

Medgar Evers College/CUNY  
Office of Administration & Finance  
**ACCOUNTING POLICIES  
& PROCEDURES MANUAL**



**COURAGE • STRENGTH • FORTITUDE**

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**OFFICE OF ADMINISTRATIVE AND FINANCE**  
**Financial Management Guidelines**

**ACCOUNTING POLICIES AND PROCEDURES**  
**MANUAL**

# MEDGAR EVERS COLLEGE/OFFICE OF ADMINISTRATIVE & FINANCE

## FINANCIAL MANAGEMENT GUIDELINES

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## **I. PURPOSE AND SCOPE OF POLICY**

The purpose of this policy is to establish guidelines for the Related Entities Boards that govern the overall operation to support College missions. The University policy requires all colleges to maintain procedures for internal control and disbursement of funds from Non-Tax Levy sources. Such procedures are based on Generally Accepted Accounting Principles (GAAP) and the Division of Administration and Finance on-going advisories. Furthermore, in accordance with current University By-Laws, Non-Tax Levy funds are to be administered by the local College administration. University By-Laws require incorporated entities to develop local By-Laws that mirror the University's. This manual document the procedures in use at Medgar Evers College.

## **II. OVERVIEW**

The Related Entities (The Entities) are created for the principal purpose of supporting students, faculty, staff, alumni and other members of the Medgar Evers College (MEC) community. The Entities provide unrestricted resources to fulfill the educational mission of the College and the University. The Related Entities Board of Directors is responsible for developing and managing its budget and operating plans; monitoring its fiscal status in compliance with applicable Federal, State and Local Laws, and the University policies and regulations. The vice president or his/her designee, reviews and approves all of the Entities' financial functions.

## **III. Related Entities at Medgar Evers College**

### **A. Medgar Evers College Auxiliary Enterprises Corporation**

The Auxiliary Enterprises Corporation is a separately incorporated entity governs by a Board of Directors comprising of faculty, staff and students. The Board of Directors are appointed and/or elected by their functional role in the College. The Corporation is created to support educational, social, cultural and recreational activities amongst students, faculty and staff. The sources of Corporation revenue include:

- Retail Food Service (Catering and Vending) operations;
- Parking lots and garages operations;
- Copy Machines and similar operations;
- Facility Rental operations; and
- Other related services.

### **B. Medgar Evers College Student Faculty Association, Inc.**

Medgar Evers College Student Faculty Association, Inc. is a separate incorporated related entity whose unpaid Board of Directors is comprised of faculty, staff and students. The revenue is generated from the Student Activity Fee which is assessed quarterly per semester; per student. It is dedicated to develop and cultivate educational, social, cultural and recreational activities among students. The Board of Directors of the Student Faculty Association oversees the development of budgets and approves expenditures for Commencement, Student Clubs, Athletics and Recreation, Health and Wellness and student leadership development.

### **C. Medgar Evers College Education Foundation, Inc.**

Medgar Evers College Education Foundation, Inc., is a separately incorporated not-for-profit organization which conducts fundraising activities to support educational, cultural and social activities of the College. The Corporation's revenue is the result of donations and grants from corporate and private donors including alumni.

### **D. Ella Baker/Charles Romain Child Development Center of Medgar Evers College**

The Ella Baker/Charles Romain Child Development Center of Medgar Evers College is a non-profit organization which provides complete childcare services to the students enrolled at the College.

## **IV. Establishing a New Agency Fund**

### **A. Policy**

MEC departments, employees and offices are not permitted to open bank accounts for the handling of monies. Rather, such funds are to be deposited in the appropriate entity, in discrete agency fund accounts.

- Agency Funds may only be established in accordance with the governing by-laws of the Related Entities.
- The Related Entities' board resolution or statement from a donor, when applicable, must accompany the request to establish agency funds.
- Fund Managers should submit a completed New Agency Fund Form, along with a Gift Agreement (if available) to the Comptroller Office.

The following information is necessary to establish an agency fund: *See exhibit I*

- The name of the New Agency Fund;
- The title and a brief business purpose of the fund;
- The authorized signatories for the fund;
- The duration for the fund.
- Only the Senior Vice President for Administrative and Finance or his/her designee or the Controller may approve the establishment or close out of a fund.
- After creating the fund in the Financial Edge Accounting System, the following should be sent to fund managers:
  - A Chart of Account, which will include the new fund number and the name of the fund manager
  - Copies of back-up documents, i.e., purchase requisition, withdrawal requests, receiving reports, expense & travel vouchers, requests for advance, Independent Contractor Agreement
  - Official Authorized Signature Card.

## **B. Purpose**

To clearly define how to establish a new fund with the Related Entities.

## **C. Termination**

- In order to close out a fund, the Board governing the agency fund in question must be provided with:
- A statement as to why the fund is being closed out;
- The disposition of any remaining fund balance;
- Resolution of the Board governing the agency fund, when applicable.

## **V. Budgeting, Cash & Treasury Management**

### **A. Budgeting**

#### **A1. Policy**

The Related Entities board of directors are responsible for developing and managing their budget and operation plans. The Related Entities shall follow prudent cash management and treasury policies.

#### **A2. Purpose**

To provide procedures for budgeting within the Related Entities.

#### **A3. Procedure**

The Related Entities budget and Contract Committee shall annually develop an operating budget that sets formal financial goals. Budget shall include the total cost associated with the financial operation of the Related Entities and be prepared on the basis of historical data, projected short-range trends, and long-range financial objectives. Price, fees and rates should be established to fully fund the total financial obligations of the Entities. All budgets shall be reviewed and approved by the Related Entities' board of directors prior to the expenditure or execution thereof.

The revenue generating activities operated by the Related Entities should be self-supporting, that is, the revenues generated from the activities should be at least equal to the cost associated with running the operations. The Related Entities shall evaluate its revenue generating activities annually to ensure that each activity continues to provide a beneficial service to the College. This review shall be initiated by the VP or his/her designee of the Related Entities and be submitted to the board of directors as part of the annual operating budget process.

#### **A4. Reserves**

A reserve may be established with the approval of the Related Entities' board of directors. However, if the reserve remains after a three-year period; it shall be re-approved by the board. The accumulated balances in the reserve account shall be disclosed in the Related Entities' balance sheet.

- All agency fund authorized signatories must line item budgets prior to disbursement of funds. The line item budgets should be developed from the chart of accounts applicable to that particular agency funds.
- When the Board of Directors attaches certain restrictions to an agency fund or appropriation, such restrictions shall prevail in the development of the line item budget.
- Budget modifications are permitted, provided that they are in accordance with the by-laws and appropriation resolutions of the governing body. The Controller reserves the right to obtain guidance from the Related Entities Board when a budget amendment is proposed.

## **B. Cash & Investments**

Any cash that is scheduled to be used in the current year shall be invested in short-term investments such as U.S. Treasury bills, bank savings accounts, certificate of deposits or the University's short-term investment program. Funds that can be invested for a longer period may be invested in the University investment pool operated through the Office of the University Controller.

## **C. CASH DISBURSEMENT**

### **C1. Policy**

To ensure proper internal control for the disbursement of check(s) from the requested account is(are) duly authorized by the official signers on the account and that said account balance adequately covers the requested amount.

### **C2. Purpose**

To establish the procedures to be followed for the disbursements of checks.

### **C3. Scope**

This procedure applies to all check disbursement from the College.

### **C3. Procedures**

The Related Entities must only initiate business transaction upon the verification, coordination, and set up of funds with the Budget Office and the Comptroller's Office.

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All of the Related Entities use the College Finance Procurement module, CUNYBuy to enter their requests on a fiscal year basis except the Medgar Evers College Education Foundation Inc. Requesters from the AEC, SFA, and EB/CR CDC must enter a requisition in their entity corresponding CUNYBuy business unit with all of the supporting documents. Once requisition is entered in CUNYBuy, the system conducts a budget check. Only requisitions passing the budget check advance to the approval cycle. Requisitions failing the budget checks are automatically returned to the creator.

Successful requisitions, with appropriate approvals, CUNYBuy will route to the Purchasing Office. The Purchasing will create a purchase order in accordance with the State, CUNY, and College Procurement guidelines. CUNYBuy routes the purchase order to the corresponding vendor(s). Vendor(s), upon receipt of the purchase order ships orders and submits invoice directly to the Accounts Payable Department.

The Medgar Evers Education Foundation Inc is the exception. Procurement of goods and services are initiated by the Entity through the College NTL e-mail account.

Requesters must all complete their requisitions, obtains the authorized signers' (Requesting department and President's Office) signature, and submits the original document in PDF to College with all relevant supporting documents to the College NTL e-mail account. (e.g. of supporting documents are, quote, event flyer, memo/statement on the reason for the service or purchase, etc.).

College accountant upon receipt of Check Request Doc would scrutinize submission for all required supporting document. College accountant must confirm bank accounts for each associated check requests is correct and adequately covers the value requested.

College accountant upon the completing the bank account balance verification process, submits entire document to the Comptroller's Office for approval of payment. Upon obtaining the Controller's signed approval, the designated staff create checks and prints a duplicate copy of all checks issued from each requested account. Designated staff creates an excel file for all checks issued on the day checks were issued from the account(s).

- Note segregating check preparation and signing ensures responsible person(s) does/do not have the authority to solely (or individually) audit and approves claims for payment.
- For conditions where bank account balance identified is insufficient, the original documents must be returned to the requester with the reason for the return. A copy must be retained for future account claims/discrepancies and/or auditing purposes.

College designated staff audits and approves checks for upload. Designated staff must verify all checks are correctly issued from the requested accounts. He or she must ensure payee information and value of check are correct. Checks valuing \$5000.00 or more required two manual signatures. Such check(s) must be routed to the signers and later uploaded upon completion.

- Check signing authority is restricted to the College senior administrators who meet the State & CUNY statutory requirements. These signers are entered in CUNYBuy which automatically route checks to the appropriate signers for approval. This process reduces the opportunity for fraudulent checks to be written and/or signed.

Prior to signing, signers are required to ensure all appreciate and supporting documents are submitted. compare prepared checks to the audited and approved Check Request documents. This step when effectively used can detect unauthorized or erroneous checks before they are distributed. \*\* Under no circumstances should a signer sign a blank check.

Uploaded checks must be returned to the assistant vice president designated staff responsible for the distribution of the checks to the requesting office.

- Checks must not be distributed to payees unless they have been uploaded to the Citibank corresponding account.

## **D. CASH RECEIPTS - DEPOSITS**

### **D1. Policy**

Accurate internal control of cash receipts and deposits will be maintained at all times. All funds must be deposited timely and in accordance with specific requirements of the contributing party, if any. Cash deposits will be made on the same day as receipt.

### **D2. Purpose**

To establish the procedures to be followed for receiving, applying and depositing cash receipts.

### **Scope**

This procedure applies to all cash receipts received by the College.

### **D3. Procedure**

- CUNYBuy automatically routes the Entity purchase orders to the vendor. Vendors must submit an invoice to the College Accounts Payable e-mail account. The College accountants must vouch the transaction upon receipt of this invoice, the Entity requester's receipt document including packing slips. CUNYBuy will process an ACH or EFT to the vendor based on the Vendor's payment receipt option in CUNYBuy.

## **VI. Reconciliation**

The Bursar's Office, on a daily basis, reconciles revenue receipts and provides a written summary – tally to the Comptroller's Office.

- Upon receipt of the bank (checking) accounts statements, the Controller's Office reconciles the daily Bursar tally with the records of deposits indicated on the checking account statements. Exceptions are reported immediately to the business manager who oversees the this process.

## **VII. Revenues**

- Revenues are recorded on the same day the deposit is made to the bank.
- Investments are recorded at the fair value based upon the market value.
- Revenue accounts for the Related Entities: See attached Chart of Account

## **VIII. Transfers and Exchanges**

The Related Entities' Board or directors shall approve any transfers outside of the budget between entities, including its affiliated college. From time to time, exchanges between these entities may be affected by mutual resolutions of the Boards of Directors for the respective entities. Any such exchange must be recorded on appropriate "due to" and "due from" accounts of the entities allowing the exchanges.

**\*\*Under no circumstances is co-mingling of funds permitted.**

## **IX. Other Than Personnel Services**

### **A Policy**

The majority of disbursements from the Auxiliary are made for Other Than Personnel Services expenses. Further, authorized signatories include large numbers of individuals who do not usually possess extensive financial training. Therefore, controls for both the approval of costs to be incurred and the review process at the time said checks are issued is incorporated into these procedures. The following are the most common types of Other Than Personnel Services expenses and related procedures.

### **B. Purpose**

To provide procedures for procurement methods and completion of related documents.

### **Scope**

This procedure applies to the service contracts, i.e., fellowships/scholarships, honoraria and consultants.

## C. Procedure

- **Documentation required for the following expenses:**
- **Fellowship/Scholarships:** For payments to individuals for fellowships, a scholarship certification form and an award letter, along with a withdrawal request, should be submitted to the Controller's Office. See attachment
- **Honoraria:** For payments to individuals who have performed services or have participated in such events as seminars, lectures, and colloquia, along with the withdrawal request, a form HIC must be completed and returned to the Controller's Office. A resume, flyer or program in connection with the events should also be submitted. ~~See attachment~~
- **Consultation Services:** When the services of a particular individual are required by the Auxiliary, a consultative service agreement must be developed. Following are the requirements for the development and payment of consultative services:
  - A scope of work detailing the services to be rendered and expected reports or other deliverables
  - A rate of pay tied to the scope of work. Generally, consultants should not be paid an hourly rate, but for deliverables, or on a *per deim* rate. A consultant may not perform services normally performed by College employees.
  - The social security number or employee identification number of the consultant. A 1099 will be issued at year end and in accordance with the Internal Revenue Service Rules.
  - Payments will be made only on submission of an invoice from the vendor, referencing a particular consultative service agreement.
  - An individual may not simultaneously provide services as both a consultant and an employee.
- If the cost of professional services rendered in **under \$1,000 a Memorandum of Understanding** signed by both the consultant and the fund manager is required and approval by the Auxiliary Treasurer. If the cost is of professional service rendered **over \$1,000, an Independent Contractual agreement** signed by both the consultant and the fund manager is required and approval by the Auxiliary Treasurer. For the payment to be processed, along with the withdrawal request, both the Independent Contractual agreement and an invoice should be submitted to the Controller's Office See attachment
- **Service Contracts:** Service contracts are used for long term arrangements to provide particular services to the Auxiliary. In order to enter into a service contract, the following requirements must be met:
  - A request for Proposal (RFP) detailing the requested services must be developed and reviewed by the Vice President of Administration & Finance or his/her designee and the University's Office of the General Counsel.

- The RFP must be issued to the general public, with particular efforts made to solicit responses from local and minority firms. A minimum of 30 days is required before closing the RFP process.
- The Auxiliary must establish a review committee and empower the committee or lead individual to negotiate a contract.
- The negotiated contract must be presented to the Auxiliary Budget Committee. The Budget Committee must ensure sufficient funds are in place to cover the proposed contract.
- After approval of the contract and funding appropriation (if any), the Purchasing Office will administer the contract.
- Modification of terms and conditions can only be made through contract amendment and upon approval of CUNY OGC.

## **X. PURCHASE REQUISITION**

### **A. Policy**

The CUNYBuy Requisition is the College official form to request goods, services and technology.

College related entities are subjected to the same procedures and guidelines stipulated through New York State Finance Laws and CUNY/College Education Regulations governing the procurement of goods and services; and technology. Related entities boards are required to prudently request such goods and services or technology to fulfill College mission and interest.

### **B. Purpose**

To provide procedure to procure goods, services and technology for all the College related entities.

### **Scope**

This procedure applies to all related entities request for acquisition of goods, services and technology

### **C. Procedures**

All requests for goods and services must be prepared and submitted on a Purchase Requisition to the Purchasing Office. The requisitions should be completed and approved by governing body or designated signatory for the entity. The entity director or figure of authority may also authorize persons in their entity to sign the receiving report. An “Official Signature Card” must be completed and kept on file in the Purchasing Office for the individuals assigned as an authorized signatory.

### **A Purchase Requisition Must include:**

- Complete description of the item or service with part or model numbers if available.
  - Quantity required.
  - The date when the item or service is required.
  - Requesting Entity name.
  - Contact information and delivery specifications
  - Recommended vendor or source if applicable.
  - A copy of an estimate if available.
  - The signature of the entity approver (or his/her designee) **important:** The approved requisition gives the Purchasing staff the authority to process the order to meet indicated deadline. Purchasing staff is not permitted to begin making a purchase without an approved and completed requisition.
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- **A completed and fully approved Check Request Document**
    - **Check Request document must identify the bank account to which purchase would be paid. The payee or vendor to which the check should be issued.**
  - Approved requisitions are sent to the Purchasing Office where they are stamped with the time and date the requisition was received.
  - The Purchasing Director reviews all requisitions prior to delegating them to that appropriate Purchasing Agent.
  - The assigned Purchasing Agent reviews the requisition to make sure it has been authorized, correctly coded, and determines if the items could be procured by a CUNY wide, State, or government contract, before bidding to outside vendors. The Purchasing Agent will analyze vendor terms, pricing, quantity breaks, etc., and will order in accordance to College best interest. The purchasing agent will notify the requestor of any material variances prior to placing the order. Vendor selection for inventory and non-inventory items will be in accordance with the College, CUNY and the State procedures for Vendor Selection, Files and Inspections.
  - The College accountant must ensure that the related entity is purchasing within its budget and proper funding is available. Such verification must be initialed to the check request document as validation of fund verification. If funding is unavailable, the requisition must be returned to the related entity with a cover memorandum citing budget insufficiencies for the purchase.

**Note: The College is under no obligation to honor an invoice from a vendor from an employee of the College who has violated the policy in place for the purchase of goods, services and technology. The employee should be prepared to personally assume the liability of such purchase to the vendor.**

- Should an employee choose to purchase an item with his/her own funds rather than prepare a Purchase requisition, the College is under no obligation to honor a request for personal reimbursement.

## **XI. PURCHASE ORDER**

### **A. Policy**

Procurement of all inventory, supplies and capital equipment will be facilitated through the Purchasing Office. The Purchasing Office will be responsible for using good purchasing methods for optimizing price savings, quality or value of products, vendor working relationships, and for assuring proper inventory control and inspections as required by the College in accordance with CUNY and State regulations. All purchases made using taxpayer dollars (State and City funds) are subject to New York State Finance and Education Laws, the rules and regulations promulgated by the Office of the State Comptroller, and the official policies mandated by the Board of Trustees of the City University of New York. CUNY employees who direct a vendor to provide commodities or services without following proper procedures through the Purchasing Office may be personally liable, and vendors who provide commodities or services without following proper procedures through the Purchasing Office may be subject to non-payment.

### **B. Purpose**

To assist the College community in obtaining the goods and services needed while following laws and regulations that protect the University's assets (including money and time).

### **Scope**

This procedure applies to the purchase of all inventory items, supplies and capital equipment for the departments within the college.

### **C. Procedure**

The proper control of the related entity funds requires the use of purchase orders when goods are being procured. The authorized individuals should be satisfied that the order represents the type and quantity of goods needed by the department to carry out its mission. All purchases should be made in accordance with applicable laws, rules, and regulations. Purchases should be made from reliable vendors. Following are the requirements for the development and payment of purchase orders:

#### **Purchase Orders – See Purchasing Guidelines**

- Upon approval of a requisition, Purchasing will be responsible for completing a purchase order for all orders. The purchase order should be completed with all applicable information and authorized and coded to the bank account information submitted on the Check Request Document. A manual number would be generated and coded to the purchase order by the Purchasing staff.
- If the purchase cannot be made from or through a NYS Preferred Source, CUNY-wide contract, other government contract, or an M/WBE, then the College is obligated to adhere to the following:

#### **For Purchases under \$500**

- Purchases of \$500 and less do not require a physical purchase orders unless otherwise requested by the vendor. Purchasing staff may exercise the option to order goods by references the assigned purchase order number.
- **\*\*Purchase orders are required for purchases of \$500 or greater;**

### **For Purchases \$500 – 49,999**

- If no pre-approved contracted supplier is available, the Purchasing staff will prepare a Request for Quotation (RFQ).
- A minimum of three or more quotes are to be solicited from appropriate vendors, when purchase price is estimated between \$500 and \$5000. Quotes must be provided on the College RFQ document. **This process may require one to two weeks.**
- A purchase Order will be issued to the lowest responsible vendor.

### **PURCHASES IN EXCESS OF \$50,000**

- In the absence of a pre-approved contracted supplier, a more complicated procedure and lengthier time frame is required for processing. An advertisement is made in NYS Contract Reporter and/or The City Record for a period of three weeks..
- At the end of the solicitation process, the Purchasing Office issues a purchase order to the awarding vendor.
- The Purchasing Office may also exercise its discretionary purchasing authority for orders up to \$250,000.00. Purchasing Office must apply the required conditions and procedures to execute this discretionary purchase.
- Only the Purchasing Office may execute a purchase order.
- **Anyone who does not adhere to the following procedures and purchases items without first obtaining a purchase order number will be personally held liable for payment of the merchandise ordered.**

### **D. RECORD KEEPING AND MATCHING**

- When Purchase Orders are issued, the Purchasing and Accounting copies will be placed in an open Purchase Order file until the items are received.
- Items will be received in accordance with the College's and CUNY procedures for receiving and inspection. The completed vendor's packing slip and/or Receiving Report will be forwarded to the Accounts Payable Department.

## **XII. RECEIVING, INSPECTION & STORAGE OF PARTS & MATERIALS**

### **A. Policy**

All parts, components and materials utilized in production of products will be received in an organized manner and inspected for conformance prior to stocking to provide initial quality control of assemblies. Any items or shipments rejected will be properly quarantined from other inventory items until disposition.

### **B. Purpose**

This procedure outlines the steps for the receiving and inspection of materials, components, parts, finished goods, etc., and the stocking of these items or the disposition of rejected items.

### **Scope**

This procedure applies to the receipt of all produced received.

### **C. Procedure**

#### **CONTROL OVER RECEIVING**

All purchases are received by one centralized receiving department: Stock & Receiving Department.

- Purchasing Office will forward one copy of purchase order to the Stock and Receiving Department, located 1150 Carroll Street; Room C-11.
- All incoming shipments must be examined for apparent package damage. If the shipment has apparent damage(s), the Stock and Receiving Department will notify the Purchasing Office immediately, who will contact the vendor and receive a return authorization number. This number must be given to the Stock & Receiving Department with written notification to the requester (department that originally requested the purchase), and the items are returned.

**\*\*The Purchasing Office will decide to either accept or reject the shipment from the carrier in the interest of the College.**

- If the shipments show no signs of damage or the Purchasing Office authorize the acceptance of a damaged shipment. Such shipments will be logged in the computerized log maintained by Stock and Receiving Department, called the "Arrival." This system records the following information about each shipment:
  - The carrier, the date and time the package is received, the shipper, the receiver's name or department.
  - Packages are separated by department as they are entered into "Arrival." Once entered into "Arrival" they are delivered on a flat bed to the department.
  - The packages entered on "Arrival" are then synchronized onto each palm.
- The items are then disbursed to the proper departments, where an authorized individual from the departments signs the receiving log; indicating they have received the item(s).
- After all deliveries are made, receiver's data such as department, staff, or any alternate staff receiving package on behalf of the receiver is input to computer, and a copy of the original signatures of the receivers are stored for a record of the delivery.

- The original signed receiving report and the package slip should be promptly forwarded to Accounts Payable Department for payment.

### **XIII ACCOUNTS PAYABLE AND CASH DISBURSEMENTS**

#### **A. Policy**

Proper internal control will be followed to ensure that only valid and authorized payables are recorded and paid. Accounting procedures will be implemented to ensure the accuracy of amounts, coding of general ledger accounts and appropriate timing of payments.

#### **B. Purpose**

To explain the procedures for documenting, recording and issuing payments for Accounts Payable transactions.

**Scope:** This procedure applies to all purchase including reimbursement of travel and expense reports.

#### **C. Procedure**

CUNYBuy Accounts Payable vouchering process and subsequent three-way PO matching is automatically activated when the following conditions are met:

- Purchase Order with purchase requisition if applicable
- Vendor invoices uploaded \*Vendors are required to submit their invoices directly to the College's official email: [invoices@mec.cuny.edu](mailto:invoices@mec.cuny.edu).
- Accurate receipts entered in the system

Upon receipt of the above documents, Accounts Payable Department staff will perform the following steps to ensure proper authorization, validity of purchase, receipts of purchased items or services and accuracy of amounts.

Accounts Payable staff must ensure all purchases orders and their invoice match appropriately. For any discrepancy, staff must contact vendor to make appropriate corrections.

CUNYBuy conducts three-way matching that automatically highlight any incorrect data entered into the system.

The Accounts Payable Department would run the appropriate reports in CUNYFirst to capture any open or outstanding transactions. Staff will collaborate with the Purchasing staff to address any findings. Note: Both Offices must consciously work to resolve any order discrepancies and/or other hidden factors associated with the absence of an invoice.

All Foundation type order payments that do not require purchase orders are to be originated and authorized through preparation of a Check Request document. However, Authorized signature and invoice are still required before processing for payment.

#### XIV. RECORDING

- Once the Accounts Payable voucher package has been vouchered, CUNYBuy will issue check to the vendor via an ACH or EFT based on the vendor's preference. For the Foundation, the accounting staff will process payments internally upon receipt of the entire voucher package including purchase order, invoice, order receipt acknowledgement, and check request doc.
- The voucher package will then be batched with other voucher packages and entered into the computerized Accounts Payable system daily and posted to the Accounts Payable ledger. Voucher Register reports and Accounts Payable aging reports will then be printed and filed in respective journal folders.
- CUNYBuy will store vouchers and their supporting documents. The voucher package for the Foundation will then be temporarily filed alphabetically by vendor name in the unpaid invoice files pending payment.

#### XV. PROCESSING STAGES IN ACCOUNTS

CUNYBuy automatically forward to Accounts Payable for temporary filling and subsequent matching to form an Accounts Payable voucher package:

- Purchase Order with purchase requisition if applicable
- Packing Slip with receiving report if applicable
- Vendor Invoice

Once the Accounts Payable Department has all of the above documents, the following steps will be performed to ensure proper authorization, validity of purchase, receipts of purchased items or services and accuracy of amounts.

- Stamp each invoice upon receipt as to date and time and stamp all copies of invoices received.
- Record invoices upon receipts in a register or maintains an invoice file entering the amounts of the invoices into the accounts as "unaudited vouchers." Review the unprocessed invoices periodically.
- The vendor invoice will be stapled on top of the packing slip and receiving report following by the purchase order and requisition.
- The purchase order should be scrutinized for proper authorization and the nature of the purchase and pricing as shown on an invoice is valid.
- The quantities shown shipped or delivered on the invoice will be compared to the packing slip and/or receiving reports. Any discrepancies must be followed-up and resolved prior to commencement of the vouchering process.

- Calculations on the invoice will be recomputed such as quantities received multiplied by unit price and totals.

- The Accounts Payable Department should furnish a list of vendors with debit balances to the Purchasing Office director and collaboratively work with the office to determine possible reasons for the outstanding charges. Both Offices should consciously work to resolve any order discrepancies and/or other hidden factors associated with the absence of an invoice.
- All payments that do not require purchase orders are to be originated and authorized through preparation of a Check Request document. However, Authorized signature and invoice are still required before processing for payment.

#### **XIV. RECORDING**

- Once the Accounts Payable voucher package has been vouchered, CUNYBuy will issue check to the vendor via an ACH or EFT based on the vendor's preference. For the Foundation, the accounting staff will process payments internally upon receipt of the entire voucher package including purchase order, invoice, order receipt acknowledgement, and check request doc.
- The voucher package will then be batched with other voucher packages and entered into the computerized Accounts Payable system daily and posted to the Accounts Payable ledger. Voucher Register reports and Accounts Payable aging reports will then be printed and filed in respective journal folders.
- CUNYBuy will store vouchers and their supporting documents. The voucher package for the Foundation will then be temporarily filed alphabetically by vendor name in the unpaid invoice files pending payment.

#### **XV. PROCESSING STAGES IN ACCOUNTS PAYABLE SYSTEM**

All invoices and receiving reports should be reviewed and compared to the purchase order for accuracy. Also, payments are submitted as per State/City guidelines. Prompt payment guidelines should be strictly adhered to. Invoices will be selected for payment according to their terms for payment on a daily basis. Invoices should be paid within ten business days of their payment term unless otherwise determined by the Business Manager.

- Check request is submitted with all receipts and vouchers to the College Accountant from various departments for check to be processed.
- College accountant review for accuracy and affirms account sufficiency to cover the expense.
- Data is entered into Financial Edge from purchase order forms or check withdrawal voucher entry forms. After this initial input, the data is moved from one stage to another as it progresses from a request to a reconciled check. The processing stage is as follows.
  - Stage 20 – purchase order form, neither does nor post expense to G.L
  - Stage 30 – Voucher entry form, posts to G.L
  - Stage 50 - Marks items for payment.
  - Stage 60 - Checks produced.
  - Stage 70 – Checks reconciled in system.
- Financial Edge report is then run and submitted to the Controller for approval. – Stage 50
- A check edit list will be printed and reviewed by the Business Manager. Upon approval, checks will

be printed for the Accounts Payable invoices to be paid.

- After approval, the report is given to Account Payable to cut the checks. Stage 60
- After the checks are printed, they will be matched to the voucher package and submitted for a second signature by the respected personnel if the dollar amount is over \$2,500.

## **XVI. OTHER ACCOUNTS PAYABLE REQUESTS**

### ***A. Travel Requests***

For travel by CUNY faculty/administrators or visitors, a completed Travel Reimbursement Request form, in conjunction with the payment request, must be submitted to the Business Office.

- Travel request must be approved by a supervisor.
- Requests for travel advances are submitted on an authorization for travel form. It must be properly authorized and accompanied by an approved travel itinerary form. Completed forms are sent to the Business office for processing.
- Employees will resolve their outstanding travel advance liabilities as soon as documentation is available. They are required to complete a Travel Expense form or Travel Voucher for CUNY supported by documentation for items \$25 and over. This form is then submitted, along with a Check Request Form to their supervisor and/or V.P for authorization. Employees will claim reimbursement for amounts in excess of their advance (when issued) amount. They are expected to return any amounts unused on this trip. Completed forms are sent to the Business Office for processing.
- Requests for travel reimbursement without a travel advance are submitted on Check Request Form. It must be approved by their supervisor and/or V.P and accompanied by an approved Travel Itinerary Form and a Travel Expense Report Form with documentation for amount of \$25 and over.
- The Business Office will review all travel requests for completeness. If not completed, the employee would be asked to furnish all missing relevant documents prior the completion of the request. Complete data is entered into CUNYBuy and posted to stage 30 or Access.

### ***B. Check Requests – Reimbursement***

Other payment requests require the completion of the Check Request Form and submitted with the supporting documentation. It must be approved by their supervisor and/or V.P. Completed form is sent to accounting department for processing.

Follow Raiser Edge software Steps.

### ***C. Check Processing***

- Checks are cut twice weekly: Tuesdays and Thursdays 9 am to 4 pm except for an unforeseeable emergency.
- Each check is sequentially numbered and comes in one part. The bottom sheet is the original and is sent to the vendor. The top portion is stapled to the attached documents for signing. When special handling instructions are included, they are clipped to the original.

- Checks are accumulated in a file folder and circulated to the signatories.
- After checks are endorsed, they are distributed. Those having special handling instructions are sent accordingly. All other checks are given to AVP Administration and Finance designated staff for distribution.
- The AVP Administration and Finance designated staff puts the original check in a windowed envelope and delivers bundle to the mailroom.
- The AVP Administration and Finance designated staff files check copies in numerical order.

## **XVII. CHECK SIGNING AUTHORITY**

### **A. Policy**

A limited number of employees will be authorized to sign checks but there shall be no fewer than four individuals at all times.

### **B. Purpose**

To outline “dollar limits” and check signing authority levels.

### **Scope**

This procedure applies to all regular bank (checking) accounts of the College.

### **C. Procedure:**

#### **• AUTHORIZED CHECK SIGNERS**

- Authorized check signers must be approved in writing and sanctioned by the president. The vice-presidents and the business manager will have check signing authority. Additional individuals with or without dollar limitations may be authorized as necessary.
- The president may revoke check-signing authority. Any person who is no longer authorized to sign the College checks will be notified in writing. The business manager will oversee the proper notification of the College’s banks whenever authorized signature changes are made.
- Changes in signatories designated by the president during the fiscal year must be reported to the University Controller within Thirty days (30) of the change.

#### **• SIGNATURE LEVELS REQUIRED**

- The following signature levels will be required according to the dollar amount in order for the check to be valid:
  - Less than \$5,000 – A check issued for less than \$5000 requires only one authorized signature. The check may not be audited or signed by the Business Office employee who reviewed and approved the request for fund disbursement.
  - Greater than \$5,000 – A check issued for greater than \$5000 requires two signatures, one of which must be that of either the vice president or business manager. The second signature can be that of any authorized employee. The check cannot be audited or signed by the initiator or authorizer of the request to disburse funds.

## **XVIII. Stop Payments & Reissue of Disbursement Checks (non-payroll) and Check Forgery**

### **A. Policy**

The College departments must request stop payment(s) placement on disbursement checks that have been lost, stolen or mutilated, and replacement checks be issued to the payee. The Controller's Office will be responsible for placing all stop payment orders on all disbursement checks at the appropriate bank. All requests for stop payment orders and check reissuance must be accompanied by a Request for Stop payment Form.

In the event that, both the original check and the reissued check are cashed by the payee, the initiating department will be responsible for pursuing reimbursement from the payee for the duplicate payment. The Controller Office will be responsible for any related communications with banks and other financial institutions

### **B. Purpose**

To ensure that the related entities financial records are updated in an accurate and timely manner for all transactions relating to the reissuance of disbursement checks that are lost, stolen or mutilated and check forgery.

#### **\*\*\*Definitions**

**Outstanding Check** A check issued by the related entity that has not been cashed or canceled.

**Stop Payment Order** A directive given by the College to the bank on which a particular check is written, that calls for the bank not to honor the check when it is presented for payment.

### **C. Procedure**

All stop payments will be placed electronically with the appropriate bank. After 24 to 48 hours a status inquiry is made. If the bank's system shows that a stop pay is in place, an authorization for a replacement check will be sent to the Controller's Office.

Stop payment requests received prior to the close of bank business operations will be processed on the day the request is received. Stop payment request forms can be sent to the Controller Office via email. Additional procedural direction will be provided by the Controller Office.

### **D. Check Forgery of University Checks**

If a payee refutes the signature on a College check is not his/hers, the payee must fill out an Affidavit of Check Forgery and provide a police report to the Controller Office. Copies will be sent to Public Safety Office.

#### **\*\*\*This form must be notarized**

The Controller's Office will submit the notarized affidavit and the police report to the bank upon which the check was drawn. Subsequent to bank validation and notification sanctioning the reimbursement of check, an authorization is then submitted to the Controller's Office to replace the check.

Appendix A- to follow  
(Sample of documents referenced in the manual)  
**Appendix A**

**INDEPENDENT CONTRACTOR AGREEMENT**

This Agreement (“Agreement”) is entered into as of the **insert date**, by and between (“Corporation”), located at **insert address**, and **insert name of Contractor** (“Contractor”), located at **insert Contractor’s address**.

1. The Corporation engages Contractor to provide the services set forth in the Scope of Work in Exhibit 1 attached hereto (the “Services”), and Contractor agrees to perform the Services and to provide all necessary staff support and administrative services connected therewith in accordance with the terms and conditions herein. The dates of performance are **date** through **date**.

2. In return for satisfactory performance of the Services, Contractor shall receive the following sum in consideration: \$ **amount**, to be paid according to the Payment Schedule in Exhibit 1 attached hereto. In order to be paid, Contractor shall submit invoices to the address set forth in Exhibit 1. Exhibit 1 is **number** pages.

3. Time is a material term of Contractor’s performance of the Services; without limiting the generality of the foregoing, Contractor shall complete the Services by the final date specified in this Agreement and shall complete the corresponding portion of such Services by every interim date, if any, specified in the Scope of Work (Exhibit 1) attached hereto.

4. Notwithstanding any other provisions of this Agreement, Contractor’s status shall be that of an independent contractor and not that of an employee or agent of the Corporation. Contractor shall be expected to work, without the full complement of support facilities, working conditions, and supervision given to employees of the Corporation or The City University of New York (the “University”). All persons engaged by Contractor to assist Contractor shall at all times be deemed to be employees of Contractor, and Contractor shall be responsible for

their work, direction, and compensation. Contractor shall at all times utilize appropriately qualified and skilled personnel to perform the Services. Nothing in this Agreement shall be construed to impose any liability or duties upon the Corporation for the performance of services by any third party hired or otherwise engaged by Contractor.

5. Neither Contractor nor any persons engaged by Contractor shall receive health insurance, sick leave, annual leave, pension, or any other fringe benefits associated with employment with the Corporation or the University.

6. Nothing in this Agreement shall impose any tax liability upon the Corporation or the University, including, but not limited to, federal, state, and local income taxes, unemployment insurance, or social security tax, incurred by Contractor or any persons engaged by Contractor. Contractor agrees to indemnify the Corporation, the University, the City of New York, and the State of New York and hold them harmless from any and all claims for such payments by taxing authorities, including, but not limited to, fines, penalties, levies, and assessments, for failure to withhold or remit such payments.

7. Contractor affirms that to the best of Contractor's knowledge there exists no actual or potential conflict between the Services and Contractor's family, business, or financial interests, or those of any employee of Contractor, and no trustee, officer, or employee of the Corporation or the University, or other director, officer, employee, or person whose salary is payable in whole or in part from the treasury of the City of New York or the State of New York, is directly or indirectly interested in this Agreement or in any portion of the profits thereof. Should this situation change during the term of this Agreement, Contractor shall promptly notify the Corporation. The Corporation reserves the right in its sole discretion to determine whether or not any of the interests required to be disclosed under this paragraph 7 shall disqualify Contractor from performing the Services.

8. The Corporation may at any time, upon prior written notice, terminate this Agreement with or without cause. Contractor shall be paid on a prorated basis for those Services rendered up to the date of termination. The rights and obligations of both parties that expressly or by their nature would survive beyond the termination or expiration of this Agreement, including, but not limited to, Contractor's representations and warranties and the provisions dealing with payment, ownership, indemnification, and confidentiality, shall so survive.

9. (a) Contractor acknowledges that Contractor and Contractor's employees, agents, or representatives may, in the course of the performance of this Agreement, be exposed to or acquire information that is confidential to the Corporation, the University or their employees or the University's students. Contractor shall treat all information obtained from the Corporation or disclosed to Contractor while performing this Agreement ("Confidential Information") in accordance with this paragraph 9, except for any such information that the Corporation designates to Contractor in writing as excluded from Confidential Information. This obligation of confidentiality does not extend to any information that: (i) was in the possession of or rightfully known by Contractor prior to the time of disclosure by the Corporation without any obligation to maintain its confidentiality; (ii) is or becomes available to the general public without violation of this Agreement; (iii) is obtained by Contractor in good faith from a third party having the right to disclose it without an obligation of confidentiality; (iv) is independently developed by Contractor without the participation of individuals who have had access to it; or (v) is required to be disclosed by court order, provided Contractor gives the Corporation prior written notice of such required disclosure (to the extent legally permitted) and reasonable assistance if the Corporation wishes to contest the disclosure.

(b) Contractor shall treat the Confidential Information with the same degree of care that Contractor would treat Contractor's own confidential information, and with no less than reasonable care. Contractor shall not use the Confidential Information for purposes other than rendering the Services and shall limit access to Confidential Information to those of Contractor's employees, agents, and representatives having a need to know such Confidential Information to perform the Services. Contractor shall not directly or indirectly disclose, distribute, republish or allow any third party to have access to any Confidential Information without such third party's executing a confidentiality and non-disclosure agreement with the Corporation under the same terms, or terms at least as restrictive, as set forth in this Agreement.

(c) Upon termination or completion of the Services, or at any time the Corporation requests, Contractor shall return to the Corporation, or destroy, all copies of the Confidential Information, in whatever media, and shall provide the Corporation with a sworn certification that Contractor has complied with Contractor's obligations under this paragraph 9. It is understood and agreed that, in the event of a breach, threatened or actual, of

this paragraph 9, damages may not be an adequate remedy and the Corporation shall be entitled to injunctive relief to restrain any such breach without having to post an undertaking.

10. Contractor shall protect, indemnify, and hold the Corporation, the University, the City of New York, and the State of New York harmless from and against any and all claims, suits, causes of action, liabilities, losses, damages and expenses (including, but not limited to, attorney's fees and court costs in connection with any such matters) to which the Corporation, the University, the City of New York, and/or the State of New York may be subjected arising out of or relating to: (a) injury to person or property, or wrongful death, that may result from any negligence, intentional wrongdoing, malpractice, or incompetence of Contractor, or anyone employed or engaged by Contractor, in connection with the performance of this Agreement; and (b) any breach by Contractor of this Agreement or any of Contractor's representations or warranties set forth herein.

11. Any invention or discovery, whether or not patentable, that is conceived or reduced to practice by Contractor and arises out of Contractor's performance of the Services shall be reported to the Corporation with complete information concerning such invention or discovery. The Corporation retains all right, title, and interest to any such invention or discovery and retains the sole right to determine whether a patent application shall be filed. Contractor shall cooperate fully with the Corporation or its designee to enable it to secure the rights retained under this paragraph 11 and shall execute all documents necessary to do so.

12. All copyrightable works (including, but not limited to, reports, compilations of data, software, pictorials, or graphics) created or prepared by Contractor or Contractor's personnel in the course of the performance of the Services ("Copyrightable Works") shall be "works made for hire" (as that term is defined in the copyright laws of the United States) for the Corporation, and all copyright therein is expressly intended to be wholly owned by the Corporation. To the extent that any Copyrightable Works may not, by operation of law, be works made for hire, Contractor hereby assigns to the Corporation the ownership of copyright in such Copyrightable Works, and the Corporation shall have the right to obtain and hold in its own name copyrights, registrations, and similar protections that may be available in such Copyrightable Works. Contractor agrees to give the Corporation or its designee all assistance reasonably required to perfect such rights. Contractor represents and warrants that Contractor is and shall be sole author of any and all Copyrightable Works, and that they are and shall be original works not subject to any prior agreement, lien, or other rights. Contractor further represents and warrants that the Copyrightable Works do not and shall not contain libelous, plagiarized, injurious, or other unlawful matter, and that they do not and shall not infringe on copyright or violate any other right of any person or party whatsoever.

13. Contractor represents and warrants: (a) that Contractor is expert in performing the Services referred to by this Agreement; (b) that Contractor is licensed as may be required by all applicable authorities in the State of New York and the City of New York, as the case may be, to perform the Services; (c) that every other person that Contractor retains to perform any of the Services shall be licensed as may be required by all applicable authorities; and (d) that Contractor will take all steps necessary and advisable to maintain such licenses and give the Corporation prompt notice of any lapse of any such license.

14. Contractor shall procure and maintain during the term of this Agreement commercial general liability insurance issued in Contractor's name by a licensed carrier authorized to do business in New York, in an amount not less than one million dollars (\$1,000,000) per occurrence combined single limit. Such insurance shall name the Corporation, the University, the City of New York, and the State of New York, and such additional persons or entities required by the Corporation from time to time, as additional insureds. If the Scope of Work (Exhibit 1) attached hereto contains alternate insurance requirements, such requirements shall control. Contractor shall provide the Corporation with certificates of all required insurance and upon the Corporation's request copies of policies and all endorsements.

15. The Corporation shall pay Contractor for the Services in accordance with amounts and rates set forth in Exhibit 1 attached hereto and in accordance with these terms and conditions. Contractor shall submit properly documented invoices for the Services to the Accounts Payable Department indicated on Exhibit 1, but only following acceptance of the Services and at time intervals and in form and substance acceptable to the Corporation. The Corporation reserves the right to request additional information at any time, and Contractor shall provide such information promptly. Following the Corporation's receipt of such invoices, the Corporation shall pay Contractor in accordance with ordinary Corporation procedures and practices. Contractor agrees to accept payments under this

Agreement by electronic funds transfer, and Contractor shall provide all information and documentation requested by the Corporation to effectuate electronic funds transfers.

16. (a) If there is any conflict between the terms and conditions of this Agreement, and the provisions of any other exhibit or appendix hereto, the conflict shall be resolved in the following order of precedence: (i) the terms and conditions of this Agreement, and (ii) Exhibit 1 (Scope of Work and Payment Schedule).

(b) Contractor's obligations under this Agreement may not be assigned, subcontracted, or transferred without the prior written consent of an authorized representative of the Corporation.

(c) This Agreement, including its exhibits and appendices, all of which are incorporated herein, contains the entire understanding of the parties hereto, supersedes all previous oral or written understandings, representations, or agreements to the extent that they relate to the subject matter hereof, and may not be modified by either party unless such modification is in writing and signed by an authorized representative of each party.

(d) Waiver by either party of a breach of any provision of, or right under, this Agreement shall not operate or be construed as a waiver of any other or subsequent breach of the same provision or right, or of any other provision or right under this Agreement.

(e) If any provision of this Agreement or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect any other provision that can be given effect without the invalid provision or application, and to this end the provisions hereof shall be severable.

(f) This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

(g) This Agreement is governed and construed in accordance with the laws of New York State, without regard to principles relating to conflicts of law, except where the Federal supremacy clause requires otherwise. The courts of the State of New York in New York County and the United States District Court for the Southern District of New York shall have exclusive jurisdiction over the parties hereto with respect to any dispute or controversy between them arising under or in connection with this Agreement.

IN WITNESS WHEREOF, the parties hereto, by their duly authorized representatives, have executed this Agreement as of the day and year first written above.

CONTRACTOR

CORPORATION

By: \_\_\_\_\_

By: \_\_\_\_\_

(signature)

(signature)

Name: \_\_\_\_\_

Name: \_\_\_\_\_

(print name of authorized representative)

(print name of authorized representative)

Title: \_\_\_\_\_

Title: \_\_\_\_\_

(print title of authorized representative)

(print title of authorized representative)

EIN: \_\_\_\_\_

**EXHIBIT 1**

**SCOPE OF WORK**

*[Corporation to provide]*

**PAYMENT SCHEDULE**

(Complete A or B):

- A. Contract Fee for Services \$ \_\_\_\_\_
- B. Rate per hour/day for Services \$ \_\_\_\_\_ x hours/days \_\_\_\_\_ \$ \_\_\_\_\_

Corporation shall pay the above amount according to the following schedule:

*[Corporation to provide]*

**ADDRESS FOR INVOICES**

Contractor shall submit invoices for Services provided on a \_\_\_\_\_ basis, to the following address:

*[Corporation to provide]*

**Medgar Evers College Related Entities Honorarium Agreement**

Event Name, Date, & Location: \_\_\_\_\_

Speaker's Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone Number(s): \_\_\_\_\_

\_\_\_\_\_  
Name and Address of Speaker's Authorized Representative (Agent, Manager, if applicable):

\_\_\_\_\_  
Honorarium Amount: \_\_\_\_\_ to be paid to (Check one): Speaker\_\_ or Authorized Representative \_\_\_\_

Any Other Items to Be Addressed: \_\_\_\_\_

**Terms of Agreement**

Thank you for accepting our invitation to participate in the above referenced event. Please provide us with a brief outline of your presentation, power point slides, handouts, and a short biography for our program and introduction purposes.

If the event cancelled by either party, the honorarium shall not be paid. Otherwise, you shall be paid after you submit an invoice to Medgar Evers College Related Entities' representative.

You agree to be responsible for any tax consequences arising from this payment. You also certify that you have not been on the New York State payroll during the last two years.

You consent to the publication, distribution, broadcast, and/or recording of your presentation in any form unless you object in writing at least ten (10) days prior to the event.

If you have any questions, please contact the Medgar Evers College Related Entities' representative listed below.

Speaker/Authorized Representative Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Medgar Evers College Related Entities' Representative Name and Title: \_\_\_\_\_ &

\_\_\_\_\_  
Medgar Evers College Related Entities' Representative Signature: \_\_\_\_\_ Date: \_\_\_\_\_

An honorarium is a payment made to a person for his or her services in a volunteer capacity or for services for which fees are not traditionally required. It is not travel reimbursement, which follows a separate process. For honorarium payments over \$2,000, please contact the Assistant Vice President for Administration and Finance and prior to entering an agreement. Any questions regarding the appropriateness of an honorarium payment should be addressed to the Medgar Evers College Ethics Officer at (718) 270-5002.

**Medgar Evers College Ella Baker CDC**  
**1150 Carroll Street**  
**Brooklyn, New York 11225**  
WITHDRAWAL REQUEST

Fund Charged: \_\_\_\_\_

Purpose of Expense: \_\_\_\_\_

Make Check Payable To: \_\_\_\_\_

The Sum of \_\_\_\_\_ dollars  
\$ \_\_\_\_\_

Please Check One  
\_\_\_\_\_ Check to be picked up by \_\_\_\_\_ Ext. \_\_\_\_\_

\_\_\_\_\_ Mail check to: \_\_\_\_\_

**I hereby certify that the above expenditures are legitimate and necessary for the operation of the Organization and made within the budgetary limitations.**

Date \_\_\_\_\_ Authorized Signature \_\_\_\_\_

**INVOICES OR RECEIPTS MUST BE ATTACHED TO THIS VOUCHER**

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*For Business Office Use Only*

Check \_\_\_\_\_ Date Paid \_\_\_\_\_ Amount \$ \_\_\_\_\_

Date Mailed: \_\_\_\_\_

Check Received By: \_\_\_\_\_

**May 2015**

**Medgar Evers College Educational Foundation**  
**1150 Carroll Street**  
**Brooklyn, New York 11225**

**WITHDRAWAL REQUEST**

Fund Charged \_\_\_\_\_

Purpose of Expense \_\_\_\_\_

\_\_\_\_\_

Make Check Payable To: \_\_\_\_\_

The Sum of \_\_\_\_\_ dollars.

\$ \_\_\_\_\_

Please Check One: \_\_\_\_\_ Check to  
be picked up by \_\_\_\_\_ Ext. \_\_\_\_\_

\_\_\_\_\_ Mail check to: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I hereby certify that the above expenditures are legitimate and necessary for the operation of the Organization and are made within the budgetary limitations.

Date \_\_\_\_\_ Authorized Signature \_\_\_\_\_

Authorizing memo attached from \_\_\_\_\_

**BILLS OR RECEIPTS MUST BE ATTACHED TO THIS VOUCHER**

\_\_\_\_\_ *For Business Office Use*

*Only*

Check # \_\_\_\_\_

Amount \_\_\_\_\_ Date \_\_\_\_\_

Check Received \_\_\_\_\_

Date \_\_\_\_\_

May 2015

**MEDGAR EVERS COLLEGE  
EXPENSE VOUCHER - OTHER THAN TRAVEL**

**Auxiliary Enterprises**       **Association**       **Child & Family Ctr**       **Foundation**

Name: \_\_\_\_\_

Organization / Department: \_\_\_\_\_

Purpose of Expenditure: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Paid To:	Description:	Amount:
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total                      -                     

Receipts for the expenditure(s) is/are to be attached.

Requested by: \_\_\_\_\_

Approved by: \_\_\_\_\_

**MEDGAR EVERS COLLEGE**  
**TRAVEL ADVANCE VOUCHER**

**Auxiliary Enterprises**       **Association**       **Child & Family Ctr**       **Foundation**

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Organization / Department: \_\_\_\_\_

Purpose of Travel: \_\_\_\_\_  
\_\_\_\_\_

Destination: \_\_\_\_\_

Departure Date: \_\_\_\_\_

Date of Return : \_\_\_\_\_

Transportation to be Used: \_\_\_\_\_

Name & Address of Transportation Company: \_\_\_\_\_  
\_\_\_\_\_

Estimated Cost of Trip:

Transportation Costs	_____
Lodging	_____
Per Diem Allowance	_____
Registration Fee	_____
Misc Expenses	_____
Total Estimated Costs \$	_____

**I understand that within 7 days after the trip I shall submit to the Business Office a travel expense voucher with cancelled tickets or stubs and receipts for other costs. Failure to account for the advance, the college shall place a block against my record or deduct from any paycheck due me.**

Requested by: \_\_\_\_\_

Approved by: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

I certify that I received \$ \_\_\_\_\_ as a travel advance.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**REQUEST FOR ADVANCE OF EXPENSES  
( OTHER THAN TRAVEL )**

Auxiliary Enterprises       Association       Child & Family Ctr       Foundation

Name : \_\_\_\_\_ Date: \_\_\_\_\_

Organization / Department: \_\_\_\_\_ Amount: \_\_\_\_\_

Purpose of Advance: \_\_\_\_\_  
\_\_\_\_\_

**I hereby certify that the above request is necessary for the operation of this organization and does not exceed the budgetary limitations. I agree to provide receipts covering all expenditures paid from this advance and to promptly return for deposit ( to credit the organization ) any unused funds.**

Requested by: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

I hereby acknowledge receipt of advance requested above in the amount of \$ \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_