



ADMINISTRATIVE DIRECTIVE

CASH HANDLING: CHANGE FUNDS, CHECKING ACCOUNTS, MERCHANT ACCOUNTS, AND PETTY CASH	NUMBER 3.02-1	PAGE 1 of 12
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I. PURPOSE

To establish policies and procedures for change funds, checking accounts, merchant accounts, petty cash, and pCards.

II. POLICY

- A. Departments will establish, operate, maintain, and safeguard change funds, checking accounts, merchant accounts, and petty cash in accordance with the policies and procedures in this directive.
- B. Only employees listed on an Authorized Custodian Form will have access to these accounts and funds. Cash designated for change funds, petty cash, and checks will be secured in a safe or locking cabinet when not in use with access limited to authorized custodians.
- C. A City Procurement Card (pCard) will be used to either reduce the cash requirement or eliminate the need for petty cash. pCards must be used for purchases less than \$5,000 unless a business does not accept credit cards for payment.
- D. All accounts, funds, and pCards are subject to audit without prior notice.

III. DEFINITIONS

- A. **Account** - Change fund, checking account, merchant account, or petty cash.
- B. **Authorized Custodian Form** - Utilized to record authorized amounts of an account or fund that includes signatures of all employees designated the responsibility for the account or fund, and the signature of the department director designating such.
- C. **Authorized Signature List** - An annually updated City-wide listing of all employees authorized by their department directors to sign petty cash vouchers, DA-23s, City Stores requisitions, work orders, and receiving reports.
- D. **Batch** - Credit/debit transactions that are grouped together and sent to the merchant account for processing.
- E. **Change Fund** - Utilized to collect fees and make change ONLY for City business transactions. The fund will not be used as petty cash for disbursements nor will it be used to cash City warrants or personal checks. The cash balance will remain constant and consist of City authorized funds only.
- F. **Change Fund Bank** - Amount of a change fund utilized to conduct business transactions. This can be the full amount authorized or a portion thereof.



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- G. **Checking Account** - Utilized for the purpose of making recurring payments or purchases, where allowed by the Tucson City Code, and where the timing and nature of the expenditure precludes the use of the City's centralized purchasing and payment procedures.
- H. **Custodian** - An employee assigned possession, maintenance, replenishment, and safeguarding of an account or fund.
- I. **Fee** - A charge attached to all credit/debit transactions by the City's bank and the financial institution that issued the card being used. Fees vary according to what type of card and which financial institution is involved in the transaction.
- J. **Merchant Account** - Allows the City to accept credit/debit card payments to pay for City services. The account is set up by the bank to collect and distribute funds processed through a merchant terminal.
- K. **Merchant Terminal** - An electronic device used to record and transmit credit/debit card transaction information.
- L. **pCard** - A credit card issued to an individual employee or a department/division/project that is used to pay for various City related purchases.
- M. **Petty Cash** - Utilized for the purpose of making emergency, non-recurring, and miscellaneous purchases that cannot be paid with a pCard. Petty cash will not be used for the purpose of avoiding or circumventing the City's centralized purchasing procedures.
- N. **Petty Cash Voucher** - The form used to record individual disbursements of petty cash.
- O. **Signer** - An employee assigned the duties of signing checks for payments made to conduct City business transactions.

IV. **ESTABLISHING ACCOUNTS**

Accounts are established by the Finance Department's Accounting or Treasury Divisions after a written request from a Department Director has been reviewed and approved by the Finance Director, or designee.

V. **RESPONSIBILITIES**

- A. **Finance Director** - The Finance Director, or designee, is the approving authority for all accounts. The dollar amount of each account will be determined by the Finance Director, or designee, based on consideration of the requesting department's needs.



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B. Department Director

The department director will:

1. Ensure that all accounts are requested and justified in writing to the Finance Director.
2. Be accountable for all monies in the account and be responsible for the security of the account.
3. Ensure that detailed written cashing procedures, other than this directive, are developed for circumstances unique to the department.
4. Develop change fund monitoring procedures, including actions required when overages or shortages occur. Unusual or excessive overages or shortages will be reported by a memorandum from the department director to the Finance Director.
5. Designate a custodian and alternate custodian(s), as needed, for each account.
6. For checking accounts, designate a minimum of two persons in positions of responsibility to sign checks. Alternate signers may be designated, as all checks must have two signatures. Account custodians may not be a designated signer for the same account for which they are the custodian.
7. Provide the Accounting Division with a completed Authorized Custodian Form indicating the employees designated to be the account custodians.
8. Provide the Treasury Division with a completed Authorization Custodian Form indicating the employees authorized to be check signers.
9. Provide written notice to the Accounting/Treasury Divisions when there is a change in the designated employees or the amount of the account/fund is changed by attaching a sample signature of each of the designated employees using the Authorized Custodian Form available at the end of this directive and on the Finance Department's intranet page.
10. The department is responsible for fees incurred as a part of doing business.

C. Accounting Division

The Accounting Division will:

1. Maintain a schedule of established accounts which includes the approved amount, designated custodians, and signature samples from those listed above for each account.



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2. Reconcile the checking accounts to the bank statements.

D. **Treasury Division** - The Treasury Division will maintain a schedule of established checking accounts which includes the approved amount, designated signers, and signature samples from those listed above for each account.

E. **Custodian**

The custodian will:

1. Safeguard the account/fund.
2. Control the activity of the account on a continuing basis in accordance with the provisions of this directive and the purpose of the account.
3. Be responsible to the department director for the proper operation of the account; however, this does not relieve the director of primary responsibility for the account/fund.

VI. **CHANGE FUNDS**

A. **Cashiers**

1. Start of Shift:
 - a. Receive the change fund bank in accordance with department procedures.
 - b. Verify the dollar amount of the change fund bank. If the amount is incorrect, notify supervisor immediately.
 - c. Sign and date a log to indicate the amount of the change fund bank that was received. Logs will be established and maintained in accordance with department procedures.
2. During Shift:
 - a. If a cash register is being used, close the cash register drawer after each transaction. Lock the drawer when leaving the register unattended.
 - b. Stamp checks with a restrictive endorsement immediately upon receipt before placing it in the cash drawer.
 - c. Depending on department procedures, ensure that a receipt is given to the customer for each transaction.



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- d. Follow the procedures established by your department to handle void transactions.
 - e. Use a counterfeit detection pen on currency of 20 dollars or larger. Contact your supervisor immediately if there is any question about the authenticity of currency.
3. After Shift:
- a. Remove all money from the cash drawer.
 - b. Count cash in an area separate from public view or access. Count out the amount of the change fund to bring the change fund bank to the preferred mix of currency denominations. Secure the change fund bank in accordance with department procedures.
 - c. Count all of the remaining money and prepare a cash count report. Secure the money and cash count report in accordance with department procedures.

B. Custodians

- 1. Establish written procedures to ensure that change funds and the revenues collected are properly safeguarded at all times.
- 2. Develop detailed written cashiering procedures, other than this directive, for circumstances unique to the department.
- 3. Whenever possible, ensure that only one cashier works out of each cash drawer.
- 4. Establish procedures for handling "void" cash register transactions. Closely monitor "no-sale" and "void" transactions to ensure that they are appropriate.
- 5. Monitor change fund overages and shortages to determine which cashiers may need additional training or counseling on proper cash handling procedures.
- 6. Ensure that staff is informed of all procedures.
- 7. Conduct spot checks to ensure that procedures are being followed.
- 8. Deposit revenues.



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C. Deposits

1. Deposits to Collections - Send cash, cash count report, cash register tapes, and supporting documentation to the Finance Department's Collections Section.
2. Deposits Directly to a Bank:
 - a. Prepare a bank deposit slip.
 - b. Send cash and bank deposit slip to the bank.
 - c. Send a copy of the bank deposit slip, the cash count report, cash register tapes, and supporting documentation to the Collections Section.

VII. CHECKING ACCOUNTS

A. Custodian

The checking account custodian will:

1. Replenish the account at least once a month; however, it may be replenished more frequently if necessary.
2. Complete the cash disbursement record. List the amounts expended in check number order. Attach disbursement documentation and check copies with the completed record. Forward a copy of the cash disbursement record to the Accounting Division to assist with the reconciliation process.
3. Pick up reimbursement checks from the Accounting Division. Reimbursement checks may be deposited directly into the bank by requesting an Electronic Funds Transfer.
4. Order checks.
5. Arrange to have bank statements mailed directly from the bank to the City of Tucson, Accounting Division, P.O. Box 27450, Tucson, Arizona 85726-7450, for reconciliation of the account.

- B. Signers** - A signature stamp will not be used for any signature on the check. Designated signers will review the documentation presented by the account custodian for appropriateness of the payment, and review the accuracy of the written check before signing it.



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VIII. MERCHANT ACCOUNTS

A. Initial Request

1. A department wishing to create a merchant account must send a memorandum to the Finance Director requesting the account. The memorandum must be signed by the department director or designee. The memorandum will state the reason the account is needed, where the merchant terminal(s) will be located, and the name and telephone number of a contact person.
2. The City currently accepts credit cards and debit cards. VISA and MasterCard are automatically set up by the bank contracted to process merchant accounts for the City. The acceptance of American Express or Discover Cards will require additional work by the department to set up. The fees for all cards vary.
3. The Accounting Division will serve as the liaison between departments and the bank for setting up the merchant account. The merchant terminal(s) will be ordered for each department by the Accounting Division. The bank will then supply the department with the terminal/equipment needed to process credit/debit card transactions.
4. The department will be responsible for any expenses incurred for the lease or purchase of equipment and any supplies needed. The departmental point of contact will be setup for online web access to view their merchant account(s) transactions.
5. Money collected from credit/debit transactions will be set up to automatically deposit into the City Treasurer Deposit Account unless approval was obtained for deposit into an imprest account.

B. Deposits

1. The department will batch transactions from payment terminals and electronically transfer them to the bank for processing daily. When a batch is transmitted, the terminal will print out a batch settlement report. Payments accepted via website will require daily activity reports be printed from the web site or from the payment processor.
2. The department will reconcile the batch/daily activity reports to the actual receipts on a daily basis so the credit/debit card amount may be added to the daily cash deposits. Any discrepancies between the daily reports and actual receipts must be resolved by the department. One copy of the batch report will be filed with the signed copies of the receipts. The other copy of the batch report will be sent to the Collections Section with the deposit.



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3. The department will keep the batch settlement/daily activity report along with signed receipts on file in a secure location in order to research customer disputes. It is the department's responsibility to protect confidential customer credit card information and retain transaction documentation for a period of three (3) years.

C. Miscellaneous

1. The department will respond to any customer disputes prior to the imposed deadline. City Collections will be notified by the department of any successful dispute that results in a chargeback to the City. An account number to record the transaction in the general ledger will be provided by the department.
2. The department will be responsible for paying all fees associated with their merchant account. The Accounting Division will record any merchant bank fees deducted from the Treasurer's bank account through City Collections using the account number provided by the department. The Accounting Division will provide the department with the cash receipt information once processed.
3. The department will be responsible for ordering all supplies for the terminal.
4. The department is responsible for the reconciliation of the monthly merchant statement and to ensure that all batches were received and the correct amounts deposited. The department will report to the bankcard processor any missing or incorrect batch amounts for investigation. Unresolved discrepancies on the deposit amount should be reported to the Accounting Division.
5. The Accounting Division will post daily banking reports on the intranet at <http://intranet.ci.Tucson.az.us/index.php/ach-transactions-dailymonthly> for reconciling purposes.
6. The department will submit a Merchant Account Custodian Form to the Accounting Division whenever there is a change to merchant account equipment or custodians.

IX. PETTY CASH

Petty cash can be used for purchases costing no more than \$150 (excluding tax) unless a business accepts pCards for payment.

A. Authorized Petty Cash Expenditures

Petty cash is authorized for the following:



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1. Day-trip travel expenses not paid through the payroll system completed in accordance with Administrative Directive 3.03-1, Travel Authorization and Expenses Allowances. Meals are not an authorized expense.
2. Mileage allowance claims not paid through the payroll system and approved for reimbursement in accordance with Administrative Directive 6.02-1, Mileage Reimbursement and the Executive Vehicle Reimbursement Program.
3. Business related lunches, as follows:
 - a. The lunch must have a City business purpose, attendees must include non-City employees, and the location must provide an atmosphere that is conducive to business discussions. Examples include: City officials whose job responsibilities include promotion of the City or lunches for non-City employees when providing service to the City, such as members of oral boards and commissions.
 - b. Requests for reimbursement must include the receipt and a memorandum documenting the date, location, purpose of the lunch, and attendees.
4. Other purchases may be authorized **in writing** by the City Manager, Finance Director, the department director or their designee on a case-by-case basis. Any questions about the appropriateness of a petty cash purchase or written authorization requirements should be directed to the Accounting Administrator at 791-4561.

B. Expenditures NOT Authorized from Petty Cash

1. Items costing more than \$150 unless specifically exempted from this provision in writing by the Finance Director, the department director, or designee. This authorization will be documented by the director's or designee's signature on the petty cash voucher.
2. Payment for personal services (i.e., expenses for salaries, wages, and related employee benefits).
3. Cashing personal or payroll checks.
4. Items purchased without proper receipt or authorization.
5. Loans and advances for personal use.

- C. Approval Signatures** - A signature stamp will not be used for any signature on the voucher. In addition to being personally signed by the purchaser and the account custodian, petty cash vouchers will have the approval signature of the department



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director, division head, or their designee listed on the Authorized Signature List. The account custodian or the purchaser will not approve their own transactions.

For software purchases, the petty cash voucher will also be signed by the Information Technology Director, or designee, to ensure that the software is added to Information Technology's inventory of City owned software.

- D. **Receipts** - Petty cash vouchers will be supported with an original sales receipt from the vendor; copies are not acceptable.

When the sales receipt fully describes the item sold, the "Description" portion of the petty cash voucher may state "per attached receipt." When only a cash register tape is available, a description of the items purchased must be shown on the petty cash voucher.

If the purchaser loses the receipt, a memorandum will be attached, signed by the purchaser and the department director or designee, verifying that the goods or services were received by the City.

In the absence of receipts for such items as parking meter fees, telephone calls, copies, etc., a memorandum will be attached, signed by the purchaser and the department director or designee that states the goods or services were received by the City and that a receipt was not available.

- E. **Reimbursing the Employee** - The petty cash custodian will reimburse the employee after ensuring that the petty cash voucher is properly prepared, includes the necessary supporting receipts or documentation, and is signed by a designated individual on the current Authorized Signature List.

Software purchases must also be signed off by the Information Technology Director or designee before the employee is paid.

Once the reimbursement has been made, the custodian will sign the petty cash voucher and record the information on the Cash Disbursement Record.

- F. **Cash Advances** - Cash advances to employees to purchase authorized items with petty cash is permitted (petty cash advances for travel orders are prohibited – see Administrative Directive 3.03-1, Travel Authorization and Expenses Allowances).

The petty cash custodian may make advances of up to \$150 per purchase only if the top section of the petty cash voucher has been properly prepared and contains the required authorizing signature.

Employees receiving advances from petty cash will make the authorized purchase and provide receipts to the petty cash custodian within five working days of the advance. At



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the time receipts are given to the petty cash custodian, the bottom section of the petty cash voucher will be completed in full, except that the department director or division head need not sign the approval again.

The petty cash custodian will review descriptions of items purchased to ensure that they are the same items that were authorized at the time of the advance. Any monies advanced in excess of documenting receipts will be recovered at this time and returned to the petty cash custodian.

- G. **Replenishing Petty Cash** - Petty cash custodians should replenish the account weekly, but not less than once per month, according to the following procedure:

Amounts expended will be recapped in account number order on the lower portion of the Cash Disbursement Record. The form and receipts will be submitted to the Accounting Division for processing.

The Accounting Division will not make reimbursements for payments without a properly prepared petty cash voucher form supported by a receipt, cash register tape, or attached statement. No reimbursements will be made for unauthorized payments. The documents for disallowed payments will be returned to the petty cash custodian for appropriate action.

Pick up reimbursement checks.

- H. **Losses and Shortages** - Petty cash losses or shortages (voucher or cash) will be reported by the department director or designee via memorandum to the Finance Director for necessary action. The memorandum must be signed by the Finance Director or designee to replenish the petty cash fund to the authorized amount.
- I. **Overages** - Overages in petty cash will be listed as a credit to the reimbursement request, and an appropriate revenue account, provided by the Accounting Division, will be used. A statement explaining the overage will be included.

X. **pCARD ACCOUNTS**

pCard accounts are managed by the Procurement Department in accordance with the Procurement Card Program Information guide located at the following web site address - <http://www.tucsonprocurement.com/assets/program%20manual.pdf>.

XI. **PROCEDURES TO INCREASE, DECREASE, OR CLOSE AN ACCOUNT**

- A. For any changes to an account, submit a memorandum from the department director to the Finance Director along with a brief explanation and supporting documentation for the request.



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- B. Submit a copy of the approved request to the Accounting Division for follow-up.
- C. Additional procedures for reducing or closing an account:
 - 1. Deposit the excess/remaining funds with the Collections Section. The description on the transaction receipt will state either a reduction or closure of the account.
 - 2. Contact the Accounting Division if the account number is not known.

Attachments

- 1 - Petty Cash Voucher
- 2 - Cash Disbursement Record
- 3 - Cash Count Report
- 4 - Petty Cash/Change Fund Form
- 5 - Merchant Accounts Form
- 6 - Authorized Custodian Forms

References

- 3.03-1, Travel Authorization and Expenses Allowances
- 6.02-1, Mileage Reimbursement and Executive Vehicle Reimbursement Program

Review Responsibility and Frequency The Assistant City Manager/CFO will review this directive annually, or as necessary.

Authorized



 City Manager

5-12-12

 Date

CITY OF TUCSON
PETTY CASH VOUCHER

COMPLETE THIS SECTION ONLY IF MONEY IS BEING ADVANCED	
AMOUNT ADVANCED \$ _____ DATE _____	
REASON FOR ADVANCE _____	
	APPROVED _____
PURCHASER _____ EML. # _____	DEPT./DIV HEAD OR AUTHORIZED REP. _____
APPROVED _____	
IMPREST CASH CUSTODIAN _____	
THIS SECTION MUST BE COMPLETED WHEN RECEIPT IS PRESENTED FOR REIMBURSEMENT	
PAID TO _____ DATE _____	
VENDOR _____	
DESCRIPTION	AMOUNT
CASH ADVANCED	\$
TOTAL PURCHASES	\$
AMOUNT FROM ADVANCE RETURNED TO PETTY CASH CUSTODIAN	\$
	APPROVED _____
PURCHASER _____ EML. # _____	DEPT./DIV HEAD OR AUTHORIZED REP. _____
APPROVED _____	
IMPREST CASH CUSTODIAN _____	ACCDUNT NUMBER _____

IMPREST CASH DISBURSEMENT RECORD

**FOR ACCOUNTING DIVISION USE

TRANSACTION CODE	P V	VOUCHER NUMBER	VOUCHER DATE	M M D D Y Y	ACCOUNTING PERIOD	M M Y Y	BUDGET FY	Y Y
ACTION	TYPE OF VOUCHER		SCHEDULED PAYMENT DATE	M M D D Y Y	OFFSET LIABILITY ACCOUNT	FIXED ASSET IND	<input type="checkbox"/> FIXED ASSET (F)	
<input type="checkbox"/> Original Entry (E) <input type="checkbox"/> Adjustment (M)	<input type="checkbox"/> Outside Vendor (1) <input type="checkbox"/> Reimbursement (4) <input type="checkbox"/> Between Funds (2) <input type="checkbox"/> Transfer (5) <input type="checkbox"/> Within Fund (3) <input type="checkbox"/>							
VENDOR CODE	VENDOR NAME _____			Total Disbursed \$ -		Total Cash (from left) \$ -		
	ADDRESS _____			Cash in Drawer _____		Amount of Fund _____		
	_____			Advances _____		Difference \$ -		
	_____			Deposits in Transit _____				
	_____			TOTAL CASH \$ -				

LINE NO.	DESCRIPTION	FUND	DEPT	UNIT	ACTIVITY	OBJ REV SOURCE	BS ACCT	PROGRAM CODE	REPT CATEGORY	AMOUNT	INC DEC
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											

Prepared by: Name _____	Date _____	Approved by: Name _____	Data Entry: Initials _____	Date _____
Printed Name: _____		Printed Name: _____		

CITY OF TUCSON

TREASURY DIVISION

COLLECTIONS SECTION

CASH COUNT REPORT

5/15/15

DATE _____
STATION _____

CURRENCY	_____ x Ones	\$	-
	_____ x Twos	=	-
	_____ x Fives	=	-
	_____ x Tens	=	-
	_____ x Twenties	=	-
	_____ x Fifties	=	-
	_____ x Hundreds	=	-
	Total Currency	\$	-
COIN	_____ x .01	=	-
	_____ x .05	=	-
	_____ x .10	=	-
	_____ x .25	=	-
	_____ x .50	=	-
	_____ x 1.00	=	-
	Total Coin	\$	-
Misc. Items (Collections Only)	Deposit Slip Total		
	Add: Credit Advices		
	Less: Charge Advices		
	Total Misc. Items	\$	-
Currenty Total		\$	-
Coin Total			-
Checks Total			
Misc. Item Total			-
GRAND TOTAL		\$	-
Cashier		_____	
Verified by		_____	
Bag No.		_____	
TR No.		_____	

5/15/15

**CITY OF TUCSON
ACCOUNTING DIVISION
AUTHORIZED CUSTODIAN FORM
PETTY CASH/CHANGE FUND**

Please complete and return to Accounting Division:
Reason for Form:

_____ **New Fund**

_____ **Change in Custodian/
Alternate**

_____ **Change in Amount**

_____ **Annual update**

_____ **Add/Delete Custodian/
Alternate**

Change From: _____
To: _____

Amount: \$ _____

Date: _____

CUSTODIANS

Typed Name of Custodian: _____

Signature of Custodian: _____

ALTERNATES

Typed Name of Alternate: _____

Signature of Alternate: _____

Typed Name of Alternate: _____

Signature of Alternate: _____

Typed Name of Alternate: _____

Signature of Alternate: _____

Department Head Approval: _____

Finance Department Approval: _____

Accounting Use: (If this is an existing account, dept please supply info below)

Account Number: _____

Bank Account #: _____

Vendor Number: _____

Name of Account: _____

**CITY OF TUCSON
ACCOUNTING DIVISION
AUTHORIZED CUSTODIAN FORM
PETTY CASH/CHANGE FUND**

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ALTERNATES

Typed Name of Alternate: _____

Signature of Alternate: _____

Typed Name of Alternate: _____

Signature of Alternate: _____

Typed Name of Alternate: _____

Signature of Alternate: _____

Typed Name of Alternate: _____

Signature of Alternate: _____

Typed Name of Alternate: _____

Signature of Alternate: _____

Typed Name of Alternate: _____

Signature of Alternate: _____

Typed Name of Alternate: _____

Signature of Alternate: _____

Typed Name of Alternate: _____

Signature of Alternate: _____

Typed Name of Alternate: _____

Signature of Alternate: _____

City of Tucson
Accounting Division
Merchant Account Custodian and Equipment

Date: _____

Reason for form:

- _____ New Merchant Account
- _____ Annual Update
- _____ Change in Custodian/Alternate
- _____ Change in Equipment

Merchant Account Information (dept please supply for existing accounts)

Merchant Account Name _____

Merchant Account Number: _____

Bank fees vendor # _____

Bank Fees fund account (use object 215) _____

Processing Terminals:

- Terminal #1 Model _____ Rent/Lease or purchased: _____
- Terminal #2 Model _____ Rent/Lease or purchased: _____
- Terminal #3 Model _____ Rent/Lease or purchased: _____
- Terminal #4 Model _____ Rent/Lease or purchased: _____

For Third Party Processor for online payments

Company name: _____

Company phone number _____

Web site used to accept payment: _____

Custodians:

Primary: _____ Phone number: _____

Alternate _____ Phone Number: _____

Department Head Approval: _____

**CITY OF TUCSON
ACCOUNTING DIVISION
AUTHORIZED CUSTODIAN/SIGNER FORM
IMPREST/MERCHANT ACCOUNTS**

Please complete and return to Accounting Division:

Reason for Form:

_____ **New Fund**

_____ **Change in Custodian/
Alternate**

_____ **Change in Amount**

_____ **Annual update**

_____ **Add/Delete Custodian/
Alternate**

Change From: _____

To: _____

Amount: \$ _____

Date: _____

A. CUSTODIAN:

Typed Name of Custodian: _____

Signature of Custodian: _____

Typed Name of Alternate: _____

Signature of Alternate: _____

B. SIGNERS:

Typed Name of Signer: _____

Signature of Signer: _____

Typed Name of Signer: _____

Signature of Signer: _____

Typed Name of Signer: _____

Signature of Signer: _____

Typed Name of Signer: _____

Signature of Signer: _____

Department Head Approval: _____

Finance Department Approval: _____

Accounting Use: (If this is an existing account, dept please supply info below)

Account Number: _____

Bank Account #: _____

Vendor Number: _____

Name of Account: _____

**CITY OF TUCSON
ACCOUNTING DIVISION
AUTHORIZED CUSTODIAN FORM
IMPREST/MERCHANT ACCOUNTS**

Page 2

SIGNERS

Typed Name of Signer: _____

Signature of Signer: _____

Typed Name of Signer: _____

Signature of Signer: _____

Typed Name of Signer: _____

Signature of Signer: _____

Typed Name of Signer: _____

Signature of Signer: _____

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