

MARICOPA COUNTY AND SPECIAL DISTRICTS PETTY CASH FUND AND CHANGE FUND MANUAL

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A. PURPOSE

The Petty Cash Fund and Change Fund Manual is applicable to all County and Special District departments. This manual has been prepared for the purpose of providing comprehensive guidelines to directors and administrators for the establishment, closure, change, and appropriate usage of petty cash and change funds. This manual is intended to support the policy information contained in the Petty Cash Fund and Change Fund Policy No. A2500. The focus of this manual is to provide a step-by-step process for a custodian to follow when managing a petty cash fund or change fund. Its purpose is to achieve greater efficiency and economy in the handling of small purchases while still observing adequate internal controls. This manual specifies the procedures to follow when: 1) establishing, closing, changing custodian of, and increasing/decreasing a petty cash fund or change fund, 2) obtaining reimbursement for qualifying expenses, and 3) defining the responsibilities and processes to be performed and followed by the petty cash fund or change fund custodian. Directors or administrators are responsible for ensuring that their staff are aware of and comply with this manual and the Petty Cash Fund and Change Fund Policy.

B. DEFINITIONS

Many of the following terms are used throughout the Petty Cash Fund and Change Fund Policy and this manual:

Change fund – A cash fund specifically utilized to make change for departments receiving over-the-counter cash collections. Change funds **will not** be used to reimburse expenditures or cash checks.

Custodian – The individual responsible for possession and oversight of a petty cash fund or change fund.

Custodian vendor number – A number in the Advantage Financial System assigned to the custodian by the Department of Finance. This number is required when preparing payment vouchers for the initial establishment of a petty cash fund or change fund and for petty cash reimbursements.

Department – Refers to the department, office, or agency under budgetary responsibility of the Board of Supervisors or Board of Directors.

Department head – The Elected Official, Presiding Judge, or Appointed Department Director serving as the responsible party for conducting business on behalf of the County or Special Districts.

Petty cash fund – A cash fund established specifically for minor disbursements of \$100 or less as defined in the policy.

C. GUIDELINES

A custodian is responsible for his/her petty cash fund and/or change fund. At any time, a petty cash custodian must be able to account for the dollar amount of the fund with cash, paid invoices, receipts, cash register tapes, reimbursement and withdrawal requests, and outstanding reimbursement payment vouchers. In the event of a fund overage or shortage, the custodian will notify the supervisor immediately. Personal funds cannot be used to eliminate shortages and excess funds cannot be removed to eliminate overages. At the end of a custodian's assignment, all funds must be accounted for and relinquished to the new custodian.

It is recommended that custodians have possession of the petty cash fund or change fund monies for accountability purposes. However, based on different departmental needs, change fund monies can be maintained by individuals other than the custodian. This could be for situations when it is more convenient to have one individual as custodian for a pool of change fund monies that gets allocated among different employees. Please note that in these situations the custodian is still ultimately responsible for his/her change fund. Therefore, the custodian must ensure that the change fund is being properly handled, and reconciled by the employee(s) in possession of the monies and their appropriate supervisor(s). Custodians and/or departments will be responsible for maintaining an up-to-date listing of amounts allocated to each employee handling change fund monies.

Petty cash fund or change fund monies and related documents must be kept in a secure location and in a separate and lockable container. If available, the cash should be placed inside a safe or vault at the close of

business. Keys and lock combinations should be restricted to the custodian as well as an alternate person(s) as deemed appropriate by department management.

Any department that maintains a petty cash fund or change fund may request in writing an annual waiver to specific sections of the Petty Cash Fund and Change Fund Policy. The waiver request must be submitted each fiscal year to the Department of Finance for approval. See section D.7 for procedures to submit a waiver request.

The forms provided in the Exhibits section of this manual should be used when preparing documents for submission and approval. Departments may create their own forms provided all required elements are included. For electronic documents, please go to <http://ebc.maricopa.gov/library/finance/Forms.asp>.

I. PETTY CASH FUNDS

On occasion, County and Special District departments may need to purchase certain low-cost items without requisition documents (examples include: needs that occur when the office is closed; when personal pickup is required; or, when delivery delays could cause a hardship to the department). Departments may use petty cash funds to reimburse or advance individuals for such purposes.

The petty cash system is operated as a loan system. Under this loan system, a fixed dollar amount is authorized for the petty cash fund and maintained by the custodian. A paid invoice, receipt, cash register tape, or reimbursement and withdrawal request replaces cash disbursements from the fund. The total of the cash available, paid invoices, receipts, cash register tapes, reimbursement and withdrawal requests, and outstanding reimbursement payment vouchers must always equal the original fund amount.

The following criteria apply when using petty cash funds for purchases:

1. Individual purchases must be for **\$100** or less and for County or Special District purposes only that do not meet the stated criteria in 2 below.
2. Petty cash **may not** be used for any of the following expenditures or activities:
 - Purchases which have been split to stay under the \$100 limit.
 - Meals, mileage, lodging or other such expenses incurred while in authorized travel situations. These expenses are reimbursed by utilizing the payroll system.
 - Payment of fines incurred by employees.
 - Purchases between County and/or Special Districts departments.
 - Expenditures for employee-related activities; (i.e. gifts, door prizes, refreshments, food, and awards).
 - To cash any type of check or for personal loans.
 - To make change.
 - To compensate an individual for services rendered.
 - Purchases of food, except for purchases in compliance with Administrative Policy A1508 "Approval of Food Expenditures" or emergency purchases for patients and inmates.
 - Office supplies that can be purchased through the County's office supply contract, unless considered to be critical by the department for immediate needs.
3. The custodian should disburse cash from the petty cash fund only under the following conditions:
 - a) Original documentation is submitted. Duplicate and/or reproduction documents are prohibited, unless the original documents could not be located. The custodian must have adequate assurance that the original document was not previously reimbursed. Additionally, receipts and invoices should preferably not include a combination of County (including Special Districts) and personal purchases. If there are personal related purchases included, the County (including Special Districts) related items are to be circled and personal items crossed out, **AND**
 - b) A complete Petty Cash Reimbursement Request (see Exhibit H) is submitted and evidence of expenditure is presented in the form of a paid invoice, receipt, or cash register tape showing the date,

amounts paid, vendor(s), and items purchased. Documentation must include the County or Special District purpose served if not readily apparent due to the nature of the item, **OR**

- c) A properly completed Petty Cash Withdrawal Request (see Exhibit I) is submitted. See section D.6 for detailed petty cash withdrawal request procedures, **OR**
- d) County or Special District purpose “incidental items” (≤ \$5.00 for individual items such as, payphone calls and parking meters) with no specific support can be advanced or reimbursed with approval from department management.

The custodian should maintain all of the above documents in the petty cash container until the fund is reimbursed for these expenditures. See section E for fund reimbursement procedures.

II. CHANGE FUNDS

Certain cash funds are established to provide change for County and Special District departments receiving over-the-counter cash collections. Although these cash funds do not relate to purchasing functions, fund security and control procedures applicable to petty cash funds also apply to change funds. Please be advised that a petty cash fund and change fund are not interchangeable. Under no circumstances will a change fund be used for petty cash related disbursements.

D. RESPONSIBILITIES AND PROCEDURES

In addition to the responsibilities outlined in sections I.1 – 3, the following information specifies procedures and responsibilities custodians and departments must follow for the proper administration of petty cash and change funds:

1. Establish a Petty Cash Fund or Change Fund

To establish a petty cash fund or change fund, a properly authorized and completed Application for Establishment of a Petty Cash Fund or Change Fund (see Exhibit A) must first be submitted to the Department of Finance for approval and processing. A complete application must include all the information requested in Exhibit A. If the application and request is approved, the Department of Finance will assign the custodian a vendor number, and return a copy of the final approved application to the department.

A properly authorized and completed Payment Voucher (see Exhibit F) must be physically or electronically submitted to the Department of Finance Accounts Payable Division with a copy of the final approved application. Departments must not include an address and indicate that the payment voucher is for pick up only. A warrant will be issued to the custodian for the establishment of the petty cash fund or change fund and will be held for pick up at the Department of Finance front desk.

2. Close a Petty Cash Fund or Change Fund

To close a petty cash fund or change fund, a reconciliation of all cash, paid invoices, receipts, cash register tapes, reimbursement and withdrawal requests, and outstanding reimbursement payment vouchers must be performed. See section F for specific reconciliation procedures. The full amount of the petty cash fund or change fund must be deposited with the County Treasurer’s Office using a cash receipt. In order to deactivate the custodian vendor number, a copy of the County Treasurer’s stamped cash receipt (see Exhibit G) must be submitted to the Department of Finance along with a properly approved and completed Request to Close Petty Cash Fund or Change Fund (see Exhibit B). A complete request must include all the information provided in Exhibit B.

3. Change in Custodian

Departments must notify the Department of Finance when there is a change in custodian by submitting a properly approved and completed Change in Petty Cash Fund or Change Fund Custodian form (see Exhibit C) to the Department of Finance. A complete form must include all the information requested in Exhibit C. The Department of Finance will assign a vendor number to the new custodian and deactivate the previous custodian’s vendor number.

Before the fund is transferred to a new custodian, a reconciliation of all cash, paid invoices, receipts, cash register tapes, reimbursement and withdrawal requests, and outstanding reimbursement payment vouchers must be performed. If the change is due to the custodian leaving the department, this reconciliation should be performed before the custodian's last day of employment. See section F for specific reconciliation procedures.

4. Increase a Petty Cash Fund or Change Fund

To increase a petty cash fund or change fund, a properly authorized and completed Request for Increase or Decrease of a Petty Cash Fund or Change Fund (see Exhibit D) must be submitted to the Department of Finance. A complete request must include all the information provided in Exhibit D. If the request is approved, the Department of Finance will sign and return a copy of the final approved form to the department.

A properly authorized and completed payment voucher must be physically or electronically submitted to the Department of Finance Accounts Payable Division with a copy of the final approved request to increase the fund. Departments must not include an address and indicate that the payment voucher is for pick up only. A warrant will be issued to the custodian for the amount of the increase and will be held for pick up at the Department of Finance front desk.

5. Decrease a Petty Cash Fund or Change Fund

To decrease a petty cash fund or change fund, the amount of the reduction must be deposited with the County Treasurer's Office using a cash receipt. A properly authorized and completed Request for Increase or Decrease of a Petty Cash Fund or Change Fund (see Exhibit D) must be submitted to the Department of Finance. A complete request must include all the information provided in Exhibit D. A copy of the County Treasurer's stamped cash receipt (see Exhibit G) must be attached with the request submitted to the Department of Finance.

6. Petty Cash Fund Withdrawal Request

Petty cash funds should be disbursed (advanced) to an employee that completes and submits a Petty Cash Withdrawal Request (see Exhibit I) to a fund custodian. A complete request must include all the information requested in Exhibit I.

Upon disbursement of funds, the requesting employee must sign the request to confirm that the amount was received. Please note that, it is the custodian's responsibility to notify the employee that receipt(s) plus any change must be returned to the custodian within a reasonable time (2 – 3 business days) after the transaction occurs. Therefore, monies should not be disbursed for transactions that will not occur shortly after (1 – 2 business days) the disbursement date. Department management may determine whether consistent failure of an employee to return the necessary documentation and monies to the fund custodian, within a reasonable time, may result in the employee losing his/her privileges for any future petty cash fund disbursements.

Upon receipt of paid invoices, receipts, cash register tapes, and/or change from the employee, the custodian should verify that these equal the total requested amount. Both the custodian and the requesting employee must sign-off on the request as indication that total receipts and change were received and returned, respectively.

7. Request for Waiver

Departments may request an annual waiver to specific sections of this policy. Departments must submit a properly approved and completed Request for a Waiver to a Specific Section of the Petty Cash Fund and Change Fund Policy and/or Manual (see Exhibit E) to the Department of Finance. A complete request must include all the information provided in Exhibit E. The waiver request must clearly indicate the need for the waiver, the specific section to be waived, and the detailed process that will be followed if the waiver request is approved. If approved, the waiver must be submitted each fiscal year to the Department of Finance. Departments may seek additional guidance from the Department of Finance for waiver requests.

E. REIMBURSEMENTS

The Department of Finance Accounts Payable Division will reimburse petty cash expenditures when the custodian submits a properly authorized and completed payment voucher. Departments should request reimbursements as needed and at fiscal year-end to ensure that expenditures are recorded in the year they were incurred. The year-end reimbursement must be submitted before the payment vouchers processing deadline indicated in the Department of Finance Fiscal Year End Closing Package. The following items must be attached to the payment voucher: original invoices, receipts, cash register tapes, withdrawal and reimbursement requests, and evidence of department approved "incidental items" (date, vendor, items purchased, and amount should be evident). Departments must not include an address and indicate that the payment voucher is for pick up only. A warrant will be issued to the custodian to reimburse the petty cash fund and will be held for pick up at the Department of Finance front desk.

F. RECONCILIATIONS

The custodian and supervisor must reconcile change funds daily, and petty cash funds monthly. The supervisor and custodian (both former and new, if applicable) must perform a reconciliation upon a change in custodian, the closure of a fund, and at year-end. See Exhibit J for an example of a reconciliation form. All funds should be accounted for with cash, paid invoices, receipts, cash register tapes, reimbursement and withdrawal requests, and outstanding reimbursement payment vouchers. Additional reconciliations may be performed as determined necessary by department management.

The following steps should be used to perform the reconciliation:

- The custodian and supervisor will count the cash, reporting the currency and coin by denomination.
- Sum the cash, paid invoices, receipts, cash register tapes, reimbursement and withdrawal requests, and outstanding reimbursement payment vouchers.
- The custodian and supervisor should complete, sign, and date the reconciliation sheet.
- All overages and shortages must be reported to department management and documented appropriately. **

Form MYLE-150-1 must be submitted to the Department of Finance as part of year-end closing procedures.

****For petty cash funds:** Any overage must be deposited as miscellaneous revenue source code 0650/12 using a cash receipt. Any shortage requires a payment voucher request to replace funds. For incidental shortages, department management must document the reason for such a shortage and attach this as support to the payment voucher request. The department head must be notified of such occurrences. See section G if theft is suspected.

****For change funds:** Any overage or shortage should be identified and reported on the cashier's daily reconciliation form. Overages and shortages are to be handled the same as for petty cash funds. See section G if theft is suspected.

G. THEFT OF PETTY CASH FUNDS OR CHANGE FUNDS

If a shortage of funds is suspected to be the result of theft, the custodian and/or department management should notify the onsite County Security Agency and file an incident report. At the discretion of department management, the local police agency should be contacted to report the crime if there is no onsite County Security Personnel available.

The custodian and/or department management must submit a written statement to the department head, detailing the occurrence. The department shall conduct an investigation and take any necessary corrective actions. The custodian must prepare a payment voucher to restore the fund to the original amount, obtaining the appropriate department management approval.

Copies of the incident report, written statement, and a summary report with findings and suggested corrective actions must be submitted to the Department of Finance for review, accompanied by the payment voucher for petty cash fund or change fund reimbursement. The payment voucher and its supporting documentation will be forwarded to the Department of Finance Accounts Payable Division for processing. A warrant will be issued to the custodian for the amount of the reimbursement of the petty cash fund or change fund and will be held for pick up at the Department of Finance front desk.

H. REVIEWS AND AUDITS

Departments should regularly review, at least annually, the need, size, and use of their petty cash fund(s) and change fund(s). It is recommended that departments close or reduce the amount of petty cash or change funds that have had little or no activity within a reasonable period of time. Recommended changes should be directed to the Department of Finance for consideration and approval. The Department of Finance and/or the Internal Audit Department may perform unexpected reviews and/or audits, as deemed necessary, to ensure that petty cash and change funds are properly administered, established for necessary purposes, and funded at the appropriate level.

MARICOPA COUNTY
APPLICATION FOR ESTABLISHMENT OF A PETTY CASH FUND OR CHANGE FUND

DATE:

TO: Department of Finance

FROM: <Custodian name>
<Department name, Division and Agency number>

SUBJECT: Request for the Establishment of a Petty Cash Fund or Change Fund

I hereby apply for a <indicate Petty Cash or Change> Fund in the amount of \$_____. (\$10 increments)
Accounting string for establishment of fund: Fund_____ Agency _____ Org _____

The fund will be used for the following public purpose(s):
<State proposed name for the new cash fund and reason for the request, giving examples of typical uses. >

I have read and understood the Petty Cash Fund and Change Fund Policy and Petty Cash Fund and Change Fund Manual located at http://ebc.maricopa.gov/library/finance/. I agree to abide by all applicable Federal, Grantor Agency, County and/or Department regulations, policies and procedures regarding <indicate petty cash or change> funds. It is my responsibility to verify the completeness and accuracy of the fund. In the event of a fund overage or shortage, I agree to notify my supervisor immediately. I understand that personal funds cannot be used to eliminate shortages and excess funds cannot be removed to eliminate overages.

At the end of my assignment as a <indicate petty cash or change> fund custodian, I agree to return all <indicate petty cash or change> fund monies advanced to me to my supervisor or as directed. If all fund monies are not returned prior to the end of my duties, I authorize Maricopa County to deduct the amount missing from my paycheck.

Custodian information:
<Name>
<Employee number>
<Work location address>
<Work phone number>

Signature of Custodian

Approval signatures:
<Supervisor's name >
<Work phone number>

<Department Head's name>
<Work phone number>

Signature of Supervisor

Signature of Department Head

This application authorizes the Department of Finance to assign custodian vendor number.

Department of Finance Approval Signature

Custodian Vendor Number

Date

For electronic forms, please go to http://ebc.maricopa.gov/library/finance/Forms.asp

MARICOPA COUNTY
REQUEST TO CLOSE PETTY CASH FUND OR CHANGE FUND

DATE:

TO: Department of Finance

FROM: <Custodian name>
<Department name, Division and Agency number>

SUBJECT: Request to Close a Petty Cash Fund or Change Fund

This request is to close the <indicate fund name> <indicate petty cash or change> fund for the <Department name>.

Total Fund Amount \$ _____

I, along with my supervisor, have reconciled the fund following the procedures outlined per the Petty Cash Fund and Change Fund Policy and Petty Cash Fund and Change Fund Manual located at <http://ebc.maricopa.gov/library/finance/>. All <indicate petty cash or change> fund monies advanced to <department name and division> have been deposited with the County Treasurer's Office. A copy of the County Treasurer's stamped cash receipt and reconciliation form are attached to this request.

Custodian information:

<Name>
<Employee number>
<Work location address>
<Work phone number>

Signature of Custodian

Approval signatures:

<Supervisor's name >
<Work phone number>

<Department Head's name>
<Work phone number>

Signature of Supervisor

Signature of Department Head

This request authorizes the Department of Finance to deactivate the custodian vendor number.

Department of Finance Approval Signature

Date

For electronic forms, please go to <http://ebc.maricopa.gov/library/finance/Forms.asp>

MARICOPA COUNTY
CHANGE IN PETTY CASH FUND OR CHANGE FUND CUSTODIAN

DATE:

TO: Department of Finance

FROM: <New custodian's name>
<Department name, Division and Agency number>

SUBJECT: Notification of Change in Petty Cash Fund or Change Fund Custodian

Please change the custodian for <name of petty cash fund or change fund>. I, along with my supervisor, have reconciled the fund following the procedures outlined per the Petty Cash Fund and Change Fund Policy and Petty Cash Fund and Change Fund Manual located at http://ebc.maricopa.gov/library/finance/. A copy of the reconciliation form is attached to this request.

I, <new custodian's name> have read and understood the Petty Cash Fund and Change Fund Policy and Petty Cash Fund and Change Fund Manual located at http://ebc.maricopa.gov/library/finance/. I agree to abide by all applicable Federal, Grantor Agency, County and/or Department regulations, policies and procedures regarding <indicate petty cash or change> funds. It is my responsibility to verify the completeness and accuracy of the fund. In the event of a fund overage or shortage, I agree to notify my supervisor immediately. I understand that personal funds cannot be used to eliminate shortages and excess funds cannot be removed to eliminate overages.

At the end of my assignment as a <indicate petty cash or change> fund custodian, I agree to return all <indicate petty cash or change> fund monies advanced to me to my supervisor or as directed. If all fund monies are not returned prior to the end of my duties, I authorize Maricopa County to deduct the amount missing from my paycheck.

Total Fund Amount \$ _____
Less: Current cash balance of the fund, as of <date counted> _____
Less: Outstanding receipts, invoices, reimbursement requests,
withdrawal requests and outstanding payment vouchers
in the fund, as of <date counted>:
=====
Cash (over)/short \$ _____

New custodian information:
<Name>
<Employee number>
<Work location address>
<Work phone number>

Previous custodian information:
<Name>
<Custodian Vendor Number>
<Work location address>
(will be deactivated)>

Signature _____

Signature _____

<Supervisor's name>
<Work phone number>

<Department Head's name>
<Work phone number>

Signature of Supervisor _____

Signature of Department Head _____

This request authorizes the Department of Finance to assign and/or deactivate custodian vendor number.

Department of Finance Approval Signature _____

New Custodian Vendor Number _____

Date _____

For electronic forms, please go to http://ebc.maricopa.gov/library/finance/Forms.asp

MARICOPA COUNTY
REQUEST FOR INCREASE OR DECREASE OF A PETTY CASH FUND OR CHANGE FUND

DATE:

TO: Department of Finance

FROM: <Custodian's name>
<Petty cash fund or change fund name>
<Department name, Division and Agency number>

SUBJECT: Request for Increase or Decrease of a Petty Cash Fund or Change Fund

This request is to <indicate increase / decrease> the <indicate petty cash or change> fund from \$_____ to \$_____.

This request is necessary for the following purpose(s):
<Specify reasons for the request>

I, <custodian's name> have read and understood the Petty Cash Fund and Change Fund Policy and Petty Cash Fund and Change Fund Manual located at <http://ebc.maricopa.gov/library/finance/>. I agree to abide by all applicable Federal, Grantor Agency, County and/or Department regulations, policies and procedures regarding <indicate petty cash or change> funds. It is my responsibility to verify the completeness and accuracy of the fund. In the event of a fund overage or shortage, I agree to notify my supervisor immediately. I understand that personal funds cannot be used to eliminate shortages and excess funds cannot be removed to eliminate overages.

At the end of my assignment as a <indicate petty cash or change> fund custodian, I agree to return all <indicate petty cash or change> fund monies advanced to me to my supervisor or as directed. If all fund monies are not returned prior to the end of my duties, I authorize Maricopa County to deduct the amount missing from my paycheck.

Custodian information:

<Name>
<Employee number>
<Work location address>
<Work phone number>

Signature of Custodian

Approval signatures:

<Supervisor's name >
<Work phone number>

<Department Head's name>
<Work phone number>

Signature of Supervisor

Signature of Department Head

Department of Finance Approval Signature

Date

For electronic forms, please go to <http://ebc.maricopa.gov/library/finance/Forms.asp>

MARICOPA COUNTY
REQUEST FOR A WAIVER TO A SPECIFIC SECTION OF THE PETTY CASH FUND AND CHANGE FUND
POLICY AND/OR MANUAL

DATE:

TO: Department of Finance

FROM: <Department Head>
<Department, Division and Agency number>

SUBJECT: Annual Request for a Waiver to a Specific Section of the Petty Cash Fund and Change Fund
Policy and/or Manual

RE: <Custodian's name>
<Petty cash fund or change fund name>

The <department and division name> hereby applies for a waiver to Section(s) <indicate section and subsection of the policy and/or manual> of the Petty Cash Fund and Change Fund Policy and/or Petty Cash Fund and Change Fund Manual.

The waiver is requested for the following purpose(s):
<Specify purpose(s) for the request>

Attached is a detailed outline of the process that will be followed to support the waiver request, as applicable.

The waiver is effective for the fiscal year July 1, <indicate year> to June 30, <indicate year>.

Department management is responsible for ensuring that their staff is aware of this policy waiver and will abide by all applicable Federal, Grantor Agency, County and/or Department regulations, policies and procedures regarding <indicate petty cash or change> funds.

Custodian information:
<Name>
<Employee number>
<Work location address>
<Work phone number>

Signature of Custodian

Approval signatures:
<Supervisor's name >
<Work phone number>

<Department Head's name>
<Work phone number>

Signature of Supervisor

Signature of Department Head

Department of Finance Approval Signature

Date

For electronic forms, please go to <http://ebc.maricopa.gov/library/finance/Forms.asp>

PAYMENT VOUCHER: DIRECT PAY - SINGLE

USE TO REQUEST THE ISSUANCE OF A WARRANT FOR ITEMS OR SERVICES WHEN NO PURCHASE ORDER IS REQUIRED AND WHEN THE ACCOUNT DISTRIBUTION INFORMATION VARIES.
 SHADED FIELD HEADINGS DESIGNATE MINIMUM INFORMATION REQUIRED

HEADER/PAYEE SECTION

Y = SEPERATE CHECK _____

CURRENT DATE (MM/DD/YY)	ACCG PERIOD (MM/YY)	BUDGET FISCAL YEAR	*SINGLE CHECK	TAX CODE	*ASSET CODE	EFT IND	CHECK CATG	SCHEDULE PAY DATE (MM/DD/YY)	DOCUMENT NET TOTAL
XX/XX/XX		XX	Y				PU		\$0.00

USE TAX AMOUNT	FRT IND	FREIGHT TOTAL	I/D

VENDOR CODE: **CUSTODIAN VENDOR #**
 ASSIGNED BY THE DEPARTMENT OF FINANCE

VENDOR NAME: **JANE DOE - CUSTODIAN**

ADDRESS (LINE 1): **C/O DEPARTMENT NAME**

ADDRESS (LINE 2): **FOR PICK UP ONLY**

CITY, STATE, ZIP: _____

ACCOUNT DISTRIBUTION SECTION

FUND	AGCY	ORGN	ACTV	OBJT	SOBJ	REV SRC	SUB REV	RPTG	BAL SHEET ACCT	DISC TYPE
XXX	XXX								XXXX	

INVOICE SECTION

INVOICE NUMBER	DESCRIPTION	FREIGHT AMOUNT	I/D	INVOICE TOTAL	I/D	TAX CODE
01	ESTABLISH PETTY CASH OR CHANGE FUND	\$0.00		\$0.00		
02						
03	(USE BSA 0004 FOR PETTY CASH FUND)					
04	(USE BSA 0003 FOR CHANGE FUND)					
05						
06						
07						
08						
09						
10						

VOUCHER NUMBER: _____

PAGE TOTAL	\$0.00
------------	--------

PREPARER/APPROVALS SECTION

PREPARED BY: _____ (PLEASE PRINT NAME) PHONE: _____

DEPARTMENT APPROVAL: _____ (AUTHORIZED SIGNATURE) DATE: _____

ENTER TREASURER NUMBER STAMP BELOW

CASH RECEIPTS TRANSMITTAL

(MMDDYY)

TO TREASURER: THE FOLLOWING LISTED AMOUNTS ARE
TRANSMITTED TO YOU FOR DEPOSIT AND TO BE PL
TO THE CREDIT OF THE FUNDS INDICATED HEREIN

DATE XX/XX/XX TRANSMITTAL #

NOTE: IF THIS IS A REFUND OF A PAYMENT MADE
TO A VENDOR YOU MUST PROVIDE VENDOR CODE

DOCUMENT TOTAL

-

FUND	AGCY	ORG	ACTV	REV	SUB REV	RPTG	BSA	OBJT	SUBJ	VENDOR CODE	DESCRIPTION	TREAS SOURCE CODE	AMOUNT
01	XXX	XXX					XXXX				DECREASE PETTY CASH/CHANGE FUND		0.00
02											OR		
03	XXX	XXX					XXXX				CLOSE PETTY CASH/CHANGE FUND		0.00
04													
05											USE BSA 0004 FOR PETTY CASH FUND		
06													
07											USE BSA 0003 FOR CHANGE FUND		
08													
09													
10													
11													
12													
13													
14													
												PAGE TOTAL =	-

RECEIVED
 XX - XX - XXXX
 MARICOPA COUNTY TREASURER

PREPARED BY: _____

PHONE: _____

DEPARTMENT: _____

RECEIVED THE ITEMS LISTED: _____

DATE: _____

**MARICOPA COUNTY
PETTY CASH REIMBURSEMENT REQUEST**

Reimbursement No.: _____

Date: _____

Submit a copy of this form along with the Payment Voucher and original paid invoices, receipts, or cash register tapes to the Department of Finance.

Description and purpose of items purchased:

Original paid invoice(s), receipt(s), or cash register tape(s) are attached.

Accounting string(s) to be charged:

FUND	AGCY	ORG	PAS	OBJT	SUB	RPTG

Invoice # : _____ Amount: \$ _____

FUND	AGCY	ORG	PAS	OBJT	SUB	RPTG

Invoice # : _____ Amount: \$ _____

FUND	AGCY	ORG	PAS	OBJT	SUB	RPTG

Invoice # : _____ Amount: \$ _____

FUND	AGCY	ORG	PAS	OBJT	SUB	RPTG

Invoice # : _____ Amount: \$ _____

FUND	AGCY	ORG	PAS	OBJT	SUB	RPTG

Invoice # : _____ Amount: \$ _____

FUND	AGCY	ORG	PAS	OBJT	SUB	RPTG

Invoice # : _____ Amount: \$ _____

Total amount reimbursed: \$ _____

Employee requesting funds ** _____
Signature _____ Date _____

Custodian ** _____
Signature _____ Date _____

** Note: Cannot be the same person.

For electronic forms, please go to <http://ebc.maricopa.gov/library/finance/Forms.asp>

MARICOPA COUNTY
PETTY CASH WITHDRAWAL REQUEST

Request No.: _____

Date: _____

Submit a copy of this form along with the Payment Voucher and original paid invoices, receipts, or cash register tapes to the Department of Finance.

Description and purpose of items to be purchased:

Accounting string(s) to be charged:

Table with 7 columns: FUND, AGCY, ORG, PAS, OBJT, SUB, RPTG

Total amount requested:

\$ _____

Signature _____ Employee requesting funds**

_____ Date

Signature _____ Custodian **

_____ Date

** Note: Cannot be the same person.

RECEIPT(s) and/or CHANGE RETURNED

Date _____ Receipt # _____

Total receipts returned \$ _____

Total cash returned \$ _____

Total receipts and cash returned \$ _____

Signature _____ Employee requesting funds**

_____ Date

Signature _____ Custodian **

_____ Date

Original paid invoice(s), receipt(s), or cash register tape(s) are attached.

For electronic forms, please go to http://ebc.maricopa.gov/library/finance/Forms.asp

**MARICOPA COUNTY
CASH RECONCILIATION**

Department _____

Division _____

Cash Count

Bills

	Quantity	Total
100's		
50's		
20's		
10's		
5's		
1's		

Total Bills _____

Coins

	Quantity	Total
\$1.00		
\$0.50		
\$0.25		
\$0.10		
\$0.05		
\$0.01		

Total Coins _____

Total Cash & Coins _____

Date _____

Custodian _____

Established fund amount \$ _____

LESS:

Total Cash & Coins _____

Total invoices, receipts, and
cash register tapes _____

Total reimbursement requests
(Outstanding Payment Voucher) _____

Total _____

(Overage)/Shortage _____

Comments _____

APPROVAL SIGNATURES:

Custodian _____

Date _____

Supervisor _____

Date _____

Note: Any overage or shortage must be reported to department management

For electronic forms, please go to <http://ebc.maricopa.gov/library/finance/Forms.asp>