Procedure notes for holding Petty Cash in areas

1. Please ensure the cash is held in a locked receptacle in a secure office.

2. A Petty Cash book should be maintained with dates and details of expenditure and reimbursement.
   Petty Cash vouchers for each item of expenditure should:
   - be signed by the authorising officer and the recipient of the cash
   - indicate the expenditure code to be charged
   - be retained with the Petty Cash until reimbursement is required

3. Receipts must be retained and kept to substantiate expenditure.

4. When it is necessary to reimburse the Petty Cash account, a ‘Claim for Petty Cash Reimbursement’ form (see link below) must be completed with the expenditure code to be debited and the total required for reimbursement.

   http://www.sussex.ac.uk/finance/documents/petty_cash_reimbursement_form.pdf

   The authorised form should be taken with vouchers and receipts to the Cashiers Office who will reimburse the cash.

5. Petty Cash must **not** be used for:
   - individual payment exceeding £30
   - personal loans or to cash personal cheques
   - the payment of fees, wages or salaries

6. If a permanent or temporary increase in the float is required, a written authorised request (with dates if the increase is temporary) should be sent to Cath Hulme - Income Team, Sussex House.

7. A member of Internal Audit will visit you from time to time to make a check on the cash balance.

8. Petty Cash / Float holders will be required to confirm holdings annually.

9. No other money received should be merged with the Petty Cash Float. Other money should be accounted for separately and kept physically and securely apart from the Petty Cash Float.

10. When the float is no longer required, the holder must notify Cath Hulme, Income Team, Sussex House who will arrange for its return.

   **When returning the float please ensure that it is correctly identified by advising the Income Team that it is a returned petty cash float and quoting code 9300 BS165-xx**