* + - 1. **Petty cash voucher**
      2. Most organisations hold a small amount of actual cash (notes and coins) at their premises, which is used to pay for small incidental expenses such as postage, taxi fares, and other small items.
      3. This is discussed in more detail later in the course, but payments made out of petty cash generate a document called a petty cash voucher.

**Example of a petty cash voucher:**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| PETTY CASH VOUCHER   |  |  | | --- | --- | | **Voucher number** | 244 | | **Date:** | 16 March |  |  |  |  | | --- | --- | --- | | Date | Details | Amount | | 13 March | Coffee | 3.22 | | 15 March | Envelopes | 6.25 | | Total | | 9.47 |   Paid to............................... Authorised by................................... |

A petty cash voucher is a record of petty cash expenditure made. It should include:

* Date of transaction
* Amount of transaction
* Description of transaction
* Voucher reference number
* Authorising signatory.