



UC San Diego

Policy & Procedure Manual

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ACCOUNTING PROCEDURES - GENERAL

Section: 300-11

Effective: 04/18/1983

Supersedes: Not Applicable

Review Date: TBD

Issuance Date: 04/18/1983

Issuing Office: [Accounting Office](#)

CERTIFICATION OF POSSESSION OF UNIVERSITY FUNDS

I.POLICY

Campus cash fund custodians, i.e., change funds and petty cash funds, will be required to certify on June 30 of each fiscal year that they possess the funds and are using the funds in compliance with the prevailing campus policy and procedures.

II.REFERENCES

A. Systemwide Business and Finance Bulletins

BUS 28 Property, Equipment, Money and Security Losses as a Result of Fire, Theft or Other Causes

[BUS 49](#) Cashiering Responsibilities and Guidelines

[G 29](#) Definition of Responsibilities Pertaining to Known or Suspected Defalcation

IA 200 Internal Control Standards-Petty Cash Disbursements

B. UCSD Policy and Procedure Manual

[300-10](#) Petty Cash Funds

300-20 Sub-Cashiering and Change Funds

III.PROCEDURES

Based on the listing of cash custodians that appear in the May 31 General Ledger, the Accounting Office will mail to each custodian, prior to June 30, a *Certification Statement, Exhibit A. A Cash Count Worksheet, Exhibit B-1 or B-2* depending on the type of fund the custodian possesses, will be included in the mailing.

Upon receipt of the mailing, the custodian will check if the name and amount on the *Certification of Possession of Campus Cash Funds, Exhibit A*, is correct. If there is an error, the custodian should call the General Accounting Division, Accounting Office, extension 4074. If the data is correct, the custodian should retain the mailing until the cash count is performed on June 30.

The type of *Cash Count Worksheet (Exhibit B-1 or B-2)* the custodian receives will depend upon the type of funds they possess.

1. Change Funds (*Exhibit B-1*)

On June 30, the custodians will fill in the date, their name, amount of fund and the name of their activity/department. As the cash is counted, the amounts of currency and coins should be listed. The total at the end of the count should be equal to the amount that is issued to the custodian. Any variance, i.e., cash over or short, should be noted in the comment section of the worksheet if the cause of the variance is known. The custodian should have a witness to observe the cash

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count and their signature should appear below that of the custodian at the bottom of the worksheet.

2. **Petty Cash Funds (*Exhibit B-2*)**

On June 30, the custodians will fill in the date, their name, amount of fund and the name of their activity/department. As the cash is counted, the amounts of currency and coins should be listed. Since the count is to take place on June 30, the final *Petty Cash Reimbursement Schedule, Exhibit C*, for the fiscal year should have been forwarded to the Disbursement Division, Accounting Office. A copy of this *Schedule* should be attached to the worksheet and the requested amount should be listed in the cash recapitulation section of the *Cash Count Worksheet*. Total of the currency, coin and reimbursement request should equal the amount that is issued to the custodian. Any variance, i.e., cash over or short, should be noted in the comment section of the *Cash Count Worksheet* if the cause of the variance is known. The custodian should have a witness to observe the cash count and their signature should appear below that of the custodian at the bottom of the worksheet.

IV. RESPONSIBILITIES

Change Fund Custodians

Return signed *Certification of Possession of Campus Cash Funds* and completed *Cash Count Worksheet* to General Accounting, mail code Q-027, as soon after June 30 as possible.

Petty Cash Fund Custodians

Return signed *Certification of Possession of Campus Cash Funds* and completed *Cash Count Worksheet* (attach copy of *Petty Cash Reimbursement Schedule*) to General Accounting, mail code Q-027, as soon after June 30 as possible.

Accounting Office

The certification letters and *Cash Count Worksheets* will be mailed to the custodians so that they may respond on a timely basis. All returned certification letters will be reviewed and all necessary accounting responsibilities will be performed. There will be a follow-up on all certification letters which were not returned.



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Exhibit A

To: Frank R. Cvar

Subject: Certification of Possession of Campus Cash Funds

Attention: General Accounting Division, Q-027

I certify that on June 30, 19____, I had in my possession and under my control \$ _____ in _____ funds and that these funds are being administered in compliance with campus Policy and Procedure Manual 300-10, Petty Cash Funds, or Policy and Procedure Manual 300-20, Sub Cashiering and Change Funds. The *Cash Count Worksheet*, signed by the cash count witness, is enclosed.

Fund Custodian Signature Date

Department/Activity

Enclosure



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Exhibit B-1

CASH COUNT WORKSHEET

Change Fund Date _____

Name of Custodian _____ Amount of Fund _____

Name of Activity _____

Currency: Coins:

\$1 _____ .01 _____

\$2 _____ .05 _____

\$5 _____ .10 _____

\$10 _____ .25 _____

\$20 _____ .50 _____

\$50 _____

Total Currency _____ Total Coins _____

Total Cash: Comment:

Currency _____

Coin _____

*TOTAL CASH _____ Cash counted by:

Count Witnessed by: _____

**Should equal amount issued to custodian. If there is variance, i.e., cash short or over, please fill in, at the Comment section above, the reason for the variance if it is known.



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Exhibit B-2

CASH COUNT WORKSHEET

Petty Cash Fund Date _____

Name of Custodian _____ Amount of Fund _____

Name of Activity _____

Currency: Coins:

\$1 _____ .01 _____

\$2 _____ .05 _____

\$5 _____ .10 _____

\$10 _____ .25 _____

\$20 _____ .50 _____

\$50 _____

Total Currency _____ Total Coins _____

Total Cash: Comment:

Currency _____

Coin _____

*Petty Cash _____

Reimbursement Schedule _____

*TOTAL CASH _____ Cash counted by:

Count Witnessed by: _____

*Provide copy of Petty Cash Reimbursement Schedule with this worksheet.

**Should equal amount issued to custodian. If there is variance, i.e., cash short or over, please fill in, at the Comment section above, the reason for the variance if it is known.



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Exhibit C

UNIVERSITY OF CALIFORNIA, SAN DIEGO PETTY CASH FUND REIMBURSEMENT SCHEDULE

Please make check payable to

Fund Custodian _____ Date _____

Item No.	ACCOUNT NUMBER TO BE CHARGED	Amount
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

TOTAL AMOUNT OF REIMBURSEMENT \$ _____

Approved: _____

Department/Division Head *

Original - Accounting * See Para. III.C.3. PPM 300-10.

Duplicate - Retain