Ashford Business Services Ltd

Petty Cash Log Sheet

Keeping petty cash auditable: every receipt and payment recorded with date, purpose, and balance, so the float always reconciles.

Document	Petty Cash Log Sheet
Prepared by	**Sarah Mitchell, Office Manager**
Owner	**David Okafor, Finance Manager**
Version	2.0
Date	**3 November 2026**
Review date	**3 November 2027**

Float details

Company	**Ashford Business Services Ltd**
Custodian	**Sarah Mitchell**
Float amount	**£200.00**
Replenishment threshold	**£50.00**
Approver	**David Okafor**
Period	**November 2026**

Cash received

Date	Received from	Amount	Receipt / ref	Received by
2 November 2026	Head office	£200.00	FLT-001	Sarah Mitchell

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Date	Received from	Amount	Receipt / ref	Received by

Cash paid out

Date	Paid to	Purpose	Amount	Receipt no.	Approved by
3 November 2026	Royal Mail	Postage stamps	£12.40	R-101	David Okafor
4 November 2026	City Taxis	Taxi to client meeting	£18.50	R-102	David Okafor
6 November 2026	Office Depot	Stationery	£24.99	R-103	David Okafor
9 November 2026	Corner Cafe	Milk and tea for the office	£9.75	R-104	David Okafor

Running balance

Date	Cash in	Cash out	Balance
2 November 2026	£200.00	-	£200.00
3 November 2026	-	£12.40	£187.60

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Date	Cash in	Cash out	Balance
4 November 2026	-	£18.50	£169.10
6 November 2026	-	£24.99	£144.11
9 November 2026	-	£9.75	£134.36

Month-end reconciliation

Float amount	Cash counted	Receipts total	Cash + receipts	Difference (must be zero)
£200.00	**£134.36**	**£65.64**	**£200.00**	**£0.00**

Explained by	No difference to explain.
Signed by custodian	**Sarah Mitchell**
Signed by approver	**David Okafor**

Cash-handling rules

1. Every payment needs a receipt; no receipt, no reimbursement from the float.
2. Record every transaction the same day, with the receipt number.
3. Never borrow from the float for personal use, and never mix it with personal cash.
4. Replenish when the balance reaches **£50.00**, not when it runs out.
5. Count the float with a second person at month end; both sign the reconciliation above.

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Checklist

Done	Check
	Every payment has a receipt number and an approver.
	The running balance is up to date after every transaction.
	Month-end reconciliation balances to zero, or the difference is explained and signed.