

**REQUEST FOR PETTY CASH CHECKING ACCOUNT FORM (ACC-F001)**  
**FOR FISCAL YEAR \_\_\_\_\_**  
**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT**

Site/Department Name \_\_\_\_\_ Amount Requested \$ \_\_\_\_\_

Principal/Site Manager Name \_\_\_\_\_

PETTY CASH FUND - PROCEDURES - Sacramento City Unified School District's Board of Education Policy requires all district purchases to be made by the district's Purchasing Department. Any purchases not in accordance with this policy become the personal liability of the individual who initiated the purchase. The exception to this policy is the site or departmental Petty Cash Fund. Board Policy allows the Superintendent, Director of Purchasing or designee to make purchases for the district. In the case of a Petty Cash Fund, the principal/site manager is the designee authorized to make purchases within the parameters of this policy. The principal or site manager must verify budget availability before an expenditure is approved.

The Petty Cash Fund is to be safeguarded as the personal responsibility of the principal or site manager. This person must be able to produce the fund, either in cash or in receipts or vouchers upon demand of the district's internal auditor or external auditors.

Printing charges that may be assessed by the bank can be included in the Petty Cash claim for reimbursement. Stop payment charges may also be reimbursed through the Petty Cash Fund. In all cases, include a copy of the bank charge slip or bank statement with the claim form. Principal or site managers are personally responsible for bank charges caused by writing checks without the funds to cover them in the bank.

Ineligible purchases (Ed Code Section 42804) made from the fund become the personal liability of the principal or site manager. If there are any questions regarding acceptable purchases, call Accounts Payable at 643-7888. If you suspect forgeries have occurred or notice discrepancies in your account, contact your bank first, then notify General Accounting 643-7877 or Internal Audit 643-7838.

No more than \$20 in coin/currency should be kept at the site. The principal/site manager is personally responsible for any theft of coin/currency over \$20.00. Any loss of funds due to theft up to \$20.00 will be charged to the site/department's budget.

Do not deposit Petty Cash Funds with any other funds, particularly a student body bank account.

The Petty Cash Fund may only be used for supply line items (Object Codes in the 4000 series) not exceeding \$100 per item and \$250 per total purchase. Postage may be purchased for any amount. All purchases exceeding \$250 must be made through the purchasing Department. Purchases that are not in compliance or are made without the approval of the principal or site manager should be rejected.

Contracted services, consultants, travel claims, mileage claims and other non-supply items may not be paid from the Petty Cash Fund. Attempts to influence government decisions, entertainment or other purposes unrelated to classroom instruction may not be paid with this fund (Education Code 42810). No ATM cards can be issued against this account.

Each purchase must be supported by a receipt in order to receive reimbursement. The receipt should then be attached to a PETTY CASH VOUCHER FORM ACC-F002. The individual who received cash from the principal or site manager is required to sign the voucher. The Petty Cash Fund should be reimbursed when approximately 50% of the fund has been used or sooner if desired. To receive reimbursement, complete an on-line petty cash reimbursement requisition and place a snapshot copy of the requisition and all receipts and vouchers in a

designated petty cash envelope. Incomplete requests will be returned to the principal or site manager for correction. Complete and appropriate petty cash reimbursement requests will be reimbursed by the Accounts Payable Department within five working days. If the principal or site manager's assignment is changed, the Petty Cash Fund must be transferred or closed. This can be accomplished by one of the following methods.

If the successor is a current district employee and is willing to assume the checking account as is, contact General Accounting at 643-7877 for new signature cards. However, before assuming the account, the successor should reconcile the account to the imprest amount. If there is no successor or the successor is not known, the checking account must be closed. This is done by returning unspent cash along with receipts or vouchers to cover purchases not yet reimbursed. The total of these two must reconcile to the amount originally issued to the principal/site manager.

The bank selection for the checking account establishment is left up to the principal or site manager. Most of the petty cash accounts are with Bank of America. Indicate the name of the bank below if other than Bank of America. The bank account title should read "Sacramento City Unified School District - Site/Department Name".

Two signatures are required on all checks for reimbursement. It is recommended that you have at least three authorized signors and no more than five. It is recommended that checks be pre-printed with the words "2 signatures required". You also have the option of having checks pre-printed with the words "do not exceed \$100".

The Petty Cash Fund must be reconciled monthly; and for auditing purposes, a signed copy must be submitted to General Accounting, Box 802A, by the end of the next month. The June 30 reconciliation must include transactions through June 30 and must be submitted by August 15.

I request a Petty Cash Fund under the foregoing conditions and I accept personal responsibility for it. I hereby authorize payroll deduction for any amount not properly returned or accounted for.

Signature, Principal/Site Manager: \_\_\_\_\_ Date: \_\_\_\_\_

Bank name: \_\_\_\_\_

\_\_\_\_\_ **INTERNAL USE ONLY** \_\_\_\_\_

Approved: Requisition Number \_\_\_\_\_ Date \_\_\_\_\_

Signature, Director, Accounting Services \_\_\_\_\_