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COMMISSIONER

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Administrative Procedure # A - B - 7

Subject: Bank Account Reimbursement – Petty Cash Account

Effective Date: July 1, 2014

Procedure Statement:

State Parks and Historic Sites will use this process to request reimbursement to their petty cash bank account. The petty cash bank account should only be used as a last resort payment method (i.e. vendor will not accept credit cards, etc.). The types of items and/or services that can be purchased from petty cash funds are: supplies, minor repairs, rents other than Real Estate, printing, and other operating expenses. These funds are not to be used to pay for purchases on Statewide contracts, purchases on Agency contracts, gasoline for State vehicles (use WEX card), travel, salaries, per diem and fees or janitorial services. Petty cash accounts are to be reimbursed utilizing a Form15-Petty Cash Reimbursement Form (Attachment 1) monthly or as needed to maintain enough funds to handle purchases that may be handled at the site level. Once the account drops below 50% or at least once per month, a reimbursement should be completed.

Definitions:

Petty cash bank account: Bank account used to purchase operational supplies as a last resort payment method (i.e. the vendor does not accept credit cards). Please note, revenue deposits and wire transfers are typically not made through the petty cash bank account, thus, omit these steps for the petty cash account when using the procedure below.

Procedure:

All purchase and budget rules and regulations must be observed when making a purchase from Petty Cash funds. Obtain and keep receipts or other documentation to be sent with reimbursement request. **Do not pay sales tax.** As a state agency, DNR is exempt from paying Georgia sales tax.

If sales tax is paid erroneously, then a refund check must be obtained from the vendor. The check should be payable to DNR. If the park has not submitted a petty reimbursement voucher, then the check can be deposited directly to the parks petty cash bank account. If the petty cash bank account reimbursement voucher has been submitted, then the check should be mailed with explanation to Cash Management and copy retained at the site.

An acceptable receipt should show the date of purchase, quantity, description, unit price and extension of each item purchased. In those instances where only cash register receipts can be obtained from the vendor, the cash register receipt may be submitted for reimbursement if it has the vendor's name machine printed on it and carries a full description of the purchase.

Prepare your reimbursement request as follows:

1. Either print out your Quicken check register since last reimbursement or use the PC Reimbursement Request tab of the Form 15-Petty Cash Reimbursement Form filled out as follows:
 - a. Enter Parks as your division, enter the Park name as Unit and the date you are submitting the request.
 - b. List all checks written from the Petty cash fund. Each listing must include: Date, Vendor name, Description of purchase, assigned account code, organization number, fund source, program number, sub-class code, project number and amount of purchase.
 - c. In the summary box in lower right corner enter one total expense for all amounts coded to each individual account code. (example: combine all expenses that are coded 614001 and enter account code 614001 and the total amount.) Make sure total amount on "Total Disbursement" line above matches the "Total" in the summary box.
 - d. Enter name of the Petty Cash custodian.
2. Complete the Reconciliation tab of the Form 15-Petty Cash Reimbursement form by entering:
 - a. Line 1 – enter Petty cash account amount and change fund amount. Total will equal the total original fund amount.
 - b. Line 2 – enter the balance of Petty Cash in the bank
 - c. Line 3 – enter the current Reimbursement Request amount
 - d. Line 4 – If there are reimbursements that have not been received, enter that amount on line 4.
 - e. Line 5 – Enter the amount of your change fund. Should be same as amount entered on line 1 for change fund.
 - f. Line 6 – Enter any miscellaneous cash on hand for small purchases.
 - g. Line 1 and Line 6 should match your total original fund amount for your account to be balanced.
3. Complete a regular voucher (attachment 2) using information from the Petty Cash Reimbursement Request form as follows:
 - a. The vendor name will be the Petty Cash custodian
 - b. The vendor number will be the Peoplesoft vendor number for the Petty Cash custodian.
 - c. The Invoice date will be the current date you are requesting the reimbursement
 - d. The Invoice number will be PCXXXDateXXX, where XXX=last name of Petty cash custodian and date is invoice date. (example: PC Griffin 11/27/2013 Griffin)
 - e. Complete the voucher using information from the summary box on the Petty Cash Reimbursement form.
 - f. Voucher must have original signature of Petty Cash custodian.

4. Once voucher is complete and has an original signature affixed the reimbursement package can be compiled and should include:
 - a. Completed Voucher
 - b. Copy of the Petty cash reimbursement Request from the Form 15 or your Quicken Check register since last reimbursement.
 - c. Copy of the Reconciliation form from the Form 15.
 - d. Original Invoices for all amounts included in the reimbursement request. If you do not have original invoices then accounts payable will need a copy stamped "Certified Copy" with a signature.
5. Make copies of all documents for the park records and mail package to GA Department of Natural Resources, Accounts Payable, 2 Martin Luther King Jr Drive SE, Suite 1262 East, Atlanta, GA 30334.
6. Once the check is received for the reimbursement, deposit the check into the Petty Cash account. Attach a copy of the deposit slip and the reimbursement check stub to the reimbursement package in the park's files. This will verify that the process is complete.

Authority: (if applicable)

Georgia Code 48-8-3

Attachments:

Attachment 1 – Form 15-Petty Cash Reimbursement form

Attachment 2 – Regular Voucher