**Canteen/ Tuck Shop Control & Procedures – Cash Only accepted**

**Overview**

Many schools operate a canteen or tuck shop that handles a significant amount of cash daily. Additionally, vending machines may provide another source of cash income. These activities should be considered commercial operations, requiring clear financial controls to ensure proper cash management, accuracy, and security. The following procedures and controls help staff manage cash efficiently and securely.

**Procedures**

1. **Recording Sales and Cash Handling**
   * Canteens and tuck shops should use a cash register to record all transactions accurately.
   * Each sale must be entered into the cash register as money is received.
2. **End-of-Day Cash Reconciliation**
   * At the end of each day, two people must count the cash and compare it with the cash register total.
   * The results must be recorded on the Canteen Daily Cash Sheet.
   * The canteen cashier should also record the total cash received in the canteen diary.
3. **Handover to Office**
   * The counted cash and the Canteen Daily Cash Sheet must be brought to the school office daily.
   * Before handing over, two people must fully count the money, ensuring all coins are bagged and prepared for lodging.
   * The office will verify the cash against the Canteen Daily Cash Sheet with the canteen person and issue a receipt to the canteen cashier.
   * The office Cash Receipts Book must be updated accordingly.
4. **Float Management**
   * If a float is required, it must not exceed €100 unless approved by the Board of Management.
   * The float should be securely stored in the school safe overnight.
   * At the start of each day, the float should be counted and placed back into the cash register.
5. **Vending Machine Cash Handling**
   * Vending machines should be emptied weekly by two authorized individuals.
   * The money must be counted by both individuals and signed off in the Vending Machine Record Book.
   * Vending machine cash takings must be recorded in the office Cash Receipts Book
6. **Lodgement of Funds**
   * The cash from the canteen, tuck shop, and vending machines must be placed in the school safe.
   * These funds must be kept separate from petty cash.
   * All money must be lodged intact, meaning no funds should be used for other purposes before being deposited.
   * Lodgements must be completed promptly using an authorized Bank Lodgement Book.

**Controls**

1. **Dual Accountability**
   * At least two people should always be involved in counting, verifying, and recording cash.
   * The rotation of individuals responsible for counting cash should be implemented regularly to enhance security. This may not be possible in smaller schools.
2. **Secure Storage**
   * All collected cash must be locked in the school safe until it is lodged in the bank.
   * The float should also be securely stored overnight.
3. **Proper Documentation**
   * Every transaction must be recorded in the relevant documentation, ensuring accountability and traceability.
   * A receipt should be issued for all cash handovers to maintain transparency.
4. **Timely Lodgements**
   * Cash must be lodged in full without any portion being used for other expenses.
   * Bank lodgement books must be used in sequence, with reference numbers recorded in the Cash Book.