CALIFORNIA STATE UNIVERSITY
SAN BERNARDINO

General Accounting
Chaparral Hall, Room 106
5500 University Parkway
San Bernardino, CA 92407-2397
PHONE (909) 537-3744 * FAX (909) 537-7551

REQUEST FOR CHANGE FUND

Please return this form to the Accounting Office in CH-106 with the appropriate information and signatures filled in below.

Date: _____

Department/Office: _____

Total Fund Amount: _____

Select One: ____ Create New Fund ____ Increase Existing Fund**

(If Applicable)** Current Amount: _____ Increase Amount: _____

Purpose of Fund: _____

_____

_____

Cash Custodian: _____

*Signature of Custodian: _____ Date: _____

Name of Department
Head Authorizing Fund: _____

*Authorizing Signature: _____ Date: _____

*My signature confirms that I have read and understand the regulations on the reverse side of this sheet. I also understand that if any of the above information changes, I am responsible for notifying the Accounting Office immediately.

Director of Accounting Approval: _____

Date approved: _____

Office Use Only:
General Accounting Review ____   Director's Office Copy ___   Original to GA ___

CHANGE FUND PROCEDURES AND REGULATIONS

1. Change Funds must be kept secure and separate from all other funds and monies.
2. Petty Cash and Change Funds are not interchangeable and must be kept separate from each other.
3. Transfers of Change Funds are not permissible. Contact the Accounting Office to close out a Change Fund.
4. Change Funds may not be used to make loans.

Change Funds   S.A.M. 8111
Change Funds may be established to provide cash in denominations and amounts necessary to permit the making of change in the day-to-day cash collecting operations of an agency.

Accountability   S.A.M. 8111.2   _____ **Custodian Initial**
The custodian will be personally responsible for the amount advanced from the revolving fund.

Size of Fund	Frequency of Audit
$200.00 or less	Annually
$200.01 to $500.00	Quarterly
$500.01 to $2,500.00	Monthly
Over $2,500.00	Monthly, if not prescribed more frequently by Fiscal Systems and Consulting Unit, Department of Finance

Cash Overages and Shortages   S.A.M. 8070   _____ **Custodian Initial**
State officers and employees who receive and disburse money will be held accountable for the money in their custody. They will be held personally responsible for any cash discrepancies.

Overages   S.A.M. 8071
Cash overages (representing cash in excess of that for which a cashier is accountable) will be credited to Account No. 3710, Cash Overages, at the time of receipt. If the person making the overpayment can be identified and the facts substantiated that an overpayment was made, refunds may be made and charged to the cash overage account. All other cash overages will be cleared as revenue or operating revenue at least once each quarter.

Shortages   S.A.M. 8072
The report explaining the cash shortage must include the following:
1. The total amount of the cash shortages and the period covered.
2. Whether or not the person having custody of the money used due diligence and followed recognized good practices in handling and safeguarding the money.
3. Whether or not the cash shortage was such as might reasonably be expected in the regular course of business and was not due to the employee's dishonesty, carelessness, or negligence.
4. A copy of the police report (attached) if theft is involved.
5. A detailed explanation showing date, place, and complete circumstances of the incident which caused the shortage. If the shortage is a result of "clerical errors," the explanation must be signed by the person responsible for the error. Included in the explanation must be a statement as to the corrective actions taken, if any, to prevent reoccurrence of the error. If the shortage is not the result of any person's error, then the explanation should be written by the person in charge of the fund. The explanation should be reviewed and signed by the person's supervisor in either situation.
6. Any other facts explaining the circumstances creating the shortages.

Similar types of cash shortages may be grouped and covered by a single explanation and report, where appropriate.

Signature that I have read and understand the above procedures: _____