

BULLETIN

NO.: 16-014
DATE: January 11, 2016
TO: All Personnel
FROM: Michelle Yamamoto, Fiscal Services Manager
SUBJECT: Petty Cash

The COM-5 Petty Cash Certification Slip has recently been revised, and should be used for all petty cash transactions going forward. The old petty cash form AC-1517 should no longer be used. The revised COM-5 petty cash form is attached.

Also, copies of receipts for petty cash transactions will be included in the envelopes containing the associated petty cash reimbursements; this will allow the recipient to know which transactions they are being reimbursed for. The Fiscal Division is currently in the process of implementing additional process improvements to the petty cash process, in addition to developing a standard operating procedure. As these process improvements and standard operating procedure are finalized, they will be communicated accordingly.

Finally, the following PowerPoint presentation provides Petty Cash Training that was recently conducted by the Office of the City Comptroller. Slides 1 through 12 of this presentation apply to all personnel.

If you have any questions regarding the petty cash process, please contact Elena Martinez, EJMartinez@sandiego.gov in the Fiscal Division.



City of San Diego Petty Cash Certification Slip

ATTACH RECEIPT HERE:

I, _____ hereby certify that the purchase totaling _____
(CLAIMANT NAME) (AMOUNT)
 represented by this voucher was made by me on behalf of _____
(DEPARTMENT/DIVISION)

Date of Purchase: _____

Item(s) Purchased: _____

Purchased at: _____

Business Reason: _____
Include reference to regulatory document for any "personal" type expenditure, ie: MOU, Section XX.Xa

Claimant Signature: _____ Date: _____


Supervisor's Name: _____

Supervisor's Signature: _____ Date: _____


(Fund Number) (Business Area) (Cost Center) (GL Account) (Internal Order)

NOTE: ORIGINAL RECEIPTS MUST BE ATTACHED

FOR OFFICE ONLY:	
Date Received _____	
Paid from Petty Cash on _____ <small>(DATE)</small>	by _____ <small>(CUSTODIAN'S SIGNATURE)</small>
Received from Petty Cash on _____ <small>(DATE)</small>	by _____ <small>(CLAIMANT'S SIGNATURE)</small>



City of San Diego




PETTY CASH TRAINING


OFFICE OF THE CITY COMPTROLLER
DISBURSEMENTS

DECEMBER 14, 2015

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City of San Diego




GENERAL GUIDELINES


- **Strictly for City business use and for the purpose authorized**
- **Kept in a secured device, such as a safe or cash box in a locked cabinet**
- **Only the primary and alternate Custodians as assigned by the department should have access.**
 - The Appointing Authority who reviews and approves Petty Cash reimbursement requests and replenishments must not have access to the cash box.

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GENERAL GUIDELINES

- **Never allow an individual to approve Petty Cash Slips for themselves or for a person to whom they report.**
- **Kept separate and not comingled**
- **May not be loaned or used for personal reasons under any circumstances.**
- **Personal checks and IOUs shall not be cashed from any fund.**

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GENERAL GUIDELINES

- **Designated Custodians are directly responsible for safekeeping, management and reconciliation**
- **Part-time employees should not be designated as primary or alternate custodians**
- **All claims for Petty Cash reimbursement shall be made within 30 days of the date of the purchase or expense**

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GENERAL GUIDELINES

- Only original receipts should be accepted as proof of payment and relinquished upon reimbursement from Custodian to prevent future use.
- Reimbursement requests and all related documentation should be completed in ink
- Petty Cash is only to be used for purchases under \$200

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GENERAL GUIDELINES

- Reconciliation must be done on a monthly basis
- Funds should always be maintained at the authorized amount of the funds advanced
 - Replenishment should be adjusted if out of balance
- Standard purchasing protocol should be followed
 - See Purchasing Resource Manual on Citynet
- All theft must be reported – A.R. 45.80

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Unauthorized Reimbursements

- **Items or Services on Contract/PO**
- **Services – On or Off City Property**
 - Must have written P&C and HR approval prior to purchase due to insurance and labor requirements
- **Furniture**
 - Includes file cabinets or keyboards that attach to furniture
- **Recurring Purchases**
 - utilities bills, newspaper subscriptions

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Unauthorized Reimbursements

- **Consultant Expenses**
 - Engineering, medical, legal, etc.
- **CIP Projects**
- **Personal Gas or Oil**
 - Should be reimbursed through Payroll
 - Rental vehicles must have Travel Expense Report attached
 - Fuel can be purchased for City vehicles IF City station is not available.
- **Central Stores Items**
 - Out of stock/emergency status must be documented and verifiable

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Unauthorized Reimbursements

- **Fuel/Mileage**
 - City vehicles should be fueled via City pumps or p-card only
 - Personal fuel is reimbursed through Mileage Reimbursement (Payroll)
- **Parkade Parking**
 - Stamps are available to departments at a discount
- **Postage – City mail services are provided by P&C**
 - See A.R. 90.55

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Reimbursement to Employee


- **Signed Petty Cash Reimbursement Slip (COM-5)**
 - Signed by employee and supervisor
 - All original receipts
 - Reason for purchase should be detailed and clear
- **After reviewing all documentation, Custodian reimburses employee**
 - If proper documentation is not received, return to employee for additional information required
 - This may include a memo from Director in certain situations

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City of San Diego Petty Cash Certification Slip

ATTACH RECEIPT HERE:

I, _____ hereby certify that the purchase totaling _____
(CLAIMANT'S NAME) (AMOUNT)
 represented by this voucher was made by me on behalf of _____
(DEPARTMENT DIVISION)

Date of Purchase: _____
 Item(s) Purchased: _____
 Purchased at: _____
 Business Reason: _____
for back reference to regularly document for any "retroactive" type expenditure, see MDU, Section XX.Xx


Claimant Signature: _____ Date: _____
 Supervisor's Name: _____
 Supervisor's Signature: _____ Date: _____

(Fund Number) (Business Area) (Cost Center) (Gl. Account) (Internal Order)


NOTE: ORIGINAL RECEIPTS MUST BE ATTACHED

FOR OFFICE ONLY:
 Date Received: _____
 Paid from Petty Cash on _____ by _____
(DATE) (CUSTODIAN'S SIGNATURE)
 Received from Petty Cash on _____ by _____
(DATE) (CLAIMANT'S SIGNATURE)

COM-5 (Revised Dec-15)




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Reimbursement to Employee

- Custodian and Employee sign COM-5 stating that money was paid/received
- Receipt, Slip, and all other documentation should be kept in locked box with cash until Reimbursement Request is made.

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Funds Not Available?

- **Reimbursement Request should be completed immediately**
- **Receipts should be maintained by Custodian so that reimbursement can be made as soon as replenishment from Comptroller's is received**
 - Will help eliminate reimbursement requests after 30 days.

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Reimbursement Request/ Reconciliation

- **Cash Count Required at Every Month-End**
 - If no reimbursements, fund should be 100%
 - Use Petty Cash/Change Fund Reconciliation Form (COM-14) to verify funds
 - COM-14 does not need to be sent to Comptroller's. Should be kept with Petty Cash documentation.

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Petty Cash/Change Fund Reconciliation Form

Department/ Division _____

Fund Location _____

Vendor # _____

Custodian _____

Alternate _____

Cash On Hand			
Loose Coins		Bills	
Quarters	\$ _____	\$ 100 _____	\$ _____
Dimes	\$ _____	\$ 50 _____	\$ _____
Nickels	\$ _____	\$ 20 _____	\$ _____
Pennies	\$ _____	\$ 10 _____	\$ _____
	\$ _____	\$ 5 _____	\$ _____
	\$ _____	\$ 2 _____	\$ _____
	\$ _____	\$ 1 _____	\$ _____
Total Coins	\$ _____	Total Bills	\$ _____
Total Cash on hand	\$ _____		

Fund Amount _____

Cash on hand _____

Pending Receipts/ Reimbursements _____

Over/ Short _____

Explain Overage/ Shortage

Custodian Signature _____

Alternate Signature _____

Appointing Authority Signature** _____



** Only required when an overage or shortage is reported.

Date _____

Date _____

Date _____

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Reimbursement Request/ Reconciliation

- **Petty Cash Fund Reimbursement Request Form (COM-2) - Used to reconcile cash and receipts**
 - Log all reimbursements
 - Count and record all cash on hand
 - Identify Over/Short
 - **Overage** -- Deduct from reimbursement request by crediting GL account 423026
 - **Shortage** -- Add to reimbursement request by debiting GL account 512211
- **Over/Short Explanation-- Be specific**
- **Appointing Authority Approval**
 - Approval signature should match signature presented on IP Authorized Signatures Form on file with Comptroller's

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Reimbursement Request/ SAP FV60 Basic Data Tab

- **Vendor** number remains the same as custodians change. If unsure, contact Comptroller's.
 - Once vendor is entered, confirm name and address is accurate.
- **Invoice Date** – Last date of reimbursement month. (i.e. receipts for November should read 11/30/xx)
 - Only one month per document
- **Reference** – “PC Nov 2015”

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Reimbursement Request/ SAP FV60 Basic Data Tab

- **Amount** – Total request to make fund balance
 - Include variances as separate line items
 - **Overage** – Deduct from reimbursement request by crediting GL account 423026
 - **Shortage** – Add to reimbursement request by debiting GL account 512211
- **Text** – Optional
 - Must include one asterisk (*) in order for it to print on remit slip

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Reimbursement Request/ SAP FV60 Basic Data Tab

Park Vendor Invoice: Company Code CSD1

Tree on Company Code Simulate Save as completed Editing options

Transactn Invoice Bal. 158.50-

Basic data Payment Details Tax Withholding tax Notes

Vendor	L0011740	SGL Ind	<input type="checkbox"/>
Invoice date	11/30/2015	Reference	PC NOV 2015
Posting Date	12/14/2015		
Amount	158.50	USD	<input type="checkbox"/> Calculate tax
Tax Amount			
Text	*Petty Cash November 2015		
Paymt terms	30 Days net		
Baseline Date	11/30/2015		
Company Code	CSD1 City of San Diego San Diego		
Lot No.			

Vendor

Address

Nahhd Askor or Luca Gonzales
 Petty Cash account
 202 C St Fl 6
 San Diego CA 92101-4806

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Reimbursement Request/ SAP FV60 Payment Tab

- Do you prefer to pick up check from Comptroller's Office?
 - No - No further action is required.
 - Yes - Courtesy email to CompHelpDesk will ensure check is available for pick up. (No memo is necessary for Petty Cash reimbursements)
- Pmnt Method - "C"
- Pmnt Meth.Sup. - "C1"

Basic data Payment Details Tax Withholding tax Notes

BaselineDt	11/30/2015	Payt Terms	NE30	30	Days
Due on	12/30/2015				Days
CashDiscnt		USD			Days net
Disc.basa		USD	To be calculd	Fixed	
Pmnt Method	C	Pmnt Meth.Sup.	C1	Pmnt Block	Free for payment
Inv.ref.					
Instructns					




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Reimbursement Request/ SAP FV60 Attachments

Attach Backup Documentation

- **Petty Cash Fund Reimbursement Request Form (COM-2) with Appointing Authority signature**
- **Petty Cash Certification Slips (COM-5) with all receipts and additional justification**
 - In order of line items in FV60. (Should also be in order of line items on COM-2)

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Reimbursement Request/ Process Completion

- **Save As Complete** – Notifies Comptroller's Office document is ready for review
 - No email is necessary unless additional requests (expedite) are required.
- **Allow 5 business days for posting**
 - Any corrective action needed will be addressed through email notification
- **If requesting check pick-up, an email will be sent with instructions when ready.**
- **Checks can be cashed with Bank of America and added to petty cash box.**
 - Count all cash to ensure fund is 100%


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Open or Increase Petty Cash

- Complete “Request for Petty Cash and/or Change Fund” (COM-8)
- Create document in SAP using FV60
- Attachments
 - Signed form (COM-8) should be included with attachments
 - “Petty Cash – Change Fund Custodian Assignments” (COM-7) should be included for new accounts.

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CITY OF SAN DIEGO
REQUEST FOR PETTY CASH AND/OR CHANGE FUND

Department of _____ hereby requests the authorization of the draw of \$ _____ from the following fund:

General Fund Other Fund: _____

This draw will be used to create or increase the following:

Petty Cash - used to purchase small dollar items, no to exceed \$200 per transaction for the purpose of instant, immediate business procurement needs.

Change Fund - used to establish the initial register bank for the purpose of making change for the normal activities of the agency activities. Change funds should not be used for the purchase of supplies or payment of employee expenses.

I have read and understood the related Process Narratives, EN-042 and EN-043.


Department Director _____ (Signature)
_____ (Type Name)

DATE: _____

Please also complete the “Petty Cash – Change Fund Custodian Assignments” form as designated respective mail as custodian of this account. Return completed form to Office of the City Comptroller at 455-76 or email to Comptroller@cityofsan-diego.gov

Comptroller Use Only:
Doc # _____ Fund _____ GL _____ CC _____

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Custodian Assignments

- **Petty Cash – Change Fund Custodian Assignments (COM-7)**
 - Dept/Division
 - Business Area
 - Fund Type
 - Fund Amount
 - Fund Location – Physical address of cash box and custodian
 - Vendor Number – Contact Comptroller's Office if unknown
 - Fund Custodian – Main custodian assigned by department
 - Alternate Custodian – Has full access to cash as necessary.
 - Two custodians should ALWAYS be delegated
- **Original form sent to Comptroller MS 7C**

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Petty Cash – Change Fund Custodian Assignments

Provide a completed form for each Petty Cash and/or Change Fund currently retained in your department. A separate form is required for each fund in your possession and should be updated with each change in custodian.

Dept. Name/Division _____ Business Area _____

Fund Type: Petty Cash Change Fund Fund Amount: _____

Fund Location (street address & zip code) _____

Vendor Number: _____

I have read and understand the related Process Narratives, PN-011 and PN-012

Fund Custodian: _____ Phone: _____
(Typed Name)
(Signature) MS: _____

Alternate: _____ Phone: _____
(Typed Name)
(Signature) MS: _____


Dept./Div. Director: _____ Phone: _____
(Typed Name)
(Signature) MS: _____

Date of Submission: _____ Effective Date: _____


Return completed original form to the Office of the City Comptroller MS 7C and email Comptroller@sanidiego.gov for any questions.

COM-7 (06-11)

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Close or Decrease Petty Cash

- Reimburse cash box to 100%
- Contact Comptroller's Office to request accounting information for deposit of funds
- Deposit cash (100%) using Revenue Deposit Upload Template (RDUT)
 - See PN-0049
- Send scanned copy of receipt of deposit and RDUT to CompHelpDesk
- Vendor is flagged for deletion and blocked from further use

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CONTACT INFO


CompHelpDesk@sandiego.gov

Dianne Owalla
Dowalla@sandiego.gov

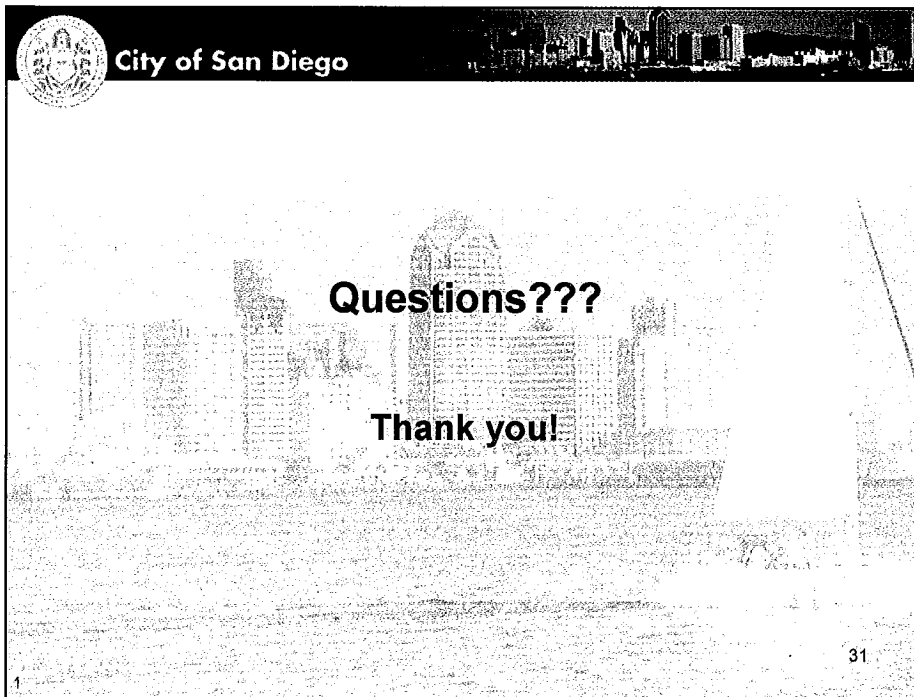
Office of the City Comptroller
Mail Station 7C
202 C Street, 7th Floor
City Administration Building

<http://citynet.sannet.gov/comptroller>

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Questions???

Thank you!

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