

Vanderbilt University
Office of Financial Affairs

Form 305- 4: Petty Cash and Change Fund
Reconciliation Worksheet

Date: _____

Department: _____

Reconciliation:

- a) Cash amount \$ _____
- b) Receipts \$ _____ (for Petty Cash fund only)
- c) Total (a + b) \$ _____
- d) Imprest Amount \$ _____
- e) Difference (c- d) \$ _____ (Provide explanation, if difference does not equal zero)

f) Signature of Custodian _____ Date _____

g) Dept Approval: _____ Date _____
Signature of Dean, Director, or Department Head (or designee)

Instructions for Form 305-4: Petty Cash and Change Fund Reconciliation Worksheet

The purpose of this form is to assist the Custodian in determining whether the petty cash or change fund is in balance. This is performed through a reconciliation process. Use this form to reconcile the petty cash and change fund. Maintain the completed form at the department.

Line a) Count the currency remaining in the fund and input dollar amount counted.

Line b) Total the dollar amount of receipts and input this amount on line b. Note that this line pertains to the Petty Cash fund only. Purchases from a Change Fund are prohibited.

Line c) Total lines a) and b) and input the sum on Line c).

Line d) Input original amount advanced, that is, the fixed amount that the fund is replenished to when a check request is submitted.

Line e) Subtract line c from line d. If this line has a zero, then the fund is in balance. If this line has an amount other than zero, then the account is not in balance. If the account is not in balance, attach a memo explaining why a difference exists.

Line f) Custodian must sign and date worksheet.

Line g) The worksheet should also be signed and dated by one of the following authorized signers: Dean, Director or Department Head (or designee). Their signature signifies agreement with the count and reconciliation conducted by the Custodian.