



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

General Order Number: 07-07	Effective Date: January 2010
Division: Fiscal Affairs	
Chapter: Petty Cash Funds	
By Order of the Fire Chief: Marc S. Bashoor	Revision Date: August 13, 2012

POLICY

To provide guidelines for effectively setting up and maintaining a petty cash fund in accordance with Administrative Procedure #330. Petty cash is used for immediate purchases for which time or prevailing conditions prevent procurement procedures.

DEFINITIONS

N/A

PROCEDURES / RESPONSIBILITIES

1. Assignment

Funds are distributed within the Commands, the Office of the Fire Chief and Fiscal Affairs offices, not individuals. When a custodian of a petty cash fund is transferred, a "Change of Custodian" form (Attachment #1) must be completed by the person transferred and their successor and the fund audited by Fiscal Affairs.

2. Reconciliation

Petty cash reconciliation forms 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 must be reconciled monthly to ensure the account is current and sufficient funds are available for Departmental projects.

- Receipts must 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.



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

- Custodian is responsible for the proper accountability of all funds distributed to them as petty cash.
- Original receipts must be maintained.
- Custodian must submit receipts/forms to Fiscal Affairs for reimbursement. Custodian will be notified by Fiscal Affairs as soon as the reimbursement is received from the Office of Finance.
- 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 Prince George's County Action Request for Agency Cash Fund/Change of Custodian form.
- 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/ Change of Custodian form

Attachment #2 - Petty Cash Reconciliation form

MEMORANDUM

DATE:

TO:

FROM:

RE:

Action Request for Agency Cash Fund

Director of Finance
Agency Appointing Authority

STEP ONE: Check applicable box:

Create new cash fund in the amount of:

\$

Agency No:

Activity No:

Physical Location:

Check fund type:

Petty cash (PC)

Change (CF)

Special purpose (SP)

Close cash fund number

Effective date:

Change amount of cash fund number:

Effective date:

From:

\$

To:

\$

Change custodian of cash fund number:

Effective date:

New Custodian Name:

Former Custodian Name:

STEP TWO: Provide signature of affected custodian(s) for all action requests

New or Current Custodian

My signature below is to confirm that I understand the terms and conditions and willingly accept full personal responsibility for administering this cash fund. I promise to maintain the fund consistent with County rules, laws, policies, and procedures, e

Custodian Signature and Date

Former or Closing Custodian

My signature below is to acknowledge that I am relinquishing responsibility for this cash fund effective as of the date noted above. I have transferred the full value of this fund to the new Custodian or Finance Director. Fund consists of cash in the am

Custodian Signature and Date

STEP THREE: Justification/Purpose - required:

STEP FOUR: Forward original and two copies of this form to the Director of Finance. If action request is to reduce or close cash fund, Former or Closing Custodian is complete final Cash Reconciliation Report (if applicable) and hand deliver cash with reconciliation and related receipts to Office of Finance.

PRINCE GEORGE'S COUNTY MARYLAND **PETTY CASH RECONCILIATION**

FUND GF 01	ACCOUNT	CENTER	DESCRIPTION	AMOUNT
TOTAL PAYMENT REQUEST (EXPENDITURES)				

SUMMARY OF CASH ON HAND:	CASH ON HAND	_____
CURRENCY	TOTAL PAYMENT REQUESTED	_____
\$20	\$ _____	
\$10	\$ _____	PETTY CASH FUND TOTAL _____
\$5	\$ _____	
\$1	\$ _____	OVER/SHORT _____

CHANGE/COINS \$ _____

TOTAL CASH \$ _____

=====

PETTY CASH CUSTODIAN SIGNATURE

=====

DATE

P.G.C. #1104
4/86 Amount \$ _____

RECEIPT OF PETTY CASH No. _____

Date _____ 20 _____

Item Description _____

Business Purpose _____

Charge To _____

Approved By

Received By

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