

## Department of Administrative Services - State Accounting Enterprise

<b>Section</b> PRE-AUDIT	<b>Procedure Number</b> 240.300	<b>Page Number</b> 1 of 2	<b>Effective Date</b> July 1, 2003 Revised 12/19/19
<b>Subject</b> MISCELLANEOUS IMPREST PETTY CASH FUNDS			

1. With prior written approval of the Department of Administrative Services-State Accounting Enterprise-Daily Processing (DAS-SAE), imprest petty cash funds may be established in State departments. Requests for the establishment of these funds shall be in writing and signed by the appointing authority of the department or his/her designee. These funds cannot be established in one-person field offices.
2. Imprest petty cash funds are allowable when it is necessary to have cash immediately, such as refund of fees, making change for copies.
3. Upon receiving a written request for the establishment of an imprest petty cash fund, DAS-SAE will contact representatives of the State Auditor's Office and the State Treasurer's Office. The purpose is to allow affected departments the opportunity of providing their comments prior to a final decision being rendered to the requesting department. Any subsequent change in the fund amount must be requested in writing.
4. The fund is to be established with a minimum of \$25.00 and up to a maximum of \$500.00. The fund should be replenished at least monthly and at June 30, so the department can monitor its usage. A supervisory official at each location must be responsible for its operation.
5. When the fund is started, it should either be deposited in a local bank with checks used to make payments, or a cash fund (if small) be established within the office. If the latter option is chosen, an adequately locked facility must be available. If the former is chosen, bank charges for checks and/or monthly costs are to be replenished in the same manner as any other expense. When applicable, the original request must contain a statement that a bank account will be set up. If interest is earned on the account, a check should be drawn each month to the State Treasurer and sent to that office along with a copy of the bank statement to document the amount of interest the petty cash fund has earned.
6. Expenditures from the funds must be limited. The following expenses **cannot** be paid from the fund:
  - a. Personnel Services of any type. These types of expenditures should be processed through the Payroll System or be paid on a GAX with an approved contract. See Procedure 240.102.
  - b. Any travel expense. These expenses could create taxable income to the recipient. All travel expenses also need to be accumulated by employee for inclusion in the State's Salary Book.
  - c. Any motor vehicle expense (other than trucking or cab fares). See Procedure 210.131.
  - d. Any equipment or contract purchase as defined by DAS-Central Procurement Enterprise's administrative rules.
  - e. Any claim that exceeds \$50.00.

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7. When replenishing the fund, the department should use their miscellaneous vendor code. The following types of documentation should be attached to the claim: paid receipts, cancelled checks, bank statements, etc.
8. Any changes in imprest petty cash funds, including the contingent funds at institutions, must follow 3, above. However, when changes in contingent funds are requested, the Department of Management will also be contacted for their comments.
9. To close the imprest petty cash funds, the department shall submit to DAS-SAE a written notice signed by the appointing authority of the department or his/her designee.