



# Administrative Procedure 4450 PETTY CASH CHEQUES

Responsibility:	Superintendent, Business Services & Treasurer of the Board
Legal References:	Nil
Related References:	<a href="#">Administrative Procedure 4570 - Procurement</a>
Revisions:	August 2019, September 2022
Reviewed:	May 2016, February 2024

## 1. Preamble

The following procedure outlines expectations pertaining to the use of petty cash cheques, and the reimbursement and disbursement process for petty cash purchases. The processes to be followed for recording and reporting petty cash purchases are also outlined.

## 2. Limitations

- 2.1 Transactions shall not exceed \$250.
- 2.2 If the purchase is going to be more than \$250, a purchase card or purchase order, whichever is appropriate, should be used.
- 2.3 Petty cash cheques are to be used for Schedule A operating purchases only.

## 3. Uses for Petty Cash

- 3.1 Use for approved purchases only as per 4.1 below.
- 3.2 Certain goods and services are NOT to be paid through petty cash. These include:
  - 3.2.1 Employee expense reimbursements;
  - 3.2.2 Invoices pertaining to purchase orders;
  - 3.2.3 Honorariums
  - 3.2.4 Payment of Fees for Services to an individual;
  - 3.2.5 Payments over \$250.00.
  - 3.2.6 Off-campus invoices (ie transportation and admissions)
  - 3.2.7 Payments to US vendors
  - 3.2.8 Cheques issued to the Waterloo Region District School Board (WRDSB) or any other WRDSB schools.
  - 3.2.9 Those services to be contracted by other departments (IT, Facility Services, Procurement).

## 4. Reimbursement Process

- 4.1. Prior to making a purchase, approval must be obtained from the Principal or designate (i.e. Vice-Principal).

## 5. Disbursement Process

- 5.1 Ensure that the purchase complies with [Administrative Procedure 4570](#).

- 5.2 Issue the cheque for payment through K212 – WRDSB online cheque entry.
  - 5.2.1 Attach backup documentation (i.e. vendor invoice) for later viewing by dragging files into the “Drag/Drop files here or click to browse” box, or by clicking the <Choose Files> button and searching for the document in the appropriate file location.
  - 5.2.2 The cheque MICR# (red digits on cheque stock) must be recorded in K212 Finance at the time the cheque is issued.
- 5.3 Each cheque must have **two** of the authorized signatures on the bank authorization form for your school.

**6. Records and Reporting**

- 6.1 Record cheques issued on the Petty Cash Cheque Control Register and obtain approval from the Principal or designate (i.e. Vice-Principal). The approved Petty Cash Cheque Control Register is to be kept on file at the school.
- 6.2 For audit purposes, write the cheque # on the receipt or invoice.
- 6.3 Keep a file with the original receipts and invoices or other proof of payment for petty cash cheques issued. These documents must be retained for a period of 7 years.