



Administrative Procedure

Category:	Procedure:	
Fiscal Management	Petty Cash Accounts	
Descriptor Code:	Issued Date:	Revised Date:
AP-D-180	June 1997	August 2001

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2 In order to facilitate refunds and minor purchases, the central office and the individual schools in the
3 system may maintain petty cash funds. Petty cash refunds should not exceed \$10.00 per purchase per
4 person. These funds shall be used for the payment of permissible and properly itemized bills for materials,
5 supplies, or services under conditions calling for immediate payments. Disbursements from petty cash
6 shall be made upon presentation of original receipt on which is written the name and address of person
7 being reimbursed in addition to the appropriate account number.
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9 Reimbursement of the petty cash account shall be accomplished at the school level by issuing a check to
10 replenish the cash and posting the charges to the applicable expenditure accounts in accordance with the
11 Internal School Uniform Accounting Policy Manual. Reimbursement of a petty cash account, other than
12 those at the school level, shall be accomplished by submission of an expenditure listing with a Request for
13 Payment (Form BO-132) to the Finance Department.
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15 A request for approval to establish a petty cash fund at the school level must be made in writing to the
16 Superintendent (or designee) each school year. After approval, a check may be issued to the principal
17 for an amount not to exceed \$100. The principal (or designee) shall be responsible for the petty cash fund.
18 At the end of each school year, the petty cash fund will be closed-out and monies re-deposited to the
19 school bank account. The petty cash fund may be replenished as necessary during the school year.
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21 Expenditures against the petty cash fund shall be itemized and shall be charged to the appropriate budget
22 account. After a budget account is exhausted, no expenditures against the item shall be made from petty
23 cash.
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25 Itemized expenditures from the individual school funds shall be maintained and kept on file at each
26 school. Expenditures made from the central office fund shall be itemized and kept on file in the
27 Superintendent's office.
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29 Questions should be directed to the Finance Department at 594-1676.
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