

Mackenzie County

Title	PETTY CASH	Policy No:	FIN005
--------------	-------------------	-------------------	---------------

Legislation Reference	Municipal Government Act, Section 6
------------------------------	--

Purpose

To provide for controlled access to cash funds for minor expenditures by staff and for approved purchases, or for revenues received by waste transfer station attendant.

Policy Statement and Guidelines

The Director of Finance shall establish such petty cash funds, on an imprest basis, as may be required for efficient operation of the municipality.

No individual petty cash fund shall exceed \$200.

Individual employee(s) and waste transfer station attendants shall be assigned responsibility for each petty cash fund.

The assigned employee shall accept petty cash vouchers for reimbursement of minor expenditures, not exceeding \$25 per expenditure, when approved by the appropriate supervisor.

The assigned waste transfer station attendant shall use the petty cash funds to accept cash for services rendered at the waste transfer stations.

Each employees petty cash fund shall be reconciled regularly but not less than once per month. All petty cash vouchers shall be submitted to Accounts Payable for reimbursement by cheque made payable to the assigned employee.

Each waste transfer station attendants petty cash fund, and revenues shall be reconciled at the end of each day. The petty cash recording form, along with all back up funds and documents shall be submitted to Mackenzie County when amounts surpass \$500, or on a minimum monthly basis.

In the event of a discrepancy, the Director of Finance may require the assigned employee/waste transfer station attendant make restitution for any missing funds.

	Date	Resolution Number
Approved	1998-10-14	98-312
Amended	2018-03-13	18-03-210

Amended	2021-03-09	21-03-187
----------------	-------------------	------------------