
PETTY CASH (ACC-P053)
Sacramento City Unified School District

1.0 SCOPE:

- 1.1 This procedure provides an overview of both petty cash accounts, checking accounts and CAL Card accounts

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Fiscal Services Technician II

3.0 APPROVAL AUTHORITY:

Approved signature on file

- 3.1 Accounting Services Supervisor

4.0 DEFINITIONS:

- 4.1 SCUSD – Sacramento City Unified School District
- 4.2 Petty cash account – a checking account, currently with Bank of America, that allows sites to purchase certain items without going through the Purchasing department of SCUSD.
- 4.3 Petty cash reconciliation – a group of three documents that confirms the accountability of funds advanced to sites. The three documents consist of a petty cash reconciliation form, a bank statement, and a copy of the check register.
- 4.4 CAL Card – District VISA issued in employee's name

5.0 PROCEDURE:

- 5.1 Process a request to open either a petty cash checking account (ACC-W026) or a petty cash CAL Card account (contact the Purchasing Director ext. 6662 for a CAL Card request form).
- 5.2 Prepare petty cash checking account reconciliation (ACC-W027) or prepare petty cash CAL Card account reconciliation (ACC-W038).
- 5.3 Process a request (Y-requisition) to replenish the petty cash checking account or to pay the petty cash CAL Card account (ACC-W035).
- 5.4 Close a petty cash checking account (ACC-W021) or close a petty cash CAL Card account (contact the Purchasing Director at ext. 6662).

6.0 ASSOCIATED DOCUMENTS:

- 6.1 Petty Cash Manual (ACC-W043)
- 6.2 Request for Petty Cash Checking Account Form (ACC-F001)
- 6.3 Petty Cash Reconciliation Form (ACC-F006)
- 6.4 Petty Cash Checking Account Voucher Form (ACC-F002)
- 6.5 Petty Cash – Open a Checking Account or CAL Card Account (ACC-W026)
- 6.6 Petty Cash – Checking Account Reconciliation (ACC-W027)
- 6.7 Petty Cash – CAL Card Reconciliation (ACC-W038)

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6.8 Petty Cash – Process Y-Requisition to Replenish Checking Accounts & Pay CAL Card Accounts (ACC-W035)

6.9 Petty Cash – Close Checking Account and CAL Card Account (ACC-W021)

6.10 Petty Cash Flow Chart

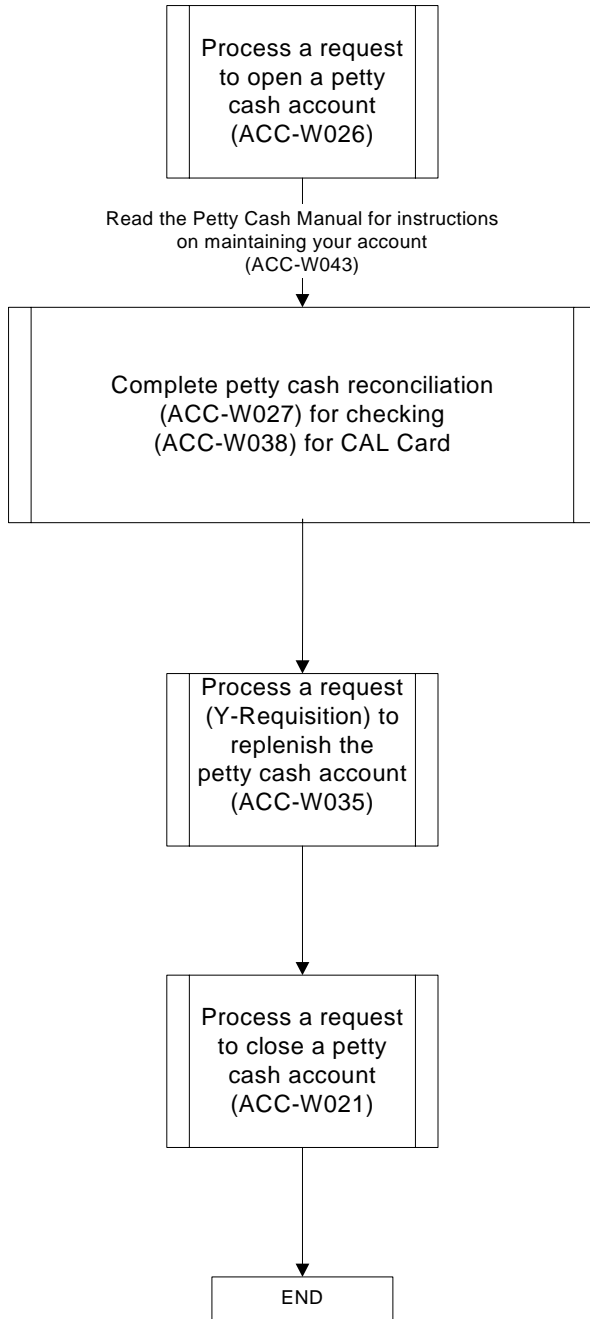
7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Petty Cash Records	File Cabinet in Accounting Services Office	Until the Petty Cash Program terminates	Discard as desired	Secured area

8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
11/30/04	A	Initial Release
11/30/06	B	Updated procedure
3/12/07	C	Added CAL Card references
3/31/08	D	Updated procedure, associated documents, and record retention identification and storage

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***** End of procedure *****