



PFA (Parents and Friends Association)

CASH HANDLING POLICY.

RATIONALE:

The conduct of all cash handling operations must reflect efficiency, transparency, full disclosure and effectiveness in line with best practice controls and processes and in accordance with DET and School Policy and Procedures.

AIM:

To protect the cash handlers of P.F.A and ensure appropriate and conforming handling and banking of cash procedures are followed.

IMPLEMENTATION OF POLICY:

- All cash is to be kept on school premises in school safe.
- The PFA will hold \$100 in the safe as PFA Petty Cash Float.
- No cash is to be taken off the premises.
- Two members of P.F.A to count money as soon as possible after event/function and record incoming money on PFA collection form kept in P.F.A cupboard. This form will give details of the date of collection, the purpose of the money and the names and signatures of those who have counted the money. The form and all money is then to be handed into the office to be held in the safe until banked.
- The Business Manager will recount the money, receipt onto CASES21, and bank as part of whole school banking. A copy of the CASES21 receipt will be forwarded to PFA as soon as possible.
- Should a PFA event be held off school premises or in an event of no access to safe, a PFA petty cash form must be filled out by the person responsible for PFA petty cash float to allow money to be held off site by a PFA member until the very first opportunity available to hand in to the office. Please be aware however that the person holding this money will be liable for any theft or loss of this money. Therefore this practice should be greatly discouraged and only used under the most rarest of circumstances.

OUT OF POCKET EXPENSES:

- Reimbursements under \$25 will be made by the Business Manager or principal using money from PFA petty cash float. Recording of this money must be made in PFA Petty Cash Register. Details must include date, purpose, amount and name and signature of person receiving reimbursement and name and signature of person distributing the money.
- Reimbursements over \$25 are to be made using a school purchase order form and compliant with DEECD and School Policy and Procedures regarding use of these forms.
- Under all circumstances of reimbursement a valid tax invoice or / GST receipt must be provided.

ORDERING:

- Following DET Policy and Procedures the PFA are required to use a Purchase Order form for purchases wherever possible. The Order Form is to be filled out giving full details of the Business or Individual from where the goods or services are being purchased. This includes Full Name, Address, Telephone, ABN Number, and EFT details (BSB and Account No). Full details of the goods or services being purchased and the Quantity, any freight or postage costs, and estimated costs or quoted costs for these goods or services. This order is to be signed by the Principal or, if unavailable by the Business Manager, before the order is placed. Once again please be aware that if an order is placed without approval then the person submitting the order may be solely responsible for that order.