

# PETTY CASH

## NOVEMBER / 2020

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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.

**If you need this document in a different format or language (e.g. large print, Braille, audio or easy read), please contact us on 01482 344700, or email [HULLCCG.contactus@nhs.net](mailto:HULLCCG.contactus@nhs.net), or write to: NHS Hull Clinical Commissioning Group, 2nd Floor, Wilberforce Court, Alfred Gelder Street, Hull HU1 1UY.**

Name of Policy:	Petty Cash
Date Issued:	November 2020
Date to be reviewed:	November 2022

<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 of the CCG, including any staff who are seconded to the CCG, contract and agency staff and any other individual working on CCG premises or behalf of CCG including Financial Services employees	
<b>Policy Area:</b>	Finance	
<b>Version No:</b>	4.0	
<b>Author:</b>	Victoria Rimmington, Finance Manager	
<b>Effective Date:</b>	25 <sup>th</sup> November 2020	
<b>Review Date:</b>	25 <sup>th</sup> November 2022	
<b>Equality Impact Assessment Date:</b>	09 <sup>th</sup> October 2019	
<b>APPROVAL RECORD</b>		<b>Date:</b>
	Integrated Audit and Governance Committee	10 <sup>th</sup> March 2020
	Integrated Audit and Governance Committee	14 <sup>th</sup> November 2017
<b>Consultation:</b>	Integrated Audit and Governance Committee	15 <sup>th</sup> November 2016
	Integrated Audit and Governance Committee	10 <sup>th</sup> March 2020
	Integrated Audit and Governance Committee	14 <sup>th</sup> November 2017
	Integrated Audit and Governance Committee	15 <sup>th</sup> November 2016



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## 1. INTRODUCTION

This documents the procedure for expenditure from Petty Cash and reimbursement of Petty Cash floats. Financial Services (currently hosted by NHS East Riding CCG) will organise the reimbursement of the petty cash floats for the CCG.

## 2. SCOPE

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

This policy is available on the CCG website.

## 3. POLICY PURPOSE AND AIMS

This policy aims to provide procedures and controls to ensure the safe handling and protection of CCG monies.

## 4. IMPACT ANALYSIS

### 4.1 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 1)

### 4.2 Bribery Act 2010

NHS Hull Clinical Commissioning Group has a responsibility to ensure that all staff are made aware of their duties and responsibilities arising from The Bribery Act 2010.

The Bribery Act 2010 makes it a criminal offence to bribe or be bribed by another person by offering or requesting a financial or other advantage as a reward or incentive to perform a relevant function or activity improperly performed. The

penalties for any breaches of the Act are potentially severe. There is no upper limit on the level of fines that can be imposed and an individual convicted of an offence can face a prison sentence of up to 10 years.

For further information see <http://www.justice.gov.uk/guidance/docs/bribery-act-2010-quick-start-guide.pdf>.

If you require assistance in determining the implications of the Bribery Act please contact the Local Counter Fraud Specialist on telephone number 01482 866800 or email at [nikki.cooper1@nhs.net](mailto:nikki.cooper1@nhs.net).

Due consideration has been given to the Bribery Act 2010 in the review of this policy document and no specific risks were identified.

## **5. NHS CONSTITUTION**

5.1 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.

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

## **6. RESPONSIBILITIES**

### **6.1 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.

### **6.2 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.

### **6.3 Finance Staff**

Financial Services 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.

## 7. PROCEDURE

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.

The petty cash float must be kept in a secure environment and handled only by the person(s) responsible. No one else should have access to it.

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.

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).

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.

Petty cash vouchers should be entered on the summary sheet on an ongoing basis as petty cash is issued from the float.

Cash receipts may be received into petty cash floats, examples include - use of CCG carpark. These should be credited to the float by issuing a credit (negative) voucher and entering a credit (negative) line on the summary sheet.

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).

To replenish the petty cash float, the float holder should complete a reimbursement form which is a summary of the individual claims:

- When over 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 financial services team.

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.

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
- 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 where possible. A hard copy with the supporting vouchers should be sent to the CCG finance team

At the financial year-end all floats must be counted on the last working 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.

Any changes to authorised personnel for the cashing of re-imbusement cheques should be notified immediately to the CCG finance team.

## **8. MONITORING AND REVIEW**

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

This policy will be reviewed every two years, more often if required

APPENDIX 1

Please refer to the EIA Overview & Navigation Guidelines located in Y:\HULLCCG\Corporate Templates and Forms\Equality and Diversity Information before completing your EIA)

HR / Corporate Policy Equality Impact Analysis:	
<b>Policy / Project / Function:</b>	Petty Cash
<b>Date of Analysis:</b>	25th September 2019
<b>Completed by: (Name and Department)</b>	Victoria Rimmington, Finance Manager
<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>Are there any significant changes to previous policy likely to have an impact on staff / other stakeholder groups?</b>	No
<b>Please list any other policies that are related to or referred to as part of this analysis</b>	None
<b>Who will the policy, project or function affect?</b>	All staff working CCG
<b>What engagement / consultation has been done, or is planned for this policy and the equality impact assessment?</b>	IAGC
<b>Promoting Inclusivity and Hull CCG's Equality Objectives.</b>  How does the project, service or function contribute towards our aims of eliminating discrimination and promoting equality and diversity within our organisation?  How does the policy promote our equality objectives: 1. Ensure patients and public have improved	This policy applies to all regardless of any protected characteristic.  This policy is available on the internet and is available in different formats and languages if necessary

<p>access to information and minimise communications barriers</p> <p>2. To ensure and provide evidence that equality is consciously considered in all commissioning activities and ownership of this is part of everyone's day-to-day job</p> <p>3. Recruit and maintain a well-supported, skilled workforce, which is representative of the population we serve</p> <p>4. Ensure the that NHS Hull Clinical Commissioning Group is welcoming and inclusive to people from all backgrounds and with a range of access needs</p>	
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Equality Data	
<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: Recruitment data, e.g. applications compared to the population profile, application success rates</p> <p>2: Complaints by groups who share / represent protected characteristics</p> <p>4: Grievances or decisions upheld and dismissed by protected characteristic group</p> <p>5: Insight gained through engagement</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input 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). If you answered No, what information will you use to assess impact?</p> <p><b>Please note that due to the small number of staff employed by the CCG, data with returns small enough to identify individuals cannot be published. However, the data should still be analysed as part of the EIA process, and where it is possible to identify trends or issues, these should be recorded in the EIA.</b></p>

## Assessing Impact

Is this policy (or the implementation of this policy) likely to have a particular impact on any of the protected characteristic groups?

(Based on analysis of the data / insights gathered through engagement, or your knowledge of the substance of this policy)

Protected Characteristic:	No Impact:	Positive Impact:	Negative Impact:	Evidence of impact and, if applicable, justification where a <i>Genuine Determining Reason</i> <sup>1</sup> exists (see footnote below – seek further advice in this case)
<p>It is anticipated that these guidelines will have a positive impact as they support policy writers to complete meaningful EIAs, by providing this template and a range of potential issues to consider across the protected characteristics below. There may of course be other issues relevant to your policy, not listed below, and some of the issues listed below may not be relevant to your policy.</p>				
Gender	✓			This has been considered and has no impact. This policy applies equally to all regardless of gender
Age	✓			This has been considered and has no impact. This policy applies equally to all regardless of age
Race / ethnicity / nationality	✓			This has been considered and has no impact. This policy applies to all regardless of race, ethnicity or nationality.
Disability	✓			This has been considered and has no impact. This policy applies to all regardless of disability
Religion or Belief	✓			This has been considered and has no impact. This policy applies to all regardless of religion or belief
Sexual Orientation	✓			This has been considered and has no impact. This policy applies to all

1. <sup>1</sup> The action is proportionate to the legitimate aims of the organisation (please seek further advice)

				regardless of sexual orientation
<b>Pregnancy and Maternity</b>	✓			This has been considered and has no impact. This policy applies to all regardless of pregnancy and maternity
<b>Transgender / Gender reassignment</b>	✓			This has been considered and has no impact. This policy applies to all regardless of transgender or gender reassignment
<b>Marriage or civil partnership</b>	✓			This has been considered and has no impact. This policy applies to all regardless of marriage or civil partnerships.

**Action Planning:**

**As a result of performing this analysis, what actions are proposed to remove or reduce any risks of adverse impact or strengthen the promotion of equality?**

<b>Identified Risk:</b>	<b>Recommended Actions:</b>	<b>Responsible Lead:</b>	<b>Completion Date:</b>	<b>Review Date:</b>

**Sign-off**

**All policy EIAs must be signed off by Mike Napier, Associate Director of Corporate Affairs**

**I agree with this assessment / action plan**

**If *disagree*, state action/s required, reasons and details of who is to carry them out with timescales:**



**Signed**

**Date: 09.10.19**