



The University Corporation
Research, Investments and Commercial Services
California State University, Northridge

Procedure Number: CO001

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Title Procedure for counting and controlling cash receipts in Food Service units.

Statement

This procedure is established to document the counting and control of cash receipts generated by the Food Service units of The University Corporation, (TUC).

Procedure

Background

TUC operates multiple Food Service units on the California State University Northridge campus. Each of these units contains a safe to hold cash receipts and cash register terminals for recording sales transactions. All cash register terminals are connected to the Infogenesis Point-of-Sales system. This software system provides up to the minute sales information and a transaction log for each cash register terminal. Security cameras have been installed for added protection. The video feed from all security cameras is located in the TUC corporate offices.

Daily routine

1. All Food Service unit supervisors count their change funds daily. The count results are logged on to a change fund count sheet, which is initialed by the supervisor and kept in the safe. A copy of the change fund count sheet is forwarded to Food Service Management and Accounting at the end of the month.
2. The unit supervisor takes the cash drawers from the safe, places a locked drawer cover on the cash drawer, and carries the cash drawer to the cash register. Each unit maintains a safe for securing cash. All cash registers start the day with a predetermined amount of money. These amounts range from \$100 to \$300. A list of cash drawers and the respective dollar balance per unit is attached. *(See attachment 1)*
3. Cashiers are required to log on to their cash register terminal by swiping their assigned Infogenesis card. Only one cashier can be logged on to a cash register terminal at a time.
4. Cashiers perform their work and process sales transactions. Cash drawers have to be closed before the next sales transaction can be processed.

5. Cash drawers are removed at the end of a shift or at the end of the day. Only the unit supervisor or shift supervisor is allowed to remove cash drawers. The supervisor places a locked drawer cover on the cash drawer and takes the drawer to the office area.
6. The shift supervisor and the unit supervisor have the responsibility of counting the cash drawers. The first supervisor:
 - a. Unlocks the drawer cover on the cash drawer.
 - b. Removes all the money from the cash drawer.
 - c. Reviews a terminal tender report from the P-O-S system to provide the sales information for the cash register terminal.
 - d. Counts the sales receipts and fills in the right side of the Daily Sales Report. (DSR) *See attachment 2.*
 - e. Compares the terminal tender report with the counted sales receipts for reconciliation purposes.
 - f. Signs the DSR as counter.
 - g. The beginning till amount is put back into the safe to be used again. The empty cash drawer is put aside for the next day. If there is a shortage or overage of \$10.00 or more, the counting supervisor will contact their supervisor immediately.
 - h. Places the DSR, the Terminal Tender report, and the cash/credit card receipts into the unlocked bank deposit bag.
 - i. Places the unlocked bank deposit bag in the safe.

The second supervisor:

- a. Retrieves the bank deposit bag and beginning till from the safe.
 - b. Recounts the beginning till amount.
 - c. Recounts the bank deposit amount.
 - d. Reviews the DSR information.
 - e. Verifies any shortage or overage noted by first counting supervisor.
 - f. Signs the DSR as verified by.
 - g. Puts the DSR, the Terminal Tender report, and the cash/credit card receipts into the bank deposit bag.
 - h. Locks the bank deposit bag and places in safe.
 - i. Returns till to the safe.
7. Unit supervisors are also responsible for maintaining the proper denominations of coin and currency in their change fund. To replenish the unit change fund, the supervisor places an order by phone with the Cash Room for the necessary change. The supervisor places the required order total in a change bag and seals it for pickup by the security service.
 8. Deposit bags and change bags are picked up each morning by an armored security service for transport to the TUC cash room. The security service also delivers the previous day change order.