

## 1 Policy History

Revision No.	Council Meeting Date	Minute No.	Adoption Date
1	20/06/2005 - Manex	-	20/06/2005
2	12/07/2005	264	12/07/2005
3	11/05/2010	0142	11/05/2010
4	27/01/2015	15/005	27/01/2015
5	13/02/2018	18/046	16/03/2018
6	14/06/2022	22/151	15/07/2022

## 2 Policy Objective

- To provide an alternative way of staff being reimbursed for small expenditures.
- To ensure that only goods and services obtained are paid for and properly classified and recorded in the financial records.
- To prevent theft and misappropriation by ensuring dockets and related documentation are attached to the petty cash claims.
- To ensure that all reimbursements of petty cash are properly accounted for and authorised by the appropriate Manager or Supervisor.

## 3 Policy Statement

Petty Cash Reimbursements will only be made for Council approved purchases and which are on an official Petty Cash Reimbursement Form. The reimbursements will be limited to a maximum of \$50.

### 3.1 The following procedures need to be followed in relation to the correct filling out of the official Council Petty Cash Reimbursement Form by all employees:

- 3.1.1 The form must have a date on it.
- 3.1.2 The form must have a description of the expenditure incurred by the employee.
- 3.1.3 A general ledger account must be included on the form.
- 3.1.4 The amount of the reimbursement must be specified in words.
- 3.1.5 The expenditure amount must be filled in as specified on the form. That is GST shown separately to the gross and net amount.
- 3.1.6 The form must be approved and dated by the employee's supervisor or manager.

- 3.1.7 The employee requesting reimbursement must specify the amount received in the space provided.
- 3.1.8 The claimant must write their name and sign and date the form in the space provided.
- 3.1.9 The officer handing the claimant the reimbursement must also sign and date the form in the space provided.
- 3.1.10 The claimant must attach all dockets verifying the expenditure to the petty cash form.

The responsible officer will not reimburse the claimant unless the form is completed in full.

Once completed the responsible officer will ensure that the petty cash form and dockets are attached to the form sent to Creditors for payment.

### **3.2 Risk Management and Fraud Control**

- 3.2.1 Only expenditure incurred whilst on official Council business will be reimbursed by Council. The petty cash form is required to be authorised by the officer's supervisor or manager prior to reimbursement being approved.
- 3.2.2 The petty cash reimbursement sheet is to be signed by the following:
  - Claimant;
  - Supervisor or Manager; and
  - Responsible Officer (Employee handing claimant the cash).
- 3.2.2 The petty cash form must have receipts or dockets attached to it prior to being signed by the employee's supervisor.

## **4 Definitions**

None

## **5 Exceptions**

None. This policy applies to all Council employees.

## **6 Legislation**

Local Government (Financial Management) Regulation 1999, Clause 14

## 7 Related Documents

None

## 8 Directorate

Business Cultural and Financial Services