

POLICY 23

Administration

Underpinning Legislation: Children Act 1989. Care Standards Act 2000. Children's Homes Regulations 2015. Children Act 2004. Children and Young Persons Act 2008. Care Planning, Placement and Case Review Regulations 2015. Working Together to Safeguard Children 2018

23.1 Petty Cash

This procedure is to aid both operational and support staff in operating cash floats in line with Imprest Account procedures, Prepaid Card Guidance/Procedures and Norfolk Audit Services. Current Imprest Procedures remain in force and these procedures are complementary to them.

Petty Cash is an amount of money held by establishments in cash, or in a bank account, to meet minor items of expenditure.

All Petty Cash accounts are kept on a Prepaid Card procedures basis. Claims for the reimbursement of Petty Cash should be made to Accounts Payable. It is advised that this is done on a month by month basis.

Documentation

Batch Proforma for DPCST v4 Top Up

ERF PPC

PPC Residential Staff Procedure (Locally Held)

PPC Transaction Log V2.3 24-25 XL (macro version also available)

Prepaid Card Staff Guidance

STAFF prepaid card transaction sheet (CARD CASH)

Voucher – Petty Cash Prepaid Card

Process

Staff will be responsible for the float at all times. The petty cash tin should be checked at the end of every shift and signed off as correct. It should then be handed over to the new shift and doubled checked as correct at the start of the shift. Any discrepancies must be made up by the shift handing over.

The business support staff member responsible for checking the Petty Cash Account will check on a regular basis (at least weekly), that the **STAFF prepaid card transaction sheet** and totals are correct.

Any amounts disbursed from the float MUST have an accompanying VAT receipt, and the staff will need to ensure that all the team obtain receipts. The staff will be responsible for the recording of spends onto the **STAFF prepaid card transaction sheet** If a VAT receipt is not available then the petty cash

Voucher will need to be counter-signed by the shift leader to confirm expenditure took place. Shift staff cannot reimburse themselves from the float tin.

'Top ups' will be made as and when required. After Business Support complete their (weekly) checks, a new **STAFF prepaid card transaction sheet** will be provided and this must be signed by the payee and the receiver.

The staff will be accountable for balancing the float on (at least) a daily basis. This must be signed correct on the **STAFF prepaid card transaction sheet**.

When the cash tin is handed over to a new staff member both the outgoing and incoming staff will balance the tin and sign the **STAFF prepaid card transaction sheet** as correct.

Staff must take a responsible approach to what Petty Cash is spent on, they must not spend it on non-business items, please see **Prepaid Card Staff Guidance**.

The cash tin must be kept locked away at all times and safety of the card/funds is the responsibility of the current staff on shift.

Safety of the funds is the responsibility of the staff on shift and should any money be lost, this must be discussed with Children's Services Finance team who will advise the next course of action. Amounts over £50 need to be referred to Audit for their decision on the best way forward. **Please remember you cannot replace lost funds without this discussion and an additional signed ERF.**

Insurance Levels

Norfolk County Council levels for hold cash are as follows:

In a locked safe	£13,500
In a locked receptacle (filing cabinet)	£250

If these levels are not adhered to then any loss will not be covered by Norfolk County Council and will be the responsibility of the individual or establishment.

Completing an Expenditure Request Form (ERF) (Appendix 27b)

It is a requirement of the Department that all requests for money must be agreed and authorised by the Responsible Budget Officer (RBO) via the completion of an **ERF PPC** (Expenditure Request Form) before expenditure is incurred.

Delegated Authority

An individual RBO may decide to delegate authority to spend against specific budgets and to specific values. It is important to remember that the RBO is still accountable for the control of their budget(s).

- Once a decision is made to delegate authority, it must be made clear to the person with whom responsibility has been delegated about their role and responsibilities.
- The RBO decides the upper value limit.

Process

All expenditure requests must have a current, authorised ERF.

Prior to expenditure being committed the details should be completed in all Sections as appropriate (advice is provided on the form).

The completed form should be given to the RBO or member of staff with delegated authority to authorise expenditure in Section D – Authorisation box by signing and dating. Expenditure Cost Centre should be entered in Section A – Payment box.

When received, Business Support staff should check all relevant information has been completed by the worker. The signature should be checked against the authorised signatory list. The back page of the form is for Business Support use in administering payments.

If the ERF is given to Business Support staff in advance it should be held until expenditure has been made and receipts received.

All expenditure will be logged on the ERF as and when it occurs until the authorised amount has been used or the End Date is reached.

When a worker will incur expenditure for a client/project the ERF is to be used for a Cash Advance so that personal monies or credit/debit cards are not used.

Support Staff should enter amount of cash and the worker should read, sign and date Section C – Imprest Cash Advance.

Each expenditure should be logged in the Recurring Payments Detail box on the ERF and any receipts given crossed through and attached to the ERF.

If the spend differs to the amount of the Cash Advance then Section C – Cash Advance should be completed by Worker and Admin. If the amount is less than the advance then total cost of the ERF needs to be amended by crossing through the original amount and annotating the ERF with 'Actual spend' plus the new amount and initialled by the Support Staff. If the actual amount is more than a new ERF needs to be raised for the difference.

23.2 Petty Cash Procedures for Staff

Cash float for General Use

The home will hold a cash float.

Any amounts disbursed from the Float **MUST** have a accompanying VAT receipt, and the staff will need to ensure that all staff obtain receipts. The staff will be responsible for the recording of spends onto the cash transaction record and for submission of these when a 'top up' request is made. If a VAT receipt is not available then the Petty Cash voucher will need to be counter-signed by the another staff member to confirm expenditure took place. **Shift staff cannot reimburse themselves from the Float tin.**

Daily Procedures

- 1) Staff are to record any money taken from the petty cash tin, who has taken it and the date taken, on to a petty cash voucher.
- 2) Staff are to attach the relevant receipt to the relevant voucher, ensuring that the amounts correspond. Please try to obtain a VAT receipt where possible.
- 3) Write down each transaction on the running total sheet, ensuring that the amounts are correct and the adding up is correct. File the petty cash voucher in the appropriate place and place any change back in the tin.
- 4) The petty cash tin should be checked at the end of every shift and signed off as correct. It should then be handed over to the new shift and doubled checked as correct at the start of the shift.
- 5) If additional funds are required to meet the young person's needs, the social worker will be asked to raise an ERF for the funds required. Family members may also be approached to make a contribution.

23.3 Use of Petty Cash accounts

Imprest Accounts **CAN** be used for the following expenditure

- Float/Cash Advance for expenditure incurred by staff on behalf of clients
- Payments to clients **without** bank accounts
- One-off Section 17 payment
- One-off irregular payment, eg emergency payments for accommodation
- In an emergency – **First** payment of expenditure that will subsequently be paid regularly on Oracle

NB: All items above **£100** require prior approval to use Imprest Account from a Children's Services Finance Officer

Imprest Accounts **MUST NOT** be used for any of the following expenditure (FIMS/Oracle to be used instead)

- Expenditure incurred by Staff on behalf of clients
- Staff Subsistence
- Staff Travel and Mileage claims
- Staff or Client Air Travel
- Regular/Recurring Section 17 payments
- Regular Rents and Deposits
- Weekly payments to clients with bank accounts
- Invoices
- Room Hire and refreshments
- Household purchases, eg washing machine, vacuum cleaners, carpets
- Childminding, Nursery or Playscheme costs
- Holiday costs and payments towards presents
- **All** In-House Foster Carer payments
- Direct Debits

PLEASE NOTE:

When ever possible Accounts Payable or Purchase Card should be used. Staff **cannot** be reimbursed for **ANY** personal expenditure via Imprest – they must reclaim on their mileage claim.

Leaving Care Grant

Due to the nature of the grant there is no requirement for prior approval to use Imprest Account from a Children's Services Finance Officer.

The maximum that can be withdrawn in Cash for the Leaving Care Grant in one day is £500 and in one Transaction £250.

Appendix B

The New Expenditure Request Form (ERF)

Although it is acknowledged that we only officially need an ERF for Client spend, it has been agreed that it needs to be used for all Expenditure Requests where the proposer is sending the request to Business Support to process. The form is designed to be used for any orders that need to be raised, to get the relevant information through to Business Support to be able to do the necessary work. Only minimal information is required if it isn't for client expenditure, and only requires authorising if it is for SGO/CAOs,

The form has also been designed so that anything the proposer needs to complete is on the front page and all of the admin information is recorded on the reverse. It has been designed to be completed electronically and emailed through to the relevant Business Support Team mailbox to process. The form can be completed as much as possible electronically and then printed where authorisation is required.

REC PAYMENT No	Enter Text	VOUCHER No	Enter Text	DATE	Date
----------------	------------	------------	------------	------	------

CS(FIN)001

NCC Children's Services – Expenditure Request Form (ERF)

SECTION A – Order Details *(Must be completed for all requests)*

Proposer	Name	Enter Text		Date of Request	Date	
Supplier/Payee	Name	Enter Text				
Address	Enter Text					
What is to be ordered & why? <input type="checkbox"/> Cash <input type="checkbox"/> Chq <input type="checkbox"/> Bank A/C <input type="checkbox"/> Purchase Card <input type="checkbox"/> IPROC <input type="checkbox"/> Rail Warrant/Bus Pass <input type="checkbox"/> Accommodation <input type="checkbox"/> In House Foster payments	Start Date	Date	End Date	Date	Review Date	Date
	Enter Text					
						Cost per item
	Enter Text					£ .
	Enter Text					£ .
	Enter Text					£ .
	Enter Text					£ .
Budget Coding Information	Total Cost (Exc VAT)					£ .
Description	Cost Centre		Subjective	Analysis	£	p
Enter Text	Enter Text		Enter Text	Enter Text	£	p
Enter Text	Enter Text		Enter Text	Enter Text	£	p
Enter Text	Enter Text		Enter Text	Enter Text	£	p
Enter Text	Enter Text		Enter Text	Enter Text	£	p

IF ORDER WILL BE PAID VIA IMPREST COMPLETE:

- CLIENT RELATED - SECTIONS B & D
- NON CLIENT RELATED - SECTION D
- CASH ADVANCE - SECTIONS B, C & D

IF ORDER IS FOR A RAIL WARRANT/BUS PASS COMPLETE:

- CLIENT RELATED – SECTIONS B & D
- NON CLIENT RELATED – SECTION D

SUB TOTAL £ p
VAT £ p
TOTAL £ p

NO REIMBURSEMENTS FOR DEBIT/CREDIT CARD PAYMENTS CAN BE MADE

SECTION B – Client Details *(Must be completed if order is Client related)*

Service User/ Client Name	Enter Text	DOB	Date	Carefirst ID	Enter Text
Address	Enter Text				
Section 17	Reason	Choose an item.	Criteria	Choose an item.	
	Outcome	Enter Text			

(*Delete as appropriate)

SECTION C – IMPREST Cash Advance

Collection	Return
<ul style="list-style-type: none"> Any discrepancies between receipts and unspent cash must be reimbursed by the signatory below. Cash should only be used for the purpose it was given and not be spent on the following items: Cigarettes or tobacco, alcohol, medicines and/or prescriptions, postage, souvenirs, postcards, lottery tickets or any form of gambling (expenditure will not be refunded for these items). The Department will not fund any service charge added to meal or refreshment bills. Do not use loyalty cards' when making purchases, e.g. supermarket points cards, as this can cause VAT complications. Staff personal purchases must be made separately and must not be included on receipt. VAT receipts must be requested and attached whenever possible. 	To be completed on return of receipts / cash – I certify that the expenditure incurred is in accordance with NCC policy and is relevant to the project. I attach receipts and have identified all expenditure incurred.
Cash £ Date Date	Cash £ Date Date
Signature Enter Text	Signature Enter Text

I CERTIFY THAT I TAKE FULL RESPONSIBILITY OF THIS CASH ADVANCE AND WILL RETURN RECEIPTS AND CASH TOTALING THE AMOUNT COLLECTED.

RECEIPTS AND UNSPENT CASH TO BE RETURNED TO BUSINESS SUPPORT WITHIN 10 WORKING DAYS

SECTION D – Authorisation of Responsible Budget Officer / Delegated Signatory

Signature	Enter Text	Name (Block Caps)	Enter Text	Date	Date
-----------	------------	-------------------	------------	------	------

Section D only to be signed and dated by RBO or Delegated Authority for SGO/CAOs/IMPREST/Rail Warrants/Bus Passes

