

System-wide Policy:	
FI0131 - UTSA Procedure for Cash Shortages and Property Losses	
Version: 1	Effective Date: 05/05/2025

Objective

This procedure establishes the University's requirements for reporting cash (including cash equivalents, such as gift cards) shortages or property losses.

Procedure

- I. **Cash Shortages of \$500.00 or more**
 - A. When submitting a request to replenish petty cash funds, the department must fully document the circumstances surrounding the shortage via a University Form T-4.
 - B. The department must forward the T-4 to the applicable Chief Business Officer and to the University Controller.
- II. **Property Losses**
 - A. The applicable Chief Business Officer will forward the report to the University System Administration Treasurer. The Treasurer will forward the report to the University System Administration Office of Risk Management.
 - B. When a department conducts routine equipment inventory verification, the department head or designee must report the loss on a University form T-64. The department head or designee will forward the completed T-64 to the applicable Chief Business Officer.
 - C. If a missing item is tangible personal property and it appears on the University's equipment inventory, the department must process a form T-64 (Equipment Inventory Change/Deletion Request).
 - D. If the equipment is missing due to theft, robbery, or burglary, the department must include a copy of the police report with the completed T-64.

Penalties/Disciplinary Action for Non-Compliance

Violations of this policy could result in adverse human resources actions, up to and including termination.

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Responsible Official & Additional Contacts

Subject Matter	Office Name	Telephone Number	Email/Web Address
Policy Clarification and Interpretation	Sarah Pruett	865-974-4438	spruett1@tennessee.edu

Related Policies/Guidance Documents

FI0130 - Fraud, Waste, and Abuse

FI0605 - Equipment