

**Tri-County Community Council, Inc.**  
**Head Start/Early Head Start**

**Part:** 1302 Program Operations  
**Subpart:** J-Program Management and Quality Improvement  
**Section:** 1302.101 Management System  
**Subject:** Petty Cash Reimbursement

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**Policy:**

It is the policy of Tri-County Community Council, Inc. Head Start/Early Head Start to apply for petty cash reimbursement as set forth in the Tri-County Community Council, Inc.'s Financial Policies and Procedures.

**Procedure:**

1. Reimbursements will be made only upon the presentation of an itemized voucher approved by the Head Start/Early Head Start Director.
2. Disbursements from the allocated petty cash fund may be made for allowable supplies and miscellaneous totaling \$10.00 or less.
3. The purchaser must sign a receipt for all purchases and items paid from petty cash on the receipt must be clearly identified. Taxes paid will not be included as a reimbursable amount. Receipts smaller than standard paper will be attached to standard paper to promote efficient handling, and items purchased will be categorized individually, or as a whole, as serving a specific purpose to the program.
4. Items purchased from petty cash will be documented on a petty cash voucher form. The date of the purchase, the item purchased, and the amount of the purchase will be included on the voucher form for each individual receipt. Receipts will be attached to the back of the voucher form. The petty cash voucher form will be signed by the staff member designated to handle petty cash and forwarded to the Administrative Assistant or designee for processing. If all of the items are for the same purpose it can be noted on the form as one item. Example: Wal-Mart – Classroom supplies – amount of purchase. Whiteout will not be used on petty cash vouchers.
5. The Administrative Assistant or designee will code the petty cash voucher form by verifying the categorization of use of purchased item.
6. The Administrative Assistant or designee will submit petty cash vouchers to the Head Start/Early Head Start Director or designee for approval.
7. The Head Start/Early Head Start Director or designee will approve reimbursement of petty cash voucher amounts when items purchased have been properly obtained and are permissible expenses to the program.

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8. The Head Start/Early Head Start Director or designee will return the petty cash voucher to the Administrative Assistant or designee for submission to bookkeeping.
9. The Administrative Assistant or designee will make copies of approved petty cash voucher forms and submit originals to bookkeeping for payment.
10. Reimbursement of petty cash will be made by check on a biweekly basis.