

## Petty Cash

Petty Cash reimbursement is available to employees and authorized students for short notice requirements which may not be purchased by Collin issued P-Cards for out-of-pocket expenses which are impractical to purchase through normal purchasing system. Expenditures must be necessary and reasonable—public monies may not be used for private purposes.

- Petty Cash forms are available from Collin College intranet site (CougarWeb, My WorkPlace, under District Services, Business Administrative Services, Bursar, Forms) or any campus Bursar Office.
  - Total reimbursement may not exceed \$100.
  - Forms completed with all requested information, including approval signature from cost center manager, should be submitted to Cashier Office at any campus for reimbursement.
  - Disbursed cash must equal total on Petty Cash Request and original receipt must be taped (do not cover pertinent receipt information with tape) to petty cash request form.
  - Total reimbursement may not include any sales tax. A Texas Sales and Use Tax Exemption Certificate may be obtained from any Cashier's Office.
- Items which are NOT reimbursable by petty cash
  - Field trip expenses
  - Gift cards and gift certificates
  - Tuition refunds
  - Conference registration fees
  - Local or professional travel
  - Meeting expenses
  - Membership expenses
  - Food or drink, with the following exceptions:
    - Leadership Team may approve up to \$100 per event/meeting
    - Student agencies may purchase food for events using agency funds, with faculty advisor approval
    - \$100 retirement reception allowance for employees with at least 10 years of service
    - Food items not purchased for consumption, i.e., lab supplies, theater props, etc.
  - Guest lecturers
  - Personal items (tissue, aspirin, cards, etc.)
  - Cleaning/disinfectant items (available through CougarMart/Collin's contract with Staples and/or Plant Ops for generic cleaning items)
  - Sales tax
  - Furniture/equipment (acquire through Purchasing)
  - Repairs/maintenance agreements
  - Phone cards
  - Office supplies (available through CougarMart/Collin's contract with Staples)
  - Barnes and Noble/Collin bookstore purchases (charge to appropriate departmental expense account)
  - Amazon purchases
- Budgeted departmental funds must be available to cover expenses.
- Any exceptions to any of the above guidelines requires approval by Vice President of Administration or the Associate Vice President of Financial Reporting and Services or Bursar.
- Petty cash cannot be used to cash personal, payroll, or accounts payable checks.
- Reimbursement requests for items which do not meet petty cash criteria should be submitted via an Accounts Payable check request with supporting documentation of purchases.
- Business/Bursar staff are responsible for stewardship of college funds and may deny reimbursement for purchases which contradict the accepted practices, nature, or intent of petty cash procedures.