**PETTY CASH/TRUSTEE ACCOUNT REQUEST FOR AUTHORIZED BALANCE ADJUSTMENT/EXPENDITURES**

CO-1053 Rev. 4/2024

**AUTHORITY:**

Connecticut General Statutes

[Sec. 3-112. Powers and duties.](https://www.cga.ct.gov/current/pub/chap_034.htm#sec_3-112) (a)(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 […]; (5) prepare and issue effective accounting […] manuals for use by the various agencies of the state;”

[Sec 4-52. Trustee account defined.](https://www.cga.ct.gov/current/pub/chap_048.htm#sec_4-52) “As used in sections 4-53 to 4-55, inclusive, trustee account means any account operated in any state educational institution or welfare or medical agency for the benefit of the employees or students of such institution or agency, including so-called clients' funds in state hospitals,”

[Sec. 4-54. Management of trustee accounts](https://www.cga.ct.gov/current/pub/chap_048.htm#sec_4-53). "(a) The management of such accounts may be under the control of students or employees other than those adjudged mentally ill but shall be under the supervision of the administrative head of the institution or agency, except that such accounts shall be under the total control of students under conditions hereinafter provided. The person acting as treasurer of any such account shall be bonded in an amount determined by the State Insurance and Risk Management Board."

**Questions: Central Accounts Payable Division, 165 Capital Avenue, Hartford, CT 06106** **OSC.PETTYCASH@CT.GOV**

**INSTRUCTIONS:**

1. A CO-1053 is a request by an agency to adjust an authorized balance or to expend petty cash/trustee account funds for a single expenditure only.
2. A CO-1053 form should be completed and submitted electronically to **OSC.PETTYCASH@CT.GOV****.**
3. Business Unit, Agency Name, Name of Fund, Account Number and Date are all required fields for each type of request.
4. Select the appropriate check box request based on the intended purpose.
	1. Request to Adjust an Authorized Balance
		1. All fields (Account name, Account number, Dept ID, Fund ID, Current Authorized Balance, Requested Authorized Balance) must be completed.
			1. Dept ID is an 8-digit department ID in Core-CT. Agencies not in Core-CT who use a different accounting structure can enter Dept ID in the description box .
		2. Provide a detailed description for the purpose of this adjustment. Provide the business reason for a change in the authorized balance. Increases to authorized balances will not be approved without explanation of changes in types or volume of transactions with applicable reasons why they are occurring in your agency.
	2. Approval is Requested to Expend Petty Cash/Trustee Account Funds for a Single Expenditure Only
		1. All fields (Amount to Expend and Current Balance) must be completed.
		2. A detailed description for the purpose of the single expenditure. Requested expenditures will not be approved without a detailed explanation of the use of the funds. Submit any documentation. with this form as back up for the expenditure.
5. Once the form has been filled out appropriately, the form must be signed by both the Custodian and the Agency Approver (If trustee account, parent agency).
6. If looking for approval on a combination of expenditures within a Twelve (12) month period, the agency must submit the following documents via email to **OSC.PETTYCASH@CT.GOV****.**
	1. A letter explaining the waiver request and the reason it is needed.
	2. A copy of the annual budget, include sources of revenue and spending plans.
	3. Previous year's actual expenditures "actual usage".
	4. Any supporting documentation.