

POLICY	Cash Handling Policy
DATE	February 2026
SCHOOL COUNCIL ENDORSEMENT	17 th February 2026
REVIEW DATE	February 2027



PURPOSE

Blackburn English Language School (ELS) is committed to ensuring that cash handling practices are consistent and transparent across the school.

Blackburn ELS will implement the measures outlined below, in accordance with Department guidelines. This policy intends to safeguard and protect the staff 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 ELS.

POLICY

Roles and responsibilities of staff

At Blackburn ELS our Business Manager and office support staff are responsible for managing cash at the school. Segregation of duties will be maintained so that no 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, and
- 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 the school's secured safe.

No monies are to be kept in classrooms or left at school during holiday periods.

In the case of payment for excursions/incursions, no money will be collected in the classroom. Students (or parents) will be directed to take all monies to the general office.

Students/Parents, asked to bring money for an excursion/incursion, will be provided with a sealable envelope. The name of the student and their home group should be clearly marked on the front of the envelope before it is placed in the designated box at the general office.

Although unlikely, where money is collected from students away from the classroom or general office, it 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 control receipt issued before it is provided to the office for banking.

Records and receipting

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

Monies received through the excursion/incursion deposit box will be entered into CASES21 and receipts placed in the appropriate communication folder for distribution to students by teachers within 48 hours.

Where monies are received over the counter at the office they will be entered into CASES21 and an official receipt issued immediately to the payer.

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

Funds are to be banked daily, as applicable, 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

No personal cheques are to be cashed.

All cheques received by mail are to be entered in a remittance book, and all cheques, which have not already been crossed "not negotiable", should be crossed as soon as they are received.

Fundraising

Although unlikely, in the event of fundraising, two staff members will be designated as 'Responsible Persons' for all school fundraising events or other approved events where monies may be collected. The form which will be completed is Cash Handling Authorised Form Fundraising Collection.

Reporting concerns

Discrepancies that cannot be accounted for must be reported to the 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@edumail.vic.gov.au

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](#)

ENDORSEMENT

Evaluation:

This policy will be reviewed in line with new legislation, regulations, and best practice.

Approved by	School Council
Date Reviewed	February 2026
Responsible for Review	Principal, Business Manager
Review Date	February 2027 (first School Council meeting of the year)