

CASH BOX PROTOCOL

PTA treasurers never sign a blank check and never write a check for cash. This guideline pertains to providing change or petty cash for event/program cash boxes. Fall Festivals, Sock Hops, Family Fun Nights, etc. often require change for tickets or items to be sold, which means a local unit needs to have a supply of small bills and currency available at the opening of the event. Best practice dictates that the event chairperson secures the petty cash needed for the cash boxes from the bank prior to the event, turns in the receipt with a proper Check Request Form and then is reimbursed. This is the same procedure followed for every expense reimbursement written on PTA accounts.

However, occasions arise when the above procedure cannot be followed. In that case, strict enforcement of the following guidelines should be utilized. This will ensure that quality bookkeeping is maintained and the PTA's cash box funds are protected at all times.

The following procedure is 1) valid only for previously member approved budgeted line items for PTA events or programs and 2) appropriate only in rare circumstances when petty cash "best practices" are not possible.

- a. Event chairperson, in planning with the PTA Executive Committee, indicates that cash boxes will be needed for the upcoming event.
- b. At least one week prior to event date, event chair secures a Check Request Form (found later in this section) and completely fills in the top portion for the Check Request Form.
- c. On the Check Request Form, indicate that the check should be payable to the person obtaining the cash box cash.
- d. The amount of check section on the Check Request Form must have a specific amount entered on it. The recommended amount should fall between \$25.00 and \$100.00. This allows four cash boxes with \$25.00 per cash box for the event.
- e. The purpose line on the Check Request Form must specifically reference the event and why the cash is needed, e.g. *Petty cash for Sock Hop event change box.*
- f. The event chair must sign the Check Request Form and turn it in to the treasurer for proper approval.
- g. The Check Request Form **must be approved by the president, signed and dated** before the treasurer writes the check.
- h. Process checks (signed by the president and treasurer) no earlier than the day of the event, or one day prior if the event is held on the weekend.
- i. Charge funds to the event budget line item, just as any other expense for the event or program would be charged. The treasurer indicates this on the Check Request Form in the Treasurer's Only box.
- j. As soon as the event concludes, count all receipts and register them on the Cash Verification Form (found later in this section). Note the amount obtained for the cash boxes on this form. Counters sign off on the form.
- k. All receipts are deposited the day of the event, using a night depository if needed.
- l. As soon as the next bank statement is received, the treasurer must reconcile the event check for cash with the Check Request Form. If a discrepancy occurs, contact the event chair and clear up immediately.

CHECKING ACCOUNT SIGNERS

In order to protect your PTA, local unit bylaws and the insurance company require that **all** checks have **two** signatures, the president and treasurer. The secretary's signature is also on file at the bank to sign checks only in an emergency in place of either the treasurer or president.

Typically, if the local unit PTA has Co-Presidents, both names may be added to the signature card. However, one president should be the designated signer and the other used in emergency backup situations only. Most units designate one Co-President as the signee on the signature cards, just as one is designated to receive official mailings from state and national PTA.