

WoodLinks SS P&C

Cash Handling Procedure – Version 1 - 2021

“To prevent fraud and errors there must be a segregation of duties when collecting, counting and banking money received. At least two people must be involved and responsible for separate tasks. The same person must not perform all tasks.” P&C Account Manual 2019

Procedure applies to all P&C members, volunteers & those acting in these roles on behalf of the P&C.

Part 1. Activities Involving a Float

Roles involved (minimum of 2 people):

1. Executive or nominated person to organise float (prior to activity)
 2. Person/s taking cash at activity
 3. 2nd person to count. (May also take cash during activity)
 4. Executive or nominated person banking, (May also be Role 1 & 3) (after activity)
- **P&C Association Daily Takings Sheet** is used to record all cash takings.
The below section is to be filled out prior to activity beginning by Executive or nominated person. This is to remain with the kitty in the school safe until the activity begins.

DATE:	
Activity Details	
Activity:	
Float provided by:	
Cash handler/s:	

- Person/s conducting the activity are to ensure they count the cash in a safe location and fill the P&C Association Daily Takings Sheet with **a second person present**.
- Please take a photo of this form an email or text it to the current treasurer or nominated person.
- If the person who is banking is present, they can take the money to be deposited
- If the person who is banking is not present, the money is to be secured with the Float
- All moneys and takings sheet are then to be returned to the school safe in the administration building

Part 2. Activities Involving No Float

- Money can be collected by one person using a collection tin Money collected is to be directly placed into a P&C cash tin. There should be no counting or handling of money other than to place it directly into cash tin.
- Person counts the cash in a safe location and fill the P&C Association Daily Takings Sheet with **a second person present**.
- Please take a photo of this form an email or text it to the current treasurer or nominated person.
- If the person who is banking is present, they can take the money to be deposited.
- If the person who is banking is not present, the money is to be secured with the Float
- All moneys and takings sheet are then to be returned to the school safe in the administration building.