

California State University, Sacramento
Office of the Associate
Vice President for Financial Services
ADM-0171
Procedures for Departmental Petty Cash Users
Updated July 2016

PROCEDURES TO FOLLOW IN MAKING PURCHASES

1. Approval from Dean, Dept Chair or Designee prior to actual expenditure is strongly recommended.
2. The Procurement Card is the preferred method for purchase of low dollar business expenses.
3. Use personal funds to pay the vendor within the following limitations:
 - A. Always use **personal cash, personal check or personal credit card** when making purchases. **Do not use the ProCard and ask for reimbursement.**
 - B. Per the Integrated California State University Administrative Manual (ICSUAM) Section 3103.11, Petty Cash Purchase Funds may be used to provide cash for purchases or services that **do not exceed \$50.00** before sales tax. Only acquisitions that are not otherwise controlled or restricted can be purchased with Petty Cash Purchase Funds. Food & non-alcoholic drink purchases are allowable, but are subject to [business hospitality guidelines](#).
 - C. Only purchases made from the General Operating fund or special funds will be accepted. The use of auxiliary organization funds will not be reimbursed through the University petty cash process.
 - D. Purchases **MAY NOT** be *split* to avoid the \$50.00 limitation. “Split” purchase is defined as same employee - same vendor - same day. Purchases over \$50.00 must be reimbursed through Accounts Payable.
 - E. Items are **NOT** to be purchased if they can be supplied by current office supply contract, central stores, or state contracts in a timely manner.
 - F. Gift cards may be purchased for employees. Employee Sac State ID must be included on the Petty Cash Reimbursement form. **Note:** all gift cards are taxable and will be reported to Payroll Services for proper reporting and withholding.
 - G. **Always obtain an original itemized receipt from the vendor.** Reimbursements may not be made without an original receipt. If you are seeking reimbursement without a receipt the [No Receipt form](#) must be attached.
4. Prepare a [Petty Cash Reimbursement form](#).

PROCEDURES FOR COMPLETING & SUBMITTING THE REIMBURSEMENT FORM

1. The employee/purchaser is responsible for requesting reimbursement through the Bursars Office by presenting the Petty Cash Reimbursement form and all supporting documents, original itemized receipts and signatures. This should be done no later than the 10th of the month following the purchase(s) to best account for the expenditures but no later than June 15th of the fiscal year the purchases were made.

2. Staple the original itemized receipt(s) that were obtained from the vendor behind the original form. If the reimbursement is for occasional travel mileage, attach an internet obtained map (i.e., google map) confirming the miles between locations.
3. Place the proper CMS Chartstring(s) in the “CMS Chartstring” area provided.
4. The employee/purchaser will sign in the space marked “Employee”. It must be a wet signature (no rubber stamps).
5. An employee authorized to approve purchases **and** whose authorization is on file in the CMS Delegation of Fiscal Authority system for Direct Payments must sign in the space marked “Approved”. The approver should be at an operational level higher than the “employee”. It must be a wet signature (no rubber stamps).
6. The employee must take the approved form and all original itemized receipts to the Bursars Office, Lassen 1001, for reimbursement. Exceptions to employee pick-up must pre-approved by the Vice President for Administration and Business Affairs.
7. A Bursars Office representative will verify the form for completeness and proper signatures.
8. Once the signatures and form are verified, the representative will reimburse the employee for the expenditures, sign the form and have the employee sign for the reimbursement. The employee on the Petty Cash Reimbursement form **must** be the employee receiving reimbursement. Exceptions to employee pick-up must be pre-approved by the Vice President for Administration and Business Affairs.

Sample list of acceptable purchases:

- Books/Publications (NO PRINTING)
- Food and non-alcoholic drinks (Non-catered. See the [Hospitality Expense Policy](#) for required documents to be submitted with reimbursement form.)
- Event Fees
- Membership/Dues/Subscriptions
- Supplies not available through the University office supply contract
- Supplies not available in a timely manner
- Overtime Meals (as negotiated by appropriate Collective Bargaining Agreements-due to tax reporting, time limits may apply)
- Cell phone charges (overages) for infrequent University business
- **Occasional** mileage and parking
- Gift Cards (tax reportable)

Sample list of prohibited or restricted purchases:

- Monthly or other Services including repairs
- Postage Stamps
- Alcohol
- Shipping (FedEx, DHL, UPS, USPS)
- **Recurring** Employee Travel Expenses - mileage and parking - need a travel purchase order
- Office Supplies available in a timely manner from the University office supply contract
- Printing – Contact Procurement Services for requirements
- Toner Cartridges