

# Downey Unified School District

## ADMINISTRATIVE SERVICES

### PURCHASING OF SUPPLIES - CASH FUND PURCHASES

AR 6363

Many retail stores will not accept a purchase order form or render bills for small purchases, and the need occasionally arises for the user to select small quantities of items for immediate use.

This type of purchase must meet all of the following criteria:

1. Not to exceed \$300 on any one purchase.
2. The item sought shall not be repairable equipment, but rather a consumable, non-durable item of supply.
3. The item must be a non-stock item or, if out of stock, must be required prior to the expected date of warehouse receipt.
4. The item must be considered by the principal to be reasonably essential to the instructional program.
5. The cost of the purchase will be borne by the individual school's budgeted per-pupil allowance.

#### Procedure

When all of the above conditions apply, principals and (when 1, 2, and 3 apply) District department heads may authorize any District employee to make the cash purchase.

1. The purchaser shall obtain a receipt, receipted invoice, or a cash register stub.
2. The receipt, receipted invoice, or stub must show the name of the store or seller, date of purchase, amount of purchase, unit price, and item description in brief. The purchaser shall write in this information if it does not otherwise appear. If more space for description is need, use the "Personal Reimbursement Form."
3. Elementary schools or District departments shall then prepare Form #34760, "Request for Revolving Cash Fund Check," to which will be stapled the

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receipt, receipted invoice, or stub. On Form #34760 the "Purpose" may read, "to reimburse for cash purchase of. . .," giving a general description of the purchase made. The "Requested by" line should bear the signature of the purchaser with the name typed or printed beneath it so that Accounting can correctly draw a check for reimbursement.

4. The form should be approved and signed personally by the authorizing administrator and submitted to Accounting.
5. When Accounting receives Form #34760 a check for the amount of the approved purchase will be sent to the purchaser.
6. Secondary schools may either follow the above procedure or use their imprest fund.
7. Reimbursement of the petty cash fund shall follow established accounting procedures.

Approved: 3/7/66, 2/4/92, 9/21/99