tr>
<th>$ Value</th>
<th>Representative Initials</th>
</tr>
</thead>
<tbody>
<tr>
<td>$100 Bills</td>
<td></td>
</tr>
<tr>
<td>$50 Bills</td>
<td></td>
</tr>
<tr>
<td>$20 Bills</td>
<td></td>
</tr>
<tr>
<td>$10 Bills</td>
<td></td>
</tr>
<tr>
<td>$5 Bills</td>
<td></td>
</tr>
<tr>
<td>$1 Bills</td>
<td></td>
</tr>
<tr>
<td>Change</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>

**Final Reconciliation**

<table>
<thead>
<tr>
<th>Grand Total</th>
<th>(From Back)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subtract Bank</td>
<td>(Beginning Cash)</td>
</tr>
<tr>
<td>Net Sales</td>
<td></td>
</tr>
</tbody>
</table>

**Comments:**

---

Ticket Representative Signature

Ticket Manager Signature
EXHIBIT C - Concessions Cash Out Form

CONCESSIONS
CASH OUT FORM

Stand: __________________________ Date: ____________

Event: __________________________

Register: _________________________

Stand Manager: ____________________

Cashiers: _________________________

REVIEW OF CASH:

Beginning Cash: ____________

+ Cash Reading: ____________

= Total Cash: ____________

- Cash Drawer: ____________

- Pickup: ____________

= Over / (Short): ____________

Beginning Transaction Number: ____________

Ending Transaction Number: ____________

Customer Count: ____________

Items Sold: ____________

No Sales: ____________

Invalid Number: ____________

Value: ____________

Meal Tickets: Value: ____________

Coupons: Value: ____________

SUNY Card: Value: ____________

REMARKS: ____________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________
MEMORANDUM

TO: Departments Depositing Cash Receipts

FROM: Diane Szalda, Bursar

RE: Check Endorsements

DATE:

Checks that are submitted for deposit should be properly endorsed for processing.

The back-right side of the check is where the department should restrictively endorse the check ("For Deposit Only") AND list the department name and IFR account number including the four digit source code. DO NOT exceed three inches from the edge of the check. See the example below.

The left side of the check must be reserved for Bursar Area use. If you have any questions, please contact the Bursar’s Office at 645-5761.
**Transmittal Form**

**STATE UNIVERSITY OF NEW YORK AT BUFFALO**

**CASH RECEIPTS TRANSMITTAL FORM**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depositing Department</td>
<td>Financial Services</td>
</tr>
<tr>
<td>Address</td>
<td>418 Crofts Hall</td>
</tr>
<tr>
<td>Telephone</td>
<td>648-0000 Ext. 1000</td>
</tr>
<tr>
<td>Transmitted By</td>
<td>L. Jones</td>
</tr>
<tr>
<td>Total Checks</td>
<td>28.50</td>
</tr>
<tr>
<td>Total MC/Visa</td>
<td></td>
</tr>
<tr>
<td>Total Discover</td>
<td></td>
</tr>
<tr>
<td>Total U.S. Currency &amp; Coin</td>
<td>62.00</td>
</tr>
<tr>
<td>Total Canadian Currency &amp; Coin</td>
<td></td>
</tr>
<tr>
<td>Transmittal Total</td>
<td>90.50</td>
</tr>
</tbody>
</table>

**Cash Receipt Numbers Accounted for:**

- From A573569
- To A573570

**Transmittal Number**

| No | 6493 |

**Credit Account**

| 900401-3380 |

**For OSA Use Only**

**Above number does not represent an actual account**
MEMORANDUM

TO: DEPARTMENT HEAD
FROM: Diane Szalda, Principal Account Clerk
RE: CASH RECEIPTS TRANSACTIONS
DATE:

We have received a cash receipt transaction from your department on ________________ in the amount of $______________. We have performed a review of the documentation supporting the deposit to ascertain that the department is in compliance with University procedures and note the following deficiencies:

- The deposit did not include the first copies of the pre-numbered cash receipt forms for all funds* received;
- The deposit did not include the original of the voided pre-numbered cash receipt forms for all voided transactions;
- All checks and money orders included in the deposit were not restrictively endorsed (Upon Receipt, should be stamped “For Deposit Only” and list the account number and department name);
- The cash receipt transaction was not promptly deposited as defined by University procedures (ideal deposit frequency is daily; however, if not feasible due to location or if receipts are minimal and not in the form of currency or coin, once a week is acceptable);
- The transmittal form accompanying the deposit was incomplete;
- The total funds* received, total deposit per the cash receipt forms and the total deposit per the transmittal form were not in agreement.

* Cash/funds are defined as currency, coin, checks, and money orders. Also included are charge card receipts in those rare instances where departments are permitted to accept credit card payments with prior written approval of A&BS.

The University cash receipt procedures were designed to facilitate the prompt and efficient handling of funds and must be followed in all future deposit transactions. For a complete review of all cash receipt procedures, refer to the University manual entitled Cash Receipts and Petty Cash Reimbursement Procedures, developed by Accounting and Budget Services.

Thank you for your cooperation in this matter.
June 17, 2003

Revenue Officer
Financial Services
418 Crofts Hall
North Campus

Subject: Refund Request

Please issue a refund check in the amount of $28.50 to Sharon Suhr, 330 Main Street, Arcade, NY 14002. Sharon was charged $28.50 for a lost book which has since been recovered. Therefore, a refund is due. The original payment by Sharon Suhr was included in the deposit to 900401-3380 for April 2, 2003, transmittal no. 4321, receipt A-376091.

Thank you.

Above number does not represent an actual account.
University at Buffalo
IFR Report of Receipts

Fiscal Year 20XX / 20XX

<table>
<thead>
<tr>
<th>Date</th>
<th>Reference Number</th>
<th>Description</th>
<th>Source</th>
<th>Receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>07/11/xx</td>
<td>6800</td>
<td>Cash Receipt - Department</td>
<td>331100</td>
<td>192.00</td>
</tr>
<tr>
<td>09/15/xx</td>
<td>LTR</td>
<td>Revenue Transfer</td>
<td>3380</td>
<td>11,556.00</td>
</tr>
<tr>
<td>11/01/xx</td>
<td>LTR</td>
<td>Revenue Transfer</td>
<td>3380</td>
<td>-5,620.00</td>
</tr>
<tr>
<td>11/13/xx</td>
<td>LTR</td>
<td>Correct 11/01/xx</td>
<td>3380</td>
<td>5,210.00</td>
</tr>
<tr>
<td>01/09/xx</td>
<td>6033</td>
<td>Cash Receipt - Department</td>
<td>331100</td>
<td>37.41</td>
</tr>
<tr>
<td>02/25/xx</td>
<td>LTR</td>
<td>Revenue Transfer</td>
<td>3380</td>
<td>-5,800.00</td>
</tr>
<tr>
<td>04/03/xx</td>
<td>6535</td>
<td>Cash Receipt - Department</td>
<td>331100</td>
<td>89.00</td>
</tr>
<tr>
<td>06/02/xx</td>
<td>6949</td>
<td>Cash Receipt - Department</td>
<td>331100</td>
<td>858.50</td>
</tr>
</tbody>
</table>

Sum of Receipts: 6,522.91
UNIVERSITY AT BUFFALO
STATE PETTY CASH SIGNATURE FORM

DEPARTMENT: __ Libraries____________________________________________________

ADDRESS: __ 434 Capen________________

PHONE: __ 645-2900 ______ EXT __32____

DEPT HEAD: Name: __ Pamela Newbook________________________________________
Signature: ______(sign here)_____________________________________________________

Name: __ Joe Smith __________________________________________________________
Signature: ____ (sign here)_______________________________________________________

Name: ___ Mike Jones__________________________________________________________
Signature: ___ (sign here)________________________________________________________

Name: ____________________________________________________________
Signature: __________________________________________________________________

Name: ________________________________
Signature: __________________________________________________________________

Name: _____________________________________________________________________
Signature: __________________________________________________________________

PRIMARY ACCOUNT NUMBER: ___ 860000 Professional__________________________
___ 880123 Preservation_______________________________________________________
___ 860123 Study Leaves_______________________________________________________

PLEASE RETURN ORIGINAL FORM WITH SIGNATURE AND ACCOUNT NUMBER/S TO ADDRESS BELOW
ACCOUNTING AND BUDGETING SERVICES
418 CROFTS HALL
SHAWN M. DIEHL 645-2648
**University at Buffalo**
The State University of New York

**PETTY CASH REIMBURSEMENT REQUEST (STATE FUNDS)**

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>Libraries - Preservation</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADDRESS</td>
<td>434 Capen Hall</td>
</tr>
<tr>
<td>CAMPUS</td>
<td>North</td>
</tr>
<tr>
<td>PHONE NO.</td>
<td>645-2972</td>
</tr>
<tr>
<td>DATE</td>
<td>04/15/XX</td>
</tr>
</tbody>
</table>

**Charge to Account No.** 880123

**Check Payable To:** John Doe

**Total Receipts** (attached & to itemized amounts): $97.50

**Itemized Purchases** (please indicate any necessary explanation or justification):

<table>
<thead>
<tr>
<th>Item(s)</th>
<th>Amount(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>53 Plastic Book Jackets</td>
<td>$43.25</td>
</tr>
<tr>
<td>1 First Edition Fitzgerald (no receipt see subvoucher)</td>
<td>$4.25</td>
</tr>
<tr>
<td>1 Utility Knife, razor, scraper and tool caddy</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Authorized Signature:**

Mike Smith

**Payee Signature (if different from above):**

John Doe

**Questions regarding this petty cash request can be directed to:**

Name: John Doe  Phone: 645-2972  Extension:

**Mail or Deliver To:**

FINANCIAL SERVICES
418 CROFTS HALL
NORTH CAMPUS

---

*Above number does not represent an actual account.*
Tax Exemption Certificate

TO BE RETAINED BY VENDOR AS EVIDENCE OF EXEMPT SALE

TO BE RETAINED BY VENDOR AS EVIDENCE OF EXEMPT SALE

Date: May 31, 2002

Name of Person or Firm Furnishing Services and/or Materials

333 Mark Twain Lane, Gibbeville, NY

Address

This is to certify that I am an employee of the State of New York or one of its political subdivisions; that the services or materials purchased on the date set forth below will be paid for by the State or a political subdivision; and that such charges are incurred in the performance of my official duties.

Nature of Transactions: Book Purchase

Dates of Transactions: May 31, 2002

State Dept., Agency or Political Subdivision: SUNY - Buffalo

Signature of Employee: Mike Pace

Title: Librarian

NOTE: A separate exemption certificate is required from each person claiming exemption.
Pro Forma
Revenue Contract - Memorandum of Understanding
Agreement

Payments from the ______________________(individual/organization) for the following project will be submitted at the inception of the project, which will be determined in the following manner:

(Describe project, responsibilities of each party, timetables, deliverables, etc.)

The University at Buffalo, ______________________(department name) will issue an invoice to ______________________(individual / organization) for the full amount of the agreed price, in this case $__________.

____________________(individual /organization) will pay ______________(department name) at the University at Buffalo in the following manner ________________________ (identify payments procedures).

Project Director ___________________________ Date___________________
Department Head ___________________________ Date___________________
Recipient: ___________________________ Date___________________
NOTICE

Our records indicate Invoice No______, which was issued to you on (Date) has been outstanding for more than 30 days. Please remit your payment within 10 days. Your cooperation in resolving this matter is appreciated.

If you should have any questions concerning this matter, feel free to contact my office at (716) xxx-xxxx. Please refer to the above invoice number when inquiring.

Sincerely,