

# PETTY CASH

## 2016

**Important:** This document can only be considered valid when viewed on the CCG's website.

If this document has been printed or saved to another location, you must check that the version number on your copy matches that of the document online.

Name of Policy:	Petty Cash
Date Issued:	16 <sup>th</sup> November 2016
Date to be reviewed:	16 <sup>th</sup> November 2017

<b>Policy Title:</b>	<b>Petty Cash</b>	
<b>Supersedes: (Please List)</b>	Any previous versions of Petty Cash Policy	
<b>Description of Amendment(s):</b>	Reformatting to new policy template/ rewording as necessary / review of impact analysis	
<b>This policy will impact on:</b>	All Employees	
<b>Financial Implications:</b>	No Change	
<b>Policy Area:</b>	Finance	
<b>Version No:</b>	2.0	
<b>Issued By:</b>	Danny Storr, Deputy CFO	
<b>Author:</b>	Victoria Rimmington, Finance Manager	
<b>Document Reference:</b>	FIN012	
<b>Effective Date:</b>	16 <sup>th</sup> November 2016	
<b>Review Date:</b>	16 <sup>th</sup> November 2017	
<b>Impact Assessment Date:</b>	3 <sup>rd</sup> November 2016	
<b>APPROVAL RECORD</b>	Approved IAGC	15 <sup>th</sup> November 2016
<b>Consultation:</b>	IAGC 15th November 2016	

## Contents

<b>Section</b>	<b>Page</b>
1. Policy Statement	4
2. Principles	4
3. Impact Analysis	4
4. Monitoring and Review	5
5. Responsibilities	5
6. NHS Constitution	5
7. Petty Cash Procedure	5
Appendix A – Equality Impact Analysis	8

## 1. Policy Statement

This documents the procedure for expenditure from Petty Cash and reimbursement of Petty Cash floats. Embed will organise the reimbursement of the petty cash floats for the CCG's

This procedure applies to all employees of the CCG, any staff who are seconded to the CCG, contract and agency staff and any other individual working on CCG premises including embed employees.

## 2. Principles

This policy is available on the internet for all staff.

## 3. Impact Analysis

### Equality

The CCG is committed to:

- Eliminating discrimination and promoting equality and diversity in its policies, procedures and guidelines, and
- Designing and implementing services, policies and measures that meet the diverse needs of its population and workforce, ensuring that no individual or group is disadvantaged.

To ensure the above this policy has been Equality Impact Assessed (see Appendix A)

### Bribery Act 2010

The CCG follows good NHS business practice as outlined in the Business Conduct Policy and has robust controls in place to prevent bribery.

Under the Bribery Act 2010, it is a criminal offence to:

- Bribe another person by offering, promising or giving a financial or other advantage to induce them to perform improperly a relevant function or activity, or as a reward for already having done so; and
- Be bribed by another person by requesting, agreeing to receive or accepting a financial or other advantage with the intention that a relevant function or activity would then be performed improperly, or as a reward for having already done so.

Due consideration has been given to the Bribery Act 2010 in the development of this policy document and consistent application of this policy will mitigate bribery in relation to this policy.

#### **4. Monitoring and Review**

Random audit checks may be undertaken to ensure all monies accounted for and correctly documented.

This policy will be reviewed annually and more often if required.

#### **5. Responsibilities**

##### **All Staff**

All staff are responsible for safe handling of any CCG monies. All petty cash should be kept in the safe with only designated access given.

##### **Authorised Signatories**

All receipts should be checked and verified with any exchange of money to and from the petty cash authorised to the authorised signatory limit.

##### **Finance Staff**

Embed staff will ensure processing of the petty cash payment request. CCG finance team will assist petty cash handlers, check receipts against payment requests and file all receipts.

#### **6. NHS Constitution**

The CCG is committed to:

- The achievement of the principles, values, rights, pledges and responsibilities detailed in the NHS Constitution, and
- Ensuring they are taken account of in the production of its Policies Procedures and Guidelines.

This policy supports the NHS Constitution by committing to use NHS resources responsibly and fairly and providing best value for taxpayer's money.

#### **7. Procedure**

1. Petty cash can only be reimbursed for receipted expenditure. Petty cash should be used only for small cost items that are required urgently. Petty cash should never be used to circumvent CCG procurement procedures.
2. The petty cash float must be kept in a secure environment and handled only by the person responsible. No one else should have access to it.

3. If the petty cash holder has planned absence from work the petty cash float should be formally handed over to another officer and the agreed float documented. On the petty cash holder's return to work the float should be formally handed back from the temporary holder.
4. In order to obtain reimbursement for expenditure incurred, a petty cash voucher must be appropriately completed and signed by an **authorised signatory** (vouchers are available from the person holding the petty cash).
5. Each petty cash voucher must:
  - Be dated
  - Contain a detailed description of the goods purchased
  - Show the value of the goods purchased
  - Be signed by the person receiving the cash reimbursement
  - Be signed/authorised by the person responsible for petty cash
  - Be supported by a receipt which is attached to the petty cash voucher
  - Have a **financial code** provided by the person being reimbursed with the petty cash.
6. Petty cash vouchers should be entered on the summary sheet on an ongoing basis as petty cash is issued from the float.
7. Cash receipts may be received into petty cash floats, examples include - personal photocopying and personal mobile phone calls. These should be credited to the float by issuing a credit (negative) voucher and entering a credit (negative) line on the summary sheet.
8. At all times the total expenditure plus cash in hand must equal the total float. This will be subject to random audit (no prior notice will be given to the holders of petty cash that an audit is about to take place).
9. To replenish the petty cash float, the float holder should complete a reimbursement form which is a summary of the individual claims:
  - When 50% of the cash has been spent
  - Count the cash in hand and enter on the re-imburement form
  - List the individual claims
  - The person responsible for the petty cash must sign the reimbursement form
  - Send the completed form to the finance team at the CCG. The payment request form should be sent to the finance team at the CSU.
10. A cheque will be sent for encashment at your designated bank. The cheque will be made payable to cash and also will have the person's name of who is cashing the cheque. This person needs to take two forms of I.D to the bank including their NHS badge. The cheque must not be paid into the signatory's private bank account.
11. At each period end: -
  - Petty cash template should be prepared, supported by each sequentially numbered (folio number) petty cash vouchers.
  - Any income should be recorded as a negative figure (any income received in payment for personal use of mobile phones is subject to VAT at 20%)



- Total expenditure plus the cash balance should always equal the float amount – any discrepancies should be immediately reported to the CCG finance team. The completed electronic template should be e-mailed to the CCG finance team on the first working day of the month (even for nil submissions). A hard copy with the supporting vouchers should be sent to the CCG finance team.
12. At the financial year-end all floats must be counted on the last day of the financial year (31 March) and a petty cash certificate completed. Documentation will be sent to petty cash holders in adequate time detailing these year-end procedures.
  13. Any changes to authorised personnel for the cashing of re-imbursment cheques should be notified immediately to the CCG finance team.

**APPENDIX A**

<b>Equality Impact Analysis:</b>									
<b>Policy / Project / Function:</b>	Petty Cash V2.0								
<b>Date of Analysis:</b>	01 November 2016								
<b>This Equality Impact Analysis was completed by: (Name and Department)</b>	Victoria Rimmington Management Accountant Resources								
<b>What are the aims and intended effects of this policy, project or function?</b>	This procedure is intended to inform employees and managers of the steps and controls in place for petty cash.								
<b>Please list any other policies that are related to or referred to as part of this analysis</b>	None								
<b>Who does the policy, project or function affect ?</b>  Please Tick ✓	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">Employees</td> <td style="text-align: center; padding: 5px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 5px;">Service Users</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 5px;">Members of the Public</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 5px;">Other (List Below)</td> <td style="text-align: center; padding: 5px;"><input type="checkbox"/></td> </tr> </table>	Employees	<input checked="" type="checkbox"/>	Service Users	<input type="checkbox"/>	Members of the Public	<input type="checkbox"/>	Other (List Below)	<input type="checkbox"/>
Employees	<input checked="" type="checkbox"/>								
Service Users	<input type="checkbox"/>								
Members of the Public	<input type="checkbox"/>								
Other (List Below)	<input type="checkbox"/>								



<b>Equality Impact Analysis:</b>	
<b>Local Profile/Demography of the Groups affected</b> (population figures) Relevant data can be found in the attached Knowledge Management Toolkit	
<b>General</b>	Total number of employees in the CCG is 78
<b>Age</b>	73.07% of staff are aged 30-55 20.51% of staff are over 55 6.41% of staff employed are aged 30 or under
<b>Race</b>	94.87% of staff employed in the CCG declared themselves white 3.85% of staff are not stated/undefined 1.27% of staff declared themselves Asian
<b>Sex</b>	70.51% of staff employed are female 39.49% of staff employed are male
<b>Gender reassignment</b>	No information available
<b>Disability</b>	57.69% of staff employed declared themselves as having no disability 38.46% of staff did not declare /undefined 3.85% of staff declared a disability
<b>Sexual Orientation</b>	56.41% of staff described themselves as heterosexual 43.59% did not wish to respond /undefined No staff described themselves as gay, lesbian or bisexual
<b>Religion, faith and belief</b>	47.44% were undefined or did not wish to declare – the largest group 35.90 of staff declared themselves Christian 11.54% declared themselves Atheist 5.13% of staff declared their faith as 'other' Zero staff declared as Islam, Buddhism, Hindu, Judaism or Sikhism
<b>Marriage and civil partnership</b>	64.10% of employees are married. 25.64% are single 7.69% are divorced/legally separated 2.56% are undefined 0% of employees are in a civil partnership
<b>Pregnancy and maternity</b>	No information yet as the CCG has not been established long enough to build meaningful data

Equality Impact Analysis:	
<p><b>Is any Equality Data available relating to the use or implementation of this policy, project or function ?</b></p> <p>Equality data is internal or external information that may indicate how the activity being analysed can affect different groups of people who share the nine <i>Protected Characteristics</i> – referred to hereafter as ‘<i>Equality Groups</i>’.</p> <p>Examples of <i>Equality Data</i> include: (this list is not definitive)</p> <p>1: Application success rates <i>Equality Groups</i></p> <p>2: Complaints by <i>Equality Groups</i></p> <p>3: Service usage and withdrawal of services by <i>Equality Groups</i></p> <p>4: Grievances or decisions upheld and dismissed by <i>Equality Groups</i></p>	<p>Yes <input type="checkbox"/></p> <p>No <input checked="" type="checkbox"/></p> <p>Where you have answered yes, please incorporate this data when performing the <i>Equality Impact Assessment Test</i> (the next section of this document).</p>
<p><b>List any Consultation e.g. with employees, service users, Unions or members of the public that has taken place in the development or implementation of this policy, project or function</b></p>	
<p><b>Promoting Inclusivity</b> How does the project, service or function contribute towards our aims of eliminating discrimination and promoting equality and diversity within our organisation</p>	<p>This procedure applies to all employees of the CCG, any staff who are seconded to the CCG, contract and agency staff and any other individual working on CCG premises including Embed employees.</p>

**Equality Impact Assessment Test:**

**What impact will the implementation of this policy, project or function have on employees, service users or other people who share characteristics protected by *The Equality Act 2010* ?**


Protected Characteristic:	No Impact:	Positive Impact:	Negative Impact:	Evidence of impact and if applicable, justification where a <i>Genuine Determining Reason</i> exists
<b>Gender</b> (Men and Women)	✓			This has been considered and has a neutral impact. The policy applies equally to all staff regardless of gender.
<b>Race</b> (All Racial Groups)			✓	Potential Language barrier. Policies can be translated as necessary by using the “policies in different format” form available on the intranet
<b>Disability</b> (Mental and Physical)			✓	Potential Visual Impairment barrier. Policy and forms can be changed into suitable format using “policies in different format” form available on the intranet.
<b>Religion or Belief</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff regardless of religion or belief.
<b>Sexual Orientation</b> (Heterosexual, Homosexual and Bisexual)	✓			This has been considered and has a neutral impact. The policy applies equally to all staff regardless of sexual orientation.
<b>Pregnancy and Maternity</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff.
<b>Transgender</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff.
<b>Marital Status</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff regardless of marital status.
<b>Age</b>	✓			This has been considered and has a neutral impact. The policy applies equally to all staff.

**Action Planning:**

**As a result of performing this analysis, what actions are proposed to remove or reduce any risks of adverse outcomes identified on employees, service users or other people who share characteristics protected by *The Equality Act 2010* ?**

<b>Identified Risk:</b>	<b>Recommended Actions:</b>	<b>Responsible Lead:</b>	<b>Completion Date:</b>	<b>Review Date:</b>
Potential language barrier where employees first language is not English.	The CCG's Communication Team has developed the 'portal' to signpost individuals to alternative formats	CCG Communication s Team	End 2014	End 2016
Potential disability barrier where employee has visual impairment	The CCG's Communication Team has developed the 'portal' to signpost individuals to alternative formats	CCG Communication s Team	End 2014	End 2016

Equality Impact Findings:	
<b>Analysis Rating:</b>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> Red            Red            Amber            Green Amber
<b>Red – Stop and remove the policy</b>	<b>Red:</b> As a result of performing the analysis, it is evident that a risk of discrimination exists (direct, indirect, unintentional or otherwise) to one or more of the nine groups of people who share <i>Protected Characteristics</i> . It is recommended that the use of the policy be suspended until further work or analysis is performed.
<b>Red Amber – Continue the policy</b>	<b>Red Amber:</b> As a result of performing the analysis, it is evident that a risk of discrimination exists (direct, indirect, unintentional or otherwise) to one or more of the nine groups of people who share <i>Protected Characteristics</i> . However, a genuine determining reason may exist that could legitimise or justify the use of this policy and further professional advice should be taken.
<b>Amber – Adjust the Policy</b>	<b>Amber:</b> As a result of performing the analysis, it is evident that a risk of discrimination (as described above) exists and this risk may be removed or reduced by implementing the actions detailed within the <i>Action Planning</i> section of this document.
<b>Green – No major change</b>	<b>Green:</b> As a result of performing the analysis, the policy, project or function does not appear to have any adverse effects on people who share <i>Protected Characteristics</i> and no further actions are recommended at this stage.

<b>Other Comments:</b>	
<b>Confirmed by (Manager): (Name and Title)</b>	
<b>Date:</b>	03.11.16