



POLICY No. BAA-A05

INTERNAL/ DEPARTMENTAL POLICY AND PROCEDURE

TITLE: Controller's Office: Cashier Overages and Shortages
EFFECTIVE DATE: June 11, 2013
CANCELLATION: None
DIVISION: BUSINESS AND ADMINISTRATIVE AFFAIRS (BAA)
CATEGORY: General Business and Administrative Affairs (A)
RESPONSIBLE DEPARTMENT: Controller's Office

PROCEDURES & SPECIFIC INFORMATION

1. **Purpose**

To publish procedures for addressing cashier overages and shortages at Delgado Community College.

2. **Applicability**

This policy and its procedures apply to Bursar's Office cashier's staff and/or any other individuals designated by the Controller's Office to serve as cashiers.

3. **Responsibility**

- A. It is the responsibility of cashiers to maintain a balanced cash drawer and to follow the policies, procedures and requirements of [BAA-A02, Controller's Office: Cash Handling Procedures](#).
- B. It is the responsibility of the Campus/Site Bursar's Office to address cashier cash negligence in accordance with the College's [disciplinary procedures](#).

4. **Overage and Shortages Procedures**

- A. In the event of an overage or shortage, the Campus/Site Bursar and/or Supervisor must be notified immediately. The Campus/Site Bursar and/or Supervisor verifies the cashier's work as follows:
 - (1) Recount cash and compare it to the cashier report;
 - (2) Re-verify total of checks, money orders and credit card charges;
 - (3) Re-add amount received on fee receipts; and
 - (4) Review fee receipts for additional errors.
- B. The Campus/Site Bursar and/or Supervisor processes the overage/shortage entry as follows:
 - (1) All cash overages/shortages are recorded on cashier worksheet and PIV for deposit.
 - (2) The date on entry must agree with the business date of overage or shortage.
- C. Documentation and notification of overages and shortages are handled as follows:
 - (1) The cashier's report is signed by the supervisor and the cashier.
 - (2) All cash overages and shortages are recorded on spreadsheet made for each employee's file.
 - (3) Each overage and shortage is documented, signed by the supervisor, and cashier, kept in the cashier's employee file in the Campus/Site Bursar's Office.
 - (4) The cashier receives a copy of the documented overage or shortage.
 - (5) The General Accounting Office and Controller's Office are notified.

5. **Disciplinary Procedures for Addressing Cash Negligence**

- A. Any cashier in violation of cash overages/shortages on daily deposits resulting in cash overages or cash losses of \$25.00 in aggregate or more is subject to disciplinary action, which may include verbal warning, written reprimands, and termination in accordance with the College's [disciplinary procedures](#).
- B. Unresolved amounts in excess of \$10.00 or more occurring three (3) or more times depending upon circumstances will require the disciplinary actions of a supervisor, which may include verbal and written reprimands, leading up to termination.

Reference:

Delgado Internal/Departmental Policy and Procedure [BAA-A02, Controller's Office: Cash Handling Procedures](#)

Louisiana Community and Technical College System Policy 6.014 [Discipline for All Employees](#)

Review Process:

Ad Hoc Committee on Cashier Overage and Shortage Policy 5/14/13

Assistant Vice Chancellor/Controller 6/4/13

Business and Administrative Affairs Council 6/11/13

Approved:

Vice Chancellor for Business and Administrative Affairs 6/11/13