



# Cash Handling Plan

ROUTING	UAR, MSC 4570 uar@nmsu.edu Phone 646-4911 Fax 646-7773
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This exhibit should be submitted whenever cash handling procedures change or a new cash handling function is created; and a Separation of Duties Assignment (Exhibit B) should be submitted whenever staff change.

## SECTION 1: REQUESTOR INFORMATION

Name: \_\_\_\_\_ E-mail Address: \_\_\_\_\_ Phone: \_\_\_\_\_

## SECTION 2: REQUEST DETAILS

Department/Area: \_\_\_\_\_

Manager: \_\_\_\_\_

Effective Date of Plan: \_\_\_\_\_

### 1. Indicate the department's intended purpose to collect cash and cash items: (check all applicable boxes)

- Internal Service Center
- Gift Receipts
- Petty Cash or Change Fund
- Other Source, please specify

Provide a brief summary of the type of sales activity or cash collection that is covered by this cash-handling plan (e.g., gift receipt, type of merchandise sales, food sales, type of service, etc.):

### 2. Have criminal conviction checks been completed on all positions routinely receiving cash and cash items?

Yes       No - If no, please explain: \_\_\_\_\_

### 3. Separation of Duties Assignment Schedules:

- Complete Exhibit B for sales and service collection and general cash receipting activities.
- Complete Exhibit C for temporary change fund and petty cash funds.

*Reminder: no one person should have primary responsibility for duties in all four cash handling functions. Ideally, no one person should have primary duties in more than one section.*

### 4. Is an appropriate endorsement stamp used?

Yes       No

Please show stamp imprint below:

**5. Indicate the method of recording receipts in person and by mail.**

Receipt Type	In Person	Mail
Pre-numbered receipts	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Cash Register or other point of sale system	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Log	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Other-please specify:	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

**6. Indicate the procedures for reconciling daily receipts: (check one)**

- A cash count including reconciliation is performed daily
- A cash count including reconciliation is performed weekly
- Dual cash count of balance reconciliation by record-keeper
- Other, please specify:

**7. Indicate the office's deposit procedure: (check one)**

- Whenever \$50 or more has accumulated or at least one week
- Daily due to receipt revenue and security
- Weekly because the amount collected is less than \$50
- Other, please specify:

**8. Indicate how funds are deposited: (check all that apply)**

- Police courier pick-up
- In-person delivery to the Cashier's Office
- Direct Deposit with Bank
- Other, please specify:

**9. Cash Collection Volume**

	Currency and Check Receipts	Number of Items	Credit Card Receipts	Number of Items	Total Average Collections
Average Daily Collections					
Average Weekly Collections					
Average Monthly Collections					
Average Yearly Collections					

**10. Indicate the Index/FOAPAL funds used to record your deposits:**

**11. Identify or enter the amount of funds maintained by your department?**

Fund Type	Amount
Petty Cash Fund	\$
Permanent Change Fund	\$
Temporary Change Fund	\$

12. Are transactions identifiable to a specific cashier?  Yes  No

13. Security - indicate the type of security your office will have:

Types of Security	
Does your area have a safe?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the safe bolted to the floor?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the safe fire resistant?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the safe locked when unattended?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Does your office have a locking cabinet?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the cabinet fire resistant?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the cabinet locked when unattended?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Limited access to combinations and/or keys?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Locks are changed when employee turnover occurs?	<input type="checkbox"/> Yes <input type="checkbox"/> No

14. Document Storage - indicate where the following documents will be stored:

Document Type	Safe	Locked Cabinet
Cash on hand	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Blank and/or cancelled checks	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Credit card documentation	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Receipt forms/books	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Departmental Procurement Card	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

15. List individuals having access to the safe or locking cabinet:

16. Is there a procedure in place to count cash drawers by two individuals on each business day?  Yes  No

17. Are all staff trained on internal signals and procedures in the event of a robbery?  Yes  No

### SECTION 3: REQUESTOR APPROVAL

Submitter Printed Name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### SECTION 4: OFFICIAL APPROVAL

Cashier Manager Printed Name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_