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I. Departmental Deposits

A. Cash Deposits

1. Definitions

   a. Receipt – Texas A&M AgriLife Banking & Receivables will provide pre-numbered receipt forms in triplicate copies to each department.

   Separate receipt books will be maintained for Texas A&M AgriLife Research accounts and Texas A&M AgriLife Extension Service accounts. Requests for receipt books may be made to:

   Gwen Tucker (979) 862-2245 or Greg Chavarria (979) 845-7229
gktucker@ag.tamu.edu  greg.chavarria@ag.tamu.edu

   Alternate receipts to those mentioned above cannot be used without prior approval from the Texas A&M AgriLife Fiscal Office.

   b. Collected Funds – Proceeds from sales and/or services provided by the departments/units of Texas A&M AgriLife. This may include cash, checks, money orders, traveler’s checks, credit card payments, and other negotiable instruments.

   c. Cash – Actual currency and coins received. This does not refer to negotiable instruments such as checks or money orders

   d. Electronic Funds – “Paperless” funds, such as credit card payments, ACH deposits, and wire transfers

   e. Deposit – Complete packet of cash collection documents to be submitted to Texas A&M AgriLife Banking & Receivables. This packet must include:

      (1) All funds collected

      (2) Duplicate receipt copies

      (3) Completed deposit form (Form AG-207)

2. Documentation

   a. 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
I. **Departmental Deposits**

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 AgriLife forms web site in the Banking & Receivables Section:

*Adobe Acrobat: AG-207.pdf*

b. **Receipts** – A receipt is to be issued to each individual paying for goods and/or services provided by Texas A&M AgriLife. 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:

Gwen Tucker (979) 862-2245 or agcash@ag.tamu.edu
gktucker@ag.tamu.edu

c. **Distribution of Receipt Copies** – The distribution of the three receipt copies are to be as follows:

(1) Original receipt – returned to the payer

(2) Duplicate receipt – transmitted to the Banking & Receivables with the funds collected

(3) Triplicate receipt – retained by the issuing department or unit and filed in numerical sequence

d. **Voided Receipts** – In the case of voided receipts, please ensure that all three copies are clearly marked "VOID." Each voided receipt must 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

e. **Endorsement of Checks** – Immediately upon receipt, checks shall be endorsed "For Deposit Only." These stamps are available through the Banking & Receivables. Additionally, the FAMIS account number that the funds are to be deposited in should be written on the face of the check.

*Do not write anything in the MICR area of the check below the signature line. Any writing in this area can affect the reading of the encoded MICR*
I. Departmental Deposits

information on the check.

f. 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).

Banking & Receivables cannot accept personal checks from employees.

g. Requests to use Alternate Receipts – Any requests to use receipts other than those issued by Texas A&M AgriLife (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 Banking & Receivables to be used on the alternate receipts.

h. 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 Banking & Receivables. 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.

i. Approved documentation – A copy of the approved deposit will be returned through Laserfiche into respective unit folder. 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.

3. 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 Chief Financial Officer (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.

4. Procedures

a. Deposits via Hand-Delivery to Banking & Receivables (Bryan/College Station based units only) – For proper segregation of duties, the employee receiving the funds should not be the employee issuing the
I. Departmental Deposits

cash receipt. The deposit may be prepared by either of these employees; but the entire process should involve a minimum of two employees.

Immediately upon receipt, checks shall be endorsed “For Deposit Only.”

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

(1) Deposit of Funds – 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 AgriLife are to be deposited at the bank by unit staff. Due to the various banks involved in processing DFEs, these funds should be sent directly to Banking & Receivables with the completed AG-211. See Section II for complete procedures for DFEs.

Please do not use staples for grouping together the documentation.

(2) Preparation

(a) 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.

(b) All cash collected should be separated and totaled. An adding machine tape should be attached.

(c) The receipt copies should also be grouped together and totaled. An adding machine tape should be attached.

(d) The combined total of cash and checks must match the total receipts issued.

(e) Please do not attach collected funds to the individual receipts, like items should be grouped together as indicated above.

(f) Due to the differences in processing electronic funds, please do not combine deposits of electronic funds with deposits of traditional instruments.
I. Departmental Deposits

(g) Due to the differences in banks, please do not mix account types or fund groups on deposits.

(3) 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 845-7229 or 845-7220 to notify Banking & Receivables of the late delivery. Any deposits that have not been submitted to Banking & Receivables should be secured in a locking file cabinet or safe for delivery on the next working day. Deposits should never be taken home by any employee.

All funds and supporting documentation should be delivered according to Section E below.

b. Deposits via Campus Drop Box (Bryan/College Station based units only) – For proper segregation of duties, the employee receiving the funds should not be the employee issuing the cash receipt. The deposit may be prepared by either of these employees; but the entire process should involve a minimum of two employees.

Immediately upon receipt, checks shall be endorsed “For Deposit Only.”

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

(1) Drop Box Information

(a) Locations

1. Main Campus – MSC foyer next to ATM machine

2. West Campus – Olsen Blvd. in front of parking area 74, next to freestanding machine

(b) Keys

1. Keys must be checked out from TAMU Financial Management Operations – Banking at 458-4199. One of the above locations must be specified, each location requires a different key.

2. If a key is lost or misplaced, the unit will be responsible for the cost of the replacement key.
I. Departmental Deposits

3. If someone other than the individual that signed for the key uses it, a departmental log showing the transfer of possession must be maintained. Form AG-220 may be downloaded from the Texas A&M AgriLife forms web site in the Banking & Receivables Section:

Adobe Acrobat: AG-220.pdf
I. **Departmental Deposits**

(2) **Bank Deposit Slips and Deposit Bags**

(a) Banking & Receivables will provide **pre-numbered 3-part**
deposit slips (*Example A*), and plastic (tamper resistant)
deposit bags for the bank deposit. The first 3-digits of the
deposit slip is a location number, and will identify your
department to Banking & Receivables and the bank. The
last 4-digits are a sequential deposit number.

Example A

(b) All bank deposit slips and bags must be ordered through
Banking & Receivables, and picked-up in Suite 602 of the
Wells Fargo Building.

(3) Deposit of Funds in Bank – Collected funds must be deposited at
least every three days regardless of the amount or whenever the
amount in-hand reaches $200.

Only funds representing income to Texas A&M AgriLife are to be
deposited at the bank by unit staff. **Due to the various banks
involved in processing DFEs, these funds should be sent
directly to Banking & Receivables with the completed AG-211.**
See Section II for complete procedures for DFEs.

All deposits must be in the lock-box no later than 7:00 a.m. to be
processed for that day. Due to this timing, and to comply with
funding requirements established by Texas A&M University
System Treasury Services, deposits should be prepared and
placed in the lock-box towards the end of the day.
I. Departmental Deposits

(4) Preparing Deposit for Bank

(a) All checks should have the FAMIS account number written on the face of the check, and be stamped on the reverse side with the Wells Fargo endorsement stamp (this is an additional endorsement to the one placed on the checks upon receipt). Two adding machine tapes totaling all checks should be prepared. Verify that the two tapes match. Wrap a rubber band around the tapes to the batch of checks.

(b) All cash collected should be separated and indicated on the deposit slip: Currency should be face up, grouped by denomination and secured with a rubber band. Indicate the total currency on the currency line on the deposit slip. Coins should be counted and sealed in an envelope, and the total coins collected indicated on the coin line of the deposit slip.

(c) Deposit slip is to be completed in triplicate. The original is to go to the bank along with the checks and cash; the duplicate is to be submitted to Banking & Receivables with the completed AG-207 form and the triplicate copy should be retained in the unit until the deposit is verified and available in Laserfiche.

Total cash collected should be indicated in the appropriate spaces (currency and coin) 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.

(5) Bagging the Deposit

(a) Multiple deposits may be placed in one tamper evident bag. Research and Extension deposits may be combined into one bag.

If a unit chooses to place multiple deposits into a single bag, each deposit should be placed in a regular envelope and sealed shut. The sealed envelopes are then placed in
I. Departmental Deposits

the tamper evident bag. Mention Research or Extension on the regular envelope.

(b) On the plastic deposit bag, fill out the following:

1. Agency: Research/Extension
2. To: Wells Fargo
3. From: Department Name
4. Amount: Total Deposit
5. Write the date from the deposit slip on the bag

(c) Place batched deposit in bag

(d) Seal the bag by removing perforated strip. Retain strip from bag and attach to the yellow copy of the deposit slip that is retained in the unit.

(6) The System Treasury Office requires notification of our total deposit each day. Therefore, the total amount (if you are depositing for both Research and Extension, the total for both may be submitted together) to be deposited must be e-mailed to the following individuals:

Greg Chavarria  Gwen Tucker
greg.chavarria@ag.tamu.edu  gktucker@ag.tamu.edu

(7) Completion of AG-207 – When completing the AG-207, the preprinted deposit slip number must be indicated on the AG-207.

(8) Delivery of Paperwork to Banking & Receivables – Since the funds have already been transmitted to the bank, delivery may be via Campus Mail or Laserfiche.

c. Deposits via Desktop Deposit (Wells Fargo CEO) – For proper segregation of duties, the employee receiving the funds should not be the employee issuing the cash receipt. The deposit may be prepared by either of these employees; but the entire process should involve a minimum of two employees.

Immediately upon receipt, checks shall be endorsed “For Deposit Only.”
I. Departmental Deposits

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

(1) 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 AgriLife 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 Banking & Receivables with the completed AG-211. See Section D for complete procedures for DFEs.

(2) Preparing Deposit – All checks should have the FAMIS account number written on the face of the check and be stamped on the reverse side with the Wells Fargo endorsement stamp (this is an additional endorsement to the one placed on the checks upon receipt). Two adding machine tapes totaling all checks should be prepared. Verify that the two tapes match.

(3) Desktop Deposit Software

(a) Launch Wells Fargo banking software, Commercial Electronic Office (CEO) and log in. All users will use “tamus840” for the Company ID.

https://wellsoffice.wellsfargo.com/portal/signon/index.jsp

(b) Under the “My Services” tab, select “Desktop Deposit.”

This will launch a new window for Desktop Deposit.
I. **Departmental Deposits**

(c) Under the Pending Deposits header, select “Create Deposit.”

(d) A header screen will appear. Most users will only have one account available, so you will not need to make a selection. You will need to complete the three blanks listed at the bottom as indicated below:
I. **Departmental Deposits**

(i) **Control Total** – Total amount of checks being deposited, should match the adding machine tape generated when the checks were processed.

(ii) **Deposit Name** – For tracking purposes, each deposit should be named with the same name as the corresponding Laserfiche document. This will enable us to easily match the two items up.

(iii) **Bag Number** – After scanning, all scanned checks are to be stored in sealed envelopes with the date written on the outside (04192009). This numeric date will serve as your bag number when creating the deposit. These envelopes are to be retained in a secure location for 14 calendar days. After 14 calendar day, contents are to be shredded. Regardless of whether you created one or multiple deposits, all checks scanned for the day may be placed in one envelope.

(e) The system will now take you step by step through processing the deposit. To load checks in the scanner, it is helpful to stack checks by size with the smallest checks at the front. The checks should be loaded justified to the bottom right corner. The scanner will place electronic images into the software.

The current software places a limit of 50 check images that may be downloaded. Since we are attaching the check images to the Laserfiche document for deposits made via Desktop Deposit, it may be necessary to split your deposit into multiple scans. If this becomes necessary, append the Deposit Name (which should match the Laserfiche document name) with A, B, C, etc. This process will enable us to successfully match the electronic deposits to the Laserfiche paperwork.

(f) Some checks may not scan properly and will need to be re-scanned. After re-scanning, some of these may still need the MICR line corrected manually. A few of these checks may not be able to have the MICR line corrected. If this happens, those checks will have to be submitted to Banking & Receivables for deposit. For these items, two additional steps will be required:
I. Departmental Deposits

(i) “Electronically Deposited” will need to be marked through, initialed, and dated.

(ii) Since the deposit for these items will be processed differently than the rest of the items, a separate AG-207 will need to be completed and submitted to Banking & Receivables.

(g) Once the deposit has been reviewed, and any adjustments have been made (if any checks could not be corrected, remember to adjust the control total to compensate for these items), the “Submit Deposit” page will be displayed. At this time, please select “Deposit Later” button. This will place your deposit into Pending Deposits.

**DO NOT SUBMIT THE DEPOSIT – the deposit will be submitted by Banking & Receivables upon receipt of the appropriate paperwork.**

(h) Close the Desktop Deposit window, and logoff of CEO.

(i) Complete the AG-207, and drop it into one of the following folders in Laserfiche:

Work in Process
Banking & Receivables
   6 Research

Work in Process
Banking & Receivables
   7 Extension

Work in Process
Banking & Receivables
   20 TVMDL

Doc should be assigned to the Cash Management – Unit Template. Do not use the “Deposits” Template. Save Doc as:

   campus code – unitcode codetype deptref
Example: 07-scsc ddp 09-123

Doc should be scanned in the following order:
I. Departmental Deposits

AG-207 departmental receipt copies additional doc as needed.

(j) Seal all checks in the dated envelope and write the date to shred on the bag. File bag in a secure location; either a safe or locking file cabinet. Each bag is to be retained for 14 days to allow for processing of the electronic items.

d. Deposits Via Branch Deposit (non–Bryan/College Station based units only) – For proper segregation of duties, the employee receiving the funds should not be the employee issuing the cash receipt. The deposit may be prepared by either of these employees; but the entire process should involve a minimum of two employees.

Immediately upon receipt, checks shall be endorsed "For Deposit Only."

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

(1) 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 AgriLife 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 Banking & Receivables 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.

(2) Bank Deposit Slips

(a) Banking & Receivables will provide 3–part deposit slips for the bank deposit. The deposit slips are coded to each specific location number and will identify your department to the Banking & Receivables and the bank.

(b) All bank deposit slips must be ordered through Banking & Receivables.
I. Departmental Deposits

(3) Preparing Deposit for Bank

(a) Total all funds to be deposited.

(b) All checks should have the FAMIS account number written on the face of the check and be stamped on the reverse side with the Wells Fargo endorsement stamp (this is an additional endorsement to the one placed on the checks upon receipt). An adding machine tape totaling all checks should be prepared.

(c) All cash collected should be separated and indicated on the deposit slip.

(d) The receipt copies should also be grouped together and totaled.

(e) 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.

(f) The System Treasury Office requires notification of our total deposit each day. Therefore, the total amount (if you are depositing for both Research and Extension, the total for both may be submitted together) to be deposited must be e-mailed to the following individuals:

Greg Chavarria, (979) 845-7229
Greg.Chavarria@ag.tamu.edu

Gwen Tucker, (979) 862-2245
gktucker@ag.tamu.edu

(4) Preparing Deposit for Fiscal Office

(a) When the verified deposit slips are returned from the bank, the duplicate copy should be attached to the AG-207 along
I. Departmental Deposits

with the receipt copies and the adding machine tape of the receipt copies. The entire package is to be sent to Banking & Receivables according to the Off-Campus procedures outlined in Section E below.

(b) The triplicate copy of the verified deposit slip is to be retained in the Unit’s accounting office.

(c) Due to the differences in processing electronic funds, please do not combine deposits of electronic funds with deposits of traditional instruments.

(5) Delivery of Paperwork to Banking & Receivables – Since the funds have already been transmitted to the bank, delivery may be via Campus Mail or Laserfiche, as outlined in Section F below.

e. Deposits via Mail (non–Bryan/College Station based units only) – Immediately upon receipt, checks shall be endorsed “For Deposit Only.” These stamps are available through Banking & Receivables.

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

(1) 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.

(2) Preparation

(a) 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.

(b) Please do not send cash through the mail. If cash has been received, please refer to the receipt of cash procedures noted in Section A.2.f above.

(c) The receipt copies should also be grouped together and totaled.

(d) The combined total of cash and checks must match the total receipts issued.
I. **Departmental Deposits**

(e) Please **do not** attach collected funds to the individual receipts; like items should be grouped together as indicated above.

(f) Due to the differences in processing electronic funds, please do not combine deposits of electronic funds with deposits of traditional instruments.

(g) Due to differences in banks, please do not mix account types on deposits.

**Delivery of Funds to Banking & Receivables** – Delivery is to be made via Off-Campus Instruction as outlined in Section F below.

5. **Contacts**

   a. **Questions – General**

      Greg Chavarria, (979) 845-7229       Gwen Tucker, (979) 862-2245
      Greg.Chavarria@ag.tamu.edu            gktucker@ag.tamu.edu

   b. **Questions – Specific Deposits**

      (1) **Texas A&M AgriLife Research**

          Tomacina Herrera, (979) 845-4750
          tomacina.herrera@ag.tamu.edu

      (2) **Texas A&M AgriLife Extension Service**

          Natalie Perdue (979) 845-4206
          Natalie.perdue@ag.tamu.edu

      (3) **Texas A&M Veterinary Medical Diagnostic Laboratory**

          Gail Guajardo, (979) 845-0323
          gail.guajardo@ag.tamu.edu
I. Departmental Deposits

c. Requests for Receipt Books

Gwen Tucker, (979) 862-2245
gktucker@ag.tamu.edu

d. Requests for Deposit Bags

Gwen Tucker, (979) 862-2245
gktucker@ag.tamu.edu
I. Departmental Deposits

AG-207 (04/14)
Texas A&M AgriLife
Administrative Services – Cash Management

Deposit Form
Receipt dates __________________ to __________________

Enclosed are monies consisting of:

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<thead>
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<th>Type</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Checks</td>
<td>$</td>
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<tr>
<td>Cash</td>
<td>$</td>
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<tr>
<td>Other</td>
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<td><strong>TOTAL</strong></td>
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For Deposit With:
☐ 05 Research  ☐ 07 Extension  ☐ 20 TVMDL

Department/Unit Name

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**TOTAL** $0.00

Departmental Approval
Signed: __________________
Date: ____________

Fiscal Approval
Signed: __________________
Date: ____________

Deposit Slip Number: __________________
Laseriche Document: __________________

Original Signature and Date Required
I. Departmental Deposits

AG-207 Instructions (04/14)
Texas A&M AgriLife
Administrative Services – Cash Management

Deposit Form

Beginning and ending dates of receipts included in deposit
Clear All Fields

Defined by dept - up to 7 characters in length or preprinted deposit slip number for lock box units
Dept Ref. (Ref 3)
Dept Ref. (Ref 4)

Enclosed are monies consisting of:
Checks
Cash $ Total of Checks
Other

Total of other instruments Ex: credit cards

For Deposit With:

☑ 08 Research ☐ 07 Extension ☑ 20 TVMDL

Department or Unit making deposit

Department/Unit Name

Accounting Analysis

$ 6 digit SL, plus 5 digit SA plus 4 digit revenue code

Amount

$ $ Total being deposited for each accounting analysis

Description

Description to be input to FAMIS; any information (up to 35 characters) in this area will be input to FAMIS. Otherwise, the department/unit code will be used.

Receipt Number

Payor/Item

Quantity

Unit Price

Amount

Signed by departmental person completing deposit

Signed & dated when verified by Fiscal

Data deposit was completed in department

Deposit Slip Number: Pre-printed deposit slip number

Original Signature and Date Required

Original Signature and Date Required

Fiscal Approval

File name assigned to scanned document in Laserfiche

Laserfiche Document

TOTAL

$ 0.00
I. Departmental Deposits

B. ACH and Wire Transfer Deposits

1. Definitions

   a. **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.

   b. **Wire Transfers** – Funds that have been moved electronically from one bank to another. These payments may be from domestic or international customers.

2. 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.

   a. **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 AgriLife forms web site in the Banking & Receivables Section:

      *Adobe Acrobat: AG-207.pdf*

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

3. **Delivery of Paperwork to Banking & Receivables** – Since there are no funds to be delivered, delivery may be via Campus Mail, regular mail or Laserfiche.

4. **Contacts**

   Greg Chavarria, (979) 845-7229 Greg.Chavarria@ag.tamu.edu
   Gwen Tucker, (979) 862-2245 gktucker@ag.tamu.edu
I. Departmental Deposits

C. Credit Card Deposits – CISP requires that all employees with access to cardholder information have background checks run as a safeguard to prevent fraud. 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 Texas A&M AgriLife Research and Texas A&M AgriLife Extension Service.

As a further safeguard, care should be taken to ensure that only those employees that are involved in the Banking & Receivables 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.

1. Definitions

   a. 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.

   b. 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 a credit card terminal in batch mode. Transactions are created via manual data entry.

   c. 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.

   d. 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.

   e. Truncation – The practice of removing a data segment. Commonly, when account numbers are truncated, only the last 4 digits are printed or written.

   f. 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.

2. Documentation

   a. Form AG-207, Deposit Form – A fully completed form AG-207 must be submitted for all deposits of collected funds. Include receipts and
I. **Departmental Deposits**

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 (Texas A&M AgriLife Research and Extension Conference Services only) deposited by itself
- American Exp (Texas A&M AgriLife Research only) deposited by itself

Form AG-207 is available in the following electronic formats that may be downloaded from the Texas A&M AgriLife forms web site in the Banking & Receivables Office Section:

*Adobe Acrobat: AG-207.pdf*

(1) **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.

(2) **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,

(3) **Departments processing transactions via mail/phone/fax**

(a) **Departments processing their own credit cards** – After successful processing, all credit card numbers should be sanitized to only have the last four digits readable. Any documentation that is submitted to Banking & Receivables 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, receipts, or other electronic file, only the last four digits should be recorded.
I. **Departmental Deposits**

Requests for thermal paper for credit card terminals may be made to:

Gwen Tucker, (979) 862-2245
gktucker@ag.tamu.edu

(b) **Departments submitting credit card payments to be processed by Banking & Receivables** – Deposits should be submitted to Banking & Receivables intact with all credit card information. Do not email or Laserfiche 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.

Blank Credit Card Authorization forms (form AG-223A and AG-223B) are available in PDF format, and may be downloaded from the Texas A&M AgriLife forms web site in the Banking & Receivables Office Section.

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

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

1. 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:
   
   - MC xxx9038 11/07
   - AmExp xxx4685 12/05

2. If you are sending the credit card information to Banking & Receivables for processing, payment is not technically received until we have processed the data. 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.
I. **Departmental Deposits**

c. **Delivery of Paperwork to Banking & Receivables** - Since there are no funds to be delivered, delivery may be via Campus Mail (for security purposes, use sealed envelopes or sealed envelopes inside campus mailers), or via USPS Certified mail or through traceable carriers such as DHL, UPS, FedEx, etc. Do Not Laserfiche or email the credit card information.

D. **Contacts**

Gwen Tucker, (979) 862-2245  
gktucker@ag.tamu.edu

or

Greg Chavarria, (979) 845-7229  
Greg.Chavarria@ag.tamu.edu
I. Departmental Deposits

Credit Card Authorization
Texas A&M AgriLife Extension Service Cash Management accepts MasterCard and Visa. A valid zip code and daytime phone number are required.

☐ MasterCard  ☐ Visa

Cardholder’s Name: ____________________________  Cardholder’s Signature: ____________________________
Cardholder Zip Code: ____________________________  Cardholder Daytime Phone: ____________________________
Credit Card #: ____________________________  Exp. Date: ______ / ____  Amount: $ ______
Cash Receipt/Invoice Number: ____________________________

AG-223A (4/14)
Texas A&M AgriLife
Administrative Services – Cash Management

Credit Card Authorization
Texas A&M AgriLife Extension Service Cash Management accepts MasterCard and Visa. A valid zip code and daytime phone number are required.

☐ MasterCard  ☐ Visa

Cardholder’s Name: ____________________________  Cardholder’s Signature: ____________________________
Cardholder Zip Code: ____________________________  Cardholder Daytime Phone: ____________________________
Credit Card #: ____________________________  Exp. Date: ______ / ____  Amount: $ ______
Cash Receipt/Invoice Number: ____________________________

AG-223A (7/10)
Texas A&M AgriLife
Administrative Services – Cash Management

Credit Card Authorization
Texas A&M AgriLife Extension Service Cash Management accepts MasterCard and Visa. A valid zip code and daytime phone number are required.

☐ MasterCard  ☐ Visa

Cardholder’s Name: ____________________________  Cardholder’s Signature: ____________________________
Cardholder Zip Code: ____________________________  Cardholder Daytime Phone: ____________________________
Credit Card #: ____________________________  Exp. Date: ______ / ____  Amount: $ ______
Cash Receipt/Invoice Number: ____________________________
I. Departmental Deposits

AG-223B (4/14)
Texas A&M AgriLife
Administrative Services – Cash Management

Credit Card Authorization
Texas A&M AgriLife Research Cash Management accepts MasterCard, Visa, Discover, and American Express.
A valid zip code and daytime phone number are required.

<table>
<thead>
<tr>
<th>Card Type</th>
<th>Selection</th>
</tr>
</thead>
<tbody>
<tr>
<td>MasterCard</td>
<td>□</td>
</tr>
<tr>
<td>Visa</td>
<td>□</td>
</tr>
<tr>
<td>Discover</td>
<td>□</td>
</tr>
<tr>
<td>American Express</td>
<td>□</td>
</tr>
</tbody>
</table>

Cardholder’s Name: __________________________
Cardholder Zip Code: ________________________
Credit Card #: _____________________________
Cash Receipt/Invoice Number: _______________________

Cardholder’s Signature: ______________________
Cardholder Daytime Phone: ______________________
Exp. Date: ___________ Amount: $__________

AG-223B (7/10)
Texas A&M AgriLife
Administrative Services – Cash Management

Credit Card Authorization
Texas A&M AgriLife Research Cash Management accepts MasterCard, Visa, Discover, and American Express.
A valid zip code and daytime phone number are required.

<table>
<thead>
<tr>
<th>Card Type</th>
<th>Selection</th>
</tr>
</thead>
<tbody>
<tr>
<td>MasterCard</td>
<td>□</td>
</tr>
<tr>
<td>Visa</td>
<td>□</td>
</tr>
<tr>
<td>Discover</td>
<td>□</td>
</tr>
<tr>
<td>American Express</td>
<td>□</td>
</tr>
</tbody>
</table>

Cardholder’s Name: __________________________
Cardholder Zip Code: ________________________
Credit Card #: _____________________________
Cash Receipt/Invoice Number: _______________________

Cardholder’s Signature: ______________________
Cardholder Daytime Phone: ______________________
Exp. Date: ___________ Amount: $__________
I. Departmental Deposits

D. Deduct From Expenditure

1. **Definition** – Commonly referred to as a “DFE.” This transaction reduces 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.

2. **Documentation**

   a. **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 Banking & Receivables in accurately crediting these accounts. For your convenience, a sample copy of this form is included in these procedures.

      **Please submit on white paper**

      Form AG-211 is available in the following electronic format that may be downloaded from the Texas A&M AgriLife forms web site in the Banking & Receivables Section:

      Adobe Acrobat: AG-211.pdf

   b. **Attachments**

      (1) **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

      Payment Card expenses – a copy of the FAMIS screen showing the transaction posting should be submitted.

      Departmental Voucher – a copy of the departmental voucher identifying the original expense to be credited
I. Departmental Deposits

(2) Funds supporting DFE—vendor check, rebate check, etc.

(3) A complete set of the documents submitted should be retained in the department.

c. Completed Documents – As soon as a DFE has completed processing in Banking & Receivables, a copy will be available to the unit in Laserfiche. Paper copies are no longer returned to units.

3. Delivery – Fully completed DFES should be delivered to Banking & Receivables according to the delivery instructions outlined in Section F below.

Due to the various banks involved in processing DFES, completed DFES should be sent directly to Banking & Receivables with the original monetary instrument(s). Units making deposits via Branch Deposit, Lock Box, or Desktop Deposit should not deposit these.

4. Contacts

a. Questions – General

Greg Chavarria, (979) 845-7229  Gwen Tucker, (979) 862-2245
Greg.Chavarria@ag.tamu.edu  gktucker@ag.tamu.edu

b. Questions – Specific DFE

(1) Texas A&M AgriLife Research

Tomacina Herrera (979) 845-4750
tomacina.herrera@ag.tamu.edu

(2) Texas A&M AgriLife Extension Service

Mary Gutierrez, (979) 845-4206
Mary.Guierrez@ag.tamu.edu

(3) Texas A&M Veterinary Medical Diagnostic Laboratory

Tomacina Herrera (979) 845-4750
tomacina.herrera@ag.tamu.edu
I. Departmental Deposits

AG-211 (4/14)
Texas A&M AgriLife
Administrative Services – Cash Management

Deduction from Expenditure
FAMIS Screen 013
Please attach a copy of voucher or copy of FAMIS Screen 168
☐06 Research  ☐07 Extension  ☐20 TVMDL

Accounting Analysis:

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: __________________________

Fiscal Office Approved:
Signed: __________________________
Date: __________________________
I. Departmental Deposits
I. Departmental Deposits

E. Deduction From Income

1. **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.

2. **Documentation**

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

Accuracy completion of this form will assist Banking & Receivables 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 1 electronic format that may downloaded from the Texas A&M AgriLife forms web site in the Banking & Receivables Section:


b. **Attachments**

(1) **Original income documentation** – One of the following should be attached to AG-210. This will be used to verify the original income.

- Copy of invoice to customer
- Other documentation supporting original deposit

Copy of original approved deposit, and copy of departmental receipt that was included with original deposit (Available in Laserfiche)
I. Departmental Deposits

(2) A memo explaining the request for a DFI may also be included to further substantiate the request.

c. Completed Documents – As soon as a DFI has completed processing Banking & Receivables, a copy will be available to the unit in Laserfiche. Paper copies are will not be returned to the units.

3. Delivery - Fully completed DFIs should be delivered to Banking & Receivables according to the delivery instructions outlined in Section F below.

4. Contacts

a. Questions – General

Greg Chavarria, (979) 845-7229   Gwen Tucker, (979) 862-2245  
Greg.Chavarria@ag.tamu.edu   gktucker@ag.tamu.edu

b. Questions – Specific DFI

(1) Texas A&M AgriLife Research

Tomacina Herrera (979) 845-4750  
tomacina.herrera@ag.tamu.edu

(2) Texas A&M AgriLife Extension Service

Natalie Perdue, (979) 845-4206  
natalie.perdue@ag.tamu.edu

(3) Texas A&M Veterinary Medical Diagnostic Laboratory

Gail Guajardo, (979) 845-0323  
gail.guajardo@ag.tamu.edu
a. **Departmental Deposits**

AG-210 (04/14)
Texas A&M AgriLife
Administrative Services – Cash Management

**Deduction from Income**
FAMIS Screen 104
*Please attach all documentation to substantiate this refund.*

- [ ] 06 Research
- [ ] 07 Extension
- [ ] 20 TVMDL

**Vendor Name:**

**Vendor Number:**

**Type:**

**Dept. Ref. Number:**

**Enclosure Code:**

**Invoice Date:**

**Description:**

**Override ACH**

- [ ] Yes
- [ ] No

**Invoice Number:**

**Memo Bank:**

**Amount:**

**Accounting Analysis:**

- [ ] SL/Account
- [ ] SA/Project
- [ ] Revenue Code

**Departmental Approval:**

- **Signed:**
- **Date:**
- **Dept/Unit:**

**Fiscal Office Prepared:**

- **Signed:**
- **Date:**

**Fiscal Office Approved:**

- **Signed:**
- **Date:**
I. Departmental Deposits

AG-210 Instructions (04/14)
Texas A&M AgriLife
Administrative Services – Cash Management

Department submitting DFI will select appropriate agency

Vendor name & ID number will be provided by department

Vendor Name: ________________________________
Vendor Number: ____________________________
Type: ____________________________
Dept. Ref. Number: ____________________________
Enclosure Code: Y
Invoice Date: ____________________________
Description: DFI:

Accounting Analysis:
SL/Account: ____________________________
SA/Project: ____________________________
Revenue Code: ____________________________

Memo Bank: ____________________________
Amount to be refunded: ____________________________
Amount: ____________________________
Invoice Number: DFI: ____________________________

Departmental Approval:
Signed: ____________________________
Date: ____________________________
Dept./Unit: ____________________________

Must be an authorized approver for this account

Fiscal Office Prepared:
Signed: ____________________________
Date: ____________________________

Cash Management Staff will add additional information & sign

Department will fill in the Account & SA/Proj where funds were originally deposited

Override ACH

If a dept ref is provided, it will be keyed in. If none is provided, TAES will use the CB number from the cashbook. 7 characters maximum

Select appropriate action

Voucher Number (Ref 2)
Receipts copies, memos, etc

Deduction from Income
FAMIS Screen 104
Please attach all documentation to substantiate this refund.
☐ 06 Research
☐ 07 Extension
☐ 20 TVMDL

(9/16)
I. Departmental Deposits

F. Delivery of Deposits

1. Hand Delivery to Banking & Receivables – All hand deliveries of deposits should be made utilizing single-use deposit bags provided by Texas A&M AgriLife Banking & Receivables. These bags are pre-numbered, have a tear off receipt, and are tamper evident.

   a. All on-campus deliveries must be made in person. No deposits should be sent via campus mail. Deposits should be hand-delivered to:

      Banking & Receivables
      Administrative Services Building, AGSV
      578 John Kimbrough Blvd., 5th Floor

   b. 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.

   c. Complete front of bag as follows:

      Research/Extension       Circle appropriate agency
      (Both agencies may be combined in one bag as long as each deposit is properly secured—circle both agencies)

      Date:                    Date deposit bag was prepared

      Said to Contain:        Total of all deposits included

      Account #:              Department Name

   d. Prior to submission to Banking & Receivables, 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.

   e. Upon delivery to Banking & Receivables, you will be provided a signed and dated receipt (Exhibit B).
I. Departmental Deposits

<table>
<thead>
<tr>
<th>Research</th>
<th>Extension</th>
</tr>
</thead>
<tbody>
<tr>
<td>Texas A&amp;M AgriLife Banking &amp; Receivables Deposit Bag Receipt Verification TVMDL</td>
<td></td>
</tr>
</tbody>
</table>

Bag #: 123456

Received By: Signature

RECEIVED date

Exhibit B

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

2. Delivery via Mail

a. All deposits that are not hand–delivered should be sent through either USPS certified mail, or through a traceable courier such as DHL, USPS, etc.

Deliveries should be addressed and mailed to one of the following addresses:

Mailing Address: or Mailing Address:
Texas A&M AgriLife Texas A&M AgriLife
Banking & Receivables Banking & Receivables
2147 TAMU P.O. Box 10420
College Station, TX 77842 College Station, TX 77842
I. Departmental Deposits

b. Sending Banking & Receivables documents via the method listed in Section F.2.a above is the preferred method of delivery. However, if Banking & Receivables documents are being sent in large mailing with other information to College Station, please place all Banking & Receivables documents in a separate, sealed envelope, clearly marked BANKING & RECEIVABLES.

c. Should units not use a recommended delivery method above, funds should be sent to MS 2147 attention Banking & Receivables. Due to the volume of deposits received a day, a confirmation of funds received will not be provided. Units may however, monitor FAMIS for deposit(s) to verify if funds get applied.

d. Please do not send cash through the mail. If cash has been received, please refer to the receipt of cash procedures noted in Section A.2.f above.

3. Laserfiche

a. Deposits made via Branch Deposit, Lock Box, Desktop Deposit, and those involving electronic forms of funds (ACH, wire transfer, and credit card) may be submitted to Banking & Receivables via Laserfiche.

Documents sent to Banking & Receivables either by delivery to Banking & Receivables or by mail should not be scanned into Laserfiche. We will scan the entire deposit upon completion.

b. Documents should be sent to Banking & Receivables by dropping the file into one of the following folders in Laserfiche:

(1) Work in Process – Banking & Receivables 06-Research

(2) Work in Process – Banking & Receivables 07-Extension

Note: A suggestion would be to have a Deposits folder within your unit WIP folder to initially scan and save documents prior to transferring them to the Banking & Receivables WIP folder.

c. Documents should be assigned to the Cash Management – Unit template

The required fields are:

(1) Type: Select one of the Following

(a) Departmental Deposit
I. Departmental Deposits

(b) DFE

(c) DFI

(2) Unit: 4–character FAMIS Code

(3) Agency: Select either TAES or TCE

(4) Document Total: Amount of the Deposit

(5) Departmental Reference: 7–character maximum, must match departmental reference on AG-207 (for deposits made via Drop Box, this must be the same as the pre–printed deposit slip number)

d. Save documents as campus code-unit code type dept reference. (Where type correlates to the selection made when entering the template information. For departmental deposit, use DDP.)

Example: 07-AGCH DDP 07-257

e. Document should be scanned in the following order:

AG-207, AG-210 or AG-211
Departmental Receipt Copies
Additional Information

f. If there are more than 10 departmental receipts, we may require that the original documents be submitted to Banking & Receivables.

g. Permanent Storage–Deposit and DFEs

As soon as a deposit has been completely processed, the completed document will be moved from the Banking & Receivables WIP folder to:

4.2 Documents of Original Entry
  4.2.1 Cash Deposits including Receipts
      4.2.1.1 TAES
      
      4.2.1.1. nnn Unit
      
      FY ####

or

4.2.1.2 TCE
I. Departmental Deposits

4.2.1.2.nnn Unit

FY ####

Within the Agency record, the deposit will be placed by Fiscal Year into the individual unit’s record series. This will occur at some point subsequent to the FAMIS data entry. At this point, the document name will be changed to reflect the permanent status.

The document name format will be:

cc-UNIT Cnnnnnn, cc: either 06 or 07
UNIT: 4-character FAMIS department
Cnnnnnn: code and reference number
Assigned by Banking & Receivables to the deposit or DFE.

Once completed, the AG-210 should be scanned in with the original C-Doc.
II. Petty Cash and Working Fund Accounts

A. Petty Cash Accounts

1. To Establish Or To Increase/Decrease A Petty Cash Fund
   a. Submit a request from the Department Head/Unit Head to the Assistant Director for Fiscal Services which includes the following:

      . purpose for the fund
      . account to be used to establish or increase the fund
      . amount being requested with justification
      . name of primary custodian

   b. Upon approval, Texas A&M AgriLife Banking & Receivables 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 AgriLife and the department/unit.

   c. 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.

2. Accountability
   a. 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.
   
   b. 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.

   c. 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 Texas A&M AgriLife Banking & Receivables by the 5th working day of the new fiscal year. The individual performing this count must be someone other than the primary custodian.

   d. 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
II. **Petty Cash and Working Fund Accounts**

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 Texas A&M AgriLife Banking & Receivables.

e. **Location of forms**

Form AG-214 is available in the following electronic formats that may
downloaded from the Texas A&M AgriLife forms web site in Banking &
Receivables Section:

*Adobe Acrobat:* AG-214.pdf

3. **Disbursements from Petty Cash Fund**

a. 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.

<table>
<thead>
<tr>
<th>Petty Cash Receipt</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount:</td>
</tr>
<tr>
<td>Received of:</td>
</tr>
<tr>
<td>These funds are advanced for:</td>
</tr>
<tr>
<td>Signed:</td>
</tr>
</tbody>
</table>

b. 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.

4. **Reimbursements to Petty Cash Fund**

a. When the fund needs replenishing, the petty cash custodian should total
all of the outstanding receipts, and request a reimbursement voucher be
issued.

b. The departmental/unit bookkeeper should issue a voucher utilizing the
vendor ID established for the primary custodian
II. Petty Cash and Working Fund Accounts

c. Upon receipt, the resulting check should be cashed by the custodian and the funds returned to the petty cash fund

5. To Close A Petty Cash Fund

a. If it is determined that an existing petty cash fund is no longer needed, submit the following to Texas A&M AgriLife Banking & Receivables:

   . Total cash balance of fund
   . Completed Petty Cash Count form
   . Memo from Department Head/Unit Head approving the return of the funds

b. 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)
II. Petty Cash and Working Fund Accounts

AG-214 Instructions (4/14)

Texas A&M AgriLife  
Administrative Services – Cash Management

Petty Cash Count

<table>
<thead>
<tr>
<th>Cash</th>
<th>Vouchers submitted for processing:</th>
<th>Receipts:</th>
</tr>
</thead>
<tbody>
<tr>
<td>$50</td>
<td>[Voucher Number]</td>
<td>[Vendor]</td>
</tr>
<tr>
<td>$20</td>
<td>[Voucher Number]</td>
<td>[Date]</td>
</tr>
<tr>
<td>$10</td>
<td>[Voucher Number]</td>
<td>[Amount]</td>
</tr>
<tr>
<td>$5</td>
<td>[Voucher Number]</td>
<td>[Date]</td>
</tr>
<tr>
<td>$1</td>
<td>[Voucher Number]</td>
<td>[Amount]</td>
</tr>
<tr>
<td>Coin</td>
<td>[Voucher Number]</td>
<td>[Date]</td>
</tr>
</tbody>
</table>

Subtotal: $0.00

Clear Fields

Cash: $0.00
Vouchers Submitted: $0.00
Receipts: $0.00
Total: $0.00

Verified By:  
Signature: ___________________________ Date: ________
Custodian: ___________________________

Department/Unit Head:  
Signature: ___________________________ Date: ________
II. Petty Cash and Working Fund Accounts

AG-214 Instructions (4/14)
Texas A&M AgriLife Administrative Services – Cash Management

**Petty Cash Count**

- Date funds are physically verified
- As of:
- Actual Cash on hand by currency type
- Vouchers submitted for reimbursement that have not been received
- Receipts for funds that have been disbursed, but no reimbursement has been requested
- Department/Unit requesting permission must select one agency

<table>
<thead>
<tr>
<th>Cash:</th>
<th>Vouchers submitted for processing:</th>
<th>Receipts:</th>
</tr>
</thead>
<tbody>
<tr>
<td>$50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coin</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtotal: $0.00</td>
<td>Subtotal: $0.00</td>
<td>Subtotal: $0.00</td>
</tr>
</tbody>
</table>

**Clear Fields**

- Subtotals from the sections above
- Must equal the amount authorized for each specific petty Cash Fund

<table>
<thead>
<tr>
<th>Verified By:</th>
<th>Department/Unit Head:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature:</td>
<td>Signature:</td>
</tr>
<tr>
<td>Date:</td>
<td>Date:</td>
</tr>
<tr>
<td>Custodian:</td>
<td></td>
</tr>
</tbody>
</table>
II. Petty Cash and Working Fund Accounts

B. Working Fund Accounts

1. 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 A&M AgriLife Research or the Director of Texas A&M AgriLife Extension Service through the Assistant Director for Fiscal Services. The request should include the following:

   a. purpose for the fund
   b. account to be used to establish or increase the fund
   c. amount being requested with justification. This should include the type of purchases which cannot be made using a procurement card.

2. Accountability

   a. Working funds are to be kept in a bank account separate from any other funds. This bank account must be established by Banking & Receivables and TAMUS Treasury. Under no circumstance should a check be written from a working fund when the balance is insufficient to cover the amount.

   b. Copies of signature cards should be obtained from the bank. One copy should be kept at the unit and one copy should be sent to Banking & Receivables. No update of the card is necessary unless authorized signatures change.

   c. 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.

   d. All working fund checks should be pre-printed and pre-numbered. The working fund check number and the sub voucher confirming the receipt of the check should bear the same identification numbers.

   e. Under no circumstances should a working fund check be issued payable to “CASH.”

3. 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. Where possible, all such expenditures should be made using a procurement card. All spot and emergency purchase requirements will apply to working fund expenditures. Under no
II. Petty Cash and Working Fund Accounts

circumstances should working funds be advanced for personal loans.

Texas A&M AgriLife Research working funds may also be used circumstances similar to the following:

a. 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.

b. To pay temporary or wage employees for services already performed if the employees are unable to wait for payroll to be processed. An IRS form 1099 must be completed for such payments. In order for this to be completed, the following information must be sent to the Disbursements office no later than January 5 of each year:

. Vendor Name
. Vendor Address
. Vendor ID #
. Voucher #
. Tax Year
. Account # (S/L, S/A)
. Object Class Code
. Amount
. Paid Date

c. 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). An IRS form 1099 must be completed for such payments. See above requirements.
II. Petty Cash and Working Fund Accounts

4. Completion of Sub-Voucher

a. The number supplied on the sub voucher must match the check number issued from the working fund to pay for the items listed.

b. Form should be dated the same day as the working fund check.

c. All items purchased or services received must be listed individually, with the amounts itemized

d. Total amount spent must also be written out, as on a check.

e. Either the person that prepared the form or the payee must sign sub voucher.

f. Total amount of check (A) must equal total spent (B) must equal written amount (C).

5. Reimbursement of Working Fund

a. 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
II. Petty Cash and Working Fund Accounts

issued for reimbursement, as soon as possible after the funds are issued from the working fund. This may be accomplished in two ways:

- 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.

- 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.

b. Reimbursement of sales tax may only be made from unrestricted gift funds (06-212XXX or 07-2XX999). Any other accounts should be approved by the Chief Financial Officer (CFO). A completed Texas Sales and Use Tax Exception Certificate (State of Texas form 01-339) should be provided to the vendor to avoid sales tax being charged.

c. Reimbursement of part-time wages for seasonal employees (Texas A&M AgriLife Research only) paid out of the working fund can be accomplished through either of the following methods:

- By using the Texas A&M AgriLife Research 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 Texas A&M AgriLife Research and is to be deposited into the working fund.

- 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.

6. Reconciliation of Working Fund
II. Petty Cash and Working Fund Accounts

a. 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.

b. 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. Outstanding items should be investigated and resolved, or adequately explained and documented within three months of first appearance. Any difference in the authorized balance and the actual balance of the fund should be immediately investigated and corrected. A person authorized as a signer on the working fund account should not complete the reconciliation.

c. Upon completion, the original form AG-216 and a copy of the bank statement must be sent to the Fiscal Office for review. Reconciliations should be filed in Laserfiche 4.6.2 under each respective department.

d. Location of forms

Form AG-216 is available in an electronic format that may downloaded from the Texas A&M AgriLife forms web site in the Banking & Receivables Office Section:


7. 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.

8. Annual Review

At the end of each fiscal year, a review of each working fund will be made at the fiscal office level to determine the type of expenditures being made, and the volume of activity. Based on this review, it will be determined whether each fund continues to be necessary or not. If the fund is to be continued, signature cards will be updated if changes have been made. If it is determined a fund is no longer needed, it should be closed in accordance with the procedures below.

Fiscal Office Steps:

a. Obtain a listing of all funds with locations, amounts, and custodians
II. Petty Cash and Working Fund Accounts

b. Evaluate the number of annual transactions for each fund

c. Analyze the type of expenditure for appropriateness and possibility of using procurement cards or other methods of payment

d. Look for issues such as shortages, overages, or long outstanding reconciling items

e. Based on this review, determine if the fund should be allowed to continue or should be closed

f. If it is determined that the fund is a candidate for closure, contact the unit to discuss

g. Close the fund in accordance with the procedures listed below (III.9 or III.10)

h. Inform System Treasury of the closure

9. To close a Working Fund, if the account is held at Wells Fargo

a. Banking & Receivables will have the bank transfer the funds to xxxxx-8855

b. Banking & Receivables will create a summary deposit to 0203000-1125

c. Banking & Receivables will create a letter to Wells Fargo from the Chief Financial Officer (CFO) requesting that the account be closed.

d. Written confirmation that the account has been closed will be requested

e. A copy of the confirmation will be sent to TAMUS Treasury Services for their information.

10. To close a Working Fund that is not held at Wells Fargo

a. The unit will need to issue a check payable to Research

b. This can either be sent via the postal service, be deposited at their local branch bank, or via Desktop Deposit

c. Banking & Receivables will create a summary deposit to 20300-1125
II. Petty Cash and Working Fund Accounts

d. The unit will need to verify that the account balance is zero.

. The unit should request that the account be closed and ask for written conformation

. Banking & Receivables should send a copy of the confirmation to TAMUS Treasury Services to let them know the account has been closed.
II. Petty Cash and Working Fund Accounts

AG-216 (04/14)
Texas A&M AgriLife
Administrative Services – Cash Management

Working Fund Reconciliation for:

Department/Unit Name

☐ 06 Research  ☐ 07 Extension  ☐ 20 TVMDL

For the Month ended: ____________________________

Note: When entering a reduction, please enter the amount as a negative number.

Bank Balance as of: ____________________________ $ ____________________________

PLUS: Outstanding Deposits:

__________________________________________ ________________________________

__________________________________________ ________________________________ $ 0.00

LESS: Outstanding Checks:

Check Numbers:

__________________________________________ ________________________________

__________________________________________ ________________________________ $ 0.00

Reconciled Bank Balance: ____________________________ $ ____________________________

Checkbook Balance as of: ____________________________ $ ____________________________

PLUS: Reimbursable Items

Sub-Voucher Numbers

__________________________________________ ________________________________

__________________________________________ ________________________________ $ 0.00

PLUS/MINUS: Other Items

__________________________________________ ________________________________

__________________________________________ ________________________________ $ 0.00

Reconciled Book Balance: ____________________________ $ 0.00

TOTAL WORKING FUND AUTHORIZED: ____________________________ $ ____________________________

Prepared: ____________________________

Name: ____________________________

Title: ____________________________

Date: ____________________________

Approved: ____________________________

Name: ____________________________

Title: ____________________________

Date: ____________________________
II. Petty Cash and Working Fund Accounts

AG-216 Instructions (04/14)
Texas A&M AgriLife
Administrative Services – Cash Management

<table>
<thead>
<tr>
<th>Working Fund Reconciliation for:</th>
<th>Department/Unit Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Select appropriate agency</td>
<td></td>
</tr>
<tr>
<td>06 Research</td>
<td></td>
</tr>
<tr>
<td>07 Extension</td>
<td></td>
</tr>
<tr>
<td>20 TVMDL</td>
<td></td>
</tr>
</tbody>
</table>

For the Month ended: ____________________________

**Note:** When entering a reduction, please enter the amount as a negative number.

Bank Balance as of: ____________________________ $ __________

**PLUS:** Outstanding Deposits:

<table>
<thead>
<tr>
<th>Deposits on department/unit books, but not included in the ending bank balance</th>
<th>$ 0.00</th>
</tr>
</thead>
</table>

Outstanding Checks:

<table>
<thead>
<tr>
<th>Check Numbers:</th>
<th>$ 0.00</th>
</tr>
</thead>
</table>

Reconciled Bank Balance: ____________________________ $ 0.00

Checkbook Balance as of: ____________________________ $ __________

**PLUS:** Reimbursable Items

<table>
<thead>
<tr>
<th>Sub-Voucher Numbers</th>
<th>Ending balance per departmental books</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 0.00</td>
</tr>
</tbody>
</table>

**PLUS/MINUS:** Other Items

<table>
<thead>
<tr>
<th>$ 0.00</th>
</tr>
</thead>
</table>

Reconciled Book Balance: ____________________________ $ 0.00

TOTAL WORKING FUND AUTHORIZED: ____________________________ $ __________

Prepared: ____________________________ Title: __________

Date: ____________________________ Original Signature Required

Approved: ____________________________ Title: __________

Date: ____________________________ Original Signature Required

Department/Unit Preparer and Approver

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