

## PETTY CASH FUNDS

The Secretary-Treasurer shall establish Petty Cash Funds to deal with such day-to-day expenses as are impractical to pay through the normal accounts payable procedures of the Division.

All disbursements of money from Petty Cash Funds shall include the issuance of a Petty Cash Voucher, accompanied by independent receipts where practicable. All Petty Cash Vouchers shall be approved by the proper divisional administrative personnel. All Petty Cash Vouchers shall also be signed by the person receiving funds and such signed voucher shall be a valid indication of payment for all accompanying receipts.

Persons in charge of Petty Cash Funds shall keep accurate records of funds in their possession. Upon requisitioning for replenishment of Petty Cash funds such records shall be submitted to the Secretary-Treasurer or Assistant Secretary-Treasurer for approval prior to reimbursement.

All Petty Cash funds and records shall be available for purposes of internal or external audit procedures when required.