

Administrative Procedures Manual	Administrative Procedure 513
	Petty Cash
	APPROVED: September 2013
Page 1 of 1	AMENDED/REVIEWED: September 2019
LEGAL REFERENCE:	Section 52, 53, 68, 196, 197, 204, 222, 225 Education Act

Background

A petty cash imprest account may be established at each of the schools/Division Office to take care of purchases of small day to day items.

Procedures

1. Expenditures up to and including seventy-five dollars (\$75.00) per receipt may be paid from the Petty Cash by either direct payment to the supplier or the reimbursement of staff with appropriate approval.
2. The amount established for each site will be determined by the Secretary-Treasurer or designate.
3. Request for replenishment of the Petty Cash entitlement must be sent to the Accounting Department, Division Office in a timely manner (i.e. when approximately twenty-five percent (25%) is left in the allotment) [Petty Cash Reimbursement Statement \(Form 513-1\)](#).
4. Receipts for all expenditures must accompany the Petty Cash remittance. Principals must identify those individual(s) designated as the authority for such approvals.
5. Petty Cash Reimbursement statements, accompanied by copies of all paid receipts, must include the following information:
 - 5.1 School name,
 - 5.2 Date of request,
 - 5.3 Date of receipt,
 - 5.4 Description of purchase,
 - 5.5 General Ledger account number,
 - 5.6 Amount of purchase prior to GST,
 - 5.7 GST amount, and
 - 5.8 Total amount.
6. The statement must reflect money spent, cash on hand and a total amount of expenditure. The total of these amounts reflects the initial established fund.
7. The statement must be signed by the originator and the Principal or designate.