

# What Is Petty Cash? 什么是备用金?

! → What Should You Do With Petty Cash?  
您应该如何使用备用金?



# Petty Cash

**Petty Cash** is a small amount of money available for paying small expenses without writing a cheque.

现金是用于小笔费用而无需开支票





## Advantages of a Petty Cash Fund 备用基金的好处

Limit spending  
控制支出

Reduces the need for managers to pay for purchases out of pocket  
减少雇员自付费用的次数

Convenient for small purchases  
便于小笔开销

# Setting Up A Petty Cash Plan 设定备用金计划



One employee is responsible for controlling petty cash funds  
公司需指派一位雇员负责控制备用金的流动

- This person will maintain and document all expenses from the petty cash.  
该雇员需记录所有的现金流动



You can set up your petty cash float  
你可以设置可调动的备用金数额

- Usually depending on the size of your business.  
这取决于你公司的需求



The person in charge is responsible for keeping the petty cash funds in a safe  
该负责人有责任保存好手上的现金

- Must have a safety box to keep the petty cash fund.  
建议用保险箱收着手上的现金

## Internal Controls for Petty Cash Funds 备用金的内部控制

All petty cash transactions should be *properly recorded* and available for review by your management.

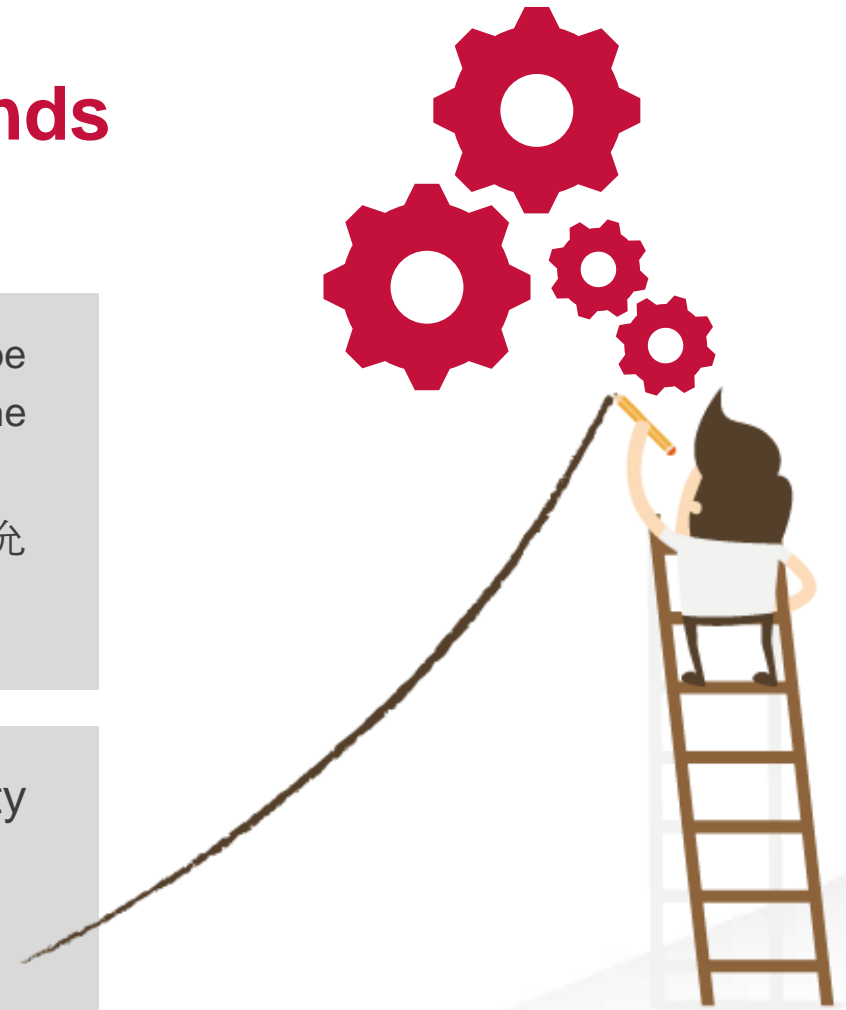
所有现金交易都需记录以便于上级随时查看

Authorise *one person* to be in charge of disbursing the petty cash.

你需选择一位负责人，只允许该负责人处理现金交易

Make sure to have a *reasonable amount* in the petty cash fund for your company's needs.

确保备用金流动的数目合理及符合公司需求



Record and track all of  
your petty cash  
expenses

记录与查询你所有的  
备用金支出



## How to Track Petty Cash Expenses 如何查询您的备用金支出

- ❖ Implement bookkeeping system to ensure that all tax-deductible expenses are captured.  
确保所有开销都有记录在帐本里.
- ❖ Ensure that every expense has a receipt.  
确保每笔支出都有收据.
- ❖ Track petty cash balances daily, to ensure the cash balances tally with the records.  
每天计算现金余额以确保手上的现金数额和账本里的记录是一致的.



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