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**To: Head Teachers of Nursery, Primary, Secondary and Special  
Non-Cheque Book Schools**

Dear Colleague,

### **RECONCILIATION OF PETTY CASH ACCOUNTS 2023/2024**

It is a requirement of final accounts preparation that a reconciliation of petty cash accounts is completed by all establishments as at **28<sup>th</sup> February 2024** to meet the council's annual accounts compilation deadline. The balances on the accounts are represented on the council's balance sheet as at the last date of the financial year and are subject to be audited.

Please ensure that the attached Petty Cash Reconciliation form – Financial Certificate is completed and returned to Schools Petty Cash Admin Mailbox - [SchoolsPettyCashAdmin@birmingham.gov.uk](mailto:SchoolsPettyCashAdmin@birmingham.gov.uk) by **Wednesday 27<sup>th</sup> March 2024**, including a copy of your bank statement as at **28<sup>h</sup> February 2024**.

**Schools are reminded that the City Council reserves the right to review the use of the Petty Cash facility should returns not be submitted by Friday 22<sup>nd</sup> March 2024.**

Guidance notes are included in this briefing, which can also be obtained from the Petty Cash chapter of the Schools Financial Procedures Manual from Schools Financial Services.

Should any account holder be experiencing problems reconciling their petty cash account, please contact CYP Finance – Petty Cash: [SchoolsPettyCashAdmin@birmingham.gov.uk](mailto:SchoolsPettyCashAdmin@birmingham.gov.uk) for further advice and guidance.

Completed returns in **Excel** should be emailed to the mailbox: [SchoolsPettyCashAdmin@birmingham.gov.uk](mailto:SchoolsPettyCashAdmin@birmingham.gov.uk)

If it is not possible to provide electronic signature in the excel file, then a scanned copy with the Head Teacher's signature should also be sent to the mailbox, as well as the excel version.

If, after checking your reconciliation there remains a balance in box F ("Agreed Imprest Level less Calculated Imprest Balance (A-E)" of the form the reconciliation form, then please take the following action:

1. **Deficits due to interest charged on overdrawn bank accounts**

If some or all the total showing in box F arose from this cause, then charge this amount only to School Budget Share as per the Petty Cash Chapter of the SFPM.

2. **Other deficits – not due to interest charged**

**A Deficit over £10** – Submit the form as usual. CYP Finance – Petty Cash will contact you to discuss the situation.

**B Deficit not exceeding £10** – Charge this amount to School Budget Share.

3. **Surplus**

Schools Finance Team will arrange with Cashbooks to transfer the surplus to school budget code.

4. **Imbalance due to temporary imprest increase/decrease:**

As long as the difference is the same level of the temporary imprest, it is acceptable. CYP Finance will contact the school if there are any issues.

Please contact CYP Finance – Petty Cash:

[SchoolsPettyCashAdmin@birmingham.gov.uk](mailto:SchoolsPettyCashAdmin@birmingham.gov.uk) if you require any further information regarding the contents of this document.

Schools Funding Team  
Education & Skills (E&S) - Children and Young People (CYP)  
Finance and Governance, Council Management Directorate  
Birmingham City Council

## Guidance Notes on Petty Cash Year End Imprest Reconciliation

- 1 You are recommended to reconcile to the approved imprest level at the end of each term at the very least and it is good practice to reconcile on a monthly basis.
- 2 The reconciliation form needs to be completed in the excel template which can be downloaded using this link below – “Petty Cash” section (or email [SchoolsPettyCashAdmin@birmingham.gov.uk](mailto:SchoolsPettyCashAdmin@birmingham.gov.uk) if need help):

[https://www.birmingham.gov.uk/info/20124/working\\_in\\_schools/788/budgets\\_for\\_schools\\_in\\_birmingham/4](https://www.birmingham.gov.uk/info/20124/working_in_schools/788/budgets_for_schools_in_birmingham/4)

Please read these notes in conjunction with the Reconciliation Certificate.

The reconciliation certificate form is standard for schools and non-schools services to use, so it contains instructions to non-schools services. **Schools only need to complete the tab “FINANCIAL CERTIFICATE”** (other tabs “COMFORTS FUND” and “FLOAT RECONCILIATIONS” are not applicable to schools).

Macro Guidance

**FINANCIAL CERTIFICATE**

Non sch COMFORTS FUND\_ UMM ACCT

Non Sch float reconciliations

You need to select your school’s name from the drop down list first, then click into the red box “security check”, put in the first four digits of your school Barclay’s Bank account number in the pop up box, you will then see the form.

Some cells are prepopulated and protected (in pink), e.g. the imprest level set, so that the figures cannot be altered. You need to put in your figures in those boxes shaded in light blue.

- (i) Petty Cash Imprest Level (A): **Form reference number 3.1)**

This figure should be the Local Authority approved imprest as at the date of the reconciliation.

- (ii) Balance as per bank statement (B): **Form reference number 3.2)**

Use the balance shown on the last bank statement issued prior to or on last date of February.

- (iii) Less cash drawings not yet reflected on the bank statement:  
**Form reference number 3.3)**

- (vi) Less any unrepresented cheques: **Form reference number 3.4)**

Deduct any cheques drawn prior to the date of the statement but are not shown on the statement, i.e., have not been presented.

You may submit a separate list in Excel as backup if you have more unrepresented cheques than the space allows, as long as the total of the separate list matched the total of the unrepresented cheques in the reconciliation form cell Q39.

Please note that any unpresented cheque(s) of six months old or over which have been claimed for and subsequently reimbursed by Accounts Payable, should be detailed on your next Petty Cash claim with an instruction that the claim should be reduced by the value of the cheque(s) not presented. Corresponding adjustments will then be made to the school's budget share revenue expenditure code.

(v) Add: Claims not yet submitted: **Form reference 3.5)**

Add any claims not yet submitted to the Local Authority

(vi) Sub-Total (C)

This is the sub-total of items **Form reference 3.3) +3.4)+3.5)**

(vii) Add: Balance of cash in hand as at 28<sup>th</sup> February 2024  
**Form reference 3.6)**

(viii) Add: Outstanding claims submitted but not yet received in the bank as at 28<sup>th</sup> February 2024: **Form reference 3.7)**

(ix) Subtotal (D)

This is the sub-total of items **Form reference 3.6) +3.7)**

(x) Calculated imprest balance as at 28<sup>th</sup> February 2024 (E)

This is the sum of the bank balance and the above subtotals (B+C+D), which is a revised imprest balance after taking account of all relevant adjustments which are not reflected in the bank statement.

(xi) Agreed Imprest Level less Calculated Imprest Balance (F)

This is the difference between the school's imprest level set /approved/agreed and the calculated/revised imprest level (after all the adjustments) as at 28<sup>th</sup> February 2024. The difference should be zero.

### 3 Deficit/Surplus

It is your responsibility to list in detail the items that make up the deficit/surplus.

If, having taken into consideration all such items, you cannot reconcile the deficit/surplus, it is suggested you check individual rows again to ensure there are no miscalculations or omissions.

Under no circumstances should forms be returned until they are fully reconciled, i.e., all items making up the deficit/surplus are shown if the balance (of the set/approved imprest level less the calculated/revised imprest level) is not nil.

If a deficit/surplus exists on your reconciliation you will be contacted and given guidance on how to rectify this.

4 These documents should be emailed by **Friday 22<sup>nd</sup> March 2024** to: [SchoolsPettyCashAdmin@birmingham.gov.uk](mailto:SchoolsPettyCashAdmin@birmingham.gov.uk):

- A copy of the bank statement dated 28<sup>th</sup> February 2024, upon which the end of year reconciliation is based.
- Completed Reconciliation Form/Certificate in Excel verified with the Head teacher's electronic signature
- A scanned copy (in PDF) of the Reconciliation Form/Certificate with the Head teacher's signature if electronic signature is not available

Appendix: Screen extract of the reconciliation form

3) The balance of Petty Cash at the end of February was made up as follows and this is the statement of my imprest:-						
						£ p
3.1)	My petty cash imprest level is:					(A) 42,000
			dd	mm	yyyy	£ p
3.2)	Balance in Bank – per latest statement available dated: (Please attach a copy of the bank statement to this form, when returning to the finance section)					(B)
3.3)	Less cash drawings not yet reflected in bank statement (entered as a minus figure) :					
<b>LESS</b>	<b>3.4) Less any unpresented cheques (entered as a minus figure) :</b>					
			dd	mm	yyyy	£ . p
	Chq No.:					
		Dated:				
	Chq No.:					
		Dated:				
	Chq No.:					
		Dated:				
	<b>SUB TOTAL (3.3 + 3.4+3.5)</b>					(C) 0.00
<b>ADD</b>	<b>3.6) Balance of cash in hand (e.g. petty cash box) at end of February:</b>					
<b>ADD</b>	<b>3.7) Outstanding claims submitted by schools or recouped by non schools but not yet received in the bank at end of February</b> (Please attach photocopies/screenprints of details, not the backing documents)					
	No:					
	No:					
	No:					0.00
	<b>SUB TOTAL (3.6 + 3.7)</b>					(D) 0.00
	<b>Calculated imprest balance as at end of February (B + C + D)</b>					(E) 0.00
	<b>Agreed Imprest Level less Calculated Imprest Balance (A-E)</b>					(F) 42,000.00