

Imprest System Cash Book (Manual Format)

Date	Particulars	Voucher Details		Receipts		Payments		Balance	Initials	Remarks
		Type	No.	Cash	Cheque	Cash	Cheque			
2024-06-01	Opening Balance			5,000				5,000		
2024-06-03	Stationery Purchase	Exp.	101			300		4,700	AS	
2024-06-05	Refreshment Expense	Exp.	102			200		4,500	AS	
2024-06-10	Imprest Reimbursement	Rcvd.	201	500				5,000	JP	

Important Notes:

- The imprest cash book records all petty cash transactions systematically under the imprest system.
- Receipts and payments must be documented with proper vouchers and initialed by responsible officers.
- The cash book should be balanced regularly, and reimbursements made to restore the imprest amount.
- Manual records must be neat, legible, and all entries supported by relevant evidence of expenditure.
- This document acts as both a log of cash movement and as control for petty cash integrity.