

SOP Template: Cash Register Reconciliation and Handover Log

This SOP details the procedures for **cash register reconciliation and handover log**, including daily cash count, verification of sales transactions, balancing cash drawers, documenting discrepancies, and securely handing over cash and register responsibilities. The goal is to ensure accurate financial tracking, prevent cash handling errors, and maintain accountability between shifts.

1. Purpose

To establish a consistent process for accurately reconciling cash registers and maintaining accountability during shift handovers.

2. Scope

This applies to all staff responsible for operating and reconciling cash registers, as well as supervisors overseeing cash management.

3. Responsibilities

- Cashiers: Accurately count and report all cash, checks, and vouchers at shift end.
- Supervisors/Managers: Verify reconciliation, review discrepancies, and authorize handover.

4. Procedures

- 1. Prepare for Reconciliation**
 - Ensure only authorized personnel are present during the process.
 - Gather the cash register log, sales reports, and cash count sheet.
- 2. Cash Count**
 - Remove the cash drawer and count the cash, coins, checks, and vouchers.
 - Record the count on the **Cash Count Sheet** (see template below).
- 3. Verify Sales Transactions**
 - Generate/register sales report for the completed shift.
 - Match recorded sales to the cash and other payment forms in the drawer.
- 4. Balance the Cash Drawer**
 - Calculate the expected closing balance (Opening balance + Sales - Paid Outs - Refunds).
 - Compare with the actual cash counted.
- 5. Document Discrepancies**
 - Note any differences between the expected and actual totals with explanations.
 - Supervisor must review and sign off on all discrepancies.
- 6. Handover Process**
 - Outgoing cashier and incoming cashier count the cash together if possible.
 - Both parties review and sign the **Cash Register Handover Log**.
 - Secure the cash and register until the next shift.
- 7. Record Keeping**
 - File all cash count sheets and handover logs according to company policy.
 - Report outstanding discrepancies to management immediately.

5. Forms & Templates

Cash Count Sheet

Denomination		Quantity	Amount
Coins	\$0.01 (Pennies)		
	\$0.05 (Nickels)		
	\$0.10 (Dimes)		
	\$0.25 (Quarters)		

Bills	\$1		
	\$5		
	\$10		
	\$20		
	\$50		
	\$100		
Total Cash			
Checks			
Vouchers			
Grand Total			

Cash Register Handover Log

Date	Register #	Outgoing Cashier	Incoming Cashier	Supervisor	Opening Balance	Closing Balance	Discrepancy	Comments/Notes	Signatures

6. References

- Company's Cash Handling Policy
- Internal Audit Manuals

7. Revision History

Version	Date	Description of Change	Author
1.0	[Insert Date]	Initial release	[Insert Author]