



UNIVERSITY OF HAWAII

Vice President for Budget and Finance and Chief Financial Officer

May 26, 2006

ADMINISTRATIVE PROCEDURE MEMORANDUM NO. 06-14

TO: University Administrators and Chancellors

FROM: Howard Todo *Smalley*
Vice President for Budget and Finance
Chief Financial Officer

SUBJECT: ADMINISTRATIVE PROCEDURE A8.751 – CASH COUNT OF CHANGE FUND

Transmitted herewith is the Administrative Procedure A8.751 – Cash Count of Change Fund. Last revised in 1989, this APM has been updated with the following:

- Forms CF-2, Change Fund Cash Count Sheet and CF-3, Change Fund Cash Overage/Shortage Report are now fillable.
- Changes to office names and position titles to reflect the current organization structure.
- Clarification of responsibilities for the department, change fund custodian, fiscal officer, and internal auditor.

A8.751 is available at <http://www.svpa.hawaii.edu/svpa/apm/treas/a8751.pdf>

Questions regarding this procedure can be directed to Wendall Ho at 956-8526 or wendall@hawaii.edu.