**Canteen/Tuck Shop Controls and Procedures where cash and card payments are 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. Schools may also implement cashless payment options, such as card payments and pre-paid systems, to reduce the need for cash handling. 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 and cashless transactions efficiently and securely.

**Controls**

**Dual Accountability**

1. At least two people should always be involved in counting, verifying, and recording cash.
2. The rotation of individuals responsible for counting cash should be implemented regularly to enhance security.

**Secure Storage**

1. All collected cash must be locked in the school safe until it is lodged in the bank.
2. The float should also be securely stored overnight.
3. Payment terminals should be securely stored when not in use.

**Proper Documentation**

1. Every transaction must be recorded in the relevant documentation, ensuring accountability and traceability.
2. A receipt should be issued for all cash handovers to maintain transparency.
3. Card payments must be documented using the payment terminal report and reconciled daily.
4. For cashless canteen systems, reports should be generated to track transactions and balances.

**Timely Lodgements**

1. Cash must be lodged in full without any portion being used for other expenses.
2. Bank lodgement books must be used in sequence, with reference numbers recorded in the Cash Book.
3. Card payments must be settled daily and transferred directly to the school's bank account.

**Procedures**

**Recording Sales and Cash Handling**

1. Canteens and tuck shops should use a cash register to record all transactions accurately, particularly where turnover is high.
2. Each sale must be entered into the cash register as money is received.
3. For card transactions, payments should be processed through a secure payment terminal, and receipts should be issued for each transaction.
4. Schools operating a cashless canteen system should ensure students and staff use their pre-paid accounts, with all transactions automatically recorded in the system.

**End-of-Day Cash and Card Reconciliation**

1. At the end of each day, two people must count the cash and compare it with the cash register total.
2. The results must be recorded on the Canteen Daily Cash Sheet
3. Card transactions must be reconciled with the payment terminal report.
4. The canteen cashier should record the total cash and card payments received in the canteen diary.

**Handover to Office**

1. The counted cash, the Canteen Daily Cash Sheet, and the payment terminal report must be brought to the school office daily.
2. Before handing over, two people must fully count the cash, ensuring all coins are bagged and prepared for lodging.
3. The office will verify the cash, card payments, and documentation with the canteen person and issue a receipt to the canteen cashier (Appendix B).
4. The office Cash Receipts Book must be updated accordingly (Appendix A).

**Float Management**

1. If a float is required, it must not exceed €100 unless approved by the Board of Management.
2. The float should be securely stored in the school safe overnight.
3. At the start of each day, the float should be counted and placed back into the cash register.

**Vending Machine Cash Handling**

1. Vending machines should be emptied weekly by two authorised individuals.
2. The money must be counted by both individuals and signed off in the Vending Machine Record Book.
3. Vending machine cash takings must be recorded in the office Cash Receipts Book.

**Lodgement of Funds**

1. The cash from the canteen, tuck shop, and vending machines must be placed in the school safe.
2. These funds must be kept separate from petty cash.
3. All money must be lodged intact, meaning no funds should be used for other purposes before being deposited.
4. Lodgements must be completed promptly using an authorised Bank Lodgement Book.
5. Card payments must be settled daily and transferred directly into the school’s bank account.