



CASH HANDLING POLICY

BLACKBURN LAKE PRIMARY SCHOOL

12 – 14 Florence Street Blackburn 3130

PURPOSE

Blackburn Lake Primary School is committed to ensuring that cash handling practices are consistent and transparent across the school.

To minimise cash handling our school is utilising online/electronic payment methods (such as Compass, Compass Canteen, EFTPOS Air facility and EFTPOS terminal) as much as practical.

Where cash handling is required, Blackburn Lake Primary School will implement the measures outlined below, in accordance with Department guidelines. This policy intends to safeguard and protect the staff and parent volunteers 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 Blackburn Lake Primary School

POLICY

Roles and responsibilities of staff

At Blackburn Lake Primary School our Business Manager and office staff are responsible for managing cash at our school.

Where possible, segregation of duties will be maintained so that no one 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 "Segregation of Duties – Cash Checklist" will be implemented and signed off for audit purposes.

Storage of cash

Monies are to be kept in either a controlled access safe or 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.

All monies that are collected in the classroom (eg. dress up days) will be forwarded to the office by the classroom teacher/responsible teacher as soon as possible after collection.

Money collected away from the classroom or general office (eg the canteen, uniform, PA fundraising) is 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 a "Cash Counting sheet" completed and signed before it is provided to the office for banking. Office staff will recount the cash provided and counter-sign the cash counting sheet.

Records and receipting

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

Monies received from the classrooms will be entered into CASES21.

All monies received over the counter at the office are entered into CASES21 and an official receipt offered.

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

Funds are to be banked on a regular basis 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

Our school will accept cheques from parents if necessary, but no longer promotes this as a payment option.

No personal cheques are to be cashed.

All cheques received by mail are to be entered in a bank deposit 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 any school fundraising event or other approved event where monies may be collected, for example, the Canteen 'Foodie Days', Election Day BBQ, cake raffle, Mother's Day Stall, etc. The forms which will be completed are Cash Counting Sheet, Parent Association Event Cash Takings Sheet, Float received sheet.

Uniform Shop

Cash payments for uniform shop sales have declined considerably with the introduction of Compass Canteen and EFTPOS Air payment options. The school is transitioning as much as possible to cashless transactions in our Uniform shop. If parents want to pay with cash, they will be asked to make payment at the school's office where they will be given a receipt.

Reporting concerns

Discrepancies that cannot be accounted for must be reported to the Business Manager and/or 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

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

- [School Financial Guidelines](#)
- **Finance Manual for Victorian Government Schools**
 - [Section 3 Risk Management](#)
 - [Section 4 Internal Controls](#)
 - [Section 10 Receivables Management and Cash Handling](#)

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 one or more of the following: Administration Staff, Leadership Team, Finance subcommittee, School Council, Parents Association.

POLICY REVIEW CYCLE AND APPROVAL

Policy last reviewed	July 2026
Approved by	School Council – Finance Sub-Committee
Next scheduled review date	July 2027