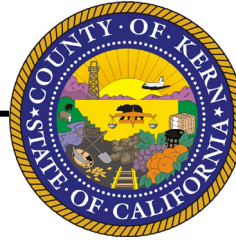


Kern County Administrative Office



County Administrative Center
1115 Truxtun Avenue, Fifth Floor • Bakersfield, CA 93301-4639
Telephone 661-868-3198 • FAX 661-868-3190 • TTY Relay 800-735-2929

ADMINISTRATIVE BULLETIN NO. 1

Originally Issued: August 31, 1972

Formerly: #220

Revised: June 14, 2011

SUBJECT: CASH DIFFERENCES, OVERAGES, PETTY CASH, AND REVOLVING FUNDS

In order to standardize and simplify procedures relating to the above, the following procedures should be observed in the future:

1. All requests for establishing, terminating, increasing, decreasing, or replenishing of Cash Difference, Cash Overage, Petty Cash, or Revolving Funds will be directed to the Auditor-Controller by the department involved. Establishing Petty Cash accounts also require the approval of the Purchasing Agent in accordance with Kern County Administrative Policy and Procedures Manual Chapter 5 Section 523. The Auditor-Controller-County Clerk will review the request and take the appropriate action.
2. All Cash Difference, Cash Overage, Petty Cash, and Revolving Funds will be established in the name of the department (showing the title of the department head instead of in the name of the individuals).
3. At the end of each fiscal year, the Auditor-Controller-County Clerk will originate a request to the Board of Supervisors to make necessary transfers of Overage Fund Balances to the appropriate County operating funds.
4. Shortages in Cash Difference, Petty Cash or Revolving Funds are not to be offset with overages. Shortages shall be reimbursed through a claim submittal to the Auditor-Controller-County Clerk.
5. In the event of future changes in the official responsible for a fund (by death, resignation, etc.), the department should immediately notify the Auditor-Controller-County Clerk's Audit Division who will verify the balance in the fund and will obtain a receipt from the new official assuming responsibility for the fund. The original of the receipt will become a part of the permanent record of the Auditor-Controller-County Clerk pertaining to such fund. The department should retain a copy of the receipt.
6. Government Code Sections applicable to the various types of funds are as follows:
 - a. Revolving Funds: Section 29320 et seq.
 - b. Cash Difference and Overage Funds: Section 29370 et seq.
 - c. Petty Cash Funds: Section 25500 et seq.