

## **SAM—OFFICE REVOLVING FUNDS**

### **SHORTAGES**

**8172**

(Revised 9/07)

Cash shortages in a change fund, cash purchase fund, or cash payment fund will be established as an accounts receivable from the custodian at the time of identification. Revolving Fund Disbursement Voucher, STD. 438, will be prepared for the amount of the shortage and a revolving fund check will be issued to reimburse the cash fund for the shortage. Procedures in SAM Section 8072 will then be followed to reimburse the revolving fund.