

Petty Cash Expenditures

Petty Cash Funds are established for the primary purpose of allowing purchases of small amounts to be made with a minimum of inconvenience. These funds are the responsibility of its custodian. The purpose of these purchases is for business and/or academic related items. The Petty Cash Fund is not to be used to circumvent the regular purchasing process. These purchases must follow the same guideline as any purchase obtained through the Purchasing Office. It is also the responsibility of the petty cash custodian to advise others in his/her area of the petty cash restrictions and regulations prior to approving the individual to purchase any item.

The University Policy and the State Administrative Manual govern the procedures used in accounting of Petty Cash Funds. All requests for reimbursement must be submitted before the close of the fiscal year in which they were made. There are no exceptions to this regulation.

Below are guidelines to be followed:

1. The **original** receipt should include the date of purchase and vendor name, a description of the item or service purchased and total amount paid including sales tax. If the vendor name is not printed on the receipt, then the vendor must provide their name, phone number and signature on the receipt. Attach the receipt to the disbursement voucher. **No copies, altered receipts, adding machine tapes, or canceled checks will be accepted as a valid receipt.**
2. An invoice that shows full proof of payment and includes the same information, as a receipt will be accepted. (Proof of payment may include a credit card slip, front and back of a canceled check, or statement from the vendor on the invoice/petty cash slip saying cash payment was received).
3. A single receipt **cannot** exceed \$50.00 (exclusive of sales tax) per vendor, per day, per fund (General, Parking, Housing, Extended Learning, etc.).
4. The items to be reimbursed must be clearly marked.
5. No splitting of purchases to circumvent dollar limitations, i.e., having the vendor ring the items on two receipts
6. A description of the business/academic use of the purchase must be included on the voucher.
7. No film purchases and/or developing can be made unless it pertains to instructional and/or classroom use. The use and purpose must be noted on the petty cash voucher.
8. Petty Cash funds cannot be used for the purchase of any type of food or drink (coffee, donuts, sandwiches, etc.).
9. Any printed material that promotes or represents the university must be reviewed and pre-approved by the Public Affairs Office.
10. Cannot be used to purchase postage.
11. Purchases for office décor cannot be made with Petty Cash funds (pictures, plants, furniture, etc.).

12. No gifts, prizes or awards.
13. No fans or other cooling devices
14. No space heaters
15. No door stops
16. No services that require a vendor to perform any work on campus.
17. No items determined inappropriate by the Procurement Officer
18. No purchases of hospitality items (e.g. flowers, name tags, decorations, etc.).
19. No taxi fees, parking fees, gasoline expenses, or telephone charges. (Exception to parking fees would be if it's simply a parking receipt for a location such as an airport, the university purpose is clearly stated, it is not connected to business related travel that will be claimed on a travel expense form. Exception to gasoline expenses would be if an employee has rented a car for university business purposes, the refueling costs can be reimbursed via petty cash, as long as the business purpose is clearly stated, the expense is not associated with other business related travel that will be claimed on a travel expense form, and the receipt for gasoline is under \$50.)
20. No membership dues, registration fees, or subscriptions
21. All **petty cash vouchers** are to be submitted to the Bursar within 60 days of the purchase. Items purchased in May and June must be submitted by the fiscal year end petty cash deadline announced on campus email each May. ***
22. If there is any doubt as to the proper use of Petty Cash funds in making purchases please contact the Bursar at ext. 5157 for verification
23. Departments that have trust accounts set up may have authorization to purchase items not allowed through State Funds. If you are using a Trust to make a purchase that is not normally allowed please **include a copy of your Trust agreement** that shows you are allowed to make that purchase.

***Petty Cash Voucher: http://admnacct.csusb.edu/forms/disbursement_voucher.pdf