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Section: Operations	
Subject: Cash Handling Procedures	

Cash Handling Procedures:

The following procedures will be used when handling money in order to deter theft, reduce potential loss due to theft and increase individual accountability for register overages and shortages. The purpose of these procedures is to protect employees as well as Utah State University Resources. The Safe Combination Agreement is noted in Policy **110a**. The Daily Cash Delivery and Return Schedule is noted in Policy **110b**.

Procedure:

Daily Cash Drawer Delivery and Daily Cash Return Pickup by Deposit Team:

1. Two persons are to be involved throughout the entire cash handling process.
 - a. One person has the central safe combination.
 - b. One person has access by key pad and card swipe to the central safe room and both must be used to gain access to the room.
 - c. Both persons have access to the individual operation's drop safe combinations.
 - i. Each operation has a drop safe in a back room/area. Following closing after night shifts all the money is dropped into the drop safe which no one in the operation knows the combination to.
 - ii. Due to complexity of drop safe combinations they are to be kept in the central safe on a laminated sheet if not being used by deposit team. No copy should be kept at operations.
2. Deposit Team must use the D.T. Vehicle and the large locking bag to transport money bags between the operations. They must be as discreet as possible while transporting funds between locations.
3. The Daily Cash Drawer is delivered to the operation at the same time that the Daily Cash Return is picked up from the on-site drop safe. They follow the Daily Cash Delivery/Return Drop-Off Schedule (**110b**). One person will have the key to the locking money bags which will be kept in the central safe. No money bag keys should be kept at operations.
 - a. Deposit Team gathers Cash Drawer Funds that were prepared the previous day and placed in the locking money bag from the individual operations drop safes.
 - b. At each operation's delivery of the Drawer Fund, the operation's money bag is opened and counted by the operation representative in the presence of at least one deposit team member. Daily Cash Drawer Fund Sheet is initialed on each line by the operation representative to confirm the Cash Fund totals are correct and accounted for in the delivered money bag.
 - c. The Daily Cash Return includes all the cash, receipts, Daily Deposit Slip, and POS report printed from the register. There is also an automatic email sent from Blackboard to one of the Cash Team's email for reference if a POS report wasn't printed off in the actual operation.
4. Return to Central Safe Room to prepare Daily Deposits and Cash Drawer Funds for following day.

Prepare Daily Deposits and Next Days Cash Drawer Funds:

1. Count Daily Cash Return Money Bag For Each Operation
 - a. Deposit Team Person A & B:
 - i. Both Deposit Team persons count each Daily Cash Return and confirm (initial) that all funds are there that the Cashier/Supervisor from the operation said is there. Person A is on coins and initials those counts and Person B is on bills and initials those counts. If money is missing, immediately follow the shortage procedures below.
 - ii. Print and sign name at the bottom of the Daily Cash Return Form verifying that all the money is there from the bills, coins and checks categories.
 - iii. Count out the appropriate Daily Cash Drawer Fund amount and types of bills and coins as determined for the specific operation and place back in the locking money bag. Person A is on coins and initials those counts and Person B is on bills and initials those counts.
 - iv. Lock and place money bag in safe for following day Daily Cash deliveries.
 - b. Deposit Team Person A:
 - i. Go to Switchboard - Complete & Print the following Reports:
 1. Enter New Deposit Section
 - a. Complete Cash Deposit Slip Form with POS information from the POS Receipt located with Cash in the Daily Cash Fund money bag.
 2. Enter Accounting Section
 - a. Balance Report Section
 - i. Enter Previous Business Day's Date, Operation & Print Report.
 - b. Accounting Deposit Form Section
 - i. Enter Previous Business Day's Date & Operation.
 - ii. Input/Match Totals from first column into second column.
 - iii. Print Report.
 - c. Periodic Report Section
 - i. Enter Previous Business Day's Date, Operation & Print Report.
 - d. Deposit Report
 - i. Department - Dining Services
 - ii. Phone - (435) 797-0033
 - iii. UMC - 0190
 - iv. Banner Index - (operation) A24813-Artist Block
A14907-Catering
A29303-Emma's Nook
A07905-Hub
A07879-Junction
A24814-Luke's Café
A14906-Marketplace
A07877-Quadside
A07875-Quick Stop
A14905-Skyroom
A33738-Shaw's 88
A36833-Concessions
 - v. Account Code - 102900
 - vi. Description – (operation name) Artist Block
 - ii. Refer to Over/Short Procedure for Review of Over/Short Amount.
 - iii. If Deposit Team notices any trending with misconduct of Cash Handling Procedures email Operation Manager, Executive Director & Assistant Director (if Retail Operation) with details of trending 'procedure misconduct'.
 - c. Deposit Team Person B:
 - i. Count remaining money (be sure to include any drop envelopes. Some operations will get an influx of a certain denomination [say \$1s]. If the drawer gets too full of that denomination they will fill out a drop slip for a certain amount [say \$100], keep one part of that slip in the register that shows how much was dropped and put the other part of

the drop slip in a deposit bag with \$100-\$1 dollar bills to help clear out register space. This is further explained in this procedure under "Cash Drop Procedures") after Cash Drawer Fund has been removed and enter the amounts in the access program: Cash Accounting Program/CAP Program.

- ii. Place remaining Cash Funds into Operation's locking Deposit Money Bag.
 - iii. Place Departmental Deposit Slip from the printed CAP Reports into Operation's locking Deposit Money Bag. Lock Deposit Money Bag.
 - iv. Scan all till Transaction Receipts, POS Receipt, Daily Cash Return Form & CAP Periodic and Balance Reports into the Neat System.
2. Once all operations Daily Cash Returns are completed, Deposit Team delivers all Daily Cash Fund Deposits to the Cashier's Office. Cash Drawer Fund Deposits for all operations are handles as follows:
 - a. Print out Daily Deposit Report from Access Cash Accounting Program/CAP
 - b. Place the following in each Operation's Cash Deposit Bag:
 - i. All Cash for that Operation's Deposit
 - ii. Daily Deposit Report
 3. After Daily Cash Fund Deposits are delivered to Cashier's Office:
 - a. If a Cash Exchange with the Cashier's Office took place Deposit Team replenishes Central Safe Cash Fund with any bills and coin rolls exchanged.
 - b. Person B scans Daily Cash Return Deposit Slips from Cashier's Office into Neat Program.

Money Drop Procedure As Follows:

At times during the day, it may become necessary to remove money from the drawer. As a general rule, there should never be more than \$200 in Twenties. Money can be dropped in the safe at the location using the following procedure:

1. Two persons are to be involved throughout the process.
2. The supervisor / manager will go to the drawer with an envelope. Envelopes must have a seal on them that will hold the envelope shut. Licky and sticky envelopes are NOT approved.
3. The supervisor / manager will count out the money being dropped along with the cashier working the drawer at that time.
4. The supervisor / manager will write on the outside of the envelope the following:
 - a. Date
 - b. Operation
 - c. Drawer Number
 - d. Amount being Dropped
5. The money is then placed in the envelope and the envelope is sealed.
6. The supervisor / manager AND the cashier involved will both sign across the seal.
7. The supervisor / manager AND the cashier will both take the money and drop it in the drop safe.

Closing Procedure for Cashier As Follows:

1. All money is moved and transported in the presence of two persons.
2. At end of day Cashier counts all money from drawer and fills out Daily Cash Return Sheet in presence of the supervisor.
3. Person counting the money prints and signs name in the "Counted By" section.
4. Supervisor prints and signs name in the "Supervised By" section.
5. Supervisor prints Daily Report from BlackBoard by pressing Print Reports, Daily POS Audit, Print, Today
6. Both put money, credit card receipts, checks, POS daily report and Daily Cash Return Sheet in bag and lock the cash fund money bag.
7. Both put bag into operation drop safe.
8. Supervisor puts bag key back in designated area.
9. Each register has one individual drawer. Cashiers have individual login ID's in accordance with the PCI Compliance. At shift change the employee logs out of register and new employee logs in with their ID. The drawer stays for entire day and is counted once at the end of the day. Due to the large number of registers and employees and the irregular shifts of the cashiers, it is impractical to have a separate drawer for each cashier. The over/short amount for each register has to be less than .5% or \$100.

Over/ Shortages Procedure As Follows:

1. If any individual drawer is over or short more than .5% or \$100, Deposit Team Person A will immediately notify the Cash Manager, Operations Manager and the Executive Director of Dining Services by e-mail.
 - a. In the case of Retail Operations, include the Assistant Director in the email.
 - b. The Operations Manager will also be immediately called on the phone.
2. The E-mail will include the following:
 - a. Drawer Number (if appropriate) that was over or short.
 - b. The Amount of Over/Short.
 - c. The Tender (cash, check, credit card, Aggie Express, Guest Dining, P-Cards, etc.) that was over or short.
 - d. The Total Allowable Shortage based on .5% or \$100, whichever is less, of the total.
 - e. Any other circumstances that might be beneficial to the Operation in determining the reason for the overage or shortage.
3. Operations Manager will immediately review the Overage or Shortage and report by e-mail back to the Cash Manager and the Executive Director and cc Deposit Team as to why the drawer was over or short (include the Assistant Director as appropriate). Most of the time the error will be found. It's either an error with not voiding transactions or money sliding under the drawer. There are some instances where the cause isn't found and the Over/Short will just be posted for that day.
4. The managers will first check to see who was working that register and then contact them to see if they know of any voids that weren't run. They will also go check the register to look for loose cash and check the safe to see if it was deposited separately (contacting the Cash Manager as needed to open the safe).
5. Further steps, as outlined in the Reconciliation section of the Cash Handling Procedures on the Controller's website will be followed if necessary.

Balancing Safe Procedure As Follows:

1. Before taking Deposits to Cashier's Office, Deposit Team is to count the Safe.
 - a. Person A enters the amount of each denomination into the Safe Room Balance sheet every day.
 - b. They are required to balance the safe before depositing anything at the Cashier's Office in case there was an error somewhere. Person A generally counts Coins and Person B counts Bills.
2. If the Safe has \$0 Over or Short, make a note of it in the Safe Room Cash Fund Log.
3. If the Safe is Over or Short at all, take the following steps:
 - a. Person A recounts the Bills and confirms A's counts and Person B does the same with A's Coins.
 - b. Take Total Cash written on Daily Cash Return Sheet (The Daily Cash Return Sheet is a form filled out in the Operations at the end of the day. They count all the money in their drawer by denomination and write it into this sheet.) and subtract the total from the Cash Drawer Fund Sheet. See if this matches what was deposited for that bag.
 - c. Recount every Cash Drawer Bag and confirm the correct amount is in each bag.
 - d. Recount every Deposit.
 - e. If the Safe is still Over or Short, contact the Executive Director and the Cash Manager.

Weekend/Summer Money Bags:

1. Week Day Bags - Quantity & Currency for School in Session
 - a. Artist Block – 1 bag @ \$250/bag - \$1 in P, \$4 in N, \$10 in D, \$20 in Q, \$50 in Ones, \$105 in Fives, \$60 in Tens
Catering – Does Not Need Money Bag
Emma's Nook – 1 bag @ \$200/bag - \$2 in P, \$4 in N, \$10 in D, \$20 in Q, \$64 in Ones, \$50 in Fives, \$50 in Tens
Hub – 7 bags @ \$300/bag - \$2 in P, \$8 in N, \$20 in D, \$40 in Q, \$50 in Ones, \$100 in Fives, \$80 in Tens
Junction - 2 bags @ \$150/bag – \$1 in P, \$4 in N, \$5 in D, \$10 in Q, \$75 in Ones, \$55 in Fives
Luke's Café – 1 bag @ \$250/bag - \$2 in P, \$6 in N, \$15 in D, \$30 in Q, \$52 in Ones, \$105 in Fives, \$40 in Tens
Marketplace – 1 bag @ \$200/bag - \$1 in P, \$2 in N, \$5 in D, \$10 in Q, \$42 in Ones, \$100 in Fives, \$40 in Tens
Quadside – 2 bags @ \$175/bag - \$2 in P, \$2 in N, \$5 in D, \$20 in Q, \$36 in Ones, \$70 in Fives, \$40 in Tens
Quick Stop – 2 bags @ \$350/bag - \$2 in P, \$4 in N, \$15 in D, \$40 in Q, \$59 in Ones, \$130 in Fives, \$100 in Tens
Skyroom – 2 bags @ \$200/bag - \$1 in P, \$2 in N, \$5 in D, \$10 in Q, \$52 in Ones, \$80 in Fives, \$50 in Tens
Shaw's 88 – 1 bag @ \$250/bag - \$2 in P, \$6 in N, \$15 in D, \$30 in Q, \$52 in Ones, \$105 in Fives, \$40 in Tens
Concessions - # of Bags Varies @ \$100/bag - \$20 in Quarters, \$60 in Ones, \$30 in Fives

2. Weekend Bags – Quantity & Currency for School in Session

- a. Hub - 3 bags @ \$300/bag - \$2 in P, \$8 in N, \$20 in D, \$40 in Q, \$50 in Ones, \$100 in Fives, \$80 in Tens
Junction - 2 bags @ \$150/bag – \$1 in P, \$4 in N, \$5 in D, \$10 in Q, \$75 in Ones, \$55 in Fives
Marketplace - 1 bag @ \$200/bag - \$1 in P, \$2 in N, \$5 in D, \$10 in Q, \$42 in Ones, \$100 in Fives, \$40 in Tens
Quadside - 4 bags @ \$175/bag - \$2 in P, \$2 in N, \$5 in D, \$20 in Q, \$36 in Ones, \$70 in Fives, \$40 in Tens
Concessions - # of Bags Varies @ \$100/bag - \$20 in Quarters, \$60 in Ones, \$30 in Fives

3. Summer Bags – Quantity & Currency

- a. Catering – Does Not Need Money Bag
Hub - 6 bags @ \$300/bag - \$2 in P, \$8 in N, \$20 in D, \$40 in Q, \$50 in Ones, \$100 in Fives, \$80 in Tens
Junction - # of Bags Varies @ \$150/bag – \$1 in P, \$4 in N, \$5 in D, \$10 in Q, \$75 in Ones, \$55 in Fives
Marketplace - # Bags Varies @ \$200/bag - \$1 in P, \$2 in N, \$5 in D, \$10 in Q, \$42 in Ones, \$100 in Fives, \$40 in Tens
Quadside - 1 bags @ \$175/bag - \$2 in P, \$2 in N, \$5 in D, \$20 in Q, \$36 in Ones, \$70 in Fives, \$40 in Tens
Quick Stop - 1 bags @ \$350/bag - \$2 in P, \$4 in N, \$15 in D, \$40 in Q, \$59 in Ones, \$130 in Fives, \$100 in Tens
Skyroom - 1 bags @ \$200/bag - \$1 in P, \$2 in N, \$5 in D, \$10 in Q, \$52 in Ones, \$80 in Fives, \$50 in Tens
Shaw’s 88 - 1 bag @ \$250/bag - \$2 in P, \$6 in N, \$15 in D, \$30 in Q, \$52 in Ones, \$105 in Fives, \$40 in Tens
Concessions - # of Bags Varies @ \$100/bag - \$20 in Quarters, \$60 in Ones, \$30 in Fives

Safe Combination Tracking and Agreements:

1. It is the responsibility of each management team to ensure that safe combinations are changed as appropriate as employees that have the combinations leave the operations
2. Changing of combinations will be coordinated with the Executive Director
3. When the combination is changed, everyone that has that new combination will fill out a new Safe Combination Agreement (**110a**). A copy of this agreement is to be kept by the operation and a copy will be sent to the Executive Director.

Reconciling:

1. Cash Manager/Business Manager does all the monthly Reconciling with Eprints.
 - a. As Banner Reports are available, Business Manager pulls all Eprints for all Operations.
 - b. Pull the Detail for 102900 from Banner.
 - c. Take Banner Detail and compares it daily with the information entered into the Access Cash Accounting Program and note any differences.
 - d. Compare the Eprint Ending Balance with the Cash-In Transit (from the last day or two of the month that hadn’t been deposited yet) from the Access Cash Accounting Program.
2. Any discrepancies are identified and JE’d to balance with Eprint.
 - a. The JE’s are approved by the Executive Director.

Dining Services accepts the risk of having cashiers share cash register drawers. This will be reevaluated if an ongoing trend of over/short is noticed in any area.

The department refers to the Cash Handling Procedures posted on the Controller’s Office website for any other situations not specifically addressed in these departmental procedures.