



GENERAL ORDER

Petty Cash Advance/Reimbursement

Purpose and Scope

This order establishes Departmental guidelines for Petty Cash Advance and Reimbursement in accordance with the County of Sacramento Policy, Guidelines and Procedures.

Affected Personnel

All Probation employees

Authority

Administrative Directive

Effective Date

1/20/2023

I. Petty Cash Advances/Settlements

- A. Requestors shall use the Petty Cash Request Form when requesting petty cash funds.
 - 1. The form shall have detailed information to include the following:
 - a. What the funds will be used for¹;
 - b. The budget for how the funds will be utilized²; and
 - c. The cost center (division) to be charged.
 - 2. No donations may be made with county funds (i.e., rounding up to nearest dollar for charity)

- B. Requestors shall make an appointment with the Fiscal Petty Cash Custodian (PCC) and submit the Petty Cash Request Form with approved signature to receive funds; YDF staff may request funds from the YDF PCC;
 - 1. Authorized manager signatures include the requestor's division Chief Deputy or Assistant Chief Deputy; and
 - 2. Authorized managers outside of the requestor's division include an Administrative Services Officer III, Senior Administrative Analyst, Accounting Manager, Assistant Chief Probation Officer, Chief Probation Officer.

¹ No disbursements shall be made for purchases for items available through normal purchasing processes such as a contract or a purchase order excepting cases deemed emergencies by the department head or Fiscal management.

² In accordance with Department of Finance Change and Imprest Cash Funds Policy #1003, payment of any single item of expenditure in excess of \$250 is not permitted.

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3. The signers on the form are responsible for petty cash received, including situations involving lost advances and change/receipts
- C. When requesting funds for food items, the requestor shall ensure the Petty Cash Request Form has been signed by the manager authorizing the purchase prior to purchase.
1. If approved, managers shall sign requests for their staff;
 2. The requestor may not also be the approver;
 3. If the PCC requests an advance/reimbursement, cash must be dispersed by the approving manager or a Fiscal-approved backup; and
 4. Managers may not sign Section 5 for their own requests; managers shall seek a signature from another manager.
- D. Advance Settlements: The original, itemized receipts from the purchase(s) made with the advance must be returned to substantiate the purchase(s) within 10 business days of the date the advance cash was provided.
1. If the transaction cost was less than the amount advanced, the requestor shall also return the remaining balance of petty cash originally provided.
 2. If the transaction exceeds the approved original amount advanced by more than \$20, the requester shall seek a supplementary approval from their manager for the additional funds exceeding the advance on the Petty Cash Request Form; settlements for amounts exceeding the advance by \$20 or less may be reimbursed without additional approval.
- E. The requestor shall return cash directly, in person, to the PCC; cash shall not be left unattended, sent via inter-office mail, nor on a desk when the PCC is not present.

II. Reimbursements

- A. Only fiscal-approved items may be reimbursed; no donations may be made with county funds (i.e., rounding up to nearest dollar for charity).
- B. All petty cash reimbursements require an original, itemized receipt(s), taped to a separate piece of paper (8.5" x 11"), and should be returned within 10 business days of issue date to substantiate purchases.
- C. Reimbursement requests exceeding 15 days will require a supplementary memo/email of approval from the Division Chief Deputy or designee.
- D. Reimbursement requests exceeding 15 days and the end of a fiscal year (June 30) will require a supplementary memo/email of approval from the Chief Probation Officer or Assistant Chief Probation Officer.
- E. Requestors should make and keep a copy of the form and related documentation for their records.
- F. If an original itemized receipt is not available, the requestor shall prepare a memo (emails are acceptable) stating such and the vendor's name and location, if not provided on the receipt, which must be approved by the Chief Probation Officer or

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Assistant Chief Probation Officer to accompany and substantiate the reimbursement request.

- G. PCCs and their Fiscal-approved backups receiving or advancing petty cash shall issue a receipt slip and ensure the staff picking up or returning cash signs the Petty Cash Request Form for it.
- H. Requestors are required to accept the full amount of the reimbursement. The Petty Cash Custodian may not keep any excess change.

III. Allowable Advances/Reimbursements

- A. Petty cash may not be used in lieu of regular purchasing procedures without permission from the Fiscal Unit Manager.
- B. With division manager approval, allowable reimbursements include, but are not limited to:
 - 1. Parking fees;
 - 2. Postage/shipping;
 - 3. Approved program expenses for clients, including food³;
 - 4. A maximum of 18 percent gratuity for services rendered⁴; and
 - 5. Small purchases, including non-food items related to Employee Recognition.
 - a. Employee Recognition funds may only be utilized in accordance with the [Employee Recognition Program General Order](#).
 - b. Requests for employee recognition funds for food items must be pre-approved in writing before purchase (emails and memos are acceptable, but do not preclude the completion of the Petty Cash Request Form).

IV. Emergency Travel

Refer to the Sacramento County Travel Information webpage for policy and information regarding travel:

<http://inside.finance.saccounty.net/Auditor-Controller/Pages/Travel.aspx>

V. Petty Cash Custodian (PCC)

- A. The PCC shall:
 - 1. Ensure the person dispersing the cash is not the same as receiver, approver, or confirmer;
 - 2. Ensure Petty Cash count/reconciliation is completed bi-weekly and confirmed by two people;
 - 3. Record and report overages/shortages immediately, in accordance with County procedures;
 - 4. Ensure Petty Cash claims are completed monthly or sooner if needed.

³ Department funds may not be used to gift clients with items. Only Fiscal-approved client program incentives (i.e. gift cards) are reimbursable. All items for clients should be confirmed allowable by Fiscal prior to purchase.

⁴ The department will reimburse gratuity for an amount exceeding 18 percent only in instances where the receipt indicates the vendor's policy is to automatically impose a higher amount to serve large parties, capped at 25 percent.

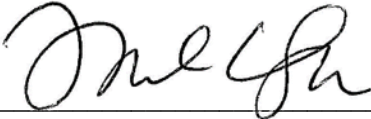
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Attachments

[Petty Cash Request Form](#)

Amends/Replaces

Petty Cash Advance/Reimbursements General Order (signed 12/9/2021)

Approved By:  **Date:** 1/5/2023
Marlon Yarber, Chief Probation Officer