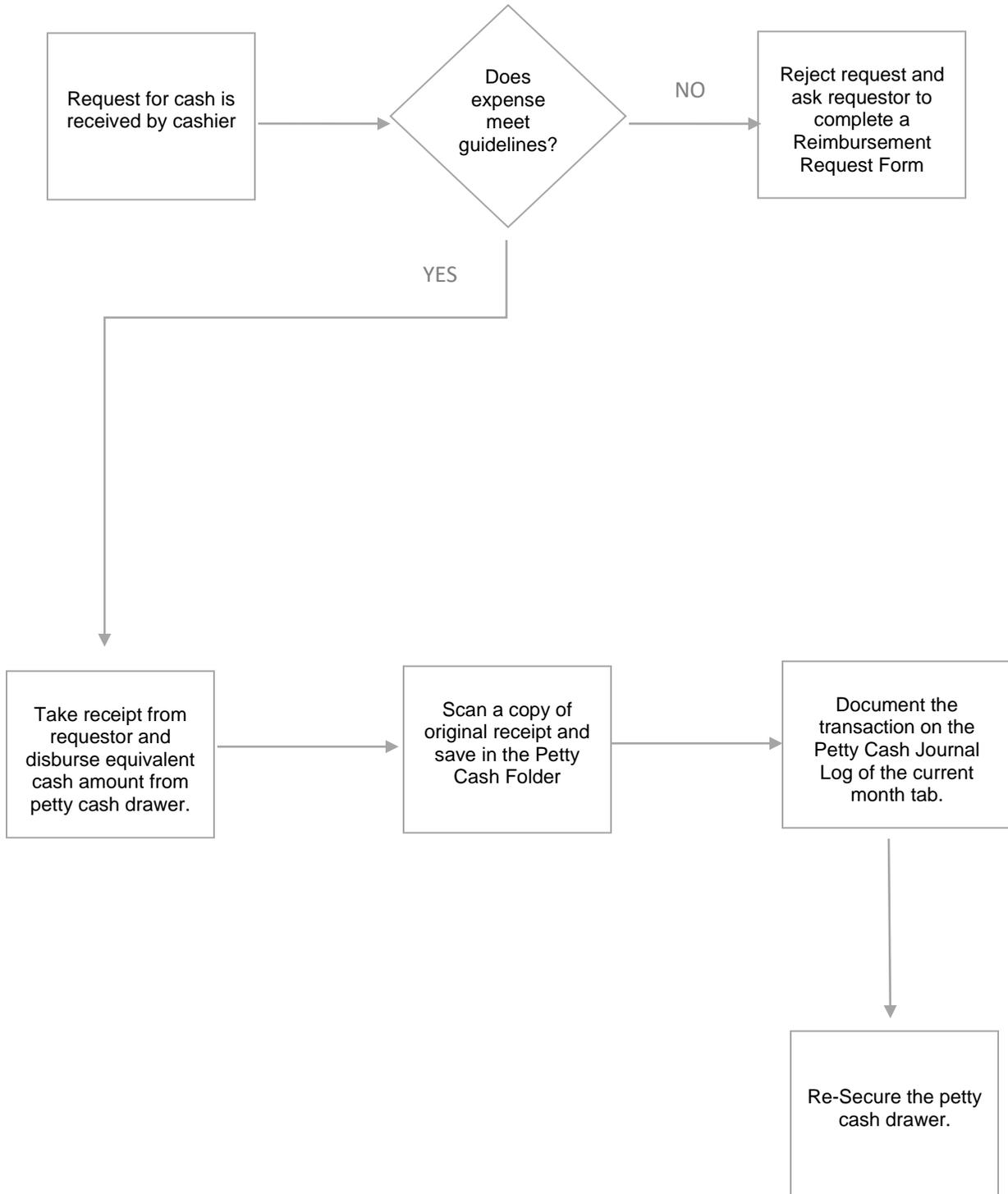


# Church Name

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<b>Procedure Number</b>	
<b>Procedure Title</b>	
<b>Department</b>	
<b>Approved By:</b>	

## Petty Cash Disbursement Process Overview:



# Church Name

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## **DISBURSING PETTY CASH**

*NOTE: To receive reimbursement monies from petty cash, the requestor must have an original receipt, which is to be turned into the Petty Cash Cashier.*

**STEP 1.** Once a reimbursement request is received, the Cashier should review the request and ensure that it meets the guidelines outlined within the Petty Cash Policy. *(Note: If the request does not meet the Petty Cash guidelines, the requestor should submit a Reimbursement Request in order to receive a church check.)*

**STEP 2.** Remove the petty cash drawer from the secure location.

**STEP 3.** Take the original receipt from the requestor and scan for the following: **date, vendor name, and amount paid.** *(Note: If this is reimbursement for mileage, the requestor should complete the Mileage Reimbursement Form as the receipt).*

**STEP 4.** Verify the department that the expense should be charged against. Refer to the Church Chart of Accounts for the complete list of department names & numbers.

**STEP 5.** Reimburse the requestor for the exact amount listed on the original receipt.

**STEP 6.** Scan a copy of the original receipt

**STEP 7.** Save the scanned copy of the receipt in the Petty Cash Folder under the current month.

**STEP 8.** Add the expense information in the Petty Cash Journal Log Spreadsheet (see example below), on the current month's tab.

**STEP 9.** Re-secure the petty cash drawer back under lock and key.



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## REPLENISHING PETTY CASH

*Timing for replenishing petty cash is under the discretion of the cashier. It should be done at least monthly; however, it can be done more frequently based on the rate cash is being disbursed.*

**STEP 1.** Complete the Section II at the bottom of the Petty Cash Journal Log

**STEP 2.** Start by counting the total disbursements for the month, and place the amount on LINE A.

**STEP 3.** Next, add the remaining cash that is left in the petty cash drawer, and enter that amount on LINE B

**STEP 4.** Add LINE A to LINE B and place total on Line C.

**STEP 5.** On LINE E, Subtract LINE C from Line D. The total should equal ZERO.

- a. If the number is less than zero (negative), there is money missing. Verify that all expenses have been added to the log and that the cash drawer count is accurate.
- b. If the number is more than zero (positive), there is too much money in the drawer. Verify that the cash drawer count is accurate and that there isn't a record on the journal log that wasn't disbursed.

**STEP 6.** To collect the reimbursement, the Cashier prints out the month's log, signs the bottom, and turns the form into the church treasurer who will write a check made out to "CASH". The memo section should state: "Petty Cash Replenishment: Month" (for example: Petty Cash Replenishment: June).

SECTION II		
LINE A:	Total Disbursements in Month	<u>\$70.30</u>
LINE B:	Petty Cash On Hand	<u>\$29.70</u>
LINE C:	TOTAL	<u>\$100.00</u>
LINE D:	Authorized Petty Cash Balance	<u>\$100.00</u>
LINE E:	Cash Short / Over	<u>\$0.00</u>
	Petty Cash Cashier Signature _____	Date _____
	Treasurer Signature _____	Date _____

**STEP 7.** The treasurer also should sign the Petty Cash Journal Log, allowing the cashier to scan the month's log and file it into the Petty Cash Folder for the appropriate month.

## Church Name

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**STEP 8.** The amount of the check should be the exact amount on Line A of the Petty Cash Journal Log.

**STEP 9.** The Cashier may then endorse the check at the bank, and add the amount back into the petty cash drawer, bringing the total drawer back up to the full maximum amount. *NOTE: The reimbursement amount should be disbursed across every denomination including coins.*

**STEP 10.** Once the cashier has recounted the drawer and verified that it equals the authorized petty cash amount, he/she should fill out the month and initial the log at the top.

Month:	JAN
Authorized Petty Cash Amount:	\$100.00
Petty Cashier's Initials:	

**STEP 11.** Secure the cash lockbox inside the church office.