



Saint John of God Kerry Services

Hospitality - Compassion - Respect

16

Petty Cash Policy and Procedure

Saint John of God Kerry Services

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Policy and Procedure

It is the policy of Saint John of God Kerry Services to uphold the tradition of hospitality while also ensuring the safety and well-being of each individual attending its day service, or availing of its residential service. The primary ethos of the Finance service provision is to ensure transparency, accountability and efficient use of the budget allocation and all other monies within Saint John of God Kerry Services.

This Policy and Procedure applies to all staff of Saint John of God Kerry Services.

1. An agreed petty cash amount is allocated to various locations per month.
2. The Unit Head/Co-ordinator or designate will collect the petty cash each month from their local Administration/Finance, as appropriate, for their area.
3. Overall responsibility for the safe storage of petty cash rests with Unit Head/Co-Ordinator.
4. All petty cash vouchers are pre-numbered sequentially to ensure all monies issued can be accounted for.
5. Prior to the payment of any money from petty cash a pre-numbered petty cash voucher must be completed by Finance and then signed by the recipient of the cash.
6. The petty cash voucher will also be signed by the Unit Head/Co-Ordinator/designate in the unit/department or another staff member if the Unit Head/Co-Ordinator is not available.
7. On receipt of the petty cash at unit/department level the amount received will be checked by the receiving staff member to confirm correct amount received on unit/department.
8. All items of petty cash expenditure must be supported by original valid receipts.



9. Receipts must include name of business, time and date of purchase.
 - 9.1 Where receipts are lost, full details of how the cash was used must be documented and signed off by Programme Manager / Co-ordinator / Supervisor.
 - 9.2 Full details of how Petty Cash was used must be recorded appropriately to ensure accountability. This to be maintained in each unit / department.
 - 9.3 On the back of each receipt please detail the staff name(s) and clients name(s) for whom the expenditure was incurred.
 - 9.4 Where not obvious, state what the item of expenditure is on the receipt.
10. Staff must agree in advance with their Line Manager and the Programme Manager the manner in which petty cash is utilised in the Service area (i.e. social and recreational activities). Currently the agreed amounts for recreational activities for staff include the following: **€3.50 for tea break, €10.00 for lunch and €17.00 for evening meals.**
11. At month / week end the petty cash on unit/department is reconciled to balance on the spread sheet/ receipt book by the Unit Head/Co-ordinator or designate.
12. In the event of a discrepancy between cash on hand and cash balance appearing on the spread sheet/ receipt book then the Programme Manager must be informed **immediately**.
13. At the end of each month / week the petty cash spread sheet / receipt book is balanced to the cash box held in each unit/department and receipts and petty cash vouchers will be returned to the Finance Department by the Unit Head/Co-ordinator or designate for checking.
14. Petty cash float held in each unit/department will be subject to random spot checks by Finance.
15. All Petty Cash records are audited by the Order's Auditors, annually who are currently PWC.

