

PETTY CASH REIMBURSEMENT

Petty cash is intended to assist departments in procurement for emergency needs. Examples include situations when a local vendor will not accept a Purchase Order or credit card, or the employee has not yet been issued a university credit card.

Departments on campus have the option of using various purchasing methods to procure goods and services. These methods include Purchasing Procurement Cards (PCard), Department Central Billed Account (DCBA) cards, and Limited Purchase Orders. Petty Cash reimbursements are only allowed for purchases up to \$50. Exceptions to this rule will be rare and will require approval by the Director of Purchasing or the Comptroller. University departments are encouraged to utilize alternative methods of payment including those mentioned above.

Using personal funds does not exempt the purchaser from all procurement procedures.

Items not allowed on Petty Cash Reimbursement:

1. Professional memberships.
2. Student stipends or scholarships.
3. Purchases greater than \$50 unless approved by the Director of Purchasing or Comptroller.
4. Services or consulting by an individual. These require review of 20 factor test, etc. Any exceptions will require approval from Director of Purchasing or the Comptroller.
5. Travel expenses - employee or student. Reimbursement for laundry expenses related to athletics team travel can be reimbursed as incidentals up to \$20.00
6. Conference or registration fees.
7. Computer software or computers.
8. Food consumption or business meals on state account (numbers 1XXXXX) or on indirect cost recovery accounts (numbers 225XXX).
9. Business meals (restaurant) that are missing the attendees and purpose of meeting.
10. Business meals (staff only) that is missing Vice President's approval.
11. Food purchases (non-restaurant) that are missing the department's name and purpose.
12. Sales tax on state accounts or indirect cost recovery account.
13. Wages or salaries.
14. Birthday, wedding, baby shower food and refreshments. These are not a legitimate business expense.
15. Moving expenses. This must be on a voucher create form and sent to Accounts Payable Department for payment.
16. Gasoline purchases, unless for a University fleet vehicle, machinery or classroom use.
17. Mileage reimbursements (this is travel).
18. No alcohol or flowers on state account or indirect cost recovery account.
19. No voluntary tips unless on a gift or discretionary account.

Forms and Signatures

1. **Petty cash reimbursement form** must be completed correctly with all necessary information.
2. Account names and amount totals for account distribution are required on all forms.
3. Form must be approved by account responsible manager. (Recipient and Manager cannot be the same person). In this case, signature will be Account Manager's supervisor.
4. Individual must sign for receipt of funds and must be the authorized person on the form to accept the funds.
5. Reimbursement to the account manager requires their supervisor to approve the payment.

Receipts:

Valid receipts required are:

1. Original receipts from a vendor. Receipt should not contain a purchase order number. Receipt should not be in TAMU-CC's name. If it is, payment method should be clearly stated and balance due should be zero.

NOTE: Photocopy receipts are not acceptable unless accompanied by a statement certifying where the original receipt resides.

2. Credit card receipt is acceptable for business meals without an itemized meal receipt.
3. Credit card receipt without a name will not be reimbursed until credit card number is confirmed to be the individual's own card. A written statement from individual confirming card ownership is acceptable.
4. Certified memo and proof of payment is required for all lost receipts, e.g., additional proof of payment such as canceled check or credit card statement showing individual's name would be appreciated.
5. Web page receipt that contains product or service price and acknowledges order and payment is an acceptable receipt.

Advances to make purchases:

Advancement of funds for purchases is acceptable provided:

1. Request in excess of \$50 has approval from Director of Purchasing or the Comptroller.
2. Receipts are returned to the Business Office the next business day.
3. Return of unused funds accompanies the receipts.

Other Uses of Petty Cash Requirements:

1. Reimbursement of student personal emergency loans should be accompanied by a memo from Dean of Student's office.
2. Reimbursement of student athlete host money should have a copy of official recruiting visit form attached.
3. Receipt for parking at the airport to conduct delivery of "another" person (visitor, etc.) is allowed to be reimbursed on using the **Mileage Reimbursement - Under \$50 form**.
4. Reimbursement for laundry expenses related to athletics team travel can be reimbursed as incidentals up to \$20.00.

You can obtain a copy of the Petty Cash Reimbursement form by clicking [here](#).