



DERBY CITY COUNCIL

# Policy Document

## Petty Cash Floats and Bank Imprest Accounts Policy and Procedures (adapted policy for Residential Children's Homes)

## Document Assurance

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# 1. Introduction

## 1.1 Petty Cash Floats and Bank Imprest Accounts Policy and Procedures

The following policy is for all staff who handle petty cash and imprest accounts. This policy covers processes, procedures and responsibilities that are necessary when administering petty cash and/or imprest accounts. This policy ensures secure and robust processes reducing the risk of unauthorised access and the possibility of any discrepancies.

Chief Officers must ensure that all managers within their departments have read and understood this policy and that it is complied with at all times. Furthermore, all staff involved in petty cash floats and imprest accounts should be made aware of the requirements of and have access to the Policy. Management and staff should be advised that disciplinary procedures may be taken against them if they fail to comply with the Policy.

The Policy represents the minimum standard that must operate throughout the Council, and is designed to ensure compliance with Financial Procedure Rules. Managers may incorporate additional procedures only if they enhance the requirements of the Policy.

Any occurrences of non-compliance with the policy should be reported to the Head of Internal Audit for investigation.

When handling cash this policy must also be read in conjunction with Derby City Council's Cash Handling Policy.

This Policy should also be read in conjunction with the latest Derby City Council's Financial Regulations paying particular attention to the section related to petty cash. This sets out the responsibilities and financial limits which are regularly reviewed.

## 1.2 Petty Cash Floats and Imprest Accounts – What are they?

### Petty Cash

Petty cash floats are designed to help services purchase some goods and services by cash or cheque payment (in the case of an imprest account)

Petty cash floats are relatively small amounts of cash kept at hand for making immediate payments for miscellaneous small expenses. The rules and regulations surrounding such floats are strict and must not be contravened.

These types of float are for staff use only and not available to the general public. They must not be used for staff personal use and should only be used when other forms of ordering goods is not possible.

Every time funds are needed for a small purchase money is physically taken out of petty cash (usually out of a locked tin in a lockable draw or safe). A petty cash voucher must be completed. In this

example, you might take £10 out of petty cash when you go to the post office. When you return, you will have a VAT receipt (remember, always get a receipt) for £3.14 and £6.86 in change. The combination of these two things is equal to the £10 you took out of the fund.

The VAT receipt and change is put back in the tin and a record of the date, amount, and type of transaction is recorded.

Once the actual cash in the petty cash fund gets low, the float is reconciled and the funds replenished in cash.

## **Imprest Accounts**

Imprest Accounts are generally required in the same way as petty cash floats and work to a similar method. The major difference is that a local Derby City Council bank account is used as well as cash tin; this allows cheques to be written in cases of emergency. Imprest floats are greater and the purchases more frequent. The need for security of cash and monthly reconciliations are the same as the petty cash float but instead of the funds being replenished in cash the bank account is deposited with the amount being reimbursed.

### **1.3 Flow Charts**

This policy documents contains various flowcharts to aid the user when setting up and operating petty cash/imprest accounts.

Appendix 1 relates to setting up an account and amendments

Appendix 2 relates to the using of the accounts

Appendix 3 relates to reconciliations.

These charts should be used as a quick reference guide in conjunction with the whole policy.

## 2. The Setting up and Changes of Petty cash floats and Imprest Bank Accounts

**A petty cash float or imprest account must only be set up where there is a justified need for one. Before an imprest/petty cash float is set up it must be authorised by a Head of Service and countersigned by a Principal Accountant or Group Accountant. The request must be signed and approved by the Strategic Director of Resources. (Appendix 4)**

### 2.1 Petty Cash

Petty cash accounts should only be used for emergencies when it is not possible to issue an official order for the supply of goods. Every attempt should be made to use the council's official electronic ordering system. Petty Cash floats are designed for small amounts and infrequent use.

Any misuse of any account by any individual including those responsible for authorising payments may result in the closure of the account.

### 2.2 Imprest Accounts

Imprest accounts should only be used for the agreed purposes and when it is not possible to issue an official order for the supply of goods. Every attempt should be made to use the official electronic orders for Derby City Council. Imprest accounts benefit from separate bank accounts and the access to a cheque book. Floats are usually larger and use is greater than a petty cash account.

Any misuse of any account by any individual including those responsible for authorising payments may result in the closure of the account.

### 2.3 Application for an Account

Before any petty cash or imprest account is set up the Head of Service must request, using the form in appendix 4, the reason why they need such a system to purchase goods. This form is then submitted to the relevant accountant.

Each application will be looked at individually and assessed on need, budget available, suitable controls and confidence in those controls.

If an account is rejected the Head of Service will be notified. Once monies are handed over to the service area it is the responsibility of the officers involved in the day to day running of the account alongside the Head of Service to ensure all rules and regulations are followed.

### 3 Limits

All limits will be reviewed annually as part of the close down process, any changes must be requested using the form shown in (Appendix 4) Please refer to the Financial Procedure Rules for the current maximum limits for each transaction of spend.

#### 3.1 Petty Cash Floats

The float limit should be agreed with the Principal Accountant/Group Accountant and the Head of Service requesting the float. The Strategic Director of Resources will have the final approval. Payment limits should reflect the limits as written down in the latest Financial Procedure Rules.

#### 3.2 Imprest Accounts

The bank account limit should be agreed with the Principal Accountant/Group Accountant and the Head of Service requesting the float. The Strategic Director of Resources will have the final approval. Payment limits should reflect the limits as written down in the latest Financial Procedure Rules.

(This is usually the same limit as for Petty Cash unless an exception has been granted by the Strategic Director of Resources) – Important Note: The bank account should **never** be allowed to become overdrawn. Monthly reconciliations are necessary to evidence that the bank account is not overdrawn.

#### 3.3 Appropriate Spends

The appropriateness of spends relies on the integrity of the individuals using the petty cash/imprest accounts. Individuals must be able to demonstrate that expenditure incurred was for a particular Derby City Council activity and more importantly could not be ordered electronically.

Salaries, wages, fees and taxable expenses must **NEVER** be paid through petty cash or imprest accounts. Travel expenses, parking fees and taxis/buses for staff cannot be paid through these systems, any type of staff expense will need to be claimed in the proper way through the travel and subsistence system.

Loans **must not** be made to staff or personal cheques cashed from any account.

**Petty Cash should not be used for the following - See appendix 10 for a list of appropriate exceptions that apply to Residential Children's Homes only**

- |   |   |
|---|---|
| <ul style="list-style-type: none"><li>➤ Food and Snacks for staff</li><li>➤ Celebration cards, e.g. birthday, wedding, sickness, leaving</li><li>➤ Flowers</li><li>➤ Christmas presents</li></ul> | <ul style="list-style-type: none"><li>➤ Alcohol</li></ul> |
|---|---|

**The following list is an example of goods that should be purchased through corporate contracts using purchase orders and not classed as petty items.**

<ul style="list-style-type: none"> <li>➤ Stationery/Diaries</li> <li>➤ Milk</li> <li>➤ Keys</li> <li>➤ Flowers</li> <li>➤ Christmas presents</li> </ul>	<ul style="list-style-type: none"> <li>➤ Batteries</li> <li>➤ Cleaning products</li> <li>➤ Stocks of Stamps – from the income and post team</li> <li>➤ Activity and trip goods (these need to be planned in advance and ordered in advance)</li> </ul>
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For any further advice/guidance on corporate contracts please contact the procurement team [procurement@derby.gov.uk](mailto:procurement@derby.gov.uk) or 643271.

### **3.4 Exemptions**

Exemptions to this policy fall into two categories.

- 1 – Exemption from procedure process/extraordinary expenditure
- 2 – Exemption from financial limits

Exemption from any procedure process/extraordinary expenditure will need to be agreed with the Group Accountant and signed by the Strategic Director of Resources.

Exemption from any financial limit stated in the policy as stated in the Contract / Financial Procedure rules will have to be agreed beforehand by cabinet. This will take the form of a cabinet report and will need to be planned to coincide with cabinet meeting deadlines. Principal/ Group Accountants will be able to provide advice on deadlines and format of the report. Please note the process for cabinet to hear reports can be lengthy and deadlines are set in advance. If a deadline is missed the report will be deferred to the next meeting.

Any exemption may not be acted upon until approval is given.

### **3.5 Coding Specific to Residential Children’s homes and frequent expenditure**

The following subjective codes must be used when categorising frequent expenditure when working in a Residential Childrens Home

Travel D4001	Toiletries E1009	Meals/Snacks E1504
Refreshments E1512	Outings/Visits/Activities E3002	Holiday Allow F5014
Birthday Allow F5015	Festivity Allow F5016	Clothing F5017

Pocket Money/Dinner Monies G5007      Incentive F5052

#### **Less Frequent Expenditure**

It must be noted that less frequent spends such as urgent equipment, mobile top ups, birthday cards, photos, postage, stationery, school equipment any other less frequent expenditure

must be firstly considered to be purchased through an official order, procurement card or travel voucher.

## **4 Reimbursements to employees**

It is necessary for all requests for reimbursements to be thoroughly checked. In the first instance the officer responsible for reimbursement must check that all receipts comply with this policy ensuring items of expenditure are appropriate and VAT is correctly calculated and claimed.

Each transaction should be recorded using petty cash record sheet (example in appendix 6); this can be a simple spreadsheet that records transactions and details amounts purchased.

VAT receipts should be cancelled or drawn through (single red line) once reimbursements have been made – however the receipt still needs to be legible.

The process for issuing petty cash is shown in the flowchart (appendix 2)

In exceptional circumstances where it is not possible to obtain money in advance then approval must be sought from the budget holder.

## 5 Controls

### 5.1 Vouchers – applicable to both petty cash and imprest accounts

Pre numbered vouchers are confirmation slips that records the purchase of the goods and total reimbursed. See templates in appendix 5. Vouchers must be pre numbered. Use of any other template must be approved.

A voucher must be completed when money is first taken for all items of expenditure being claimed. Each person claiming from the petty cash or Imprest account will have to sign a voucher.

Vouchers should clearly state the following information

- Description of goods
- Date of purchase
- Amount (figures and in words) of money initially taken
- Amount (figures and in words) of money returned – and corresponding receipt.
- Reason for Purchase
- Signature and name of employee claiming reimbursement
- Signature and name of nominated petty cash officer
- Cost code to the correct budget code
- Receipts must be attached to all vouchers
- Signature of authorising officer.

**ALL receipts and money due for return must be returned the next working day and the petty cash voucher updated with actual spend. If goods purchased differ from the original request, this must be brought to the approvers' attention.**

All expenditure must be recorded at the time it is incurred on the petty cash record sheet.

### 5.2 VAT Receipts – applicable to both petty cash and imprest accounts.

For any expenditure to be verified and reimbursed there needs to be evidence of the expenditure incurred. Evidence must always be an official document from the supplier – an example would be a VAT receipt.

VAT Receipts are needed for:

- Accountability – Each employee is accountable for the 'public money' that they spend and obtaining receipts evidences the purchases made and protects staff from accusations of any misuse of funds.
- Budget Monitoring – A receipt also helps to ensure purchases are allocated to the correct budget heading.

VAT Receipts must be obtained for all items exceeding £0.50 and should be attached to the claim for reimbursement.

VAT Receipts must **NEVER** be split to make the value of individual items under the petty cash or imprest limit or to make items comply with the above regulation regarding £0.50. For example if the petty cash limit for reimbursement was £50 and a member of staff purchased goods for the total of £60,

they must not ask for two £30 receipts or split items themselves at a checkout. Receipts are dated and timed and these will be checked by the officers reimbursing the requests.

The Council can reclaim the VAT that it pays, provided authentic VAT invoices or receipts have been obtained. Cash float holders should ensure that, when expenditure from the petty cash / imprest account has been incurred that includes VAT; supporting invoices/till receipts show the following information:

- Name, address and VAT number of the supplier;
- Time of supply (i.e. date);
- A description of the goods;
- The amount payable.

**NEVER** cut receipts with scissors or stick onto a claim sheet if the receipt is double sided. The whole receipt needs to be visible.

All VAT queries should be directed to Derby City Council's Taxation Manager within the Resources Directorate.

### **5.3 Lost Receipts**

There will be rare occasions where a receipt is lost or unobtainable. In these instances indicate on the voucher that the receipt is lost/unobtainable this then needs to be individually signed by the Budget manager. This will be monitored and frequent occurrence may result in the closure of the account.

### **5.4 Credit Card Receipts and Personal Loyalty Cards**

Payment must not be made using credit cards.

Employees must not use a loyalty card where points or rewards can be gained for business purchases – these are deemed a benefit in kind and would need to be declared for tax purposes.

## 6. Reconciliations and replenishments

The financial regulations state that “all employees operating a imprest/petty cash account should be able to produce upon demand to the Strategic Director of Resources cash and all vouchers to the total value of the imprest amount” the word imprest here includes all petty cash floats.

**ALL RECONCILIATIONS SHOULD BE CHECKED AND COUNTERSIGNED BY A PERSON NOT INVOLVED IN THE DAY TO DAY OPERATION OF THE ACCOUNT BEFORE THE RECONCILIATION IS PRESENTED FOR REPLENISHMENT.**

- Reconcile monthly and prior to replenishment.
- It is important that reconciliations are performed before any reimbursement is submitted
- When a bank statement is received for the imprest account, the balance shown on the statement must be reconciled to the claims.

Irrespective of how often the cash is replenished, all petty cash and imprest accounts should be reconciled and balanced to either the float total (petty cash) or bank statement (imprest account) at least monthly; reconciliation sheets need to be signed and retained by the petty cash/imprest holder.

### Quick Reconciliation check

Total amount of **expenditure** being reclaimed

(+) *plus* **cash**

(+) *plus* any **claims not reimbursed**,

(+) *plus* **the balance at the bank** (if held)

Equals (=) **Initial Float**

### 6.1 Imprest Reconciliation – appendix 3 and appendix 7

Bank statements should be requested monthly if you have an imprest account

- All cheques issued during the period must be checked against the statement, using the counterfoils from the cheque book. Cheques presented should be ticked off on the statement, and ticked on the counterfoil in the cheque book.
- Any cheques not presented but issued must be deducted from the balance on the current statement.
- Any reimbursements not credited to the account must be included in the final ‘balance at bank’ figure.

- All calculations must be clearly written on the bank statement to prove the reconciliation for the period.
- Using the 'Bank Reconciliation' box on the imprest reimbursement form, enter the details from the bank statement as the following example:

Appendix 7 is an example of how to reconcile an account using the DCC template.

## 6.2 Overdrawn Accounts

Under no circumstances should a bank balance become overdrawn. Any overdrawn accounts should be noted immediately to the Principal/Group accountant. A decision will then be made as to whether or not the imprest account can remain open.

*\*In the case of Residential Children's home only any misuse of the account by any individual including those responsible for authorising payments, will be reported to the Service Director responsible for the home for investigation and action.*

## 6.3 Petty Cash Reconciliation appendix 3 and appendix 8

All vouchers reimbursed need to be totalled. Cash remaining in the tin or safe also needs to be totalled. The combined total of cash and vouchers should balance to the initial float.

All items of expenditure need to be recorded on the claim sheet with the VAT clearly marked for vat purchases. Cash left in the tin must be counted and entered as 'Cash in Hand' on the claim form.

Periodic checks will be performed by independent members of staff to ensure cash in hand is a true figure. See surprise cash ups.

Appendix 8 is an example of how to reconcile an account using the DCC template

## 6.4 Missing / Surplus Monies

Any missing monies need to be reported to the Principal/Group accountant immediately. The missing amount needs to be recorded on the claim sheet against a code reference for missing money. Regular occurrences of monies missing will result in the petty cash being withdrawn. Under no circumstances should a member of staff 'make up' shortfalls to balance accounts.

Any monies found to be surplus must also be recorded on the claim sheet against a code reference.

*\*In the case of Residential Children's home only any misuse of the account by any individual including those responsible for authorising payments, will be reported to the Service Director responsible for the home for investigation and action.*

## **6.5 Replenishment (top up of float) appendix 9**

The Head of Service or authorising officer must also be satisfied that the claim complies with this policy and the Principal/Group Accountant will also check for compliance.

All reimbursement claims should be submitted to your Finance support officer within five working days at the close of the month. Any variations to the timetable need to be documented and kept on file with the account, along with the approval of the responsible accountant.

Imprest bank account claims and petty cash claims must be sent in each month to the finance section. It is important there is clear evidence of a monthly reconciliation completed by the imprest/petty cash officer.

## 7 Security

### 7.1 Cash and Cheque Security

Both petty cash and imprest accounts will have cash available for purchases, petty cash will have a cash float and some imprest accounts will have cash from cashed cheques.

It is important to read the cash handling policy to ensure compliance with cash movements and security. This policy is more detailed than the overview below.

Cash in hand **must** be securely locked in a safe or cabinet at all time and the payments and record keeping limited to one or two officers.

Cheque books must be used in order and kept in a safe. A list of cheque books must be kept at the location.

There are **two** permitted options for the secure keeping of cash, depending on amounts of cash held:

- A safe,
- A locked cash tin in a locked drawer / similar secure location

All safes need to be authorised by Derby City Council's Insurance Section. Each safe will be given an insurance limit, dependent on the actual type of safe in use. If you are not sure whether your safe falls into an acceptable category, then please contact the insurance section, Resources Directorate.

If you do not have a safe, then there will be a maximum amount that can be kept in a locked cash tin, this needs to be verified by the insurance section.

A set of keys should be allocated to **two** officers only as follows:

**Primary Key Holder** - has overall responsibility for the day to day security of money held within the Section.

**Secondary Key Holder** – should be consulted during periods of holiday and general absenteeism to ensure that continuity of security is maintained.

Any loss of keys must be reported immediately to the insurance section. The insurance section will then inform Internal Audit and the relevant Head of Service.

Both officers will ensure continuity of security by ensuring that, as a key holder, each set of keys is permanently secured on their person, to prevent unauthorised access. All keys must be removed from the premises overnight.

If keys are transferred between staff, a key transfer register should be completed to ensure a record is maintained of where keys are allocated. Part of the key transfer process is to record the cash in the tin.

**Note:** The Authority's insurance cover may be invalidated if the authority fails to ensure correct security measures.

## **7.2 Cash and Key Handover**

If keys are transferred between staff, a key transfer register should be completed to ensure a record is maintained of where keys are allocated. Part of the key transfer process is to record the cash in the tin at the time of transfer.

## **8. Other**

### **8.1 Year End – Responsibilities of account holders.**

It is a council requirement to provide external audit with an assurance that we comply with the requirement to evidence check all accounts at the end of the financial year. The financial regulations state that employees operating an imprest/petty cash account must provide the Corporate Director of Resources and Housing with a certificate of the value of the account held at 31 March each year.”

This is done by finance issuing certificates to all account holders who must then complete the certificate and state the various balances at the end of the financial year, 31<sup>st</sup> March. This declaration should be checked and countersigned by a senior officer not involved in the day to day operation of the account. It must then be returned to finance by a prearranged date. Any certificates not returned will result in the closure of the account and any floats assumed missing.

See Appendix 7&8

### **8.2 Surprise Cash-Ups**

In order to reduce the risk that cash received may not be accurately or appropriately accounted for a Senior Officer will, on a six monthly basis, undertake a surprise cash-up of cash and cheques to ensure they reconcile with the Cash Summary Sheet.

1. Remove Receipt Book and Cash Summary Sheet from secure location
2. With the exception of any ‘float’, ensure all money, cash, cheques and vouchers held reconcile with the Cash Summary Sheet.
3. Enter comments in box indicated as ‘Notes on Surprise Cash-up’ on the Cash Summary Sheet.

If issues are identified during the surprise cash-ups, or there is insufficient segregation of duties, these should be carried out more regularly.

### **8.3 Absenteeism**

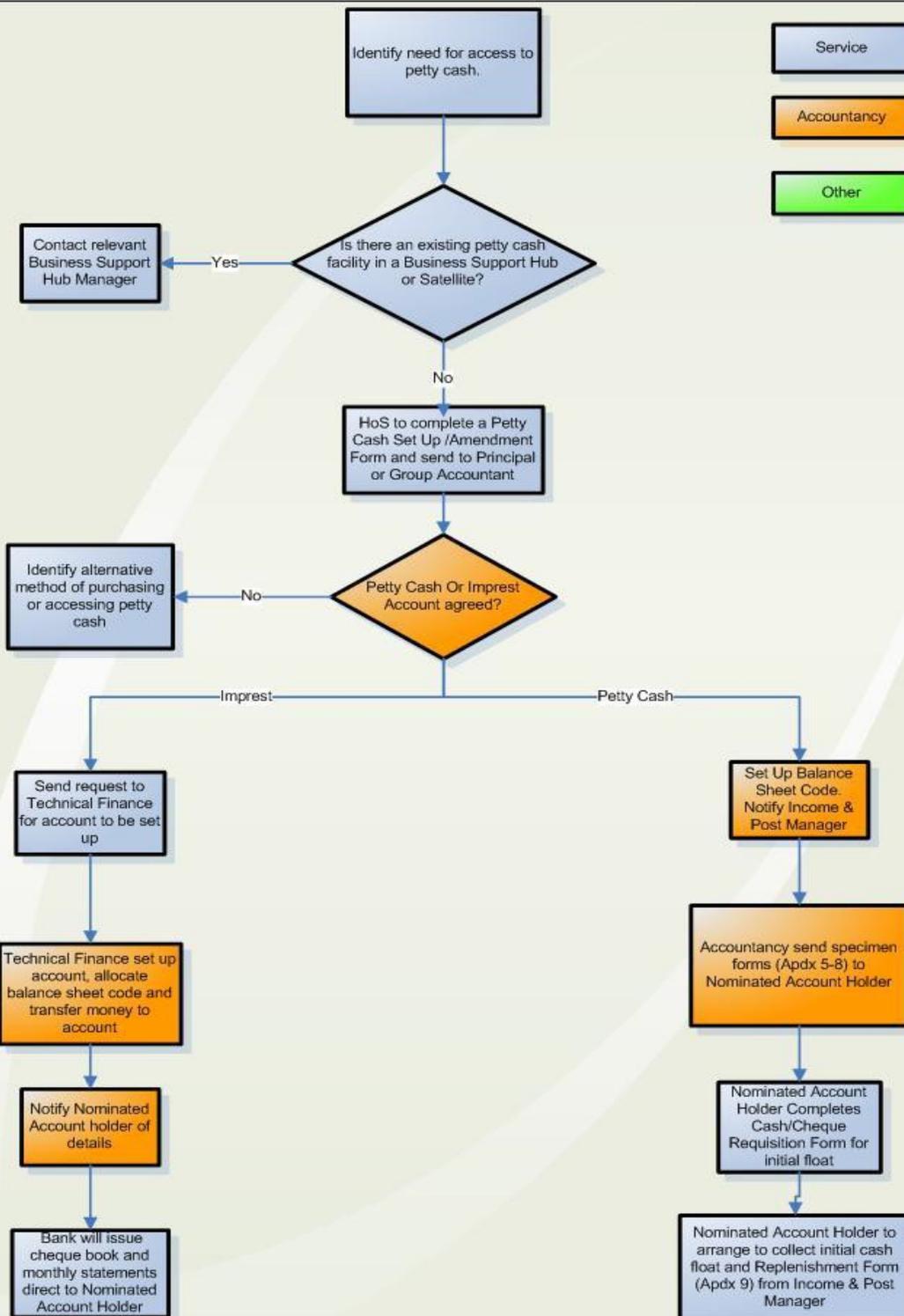
During holiday periods and general absenteeism clear segregation of duties must be maintained. A senior officer linked to the petty cash/imprest account must nominate a replacement to undertake the cash receiving duties.

During such periods the senior officer will take full responsibility for the preparation of money for banking.

### **8.4 Confidential Reporting Code (Whistle-Blowing)**

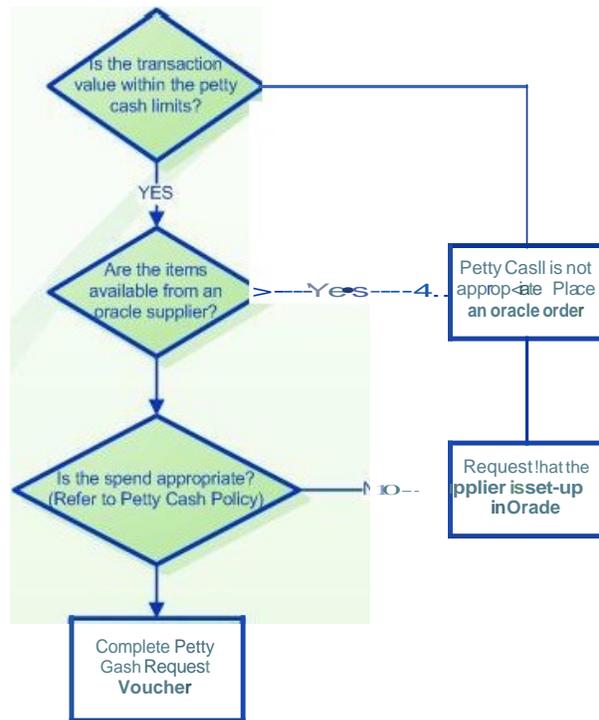
If anyone suspects any fraudulent activity or misuse of either a petty cash or imprest account they can raise their suspicions with Internal Audit or alternatively follow the Derby City Council’s whistle-blowing policy. Any such instances will be treated confidential and anonymously, the integrity of staff is paramount when dealing with public funds.

Setting up or Amending a Petty Cash / Imprest Account



## Appendix 2

### Using Petty Cash



Signed by  
Authorising Officer

Nominated Petty Cash Account Holder  
completes voucher details and issues cash.  
Employee signs for cash received

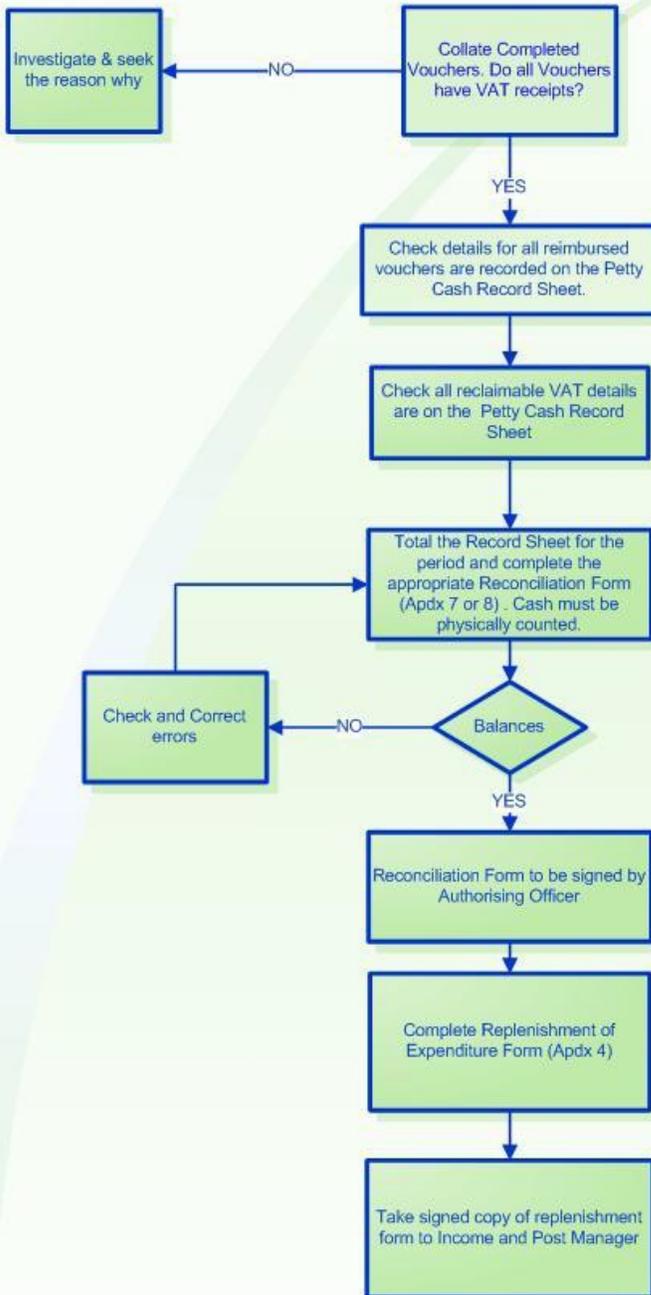
Employee purchases goods and obtains VAT  
receipt

Employee provides VAT receipt and change W  
required to Nominated Petty Cash Account  
Holder by next working day

Voucher is completed, VAT receipt  
attached and stored securely with Petty  
Cash

Complete Petty Cash Record Sheet with  
details. Ensure Voucher & receipt are  
clearly drawn through

Reconciling & Replenishment Petty Cash / Imprest



A petty cash float or imprest account must only be set up where there is a justified need for one. Before an imprest/petty cash float is set up it must be authorised by a Head of Service and countersigned by a Principal Accountant or Group Accountant. This request must be signed and approved by the Strategic Director of Resources.

Part A – to be completed by Budget Manager

Requested By:			
Unit Name/Service			
Unit Address (this is also the address for bank statements)			
Name of Float/Account Number			
Delete as appropriate*	Set up*	Amendment* / Deletion*	
	Petty Cash float*	Imprest Bank Account*	
	Permanent change*	Temporary change*	
	If temporary – end date:		
Limit requested/revised to			
Nominated responsible officer/Keyholder			
Authorised Officers name and sample signature: *For Imprest cheque books this needs to be three officers	1.		
	2.		
	3.		
*Type of change – delete as appropriate	*New	*Amend	*Delete
	Justification – please state the reason for set-up/amendment.		
Declaration:- I have read and understood the petty cash policy and understand the processes, procedures and responsibilities that are necessary when administrating petty cash and/or imprest accounts.			
Signed by.....Budget Manager			
Approved by.....Head of Service			
Print Name..... Date.....			

Part B – To be completed by the Strategic Director of Resources (Increases and Set-Ups only)

Limit Approved	
Signed and Print Name	
Date	

Part C – Office use only

Balance sheet code	
--------------------	--

Once approved a copy of this form must be forwarded to the Income & Post Manager.



# Petty Cash Voucher

Date.....

Voucher Number .....

**Part A – To be completed in advance of purchase**

Description of goods		
Amount of money initially taken (in figures & words)	£	
Reason for purchase		
Cost centre		
Signature and name of employee claiming reimbursement		
Signature and name of nominated petty cash officer		
Signature and name of Authorising officer		

ALL receipts and money due for return must be returned the next working day. If goods purchased differ from the original request, this must be brought to the approvers' attention.

**Part B – To be completed after purchase**

Amount of money returned (in figures & words)		
Petty cash record sheet updated by:-		



# Petty Cash Voucher

Date.....

Voucher Number .....

**Part A – To be completed in advance of purchase**

Description of goods		
Amount of money initially taken (in figures & words)	£	
Reason for purchase		
Cost centre		
Signature and name of employee claiming reimbursement		
Signature and name of nominated petty cash officer		
Signature and name of Authorising officer		

ALL receipts and money due for return must be returned the next working day. If goods purchased differ from the original request, this must be brought to the approvers' attention.

**Part B – To be completed after purchase**

Amount of money returned (in figures & words)		
Petty cash record sheet updated by:-		





From: \_\_\_\_\_

**IMPREST ACCOUNT RECONCILIATION****EXAMPLE**

Nature of Advance	Cash		Vouchers / Receipts	
	£	p	£	p
<b>Imprest -</b>				
Details				
Cost Centre				
balance at bank (per statement attached)	40	00		
claims not yet credited	75	00		
cheques not yet debited	-12	00		
cash in hand	42	00		
vouchers/receipts			55	00
<b>Change Floats etc -</b>				
Details				
Cost Centre				
<b>TOTAL</b>	<b>145</b>	<b>00</b>	<b>55</b>	<b>00</b>

COMBINED TOTAL

200 00

This must agree with  
the imprest allocationSigned: \_\_\_\_\_  
Responsible Officer

Date: \_\_\_\_\_

I certify that the balances shown above are the actual position of the bank account, cash in hand and stamps held.

Signed: \_\_\_\_\_  
Authorising Officer

Date: \_\_\_\_\_





The follow list of appropriate expenditure is for Residential Children's Homes Only

<b>Type</b>	<b>Subjective Code</b>
Travel	D4001
Toiletries	E1009
Meals/Snacks	E1054
Refreshments	E1512
Outings/Visits/Activities	E3002
Holiday Allow	F5014
Birthday Allow	F5015
Festivity Allow	F5016
Clothing	F5017
Pocket Money/Dinner Monies	G5007
Incentives	F5052