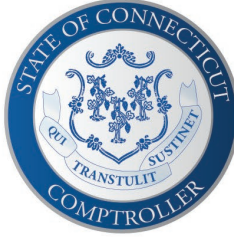


SEAN SCANLON
STATE COMPTROLLER



TARA DOWNES
DEPUTY COMPTROLLER



STATE OF CONNECTICUT
OFFICE *of the* STATE COMPTROLLER
165 Capitol Ave.
Hartford, CT 06106

MEMORANDUM NO. 2024-09

April 19, 2024

TO THE HEADS OF ALL STATE AGENCIES

Attention: Chief Administrative and Fiscal Officers, and Business Managers

Subject: Annual Petty Cash Fund Report

I. PURPOSE

The purpose of this memorandum is to inform agencies of changes to the reporting and due dates for future annual Petty Cash Fund Reports (CO-928) starting with Fiscal Year 2024 reporting.

II. AUTHORITY

CT General Statutes Sec. 3-112– Powers and Duties. The Comptroller shall: [...] (4) prescribe the mode of keeping and rendering all public accounts of departments or agencies of the state and of institutions supported by the state or receiving state aid by appropriation from the General Assembly; (5) prepare and issue effective accounting and payroll manuals for use by the various agencies of the state;

State Accounting Manual – Imprest Petty Cash Funds 13.0 Annual Report. A petty cash fund report is required for each petty cash advance, regardless of fund, authorized by the State Comptroller. [...] The report will be as of April 30 and due [...] no later than May 31 of each year. Certification by the chief administrative officer, chief fiscal officer or comparable official is required.

III. PETTY CASH FUND REPORT

To properly coincide with State Treasurer’s reports reviewed in conjunction with statewide petty cash accounts, the Petty Cash Fund Report (CO-928) should be filled out as of June 30 and is due in the Office of the State Comptroller, Central Accounts Payable Division, osc.pettycash@ct.gov, no later than August 1 of each year. This will be effective Fiscal Year 2024 with Petty Cash Fund Reports due on August 1, 2024, for balance date of June 30, 2024.

The Petty Cash Fund Report form is available through Comptroller’s Forms, Petty Cash/Trustee, with this link, for your convenience, [CO-928 Annual Petty Cash Report](#).

Certification by the Agency Head or designated manager level employee is required. Please note that on the CO-928 the ‘Prepared By’ signor must be different from the ‘Agency Head/Authorized By’ signor. To reference petty cash guidance, please refer to the State Accounting Manual located at https://osc.ct.gov/StateAcct/sam/petty_cash/index.htm.

A copy of the signed form must be kept on file at the agency and made available for audit.

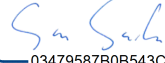
Memorandum No. 2024-09

- 2 -

April 19, 2024

IV. QUESTIONS

Please direct any questions concerning this memorandum to the Office of the State Comptroller, Central Accounts Payable Division, osc.pettycash@ct.gov.

DocuSigned by:

03479587B0B543C...

SEAN SCANLON
STATE COMPTROLLER

SS:HS

<https://www.osc.ct.gov>