

AP Petty Cash Accounts

See "The FIN SOURCE" for Ohio for the most recent version of this process.



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Steps for Petty Cash Accounts

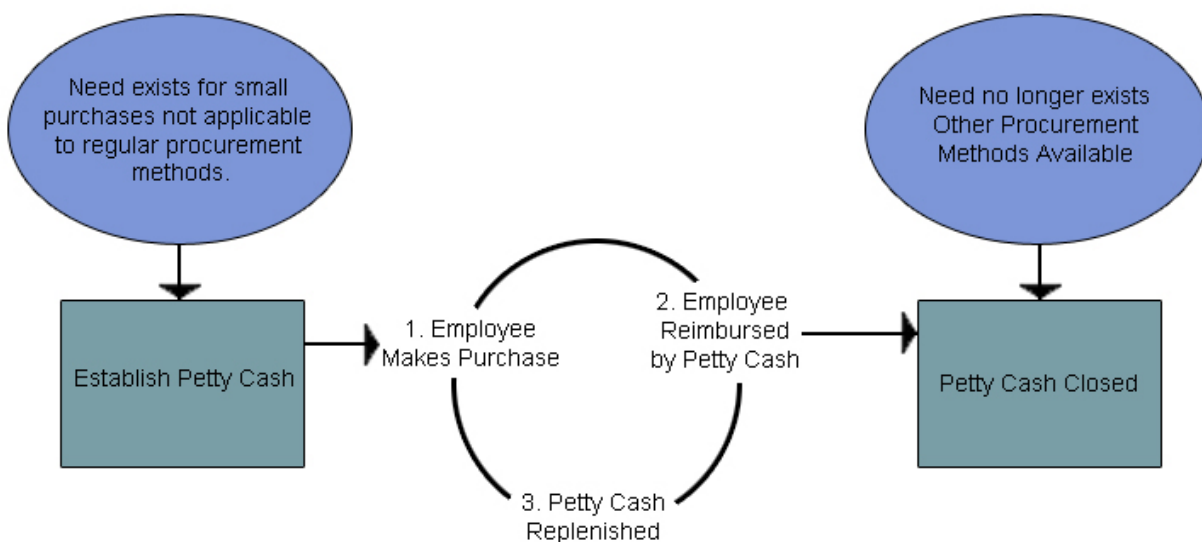
An agency Director can request OBM to authorize the establishment of a petty cash account for small incidental purchases.

As expenditures are made, the custodian of the fund will reimburse employees who furnish a receipt/invoice. At any given time the total of the items below must equal the authorized amount of the account.

- Checkbook balance (if applicable)
- Cash on hand
- Receipts on hand
- Outstanding vouchers
- Uncashed replenishment warrants
- [Advance of Petty Cash Funds Form](#)

When the account cash balance gets low, the custodian submits the receipt(s) for replenishment.. For example, if the account is established at \$100, and assuming the receipt(s) add up to \$80, a replenishment voucher is created in OAKS FIN. Once approved, an \$80 warrant is issued. When the warrant is cashed, the custodian again has cash at the authorized amount of \$100.

When the account is no longer needed, it is closed by depositing the full authorized amount of the account into the OAKS FIN fund from which it was originally drawn.



See "The FIN SOURCE" for Ohio for the most recent version of this process.

What would you like to do?

- [Establishing or Increasing the Petty Cash Account](#)
- Securing the Petty Cash Account
- [Purchasing with the Petty Cash Account](#)
- [Replenishing the Petty Cash Account](#)
- [Reporting on the Petty Cash Account](#)
- [Closing/Reducing the Petty Cash Account](#)
- [Handling Unauthorized Use of the Petty Cash Account](#)

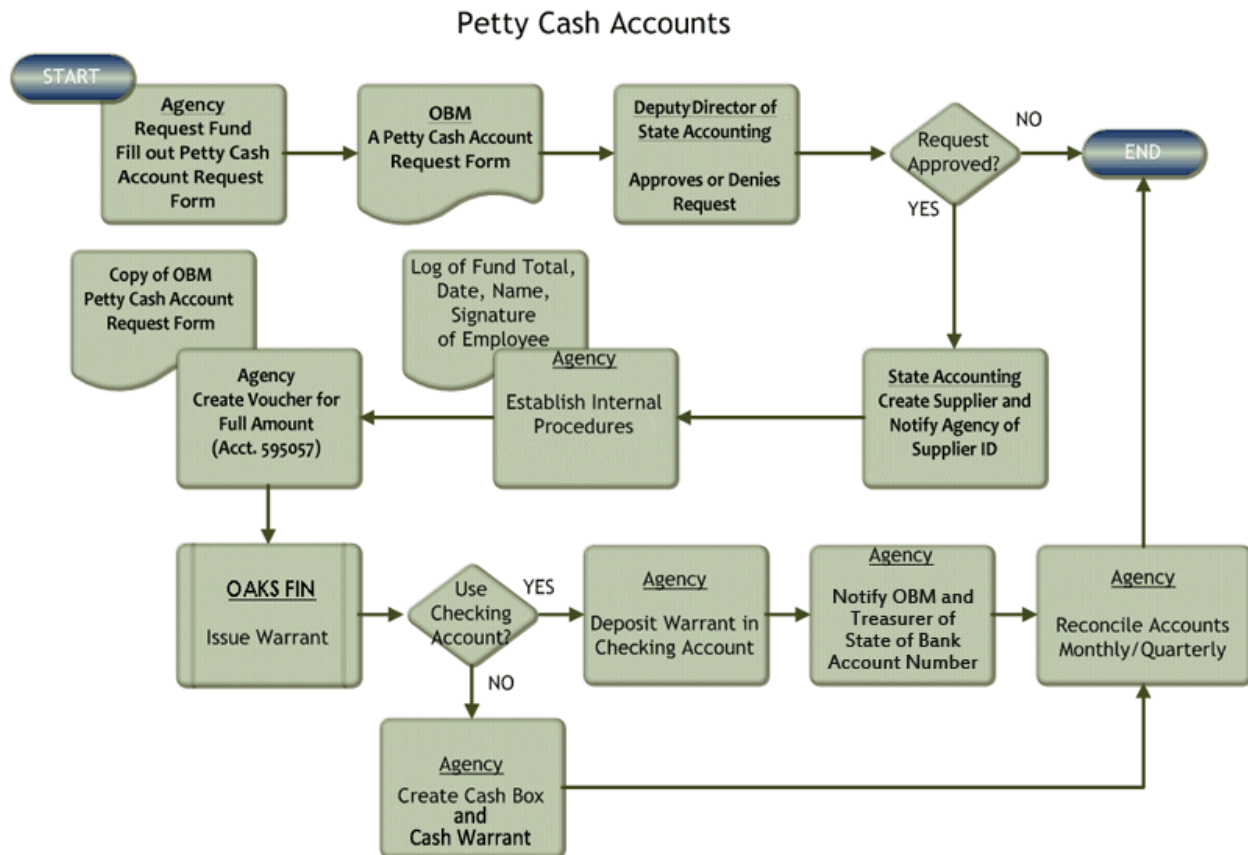
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Establishing or Increasing the Petty Cash Account

Overview

To establish a Petty Cash Account, the first step is to request authorization for a Petty Cash Account from OBM State Accounting. See the diagram and steps below for the normal flow of this process.



Steps

Establishing or Increasing the Petty Cash Account

1. Access [Form Number 4500](#), Petty Cash Account Request Form.
2. The requesting agency completes this form and sends it to the Deputy Director of State Accounting and Reporting (the "Send to" address on the form).
3. The Deputy Director, on behalf of the Director of OBM, reviews and approves or denies the request and returns it to the requesting agency.

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PETTY CASH ACCOUNT REQUEST				
Send to: State of Ohio Office of Budget Management Deputy Director, State Accounting and Reporting 30 E. Broad St., 34th Floor Columbus, OH 43215-3457				
		AGY REQUEST NUMBER	OBM NUMBER	
AGENCY	OAKS BUSINESS UNIT	STATUTORY AUTHORITY	FUND CODE	FISCAL YEAR
		126:21 (A6)		
The Director of the Office of Budget and Management is requested to authorize:				
<input type="checkbox"/> The establishment of a new petty cash account. THIS FORM WILL BE USED TO CREATE A NEW SUPPLIER ID Explanation of Request: Describe below the purpose for establishing a <u>new account</u> . Include any exceptions to OBM procedures for type or amount of purchases.		<input type="checkbox"/> An increase in an existing petty cash account. EXISTING OAKS SUPPLIER ID : _____ Explanation of Request: Provide justification below for an increase in an <u>existing account</u> .		
1				
NAME OF ACCOUNT				
LINE 1: Name of Agency		2		
LINE 2: Specific Fund Name				
(U.S. LAKE HOES PETTY CASH ACCOUNT)				
Custodian of Account Name:		Phone: () -		
E-Mail Address:		Fax: () -		
Location of Account		Street Address:		
City:	State:	Zip Code:		
Remittance Information: Indicate below the Remittance Address of your account. This address will appear on warrants.				
<input type="checkbox"/> Same as Location of Account <input type="checkbox"/> EFT (Electronic Funds Transfer)				
Remit Street Address		City	State	Zip Code
Note: If EFT, must complete Form OBM -1234-(Rev.5/2007) Authorization Agreement for Direct Deposit of State Warrants				
Amount Requested				
\$				
Requesting Director or Authorized Signature				Date
Request Approved <input type="checkbox"/>				3
OAKS Supplier ID				
Request Denied <input type="checkbox"/>				
OBM 4500 (10/15)				Director of the Office of Budget and Management
				Date

OAKS FIN Supplier System

The Petty Cash Account Request form is used to establish the Petty Cash account in the OAKS FIN Supplier System.

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1. Use this section to justify the creation or increase of the petty cash account.
2. On the form, under Name of Account, supply the name of the agency on LINE 1 and the specific account name on LINE 2 (e.g., Watercraft District #2 Petty Cash Account).
3. The OAKS FIN Supplier ID is a unique system-generated ID number. The new Supplier ID is included on the approved request form as indicated above.

After Approval by OBM State Accounting

Prior to requesting funds, the agency must establish written internal procedures for their departments to follow. Petty Cash Funds and Change Funds must be reconciled on a regular basis to maintain fiscal responsibility. Agencies' standard best practice should be at a minimum:

- Count cash once a day, or, if not used, once per week by someone other than the custodian.
- Maintain a log with itemized transactions and running balance.
- Reconcile the authorized amount and log daily.

Prepare a Voucher

To establish or increase the Petty Cash Account, prepare a voucher for the full amount of the authorization using expense account "595057." Attach a copy of the approved Petty Cash Account Request form to the voucher. When the warrant is issued:

- The warrant can be cashed and all transactions done on a cash basis.
- OBM recommends that petty cash accounts over \$300.00 be kept in a separate checking account at a local bank or federally insured credit union.
- The warrant can be deposited into a separate checking account at a local bank or federally insured credit union and a check written to keep a desired amount of cash on hand.
- The warrant can be deposited into a checking account and all transactions handled by writing checks to suppliers, etc.
- If a checking account is established with a banking institution, the agency must advise both the Office of Budget and Management and the Treasurer of State of the account number.

Other Considerations

- Petty Cash Accounts in a checking account or in cash cannot be mingled with other moneys.

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- Reconciliations of bank accounts must be conducted monthly by someone other than the custodian or alternate custodian: preferably an assistant or deputy director. Request that the bank send statements to that person.
- The bank account must have a title to include "State of Ohio," as well as the name of the agency.
- Any interest earned must be paid to the GRF fund using a Petty Cash Account check unless otherwise directed by the Revised Code. This is done by using the OAKS FIN Regular Deposit/Direct Journal method specifying the revenue account code "456001."
- Do not deduct bank service charges from interest earned. Service charges are a reimbursable expense. Use the bank statement as a receipt for the expense.
- The Petty Cash Account is not subject to ATM or debit withdrawals. Debit cards are not to be issued as a method to access a Petty Cash Account.

Contact Information

Office of Budget and Management
30 E. Broad Street, 34th Floor
Columbus, Ohio 43215-3457
Fax - (614) 466-5400

Petty Cash Replenishment Voucher Approval:

Please contact the agency's voucher reviewer at state accounting or the reviewer supervisor, Lisa Scharlott, (614) 728-4825

lisa.scharlott@obm.state.oh.us

Petty Cash Quarterly Reports, compliance issues, fund maintenance:

Gary Palmer, (614) 466-6887

gary.palmer@obm.ohio.gov

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Securing the Petty Cash Account

Access to the petty cash account should be limited only to the custodian or alternate. Securing the Petty Cash Account is the agency's responsibility and must comply with the following rules.

- A locked cash box must be used to secure cash for the petty cash accounts. The box should be secured in a safe, if available. If a safe is not available, the locked cash box will, at a minimum, be kept in a locked filing cabinet, locked desk drawer, or other secure, locked place.
- Other negotiable documents such as blank checks, uncashed warrants, etc. must also be kept in the secured area.

When there is a change in any of the following information, notify [OBM State Accounting](#) in writing, fax, or email:

- Custodian of a petty cash account.
- Change in the custodian's office location.
- Change in the custodian's telephone number or email address.

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Purchasing with the Petty Cash Account

Allowable expenditures from petty cash accounts:

- Purchases below \$100 that are
 - Non-recurring expenses and
 - Expenditures that adhere to all purchasing guidelines.

Non-allowable expenditures from petty cash accounts:

- Recurring expenses, such as utility and telephone payments (should be captured in OAKS FIN).
- Items available from state term contract or state resources (OPI, CRP, OSS or OOD).
- Payments between state agencies (should be processed on ISTVs).
- Grievance settlement.
- 1099 reportable expenses (must be paid using the voucher method); this includes any services or non-material purchases.
- Purchases exceeding \$100.00 unless authorized by OBM in the initial request to establish the petty cash account or authorized as one-time exceptions.
- Purchases that can be made with the Pcard.
- Travel expenses except for parking and road tolls.
- Limitations exist for the amount of expenditures although exceptions can be made in some situations. For example, purchases in an emergency declared by the agency director when risk to personal health or safety is threatened and in order to allow continued operation of the agency, are allowed.

Steps

Making a Purchase from a Petty Cash Account

1. A purchase must be supported by the supplier's itemized paid invoice or receipt showing:
 - Supplier's Name
 - Address
 - Receipt of payment
 - Date
 - Description of item purchased
 - For emergency gasoline purchases and only if the Voyager card is unavailable or will not operate.
 - Write the license number and the reason the Voyager card was not used on the receipt.
 - Cash register receipts can be used when properly annotated and authorized by a supervisor.

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2. The purchaser returns the invoice or receipt to the custodian of the account.
3. The custodian records the expenditure in the cash journal and reimburses the employee.
 - Where a checking account is used, the procedures are the same as above except that the custodian receives the required documentation from the purchaser, writes the check for the expenditure, and gives the check to the purchaser or supplier.
 - The signature on the petty cash account check must be the custodian or alternate custodian.
4. Employees making purchases with their own funds may be reimbursed for state sales tax from the petty cash account. Identify these transactions on the replenishment voucher with a notation on the summary page that clearly identifies the payee as a state employee and includes the employee's name. Procedures at the agency level may be stricter for reimbursement of taxes paid and may override this OBM guidance.
 - If petty cash funds are used to make the purchase, purchasers must inform the merchant that the purchase is for the state and provide identification, if requested. ORC section 5739.02 (B) states: "The tax does not apply to the following: (1) sales to the state, or any of its political subdivisions..." ORC section 5739.03 (B) specifies the supplier is not required to obtain an exemption certificate from the state. State Accounting returns all vouchers claiming reimbursement for sales tax when purchases are made with petty cash accounts.

Expenditures Exceeding \$100

The Office of Budget and Management has sole authority for approving petty cash account purchases exceeding \$100.00. OBM may grant an exception to this spending limit in the initial request to establish the petty cash account. Otherwise, an agency fiscal officer must present emergency situations requiring purchases greater than \$100.00 to the OBM State Accounting staff. See the bottom of each section in this guidance for contact information. After receiving the request, it will be determined whether or not the exception is appropriate. If the agency has an on-going situation requiring a general exception to the \$100.00 expenditure limit, an agency fiscal officer must bring that situation to the attention of OBM's State Accounting staff to receive written approval for all expenditures that exceed the limitation. Whether the exception is on-going or for a one-time purchase, evidence of OBM's approval must be attached in the Comments section of the replenishment voucher in OAKS FIN. Purchases from the same supplier on the same day accumulate toward the \$100.00 limit.

Advances

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If needed, the custodian of the account gives the person making the purchase an advance of cash not to exceed \$100.00. An "Advance of Petty Cash Funds" [form \(OBM 4511\)](#) is used for this purpose. The custodian records the advance in the cash journal. Advanced money not spent must be returned to the custodian as soon as possible, but always within 30 days. Each advance is to be treated as a separate transaction.

- All purchasers/employees must be made aware that they are responsible for the total advanced, from the time of issuance to the time of return of invoice/receipt and unexpended monies.

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lisa.scharlott@obm.state.oh.us

Petty Cash Quarterly Reports, compliance issues, fund maintenance:

Gary Palmer, (614) 466-6887

gary.palmer@obm.ohio.gov

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Replenishing the Petty Cash Accounts

Overview

Petty cash custodians submit a request as needed to OBM State Accounting for replenishment. However, a minimum of one replenishment is done each fiscal year to record expenses in the correct time period.

- OBM recommends replenishing when two thirds of the balance is used.

Reconciliation of the fund shall be made at the time a reimbursement request is prepared.

A petty cash replenishment voucher must be supported by all of the supplier's itemized invoices or receipts, showing the supplier's name, address, receipt of payment, description of item, and date. Additional support may be required for certain purchases.

Steps

Replenishment is done using the following steps:

1. Reconcile the authorized amount of the account to the current account balance before each replenishment voucher is created. This is to ensure an accurate amount is replenished. The full authorized amount of the account should equal the sum of the following:
 - Checkbook Balance (if applicable)
 - Cash on hand
 - Outstanding advances
 - Receipts not yet vouchered
 - Vouchers in transit
 - Uncashed replenishment warrants
 - [Advance of Petty Cash Funds Form](#)
2. If an overage or shortage exists, the agency determines the cause(s) and corrects the error.
 - **Overage:** Return the overage to the fund from which it was drawn through the OAKS FIN FIN Regular Deposit/Direct Journal method. Use revenue account code "450570" for miscellaneous overages. Interest earned creates an overage. Deposit interest at least once each fiscal year to the GRF fund, use revenue account code "456001" for interest overages.
 - **Shortage:** If agency cannot determine the cause, the final responsibility remains with the custodian. This may result in replacing the shortage with personal funds

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if no other solution to recover the shortage is found. If theft is suspected see the [Handling Unauthorized Use of Petty Cash Topic](#).

- **In balance:** Attach the supplier receipts, invoices or other documentation (for which the disbursements were made) to the [Agency Petty Cash Replenishment form \(OBM-0315\)](#). The form indicates:
 - Upper Section – Information to identify the Agency, OAKS FIN Supplier ID for the Petty Cash Account, total to be reimbursed, etc.
 - Center Section – OAKS FIN chartfield coding for the voucher. Multiple receipts can be included on a single coding line. See the chart below for petty cash account expense codes.
 - Lower section – A list of the attached documents for each disbursement made from the petty cash account. This indicates:
 - A number written on the receipt to reference it to the Agency Petty Cash Replenishment form,
 - the date disbursed,
 - how the disbursement was made (cash or check),
 - if the disbursement was a reimbursement (Y) or a direct payment to the supplier (N). A Yes response will allow sales tax to be included in the voucher amount,
 - the Person's name (if reimbursed) or the Supplier's name (if paid direct) receiving the disbursement,
 - a description of the item purchased,
 - the total dollar amount of the disbursement.
- 3. The replenishment voucher is entered into OAKS FIN, with a copy of the receipts or invoices, Agency Petty Cash Replenishment form, and other supporting documentation attached. Use the supplier ID assigned when the account is established. The supplier ID will be between 0000000001-0000000500 or 0000000505-0000000515.
- 4. The Custodian/agency will retain the original documentation.
 - Use the following account codes to identify specific types of expenses for petty cash accounts:

OAKS FIN Expense Account Code	Description
529050	PETTY CASH REPLENISHMENTS
529051	PETTY CASH LOST/STOLEN
595057	PETTY CASH FUND NEW/INCREASE
- 5. For the Invoice Date, Invoice Received Date, Last Receipt Date in the OAKS FIN voucher, use the date the voucher was entered.
 - Petty cash Supplier IDs are used on Petty Cash Replenishment Vouchers ONLY. Petty cash Supplier IDs are NOT used on requisitions, purchase orders or vouchers, except petty cash replenishments to the same agency department.

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Reporting on the Petty Cash Account

Overview

Agencies are required to submit petty cash account reports quarterly. [The Petty Cash Quarterly Report](#) Form from the OBM website is used for this reporting.

- The Petty Cash Quarterly Report provides a periodic look at the condition of the account. It is a necessary tool to monitor State funds operating outside of the State Treasury.

OBM State Accounting may select agencies on a revolving basis for in-depth analysis of the petty cash account reported on the quarterly report. If an agency is selected, for example, OBM may ask for three bank statements to be included with the quarterly report.

Reporting Due Dates

Those agencies with only one petty cash account submit their report to OBM's State Accounting staff by the fifteenth of the month following the end of the quarter. For example, reports as of June 30th must be received in State Accounting no later than July 15th.

Those agencies with more than one petty cash account instruct each location to forward its report to the agency's petty cash account coordinator. The coordinator compiles the individual reports and forwards them to OBM's State Accounting staff following the same schedule as above.

Steps

1. Access the [The Petty Cash Quarterly Report](#).

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Petty Cash Account Quarterly Report

as of (date)

Agency: Petty Cash/Imprest Account Fund Coordinator: (name) (phone)

Petty Cash Account Name, Bank, and Account Number	① AUTHORIZED DOLLAR AMOUNT	② DATE OF BANK STMT	③ BANK BALANCE	④ CHKNG ACCT BALANCE	⑤ CASH ON HAND	⑥ RECPTS ON HAND	⑦ CASH AND CHECK ADVNCES	⑧ Vouchers in Process	⑨ REGSTR CHANGE FUND	TOTAL OF ④ ⑤ ⑥ ⑦ ⑧ and ⑨

2. For cash-only petty cash accounts complete columns 1, 5, 6, 7, 8, 9, and Total
3. For accounts that include funds kept in a bank account complete columns 1, 2, 3, 4., 6, 7, 8. and Total.
 - Account must be reconciled with the bank statement.
4. For cash on hand and bank account complete this form using columns 1-9 and Total.
5. For cash-only accounts designated as change funds (used only to make change for sale of merchandise or services) complete columns 1, 9, and Total.

Petty Cash Quarterly Report Column Descriptions

1. **Authorized Dollar Amount** – Enter a single total for each account. This total represents the amount approved by OBM for establishing an account including any subsequent increases of an account. This also includes reductions from deposits made to decrease the authorized amount of an account (do not include deposits made to correct account overages).
2. **Date of Bank Statement** – Ending date of the bank statement used to reconcile to the account.
3. **Bank Balance** – Ending balance appearing on the bank statement. This amount may not equal column 4 if outstanding transactions exist. This amount is not included in the report total.
4. **Checking Account Balance** – The ending balance of the checkbook register, ledger, spreadsheet or computer program at the point it was reconciled with the bank statement. This will include outstanding checks and deposits that do not appear on the bank statement and bank service charges or interest earned from the bank statement now updated on the checkbook records. Interest on hand will create an overage in the account.
5. **Cash On Hand** – The amount of cash, coin or other currency equivalent items (I.e. postage stamps purchased for sale but not replenished) on hand at the time the account

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- is reconciled. This could also include warrants from replenishment vouchers that have not been cashed.
6. **Receipts On Hand** – The total of invoices or receipts that have been paid out of petty cash but not yet vouchered.
 7. **Cash and Check Advances** - The total issued from petty cash to an individual to provide funds to make a purchase. This is not considered an expense until a receipt or invoice is obtained.
 8. **Vouchers In Process** – The total of receipts or invoices that are in the voucher process. If a voucher has been paid and the warrant is on hand, count it as cash, not a voucher.
 9. **Register Change Fund** – The total of cash and coin on hand used to make change for sales of materials or services. At the end of a cashier's day, any errors creating an overage or shortage are adjusted to the amount of the sales revenue, so the change fund remains a constant amount.

Examples of Quarterly Report

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Petty Cash/Imprest Account Fund Quarterly Report
as of 1/9/2012
(date)

Agency: Shared Services Petty Cash/Imprest Account Fund Coordinator: Jim Smith 613-123-4567
(name) (phone)

Petty Cash/Imprest Account Fund Name, Bank, and Account Number	① AUTHORIZED DOLLAR AMOUNT	② DATE OF BANK STMT	③ BANK BALANCE	④ CHKING ACCT BALANCE	⑤ CASH ON HAND	⑥ RECPTS ON HAND	⑦ CASH AND CHECK ADVNCS	⑧ VOUCHERS IN PROCESS	⑨ REGSTR CHANGE FUND	TOTAL OF ① ② ③ ④ ⑤ ⑥ ⑦ ⑧ and ⑨
CASH CHECKING Admin Account	\$500.00	12/31/2012	\$258.55	\$258.55	\$0.00	\$241.45	\$0.00	\$0.00	\$0.00	\$500.00
CHANGE FUND Change Fund	\$200.00								\$200.00	\$200.00
CASH ONLY Central District	\$400.00				\$300.00	\$10.00	\$0.00	\$90.00		\$400.00
East District	\$300.00	12/31/2012	\$200.00	\$100.00		\$50.00	\$50.00	\$100.00		\$300.00
CHECKING ONLY										

COMMENTS:

I certify that this report is accurate and complete to the best of my knowledge.

Coordinator signature

OBM 7275
Revised 10/15

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Closing/Reducing the Petty Cash Account

A regular deposit in OAKS FIN needs to be completed to close or reduce a petty cash account. A petty cash account is closed when the full authorized amount has been deposited into the fund from which it was originally drawn in the Treasury.

Agencies may close the petty cash account when the need no longer exists because other procurement methods are available that meet the agencies needs.

- Follow the process below if the amount of an account exceeds operational needs and needs to be reduced.

To close a petty cash account, process a voucher with proper receipts to replenish the account to the authorized amount. Coordinate this with the closure of bank accounts to recognize any final charges as expenses to be vouchered. The replenishment warrant plus funds on hand are deposited into the agency's fund from which it was originally drawn, or to fund GRF if the original fund is no longer in use, using the OAKS FIN Regular Deposit/Direct Journal method.

If a bank account will no longer be used, notify the bank to close the account. Confirm that a final statement shows a zero balance. This is to ensure that service charges will not continue to be incurred. When coding the deposit, use revenue account code "450572."

Send a copy of the OAKS FIN deposit documents to the [OBM State Accounting staff](#).

- Contact the [OBM State Accounting](#) staff to arrange for a final audit if the authorized amount is not accounted for.

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Handling Unauthorized Use of the Petty Cash Account

Unauthorized Use or Irregularity

A custodian must report any apparent or suspected irregularity to his or her fiscal officer and the OBM State Accounting staff (see Contact Information, below).

A custodian must also promptly report any theft or loss, or suspected theft or loss, to the agency Director and the OBM State Accounting staff. Also request an investigation by the State Highway Patrol, local authorities, or internal law enforcement investigation. OBM will not accept replenishment vouchers for any theft amount unless a copy of the Highway Patrol, local authorities, or internal law enforcement investigation response to the request for investigation is attached. Use expense account "529051" for coding these replenishments.

The OBM State Accounting staff will provide further instructions on a case-by-case basis.

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