

Central Box Office Operations Control

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Cancels:	January 1, 1990
Dated:	November 1, 1994
Signature/Position	Vice-President Finance and Administration

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SUBJECT

Central Box Office Operations Control

GENERAL

The Central Box Office of the University was established on campus primarily as a resource for the handling and sale of tickets for the many University and student sponsored events, concerts, plays and various community activities which are considered to be of importance to the University.

The Central Box Office is presently the responsibility of the Director, University Centre Administration.

INTENT

To establish the routines necessary to control the handling and sale of tickets, the remittance and disbursement of monies through the Revenue Control Office, and the agreement by the Director, University Centre Administration to provide the organizations with Central Box Office Services.

PROCEDURE

1. Requests for Central Box Office Services

- 1.1. Requests for the Central Box Office services will be directed to the Director, University Centre Administration.
- 1.2. Approval to accept tickets for sale by the Central Box Office will be as outlined in Administrative Policy GE 4.3 Central Box Office.

2. Central Box Office Ticket Control

- 2.1. On acceptance of tickets for sale by the University Centre's Manager, Business, a Ticket Statement will be duly completed (Ref. [Appendix "A"](#)). The statement must bear the signatures of the sponsoring organization or group's authorized signing officers in the Agreement section of the statement.
- 2.2. All tickets accepted for sale by the box office will be counted and checked for continuity of numbers. The tickets must have an audit stub attached and show the admittance price to be charged to the purchaser, the date, place and time of the scheduled event.

Upon receipt of tickets by the box office the "Tickets" section of the Ticket Statement will be completed by the box office.

- 2.3. Ticket numbers are to be shown in the "Tickets" section of the Ticket Statement when accepted for sale by the University Centre's Manager, Business. The Ticket Statement will be signed in the "Tickets" section as a verification of acceptance, by both the Manager, Business and the delegate of the sponsoring organization concerned.
- 2.4. The audit stub of each ticket sold is to be retained in the Central Box Office as proof of price charged and should be retained on file for one year from the date of the event.
- 2.5. Gate tear-off audit stubs must be handed to the purchaser with the ticket and must not be returned to the Box Office after the event has taken place.

3. Remittance of Revenue to the Revenue Control Office

- 3.1. All cash receipts from the sale of tickets are to be remitted to the Revenue Control Office daily supported by Revenue Remittance Vouchers.
- 3.2. The University Centre's Manager, Business should arrange for security escort when moving cash from one location to another or to Revenue Control from the Central Box Office.
- 3.3. The University Centre's Manager, Business will be responsible for cash security of revenues and cash change float and for reconciliation of Central Box Office accounts, tickets, and cash while in the box office location.

4. Release of Unsold Tickets and Advances to the Sponsoring Organization Prior to the Event Being Staged

- 4.1. The Central Box Office normally will release unsold tickets to the sponsoring organization prior to the event having taken place in order that the tickets may be made available at the door at the time the event is staged.

To ensure proper accounting for the return of unsold tickets, a "Ticket Reconciliation" (Ref. [Appendix "B"](#)) will be completed by the Manager, Business and a signature obtained from the sponsoring organization as acknowledgement.

- 4.2. The Central Box Office may be requested to advance a portion of the revenue from the advance sale of tickets, due to the sponsoring organization's inability to finance the total event, or where the payment for certain performers require payment in cash.

In such cases the Sponsor's signing officer must authorize the advance to be paid and the Manager, Business will arrange with the Revenue Control Manager to pay the appropriate amount. The Ticket Reconciliation will show the advanced amount paid and a signature will be obtained from the sponsoring organization's authorized delegate for the amount of the advance.

- 4.3. Payments to organizations will normally be paid by cheque during normal working hours of the Revenue Control Department. Payments to be picked up at the Box Office or Revenue Control wicket must be prearranged with the Revenue Control Manager and the Manager, Business two working days prior to the requested payment date.

5. Collection of Provincial Sales Tax on Ticket Sales

- 5.1. With reference Regulation 27 (3) of Regulation 785 of the Retail Sales Tax Act, the following extraction is listed for exemption.
 1. The purchaser is exempt from the payment and the vendor from the collection of tax imposed by sub-section 4 of section 2 of the Act in respect of an event held, staged or operated by a religious, charitable, benevolent or non-profit organization where,
 - a. the total receipts from the sale of admissions for event do not exceed \$7,500; and
 - b. such organization does not hold, stage or operate more than four such events in any calendar year."
 2. Should the organization fall into this category it will be automatically relieved from the collection of tax on prices of admission to its performances and there will be no need to make application for exemption.
- 5.2. In the situation where performances are staged by private individuals on campus, exemption from the collection of tax on prices of admission to a performance will be considered provided an Application of Exemption on Form RST-HTS (as attached) is submitted to the Retail Sales Tax Branch, Kitchener at least ten (10) days prior to the date of the performance. Under the provisions of the Retail Sales Tax Act, all performers and managers, if any, must be residents of Canada in order for exemption to be granted.

APPENDIX "A"

SAMPLE

FP5.1.04

UNIVERSITY CENTRE BOX OFFICE
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Event # Box

TICKET STATEMENT

CENTRAL BOX OFFICE
MAIN FLOOR
UNIVERSITY CENTRE
UNIVERSITY OF
GUELPH
824-4120, ext.3940

PLACE : PETER CLARK HALL

DATE : 20/06

EVENT : THE BOX

TIME : 8:00

SPONSOR : UNIVERSITY CENTRE PROGRAMMING

SIGNING OFFICERS :

Wayne Hepburn
Manager, Programming
Room 266, University Centre
()- -3902

Ron Collins
Director, University Centre
Room 266, University Centre
()- -3902

TICKETS :

	ADDED	IN SYSTEM	VALUE
Number	100	100	5.00/5.00

Sponsor(s)

Box Office

AGREEMENT :

We understand and agree that the proceeds from ticket sales, also any unsold tickets, will be collected from the Central Box Office in accordance with a schedule to be determined by the Box Office.

We further understand that, should the event be cancelled, we will be responsible for individual refunds against the return of tickets and that the University of Guelph will be completely free from all liability for such refunds.

Sponsor(s)

