

<b>Task:</b>	<b>Petty Cash</b>		
<b>Sub-Process:</b>			
<b>Preceding task:</b>			
<b>Revision Date:</b>	Oct 9, 2008	<b>SOP Reference #</b>	
<b>Description:</b>	The preferred purchasing method for small business expenses is by procurement card. When using a procurement card is not possible, however, units may use funds from petty cash. Use petty cash to pay only for small-dollar expenses or reimbursements, typically not exceeding \$25.00 per transaction. These expenses may include out of pocket costs for day trips, such as tolls, parking, mileage, etc.		
<b>Responsibility:</b>	Faculty/Staff/Student; Dept/Unit Petty Cash Custodian; ASC Transaction Team		
<b>Frequency:</b>		<b>Timing:</b>	
<b>Process Steps:</b>	<p><b><u>Faculty/Staff/Student</u></b></p> <p><b>Step 1: Purchase goods/services with personal funds and receive a receipt (obtain a tax exemption form prior to purchase if applicable).</b></p> <ul style="list-style-type: none"> <li>• Sign, date, and write business purpose on sales receipt. Include account number/project to charge the expense.</li> <li>• Present receipt to the Department/Unit Petty Cash Custodian for reimbursement.</li> </ul> <p><b><u>Department/Unit Petty Cash Custodian</u></b></p> <p><b>Step 2: Manage petty cash/Reimburse purchases</b></p> <ul style="list-style-type: none"> <li>• Keep petty cash funds in a cash box locked in a secure area, and never leave the funds in an unlocked desk drawer or cabinet.</li> <li>• Record all petty cash reimbursements and collect receipts for those reimbursements. Ensure that each receipt has the <i>business purpose</i> noted.</li> <li>• Reimburse purchaser up to \$25.00 per transaction.</li> <li>• File the original receipt and petty cash transmittal awaiting reimbursement.</li> <li>• Complete reconciliations monthly and each time the fund is replenished.</li> <li>• Submit the Cornell University Petty Cash reconciliation sheet (Addendum A) to the ASC to request reimbursement. Attach original receipts with the request. It is recommended that each receipt be affixed to an 8 1/2" x 11" sheet of paper for document control purposes (Addendum B).</li> <li>• Report overages or shortages to your supervisor, and adjust funds accordingly.</li> <li>• Submit reconciliations to the Dept. Chair or Unit Leader, supervisor, or designee for his/her review and approval.</li> <li>• Retain copies of fund reconciliations in accordance with Cornell University Policy 4.7, Retention of University Records (6-year retention).</li> <li>• Send copies of approved reconciliations to the Division of Financial Affairs upon request (yearly).</li> <li>• Receive and cash check to replenish petty cash.</li> </ul> <p><b><u>ASC Transaction Team</u></b></p> <p><b>Step 3: Process A/P Voucher</b></p> <ul style="list-style-type: none"> <li>• Prepare A/P voucher for petty cash reimbursement and send to the Division of Financial Affairs.</li> <li>• File completed transaction.</li> </ul>		

# Fast Food Procedures Manual Examples

**Thomas Griffiths**



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