

# TOWN OF BECKET

## HANDLING OF DEPARTMENTAL RECEIPTS

### GENERAL

1. All departmental collections of money (cash and checks) are to be deposited with the Treasurer's Office.
2. Any departments accepting payments **must** adhere to all of the policies listed below.
3. All bank accounts are required by law to be under the direct control of the Town Treasurer except as allowed by statute for student activities.

### DEPARTMENTAL RECEIVING AND HANDLING OF TOWN FUNDS

1. All currency, coin and checks kept within a department are to be secured and locked up.
2. A cash drawer should never be left unattended.
3. Town funds should never be commingled with employee's personal funds or petty cash.
4. Employees should never use town funds to cash personal checks.
5. All turnovers of funds received by a department should be made intact. Funds should not be held to provide petty cash. Funds should not be used for expeditures.
6. Any customer making payment for town goods or services must be given a receipt for their payment. The receipt may be a cash register receipt or a stamped copy of a bill or hand written but must be given nonetheless.

### TURNOVER PROCEDURES

1. Funds received should be turned over to the Treasurer's Office weekly or more often unless the Treasurer makes a specific exception.
2. If a turnover contains cash, the person making the turnover must be present while the cash is being counted and proved.
3. All turnovers should be submitted on the attached "Schedule of Department Payments To Treasurer" (See Att. 1) completed **in duplicate** and include the:
  - Department name
  - Period ending date
  - Any and all account numbers
  - The amount of payment for each account **AND**
  - The grand total broken down by cash and checks**

4. This document is available as "TOG Turnover" under Town Forms in the Group Common Library and should be accessed by every department making turnovers. You should fill in the information that does not change, i.e. Department Name, Account Numbers, etc., save it on your own computer, and print it out as needed.
5. The descriptive section of the Schedule of Departmental Payments will be retained by the Treasurer's Office as back-up detail. One receipt portion will be signed by the Treasurer's Office as a receipt for the department, and the other portion should be signed by the department representative and given to the Accounting Office. (See Att. 1)

Approved by the Board of Selectmen on May 3, 2006

Town of Becket Handling of Department Receipts Policy

**Acknowledgement of Receipt of Policy**

I acknowledge receipt of the Handling of Department Receipts Policy from the Town of Becket and I have read its contents.

\_\_\_\_\_  
Employee

\_\_\_\_\_  
Date

\_\_\_\_\_  
Witness