

Prepared by the Disbursing Office  
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A8.800 Disbursing/Accounts Payable and Payroll

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A8.815 Replenishment of the Petty Cash Fund

1. Purpose

To provide procedures for the replenishment of the petty cash fund. The Petty Cash Replenishment form (FMIS-8) is used to process the petty cash replenishment claims (Attachment 1).

2. Responsibilities

a. The custodian or (in his/her absence) the alternate, is responsible for properly claiming petty cash replenishments on a timely basis. This responsibility extends to the proper maintenance of records, including required supporting documents.

b. The Fiscal Officers and Program Managers (Approving Authority) are responsible for ensuring that the petty cash fund is being properly administered. This includes ensuring that the duties of the custodian/ alternate are being properly executed. The Fiscal Officers and Program Managers are responsible for ensuring that the disbursements being claimed for replenishment were issued in accordance with applicable Federal and State laws, rules, regulations, and University policies and procedures; and that sufficient funds are available to cover the disbursements.

3. Guidelines

a. Timely processing of the replenishment claim is critical in maintaining an adequate supply of available cash and in properly recording expenditures in the period when incurred.

b. Any refund or return of cash must be carefully administered to ensure that the imprest system remains in balance. The return of cash may result from a refund for a returned item, erroneous charge for an item, etc. Generally, the

rule to follow is that the returned cash should be deposited to the petty cash fund if the replenishment claim has not been processed because the claim can still be adjusted. If the replenishment claim has been processed, then the cash should be credited to the account code that was originally charged through the processing of a UH Treasury deposit slip as a reimbursement of expenditure (REX). (Refer to A8.701 - Receipting and Depositing of Funds Received by the University.) Improper administration of these transactions would result in cash count discrepancies.

Corrective actions requiring additional cash do not pose any difficulties as these would just be processed as additional disbursements with supporting documentation provided.

c. Campus/Department Documentation Requirements

Campus/department units are responsible for maintaining proper documentation to support petty cash replenishments/disbursements including:

- 1) Petty Cash Claims/Summary of Replenishment forms (FMIS-8) (Attachment 1)
- 2) Authorization forms for petty cash disbursements
- 3) Itemized receipts
- 4) Certification of satisfactory receipt of goods and services

Any other relevant supporting documentation (logs, memoranda, worksheets, etc.) should also be maintained. These documents are to be maintained in office files and made available for review upon request. Copies are to be maintained when originals are required to be submitted to other offices (e.g. FMIS-8, FMIS-8A, itemized receipts, etc.). Refer to A8.811 - Petty Cash Funds-Overview, section 5.a.6 for a complete listing of documents to be retained.

d. Disbursing Office Replenishment Document Requirements

The following documents are to be submitted to the Disbursing Office for replenishment purposes:

- 1) Original Petty Cash Replenishment form (FMIS-8) and

Petty Cash Disbursements (FMIS-8A) (Attachment 2).

- 2) Original itemized receipts.

The original FMIS-8, FMIS-8A and one set of original itemized receipt documents are to be submitted.

#### 4. Procedures

##### a. Campus/Department Office:

- 1) At the time of each disbursement, the appropriate entry is to be made on the Petty Cash Disbursement form (FMIS-8A) (Attachment 2). Disbursements from all sources of funding may be reflected on the same form. The individual actually receiving the petty cash from the custodian is required to sign the "Cash Paid To" column on the form. To process for replenishment, the amounts for all disbursements must be added and the total indicated on the bottom of the sheet.
- 2) Each disbursement must be supported by an original itemized receipt. Invoices/receipts, delivery slips, or cash register tapes are acceptable for this purpose. Cash register tapes must be annotated to indicate items purchased. All under-sized (less than 8-1/2" x 11") documents are to be affixed to a letter size sheet of paper. All requests for reimbursement must be supported by proof of payment.

In special instances where receipts cannot be obtained (e.g. coin-operated photocopy machines and parking meters) the expenses can be listed on an adding machine tape with a description of the items and certified (signed by the claimant) that the expenditures were incurred in the conduct of official business for which no receipts were issued.

These original itemized receipts must be submitted with the FMIS-8 and FMIS-8A to the Disbursing Office. Copies of these documents should be maintained in office files.

- 3) The Petty Cash Replenishment form (FMIS-8) must be completed by summarizing the disbursements (listed on the Petty Cash Disbursements form FMIS-8A) by each unique account code/sub-code combination. Ensure that the summary entries are calculated correctly and that

the total equals the total of disbursements listed on the FMIS-8A because errors will result in cash discrepancies. Only expenditure entries are allowed for petty cash funds. The entries must be double spaced.

- 4) The original itemized receipt documents (under-sized documents affixed on letter size sheets) are to be numbered and arranged in the same sequence as reflected on the FMIS-8A.
- 5) Upon certification by the petty cash custodian and the Fiscal Officer, the original of the FMIS-8 is to be submitted to the Disbursing Office. Only one set of original receipt documents is to be attached to the original FMIS-8 and FMIS-8A.

Other supporting documents such as the authorization forms and the certification statements for satisfactory receipt of goods and services are not required to be submitted with the FMIS-8 and FMIS-8A but should be maintained in office files and made available for review upon request. If a campus/ department unit elects to submit these documents with the FMIS-8 and FMIS-8A, copies of these documents will still have to be maintained in office files.

b. Disbursing Office:

- 1) The Disbursing Office audits the documents and initiates replenishment processing if appropriate. If the replenishment claim includes an improper disbursement or a disbursement with insufficient supporting documents, the whole replenishment claim may be returned to the campus/department office.
- 2) The replenishment checks, made payable to the petty cash custodian, are distributed to the campus/ department office through the Accounts Payable/Check Distribution section of the Disbursing Office.

c. Campus/Department Office - Custodian:

- 1) Upon receipt of the replenishment checks from the Disbursing Office, the custodian should immediately cash the checks to maintain an adequate supply of available petty cash. It is suggested that M-noa Campus custodians cash replenishment checks at the

First Hawaiian Bank - University branch, where an authorization file is established. Other campus custodians should deal with First Hawaiian Bank branches and have them contact the University branch for signature verification if required.

- 2) If the custodian is not personally cashing the checks, the custodian should restrictively endorse each check before giving it to the individual who will cash them (e.g. student help, other staff). To restrictively endorse a replenishment check, the custodian should sign his/her name on the back of the check and also type "Pay to the order of: (student or staff name)". The individual should present a personal identification card and an identification card of the custodian (with a signature specimen) at the time of cashing.
- 3) If replenishment checks cannot be cashed immediately, they should be stored with the petty cash in the locked metal box. The replenishment checks should never be endorsed until they are ready to be cashed.
- 4) It is especially important that changes to petty cash custodians be recorded in the system on a timely basis because all replenishment checks are issued in the custodian's name and therefore must be personally endorsed by that individual. If replenishment checks are issued to a custodian that is no longer available, the checks will have to be voided and replacement checks issued. Journal Vouchers must be prepared by the campus/department unit to reverse the entries for the voiding of the check (Refer to A8.641 - Journal Vouchers).

5. Availability of Forms

Supplies of the Petty Cash Replenishment form (FMIS-8) and Petty Cash Disbursements form (FMIS-8A) are available upon request from the Disbursing Office.



UNIVERSITY OF HAWAII  
 FORM INSTRUCTIONS  
 PETTY CASH REPLENISHMENT (FMIS-8)

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 Attachment 1

<b>PURPOSE:</b>	To process petty cash replenishment claims.
<b>DATA ITEM</b>	<b>COMPLETION INSTRUCTIONS</b>
	<b>All fields must be completed unless noted as optional. Shaded items represent information to be completed by Disbursing. Refer to APM A8.815 for detailed policies and procedures.</b>
	<b>Claims for all fund types may be included on the same form.</b>
CAMPUS	Enter campus code. Refer to Table A12.099.
DATE	Enter date form prepared.
DOCUMENT NUMBER	Enter 6-digit document number after "H". First 3 digits, 3-digit Fiscal Officer code. Last 3 digits are sequential control number assignment.
VOUCHER NUMBER	Enter voucher number.
CUSTODIAN'S NAME	Enter custodian's last name, first name, and middle initial.
VENDOR CODE	Enter Custodian's assigned vendor code.
DEPARTMENT	Enter department name.
	<b><u>Entries must be double spaced on form.</u></b>
ACCOUNT CODE	Enter 6-digit account code.
SUBCODE	Enter 4-digit subcode.
TYPE	Predefined.
P/F/N	Enter "N" for direct payments. If a miscellaneous encumbrance has been issued, enter a "P" for partial payment or "F" for final payment (any remaining encumbrance deleted).
AMOUNT	Enter amount per account distribution.
GRAND TOTAL	Enter total petty cash replenishment claim.
SIGNATURES	Signatures and dates are required by appropriate Custodian and Fiscal Officer.

Submit the original Petty Cash Replenishment form, receipts, and supporting documents to the Disbursing Office after approvals have been obtained.



UNIVERSITY OF HAWAII  
FORM INSTRUCTIONS  
PETTY CASH DISBURSEMENTS (FMIS-8A)

**PURPOSE:** To certify receipt of petty cash funds.

**DATA ITEM** **COMPLETION INSTRUCTIONS**

DEPARTMENT	Enter department name.
CUSTODIAN	Enter custodian's last name, first name, and middle initial.
DATE	Enter transaction date.
REIMB. NO.	Enter numerical sequence number (e.g., 1,2,3, etc.).
VENDOR	Enter vendor name.
ITEM/PURPOSE	Enter item purchased with petty cash funds.
ACCOUNT CODE	Enter 6-digit account code.
SUBCODE	Enter 4-digit subcode.
AMOUNT	Enter amount of purchase.
CASH PAID TO (SIGNATURE)	Signature is required by receiver of petty cash.
TOTAL	Enter total claim amount for this page.

Maintain FMIS-8A in office files to support petty cash disbursements.  
FMIS-8A forms are to be available for review upon request.