



**OFFICE OF THE GOVERNOR  
AMERICAN SAMOA GOVERNMENT**

April 27, 2022

**GENERAL MEMORANDUM NO. 049 – 22**

To: Directors and Agency Heads  
From: Governor of American Samoa  
Subject: Petty Cash System

A solid petty cash system provides an efficient means of making payments for unexpected, non-routine, incidental, or small expenses. A lack of a petty cash system has hampered government operations. Recognizing the need to balance the efficiency and convenience of a petty cash system with the need to protect against waste, fraud, and abuse of public funds, departments and agencies may receive approval from the ASG Treasurer to establish a petty cash reimbursement account upon satisfaction of the following conditions.

1. Adopting a written petty cash standard operating procedures that is approved by the Treasurer.
2. Maintaining and demonstrating strict compliance with the department's or agency's own approved petty cash standard operating procedure.
3. Submitting monthly reports to the Treasurer and Territorial Audit Office on the use and status of petty cash reimbursement funds on forms provided by the Treasurer.
4. Submitting to inspection and audit by the Territorial Audit Office at any time without notice.
5. Completing a satisfactory annual audit of petty cash funds and related records.
6. Restricting use of petty cash funds solely for the purchase of goods and services for official government functions.
7. Restricting the source of petty cash funds to appropriated funds approved by annual budget allocations every fiscal year.

The Treasurer may approve a department or agency for up to \$2,000 in petty cash funds, based on written justification from the requesting department or agency for the requested amount.

All departments should minimize the need for use of petty cash by proper planning for equipment maintenance and sustainment and other regularly occurring needs. This program is not intended to replace the regular procurement process.

Employees who violate this General Memorandum or an approved petty cash standard operating procedure are subject to restitution and disciplinary proceedings which may result in action up to

and including termination of employment. Departments or agencies who allow violations of their petty cash standard operating procedures shall have their petty cash system immediately revoked.

This memorandum supersedes the letter from Governor Lolo M. Moliga dated April 8, 2013 (Serial# 361).

A handwritten signature in black ink, appearing to read 'L. Mauga', with a horizontal line underneath.

LEMANU P. S. MAUGA  
Governor