

ACCOUNTING BULLETIN

BULLETIN #: AB 15-04

ISSUE DATE: January 2, 2015

TERM DATES: January 2, 2015 - Until Rescinded

TO: All Department Employees

SUBJECT: Cash Handling Policy

PURPOSE: This bulletin is a reminder of the requirements and responsibilities for handling cash, which is defined as coin, currency, checks and warrants, that belongs to the Department. All cash received must be deposited in a State bank account promptly as required by SAM 8032.1. Therefore, it is imperative that you are aware of the proper channels and procedures to follow when handling cash.

Anyone receiving cash as a result of the department's operations must promptly remit the cash to the headquarters' or district's cashiering office for deposit into the appropriate State bank account. Failure to remit such cash is a violation of state law. Furthermore, the deposit of such cash in non-state bank accounts is a violation of state law, even if the funds in the account are used for department operations. The law is very clear on these points and there are no exceptions. This requirement applies to, but is not limited to, Right of Way rental receipts, proceeds from auctions, encroachment permits, jury duty fees, publications, sales of scrap metal, materials or equipment disposed of at the end of its useful life, proceeds from recycling, refunds or deposits, proceeds from the return of material or equipment, payments from employees to clear advances, and all other checks made out to the Department (Caltrans). Whenever possible, it is preferable to have payments sent directly to headquarters' cashier. If a check or money order is received in a field location, it should be mailed on the same day received to the headquarters' cashiering office below:

US Postal Service

Department of Transportation
Attention: Cashiering
P.O. Box 168019
Sacramento, CA 95816-8019

Overnight Courier

Department of Transportation
Attention Cashiering
1820 Alhambra Blvd., MS58
Sacramento, CA 95816

If currency and coins are received, it may be taken in person to the headquarters' or district's cashiering office. If currency or coin must be remitted through the mail, the money must be converted by purchasing a money order or a cashier's check and then immediately forwarding to the headquarters' or district's cashiering office. The cost of a money order or cashier's check shall not be deducted from the amount remitted, but the purchaser can be reimbursed by submitting Form FA-0302, *Travel Expense Claim*.

If you receive cash or checks on behalf of Caltrans and need assistance, please contact Jenny Wong in headquarters' cashiering.

CONTACT: Jenny Wong at (916) 227-9220, for questions and/or concerns regarding cash handling policies.



This Accounting Bulletin has been approved for distribution by Clark Paulsen, Division Chief.

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