

OTAY WATER DISTRICT
BOARD OF DIRECTORS POLICY

Subject	Policy Number	Date Adopted	Date Revised
USE OF DISTRICT CREDIT CARDS, PETTY CASH, AND EXPENDITURES INVOLVING DISTRICT CREDIT	15	4/7/86	5/7/2008

PURPOSE

To prescribe rules and regulations for use of District credit cards, petty cash and expenditures involving District credit.

BACKGROUND

The General Manager may authorize the issuance of credit cards only for use in connection with approved District-related business. In addition, District employees may be authorized to make petty cash expenditures on behalf of the District.

POLICY

The following rules shall apply to the use of District credit cards, petty cash and expenditures involving District credit:

1. Credit Cards

- a. The General Manager may be issued and may authorize credit cards to be issued to District employees and to District Board Secretaries. Credit cards shall be issued and used in compliance with the District's Purchasing Manual and applicable statutes and laws.

2. Petty Cash

- a. District petty cash funds shall be used for the convenience of the operation of the District.
- b. Petty cash, to the limit established by the General Manager, may be obtained from the District Finance Department only upon completion of the proper form and approval by the General Manager or his/her designee.
- c. Cash advanced must be used or returned as soon as practical, but not later than 15 days from date issued.
- d. Reconciliation of petty cash and expenditures must be made on the prescribed District form. Receipts for expenditures must accompany such reconciliation. Occasionally receipts may not be available; and, if so, such fact must be noted on the reconciliation form and the reason presented.

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- e. Petty cash may be utilized to advance monies during District emergencies.