

Standard Operating Procedure
Petty Cash or IMPAC purchases for emergency purchase or rental/lease
Fort Monmouth, New Jersey

References:

AR 215-1, Appendix G, paragraph 4 (attached)

IMPAC Card Standard Operating Procedure (attached)

Introduction:

This SOP was developed to give authority for the use Petty Cash and IMPAC purchases for emergency purchase or rental/lease for recreation activities at Fort Monmouth.

Principles:

Petty Cash and IMPAC Purchases for emergencies will be issued in accordance with the following principles:

1. Authority is under the direction of the Fort Monmouth Morale, Welfare and Recreation Director and in conjunction with AR-215-1 and the IMPAC Card SOP, the following individuals have the authority to issue petty cash and IMPAC purchases for emergencies: Neil Terjesen, Vincent O’Gara, and Salvatore Impollonia.
2. Petty Cash can be issued in the amount up to \$500 per activity for one transaction.
3. IMPAC Card purchases can be issued in the amount up to \$2,500 or \$5,000 per cardholder/per purchase, provided they are not engaging in split purchases.
4. Authorized individuals will sign off on all requests.

Procedures:

1. Each activity will forward request for emergency purchase to one of the three authorized individuals via email to determine if item is necessary for job to be performed.
2. Request should include a description of item needed, impact on facility, price, delivery time and vendor.
3. Once approved, activity will receive email stating that purchase was approved, item can then be purchased.

Accountability:

1. All items purchased or leased must be accounted for by each activity.
2. Receipts for said purchases will be placed on log sheet for IMPAC Purchases or given to Financial Management Division and logged on DA Form 1994 for Petty Cash purchases.

Reports:

1. Leased items will be placed on a log sheet and kept at the facility..
2. Each quarter an inventory will be taken of all purchases or leased items.
3. Emergency items purchased will be added to the fixed asset report as a sub-ledger code "E" for internal control purposes.

Glen Perlakowski
Director, Morale, Welfare
and Recreation

21 October 2002
Date

G-4. Petty cash funds

Petty cash funds pay for items, services, or incidental expenses for which payment by check is not feasible. As an alternative to normal procurement procedures, commanders may authorize purchases up to \$500 using petty cash. Such purchases are not used to circumvent normal procurement procedures; they are intended to reduce administrative costs of small or repetitive purchases. Petty cash controls are listed below (additional policy is in [DOD 7000.14-R](#), volume 13).

- a.* Petty cash funds and the amount designated for each are established in writing by the DCA or equivalent.
- b.* Checks issued to replenish petty cash funds will identify the responsible MWR activity.
- c.* Each transaction is documented with a prenumbered [DA Form 1994](#) (Petty Cash Voucher) signed by the designated approving authority. A separate voucher is used for each disbursement. Supporting data, such as invoices or freight bills, supplementing the voucher are attached to the voucher when turned in for reimbursement. Supplements are not used instead of vouchers.
- d.* Paid vouchers and supporting documents are clearly stamped "paid," dated, and initialed by the person making the disbursement.
- e.* All voucher numbers are accounted for when petty cash is replenished.