


Chapter:	Finance	Classification:	Public Document
Subject:	Petty Cash		
For:	All Operating Units	 <small>Authorized by Executive Director</small>	

1. Policy

1.1 A petty cash fund will be established and maintained in a manner consistent with the operational requirements of the Department of Justice, Finance and Administration CSU. Use and maintenance of the fund will reflect practices accepted by the Government of Nova Scotia.

2. General Purpose

2.1 A petty cash fund is to be used for cash transactions only. Each transaction is not to exceed \$50.00 in value.

2.2 It is expected that a government purchasing card will be used for the majority of purchases and petty cash for cash transactions not exceeding \$50 in value in accordance with regulations as outlined by [Manual 200, 8.1 Petty Cash Funds](#) and do not include

2.2.1 gifts or donations (to staff or otherwise)

2.2.2 to purchase items for which a government purchasing card, departmental purchase order has been issued, or expense claimable on a travel claim

2.2.3 salaries under any circumstances

2.3 All inventory items, see Policy and Procedures Subject No, 9.01.00, [Maintenance of Inventory](#), program and related services purchases, see Policy and Procedures, Subjects No. [9.05.00](#), [9.05.01](#), [9.05.03](#), and [9.06.00](#), and [Canteen Management](#), see Policy and Procedures, Subject No.9.05.02 are to be purchased only on a departmental purchase order or government purchasing card and not through petty cash.

3. Establishing a Fund

3.1 A superintendent or senior probation officer may request a petty cash fund by writing to their appropriate director stating the


3.1.1 reason for the request, the dollar amount required

3.1.2 person who will be custodian of the petty cash

3.1.3 anticipated volume of cash transactions

3.1.4 custodian's employee number and full address

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3.2 Any change of employee responsible for the petty cash fund will be reported promptly by completing an Advance Change Form signed by the new custodian, their manager, and appropriate director and the original forwarded to the Manager of Accounting, Financial Services Division, Service Nova Scotia and Internal Services.

4. Operating a Fund

4.1 Petty cash funds will be received in the form of a cheque. The cheque will be cashed, and the money received will be kept by the custodian in a secure location.


4.2 By the fifth day of each month, the custodian will complete the Statement of Petty Cash Expenditures Form. This form is to be completed as follows

- 4.2.1 the total expenditure and cash on hand will equal the approved fund level
- 4.2.2 the expenditures listed on the form will have the section "Details of Expenditures" completed properly as follows
 - 4.2.2.1 date purchased
 - 4.2.2.2 to whom paid and item description
 - 4.2.2.3 cost centre number
 - 4.2.2.4 GL account number
 - 4.2.2.5 stat order number (if required)
 - 4.2.2.6 amount

4.3 The petty cash fund will be counted by two staff, both during the reconciliation and when the reimbursement funds are added.

4.4 When the expenditures form has been reconciled, a copy will be made for the location's file and the original submitted in accordance with [Manual 200, 8.1 Petty Cash Funds](#)

4.5 The Statement of Petty Cash Expenditures is to be properly signed by the custodian, initialed by the second person who has counted the money, and authorized by a supervisor.

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- 4.6 These details will be accompanied by original receipts or petty cash vouchers (not copies) of expenses in the order of listing.
- 4.7 Upon completion of the Petty Cash form, the original will be submitted to the Transaction Services, Financial Services Division, Service Nova Scotia and Internal Services.
- 4.8 A cheque from the Department of Finance will be made payable to the custodian to replenish the funds.
- 4.9 If no funds have been distributed the Statement of Petty Cash Expenditures Form will be stamped indicating that a reimbursement is not required and filed at the location.

5. Year End Accounting

- 5.1 Each March 31, a Statement of Petty Cash Expenditures form will be submitted for all expenses up to and including March 31. This will be forwarded to the Transaction Services within seven (7) days.
- 5.2 New fiscal year expenses dated April 1 or received after the March 31 submission will not be included on this petty cash claim.
- 5.3 If a petty cash advance has not been accounted for by year end, the custodian will be requested to account for all expenses, or the custodian will be required to reimburse the petty cash advance to the department within 30 days.
- 5.4 The custodian responsible for the petty cash fund will be required to sign a statement certifying the advance amount as of March 31 of each year.