

# JPPS P&C Cash Handling Guidelines

## Background/Scope

To provide a framework and processes for money handling and cash security to ensure JPPS P&C fulfills its financial obligations and service delivery as defined by Australian Charities and Not For Profits Commission. This policy applies to all P&C members, P&C employees and volunteers involved with the handling of cash at designated locations and events authorised to manage petty cash.

The purpose of this policy is to;

- ensure all amounts due and receipted to JPPS P&C are collected and deposited to JPPS's P&C bank account on a timely basis
- ensure consistency in procedures and standards in money handling across all JPPS P&C events
- establish and maintain accountability for the management of cash for each event
- ensure correct and proper use of petty cash and float
- provide a framework for money handling and security of cash

## Definitions

**Cash:** currency including notes and coins.

**Money:** currency including notes and coins, electronic (eftpos/DD), cheque and credit card transactions.

**Money handling:** petty cash, manual and electronic means of cashier (cash, cheque, eftpos and credit card), floats (community events), banking preparation and reconciliation.

**Float:** the amount of cash at the start of a fundraising event. It typically consists of a nominal amount of money, such as \$150, broken up across several denominations and change.

**Banking:** cash preparation and reconciliation for depositing cash and cheques.

**P&C locations/sites:** locations involved in money handling, sales and service.

These include but are not limited to;

- School grounds
- School canteen
- School uniform shop
- School office

**Receipt:** while the JPPS P&C do not issue receipts for every payment made at organised events (e.g. Mother's/Father's Day breakfast), cash collected to pay for these events need to be recorded as they are collected. Information such as Name, Class, Contact, Date Collected and Amount need to be recorded. These records must be kept for 7 years. It is also recommended to keep the received information slip for a short time after an event in case it is ever questioned and for the purpose of reconciliation.

## **Principles of Cash Handling**

- It is the responsibility of the JPPS P&C officers and volunteers involved in money handling process to understand the meaning and intent of this guideline.
- JPPS P&C will provide a safe working environment that protects the welfare of it's employees and volunteers and safeguards money and merchandise at P&C sites
- At the end of each event, all cash and cheques received must be kept secure in a cash tin, locked drawer, container or safe.
- During an event where a cash float or cash tin is used, it should never be left unattended
- Borrowing or taking cash from petty cash, float or till for personal benefit is prohibited
- Where cash floats are given to or taken over by relieving officer/employee/volunteer, the person given the float or taking control of the cash need to count these floats along with the designated officer in charge of that cash
- Where cash floats are given to or taken over by relieving officer/employee/volunteer, the person supplying the float should receive a record (receipt) of the handover;
- Only P&C money may be stored in P&C's safe keeping devices
- An official receipt/cash handling form must be issued and filled out for all cash and cheques received at the designated sites within 24 hours or next working day from the officer or person in charge
- All cash received must be counted and banked on the next banking day or as soon as convenient, unless prior arrangements are made
- Managers responsible for designated sites must maintain current documentation of all cash handling procedures and processes or be aware of the procedures and processes, including;
  - Security and safe measures for managing cash and cheques
  - Record and reconciliation of money taken and receipted
  - Petty cash reconciliation and claims
- In circumstances where person is required to transport cash and/or cheques from one destination to another, the following practices are likely to reduce the opportunity for crime when transporting cash;
  - Assign more than one person to the task and/or rotate the task so that it is not always done by the same person(s);
  - Do not advertise the fact that you are carrying cash (e.g. do not carry a marked bag);
  - Do not talk publicly about cash movements;
  - Avoid using public transport;
  - Do not establish a routine for cash movements – vary both the time and route where possible
  - Engage the services of a security guard to accompany staff (this is optional, but highly recommended for events with large amounts. e.g. School Fair)

## **Organising a Float**

Before each event which requires a float, contact the Treasurer to discuss and organise a float to adequately cater for event.

## **Discrepancies / “Overs and Unders”**

The P&C acknowledges that minor discrepancies in money takings occur from time to time when taking huge volumes of cash. All discrepancies regardless whether that discrepancy is a surplus or shortage must be recorded on the cashier's worksheet.

### **Reporting Missing or Stolen Money**

Regardless of the amount, missing or stolen money must be reported to the Treasurer and the P&C Exec

Should the missing money be the result of a robbery, immediately provide a written detailed account of the events to Treasurer and the P&C Exec

The report is to be done by way of a formal report, taking into account the measures undertaken internally to try and find any missing money. This is to apply to all missing money regardless of the amount.

The P&C Exec Team may direct the bookkeeper or auditor to investigate the event to ensure all procedures have been followed and take appropriate action. When all avenues and possibilities to find the missing money by way of miscounts and book errors have been undertaken and exhausted before reporting the missing money. All money which cannot be accounted for and is still missing after a period of two months must be reported to the police as a possible theft. To be determined based on amount.

### **Money Collection**

During P&C events which involves large amounts of money being collected e.g. School Fairs Money should be collected regularly by designated volunteers / staff throughout the event. More details regarding how money is managed during School Fairs can be found within the Fair Documentation.

Money should be counted and checked by at least 2 unrelated people independently in a secure location on site straight after an event. If the amount is found to not match, then a third count by another person needs to be done. Use the Stall Cash Handling Form while counting and have both people sign off on the completed form. A photograph of the form is to be emailed/txted to the Treasurer so it can be married up with the bank deposit.

Money should not be taken home except when the school office is closed, event is out of school hours or not on school grounds. This should be communicated with the Treasurer to make alternative arrangements and to have the monies banked on the next banking day.

Reconciliation of each event is to be done by the Treasurer and they or the event coordinator can report the financials at the next P&C General Meeting.

Further information can be found at P&C Constitution and Rules - [https://johnpurch-p.schools.nsw.gov.au/content/dam/doi/sws/schools/j/johnpurch-p/localcontent/jpps\\_pc\\_constitutionandrules.pdf](https://johnpurch-p.schools.nsw.gov.au/content/dam/doi/sws/schools/j/johnpurch-p/localcontent/jpps_pc_constitutionandrules.pdf) or see Appendix C on Handling of Money

### **Stall Cash Handling Form**

A standard cash handling form is provided with this document and is recommended to be used at the start of each P&C event which requires collection of money or a float. (See appendix A)

The P&C Cash Handling Form should be completed and given to Treasurer with all monies collected at the end of each event.

**Expense Claims**

At no time are volunteers and the P&C exec/members expected to be out of pocket for organising events. If an approved expense/purchase has been made by an organiser or volunteer, they can be reimbursed after the event by filling in an Expense Claim Form. (Appendix B)

It can also be downloaded from the following link. [https://johnpurchase.schools.nsw.gov.au/content/dam/doi/sws/schools/j/johnpurchase/localcontent/expenses\\_claim\\_form.pdf](https://johnpurchase.schools.nsw.gov.au/content/dam/doi/sws/schools/j/johnpurchase/localcontent/expenses_claim_form.pdf)

**Appendix A**

# P&C EVENT

## STALL CASH RECORD

**Event:** ..... **Date:** .....

**Item:** .....

**Float obtained: \$** ..... **Checked by (Initials):** .....

### Cash Collected

<u>Notes</u>	<u>Number</u>	<u>Amount</u>
\$ 100	.....	\$ .....
\$ 50	.....	\$ .....
\$ 20	.....	\$ .....
\$ 10	.....	\$ .....
\$ 5	.....	\$ .....
<b>Total amount of Notes</b>		<b>\$ .....</b>

<u>Coins</u>	<u>Number</u>	<u>Amount</u>
\$ 2.00	.....	\$ .....
\$ 1.00	.....	\$ .....
50 cents	.....	\$ .....
20 cents	.....	\$ .....
10 cents	.....	\$ .....
5 cents	.....	\$ .....
<b>Total amount of Coins</b>		<b>\$ .....</b>

**Total Cash collected**                    **\$ .....**

Signed: ..... Date: .....

Signed: ..... Date: .....

The amount shown on this form has been received by the P&C Treasurer.

Signed: ..... Date: .....  
(Treasurer)

**Appendix B**



*John Purchase Public School  
Parents' & Citizens' Association*  
"Participate and Communicate"

**Expenses Claim**

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Expenses for: \_\_\_\_\_

Expense Description	Amount
<b>TOTAL</b>	

NOTE: All expense claims must include receipts. Claims without receipts will not be paid. Thermal receipts should be photocopied to prevent fading. Return all claims to the Treasurer, John Purchase P&C Association.

**Preferred Payment Method**

- Cheque                       Bank Transfer

Account name	
Bank Name:	
BSB	
Account Number	

**Official Use Only**

Verified By:	
Payment Method	
Payment Date:	
Account Paid From:	

**Appendix B**

Extract from the P&C Constitution and Rules

**15.5 Handling of money**

- i. It is the responsibility of the event coordinator to ensure the safe handling of all funds raised by the event.
- ii. Funds raised must be:
  - a) Counted, verified and signed off after the event by the coordinator and either the Treasurer; another member of the executive or, another parent helper.
  - b) to the Treasurer for banking within 5 days of the event or;
  - c) Deposited into the Association's General Account by the event coordinator within 5 days of the event.
  - d) If the coordinator is unable to contact the Treasurer or deposit the funds themselves then another officer of the association or member of the Executive Committee must be sought to carry out the banking.

**References**

See the following location for other P&C Rules and Guidelines:

<https://johnpurch-p.schools.nsw.gov.au/p-c/p-c-rules-and-guides.html>