[Department Name]

Cash Handling Policies and Procedures



University of California – Davis

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1. **Process of Receipt of Payment, Cash, Check(s) or Credit Card**
   1. Processing payment
      1. Cash
         1. [Whatever your method is for recording payments whether that may be a POS system, outline your procedure for accepting cash, recording it, and up until providing a receipt for the customer]
      2. Checks
         1. Make sure the check is made out to "U.C. Regents".  Check the date on the check.
         2. No postdated checks are accepted.
         3. Confirm the amount written numerically matches the written out verbiage on the dollar line.
         4. Endorse the back of the check with the Bank of America endorsement stamp.
         5. [Outline procedure for accepting a Check as payment]
      3. Credit Cards
         1. [If Applicable: Outline procedure for accepting a Credit Card as payment]
   2. Deposits
      1. [ If applicable for your department: Outline procedure if you require deposits to be collected from customers and how they are processed ]
2. **Balancing process [** Highlighted in red may not apply to your department **]**
   1. Cash must be counted, verified and enclosed in a secure location.
   2. Verify cash remaining in the cashbox totals $ [ **ENTER AMOUNT**]
   3. Separate checks and credit cards receipts.
   4. Check amount that is handwritten must match numerical dollar amount.
   5. Check date must be current,
      1. No post-dated checks accepted.
   6. Create individual adding machine tapes totaling checks and credit card receipts
   7. Run batch total on credit card terminal and match to adding machine tape.
   8. Close the batch.
   9. Verify batch totals, cash, checks, and credit cards totals.  Sign batch report.
   10. Have a team member verify batch and sign the batch report.
   11. Any deposit error (overage or shortage) must be explained on the batch and notated on the outside of the batch bag.
   12. Batch bag must be sealed and signed by the cashier and signed by the verifier.
       1. Batch Report Order
          1. Cash and/or checks with adding machine tape attached on top of batch.
          2. Signed batch report.
          3. Credit Card receipts with adding machine tape/terminal batch totals attached.
   13. All batches are walked in dual custody
3. **Deposit Process**
   1. [ Outline your departments procedure for reconciling deposits ]
4. **How deposit gets to cashiers or Bank**
   1. Deposit bag is logged in Loomis Deposit log placed in safe until Loomis courier arrives.
   2. Loomis transports the back to the campus Cashier’s Office in Dutton Hall.
5. **Ledger Review**
   1. Ledger review is completed by [ **TYPE NAME HERE** ]
   2. Each month the Accounts Receivable Clearing accounts (XXXXXXX, XXXXXXX and XXXXXXX) are reconciled to the transactions.
   3. You will use the monthly revenue reports in to reconcile the ledgers. The accounts you will reconcile are XXXXXXX and XXXXXXX.
6. **Over Shorts Review**
   1. If a daily cashier batch is over or short funds, the supervisor of the cashier is notified of the over or short.
      1. If able to determine which client had the over/short, the supervisor will make sure the payment received from the client is correct.
      2. The overage/shortage will be noted until the appropriate correction has been made (if necessary).
   2. The person processing the deposit will create a separate line item for any overages, putting the amount to the correct account and object code. If there is a shortage, a note will be put in the Cash Receipt document and a copy provided to the Financial Services Manager.
   3. Before the month closes, the Financial Services Manager will review if there are any overages or shortages and make any necessary write-off adjustments.
7. **Staff Training, background checks**
   1. Staff assigned with cashiering duties must take have the following:
      1. Pass a background check
         1. Facilitated through our hiring department with the campus police department
      2. Cashier training
      3. Receive robbery prevention training
   2. All Client Services cashiers are assigned and responsible for a cashbox (change fund).
   3. Cashboxes are only assigned to individuals. The individual is the only one that should have access to the cashbox.
   4. At the end of each day's shift, all cash boxes must be balanced and verified.
   5. The designated change fund amount (**ENTER AMOUNT**) must be maintained.
   6. All overages/shortages will be tracked and recorded by a Supervisor.
   7. Excessive overages/shortages (more than 3 in 6 months) will result in disciplinary action up to and including dismissal.
   8. Cash boxes and credit card terminals will be stored in a locked drawer/locker designated to the employee.
   9. Monthly, unannounced cash counts will be conducted by the Supervisor.
8. **Access to cash handling environment**
   1. Only staff with cashiering responsibilities are provided access.
   2. There are three [ **X AMOUNT** ] of safes located in each reception area
      1. Housed in each safe are:
         1. [ Enter information if applicable ]
      2. Safes are to remain locked at all times and access is limited to authorized personnel.
         1. Safe’s combination must be changed whenever a person who knows the combination leaves the department of a cash handling unit and/or annually (per University Policy IX.11)
      3. Supervisors and designated staff with safe access:
         1. [ Enter information if applicable ]
9. **Emergency Staff Procedures**
   1. During A Robbery
      1. Remain calm. Most robbers do not wish to harm their victims. They are only interested in getting money or property. The calmer you are, the less chance there is of the robber becoming agitated or dangerous. This also increases your chances of getting a more accurate description of the robber and being of greater assistance in the robber’s apprehension.
      2. Do not argue, fight, surprise or attempt to use weapons against a robber. He has already taken a major risk by entering your building and is usually as frightened as you are. Because of this, additional provocation on your part could make the situation worse. Therefore, give the robber exactly what he or she wants and do it quickly.
      3. Don’t take unnecessary chances with your life.
      4. While you should cooperate with robbers, don’t volunteer any assistance. Don’t give all the money if the robber only asks for $10’s. Don’t give checks voluntarily.
      5. Activate silent alarms or other security devices if you can do this without detection.
      6. Watch the robber’s hands. If the robber is not wearing any gloves, anything he touches might leave good fingerprints.
      7. Be systematic in your observations. Look the robber over carefully. Mentally note as many details as possible until you can write them down. Compare the robber with yourself. Is he taller, heavier, older…and so on
      8. Notice the type and description of any weapons used. Glance at the weapon only long enough to identify it. Look at the robber from then on. Make no sudden moves and don’t be heroic.
      9. If it can be done safely, observe the direction the thief takes in leaving the scene. Where a vehicle is involved, concentrate on the make, model, year, color, license plate number and issuing state.
   2. After A Robbery
      1. Telephone police immediately. If you act quickly, police might be able to catch the suspect.
         1. When you dial 9-1-1, the procedure is always the same. You will be asked if your emergency involves police, fire or medical.
         2. Request police. Then briefly indicate to the call taker what the problem is, when it happened, where you are, who did it, who needs help and whether there were injuries or weapons involved. Remember to stay on the phone with the emergency call taker.
         3. After calling the police, keep your telephone line clear until the police arrive. The officers may need to call you.
      2. Lock all doors and allow no one in.
      3. Ask witnesses to remain on the premises until police arrive.
      4. Do not touch anything the robber may have touched.
      5. Do not discuss what happened with any other witnesses. Your own impressions should be kept untainted until you have talked with authorities.
      6. Complete your incident-suspect-vehicle description form while waiting for police to arrive.
         1. The responding officer will want this information immediately to broadcast to other police cars in the area. Be as complete as possible. Consider keeping a portable tape recorder nearby to preserve your first impressions. Sometimes you will be trembling too much to write quickly or may feel more comfortable verbalizing the episode than writing about it.
      7. Finally, remember that robbery response strategies require planning and coordination between employees and management. Give some thought to how you might react in a robbery situation and discuss your concerns with co-workers and employers. Common sense, caution and adherence to established policies and procedures can reduce the amount of money stolen and minimize the chance for injury and loss of life.
   3. Robbery Prevention
      1. Robbery is a crime against your person rather than against your property. If someone breaks into your home or business and takes property from the premises, the crime is called a burglary. However, if you are confronted by an individual on the street or in your home, car or business and force is used or threatened against you, you have become the victim of a robbery.
      2. Robbers want your money or property quickly
         1. Robbery is a risky business and robbers are usually nervous. You do not want to delay a robbery in any way and increase the potential for violence. Give the robber what he or she wants and do it quickly. Do not risk your life, or another person’s life, for property.
      3. Be Alert
         1. Robberies occur at predictable times. Minimal staffing and transporting deposits to drop safe are particularly vulnerable times and the reason dropping batches into the drop safe are always done in dual custody. Robberies increase during the holiday season due to the increased cash volume and the presence of large crowds that distract and preoccupy staff.
         2. Report suspicious activity. If you observe an individual, or occupied vehicle, lingering around your business for a time, or in a manner that makes you suspicious or uncomfortable, write down the license number, color of the car and description of the individual(s) and call the police non-emergency number (530-752-1727). Be sure to inform other employees of your suspicion.