

Petty Cash Procedures

Authorized Uses:

Petty cash accounts may be used for the following types of purchases, with each individual purchase not to exceed \$50. All purchases must be approved in advance by the budget authority of the account charged for the expenditure.

1. Local purchases of minor miscellaneous materials and supplies, and minor repairs and replacement parts for machinery and equipment not under state contract. The purchase must be within the limitations prescribed by the Department of General Administration and the items purchased cannot be expediently paid through regular payment procedures.
2. Postage due on mail where it can be definitely determined that it will be of benefit to the State to accept delivery of this mail.

Unauthorized Uses:

1. Pyramiding of small order payments; i.e. splitting your purchases into smaller segments so each individual receipt is less than the allowed \$50 limit but were bought at the same store within a 24 hour period
2. Payments for services that should be compensated by payroll with appropriate withholdings.
3. Coffee and light refreshments or meals with meetings. These must be submitted directly to the finance department for reimbursement.
4. Travel expenses.

Documentation Required for Reimbursement of Purchases:

All requests for reimbursement must be submitted on a Petty Cash Voucher signed by the person making the purchase and the budget authority for the account code charged. If the budget authority is the purchaser it must be approved by the Dean/Director or the V.P. Original receipt(s) must be attached.

Each original receipt must show 1) Name of Vendor; 2) Date of Purchase; and 3) Amount of Payment, circled in ink or highlighted to identify.

Not acceptable as proof of purchase are copies of personal checks, handwritten notes, adding machine tapes or other documentation that does not meet the above requirements.

All petty cash vouchers must be submitted for reimbursement within 30 calendar days of purchase. If the purchase is made in June, reimbursement must be requested no later than three working days before the end of the calendar month. No petty cash purchases are allowed the last three working days of June.

Petty Cash Voucher

Claimant: _____ **Date:** _____
Printed name of authorized person to make purchase

Budget Authority: _____ **Date:** _____
Signature of budget authority. (Budget authority cannot authorize their own purchases).

Description: _____
Describe the items or service purchased and their purpose

Amount: \$ _____ **Account Code:** _____
Ten digit acct code, plus expense code

Received By: _____ **Date:** _____
Sign and date at the time of receiving reimbursement

Custodian: _____ **Date:** _____
Sign and date at the time of releasing the cash reimbursement

Completing Petty Cash Voucher (definitions):

- Claimant/Date:** The person authorized to make the purchase and/or receive the advance signs their full name on the Signature line and neatly prints their name on the Print Name line.
- Budget Authority/Date:** The budget authority of the account code being charged the expenditure signs that they have reviewed the appropriateness of the purchase and the charge to their account. (If the budget authority is the claimant the Dean/Director or V.P. of the account must sign here.)
- Description:** Describe the items or service purchased and their purpose.
- Voucher Date:** Date form is completed to receive reimbursement.
- Account Coding:** Enter the account code to be charged and the amount. If more than one account code is being charged, each one must be on a separate line.
- Claimant/Date:** If claimant is picking up the reimbursement, they must show picture I.D., then sign and date in front of the cash custodian unless they are personally known.
- Received By:** If someone other than the claimant is picking up the reimbursement, they must show picture I.D., then sign and date in the presence of the cash custodian unless they are personally known. They must give the cash custodian a handwritten, signed note from the claimant authorizing them to pick up the cash, unless a signed release form is on file.
- Custodian Signature:** Cash custodian, or their designee, verifies the I.D. of the person receiving the cash, signs and dates the form and releases the cash reimbursement. The original signed form is retained by the Custodian.