

CASH HANDLING PROCEDURES

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CASH HANDLING & REPORTING PROCEDURES

To be a successful restaurant operator, you must have efficient cash handling practices in place. This means that your team needs to be trained on how to handle cash safely and accurately. This document will introduce and explain the processes relating to; end of day cash reconciliation, security procedures, cash floats and cash skimming.

1.1 Cash Safety Measures

It is important that all safety procedures are in place. This is not only to keep you and your team safe, but also to make your restaurant appear less susceptible to theft. The following rules must be in place at your restaurant:

1. **Install a safe prior to opening:** Having a safe is vital for safe operations in your restaurant. Even if theft is covered by insurance, being proactive is better than being reactive. Make sure that your safe is securely installed to the floor in a place that is out of customer's view.

2. **Limit the number of team members who have access to the safe:** Just keep this limited to your management and supervisor team. It is not necessary for anyone else to have access to the safe. Ensure you are sporadically changing the safe codes.

3. **Lock the safe at all times:** There is no point in having a safe it is left open or unlocked. Close the safe and keep it locked unless it is required to store cash.

4. **Lock the door:** Whether you are counting cash at the end of the day or counting the morning float. Make sure the customer door is locked and that cash is not being counted in view of customers.

5. **Bank regularly:** Do not leave your cash sitting in the safe. If your bank is open, take your deposit in. Never leave more than two days' takings in the restaurant. Consider using a cash logistics company to securely pick up your bank deposits if required.

6. **Be subtle:** If you choose not to use a cash logistics company. Do not announce to the team that you are heading to the bank. Make sure you are out of uniform and your deposits are kept in a plain bag. Go at different times during the day, rather than a regular time. Do not take your banking in a bank bag.

7. **Using the POS effectively:** Training your team to use the POS (point of sale) effectively is vital when it comes to cash control. The team needs to understand the importance of entering in the correct products at the correct price. They need to know how to calculate change and how to fix up any errors. For further information, refer to the POS manual

8. **Safety First**: Once end of day cash reconciliation is complete and upon closing the restaurant ensure all till draws are left empty and open to limit the interest of any would be thief.

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1.2 Setting up a cash float

A cash float is a specific amount of money that you place in your tills at the beginning of every morning in order to provide change to your customer when they place an order. This cash amount and denominations will rarely change and does not get banked. Count the cash float ensuring correct.

Below is an example of how the float could be distributed amongst denominations:

Cash Float	Amount
$100	-
$50	-
$20	$40
$10	$40
$5	$30
$2	$50
$1	$20
$0.50	$10
$0.25	$5
$0.10	$5
$0.05	-
$0.01	
TOTAL	$200

1.3 Setting up a change float

The change float which is kept in the safe at all times. This change float is useful to replenish the change in your till once certain denominations have been depleted. The way the process works is a simple swap method. In the morning count the change float ensuring it is correct.

If you require 10 cent coins:

1. Take a $10 note from the till.
2. Place it in the change float.
3. Take a $10 bag of 10 cent coins from the change float.
4. Empty the bag of coins into the till.

Do not ever take any money out of the change float without replenishing it. This will cause a variance in your end of day count.

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1.4 Cash Skimming

It is important that you do not have an excessive amount of cash in your till. This is important for the following reasons:

Security	If your cash drawer is overflowing with notes, this could look appealing to a potential thief
Losing cash	If there is too much cash in the till, then it is easier for notes to fall out or end up lost at the back of the draw.
Efficiency	If there is less cash to count up at the end of day, then the process will become much quicker. This will help the team to get out on time.

It is never necessary to have any $50 or $100 notes in the till. You should also never have more than 10 notes of each other denomination.

You should complete a cash skim:

- Straight after a lunch trade
- Straight after a dinner trade
- Any time that your notes exceed the amounts mentioned above

To complete a cash skim:

1. Count the cash that you will be taking out
2. Enter the cash skim into the POS (refer to page 27 of the Zambrero POS manual)
3. Print the cash skim slip and attach to the cash
4. Place the cash into the drop slot on the safe

1.4 Discounts & Promo Reporting

Total discounts & promo (QTY) are recorded as part of End of Day reconciliation. When a discount is given, a receipt must be printed and placed into the till drawer

For burrito bunch card redemptions, please follow the steps below:

1. Print receipt
2. Wrap expended burrito bunch card in receipt and place in till drawer

1.5 Paid out reporting

When completing an approved pay out from the till, please follow the below steps:

5. Enter the paid-out amount ($) into the POS
6. Select “Paid Out” button on the Manager Screen of the POS
7. Print receipt
8. Staple receipt to the store receipt and place in the till drawer
9. Take money owed from the till

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1.6 Delivery Reporting

When processing Delivery order in the POS, please follow the below steps:

1. Enter the order into the POS
2. Go to the Manager screen
3. Select the correct delivery partner button
4. Ensure the total amount matches the total order amount (if incorrect check all items have been entered correctly)
5. Print receipt
6. Staple receipt to the delivery order receipt and place in the till drawer

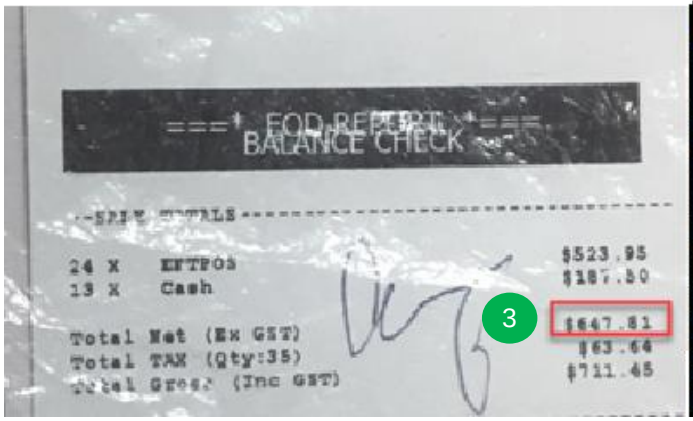
Enter Order	Platform	Complete Transaction
1. Enter the order into the POS 2. Press MANAGER	UBER eats	UberEATS Complete Transaction
	GRUBHUB	GrubHub Complete Transaction
	DOORDASH	DoorDash Complete Transaction

1.7 Handover Cash Reconcilation

Handling cash at changeover should be a simple and fast process.

The following steps need to be taken to complete a handover cash reconciliation:

1. Print off the end of day report from POS. See POS manual for guidance
2. Remove cash drawer from the till, count the cash and ensure the total cash amount (minus till float) matches the cash figure on the report
3. Incoming supervisor to sign report confirming correct amount handed over
4. Open the Master Ops Sheet, file name “Master Ops [WEEK]” to the “Daily Reports” Tab
5. Enter *Lunch customer count, food & beverage sales (Excl. TAX)* amount into *Lunch section*
6. Save Master Ops sheet
7. Place EOD report into a numbered banking bag
8. Place cash drawer back into the till drawer



Week Commencing:	MONDAY 15-Apr-19	TUESDAY 16-Apr-19	WEDNESDAY 17-Apr-19	THURSDAY 18-Apr-19
Lunch Customer Count	10	8	6	20
Lunch Food Excl. TAX	$505.40	$480.20	$420.20	$603.40
Lunch Bev Excl. TAX	$206.45	$146.36	$69.18	$44.41
Dinner Sales Excl. TAX	$ 300.51	$ 512.21	$ 491.27	-$ 647.81
Total Sales Excl. TAX	$ 1,012.36	$ 1,138.77	$ 980.65	$ -
Delivery Sales	$ -	$ -	$ -	$ -
Total Discounts	$ 41.10	$ -	$ -	$ -
CC Sales	$806.85	$996.00	$781.45	
Cash Sales	$264.45	$246.80	$199.20	
Uber Eats Sales	$0.00	$0.00	$0.00	
Delivery Other	$0.00	$0.00	$0.00	
Delivery Other	$0.00	$0.00	$0.00	
Discounts	$41.10	$0.00	$0.00	
Customer Count	55	51	48	
Average Sale	$18.40	$22.33	$18.64	
Beverage QTY	35	40	29	
Food Excl. TAX	$888.83	$992.67	$894.51	
Beverage Excl. TAX	$123.53	$146.10	$86.14	
Alcohol Ex GST	$0.00	$0.00	$0.00	

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CASH HANDLING & REPORTING PROCEDURES

1.8 End of Day Cash Reconciliation

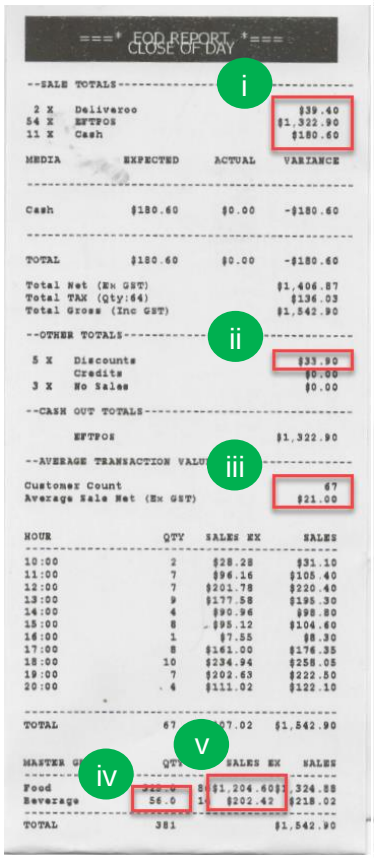
Handling cash at the end of the day should be a simple and fast process. However, it is vital that this is done with care and accuracy.

The following steps need to be taken to complete an end of day cash reconciliation:

1. Press ‘Reset’ on the POS to print off the end of day report. See POS manual for guidance
2. Count safe float, ensuring it is correct. If there is a variance, you will need to top it up from the float
3. Remove cash drawer from the till, including any receipts in the drawer
4. Open the Master Ops sheet, file name “Master Ops [MONTH]” to the “Daily Reports” tab
5. Enter the following information:
    i. Credit Card Sales, Cash Sales, Delivery Sales (Uber Eats etc)
    ii. Discounts
    iii. Customer Count, Average Sale
    iv. Beverage QTY
    v. Food Excl. TAX, Beverage Excl. TAX

Ensure there are no Empty spaces, where there is no report information, enter (0)

6. Count the cash in the cash drawer
7. While counting the cash, enter the amount ($) of each denomination into the “Master Ops” sheet on the “Daily Reports” tab
8. The spreadsheet will automatically calculate any variances. Should you have a variance greater than $5, you must recount your cash again to validate accuracy.
9. Remove the banking amount from the cash drawer and place the cash float into the safe



Week Commencing:	MONDAY 15-Apr-19	TUESDAY 16-Apr-19	WEDNESDAY 17-Apr-19	THURSDAY 18-Apr-19
Lunch Customer Count	10	8	6	20
Lunch Food Excl. TAX	$505.40	$480.20	$420.20	$603.40
Lunch Bev Excl. TAX	$206.45	$146.36	$69.18	$44.41
Dinner Sales Excl. TAX	$ 300.51	$ 512.21	$ 491.27	$ 467.00
Total Sales Excl. TAX	$ 1,012.36	$ 1,138.77	$ 980.65	$ 1,114.81
Delivery Sales	$ -	$ -	$ -	$ 229.00
Total Discounts	$ 41.10	$ -	$ -	$ 59.54
CC Sales	$806.85	$996.00	$781.45	$768.22
Cash Sales	$264.45	$246.80	$199.20	$203.50
Uber Eats Sales	$0.00	$0.00	$0.00	$229.00
Delivery Other	$0.00	$0.00	$0.00	$0.00
Delivery Other	$0.00	$0.00	$0.00	$0.00
Discounts	$41.10	$0.00	$0.00	$0.00
Customer Count	55	51	48	63
Average Sale	$18.40	$22.33	$18.64	$17.69
Beverage QTY	35	40	29	40
Food Excl. TAX	$888.83	$992.67	$894.51	$972.89
Beverage Excl. TAX	$123.53	$146.10	$86.14	$141.92
Alcohol Ex GST	$0.00	$0.00	$0.00	$0.00
$100.00				
$50.00	$200.00	$200.00	$150.00	$100.00
$20.00	$100.00	$40.00	$100.00	$160.00
$10.00	$80.00	$100.00	$100.00	$30.00
$5.00	$30.00	$50.00	$20.00	$50.00
$2.00	$40.00	$36.00	$24.00	$40.00
$1.00	$6.00	$4.00		$15.00
$0.50	$3.50	$2.00	$0.50	$2.50
$0.25	$1.20	$0.80	$1.80	$3.60
$0.10	$2.30	$2.10	$2.00	$0.70
$0.05	$1.60	$1.70	$1.65	$1.70
$0.01				
Total	$464.60	$436.60	$399.95	$403.50
Drawer $	$200.00	$200.00	$200.00	$200.00
Cash Receipts				
Banking	$264.60	$236.60	[illegible]	$203.50
up/under	$0.15	$10.20	[illegible]	[illegible]

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10. Count the total (QTY) of each type of discount receipt and enter into the “Total Discounts” section

Total Discounts	MONDAY 15-Apr-19	TUESDAY 16-Apr-19	WEDNESDAY 17-Apr-19	THURSDAY 18-Apr-19
Manager Meals	2		1	1
Staff Discounts 50%	7		3	3
Staff Discounts 20%				
Burrito Bunch Cards				
Emergency 20%				
Emergency 10%				
Student Discounts				

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11. Select the “Banking-Discounts: tab of the “Master Ops” sheet
12. Re-count and enter the banking amounts ($) for each denomination
13. Once you have determined your correct banking amount, collect today’s numbered banking bag (EOD report from handover should be inside)
14. Record the Bank Bag Reference number (#)
15. Fill out a deposit slip with your name, signature, coin/note amount and total
16. Place the banking and deposit slip into the banking bag

Week Starting 17/12/2018	MONDAY 17/12/2018	TUESDAY 18/12/2018	WEDNESDAY 19/12/2018	THURSDAY 20/12/2018
$100.00				
$50.00	$ 200.00	$ 200.00	$ 200.00	$ 100.00
$20.00	$ 60.00	$ 40.00		$ 100.00
$10.00				
$5.00		$ 5.00		
$2.00	$ 4.00			$ 2.00
$1.00		$ 1.00		$ 1.00
$0.50				$ 0.50
$0.20	$ 0.60			
$0.10		$ 0.10		
$0.05				
Total	$264.60	$246.10	$200.00	$203.50
Variance	$0.00	$9.50	$0.05	$0.00
Bank Bag Reference #	5	6	7	1
Banked By: Staff Name	GM	GM	GM	
Date Funds Were Bank	20/12/2018	20/12/2018	20/12/2018	

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17. Save and close “Master Ops” sheet, attach and email to the Manager with a screen grab of the daily meat count
18. Place the EOD report and all discount receipts into the numbered banking bag and place unto the safe on the top shelf

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1.9 Cash Variances

You want to keep your daily cash variances to an absolute minimum. With initiatives such as the POS unit and integrated credit card systems, there should be no reason for large cash variances. We suggest that you recount your cash if your variance is greater than $5. However, if you have a $5 daily variance, then you could be losing over $1,850 a year.

If you have a variance and your cash count is accurate, then the following steps should be taken:

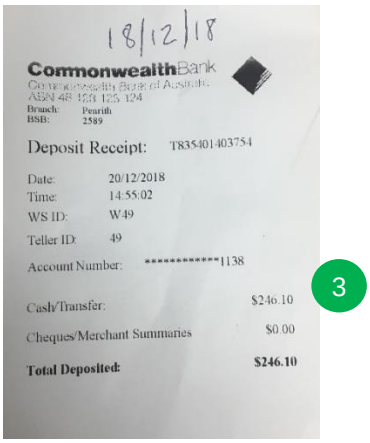
Look for it	Sometimes cash can fall out of the cash drawer. It is important to look around the cash drawer, the floor near the POS and behind the till. Sometimes notes can fall out of floats as well, so search the safe to see if there is a note hiding in there.
Talk to the POS operators	Have a chat to the team to see if there were any errors that would put through on the POS that were not rectified
Consider doing a Cash Reconciliation post-lunch	If there is cash going missing, it can be good practice to complete a cash up during the day. This will help you to identify when the error is being made or when the cash is disappearing.
Theft	You may need to review CCTV footage if you cannot find your missing cash. Adjusting your roster and changing team members around can also assist in identifying people involved.

1.10 Daily Banking and reporting

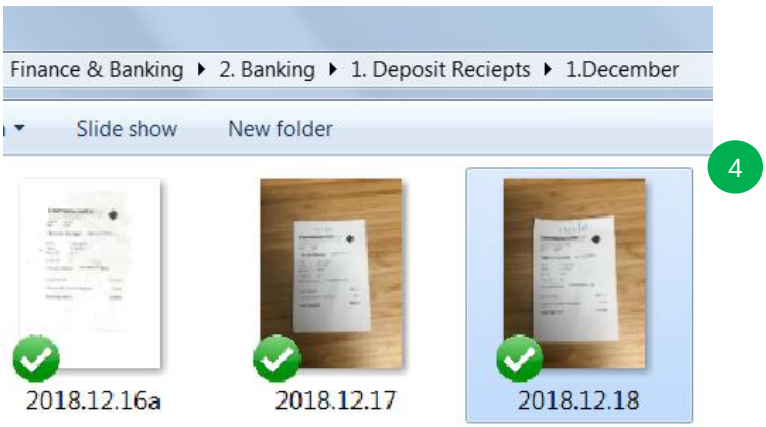
Each day the cash deposit from the previous day needs to be safely transported to the designated bank location and banked. The cash deposit is left in the safe in a numbered banking with the deposit slip, EOD report and any receipts from that day

The below steps outline how to correctly bank the cash deposit and document the process:

1. Recount the banking and ensure the total amount matches both the EOD report and the deposit slip
2. Deposit the cash in the bank with the deposit slip and bank it
3. The bank will give you a deposit receipt, take this back to the restaurant
4. Scan or photograph the deposit receipt and save it in Dropbox folder > Finance & Banking\2. Banking\2. Deposit Receipts\ [MONTH]. Name file [DATE]



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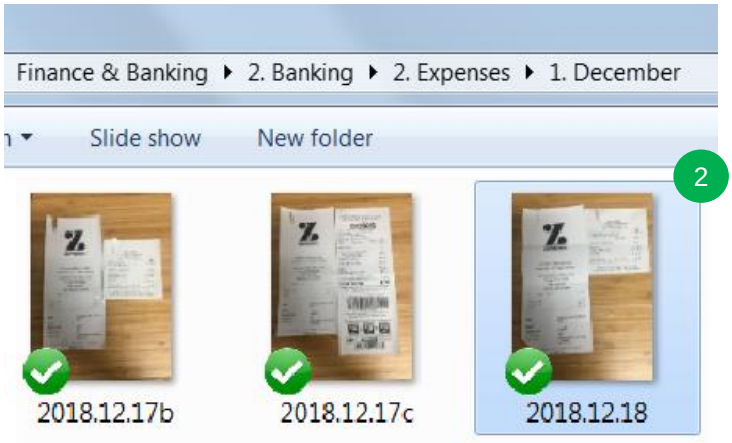
1.11 Paid Out Reporting

All paid out receipts need to be reconciled by accounts. Follow the below steps:

1. Separate paid out receipt and store receipt
2. Scan or photograph the paid-out receipt and store receipt in the same image and save it in Dropbox folder > Finance & Banking\2. Banking\3. Expenses\ [MONTH]. Name file [DATE]



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