

SECTION 7:

PETTY CASH PROCEDURES

SUBJECT:

Procedure #7.2.4

POLICY

A centralized Petty Cash Fund is operated in Purchasing to assist departments in making small expenditures. The Petty Cash Custodian is responsible for disbursing the funds and maintaining an acceptable level of security and control. Reimbursements and Cash advances are given in cash only; Petty Cash does not issue or accept checks.

The Petty Cash Fund may not be used to purchase any item or service which:

1. costs more than \$200.00 (additionally, no receipt can total more than \$200.00, including tax and shipping--receipts over \$200.00 need a Buyer approval before reimbursement; see Section I-B-1 for Buyer approval referral order);
2. is on the "no reimbursement through petty cash list" (see Sample 1);
3. is purchased from another University campus department (see Section I-D-4);
4. is a personal service, except Research Subjects (see Sample 2 for services that are reimbursable through Petty Cash).

See the UW Operations Manual for further references:

D52.4, "Use of Petty Cash to Purchase Supplies"

PROCEDURE :

I. CASH REIMBURSEMENTS

A. The person requesting cash from Petty Cash (hereafter called the "Reimbursee") must present three articles to the Petty Cash Custodian: current UW identification, a Petty Cash Voucher (properly completed), and proof of payment (receipts).

1. Acceptable UW identification is a current staff/faculty or student card. Expired cards are not acceptable. However, during Summer Quarter, the custodian can accept future Autumn Quarter student cards as well as Summer Quarter's. See also Section XIII for other identification information. Refer reimbursee with picture I.D., but no UW ID, to Petty Cash Supervisor.

Reimbursees must present their own identification. They cannot use ID that does not belong to them.

Graduate Student "on leave" cards and visiting scholar identification cards are acceptable.

2. a. The Petty Cash Voucher (sample 3) can be used for either reimbursements or cash advances, but not both on the same voucher form. Either the advance or reimbursement box, not both, must be checked (see Sample 3, item 1)

The Petty Cash Voucher is available only from University Stores, stock #1035-428. Petty Cash does not have a supply to distribute. Vouchers are ordered by completing a Stores Order Form (see Operations Manual Section D52.3).

b. There are instructions to departments on the back of the Petty Cash Voucher, and it must be filled out through section 22 before the Custodian can complete the transaction.

c. All voucher forms presented for reimbursement must include an authorization signature (the person permitted to sign purchase requisitions for the budget number being used). Without that signature in box 3, Department Approval -Chairperson's/ Designee Signature, the Custodian cannot issue a reimbursement. It must be a full signature--initials and signature stamps are not acceptable. The Reimbursee may not sign the authorizer's name (this is forgery), nor may the Reimbursee sign for the authorizer (e.g., "John Doe for Mary Smith").

The authorizing signer cannot also be the Reimbursee.

d. The description of items must be specific. "Supplies" and "Miscellaneous" are not acceptable descriptions. However, the description can be on the receipts instead of on the Voucher.

e. There are three parts to the Petty Cash Voucher, and the top two (white and canary) must be presented to Petty Cash. The department may keep the pink copy. It still attached at the completion of the transaction, simply give the pink copy to the reimbursee.

See Section I.B.4 and I.C.5 for information on handling the canary copies.

3. RECEIPTS

a. For purchases paid with Cash- original receipts must be submitted with the Petty Cash Voucher form to show proof of payment. The Custodian can only reimburse for things that have been paid. A receipt must show the vendor's name, date, description, and the amount paid. The following are not acceptable:

altered receipts
statements (from vendors)

- *unpaid invoices
- photocopies or facsimilies of receipts
- uncancelled checks
- "carbon copy" of carbonized checks
- *adding machine tapes
- letters requesting payment
- *packing lists

*Invoices, packing lists, and adding machine tapes that are marked "paid" and signed by a vendor representative or machine validated qualify as receipts.

b. For Purchases Paid by Personal Check

Supporting documentation as described in I.A.3.a above must be submitted with the Petty Cash Voucher form.

c. For Purchases Paid by Credit Card

For Credit Card purchases, a credit card slip (flimsy) may be used only if it reflects a detailed listing of the items purchased. The credit card number and other personal information may be blocked out. Otherwise, credit card purchases should have a receipt as supporting documentation, in accordance with Section I.A.3.a above.

d. If the receipts were lost or damaged, or if the vendor did not issue an acceptable receipt, a memo attesting to the validity of the payment and items purchased can be attached to the Petty Cash Voucher form.

The memo should be signed by an Administrative Officer or Department Head, other than the individual who made the purchase.

4. If the Reimbursee does not have his/her current ID, a properly completed Voucher, and acceptable receipts, the Custodian cannot make reimbursement.

B. Calculating Reimbursements

1. The Custodian checks to see what items were purchased. Reimbursees must itemize on either the receipt or the Voucher, and they must be specific. Descriptions such as "Miscellaneous" and "Supplies" are not acceptable.

The Custodian checks the receipt(s). to see how much money was paid. Receipts over \$200.00 (excluding tax and shipping), and receipts for contract/questionable items must be referred to a Buyer for approval.

Stamp the Buyers' approval stamp on the front of the Voucher, and check the appropriate line and item. Refer the Reimbursee to a Buyer chosen in the following manner:

- a. Petty Cash Supervisor
- b. Buyer for the commodity in question
- c. Other Buyers
- d. Assistant Director of Purchasing
- e. Director of Purchasing

Note that a Voucher may total over \$200.00 and not need a Buyer Approval. Only individual receipts are covered by the \$200.00 restriction.

2. If all receipts and items are acceptable-- or after necessary approvals are received-- run a total of all receipts on the calculator. Use the amounts shown on the receipts; do not use either the amounts on the Voucher or the Reimbursee's addition. If the Custodian's total is different than that on the Voucher, re-check to see where the difference is. Change the total on the voucher, if necessary.

Note that Petty Cash can reimburse for sales taxes paid.

3. The Custodian should add any object codes the Reimbursee left out. A list of object/subobject codes is kept in Petty Cash for reference.

In general, supplies (items) can be coded 05-99, and services 03-99. Research subjects are coded 02-08. Travel must be coded specifically, and 04-51 cannot be used in Petty Cash (see Section II).

The Custodian does not insert any sub-subobject, task, option, or project codes, nor does the Custodian record (see "C" below) any coding beyond the sub-subobject code.

4. At the completion of the transaction, the Custodian signs in Box 23 of the Petty Cash Voucher form.
5. When the Voucher is complete, separate the two parts. The canary copy goes into a holding file, and is mailed to the authorized signer (see Section I.C.5.).

Staple all receipts, Travel Expense Vouchers, Perjury Statements, and other notes and papers to the back of the Voucher, in the upper left corner. Everything goes on the back of the Voucher.

This white copy of the Voucher--with attached receipts--eventually goes to General Accounting.

Give the pink copy to the Reimbursee. If too late for this, mail it to the authorized signer along with the canary copy.

- C. After completing reimbursement/advances, object codes, sub-object codes of the dollar amount for each object, sub-object code must be separated and added separately. Use a highlighter pen to highlight each object, sub-object code and total.

Batch the vouchers (approx. 35 ea.), run a adding machine tape, total for each batch. Fill out the State of Washington invoice voucher, rubber band, and hand deliver to General Accounting. After audit by General Accounting, Key Disk will key punch highlighted information from the

The reimbursee's budget is charged for the reimbursement. This information will show up on departments' Budget Activity Report (BAR).

1. Any Petty Cash transaction involving foreign receipts must be pre-audited by the First Audit Desk in General Accounting before funds can be disbursed. Direct the Reimbursee downstairs for this pre-audit of exchange rates even if he/she claims the exchange has been calculated by their department.

Canadian receipts are considered foreign and must be preaudited by General Accounting.

2. Long-distance telephone calls and taxes made from home phones can be reimbursed through Petty Cash. Phone bills with 20 or more calls to be reimbursed, can be referred to Telecommunications Buyer for verification of charges..
3. For items or services purchased from a campus department, refer the client to the Petty Cash Supervisor.

4) FOOD AND ALCOHOLIC BEVERAGE REIMBURSEMENTS

a. Raw Food (groceries, donuts, coffee)

- (i) Petty Cash may reimburse for food if the budget number is on the food lists prepared by the General Accounting and/or Grant & Contract Accounting Offices. These offices send master lists, plus updates, to the Petty Cash Custodian.

If the budget number is not on either list, send the Reimbursee to the appropriate accounting office for a possible approval. If either the Accounting Supervisor (General Accounting) or the Assistant Chief Accountant (Grant & Contract) approves, the Custodian can reimburse.

- (ii) Alcoholic beverages and banquet permits (permits to serve alcohol) can only be reimbursed on "64-xxxx budgets, which are discretionary. Additionally, self-sustaining Continuing Education accounts

may purchase alcohol and food for programs supported solely by participant's registration fees when such benefits are clearly indicated in brochures and publications advertising the event. The Custodian should attach a copy of such advertising to the Reimbursement Voucher with the receipts.

There are a few budgets listed on the approved food list from Grant & Contract Accounting that are permitted to purchase alcoholic beverages for research purposes. Petty Cash sees these very rarely.

Very occasionally, University Hospital's Pharmacy will purchase alcohol to concoct medicines and will bring the receipt to Petty Cash for reimbursement. This is also an acceptable purchase.

"64-xxxx" budgets cannot be reimbursed for alcoholic beverages or banquet permits.

Occasionally the dormitory kitchens wish to prepare meals with wine. Have these purchases ok'd by the Food Buyer before reimbursing.

(iii) Food for Field Trips requires a certification statement as well as receipts for reimbursement. The Petty Cash Custodian distributes this certification form on request.

The certification (Sample 9) must be signed by all University personnel (faculty, staff, students) who consumed food on the field trip, and states that they will not also claim per diem expenses for the inclusive dates of the trip.

Generally, this type of food purchase is made for research sites/trips in remote locations. However, research vessels are exempted from this certification requirement.

The reimbursement can average no more than the current subsistence rate per person per 24-hour day. This rate will be quoted on the certification statement.

The Custodian should attach the completed statement, along with the receipts, to the back of the Petty Cash or Petty Cash Reimbursement Voucher.

Again, reimbursement for Field Trip food cannot be made without a completed certification statement. The Petty Cash Custodian distributes this certification form on request.

b. Prepared Meals/Entertainment

- (i) Petty Cash can reimburse for prepared meals/entertainment ("hosting") if the budget number being used is either a "64-xxxx" account or a "63-xxxx" account designated as "Code 1, Discretionary" on the food list prepared by Grant & Contract Accounting

If a "63-xxxx" account is used, the Custodian should obtain a list of people present at the gathering and the purpose of that gathering. The Custodian need not judge the appropriateness of the purpose, but merely ensure that it is listed. No alcoholic beverages can be reimbursed on a "63-xxxx" account.

No list of people present or purpose of gathering is necessary when "64-xxxx" accounts are used, and alcoholic beverages may be reimbursed.

If a recruit or candidate for a University position has been part of the entertainment/hosting, refer the transaction to the Travel Office before reimbursement is made, Recruits/candidates are eligible for per diem, and Travel needs to check that all per diem requirements have been met.

Note that Petty Cash will only reimburse for hosting/entertainment on "63-xxxx" and "64-xxxx" accounts, See Section iii below.

(ii) Receipts over \$200.00 need the approval of either the Food Buyer or the Petty Cash Supervisor.

(iii) All other requests for reimbursement for prepared meals/entertainment will be handled through the Travel Office, including Conference-related entertainment (09-9600 accounts).

5. "Sensitive items" are those highly subject to theft, and before the Custodian can reimburse for them, the Reimbursee must go to Equipment Inventory Control for instructions of inventory tagging.

The following are considered "sensitive":

watches costing over \$50.00
balances, binoculars, cameras and guns
at any cost.

Petty Cash Reimbursements are transacted in person only, and in United States cash only. Petty Cash does not issue checks, nor does it accept checks or foreign currency if money must be returned. Petty Cash will not accept receipts and Vouchers by mail, nor will it mail Reimbursements.

The Internal Auditor of the University has directed that the canary copies of the Petty Cash Reimbursement/Advance Vouchers must be mailed to the authorized signers. These canary copies cannot be handed to the Reimbursee for transport back to the department.

The Custodian should mail the copies within forty-eight (48) hours of the closing of the transaction. Fold the bottom of the form up to (but not over) the authorizing signature/mail stop, staple, and place in campus mail. It is permissible to group together all vouchers going to one person.

If the Reimbursee has left the pink copy of the Voucher at Petty Cash, it should be returned to the department with the canary copy.

II. TRAVEL REIMBURSEMENTS

A. Petty Cash will reimburse for only the following travel expenses:

1. Mileage
2. Parking
3. Bridge Tolls
4. Ferry Fares
5. Registration Fees
6. Bus Fares
7. Airport Shuttle Fares
8. Airplane mileage- .45 per mile

B. In general, Reimbursees seeking travel reimbursement must present both a properly completed Travel Expense Voucher (TEV) (sample 11) and Petty Cash Voucher form. Single expenditures \$25.00 and under do not require a receipt but must be itemized on a TEV; a perjury memo as described in Section I-A-3b will not substitute for the TEV. Expenditures over \$25.00 must have a receipt to accompany the TEV and Petty Cash Voucher.

Expenditures for bridge tolls, parking fees, and ferry fares can be presented for reimbursement with just receipts and the Petty Cash Voucher. If there, are no receipts, see above. Again any single expenditure over \$25.00 must have a receipt.

The TEV must have both the traveler's signature and an authorizer's signature, a reason for the trip must be given, and the mileage should seem reasonable.

The Custodian must receive the top two copies (white and canary) of the TEV (there is a white work sheet immediately behind the top white copy--for Petty Cash, it is left there and ignored). The white copy is attached to the Petty Cash Voucher just like receipts. The canary copy is stamped "Paid through Petty Cash", or check the Petty Cash box(/) and placed

on the copy shelf of the Litning file immediately above the cash drawer. This stack is occasionally given to the Travel Office, where they are filed alphabetically.

If the TEV says "see attached log" (or similar words) in place of trip destinations, Petty Cash must receive two copies of whatever log is attached listing the trips. One copy is attached to the white copy of the TEV, the other to the canary copy of the TEV.

All other copies of the TEV are returned to the Reimbursee if presented to Petty Cash.

Except for ferry ticket books, no single travel receipt over \$200.00 and no TEV over \$50.00 can go through Petty Cash. Unlike regular reimbursements, Travel over \$200.00 cannot be approved by a Buyer. Refer Reimbursees to the Travel Office if the single expenditure or TEV is over \$200.00. Note, however, that several individual TEV's can overall total more than \$200.00 on a single Petty Cash Voucher and be accepted through Petty Cash.

- C. Mileage is reimbursed at one rate. The current rate are posted in the Petty Cash Office.

Trips for University employees generally should start from and end at the University. Refer exceptions to the Travel Office. Non-University personnel can claim trips from home.

Some departments allow less for mileage--the rates posted in Petty Cash are the maximum rates. Do not increase rates on a TEV without checking with the originating department.

In all cases, Reimbursees must submit both a TEV and a Petty Cash (Reimbursement) Voucher to If the gasoline was purchased for a Motor Pool vehicle (or other state vehicle belonging to the University) the reimbursee must go to Motor Pool for approval and departmental signature.

- D. Registration fees and bus fares must be presented on a TEV and a Petty Cash (Reimbursement) Voucher. Again, any single expense over \$25.00 must have a receipt.

- E The "04-51" object/sub-object coding cannot be used in Petty Cash, as it sets up an encumbrance, which will not liquidate where budget is charged Petty Cash. Although departments persistently use the code on the Voucher, the Custodian must change it to more specific codes.

The most commonly-used travel codes in Petty Cash are:

04-12	mileage
04-16	fares (ferry, bridge, bus, parking)
03-34	registration fees

- F. Petty Cash cannot reimburse for gasoline purchases for private vehicles. However, a service station receipt and a Petty Cash (Reimbursement) Voucher can be used, if the gasoline was purchased for a Motor Pool vehicle (or other state vehicle belonging to the University). The reimbursee must go to Motor Pool for approval. Such approval will be indicated by a signature on the Petty Cash Voucher form by a Motor Pool representative.

If the gasoline was purchased for a rental car, refer the Reimbursee to the Travel Office for reimbursement procedures.

If the gasoline was purchased for a private vehicle, the receipt cannot be reimbursed directly. The Reimbursee must complete a Travel Expense Voucher on which is claimed enough miles to total the gasoline purchase. Again, a Petty Cash (Reimbursement) Voucher is mandatory.

- G. Petty Cash cannot reimburse for per diem, passenger air fares, car rentals, lodging (including campground fees), or taxi fares. Petty Cash will reimburse pay phone calls, but not postage, listed on a TEV. With receipts, postage can be reimbursed separately as a non-travel reimbursement.
- H. Advances can be given to cover the purchase of ferry fares and books of commuter bus tickets. A TEV is not required to clear the advance, but receipts are mandatory.

Advances cannot be given for conference, registration fees, mileage, bus fares (such as Greyhound), parking, or bridge tolls.

III. CASH ADVANCES

The Petty Cash Custodian can issue a cash advance to assist departments in making purchases. In effect, Purchasing will "loan" cash to a department. Advances are given in cash only; Petty Cash does not issue or accept checks.

A. The person requesting a Petty Cash Advance (hereafter called the "Advancee") must present both current UW identification (see Section I-A-1) and a properly completed Petty Cash Voucher form (Sample 3).

1. The Petty Cash Voucher can be used for both reimbursements and cash advances, but not on the same form. To be used or an advance, it must specifically indicate an advance.

The Petty Cash Voucher is available only from University Stores, stock #1035-428, ten forms per pad. The Petty Cash Custodian does not have a supply to distribute. Vouchers are ordered by completing a Stores Order Form (see Operations Manual D52.3).

2. The Advancee must complete the Petty Cash Voucher through Box 22; there are instructions on the back of the form.

Before giving out the advance, the Custodian signs in Box 23 of the Petty Cash Voucher.

3. All Petty Cash Voucher forms presented for advances must include an authorizational signature (the authorizing signer is a person permitted to sign purchase requisitions for the budget number being used). Without that signature in, Box 3 the Custodian cannot issue an advance. It must be a full signature--

initials and signature stamps are not acceptable. The Advancee may not sign the authorizer's name (this is forgery), nor may the Advancee sign for the authorizer (e.g., "John Doe for Mary Smith").

The authorizing signature goes in box 3 of the Petty Cash Voucher and in the shaded area at the top of the Petty Cash Advance Voucher.

The authorizer is not permitted to pick up the advance. Two separate signatures are always required--the authorizer and the Advancee.

4. As with the description of items when claiming a reimbursement, the description of items to be purchased with an advance must be specific. "Miscellaneous" and "Supplies" are too vague to be valid descriptions.
 5. There are three parts to the Petty Cash Voucher, and the top two (white and canary) must be presented to Petty Cash. Departments may keep the pink copy; if it is presented to Petty Cash, simply give it to the Advancee when the money is given.
 6. If the Advancee does not have his/her own current UW identification and a properly completed Petty Cash (Advance) Voucher, the Custodian cannot give the advance. If they have picture ID, refer to Petty Cash Supervisor.
- B. All the normal Petty Cash restrictions apply. The custodian cannot issue advances for:
1. travel (see Section II-H for exceptions)
 2. items or services available on campus, including photocopying, printing, and postage
 3. items and services listed on the "no reimbursement" list (Sample 1)
 4. personal services, except Research Subjects/Specimen Donors (see Sample 2 for services acceptable through Petty Cash)

5. more than \$200.00 without a Buyer approval
(see Section C below)
 6. Food (unless budget # is on food list-see
I-D-4)
- C. If the amount requested is more than \$200.00, or if contract or questionable items are indicated, a Buyer Approval is needed. Use the Buyer approval stamp on the Petty Cash (Advance) voucher, and send the Advancee to a Buyer chosen in the following manner:
1. Petty Cash Supervisor, then
 2. Buyer for the commodity in question
 3. Other Buyers
 4. Assistant Director of Purchasing
 5. Director of Purchasing
- D. Other Restrictions
1. Food and alcoholic beverage advances follow the same general guidelines as do reimbursements for these items. Section I-D-4 covers these guidelines in more detail, and should be consulted in conjunction with the following outline.
 - a. Raw Food (groceries, donuts, coffee)
 - (i) Advances can be given for raw food if the budget number being used is on the food lists prepared by General Accounting and Grant & Contract Accounting.
 - (ii) Advances over \$200.00 need the approval of either the Food Buyer or the Petty Cash Supervisor.
 - (iii) Alcoholic beverages and banquet permits can only be handled on a "64-xxxx" account or on a self-sustaining Continuing Education account.
 - (iv) Advances can be given to buy food for Field Trips, but as with reimbursements, a certification (Sample 9) is required that trip personnel will not also claim per diem for the trip dates. This certification must be turned in at the same time receipts are presented to clear the advance.

The Petty Cash Custodian distributes this certification form on request.

Prepared Meals/Entertainment (hosting)

- (i) Petty Cash can advance funds for prepared meals/entertainment("hosting") if the budget number being used is either a "64-xxxx" account or a "63-xxxx" account designated as "Code 1, Discretionary" on the food list prepared by Grant & Contract Accounting.

If a "63-xxxx" account is used, the Custodian should obtain a list of people present at the gathering and the purpose of that gathering. This information should be supplied by the Advancee when the advance is cleared. No alcoholic beverages may be purchase on a "63-xxxx" account.

No justification or list of attendees is necessary when a "64-xxxx" account is used, and alcoholic beverages may be purchased.

If a recruit or candidate for a University position is to be entertained, refer the advance to the Travel office before disbursing funds. Note that Petty Cash handles hosting expenditures only for "64-xxxx" and "63-xxxx" accounts. See Section iii below.

- (ii) Advances over \$200.00 need the approval of either the Food Buyer or the Petty Cash Supervisor.
- (iii) All other requests for advances for prepared meals/entertainment (hosting) should be directed to the Travel Office, including conference-related entertainment (09-96xx accounts).

- 2. If the advance is being requested to purchase items originally ordered on a Request for Purchase (requisition), refer the Advancee to the appropriate Buyer to ensure that the requisition has been cancelled. The requisition must be cancelled before the advance can be made.

3. If an advance is requested so that items can be purchased from outside the Seattle area, the Custodian can accept the back copy of a money order as proof of payment.
4. Petty Cash can make advances for sensitive items, but must refer the Advancee to Equipment Inventory Control before disbursing the funds.

"Sensitive items" are those highly subject to theft and are currently considered to be:

watches costing over \$50.00
balances, binoculars, cameras, and guns at any cost.

Occasionally, Petty Cash will be asked to advance funds for single items costing over \$300.00. Again, before disbursing the funds, refer the Advancee to Equipment Inventory Control for inventory tagging instructions.

- E. When the Petty Cash Voucher is completed and any necessary approvals obtained, the Custodian signs the Voucher and disburses the cash. The Custodian's signature is entered in Box 23 of the Petty Cash Voucher form.

The white and canary copies of the Petty Cash (Advance) Voucher must be immediately placed in the Advance binder on the second shelf of the file on the desk. As the Vouchers are Petty Cash's only record of the transaction, it is vitally important that they not get lost or mixed in with other work.

- F. Clearing Advances

1. Accounting on all advances must be made within five (5) working days. If an advance is outstanding after this time, send out a Cash Advance Overdue Notice (Sample 13) to the Advancee. If a student took the advance, send First Overdue Notice to the authorized signer. Many students have no way of directly receiving campus mail. Make a carbon of the notice and staple it to the face of the Petty Cash Voucher.

If this Notice brings no response within a further five working days, send out a second notice to the Chairperson or Dean of the Advancee's department. Plainly check the box at the lower left of the Notice. This immediately cuts that entire department off from any Petty Cash funds--either reimbursements or advances--until the overdue advance is cleared. Authorization for this action is contained in the UW Operations Manual, Section D52.4.

Make two carbon copies of this second Notice, one for Petty Cash's copy of the advance, one for the Petty Cash Supervisor

If this second Notice elicits no response, turn the matter over to the Petty Cash Supervisor for further action. There are procedures available to deduct the amount due from an employee's paycheck, or to withhold a student's transcript.

2. Persons clearing advances must present acceptable proof of payment, and the Custodian must check these proofs just as for reimbursements. Be sure the receipts are for items described on the Petty Cash Voucher. See Section I-A-3 for a list of documents not acceptable as proof of payment.

Once an advance has been made, the transaction must be cleared on the same voucher. A person other than the original Advancee may clear the advance, although the authorizing signer may neither request nor clear advances.

3. The Custodian totals the amount spent, using the amounts on the receipts. Do not accept figures presented by the person clearing the advance without checking those figures against the receipts.
4. The Custodian completes the bottom section of the Petty Cash Voucher.
 - a. The date the advance is cleared is entered in Box 25 of the Petty Cash Voucher

For convenience in computing, insert the amount advanced in Box 28 of the Petty Cash Voucher.

- b. If the Advancee did not spend the entire advance, cash must be returned. Only cash is acceptable--personal checks, money orders, travelers checks, and foreign currency are not acceptable (note: Canadian currency is foreign).

The total of the receipts plus the cash returned must equal the original amount of the advance.

Enter the amount of cash returned in Box 29 of the Petty Cash Voucher.

- c. If the Advancee spent more than the advanced amount, the Custodian can pay out the additional amount.

Enter this additional payment in Box 30 of the Petty Cash Voucher.

Note: if both Boxes 29 and 30 are completed, something is wrong. Petty Cash and the Advancee cannot both owe each other money. Go back and check for errors.

- d. The total of the receipts--the total amount spent-- is entered in Box 31 of the Petty Cash Voucher. This is the amount which will actually be charged to the budget number being used.
- e. The person clearing the advance signs Box 24 of the Petty Cash Voucher.
- f. The Custodian who completes the transaction signs in Box 26 of the Petty Cash Voucher.

- 5. When the advance has been cleared and the Voucher has been completed, separate the two parts of the Voucher. The canary copy goes into a holding file with the canary copies of the Vouchers used for reimbursements. These canary copies are folded so that the authorizer's name and mail stop are showing, and placed into campus mail within forty-eight hours of the completion of the transactions (see Section I.C.5.).

6. Staple the receipts to the back of the white top copy of the Voucher, in the upper left corner.

Include with the receipts on the back other relevant papers, such as Field Trip Food Certification Vouchers, Perjury memos, and so on.

These top copies of the Vouchers eventually go to General Accounting as part of the Reconciliation.

IV. BALANCING THE PETTY CASH FUND

The Custodian must balance the Fund daily, using the Purchasing Petty Cash Balance/Reconciliation form (Sample 14).

This form should be utilized as follows:

- Line 1: count all the money on hand, both in the safe and in the cash drawer, and enter total;
- Line 2: count all outstanding advances (the forms in the blue binder) and enter the total;
- Line 3: add up all the completed transactions and enter the total--"completed transactions" are reimbursements and cleared advances; include completed transactions from any previous days; note that this total is also the total of all Adding Machine Tapes on hand;
- Line 4: enter the total of any rejected items or receipts--see Section VII;
- Line 5: enter the total of any outstanding orders for money; this will usually be on Monday and Wednesday evenings, as money deliveries do not arrive until Tuesday and Thursday mornings; see Sections V and VIII;
- Line 6: old biennium - every 2 years during specified dates of the U of W biennium, separate and total all old biennium receipts.

- Line 7: new biennium-every 2 years during specified dates of the U of W biennium separate and total all new biennium receipts.
- Line 8: use this space for the occasional items that occur that aren't applicable to be placed in the above categories;
- Line 9: add the previous eight lines and enter the sum;
- Line 10: the Petty Cash Fund is nominally \$40,000.00; however, it rarely balances to that figure; insert the difference on this line; check the previous days reconciliation or balance to see if there is a day-to-day difference;

Custodian's Certification: fill in the amount of cash on hand, the date of the balance, and your signature.

The daily balance sheets are kept in Petty Cash and later turned in to the Petty Cash Supervisor for review, initialed, and returned to the Petty Cash Office for a 2 yr. period.

If there is a day-to-day difference in the total (Lines 9 and 10), double-check all items in Lines 1 through 8. If there is still a discrepancy, notify the Petty Cash Supervisor. In the case of a shortage, it is customary to have another person balance the account. If there is still a shortage, it may be necessary to call Internal Audit for an investigation--the Petty Cash Supervisor should make this determination.

V. RECONCILIATION--Normal

The Purchasing Revolving Fund must be reconciled twice a week. This means that first thing Monday and Wednesday mornings the Custodian delivers all work to the First Audit Desk in General Accounting. "All work" includes: receipts, all Vouchers for reimbursements and advances, all Adding Machine Tapes - totaled, State of Washington Invoice Vouchers, and a Petty Cash Balance/Reconciliation Form.

If the audit shows no errors, the Custodian may then proceed to order money from the bank.

- A. Balance the fund, using the Balance/Reconciliation Form (Sample 14). Type an original and Xerox a copy of this form.
- B. Prepare a State of Washington Invoice Voucher (Sample 15). It is this form that requests General Accounting write a check reimbursing Purchasing's Revolving Fund for its disbursements.

Two Custodians should be listed in the "Vendor or Claimant" space at the top, and normally one of these is the Petty Cash Supervisor. By having two signatures, checks can be endorsed even if the regular Custodian is unavailable.

In the middle of the form, instruct General Accounting to call the Custodian when the check is ready to be picked up. Give two phone numbers--the Petty Cash Office's and the Petty Cash Supervisor's

The amount of the Invoice Voucher must equal the amount on line 3 of the Balance/Reconciliation form (the total dollar value of all transactions for the reconciliation period).

At the bottom of the Invoice Voucher, fill in the invoice total, signature, and invoice date.

Type an original of the Invoice Voucher.

- C. Make photocopies of all the Adding Machine Tapes. Staple these copies together with the Xeroxed copy from A above. Put the Balance/Reconciliation Form on top, followed by the copies of the Adding Machine Tapes on the bottom.

This package constitutes Petty Cash's copy of the Reconciliation, and is kept as part of the permanent records. These records are stored in the second drawer of the five-drawer file cabinet in the Petty Cash Office for about two years, and are then sent to the Records Center. Total retention time is six years.

- D. Assemble the Petty Cash (Reimbursement/Advance) Vouchers and their receipts. Put all these in large manila envelopes in the following order top to bottom:
- Petty Cash Balance/Reconciliation Form -(Leave on top of envelope. rubber-banded)
 - State of Washington Invoice Voucher
 - Xeroxed copy of adding machine tape of the vouchers, totaled.
 - Vouchers with receipts
- E. Hand carry the Reconciliation package to the First Audit Desk in General Accounting. The Reconciliation must reach this desk in time to be audited by 9:00 a.m. at the latest so that the Custodian has time to order money from the bank. However, the Reconciliation must be turned in even if it is going to be too late to order money-- there is a special procedure for getting money outside normal circumstances (see Section VIII-A-5). See also Section VIII for normal procedures after turning in the Reconciliation.

VI. RECONCILIATIONS--Special

Biennium Reconciliations

The State of Washington's fiscal period is two years. Thus, every other June 30th, a Biennium expires, and on July 1st a new one begins. Items purchased during the closing days of a Biennium can be reimbursed through Petty Cash during the opening days of the next Biennium.

General Accounting requests that Petty Cash separate all transactions into respective biennia, even Federal Grants and Contracts.

There is usually about a two week period in the new Biennium when Petty Cash can process transactions to be charged to the old Biennium. General Accounting will specify the exact cut-off date, and after that date all Petty Cash transactions are processed as new Biennium business.

During that several week interim period, the Custodian must prepare separate Reconciliations for each Biennia using the procedure which follows. These Reconciliations are turned in Mondays and Wednesdays, just as are normal Reconciliations.

1. Record all Reimbursements and cleared Cash Advances for the old Biennium on Adding Machine Tapes. Do the same for new Biennium business on separate Adding Machine Tapes.
2. Balance the Petty Cash Fund, using the Petty Cash Balance/Reconciliation Form. For the balance process, use Line 7 for new Biennium transactions and Line 6 for old Biennium business.
3. Type separate Balance/Reconciliation Forms for each Biennium. For the Reconciliation of new Biennium transactions, list new Biennium business on Line 7 and old Biennium business on Line 6.

Do the opposite for the Reconciliation for old Biennium transactions.

4. Type an original and Xerox a copy of the State of Washington Invoice Voucher for each Biennium's business. The amount requested on the Invoice Vouchers is the amount listed on line 6 and 7 of each biennium's Balance/Reconciliation Form.

As with a normal Reconciliation, put the names of two Custodians in the "Vendor and Claimant" section of each Invoice Voucher.

5. Make photocopies of each set of Adding Machine Tapes. Staple these copies together with the Xeroxed copies of the Balance/Reconciliation Forms and the Invoice Vouchers. There should now be two sets of Reconciliations--one for the old Biennium, one for the new.

These packages constitute Petty Cash's records of the double Reconciliation, and are kept as part of the permanent records, along with all other normal and special Reconciliations.

6. Assemble the originals of the Balance/Reconciliation Forms, the Invoice Vouchers, the Adding Machine Tapes, and all the Petty Cash (Reimbursement/Advance) Vouchers with their receipts. Again, there should be two separate sets--old and new Bienniums.

Put the work from each Biennium into separate large manila envelopes, and clearly mark the exterior of the envelopes as to contents and Biennial period.

Hand carry the separate Reconciliations to the First Audit Desk in General Accounting. See Section VIII for procedures after this point.

VII. REJECTED TRANSACTIONS--All Reconciliations

- A. The First Audit Desk in General Accounting may reject part or all of the transaction when a Reconciliation is being audited. There can be several reasons for a reject.

The most common reason is that the custodian reimbursed the wrong amount shown on the receipt. Receipts often show the total amount of the sale, the cash tendered, and the change given. Most rejects are due to the fact that the custodian reimburses for the cash tendered or the change given, rather than the actual sale amount.

The First Audit Desk may also reject a transaction because of the type of item reimbursed. First Audit may feel that an item is not an appropriate one to be purchased with University money.

Finally, insufficient/inadequate receipts may be rejected.

- B. When there is a reject, the amount of it is deducted from Line 3 of the Balance/Reconciliation Form, and added to Line 4. Corrections should also be made to the Adding Machine Tape and State of Washington Invoice Voucher listing the transaction.

In effect, a reject is a shortage to the petty cash fund, and is listed on Line 4 of all balances and reconciliations until there is a resolution to the problem causing the rejection.

- C. The custodian who disbursed the money to the customer must contact the customer and request resolution to the problem. To facilitate this, First Audit Desk will give the custodian either the questioned receipt or a copy of it.

1. If wrong amount reimbursed:

If the custodian reimbursed the wrong amount on a receipt, First Audit Desk will usually keep the original receipt and give Petty Cash a copy. First Audit changes their Voucher Continuation Form to the correct amount, and processes the transaction on that basis.

The custodian contacts the customer and requests that the rejected amount be returned to Petty Cash.

The returned money is put into the cash drawer or safe. The copy of the receipt is given to the customer for their records.

2. If non-reimbursable item rejected:

If the First Audit Desk rejects a transaction because of the type of item reimbursed, First Audit deletes the entire receipt from the Adding Machine Tape and State of Washington Invoice Voucher and returns it to Petty Cash. This receipt is then listed on Line 4 of the Balance/Reconciliation Form. If this receipt is the only one attached to the Voucher, First Audit Desk will also return the Voucher to Petty Cash.

The Custodian contacts the customer and requests that either the money for the item be returned, a justification for the item's purchase be prepared, or a discretionary budget number be substituted for the budget number originally used.

If the money is returned, it is put into the cash drawer or the safe, and the receipt is given back to the customer.

If a justification is returned and it is acceptable to First Audit Desk, the receipt is listed on the current Adding Machine Tape and State of Washington Invoice Voucher. However, do not reimburse for the item again-the customer has already been paid!

If a discretionary budget is substituted, list the receipt on the current paperwork. Again, do not reimburse for the item a second time.

3. If insufficient receipt is rejected:

If the First Audit Desk rejects a transaction because the receipt does not sufficiently prove payment, First Audit deletes the receipt as in #2 above.

The custodian contacts the customer and requests that either the money be returned or a good receipt be presented.

If the money is returned, it is put into the cash drawer or the safe. The insufficient receipt is returned to the customer.

If a good receipt is presented, the transaction is listed on the current Adding Machine Tape and State of Washington Invoice Voucher. As in #2 above, do not reimburse again!

- D. Rejected transactions (or copies of same) are kept in the metal cash box until the reject is resolved. This cash box is the one into which money from the cash drawer is placed at night. Any custodian balancing the fund will be able to find and include rejects if they are kept in the cash box.
- E. If the customer has not responded after two requests to resolve the reject, refer the matter to the Petty Cash Supervisor for further action.

VIII. ORDERING MONEY

A. For Normal Reconciliations

- 1. On Mondays and Wednesdays, the First Audit Desk will call the Custodian with an authorization to order money from the bank. If there were no rejects, the amount authorized will be the amount on Line 3 of the Balance/Reconciliation Form, the total of all vouchers for both reimbursements and advances.

If there were rejects, the amount ordered from the bank is the corrected amount on Line 3.

- 2. The Custodian should order the money so that the Petty Cash Fund is brought back up to approximately these suggested levels:

Balance in \$50's, paper clipped in \$500.00 amounts

\$6,500 in 20's	"	\$100.00
amounts		

\$2,000 in 10's	"	\$100.00
amounts		

\$1,500 in 5's	rubberbanded in	\$100.00
amounts		

\$800.00 in 1's	"	\$25.00
amounts		

\$180.00 in quarters

\$50.00 in dimes

\$18.00 in nickels

\$8.00 in pennies

It is not necessary to order the above amounts each time money is ordered. Rather, order amounts to bring the Fund back up to these normal levels.

3. Money is ordered from the University Branch of Seafirst Bank. The Vault Teller needs to receive Petty Cash's money order early enough in the day that s/he can fill the order and put the money on the armored car.

This means that the Custodian should call as early as possible Mondays and Wednesdays, but not later than 11:00 am. After 11:00, the Vault Teller may not have either enough cash or enough time to fill Petty Cash's order.

Call 358-1480 or 358-0700, the direct lines to the bank's vault, and tell the Vault Teller that the UW Purchasing Petty Cash Office would like to place an order for money to go out on the next day's armored car. Then give the Teller the monetary amounts desired. It is a good double-check to have the Teller total the figures to see if they agree with Petty Cash's

4. If the Reconciliation is finished or audited too late to call the bank and order money, the Custodian can arrange for a special money delivery.

Call the bank the next morning (Tuesday or Thursday), order the money, and instruct the teller to inform the armored car personnel to deliver the money that same day. Then call the armored car service, and repeat the request for same-day delivery.

This same system can be used when a holiday interferes with the normal Reconciliation day and money is sorely needed.

Note that special deliveries may entail extra charges from the armored car company for services not covered by the contract. Such special deliveries should be made as infrequently as possible.

5. Since money ordered Monday or Wednesday is not delivered until Tuesday or Thursday, respectively, the daily balance Monday and Wednesday evenings must include the amount of money ordered on line 5 of the Balance/Reconciliation Form.

B. For Biennium Reconciliations

- a. The First Audit Desk will tell the Custodian if there were any rejects on either of the separate Reconciliations. If there were none, The Custodian is authorized to order the total of both Line 6 and & 7.
- b. Per Section VIII-A-2, the custodian should check the cash on hand to determine what monetary units are needed.
- c. Call Seafirst Bank on Monday or Wednesday morning and order the money. Even though one sum is ordered, two checks will be sent; inform the teller that two checks are forthcoming to cover the order.
- d. The money is delivered Tuesdays and Thursdays, per normal procedures.

IX. RECEIVING AND COUNTING MONEY

- A. When ordered on Mondays and Wednesdays, the money arrives via armored car service on Tuesday and Thursdays. See Section VIII-A-4 for exceptions to this schedule.
- B. Armored car personnel present a sealed money bag and a delivery receipt. Check to be sure both are labelled for Purchasing, then sign the delivery receipt, noting date and time of delivery. Deliveries are set for the mornings, as usually there are fewer customers than in the afternoon and it is easier to close the office for a few minutes to count the money.

- C. Call another employee trained for Petty Cash, so that two people are present when the money is counted.
- D. Close the Petty Cash window, and draw the shade on the glass window. This ensures that visitors in the lobby will not see large amounts of currency being handled.

Remove the bands (wrappers) from the currency and count it into the amounts listed in Section VIII-A-2. Do not unwrap the coins, but count them as wrapped. The amount received must equal the amount ordered from the bank.

If an entire denomination that was ordered is missing in the delivery bag, call the Vault Teller immediately. By the time Petty Cash receives the delivery, the Teller will have balanced his/her fund and will know if the bank has an overage. An overage at the bank would indicate that Purchasing's money was left out. Depending on the supply of money in Petty Cash, it may be necessary to set up a special money delivery to get the missing denomination(s) (see Section VIII-A-4).

- E. When counted, put the money into the safe.

X. SENDING CHECKS TO THE BANK

General Accounting writes out a check to the Custodian for transactions made on budgets.

- A. Checks (Normal Reconciliations and Biennium Reconciliations).
 - 1. One or two days after the Reconciliation, personnel from the General Accounting reception desk will call to tell the Custodian that a check is ready. The check will be made out in the amount approved by the First Audit Desk, Line 3 of the Balance/Reconciliation Form. During the separate Biennium Reconciliations, there will be two checks, one covering the older Biennium, one the newer.

2. The Custodian immediately goes downstairs to the General Accounting reception desk to sign for and pick up the check(s). Take UW ID or Purchasing. Payroll Authorization card.
3. There are two parts to the check--the check itself, and a checkback. The Custodian should staple the checkback to the front of Petty Cash's copy of the appropriate Reconciliation.
4. The Custodian stamps the back of each check with the "Deposit Only" Seafirst Bank Stamp
5. The Custodian puts the endorsed check into an envelope addressed to the Seafirst Bank vault teller (Word Processing Center can prepare pre-printed labels). This envelope is then taken to an assigned desk in General Accounting where items to be delivered to the bank are collected for a courier. There is usually an envelope on the desk marked for the bank. _____

The assigned desk has been changed periodically; check with General Accounting to see which desk the Custodian should go to with the envelope and check.

XI. ORDERING FORMS AND LABELS

A. It is the responsibility of the Custodian to insure that there is adequate supply of forms and labels for Petty Cash operations.

B. The Word Processing Center (WPC) prepares forms and labels. There is a binder in the Petty Cash office containing samples of forms regularly used.

When a form is in short supply, xerox copies well in advance.

C. WPC also prepares the labels used to address envelopes to the bank. Fill out the WPC Order Form, and attach a sample of the old label.

D. Special forms and temporary notices can be prepared by WPC. However, unless a form or notice is to be used regularly, it should not be included in the binder discussed in "B" above.

XII. SECURITY

A. Precautions -- Verbal and Written

1. The Petty Cash Custodian does not divulge any financial or security information to anyone outside the Purchasing/General Accounting Office, and only to selected individuals with a need to know in those Offices. Restricted information includes, but is not limited to:

- a. the total amount of the Petty Cash Fund
- b. the amount of cash on hand at any given time
- c. the amount of money given out in a day, week, etc.

- d. the amount of money given to any individual customer, regardless of the amount
- e. the time and date of armored car deliveries
- f. any details of the alarm system

2. The Custodian should make any requests for Advances over a few hundred dollars sound like a large transaction, even though such amounts are regularly advanced or reimbursed.

B. Alarm System

1. Proximity Alarm

This is the device on the safe door. When the switch is "On", any disturbance in the immediate area of the safe, or any disturbance of the safe door itself, will set off the alarm. It is a silent alarm. The ADT Company gets the signal and notifies University Police.

This alarm device is used at night and during the lunch hour. It is turned on and off with individual secret code numbers given to each Petty Cash Custodian.

The alarm is turned "Off" at 8:00 a.m. when the Custodian arrives. The alarm is turned "On" at 5:00 p.m., and remains on until the following morning.

Immediately upon entering the Petty Cash Office at 8:00 a.m., turn the alarm off. Do not go near the safe until the alarm is off.

2. Footswitch Alarm

a. This is the metal device on the floor, placed so that a foot can be inserted to trip it. In case of a robbery, insert a foot into the alarm and push up. This will send a signal to ADT Company, who will notify University Police. Trip the alarm as soon as it is safe to do so.

The Custodian may receive a phone call from ADT Alarm Company or from Campus Police, asking if there is trouble, as a signal is received. If there was a robbery, answer as simply as possible to avoid arousing the suspicions of either the robber or other people in the lobby.

b. A key is kept in the safe to deactivate the footswitch alarm. Approximately every six months University Police sends an officer to check this holdup alarm. The key is used after the check to reset the alarm.

c. The footswitch alarm has an extremely sensitive mercury switch in it. Merely bumping the metal container can set off the signal at ADT. Do not hit, bump, or move the footswitch alarm.

C. In Case of Robbery

1. HEROISM IS NOT IN ANY UNIVERSITY JOB DESCRIPTION!

Do whatever the robber requests or demands. Keep movements slow, smooth, and obvious, so as to keep the robber from thinking an alarm is being sounded, weapon being reached for, etc.

2. Presuming that a robber will demand at least the big bills from the cash drawer, the Custodian records the serial numbers of five one-dollar bills and places them beneath the \$20's in the cash drawer. This is called "bait money", and should be scooped out with the \$20's and given to the robber.

Campus Police try to apprehend suspects after they leave the crime scene so that shootouts around many people are avoided. However, a suspect apprehended away from Petty Cash who is carrying the bait money can reasonably be supposed to be the robber.

This marked bait money is taken out of the cash drawer and placed in the safe each night with the rest of the Petty Cash Fund. The bills' serial numbers are kept in the safe permanently.

DO NOT DISTRIBUTE THE BAIT MONEY UNLESS THERE IS A ROBBERY!

3. Trip the footswitch (holdup) alarm as soon as it is safe to do so.
4. Distribute the cards pinned to the corkboard to the right of the Petty Cash window. Do this immediately.

Give the cards to the receptionist or the first Purchasing Department employee available--then read the Custodian's instructions. The Custodian will have to remain on the phone with police for awhile, so the cards instruct other employees to come to Petty Cash to aid the Custodian.

One person is needed to go outside and meet the police. Another person is needed to cordon off the scene of the crime, and to detain witnesses.

5. Be observant--try to remember clothing, coloration, mannerisms, weapons, notes, direction when leaving.

There is a folder in Petty Cash with a description check list and instructions. Immediately write down as much as can be remembered. Do not compare notes with others, however.

6. Do not talk to anyone except University Police and the Petty Cash Supervisor, Director of Purchasing or Assistant Director of Purchasing.

Do not issue statements to any media, or discuss the robbery with other people.

D. Handling Money

1. Large sums of money are never to be handled in front of people, either Petty Cash users or vendors in the lobby. When counting a money delivery, pull the window shade and shut the Petty Cash service window.
2. Count out reimbursements or cash advances in front of the persons requesting them. This serves as a double-check on the amounts removed from the cash drawer.
3. If confusion arises, simply gather money already distributed and start counting over again.
4. The Custodian keeps a small working fund in the cash drawer, and maintains it by taking money from the safe. At the end of the working day, the money in the cash drawer is removed and placed into the safe for the night. There is a cash box for this purpose.
5. Do not distribute the five \$1's kept under the \$20's in the cash drawer. This \$5.00 is bait money--see Section XII-C-2.

XIII. UW IDENTIFICATION

- A. No petty cash--either reimbursement or cash advance--will be released to anyone not present-ing their own current University of Washington identification. Only current staff/faculty, student, or department's payroll cards are acceptable, and the card must be presented.
- B. It is not the responsibility of the Custodian to call departments, Payroll, or the Registrar's Office to verify the staff or student status of persons requesting petty cash. Rather, the burden of positive identification rests with the employee or student requesting funds. Refer clients with picture ID, but no UW identifica-tion, to Petty Cash Supervisor.
- C. Letters, phone calls, or other communications from departments will not be accepted as substitutes for ID cards.

- D. Lost staff/faculty cards can be replaced at the Payroll Office. Lost student cards can be re-placed for a fee; have the student check with the Registrar's Office for replacement procedures.
- E. Hourly employees are not usually issued a staff card, but frequently are required to collect petty cash. They should be informed that their receipts can be reimbursed either of the following ways:
 - 1. They can now use their department's payroll card.
 - 2. Someone else with ID can come to Petty Cash to request the funds.
 - 3. These procedures put the burden of identification on the employees, students, and their departments. The Custodian should not call departments, Personnel Services, or Payroll to verify employment, nor should the Custodian call the Registrar to verify student status.

PURCHASING DEPARTMENT PETTY CASH
REIMBURSABLE SERVICES

In the past there seems to have been some misunderstanding as to what services may be paid for through Petty Cash. Petty Cash will reimburse for services from a company upon presentation of a proper receipt. Petty Cash will not reimburse services rendered by an individual, with the exception of research subjects and specimen donors (blood, urine, other samples).

Services customarily reimbursed through Petty Cash are:

Research Subjects	02-08	(The only 02 allowed through Petty Cash)
Telephone Tolls	03-02	
Electricity	03-11	(Field Stations only)
Other Utilities	03-13	(Field Stations only)
Advertising	03-21	(Want ads, with Buyer approval)
Feight & Express	03-24	(Be sure no requisition is involved)
Licenses & Permits	03-29	(With Purchasing Agent's or Asst. Purching Agent's approval only)
Memberships & Dues	03-30	" "
Vehicle Maint. & Oper.Costs	03-33	(Normally only with Motor Pool approval)
Registration Fees	03-34	(Need TEV and Reimbursement Voucher)
Subscriptions & Periodicals	03-36	(<u>Only</u> with Book Buyer's approval)
Dry Cleaning	03-50	(Normally Drama Dept. & Field Trip Equipment)
Postage	03-53	(No advances for postage)
Film Processing	03-69	
Equipment Rental	03-81	(Usually small tools)

(SAMPLE #2)

(SAMPLE #14)

(SAMPLE #16)

