



West Contra Costa Unified School District

Request for Petty Cash Fund

2016-2017

Department

Fiscal year

Name of Fund Custodian

Amount Requested

Use of Fund

Fund may only be used for small supply items not exceeding \$100 per **purchase or receipt**. All purchases exceeding \$100 must be made through the Purchasing Department. Pre-approval of all purchases must be granted by the fund custodian. Purchases made without the approval of the fund custodian should be rejected. **Exception: The petty cash fund may be used for postage in excess of the \$100.00 limit.**

Unallowable Uses

Contracted services, consultants, travel claims, mileage claims, and other non-supply items may not be paid by 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). **Categorical funds cannot be charged to the petty cash fund.**
Exception: Special Education.

Availability of Budget

Be sure you have budget available before you spend petty cash funds.

Receipts, Vouchers, and Signatures

Each purchase must be supported by **an original itemized receipt** in order to receive reimbursement (Education Code 42804). **An agenda and sign in list is required when food supplies are purchased for meetings.** The receipts **must** be attached to a Petty Cash Voucher form. The individual who received cash from the fund custodian is required to sign the voucher.

Reimbursement of Fund

The Petty Cash Fund **shall** be reimbursed when you have used approximately 50% of your fund. To receive reimbursement, complete all sections of the Request for Petty Cash Reimbursement form and place the form and all receipts and vouchers in an envelope to the Accounts Payable Department. Incomplete requests will be returned to the fund custodian for correction. Requests will be reimbursed by the Accounts Payable Department within two weeks of receipt.

Closing Out the Fund

The entire fund must be returned prior to the close of the fiscal year. This is done by returning unspent cash along with receipts/vouchers to cover purchases not yet reimbursed. The total of these two must reconcile to the amount you were originally issued. (Note: the above procedure also applies **if** the fund custodian changes.)

Fund Custodian's Duties

The petty cash fund is to be safeguarded as the personal responsibility of the fund custodian. He/she must be able to produce the fund, either in cash or receipts/vouchers upon demand of the district's internal auditor or external auditors. Ineligible purchases made from the fund become the personal liability of the fund custodian.

Combining of Funds

Petty Cash Funds are not to be combined with any other funds, and are not to be deposited into a student body bank account. They must be kept in the school safe or a separate bank account. **If** kept in a separate account, service charges are an allowable expense.

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 by the designated turn-in date:

Approved:

Date

Date

Signature of Fund Custodian

Signature, Executive Director of Business Services