



Policy Title	Cashier Shortages
Related Documentation	Nil
Relevant Legislation	Nil
Responsible Officer	Executive Manager Corporate Services and Governance

**Policy details may change prior to review date due to legislative changes, therefore this document is uncontrolled when printed.**

## Objectives

Reimbursement of shortages in cash handling at all Council facilities.

## Policy Statement

1. That all shortages be recorded, with no make up required from the employee subject to a satisfactory explanation being given on each occasion that a shortage occurs.
2. That if regular incidence of shortages occurs or unsatisfactory explanations are given, the employee involved is to be transferred to other duties.

## Scope

This policy applies to all staff that handle cash in the form of floats for the purposes of giving change and petty cash for reimbursement of minor out of pocket expenses.

## Definitions

**Employee** Any person conducting official duties on behalf of Council and remunerated through wages or salary on either a full time or part time basis.

**Shortage** A difference that is less than the amount recorded in Council's financial management system with the amount physically held as a float or as petty cash.

## Legislative Context

Nil

## Principles

The Executive Manager Corporate Services and Governance will be responsible for administering the principles and that appropriate steps are taken to maintain the appropriate checks and balances in the integrity of all cash floats recorded in Council's financial records.

### DATA AND DOCUMENT CONTROL

**Division:** City Governance  
**Section:** Financial Services  
**DocSet:** 1555269

**Adopted Date:** 26/04/1983  
**Revised Date:** 23/04/2021  
**Minute Number:** 051  
**Review Date:** 30/06/2024

**Responsibility**

The Executive Manager Corporate Services and Governance may delegate responsibility to the Senior Revenue Accountant to ensure proper procedural documentation is maintained at a level satisfactory to Council and relevant legislation.

**Effectiveness of this Policy**

Key performance indicators:

Minimal exposure in lost income due to shortages in the reconciliation of cash and petty cash floats.

**END OF POLICY STATEMENT**