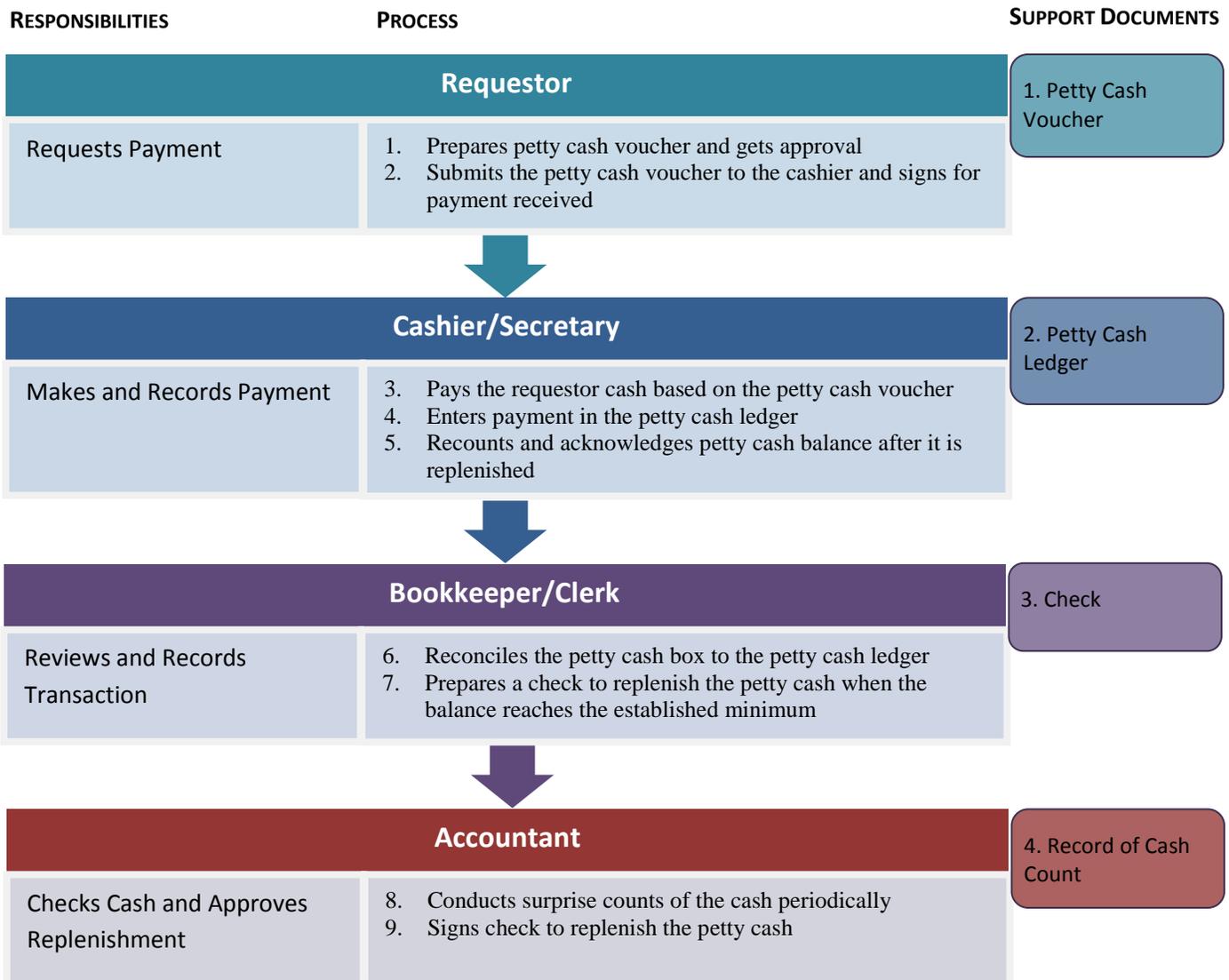


# PETTY CASH



## General Rules

- Establish a maximum for a petty cash request.
- Protect cash in a safe.
- Sum of cash in box and receipts for cash taken must equal maximum.
- Establish a minimum cash balance for when to replenish the fund.

## Internal Control Risks

- Petty cash is reconciled to approved vouchers signed by recipient and cash in box.
- Only payments supported by approved vouchers are paid.
- Recipient signs for cash received.
- Amount disbursed is written in numbers and letters.