

SAM – OFFICE REVOLVING FUNDS

SHORTAGES

8172

(Revised 9/2007)

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.