 Commission scolaire English-Montréal English Montreal School Board		
POLICY:	CASH RECEIPTS HANDLING AND SECURITY	CODE: FS-9
Origin:	Financial Services	
Authority:	Resolutions #04-02-25-8; #05-03-30-8.5	
Reference(s):	Related Procedure Statements for Youth Sector, Daycare Operations and Adult Education and Vocational Services Sector	

RATIONALE

The safeguarding of assets is a fundamental element of internal financial controls. The adherence to sound internal controls reduces both the Board's and staff's risk of financial loss.

POLICY STATEMENT

The English Montreal School Board shall ensure that adequate controls exist and are adhered to so that cash receipts are promptly recorded, safeguarded and deposited.

FIELD OF APPLICATION

Administrative units in the Youth sector, daycare operations, and Adult Education and Vocational Services sector.

PRINCIPLES

There should be an efficient collection and recording for all cash receipts.

An internal control environment must exist in order to provide an appropriate level of security over all funds received at each administrative unit.

The policy and related procedures have been developed within the context of limited staffing levels in the administrative units.

Adherence to the procedures devolving from this policy shall reduce the likelihood of financial loss.

DEFINITIONS

An administrative unit denotes individual schools, centres, daycares and departments.

Board denotes the English Montreal School Board.


Cash receipts include monies, cheques, money orders, and bank drafts.

Electronic banking includes, for purposes of this policy statement, payments made electronically by clients to an administrative unit by debit or credit card.

RULES OF APPLICATION

1. Cash receipts and electronic banking transactions must be supported by complete and adequate supporting documentation.
2. Whenever possible, a preference for non-currency (i.e. cheque, debit card) payment should be communicated to paying parties.
3. The school principal or centre director shall establish the remittance procedures (e.g. payment format by parents/students, role of instructional staff in receiving remittances) best suited to local needs, but in compliance with the principles of the Board's policy. Such local procedures shall be documented, and approved as per the applicable Board Procedure Statement.
4. Every school and centre must be equipped with a wall safe, or with a safe which is secured to the floor and/or is of sufficient weight as to not be easily moved.
5. Cash receipts shall be deposited, and recorded in the accounting system in a timely manner.
6. Cash receipts shall be removed from a school or centre solely for the purposes of immediate deposit at the unit's bank branch.
7. Deposits shall be made exclusively to bank accounts opened under the Board's banking arrangements.
8. Advances shall not be made to individuals unless they are to facilitate the timely, authorized purchase of goods or services.
9. Bank reconciliations must be performed on a monthly basis and no later than the end of the month following the month being reconciled.

10. The principal or centre director must verify the bank reconciliation (including checking the bank statement and determining the timeliness of the bank reconciliation) and evidence such verification by his or her signature.
11. Any cash shortages or discrepancies must be promptly reported by the principal or centre director to his or her immediate superior and to the Board's Internal Audit Department. At the discretion of the Director General, any discrepancies will be brought to the attention of the Audit Committee.

 Commission scolaire English-Montréal English Montreal School Board		
PROCEDURE:	CASH RECEIPTS HANDLING AND SECURITY (Youth Sector)	CODE: FS-9.P1
Origin:	Financial Services	
Authority:	Resolution #04-02-25-8 Revised February 22, 2005	
Reference(s):	Policy Statement – CASH RECEIPTS HANDLING AND SECURITY	

PURPOSE

The English Montreal School Board shall ensure that adequate controls exist and are adhered to so that cash receipts are promptly recorded, safeguarded and deposited.

ROLES AND RESPONSIBILITIES

It is the responsibility of each school principal to ensure that the related policy and procedures are adhered to in their schools.

It is the responsibility of the Regional Directors to ensure that situations of non-compliance are examined and that corrective actions be taken at the school level.

GUIDELINES

1. *Cash Collection*

Policies and procedures cannot serve as substitutes for sound judgment. In exceptional circumstances, prudence and common sense may necessitate a deviation from policy or procedure.

All revenues must be supported by a student list or a C-52A receipt voucher or individual pre-numbered receipt vouchers.

All pre-numbered receipt vouchers shall be issued by Central Office to schools.

When a choice is made to issue an individual pre-numbered receipt voucher, a controlled receipt in four (4) copies (parent copy, copy to attach to the deposit slip, office source document, numerical sequence file) must be generated. Similarly, upon request from a parent, a pre-numbered receipt shall be issued for payments received.

Monies may be collected and remitted to different individuals in a school. The school principal shall decide whether or not teachers shall be asked to accept monies from students.

Written directives shall be established at each school with regard to parent or student remittances in payment for goods and services. Such directives shall be submitted to the Regional Director for his/her approval prior to implementation. Also, these directives are to be forwarded by the Regional Director to the Internal Audit department for reference purposes.

a. ***Amounts Remitted to Teachers and Lunch Supervisors***

As a supporting document, class/student lists can be used. The class/student list should have a heading indicating what the collection is for. A check mark would be placed next to each child's name upon receipt of his payment. The class/student list must be signed and dated by the teacher/lunch supervisor. The student list and monies should be placed in a large envelope and be promptly brought to the office by the teacher and handed over to either the school secretary/head teacher/vice-principal/principal. Monies must not be kept in the classrooms or at staff residences.

b. ***Amounts Remitted to School Secretary/Head Teacher/Vice-Principal/Principal***

When students or parents go directly to the office to pay, **one of** the following systems should be used:

- i. a master or class list indicating the student's name, amount and date of payment (an example template is attached).

OR

- ii) a pre-numbered and controlled receipt (not for personal income tax purposes) in four (4) copies (parent copy, copy to attach to the deposit slip, office source document, numerical sequence file) shall be generated.

c. ***Fundraising Organizers***

Fundraising monies collected must be placed in a sealed envelope and delivered to the office and handed over to either the school secretary/head teacher/vice-principal/ principal. The sealed envelope should be marked with the event name, date, name of person remitted and indication whether the money has been counted (an example template - Form C-52A - is attached). Monies must not be kept in the classrooms or at staff residences.

2. **Counting and Safeguarding of Cash Receipts**

Every school must be equipped with a wall safe, or with a safe which is secured to the floor and/or is of sufficient weight so as to not be easily moved.

Monies and cheques should be kept in the school safe at all times until transported to the bank. Normally, monies should be counted in the presence of a Board employee prior to deposit preparation. These monies should be counted in an inconspicuous area.

Whenever possible during peak collection periods cash must be counted, verified and deposited daily.

Cash should not be removed from the monies received (i.e. purchases, advances) and all monies should be deposited intact.

Cash and cheques should not be left unattended and must remain in the school safe until a deposit is transported to the bank.

Under most circumstances, monies exceeding \$1,000 should not be left overnight in the school safe.

a. **Preparing a Deposit Slip**

The school secretary prepares the deposit slip in accordance with the document entitled, 'Preparation of a Deposit Slip' (in the Financial Services Procedures Guide). The total of the deposit slip must correspond not only to the total of the cash and cheques but also to the sum of the supporting documents that pertain to it. (Supporting documents include a student list or C-52A receipt voucher or individual pre-numbered receipt voucher).

- Upon receipt, the Principal must ensure that all cheques, whether or not postdated, be stamped 'For Deposit Only'.
- Postdated cheques should be kept in the safe and deposited according to the due date.
- A record of these postdated cheques should be kept in a separate file.

b. **Transporting of the Bank Deposit**

In order to maintain an adequate segregation of duties the individual counting, recording and preparing the deposit slip should, where possible, not be the same individual transporting the deposit to the bank. Bank deposits must be done on a regular basis. Transporting for purposes of depositing cash monies is a responsibility that should be handled in a discrete manner. Cash should not be left unattended in a vehicle.

c. **Authorized Bank Accounts**

- i. Deposits are to be made exclusively to bank accounts opened under the school board's banking arrangements.

d. **Performing the Bank Reconciliation**

Upon receipt of the bank statement the school secretary must verify the cheques to ensure they are all related to the school in question and amounts and signatures are valid.

The EMSB's contact person at its Banking Institution's Head Office should be notified immediately if there is a discrepancy on the bank statement (i.e. difference in amount of deposit, debit adjustment, etc.). This individual must be notified of any discrepancies within 45 days of the bank statement date. Where the bank's response is either insufficient or not forthcoming, the school personnel should contact *Support-to-schools/centres*.

The bank reconciliation must be performed on a monthly basis and no later than the end of the month following the month being reconciled.

e. **Verifying the Bank Reconciliation**

The **principal** must verify the bank reconciliation (including checking the bank statement and determining the timeliness of the bank reconciliation).

The principal must sign and date the bank reconciliation. The bank reconciliation should then be submitted to Support to Schools.

f. **Petty Cash**

- i. A school may decide to have a fixed petty cash within the limits defined in the *Financial Services Procedures Guide*.
- ii. The petty cash fund must be kept in a secured, locked place under the control of the person responsible as authorized by the principal.
- iii. Reimbursements made from the petty cash must be supported by original receipts.
- iv. The petty cash voucher (a sample is attached) must be signed in ink by the person being reimbursed; all disbursements must be covered with a receipt or voucher.


- v. The petty cash must at all times contain the authorized amount in cash and paid vouchers only.
- vi. To replenish the petty cash, a cheque must be issued for the exact amount of the vouchers. The expense account numbers to be charged must be recorded on the vouchers.
- vii. Funds collected from other sources must not be added to the petty cash.
- viii. Advances made in order to purchase goods or services must be initially supported by a voucher signed by the person receiving the advance, and subsequently supported by related invoices.
- ix. A balanced and signed monthly petty cash reconciliation must be submitted to Support to Schools along with the bank reconciliation. The Petty Cash Reconciliation form C-55 may be found in the Financial Services Procedures Guide.

g. Security of Cash

- i. Floor safes must be kept in an inconspicuous area.
- ii. Cash receipts are not to be kept in filing cabinets, desk drawers or on desktops.
- iii. Access to the safe, cash registers, and petty cash should be restricted to authorized EMSB personnel only as determined by the school principal.
- iv. Combination codes for the safe must be changed every time a change in personnel having direct access to the safe occurs. Should the safe be a key type, the key must be a controllable type requiring a special card for it to be reproduced. The principal shall submit to the Regional Director the names of the individuals with access to the combination of the safe or in possession of a key.
- v. For cafeteria receipts (where applicable) the use of a cash register and balancing of the cash register tape and cash register float must be done on a daily basis.
- vii. Cash shortages or discrepancies must be reported immediately to the applicable Regional Director **and** to the Board's Internal Audit Department.

APPENDICES

Student list template (from GPI system); C-52A receipt voucher; Petty Cash voucher.

 Commission scolaire English-Montréal English Montreal School Board	
PROCEDURE: CASH RECEIPTS HANDLING AND SECURITY (Daycare sector)	CODE: FS-9.P2
Origin:	Financial Services
Authority:	(Resolution number)
Revised:	February 22, 2005
Reference(s):	Policy Statement – CASH RECEIPTS HANDLING AND SECURITY

PURPOSE

The English Montreal School Board shall ensure that adequate controls exist and are adhered to so that cash receipts are promptly recorded, safeguarded, and deposited.

ROLES AND RESPONSIBILITIES

It is the responsibility of each school principal to ensure that the related policy and procedures are adhered to in their school daycares.

It is the responsibility of the Regional Directors to ensure that situations of non-compliance are examined and that corrective actions be taken at the school level.

GUIDELINES

I) Cash Collection

- ▶ Policies and procedures cannot serve as substitutes for sound judgment. In exceptional circumstances, prudence and common sense may necessitate a deviation from policy or procedure.
- ▶ All revenues must be supported by *a student list* or *a C-52A receipt voucher*.
- ▶ A preference for non-currency (i.e. cheque) payment should be communicated to parents.
- ▶ Written directives shall be established at each school daycare with regard to parent remittances in payment for goods and services. Such directives shall be submitted to the Director of Community Services for his approval prior to implementation. Also, these directives are to be forwarded by the Director of Community Services to the Internal Audit department for reference purposes.

II) Counting and safeguarding of cash receipts

► Every school must be equipped with a wall safe, or with a safe which is secured to the floor and/or is of sufficient weight so as to not be easily moved.

Monies and cheques should be kept in the school safe at all times until transported to the bank. Normally, monies should be counted in the presence of a Board employee prior to deposit preparation. These monies should be counted in an inconspicuous area.

- Ø Whenever possible during peak collection periods cash must be counted, verified and deposited daily.
- Ø Cash should not be removed from the monies received (i.e. purchases, advances) and all monies should be deposited intact.
- Ø Cash and cheques should not be left unattended and must remain in the school safe until a deposit is transported to the bank.
- Ø Under most circumstances, monies exceeding \$1,000.00 should not be left overnight in the school safe.

Preparing a deposit slip

The Daycare Person-in-Charge prepares the deposit slip in accordance with the document entitled *Preparation of a Deposit Slip (in the Financial Services Procedures Guide)*. The total of the deposit slip must correspond not only to the total of the cash and cheques but also to the sum of the supporting documents that pertain to it. (Supporting documents include an *Avant-Garde* Student List printout indicating payments made by cheque and cash, or C-52A receipt voucher.

- Upon receipt, the principal must ensure that all cheques, whether or not postdated, be stamped “For Deposit Only”.
- Postdated cheques should be kept in the safe and deposited according to the due date.
- A record of these postdated cheques should be kept in a separate file.

Transporting of the bank deposit

In order to maintain an adequate segregation of duties the individual counting, recording and preparing the deposit slip should, where possible, not be the same individual transporting the deposit to the bank. Bank deposits must be done on a regular basis. Transporting for purposes of depositing cash monies is a responsibility that should be handled in a discrete manner.

Authorized Bank Accounts

► Deposits are to be made exclusively to bank accounts opened under the school board’s banking arrangements.

Performing the Bank Reconciliation

Upon receipt of the bank statement the Daycare Person-in-Charge must verify the cheques to ensure they are all related to the daycare in question and amounts and signatures are valid.

The EMSB's contact person at its Banking Institutions Head Office should be notified immediately if there is a discrepancy on the bank statement (i.e. difference in amount of deposit, debit adjustment, etc.). This individual must be notified of any discrepancies within 45 days of the bank statement date.

Performing the Bank Reconciliation (cont'd)

Where the bank's response is either insufficient or not forthcoming, the school personnel should contact *Support-to-schools/centres*.

The bank reconciliation must be performed on a monthly basis and no later than the end of the month following the month being reconciled.

Verifying the Bank Reconciliation

The **principal** must verify the bank reconciliation (including checking the bank statement and determining the timeliness of the bank reconciliation).

The **principal** must sign and date the bank reconciliation. The bank reconciliation should then be submitted to Support-to-Schools.

Petty Cash

- Ø A school daycare may decide to have a fixed petty cash within the limits defined in the *Financial Services Procedures Guide*.
- Ø The petty cash fund must be kept in a secured, locked place under the control of the person responsible as authorized by the principal.
- Ø Reimbursements made from the petty cash must be supported by original receipts.
- Ø The petty cash voucher (*a sample is attached*) must be signed in ink by the person being reimbursed; all disbursements must be covered with a receipt or voucher.
- Ø The petty cash must at all times contain the authorized amount in cash and paid vouchers only.
- Ø To replenish the petty cash, a cheque must be issued for the exact amount of the vouchers. The expense account numbers to be charged must be recorded on the vouchers.
- Ø Funds collected from other sources must not be added to the petty cash.
- Ø Advances made in order to purchase goods or services must be initially supported by a voucher signed by the person receiving the advance, and subsequently supported by related invoices.
- Ø A balanced and signed monthly petty cash reconciliation must be submitted to Support-to-Schools along with the bank reconciliation. The Petty Cash Reconciliation form C-55 may be found in the *Financial Services Procedures Guide*.


Security of Cash

- ▶ Daycares shall have access to school safes if they do not have their own safe.
- ▶ Cash receipts are not to be kept in filing cabinets, desk drawers or on desktops.
- ▶ Access to the safe, and petty cash should be restricted to authorized EMSB personnel only as determined by the school principal.

- ▶ Combination codes for the safe must be changed every time a change in personnel having direct access to the safe occurs. Should the safe be a key type, the key must be a controllable type requiring a special card for it to be reproduced. The principal shall submit to the Regional Director the names of the individuals with access to the combination of the safe or in possession of a key.
- ▶ Cash shortages or discrepancies must be reported immediately to the applicable Regional Director **and** to the Board's Internal Audit Department.

APPENDICES

Student list template (from GPI system); C-52A receipt voucher; Petty Cash voucher

 Commission scolaire English-Montréal English Montreal School Board	
PROCEDURE: CASH RECEIPTS HANDLING AND SECURITY (AEVS Sector)	CODE: FS-9.P3
Origin:	Financial Services
Authority:	
Reference(s):	Policy Statement FS-9: CASH RECEIPTS HANDLING AND SECURITY

PURPOSE

The English Montreal School Board shall ensure that adequate controls exist and are adhered to so that cash receipts are promptly recorded, safeguarded, and deposited.

ROLES AND RESPONSIBILITIES

It is the responsibility of each centre director to ensure that the related policy and procedures are adhered to in their centres.

It is the responsibility of the Director of AEVS to ensure that situations of non-compliance are examined and that corrective actions be taken at the centre level.

GUIDELINES

D) Cash Collection

- ▶ Policies and procedures cannot serve as substitutes for sound judgment. In exceptional circumstances, prudence and common sense may necessitate a deviation from policy or procedure.
- ▶ Where deemed appropriate by the centre Director, each centre shall be equipped with an electronic cash register to record the sale of goods or services.
- ▶ All revenues must be supported by *a student list* or *a C-52A receipt voucher* or *individual pre-numbered receipt vouchers* (3 copies)
- ▶ All pre-numbered receipts vouchers shall be issued by Central Office to centres.
- ▶ Monies may be collected and remitted to different employees in a centre. The centre director shall decide whether or not teachers will be asked to accept monies from students.

GUIDELINES

I) Cash Collection (cont'd)

- ▶ Written directives shall be established at each centre with regard to clients' remittances in payment for goods and services. Such directives shall be submitted to the Director of AEVS for his approval prior to implementation. Also, these directives are to be forwarded by the Director of AEVS to the Internal Audit department for reference purposes.

Amounts Remitted to Teachers or Collectors Using a Class List

As a supporting document, class lists can be used. The class list should have a heading indicating what the collection is for. A check mark would be placed next to each student's name upon receipt of his/her payment. The class list must be signed and dated by the teacher/collector. The monies should be placed in a large envelope, the envelope sealed, and a class list attached thereto, and be promptly brought to the office by the teacher/collector, and handed over to the individual assigned by the centre director. The teacher/collector shall then, upon remittance of the envelope, receive a pre-numbered receipt to evidence this remittance. The use of each of the 3 copies of the pre-numbered receipts shall be determined locally and documented. Such directives shall be submitted to the Director of AEVS for his approval prior to implementation. Also, these directives are to be forwarded by the Director of AEVS to the Internal Audit department for reference purposes.

Whenever possible, monies must not be kept in the classrooms or at staff residences.

Amounts Remitted to office personnel

When students or clients go directly to the office to pay, the following system should be used:

A pre-numbered and controlled receipt (not for personal income tax purposes) in 3 copies shall be completed as follows: student/client copy: copy to attach to the deposit slip: office source document in numerical sequence file.

Fundraising Organizers

Fundraising monies collected must be placed in a sealed envelope and delivered to the office and handed over to the applicable office personnel. The sealed envelope should be marked with the event name, date, name of person remitting the funds and indication whether the money has been counted. The teacher/collector shall then, upon remittance of the envelope, receive a pre-numbered receipt to evidence this remittance. The use of each of the 3 copies of the pre-numbered receipts shall be determined locally and documented. Such directives shall be submitted to the Director of AEVS for his approval prior to implementation. Also, these directives are to be forwarded by the Director of AEVS to the Internal Audit department for reference purposes.

Whenever possible, monies must not be kept in the classrooms or at staff residences.

II) Counting and safeguarding of cash receipts

- ▶ Every centre must be equipped with a wall safe, or with a safe which is secured to the floor and/or is of sufficient weight so as to not be easily moved.

Monies and cheques must be kept in the centre safe at all times until transported to the bank. Monies must be counted by a Board employee in the presence of another Board employee prior to deposit preparation. These monies should be counted in an inconspicuous area.

- Ø During peak collection periods, cash must be counted, verified and deposited as soon as possible.
- Ø Cash must not be removed from the monies received (i.e. purchases, advances) and all monies should be deposited intact.
- Ø Cash and cheques should not be left unattended, and must remain in the centre safe until a deposit is transported to the bank.

Preparing a deposit slip

The designated person (office personnel) prepares the deposit slip in accordance with the document entitled *Preparation of a Deposit Slip (in the Financial Services Procedures Guide)*. The total of the deposit slip must correspond not only to the total of the cash and cheques but also to the sum of the supporting documents that pertain to it. (Supporting documents includes a student list or C-52A receipt voucher or individual pre-numbered receipt vouchers).

- Postdated cheques should be kept in the safe and deposited according to the due date.
- A record of these postdated cheques should be kept in a separate file.

Transporting of the bank deposit

In order to maintain an adequate segregation of duties the individual counting, recording and preparing the deposit slip should, where possible, not be the same individual transporting the deposit to the bank. Transporting for purposes of depositing cash monies is a responsibility that should be handled in a discrete manner. Cash should not be left unattended in a vehicle.

Performing the Bank Reconciliation

Upon receipt of the bank statement the person designated must verify the cheques to ensure they are all related to the centre in question and amounts and signatures are valid.

The EMSB's contact person at its Banking Institutions Head Office should be notified immediately if there is a discrepancy on the bank statement (i.e. difference in amount of deposit, debit adjustment, etc.). This individual must be notified of any discrepancies within 45 days of the bank statement date. Where the bank's response is either insufficient or not forthcoming, the centre personnel should contact *Support-to-schools/centres*.

The bank reconciliation shall *usually* be performed on a monthly basis and no later than the end of the month following the month being reconciled.

Verifying the Bank Reconciliation

The **centre director** must verify the bank reconciliation (including checking the bank statement and determining the timeliness of the bank reconciliation).

The **centre director** must sign and date the bank reconciliation. The bank reconciliation and a copy of the bank statement must then be submitted to Support-to-Schools.

Accounting for Pre-numbered Receipts

The accounting for the use of pre-numbered receipts should be elaborated by each centre. Such directives shall be submitted to the Director of AEVS for his approval prior to implementation. Also, these directives are to be forwarded by the Director of AEVS to the Internal Audit department for reference purposes.

III) Petty Cash

- Ø A centre may decide to have a fixed petty cash – the amount(s) of which will be approved in writing by the Director of AEVS.
- Ø The Director of AEVS shall provide to Internal Audit a current list of the petty cash funds kept at each centre.
- Ø The petty cash fund must be kept in a secured, locked place under the control of the person responsible as authorized by the centre director.
- Ø Reimbursements made from the petty cash must be supported by original receipts.
- Ø The petty cash voucher (*a sample is attached*) must be signed in ink by the person being reimbursed; all disbursements must be covered with a receipt or voucher.
- Ø The petty cash must at all times contain the authorized amount in cash and paid vouchers only.
- Ø To replenish the petty cash, a cheque must be issued for the exact amount of the vouchers. The expense account numbers to be charged must be recorded on the vouchers.
- Ø Funds collected from other sources must not be added to the petty cash.
- Ø Advances made in order to purchase goods or services must be initially supported by a voucher signed by the person receiving the advance, and subsequently supported by related invoices.
- Ø A balanced and signed monthly petty cash reconciliation must be submitted to Support-to-Schools/Centres along with the bank reconciliation. The Petty Cash Reconciliation form C-55 may be found in the *Financial Services Procedures Guide*.

IV) Security of Cash

- ▶ Safes must be kept in an inconspicuous area.
- ▶ Access to the safe, cash registers, and petty cash should be restricted to authorized EMSB personnel only as determined by the centre director.
- ▶ Combination codes for the safe must be changed every time a change in personnel having direct access to the safe occurs. Should the safe be a key type, the key must be a controllable type requiring a special card for it to be reproduced. The centre director shall submit to the Director of AEVS the names of the individuals with access to the combination of the safe or in possession of a key (2 persons)

IV) Security of Cash (cont'd)

- ▶ Where applicable the use of a cash register and balancing of the cash register tape and cash register float must be done on a daily basis.
- ▶ Cash shortages or discrepancies must be reported immediately to the Director of AEVS and to Internal Audit.

APPENDICES

C-52A receipt voucher; Petty Cash voucher

SCHOOL NAME

Fee Collection Form

2003-2004

Description: _____

Fee: \$ _____ . _____

STUDENT'S LAST AND FIRST NAME	HR	Class	Date of Collection		Date of Collection		Date of Collection		Date of Collection	
			/	/	/	/	/	/	/	/
			Cash	Cheque	Cash	Cheque	Cash	Cheque	Cash	Cheque
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								
Student Last and First Name	1A	A								

Total Number of Students: 24

	Cash	Cheques		Cash	Cheques		Cash	Cheques		Cash	Cheques
Total Amount:											

Counted: Yes No Yes No Yes No Yes No

Collector's Signature: _____

Verifier's Signature: _____

Date: _____

(A) Total Cash and Cheques: \$ _____ . _____ \$ _____ . _____ \$ _____ . _____ \$ _____ . _____
 (B) Total Amount P/D Cheques: \$ _____ . _____ \$ _____ . _____ \$ _____ . _____ \$ _____ . _____

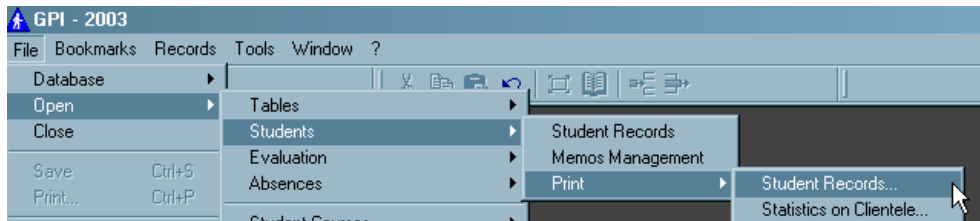
(A - B) = Total Deposit: \$ _____ . _____ \$ _____ . _____ \$ _____ . _____ \$ _____ . _____

Deposit #: _____

FEE COLLECTION FORM

How to print form in GPI:

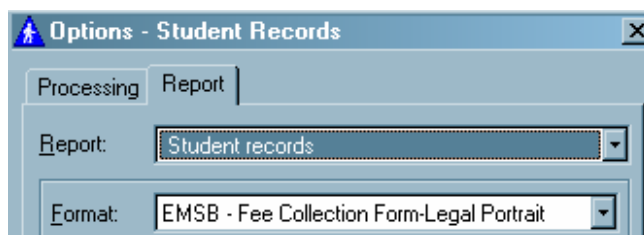
Path: Open / Students / Print / Student Records...



1. Click on the Sets button
2. Forms to be printed in Homeroom Sequence:
Double click on SET **Fee Collection Form-HR**
Forms to be printed in Alpha Sequence:
Double click on SET **Fee Collection Form-Alpha**

	Fee Collection Form-Alpha	Global	No	No
	Fee Collection Form-HR	Global	No	No

3. Click on Start button
4. Print Options Window is displayed:
 - Select the format: **EMSB – Fee Collection Form-Legal Portrait**



- Select Print or View.
- In the Printer settings, select paper orientation (Legal) 8 ½ x 14, Portrait.
- Click on Start button

RECEIPT VOUCHER

VOUCHER #	DATE

RECEIVED FROM:	CLASS

THE AMOUNT OF:	\$
100	

REFERENCE	DATE

_____	_____
SIGNATURE OF THE TEACHER/EMPLOYEE	SIGNATURE (PRINCIPAL OR OTHER DELEGATE)

<i>Counted</i> " <i>Not Counted</i> "

PETTY CASH CONTROL VOUCHER FORM

Date: _____

Name of School: _____

Requested by: _____

Purpose: _____

Account code Number: _____ - _____ - _____ - _____

Advance Received: \$ _____

Total of Expense/Receipts: \$ _____

Amount Returned: \$ _____

Received by: _____

Approved by: _____

Date: _____

Note: Attach receipts and bills (originals only).

PETTY CASH CONTROL VOUCHER FORM

Date: _____

Name of School: _____

Requested by: _____

Purpose: _____

Account code Number: _____ - _____ - _____ - _____

Advance Received: \$ _____

Total of Expense/Receipts: \$ _____

Amount Returned: \$ _____

Received by: _____

Approved by: _____

Date: _____

Note: Attach receipts and bills (originals only).