Title  Procedure for counting and controlling cash receipts in the Subway restaurant.

Statement

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

Procedure

Background

TUC operates the Subway restaurant on the California State University Northridge campus. Subway contains a safe to hold cash receipts and 2 cash registers for recording sales transactions. They operate a 3rd register solely for the purpose of accepting campus card transactions. This 3rd register does not accept cash or credit card transactions. The 2 cash registers are operated on the Subway Subshop 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. The Subway 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. Subway has been granted permission to keep its safe on day-lock during business hours. The safe door must be closed and day-locked when not in use. The safe must be completely locked prior to the staff leaving for the day.
3. The unit supervisor takes the $150.00 cash tills from the safe and carries them to the cash registers. They verify the amount before they put the money into the register cash drawers.
4. Cashiers are required to log on to their cash registers by entering their Subshop employee ID number. Only one cashier can be logged on to a cash register at a time.
5. Cashiers perform their work and process sales transactions. Cash drawers have to be closed before the next sales transaction can be processed.
6. 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 takes the drawer to the office area.

7. The shift supervisor and the unit supervisor have the responsibility of counting the cash drawers. The first supervisor:
   a. “Pulls” the data from register #2 over to register #1. This combines the sales data.
   b. Runs an “End of Day” reports from register #1.
   c. Removes all the money from the cash drawers.
   d. Counts the sales receipts and fills in the right side of the Daily Sales Report. (DSR) See attachment 1.
   e. Compares the “End of Day” report with the counted sales receipts for reconciliation purposes.
   f. Signs the DSR as counted.
   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 “End of Day” 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 “End of Day” 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.

8. 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.

9. 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.