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

2.0 RESPONSIBILITY:

2.1 Fiscal Services Technician II

3.0 APPROVAL AUTHORITY:

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)

Approved signature on file

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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:

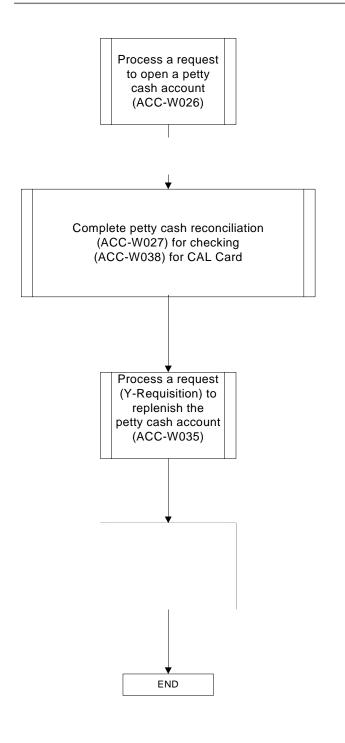
Identification	Storage	<u>Retention</u>	Disposition	Protection
Petty Cash Records	File Cabinet in Accounting Services Office	Until the Petty Cash Program terminates	Discard as desired	Secured area

8.0 REVISION HISTORY:

Date:	<u>Rev.</u>	Description of Revision:
11/30/04	А	Initial Release
11/30/06	В	Updated procedure
3/12/07	С	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