

## Petty Cash Voucher – Purpose & Process Flow

Please review [Business Procedure Manual \(BPM\)](#) for policies and procedures affecting petty cash.

### Purpose –

Section A: Track funds provided to individuals from a departmental petty cash fund for the purpose of making allowable petty cash purchases.

Section B: To obtain proper purchase documentation from individuals who have made a purchase with advanced funds or made a purchase using personal funds.

Section C: Document Indexes and Accounts to be charged for purchases and replenish departmental petty cash funds for allowable petty cash purchases. **Custodians retain original vouchers until submitted for reimbursement.**

### Processing Flow -

- Print department name, mail stop code, name and phone number on Petty Cash Voucher.

#### Section A:

- Petty Cash Custodian fills in the dollar amount on Line 1 for the cash advanced to the individual who will make the purchase.
- Individual receiving advance must sign and date the document.
- When funds are returned to the Petty Cash Custodian, Line 2 is filled in with the amount of cash returned by the individual after making purchases.
- Line 3 is to be filled in with the difference (subtract Line 2 from Line 1) for amount purchased using petty cash.

#### Section B:

- Please attach all receipts/invoices to standard letter size (8 ½ x 11) pieces of paper. Receipts must be originals and, if needed, explanatory purchase justification information should be stated on or near the attached receipt. Provide total to be reimbursed.
- Individual receiving reimbursement must provide their signature and date.
- By signing and dating the voucher, the Departmental Petty Cash Custodian or Department Head confirms the charges are appropriate and legitimate petty cash expenses.

#### Section C:

- Indexes and Accounts, which are to be charged with the expense, must be listed. The total to be charged to Indexes and Accounts must equal the total to be reimbursed at the top of the form.
- Completed Petty Cash Vouchers are submitted to the Cashier's Department located in Educational Service Center for pay out of cash. If multiple Petty Cash Vouchers are being submitted at once, please summarize Petty Cash Vouchers into the Petty Cash Voucher Summary.
- By signing and dating the voucher, the Departmental Petty Cash Custodian or Department Head confirms the charges are appropriate for the Indexes and Accounts being charged.

# New Mexico State University Petty Cash Voucher

*Petty Cash Reimbursements must be processed within 90 days from date of purchase. Items purchased cannot exceed \$50 per item. NMSU is not subject to gross receipts tax on material purchased in New Mexico; therefore, any tax paid will not be refunded unless assessed for labor or services. Petty Cash Reimbursement cannot be made for expenditures of gasoline, parking, meals, lodging, colloquium/seminar registration fees, medicine or medical supplies.*

Department Name:	MSC:
Printed Name of Individual Receiving Advance or Requesting Reimbursement:	Phone Number:

**Section A - Advance** – this section is used if funds are advanced to make a petty cash purchase.

Cash issued to above individual to make purchase (LINE 1):	\$
Signature of Individual Receiving Advance:	Date:
Cash returned by above individual after making purchase (LINE 2-Enter Amount as a Negative):	\$
Amount Purchased using Petty Cash (Subtract LINE 2 from LINE 1 and enter amount here):	\$

**Section B - Reimbursement** – This section is to be completed after purchase has been made.

Receipt / Invoice Information	
<b>Please adhere without staples, receipts/invoices to an 8 ½ by 11 piece of paper and attach to request.</b>	
Please provide explanatory information on attached receipts if required of petty cash purchase.	
Taxes can not be refunded unless assessed for labor or services.	
Total To Be Reimbursed:	

*Purchaser's Certification: I do solemnly affirm, the item(s) purchased is/are for institutional purposes only and reimbursement or payment has not been previously requested and/or paid by New Mexico State University from any other source.*

Signature of Individual Receiving Reimbursement:	Date:
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*Custodian Purchase Certification: I have confirmed purchases are legitimate petty cash expenses within the University guidelines.*

Petty Cash Custodian's or Department Head's Signature:	Date
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**Section C - Replenishment** – This section is used to charge Indexes and Accounts for purchase(s) and replenishment of fund.

Financial Record System Ledger Accounts To Be Charged			
Index (FOPAL )	Account	Amount	Description
Total To be Replenished:			

*Custodian Replenishment Certification: I have confirmed these are legitimate expenses for the above Indexes and Accounts.*

Petty Cash Custodian's or Department Head's Signature:	Date
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