

CHAPTER 2 - CASHIER DUTIES AND MONEY HANDLING

A. DUTIES OF CASHIERS

1. Receive payments, including storage charges and other miscellaneous funds (e.g., photograph costs, research costs, etc.).
2. Secure all bids and maintain DRMS Form 1458 at all bid openings. (Bid and deposit register is only prepared for nonmechanized sales).
3. Return all unsuccessful bids and make appropriate notations on DRMS Form 1458 (e.g., date deposited, date returned).
4. Maintain DRMS Form 1578 so that funds on hand, including change fund, can be reconciled (see Supplement 4 for a sample DRMS Form 1578).
5. Maintain cash change fund when applicable.

NOTE: Where a bank or finance office is not conveniently available to buyers DRMOs will maintain a cash change fund from \$25 to \$250 (U. S. or equivalent foreign currency). Arrange the control and accounting with DFAS-CO-FPDRC and DRMS-TRR, to include posting of balance on DRMS Form 1578 Financial Record, (see Supplement 4, for a sample DRMS Form 1578). The primary cashier normally administers the fund. Do not use this change fund for any purpose other than to make change for bidders when necessary for payments.

6. Process credit card transactions.
7. Receive and deposit funds using SF 215, and prepare DD Form 1131 and DRMS Form 51 (see Supplement 4 for a sample SF 215, DD Form 1131 and DRMS Form 51).
8. Prepare, in detail, all Refund, Transfer and Payment Vouchers (SF 1049, SF 1080 and SF 1081). Include purpose of the action on all vouchers.
9. Maintain the DRMO serial or voucher number control for the DFAS-CO-FPDRC validated copy of all financial documents (DD Form 1131, SF 1049, SF 1080 and SF 1081) including the purpose of the action.
10. Balance and then transfer the financial folder to the SCO for merging with the IFB and contract files upon completion of all financial transactions, including authorized refunds and reimbursement of proceeds to turn-in/generating activity.
11. Other work that does not require access to the official contract files.

NOTE: Persons authorized to sign disbursing documents cannot be cashiers.

B. PERSONS AUTHORIZED TO COLLECT

NOTE: If the DRMO is experiencing difficulty with procedures for the collection and disposition of funds, notify DRMS-TRR in writing, with justification for any deviation to established procedures.

1. The Chief, Operations Branch, DRMO Central will appoint or terminate appointments of individuals to serve as cashiers. An employee must pass the "Cashier Correspondence Course" in order to serve as cashier. Appointments and terminations must be made in writing and retained in the Internal Management File as a permanent record. Place the following statement in the memorandum appointing individuals to serve as cashiers:

"(Name of individual) is appointed to serve as (primary or alternate) cashier for (NAME OF DRMO) and has successfully passed (minimum score of 76) the "Cashier Correspondence Course" and received all other

DRMS-I 4160.14, Volume VI, Chapter 2

necessary training pertinent to the required duties of this position."

2. Two types of appointments may be made:

a. Permanent (Primary or Alternate). Indicate the effective date on this type of appointment.

b. Temporary. In the absence of a permanent cashier for any reason or for any length of time, your DRMO Store Manager may appoint a temporary cashier to ensure continuity of operations. Do not exceed 30 calendar days for these appointments.

3. The cashier collects funds at retail sales and other funds received from sales, including payments when the appropriate authority has authorized such sales (see Chapter 10 to this instruction for further retail guidance).

4. Cashiers may also accept storage charges and any other funds authorized to be collected by the SCO. Accept funds for other than storage charges and sales on a case-by-case basis, and only upon approval of the SCO administering the contract. Process proceeds as outlined in this chapter. Furnish the SCO a copy of the collection voucher that has been validated by DFAS-CO-FPDRC. Make deposits or payments in the form authorized by the SCO.

C. THE RESPONSIBILITY OF HANDLING MONEY

1. Money has always been the basis for determining the value of any economy. Although credit in its various forms has become increasingly widespread in recent years, people still think of value and buying power in terms of cash. Cash is much more freely exchanged than credit and is likewise more difficult to protect. For this reason, as a cashier, handling cash is one of a cashier's most important duties. The cashier is personally responsible for safe-guarding thousands of dollars entrusted to them. This thought might seem frightening at first, but confidence and skills will increase as a cashier gains experience. On the other hand, a cashier should never become careless or overconfident when handling money. Errors frequently occur when cashiers allow their attention to wander. Always exercise care when handling cash.

2. Cashiers are required to follow the disbursing office instructions when handling coins and currencies. These instructions have been developed to protect the cashier and DRMS from possible loss.

D. BASIC RULES FOR HANDLING MONEY

1. Concentrate when handling money. Never mix money handling with conversation or any other activity. If you are distracted while counting money, stop and begin again.

2. To avoid confusion, adopt a standard routine for handling money that you are most comfortable with and stick to it.

3. When counting currency, arrange bills face up and in the same direction, separated by denomination. Count the bills of each denomination separately and add up each amount to arrive at a total.

4. When counting loose coins, arrange by denomination and count each denomination separately. Likewise, add up each amount to generate a total.

5. Learn to count bills by looking at the portrait as well as the denomination figures. Do this for two reasons:

a. The Federal Reserve honors bills by portrait only.

b. Counterfeiters find it easier to tamper with corners than portraits.

E. PAYING OUT MONEY

1. When giving out cash, be sure to pay out the correct amount.

2. Whenever money is paid out, be sure an item (cash, voucher, check, etc.) of equal value has been received in return.

3. Cash given to a customer will be counted three times; once as it is removed from the cash drawer, once to yourself, and once aloud as it is handed to the customer.

F. RECEIVING MONEY

1. Ensure that you have received payment prior to annotating on the DRMS Form 1427 or before placing in the cash drawer.

2. Always count money taken in at least two times; once in front of the customer and again as it is placed in the cash drawer.

G. GENERAL RULES

1. Keep total cash to the minimum needed to handle normal daily transactions. The less cash on hand, the less that is likely to be lost.

2. Arrange coins and currency neatly to avoid confusion and errors.

3. Put cash in the cash drawer as soon as it has been counted at the counter. Never leave cash within reach of anyone.

4. Do not allow anyone else to handle your cash unless there is a unannounced cash verification being made by appointed officials, or you are out of balance and have requested an authorized person to verify your cash. In either case, you must be present.

H. PACKAGED MONEY. (Proper packaging makes cash counting and balancing easier at the end of the day.)

1. Currency

a. Bills are packaged with a paper strip indicating the dollar value of the currency contained. Whenever straps of bills are received from customers or the bank, count the money carefully to make sure the correct amount has been received.

b. Separate new bills by placing old bills in between.

c. Arrange all bills portrait side up.

d. Make sure all bills are of the same denomination.

e. Always keep strapped currency in the reserve drawer or safe and not in the working cash drawer.

2. Coins

a. When you receive rolls of coins over the counter be sure to record the customer's name and telephone number on the roll.

b. When you package coins or handle rolled coins, you should observe the following procedures:

- Count the coins carefully - make sure you have the correct amount.
- Always count a roll of coins immediately after you open it to verify the amount.

I. TIPS ON COUNTING MONEY

1. Separate coins and currency by denomination.

DRMS-I 4160.14, Volume VI, Chapter 2

2. Place all bills face up and in the same direction.

3. Whether counting one dollar bills or ten dollar bills, the count is 1,2,3,4, etc. However, when counting ten-dollar bills, add a zero to the numeric count to arrive at the total dollar value.

J. BANKING FACILITY

1. Each DRMO Store will be assigned an authorized commercial banking institution, which will serve as a depository for sales proceeds. These banks are approved by the Department of Treasury and are categorized as Treasury General Account (TGA) banks. All check/cash sales proceeds will be deposited at the designated TGA bank.

2. Fund Escort Procedures. See DRMS-I 4160.14, Volume I, Chapter 2.

K. CASH CHANGE FUND

1. DFAS-CO-FPDRC may establish a cash change fund from \$25 to \$250 (U.S.) where a bank or finance office is not conveniently available to buyers and the day-to-day business requires such a fund for the efficient operation of the activity. Mutually arrange the control and accounting with DFAS-CO-FPDRC. The primary cashier should administer the fund. Do not use this change fund for any purpose other than to make change for bidders presenting cash for bid deposits or payments.

2. Include one-time change fund authorizations for the period of time that the fund is authorized.

3. Make requests to increase the one-time or continuing cash change fund in writing. These requests must be approved by DFAS-CO-FPDRC.