




# GARLAND

## Directive

Cash Handling	Approved By		Page 1 of 2
	Bryan L. Bradford		

### DIRECTIVE

This directive establishes procedures for handling the receipt of cash.

### APPLICABILITY

All City offices and employees

### GENERAL ADMINISTRATION

It is the responsibility of each Department Director to insure that this Directive is implemented and followed within their department.

1. Designated Cash Handling personnel should send a signed and approved Cash Handling Custodian Agreement to Financial Services.
2. The receiving of cash, i.e. coin, currency, checks, should be centralized and secured within the department as much as possible.
3. For each cash transaction, a pre-numbered receipt will be prepared and given to the payer.
4. A copy of each issued receipt shall be accounted for and retained for the period prescribed by record retention directives.
5. A cash receiving transaction must be processed by an employee who is not involved with Accounts Receivable record keeping.
6. Funds received by mail will be recorded on the date it is received.
7. Upon receipt, all checks must be endorsed as follows:  
City of Garland  
For deposit only  
JP Morgan Chase Bank NA, Dallas, Texas  
(Department Name)
8. Each day's receipts will be deposited to the City's bank no later than the next business day.
  - a. Each day's deposit must be sealed in a tamper proof plastic bag along with the completed bank deposit ticket.

- b. Deposits held overnight must be stored in a locked and secure location.
- 9. An armored car service will courier deposits to the City's bank. Several departments are designated as pick-up locations for the armored car service.
  - a. Each departmental deposit should be delivered to a designated armored car pick-up location.
  - b. Each departmental deposit should be logged in at the designated armored car pick-up location.
- 10. The department should record all cash transactions in the City Finance System. The Cash Edit Report generated by the Finance System and a copy of the bank deposit ticket should be forwarded to the Financial Services Department.
- 11. The following will not be accepted:
  - a. Two party check
  - b. Payroll check
  - c. Foreign currency
  - d. Foreign check
  - e. Traveler's Checks
- 12. Precautions should be taken to avoid the acceptance of counterfeit currency.
- 13. The balance of the cash drawer should be verified daily by a supervisor not involved in the receipt of cash.
- 14. Financial Services will answer questions on this Directive.