**Petty Cash**

Petty cash reimbursement is available for the out of pocket expenses that are impractical to purchase through the normal purchasing system. Petty cash vouchers are used to receive petty cash and are available online; CougarWeb, My Workplace, Intranet Links, click on either Business Administrative Services-Bursars or Forms. Below are guidelines for petty cash reimbursement:

- Total purchase must not exceed $100.00.
- The original receipt(s) must be attached to the petty cash voucher.
- Cost center manager approval is required on the petty cash voucher.
- Items that cannot be reimbursed through petty cash include:
  - field trip expenses
  - tuition refunds
  - conference registration fees
  - local or professional travel
  - meetings expenses
  - food or drink
  - guest lecturers
  - personal items (tissues, aspirin, cards, etc.)
  - sales tax
  - furniture/equipment
  - repairs/maintenance agreements
  - phone cards

- The Vice President of Administrative Services or the Associate VP of Financial Services and Reporting must approve any exceptions to this policy.
- A "Texas Sales and Use Tax Exemption Certificate" should be presented to the vendor to ensure that state sales tax is not charged. This certificate can be obtained from the Cashier's Offices (CPC, CYC, SCC, PRC).
- Petty cash cannot be used to cash personal, payroll, or accounts payable checks.
- Expenditures must be necessary and reasonable; public monies may not be used for private purposes.
- Budget funds should be available to cover expenditures.
- Petty cash funds should be reimbursed on a monthly basis.