

TABLE 1: CHANGE FUND TASK/RESPONSIBILITY MATRIX

Task	Program Head	Fiscal Administrator	Custodian	Treasury Officer	Disbursing
Establish Change Fund/ Increase Change Fund	Approve CF-1 and DV.	Initiate CF-1 to appoint custodian and alternate. Submit DV payable to Custodian.	Cash check, count and verify change fund amount upon receipt of cash. Secure cash.	Review and Approve CF-1 and DV.	Issue check payable to Custodian.
Decrease/Close Change Fund	Approve CF-1.	Verify cash count. Submit CF-1 to decrease or close. Ad hoc AD to Treasury Officer. Approve AD	Conduct cash count (CF-2). Prepare AD and deposit cash to bank.	Review and approve CF-1 and AD.	
Change Custodian/Alternate Custodian	Approve CF-1.	Verify cash count (CF-2). Submit CF-1.	Conduct cash count (CF-2).	Review and approve CF-1.	
Change Fund Overage	Approve CF-3.	Verify cash count (CF-2). Submit CF-3. Ad hoc AD to Treasury Officer. Approve AD.	Conduct cash count (CF-2). Research cause. Prepare CF-3. Prepare AD* and deposit cash to bank.	Review and approve CF-3 and approve AD.	
Change Fund Shortage	Approve CF-3 and DV.	Verify cash count (CF-2). Submit CF-3. Submit DV payable to Custodian. Ad hoc DV to Treasury Officer.	Conduct cash count (CF-2). Research cause. Prepare CF-3. Contact Campus Security/Police if necessary. Cash check, count and verify change fund amount. Secure cash.	Review and approve CF-3 and DV. Notify Internal Audit if necessary.	Issue check payable to Custodian.

* Overages are deposited to General Fund account 9992xx-0860