



**Division 07** **Fiscal Affairs**

**Chapter 07 – Petty Cash Funds**

March 2009

**POLICY**

This General Order shall provide guidelines for effectively setting up and maintaining a petty cash fund. This fund will be maintained in accordance with Administrative Procedure #330 and will be used for immediate purchases for which time or prevailing conditions prevent procurement procedures.

**DEFINITIONS**

N/A

**PROCEDURES**

**1. Assignment**

Funds within all Commands are assigned to positions, such as Battalion Chiefs, not individuals. When a custodian of a petty cash fund is transferred, a "Change of Custodian" form (Attached) shall be completed by the person transferred and their successor and the fund audited by Fiscal Affairs.

**2. Reconciliation**

Petty cash reconciliation form must be submitted to Fiscal Affairs along with original receipts and custodian signature to replenish petty cash.

Fiscal Affairs will submit payment request to the Office of Finance for replenishment.

Checks will be distributed to the custodian normally within 2-3 weeks.

Funds should be reconciled monthly to ensure the account is current and sufficient funds are available for Departmental projects.

- Receipts should not be held for more than sixty (60) days.

**3. Custodian Responsibilities**

- To ensure that funds are maintained in an efficient manner and remain secured at all times.
- Petty cash funds are used for authorized expenses in support of the Department's mission as outlined in the Administrative Procedure 330.
- Custodian is responsible for the proper accountability of all funds distributed to them as petty cash.
- Original receipts must be maintained.
- Custodian should process to Fiscal Affairs for reimbursement, allowing 2-3 weeks for reimbursement.
- The fund is maintained in such a manner to be prepared for Department level inspections or audits. Each fund will be audited annually at the end of the fiscal year.

**4. Fiscal Affairs Responsibilities**

- New petty cash funds must be requested in writing to the Office of Finance using the appropriate Agency Cash Fund form.



## PRINCE GEORGE'S COUNTY, MARYLAND FIRE/EMERGENCY MEDICAL SERVICES DEPARTMENT GENERAL ORDERS

- Ensure the custodian has used funds for authorized expenses.
- Conduct an audit of all Department petty cash funds in June of every year.

### REFERENCES

N/A

### FORMS/ATTACHMENTS

Attachment #1- Prince George's County  
Action Request for Agency Cash Fund

