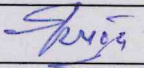
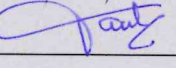


PETTY CASH MANAGEMENT SOP

Title:		Standard Operating Procedure for Petty Cash Management	
SOP no:	ERB/FINANCE/SOP/001	Effective date:	05/10/2024
Version:	00	User:	Finance Unit
Written by:	Finance Officer	Signature:	
		Date:	05/10/2024
Checked by:	QMS Consultant	Signature:	
		Date:	03/10/2024
Approved by:	Finance Head	Signature:	
		Date:	06/10/2024

1.0 INTRODUCTION

There shall be petty cash maintained at head office and zonal offices which managed on an imprest system and which shall be replenished on an outstanding balance basis. The petty cash enables financing of sundry and emergency expenses not exceeding the pre-determined limit and approval procedures. The petty cash shall be under the supervision of ACC at Head office and Zonal manager at Zonal offices.

2.0 PURPOSE

This procedure is applicable for proper tracking and managing petty cash for head office and zone office. It ensures consistency, continual suitability and effectiveness of the petty cash management activities.

3.0 RESPONSIBILITY

The Finance Manager has overall responsibilities of implementation of this procedure within ERB,

4.0 AUTHORITY

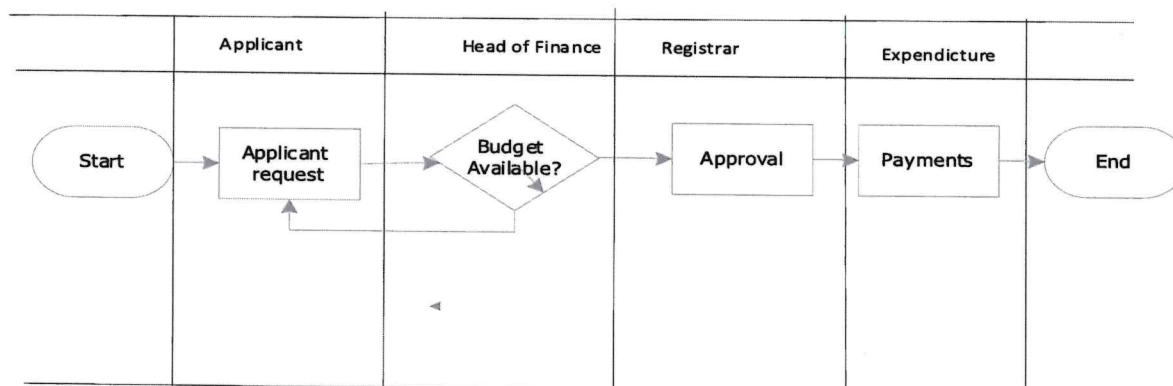
Finance Director has the overall authorities for implementation of this procedure, this includes creation, amendment and review of this document.

PETTY CASH MANAGEMENT SOP

5.0 DESCRIPTION FOR PETTY CASH MANAGEMENT PROCEDURE:

- 5.1 Applicant of petty cash shall file the request by indicating amount required and the reasons of the request.
- 5.2 ACC shall review petty cash application and forward to AR-FA for approval
- 5.3 AR-FA shall review petty cash application and approve before being taken to the cashier for payments
- 5.4 Replenishment of petty cash shall be done on approval of The REGISTRAR after ACC and/or Zonal Manager request for it and furnish supporting documents.

6.0 Process Map for Patty Cash Management:



6.1 Responsibility Matrix for Project Registration

Activity	1	2	3	4	Doc. No.	Documented Information
Applicant request	X					Petty cash request form
Review		X				invoice
Approval			X			invoice
payment				X		receipt

Key:

1. Applicant (ERB staff)
2. AR-FA
3. Registrar
4. Expenditure Accountant