



**TOWN OF DEWEY-HUMBOLDT  
ADMINISTRATIVE REGULATION**

**AR No 09-02**

**Subject: *Cash Handling***

**Effective Date: September 9, 2009**

1. Scope. This policy applies to employees in all Town programs agencies and authorities.
2. Purpose. The purpose of this document is to present a clear set of procedures designed to safeguard the receipt and disbursement of cash. It is the responsibility of each Town department head to provide for the proper control of cash within the guidelines set forth in this manual.

For the purposes of this document, cash consists of coins, paper currency and all forms of negotiable instruments. Examples include personal checks, cashier's checks, bank drafts, traveler's checks, money orders and all other instruments that may be transferred by endorsement and delivery within the ordinary course of business activity.

3. Cash Receipts.
  - 3.1. All Cash receipts shall be reconciled and submitted daily to Finance.
  - 3.2. Receipts shall be pre-numbered and have duplicate copies.
    - 3.2.1. Top (white) copy shall be given to the customer at the counter.
    - 3.2.2. Second copy (yellow) shall be submitted to Finance with documentation i.e., copy of permit.
    - 3.2.3. Third copy (pink) must always remain in the receipt book.
  - 3.3. A receipt shall be written for all payments received and type of payment shall be indicated.
    - 3.3.1. All cash payments taken must be documented and the receipt signed by both parties.
    - 3.3.2. "For Deposit Only" must be stamped on the back of each check and Receipt number shall be written on the front top section of the check.
  - 3.4. Receipts shall be written in ink and all parts completed.
    - 3.4.1. The form and composition of payment shall be clearly noted.
    - 3.4.2. All receipts shall be used in numerical order and must be accounted for; including any voided receipts.
4. Permit Payments.
  - 4.1. The permit number and the parcel number shall be written on the receipt.
  - 4.2. A copy of the permit will be kept with the payment. Both shall be remitted to finance at the end of the day with the daily close documents as described in Section 6 below.
5. Cash Register/cash box.
  - 5.1. During working hours, cash must be kept in the locked cash register.
  - 5.2. The cash register must be closed and locked when not in use.
  - 5.3. Whenever possible, each employee receiving cash shall be assigned a separate cash drawer, box or register.
  - 5.4. Employees must not commingle private monies with Town funds.

- 5.5. Employees must not borrow money or issue personal I.O.U.'s in exchange for Town funds of any kind.
- 5.6. All cash overages, regardless of the amount, shall be separately deposited with Finance, as a cash overage at the same time as all other cash receipts are deposited.
- 5.7. The cash register/cash box will be reconciled and the report and monies will be deposited with Finance daily (see daily close).

6. Daily Close.

- 6.1. At the close of each business day, numbered receipts (yellow copy) and all currency, checks, money orders, etc. shall be counted and reconciled through documentation on the Daily Cash Transmittal Form.
- 6.2. The totals on the Daily Cash Transmittal Form, corresponding pre-numbered receipts (yellow copy), and actual collections shall all agree.
- 6.3. The Daily Cash Transmittal Form, the actual collections, and the supporting documentation shall be "deposited" with Finance (or designee in their absence) according to the procedures outlined below.
- 6.4. Daily deposits shall be made to Finance.
- 6.5. When deposits are delivered, Finance will verify the deposit by performing a recount of the collections and a review of the receipts and Transmittal Form. Once a deposit is verified, a copy of the Transmittal Form will be signed by the Finance employee. A copy will be given to the person making the deposit for the departments own record.

<b>TOWN MANAGER APPROVAL</b>	Initial: 
Notes: _____	