



GENERAL ORDER

Petty Cash Advance/Reimbursements

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

December 25, 2021

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 for;
 - b. the budget for how the funds will be utilized; and
 - c. the cost center (division) to be charged.
- B. Requestors shall make an appointment with the Fiscal Petty Cash Custodian and submit the form with approved signature to receive funds.
 - 1. Authorized manager signatures include the requestor's division Chief Deputy or Assistant Chief Deputy.
 - 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.
- C. When requesting funds for food items, the requestor shall ensure Section A and Section B of the form have been signed by the manager authorizing the purchase.
 - 1. If approved, managers shall sign requests for their staff.
 - 2. The requestor may not also be the approver
 - 3. If the petty cash custodian requests an advance/reimbursement, cash must be dispersed by the approved manager.
 - 4. Managers may not sign Section B 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 is more than the approved original advanced by \$20 or more, the requester shall seek an additional approval from their manager for the additional funds exceeding the advance (attach email or memo of approval);
 - a. Settlements for amounts exceeding the advance by less than \$20 may be reimbursed without additional approval.
- E. The requestor shall return cash directly, in person, to the petty cash custodian.
 - 1. Cash shall not be left unattended or on a desk when the petty cash custodian is not present.

II. Reimbursements

- A. All petty cash reimbursements shall include original, itemized receipts taped to a separate piece of paper (8.5" x 11").
- B. Requestors should make and keep a copy of the form and related documentation for their records.
- C. If an original receipt is not available, the requestor shall prepare a memo approved by the Chief Probation Officer, or designee, to accompany the reimbursement request.
- D. Fiscal staff receiving or advancing petty cash shall issue a receipt slip and ensure the staff picking up or returning cash signs for it.
- E. Employees are required to take the full amount of the reimbursement. The Petty Cash Custodian may not keep any excess change.

III. Allowable Advances/Reimbursements

- A. With manager approval, allowable reimbursements include but are not limited to:
 - 1. Parking fees;
 - 2. Postage/shipping;
 - 3. Approved program expenses including food for clients¹;
 - 4. A maximum of 15% gratuity for services rendered, which must be documented electronically. Cash tips will not be reimbursed; 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](#).

¹ Department funds may not be used to gift clients with items. Only approved program incentives (e.g. gift cards and bus passes) are reimbursable. All items for clients should be confirmed allowable by Fiscal prior to purchase.

Petty Cash Advance/Reimbursements General Order

- b. Requests for employee recognition funds for food items must be accompanied by a memo signed by the manager authorizing the purchase. A template of the memo is available on the Petty Cash Request Form.
- c. Employee recognition food items may not be reimbursed without prior approval for the purchase(s).

B. All items for clients should be confirmed allowable by Fiscal prior to purchase.

IV. Emergency Travel

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

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

V. Petty Cash Custodian

A. The Petty Cash Custodian shall:

1. Ensure the person dispersing the cash is not the same as receiver/confirmer/approver;
2. Ensure Petty Cash count/reconciliation is done 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; and
5. Participate in quarterly petty cash audits with an Internal Affairs Representative.

Attachments

Petty Cash Request Form

Amends/Replaces

Petty Cash Requests Guidelines and Procedures (signed 11/27/2019)

Authorized By



Marlon Yarber, Chief Probation Officer

Date

12/9/21