CASH OVERAGES AND SHORTAGES **8070**
(Revised 2/98)

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.

Each department differs as to their collection activities, frequency, and amount of cash collected. Therefore, each department is responsible for establishing standards of performance for their cashiers and prescribing corrective actions to be utilized when performance standards are not satisfied. See SAM Section 8072 for Cash Shortages.