



Comhairle Ceantair
**an Iúir, Mhúrn
agus an Dúin**
**Newry, Mourne
and Down**
District Council

Cash-Handling Policy

Purpose

The Council deals with large volumes of cash and to protect both staff and the Council it is important that cash is handled in a secure manner. This document provides the rules and instructions governing all types of payment made to the Council. The aim of the policy is to provide a reference for consistent treatment. The cash handling policy should be adhered to at all times and is mandatory for all staff who have cash handling responsibilities. Failure to comply with this policy may result in disciplinary action. Directors and Heads of Service are responsible for ensuring that their staff read the policy and ensure that they adhere to it.

Policy and Procedures

1. 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 to preferably the cashier or person in a department acting as a cashier.
2. Delivery of bank deposits from the above Council locations to the bank must be done by the security firm contracted to provide the service or by responsible Council Officers.
3. Other departments or units that occasionally handle cash receipts are also required to follow procedures and guidelines that apply to cash collection points.

Guidelines for Cash Collection Points

1. All cash received must be recorded through a cash register or receipting system on the day it is received.
2. If a cash register is not available, a pre-numbered receipt form may be issued to the customer and a duplicate copy retained by the cash collection point.
3. Each location is responsible for reconciling and banking their own income (see Appendix A)
4. At the start of the day the float should be checked by the operator and any discrepancies should be brought to the attention of their line manager.
5. At each change in shift an X read must be obtained as per each center's procedures.
6. At the close of business each day a "Z" reading must be taken by a responsible officer. The "Z" read must be the cumulative of the X reads. "Z" readings must be recorded as consecutive numbers. Missing numbers must be reported to the line manager immediately.
7. Where practical cash must be counted discreetly in a secure area and away from public view.
8. All cash should be counted and the value of the float removed from the total. A Daily Income Summary Report for cash reconciliation (Appendix C) should be completed for each till which should be checked and signed by the operator/Supervisor. The form should include the following
 - ❖ "Z" Number
 - ❖ "Z" Reading
 - ❖ Cash/Euro Transactions
 - ❖ Cheque only GBP Transactions
 - ❖ Credit/Debit Card Transactions
9. The cash received must be reconciled to the cash register or to the pre-numbered receipts daily or on a schedule as agreed with the Accounts Receivable Supervisor.
10. Cheques must be made payable to Newry, Mourne and Down District Council. Only GBP currency can be accepted.
11. A bank deposit slip must be written for the total amount of the deposit and the cash and deposit slip must be included in the bank lodgment.

12. A Weekly Income Return (Appendix D) must be completed detailing all income received and lodged including all appropriate codes on a weekly basis to Accounts Receivable.
13. All cash received must be lodged to the Council Bank within the agreed lodgment frequency but no longer than 5 days of receipt.
14. Cash received must be deposited intact and expenses must not be paid from cash receipts.
15. Locations with cash registers will be issued a Cash Float for the purpose of making change. These cash floats are to be kept for that purpose and are not to be used for personal loans, or for payment of expenses.
16. Insurance limits for retention of cash on Council premises must be adhered (Appendix E)

Guidelines for Petty Cash Funds

1. It is the responsibility of Council staff who maintain petty cash funds to adhere to this policy/guideline.
2. A petty cash fund may be applied for or increased (Appendix F) by completing a payment request form and forwarding to Assistant Director of Finance, stating reasons for the request, and the amount requested.
3. The petty cash fund must be kept in a safe or locked cabinet under the control of the responsible person. Only the responsible person may have access to the petty cash fund.
4. The petty cash fund must at all times contain the authorised amount in cash less authorized expenses not recouped. The funds may not be used for personal loans, cashing cheques, or for salaries.
5. Petty cash should be used as a convenient method to pay small claims and is not intended for larger payments or frequent payments, which should be paid through Purchasing/Accounts Payable.
6. A Petty Cash Ledger must be retained at each site detailing each transaction. The cash book must accompany each reconciliation when finance replenish the petty cash fund and be signed by a member of the finance team.

7. To replenish the petty cash fund, an Imprest Voucher Form must be completed. The form would show persons reimbursed, the amounts and the account numbers to be charged. All receipts must be attached with approvals from the signing authority for the account charged.
8. Funds received from any source must not be added to the petty cash fund but must be processed per the procedures for a cash collection point.
9. All current holders of petty cash funds are listed in Appendix B

Acknowledgement & Agreement

I acknowledge that I have read and understand the Cash-Handling Policy of Newry, Mourne and Down District Council I agree to adhere to this policy and will ensure that employees working under my direction adhere to this Policy. I understand that if I violate the rules set forth in this Policy, I may face punitive or corrective action up to and including termination of employment.

Name: _____

Signature: _____

Date: _____

Witness: _____

APPENDIX A

Cash is received at the following locations

DOWN AREA

BALLYMOTE SPORTS AND WELL
BEING CENTRE
BALLYNAHINCH CENTRE
BRIDGE CENTRE
DAN RICE HALL
DELAMONT
DOWN ARTS CENTRE
DOWN CIVIC CENTRE
DOWN COUNTY MUSEUM
DOWN LEISURE CENTRE
DOWNPATRICK TIC
NEWCASTLE LEISURE CENTRE
NEWCASTLE TIC
TYRELLA

NEWRY AREA

SEAN HOLLYWOOD ARTS CENTRE
BESSBROOK
CLOUGHREAGH
CROSSMAGLEN CC
CROSSMAGLEN MARKET
GREENBANK
KILBRONEY PRK
KILKEEL LC
KILKEEL MARKET
MONAGHAN ROW
NEWRY LEISURE CENTRE
NEWRY MARKET
NEWRY TIC
REGISTRATION
WARRENPOINT TOWN HALL
ST COLMANS SC

APPENDIX B

LIST OF PETTY CASH SITES WHERE FUNDS ARE HELD FOR EXPENDITURE

NEWRY AREA

Accounts Payable Monaghan
Row
Environmental Health Dept
Building Control Department
Arts Centre
Museum
Kilkeel Leisure Centre
Crossmaglen Community
Centre
Ring of Gullion
Newry TIC

DOWN AREA

DOWN ARTS
DOWN MUSEUM
BRIDGE CENTRE
BALLYMOTE
DOWN TIC
BALLYNAHINCH CENTRE
NEWCASTLE CENTRE
DELAMONT OFFICE
STRANGFORD LOUGH & LECALE
PARTNERSHIP

DAILY INCOME SUMMARY REPORT

SITE: _____

DAY: _____

DATE: _____

1. PRINTOUTS:

Z TOTAL

(A)

£ _____

2. TAKINGS:

STERLING

EURO

TOTAL

CREDIT

GRAND

TOTAL

SHIFT 1

£ _____

£ _____

£ _____

£ _____

£ _____

£ _____ (B)

SHIFT 2

£ _____

£ _____

£ _____

£ _____

£ _____

£ _____ (C)

SHIFT 3

£ _____

£ _____

£ _____

£ _____

£ _____

£ _____ (D)

SHIFT 4

£ _____

£ _____

£ _____

£ _____

£ _____

£ _____ (E)

TOTAL

£ _____

£ _____

£ _____

£ _____

£ _____ (F)

3. LODGEMENT NO.: _____

4. DIFFERENCE:

Z TOTAL

(A)

£ _____

TOTAL TAKINGS

(F)

£ _____

DIFFERENCE (A-F)

(G)

£ _____

5. REASONS:

DISCREPANCY

(H)

£ _____

OTHER

(I)

£ _____

COMPLETED BY: _____

CERTIFIED BY: _____

D

NEWRY MOURNE & DOWN DISTRICT COUNCIL

YOUR CENTRE NAME HERE

WEEK ENDING

INCOME	COST CODE	GROSS INCOME	VAT	NETT INCOME
DEBTORS CONTROL (RECORD INVOICES BELOW)	SEE BELOW	£0.00		
TOTALS		£0.00	£0.00	£0.00

DEBTOR CONTROL LISTING

Cust A/c No	NAME	Invoice No	Amount
Debtor Control Total:			£0.00

DUTY MANAGER'S COMMENTS/RECOMMENDATIONS

GROSS GRAND TOTAL FROM LEGEND SALES ANALYSIS REPORT: Z READ

TOTAL RECEIPTS

£0.00

OPERATOR ERRORS

OTHER DISCREPANCIES

TOTAL VARIANCE

£0.00

STERLING LODGEMENT DETAILS

TOTAL CASH (STG)

DAY	DATE	STGE	GHQS	LODG NUMBERS	DATE LODG	STG £
MONDAY						£0.00
TUESDAY						£0.00
WEDNESDAY						£0.00
THURSDAY						£0.00
FRIDAY						£0.00
SATURDAY						£0.00
SUNDAY						£0.00
Subtotal:		£0.00	£0.00		TOTAL	£0.00

EURO CURRENCY LODGEMENT DETAILS

DAY	DATE	NO OF EURO	STG EQUIV AT CENTRE	STG EQV AT BANK	EXCHANGE DISCREPANCY	LODGEMENT REF NOS
MONDAY					£0.00	
TUESDAY			0		£0.00	
WEDNESDAY			0		£0.00	
THURSDAY			0		£0.00	
FRIDAY			0		£0.00	
SATURDAY			0		£0.00	
SUNDAY			0		£0.00	
SUBTOTAL:		£0.00	£0.00	£0.00	£0.00	

CARD INCOME RECEIPTS

DAY	DATE	STG £
MONDAY		
TUESDAY		
WEDNESDAY		
THURSDAY		
FRIDAY		
SATURDAY		
SUNDAY		
Subtotals		£0.00

TOTAL RECEIPTS

DATE	INCOME TOTAL
MONDAY	£0.00
TUESDAY	£0.00
WEDNESDAY	£0.00
THURSDAY	£0.00
FRIDAY	£0.00
SATURDAY	£0.00
SUNDAY	£0.00
GRAND TOTAL	£0.00

Z READ FOR WEEK

DATE	Z READ NUMBER	Z READ AMOUNT	VARIANCE
MONDAY			£0.00
TUESDAY			£0.00
WEDNESDAY			£0.00
THURSDAY			£0.00
FRIDAY			£0.00
SATURDAY			£0.00
SUNDAY			£0.00
GRAND TOTAL		£0.00	£0.00

Prepared BY:

Certified Correct:

DATE:

E

Money Insurance

Section 1 Money

Item No		Limit of Liability Any one loss																																																									
1A)	Money in the Policyholder's Premises during Working Hours or in transit or in a bank night safe and thereafter within bank premises until at the bank's risk or at any of the Policyholder's contract sites during Working Hours	£10,000																																																									
1B)1)	Money in the Policyholder's Premises out of Working Hours in locked safes or strongrooms as follows:																																																										
	<table> <tr> <th>Premises</th><th>Safe Description</th><th></th></tr> <tr> <td>Downpatrick Leisure Centre</td><td>Chubb (Model Unknown) Serial Number 730708</td><td>£5,000</td></tr> <tr> <td>Crossmaglen Community Centre</td><td>Chubb Lichfield</td><td>£2,500</td></tr> <tr> <td>Newry Sports Centre</td><td>Chubb Leamington</td><td>£5,000</td></tr> <tr> <td>Kilbroney Park</td><td>Securikey Premier Zero</td><td>£4,000</td></tr> <tr> <td>Newry Swimming Pool</td><td>John Tann</td><td>£2,000</td></tr> <tr> <td>Newry Arts Centre</td><td>Cordon Safe</td><td>£3,000</td></tr> <tr> <td>Kilkeel Sports Centre</td><td>SMP Safe (Model Unknown)</td><td>£4,000</td></tr> <tr> <td>Greenbank Industrial Estate</td><td>Chubb Lichfield</td><td>£2,500</td></tr> <tr> <td>Cash Office, Monaghan Row</td><td>Security Euro Grade 1</td><td>£10,000</td></tr> <tr> <td>Warrenpoint Town Hall</td><td>Securikey Eurotrade Safe</td><td>£10,000</td></tr> <tr> <td>Aughnagun</td><td>Hamber Minder Floor Safe</td><td>£1,000</td></tr> <tr> <td>Annalong Cornmill</td><td>Leabank Eagle</td><td>£1,000</td></tr> <tr> <td>Registration area, Newry Town Hall</td><td>Securikey Eurograde</td><td>£1,000</td></tr> <tr> <td>Bagenals Castle</td><td>Securikey Safe (Model Unknown)</td><td>£2,000</td></tr> <tr> <td>Cloughreagh Community Centre</td><td>SMP Safe (Model Unknown)</td><td>£1,000</td></tr> <tr> <td>Bessbrook Community Centre</td><td>Technomax Safe (Model Unknown)</td><td>£1,000</td></tr> <tr> <td>Environmental Health, Monaghan Row</td><td>Technomax Laser Safe</td><td>£2,000</td></tr> <tr> <td>Environmental Health Head Office</td><td>Mini Vault & Deposit Safe</td><td>£3,000</td></tr> </table>	Premises	Safe Description		Downpatrick Leisure Centre	Chubb (Model Unknown) Serial Number 730708	£5,000	Crossmaglen Community Centre	Chubb Lichfield	£2,500	Newry Sports Centre	Chubb Leamington	£5,000	Kilbroney Park	Securikey Premier Zero	£4,000	Newry Swimming Pool	John Tann	£2,000	Newry Arts Centre	Cordon Safe	£3,000	Kilkeel Sports Centre	SMP Safe (Model Unknown)	£4,000	Greenbank Industrial Estate	Chubb Lichfield	£2,500	Cash Office, Monaghan Row	Security Euro Grade 1	£10,000	Warrenpoint Town Hall	Securikey Eurotrade Safe	£10,000	Aughnagun	Hamber Minder Floor Safe	£1,000	Annalong Cornmill	Leabank Eagle	£1,000	Registration area, Newry Town Hall	Securikey Eurograde	£1,000	Bagenals Castle	Securikey Safe (Model Unknown)	£2,000	Cloughreagh Community Centre	SMP Safe (Model Unknown)	£1,000	Bessbrook Community Centre	Technomax Safe (Model Unknown)	£1,000	Environmental Health, Monaghan Row	Technomax Laser Safe	£2,000	Environmental Health Head Office	Mini Vault & Deposit Safe	£3,000	
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1B)2)	Money in all other locked safes or strongrooms at the Policyholder's Premises	£1,000																																																									

4 Stamped or impressed National Insurance Cards

Unlimited

5 Any postal franking machine safe strongroom or any container or waistcoat used for the carriage of Money belonging to the Policyholder or for which the Policyholder is responsible

Unlimited

Subject otherwise to the terms Conditions and Exclusions of the Policy

POLICYHOLDER'S CONTRIBUTION - MONEY INSURANCE

£100 each and every loss

Subject otherwise to the terms Conditions and Exclusions of the Policy

F

NEWRY MOURNE AND DOWN DISTRICT COUNCIL
INCREASE IMPREST FUNDS VOUCHER

Date: _____ Location Name : _____

Reason for Imprest Increase: _____

Current Imprest Amt : £ _____

Increase Imprest Amt : £ _____

Imprest Code (9***): _____

Payment Requested By: _____ Certified By: _____

PRINT NAME: _____ PRINT NAME: _____

Cheque Received By: _____

Date: _____