

Use of Petty Cash

In view of the current financial position of the Trust a review has been undertaken on the use of petty cash.

Cardholders are reminded of the following key principles within the Petty Cash Policy:

- Under normal circumstances petty cash payments should only arise in the exceptional circumstances for low cost goods or services e.g. purchase of postage stamps or for minor urgent payments where purchasing via a Requisition/Purchase Order would compromise service delivery.
- Staff travel expenses cannot be reimbursed from petty cash
- Petty cash should not be used: -
 - Expenditure on staff parties and staff presents
 - Staff flowers
 - Staff meals/accommodation
 - Staff travel

Purchases over £100 for a single transaction must be approved by the Associate Director of Finance.

The following specific issues are to be noted: -

- Petty cash should not be used for awaydays. Awaydays should be planned sufficiently in advance so that spend can be routed via SBS where possible, this will help to ensure value for money. If, on rare occasions, catering cannot be purchased via SBS then a maximum spend of £7.50 per head will be allowed and must be approved by the Borough Director, this should be paid via a purchasing card and not petty cash.

The above is for awaydays only, a distinction needs to be drawn between an awayday and standard team meetings.

- The provision of refreshments for team meetings should not be routinely provided as it is not an appropriate use of NHS funds. Tea and coffee is provided by the Trust across all sites.
- Restrictions will be introduced for the amount to be spent per person on taking individuals out and the amounts service user groups receive for refreshments.
- A policy will be developed setting out which service user welfare expenses we will fund.
- Services should submit applications for funding from the Charity to support events such as Christmas, Eid, Pride, summer barbeques etc, as a result spend through petty cash should not occur.
- Taxis are only permitted in limited circumstances and bookings should be via our central accounts, no petty cash claims should be paid for this.

Breaches of the policy and the above requirements will be reported to Borough Directors, if there continue to be issues then any costs incurred will not be reimbursed by the Trust.

