



DESERT WATER AGENCY

Petty Cash Policy

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1. Purpose

It is the policy of the Agency to cover expenses directly associated with attending conferences, seminars, and other events in a DWA related capacity, for all staff and Directors in attendance. The Agency does not provide a per-diem payment, as such payments are not allowed by law. For convenience, members of the Board of Directors and staff may request a petty cash advance for meals and other incidental expenses associated with their attendance.

2. Scope

This policy applies to the use of petty cash provided to Agency staff and members of the Board of Directors.

3. Authorized Use

Petty cash may be used for actual allowable expenditures in accordance with the Agency's Travel and Meetings Policy for Agency staff or the Agency's Meeting Expense Reimbursement Policy for the Desert Water Agency Board Directors.

4. Amount

- A. Local events
 - i. Less than 50-miles travel
 - ii. Up to \$50/day
 - iii. Not to exceed \$200 of petty cash per event
- B. Out-of-town events
 - i. Over 50-miles travel
 - ii. Up to \$100/day
 - iii. Not to exceed \$200 of petty cash per event
- C. Petty cash limits may be adjusted without Board approval, not to exceed CPI-U for Riverside-San Bernardino-Ontario, CA since the date of last adjustment.

5. Procedure

- A. Request for petty cash
 - i. Agency staff
 - 1. Department head will submit a Petty Cash Check Request to Accounts Payable including:
 - a. Name of staff attending conference
 - b. Event name
 - c. Event date(s)
 - d. Location (City, State)
 - ii. Board Directors
 - 1. Board Directors will submit a request for petty cash to the Executive Secretary/Assistant Secretary to the Board (or delegate) at least one week prior to

the event indicating the amount of petty cash advance they would like to receive, up to the maximum amount allowed under this policy.

2. Executive Secretary/Assistant Secretary to the Board (or delegate) will submit a Petty Cash Check Request to Accounts Payable Including:
 - a. Name of staff attending conference
 - b. Event name
 - c. Event date(s)
 - d. Location (City, State)

B. Disbursement

- i. Petty cash will be provided in varied denominations unless specific denominations of bills are requested. (i.e. 2-\$20, 4-\$10, 4-\$5, Total \$100)
- ii. Agency Staff - Accounts Payable will provide petty cash to the applicable department head for distribution to their staff.
- iii. Board Directors – Accounts Payable will provide petty cash to the Executive Secretary/Assistant Secretary to the Board (or delegate) for distribution to Board Directors.

C. Documentation

- i. All petty cash purchases will be substantiated with an itemized receipt, including tip, if applicable.
- ii. If there is no receipt for an item/service/tip, a Missing Receipt Affidavit Form must be submitted in lieu of an itemized receipt.

D. Return of cash

- i. Agency staff
 1. Staff members will turn in remaining cash and itemized receipts to their Department Head for review and approval.
 2. Department head will submit the remaining cash and supporting documentation to Accounts Payable.
- ii. Board Directors
 1. Board Directors will turn in remaining cash and itemized receipts to the Executive Secretary/Assistant Secretary to the Board (or delegate).
 2. Board Directors will include petty cash payments on their DWA authorized functions Expense Recording Sheet for review by the Finance Director.
 3. The Executive Secretary/Assistant Secretary to the Board (or delegate) will submit the remaining cash and supporting documentation to Accounts Payable.

6. Privilege Revocation

- A. Petty cash use is a revocable privilege. Noncompliance with this policy may result in an employee's or Board Director's petty privileges being revoked.
- B. Revocation of petty cash privileges shall be determined as follows:
 - i. Department Head - jointly by the General Manager and Finance Director
 - ii. Management (other than General Manager) - by the Desert Water Agency General Manager
 - iii. General Manager – by the Desert Water Agency Board's Executive Committee
 - iv. Board Director – jointly by the Desert Water Agency Board's Executive Committee and General Manager (note: if Director is on Executive Committee, then "alternate" shall be part of revoke decision)