



## Cash Handling Policy 2023

### PURPOSE

Jacana School for Autism is committed to ensuring that cash handling practices are consistent and transparent across the school. Jacana School for Autism is transitioning to a cashless school. However, the school will implement the measures outlined below, in accordance with Department guidelines in the event of a special fundraising activity that has been pre-approved by School Council to accept cash. This policy intends to safeguard and protect staff involved in the receipting and collection of monies and minimise the risks associated with cash handling.

### SCOPE

This policy applies to all school staff or volunteers involved in handling cash on behalf of Jacana School for Autism. Jacana School for Autism will provide other payment methods for accepting payment and revenue for curriculum contributions, other contributions, fundraising activities and extra-curricular items/activities. Cash as a payment method will be accepted for specific fundraising activities, for example: Broadmeadows Shopping Centre Gift Wrapping, Mother's/Father's Day stalls and Bunnings BBQ.

#### Jacana School for Autism's Preferred Payment Methods:

1. Online Parent Payments – QKR. Pronounced 'Quicker' is a FREE app to enable mobile payment for school-based accounts. For people who do not have access to a mobile, [a web-based version of QKR is available.](#)
2. EFTPOS (Debit/Credit card)
3. Paypal (Fundraising Activities only)

If there is a cash payment the school will follow DET's Financial Management for School policy <https://www2.education.vic.gov.au/pal/finance-manual/policy>

### POLICY

#### Roles and responsibilities of staff

At Jacana School for Autism our Office support staff and Finance Manager are responsible for managing cash at our school.

Where possible, segregation of duties will be maintained so that no individual will be responsible for more than one of the following:

- receipting of cash and issuing receipts
- preparing the banking
- taking the monies to the bank
- completion of the bank reconciliation

If this is not possible due to lack of available staff, the Department's [Cash Handling Primer for Victorian Government Schools](#) and [Cash Handling Best Practice Controls Checklist](#) accompanied with the [Segregation of Duties Cash Checklist](#) will be implemented and signed off for audit purposes.

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## **Storage of cash**

Monies are to be kept in either a controlled access safe or locked cash drawer during the day. If funds are kept on the premises overnight, they must be locked in our school's secured safe.

No monies are to be kept in classrooms or left at school during holiday periods.

In the event a student pays with cash, all monies that are collected in the classroom will be forwarded to the office in the Notices/Payments book used at Jacana School for Autism by the responsible teacher as soon as possible after collection. The responsible teacher will also record the amount collected from the student on the classroom's [Home Group List & Check Boxes list](#). This [Home Group List & Check Boxes list](#) will be used to reconcile monies and funds received in the office via the Notices/Payments book.

Money collected away from the classroom or general office such as for School Council Fundraising activities that have been approved to accept cash payments, are to be handed to the office on the day of receipt unless circumstances make this impracticable. Money received away from the office must be double counted at the point of collection and the [Cash Handling Authorised Form](#) be completed and provided to the office for receipting in CASES21 and for banking.

## **Records and receipting**

All receipts are to be processed in CASES21 as quickly as practicable upon receiving the funds.

Monies received from the classroom will be entered into CASES21 and receipts returned to the classroom to be handed out to students within 48 hours.

Where monies are received over the counter at the office they will be entered into CASES21 and an official receipt issued immediately to the payer.

A CASES21 bank deposit slip will be printed and reconciled with total receipts for the day and with the total of cash/cheques to be banked.

Funds are to be banked once a week and at different times of the day.

No receipt is to be altered. Where a mistake is made approval must be sought before reversing the incorrect receipt. Copies of the incorrect receipt should be retained with details of why it was reversed.

Prior to a receipt batch being updated a receipt can be reprinted if necessary. The word REPRINT appears on the receipt. After the batch has been updated, if a copy of the receipt is requested the Family Statement, Family Matching Transactions Report or the Family Transaction History can be printed.

## **Cheques**

No personal cheques are to be cashed.

All cheques received by mail are to be entered in a remittance book, and all cheques, which have not already been crossed "not negotiable", should be crossed as soon as they are received.

## **Fundraising**

Two parents or staff members will be designated as 'Responsible Persons' for all school fundraising events or other approved events where monies may be collected, for example:

- Broadmeadows Shopping Centre Gift Wrapping x 2
- Mother's Day Stall
- Father's Day Stall
- Bunnings BBQ

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The forms which will be completed to record the cash received are the [Cash Handling Authorised Form](#) in conjunction with the [Fundraising and the Cash Handling Best Practice Controls Checklist](#).

## Reporting concerns

Discrepancies that cannot be accounted for must be reported to the Principal.

All cases of suspected or actual theft of money, fraud, misappropriation or corruption are to be reported to the Executive Director, Audit and Risk Division by email addressed to: [fraud.control@education.vic.gov.au](mailto:fraud.control@education.vic.gov.au)

## COMMUNICATION

This policy will be communicated to our staff in the following ways:

- Included in staff induction processes and staff training
- Included in staff handbook/manual
- Discussed at annual staff briefings/meetings

## FURTHER INFORMATION AND RESOURCES

- **Finance Manual for Victorian Government Schools**
  - [Section 3 Risk Management](#)
  - [Section 4 Internal Controls](#)
  - [Section 10 Receivables Management and Cash Handling](#)
  - [Cash Handling Best Practice Controls Checklist](#)
  - [Cash Handling Authorised Form for Fundraising](#)

## EVALUATION

This policy will be reviewed annually by School Council to confirm/enhance internal control procedures.

Proposed amendments to this policy will be discussed with Finance subcommittee and School Council.

## POLICY REVIEW AND APPROVAL

<b>Ratified By JSA School Council:</b>	23 March, 2023
<b>Review Date:</b>	March, 2024

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