

SOP Template: Cash Handling and Register Operations

This SOP defines **cash handling and register operations** procedures, covering cash drawer management, transaction processing, cash counting and reconciliation, register opening and closing protocols, fraud prevention measures, and accountability standards. The objective is to ensure accurate, secure, and efficient cash transactions and minimize the risk of errors or theft in daily register activities.

1. Objective

To outline standardized procedures for cash handling and register operations in order to maintain the integrity, security, and accuracy of cash transactions.

2. Scope

This SOP applies to all staff members responsible for handling cash and operating registers at [Company/Location].

3. Responsibilities

- **Cashiers:** Handle all cash transactions and maintain accurate cash drawer balances.
- **Supervisors/Managers:** Oversee cash handling operations, perform cash reconciliation, and ensure policy compliance.
- **Finance/Accounting:** Audit cash handling records and investigate discrepancies.

4. Cash Drawer Management

1. Each cashier is assigned a register and cash drawer at the start of their shift.
2. Cash drawers must be counted and verified before and after each shift by both the cashier and supervisor.
3. Only authorized employees may access assigned cash drawers.
4. At no time should cash drawers be left unattended or unlocked.
5. Excess cash in the drawer must be transferred to a secure safe (drop safe) during the shift as directed by management.

5. Transaction Processing

1. Process all transactions through the Point-of-Sale (POS) system, issuing a receipt for every sale.
2. No transactions should be conducted off-the-record or outside the POS system.
3. Verify and count all cash received from customers aloud during the transaction.
4. Provide the correct change and confirm with the customer before finalizing the transaction.

6. Cash Counting and Reconciliation

1. Count and record the starting cash (opening float) at the start of the shift.
2. At end-of-shift, remove all cash from the drawer and count in a secure area with a supervisor present.
3. Complete the Cash Reconciliation Form, noting any discrepancies.
4. Deposit all funds per company policy; secure deposit slips and reconciliation forms as required.

7. Register Opening and Closing Protocols

1. At opening:
 - Cashier and supervisor verify opening cash float.
 - Log any discrepancies immediately.
2. At closing:
 - Count and reconcile cash, checks, and credit receipts.
 - Register must be left empty, clean, and locked.

8. Fraud Prevention Measures

- Follow strict no-sale and void policies: require supervisor authorization and documentation for overrides or refunds.
- Unauthorized cash back, open drawers, and manual transactions are prohibited.
- Report suspicious activity, errors, or discrepancies to management immediately.
- Security cameras must monitor cash handling areas at all times.

9. Accountability Standards

- Employees are individually accountable for their assigned cash drawers and transactions.
- Repeated discrepancies or policy violations may result in disciplinary action up to and including termination.
- All procedures and reconciliations are subject to internal audits.

10. Related Forms and Documentation

- Cash Reconciliation Form
- Register Opening and Closing Checklist
- Deposit Slip
- Incident/Discrepancy Report

11. Revision History

Version	Date	Description	Author
1.0	[Date]	Initial release	[Author]