

CASH HANDLING POLICY

1. OVERVIEW

The establishment of strong internal controls for cash collections is necessary to prevent mishandling of funds and to safeguard against loss. In addition, strong internal controls are also designed to protect employees from inappropriate charges of mishandling funds by defining his/her responsibilities in the cash handling process.

Cash handling includes but is not limited to coin, currency, checks, money orders, credit cards, accounts receivable charges, electronic funds transfers, and all cash equivalents (tokens, gift cards, parking tickets and stamps).

All [COMPANY NAME] departments and staff handling should be aware that at any time, internal or external auditors may visit cash handling units to perform unannounced cash observations or cash counts.

2. PURPOSE

The purpose of this policy is to ensure control and safekeeping of business cash assets and to outline the acceptable use of cash at [COMPANY NAME]. These rules are in place to protect the employee and [COMPANY NAME].

3. SCOPE

This policy applies to all employees of [COMPANY NAME].

4. POLICY AND PROCEDURES

Handling money can be a challenge. In order to reduce errors, and the risk of loss, the company has developed the following list of policies and procedures that must be followed when handling cash or any other form of funds, as defined previously.

a) Cash funds must not be left unattended

Cash funds must be stored in a cash box within a register, safe or locked cabinet, to which access is restricted, preferably to the cashier or person in a department acting as a cashier.

b) Money coming in must be separated from money going out

Never put the money received in the petty cash, as this would cause errors and confusion in the accounting records. All money entering the organization must be paid promptly to the bank and recorded in the records before it is paid out again. Otherwise, this will result in a distortion of financial information.

Cash Handling Policy Procedures Restaurant

Michal Rosen-Zvi



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