

## Instructions for Completing Change in Custodian for Imprest Cash and Change Funds

A. Complete the following information:

**Report date**-date the report is being prepared

**Fund**-Fund code in Banner associated with cash fund

**Organization Code**-Organization Code associated with department in Banner

**Department**-Name of Department

B. Determine whether you have Imprest Cash Funds or Change Funds and complete that section of the form.

Below describes each row of the **Imprest Cash Fund** section.

- a. **Amount Authorized** - amount to be kept at all times by the Fund Custodian. This amount must match Banner.
- b. **Increases (Decreases) to Amount Authorized** – adjustments to the authorized amount. This must be approved/signed by the Department Approver and attached.
- c. **Ending Amount Authorized**- sum of amount authorized plus increases (decreases) to the amount authorized (Item a and b)
- d. **Cash on Hand**- physical cash that is currently held by the Fund Custodian.
- e. **Original Receipts in Purchases** –sum of receipts that have not been submitted for reimbursement to imprest cash fund, but cash was used from the fund for the purchase. Copy of receipts must be included.
- f. **Reimbursements in Process**- sum of Banner Direct Pay Forms that have been submitted for reimbursement, but check has not been issued by Accounts Payable. Provide copy of documents submitted for reimbursements and approved/signed by Department Approver.
- g. **Total**- sum of items d-f above.
- h. **Overage/(shortfall)**- difference in item c and g. This cell is a calculation formula, cell F14 less F19.
- i. **Explain overage/(shortfall) in the fund**-If an amount other than 0 is calculated in the Overage/Shortfall line, please provide an explanation.

Below describes each row of the Change Fund section.

- a. **Amount Authorized** - amount to be kept at all times by the Fund Custodian. This amount must match Banner.
- b. **Increases (Decreases) to Amount Authorized** – adjustments to the authorized amount. This must be approved/signed by the Department Approver and attached.
- c. **Ending Amount Authorized**- sum of amount authorized plus increases (decreases) to the amount authorized. (Item a and b)
- d. **Cash on Hand**- physical cash that is currently held by the Fund Custodian.
- e. **Overage/(shortfall)**- difference in item c and d. This field is formula, cell N14 less N16.
- f. **Explain overage/(shortfall) in the fund**-If an amount other than 0 is calculated in the Overage/Shortfall line, please provide an explanation.

C. Outgoing Fund Custodian and Department Head must legibly sign and date form.

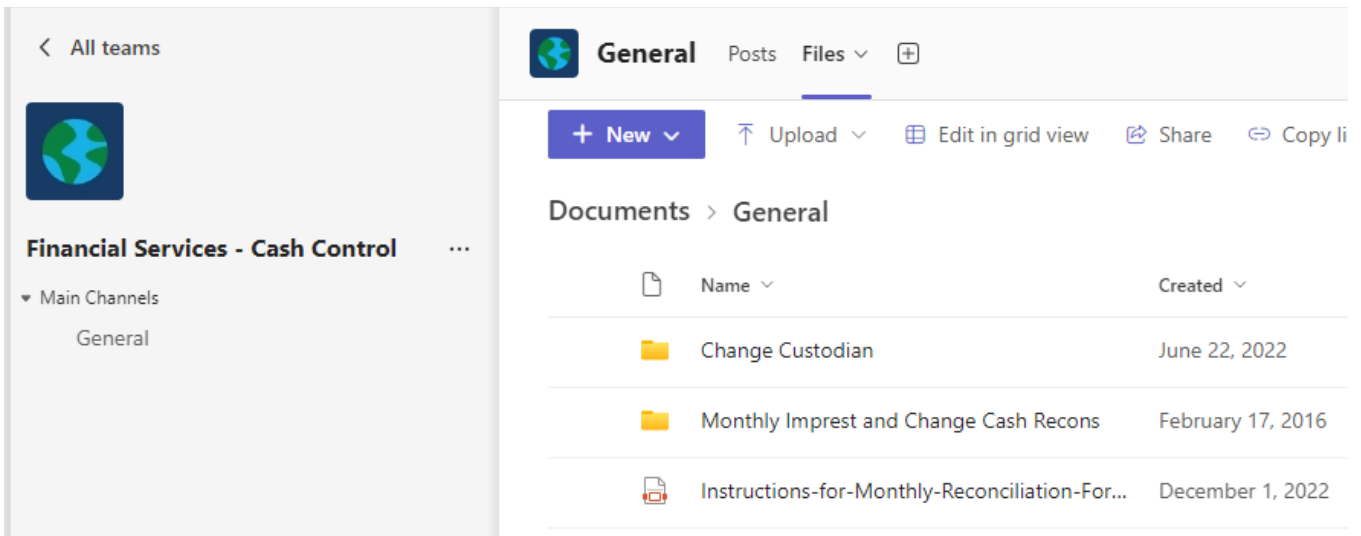
D. New Fund Custodian and Department Head must legibly sign and date form.

E. Scan and save form with a file name of Change in Custodian *your department*.

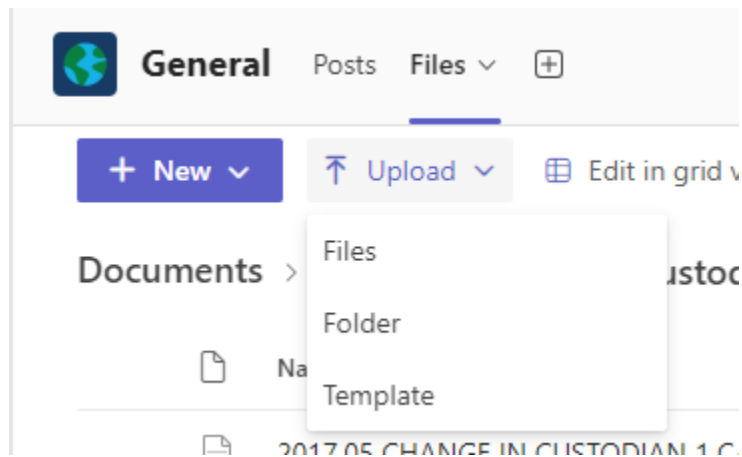
F. Upload Change in Custodian form and supporting documentation to Financial Services – Cash Control Teams site under Change Custodian Folder.

## Instructions for Uploading Change in Custodian form to Financial Services – Cash Control Teams

- A. Go to Teams and click on Financial Services – Cash Control
- B. Click Files, Change Custodian



- C. Click Upload, then Files.



- D. Select your file and click open. Open your file on the Teams site to ensure it uploaded correctly.

Email any questions to Bank Reconciliation Accountant at [imprestcash@ecu.edu](mailto:imprestcash@ecu.edu).