



Standard Operating Procedure CASH HANDLING

Creation date:	17/09/2023
Communicated:	01/10/2023
Review date:	31/13/2024
Policy #:	FIN.01
Version:	01
Company:	Rewilding Group
Confidentiality:	Internal
Archiving:	Validation

FINANCE AND ADMINISTRATION

1.0 Objective

This policy is to establish and maintain effective and adequate controls for the receipt and handling of cash and cash transactions.

2.0 Application Domain

This procedure applies to ALL employees who handle cash or cash related matters on behalf of the Company.

3.0 Purpose

This policy applies:

- 3.1 To ensure cash in the office is properly safeguarded.
- 3.2 To ensure the receipt and handling of cash is properly accounted for and managed for the benefit of Rewilding Company.
- 3.3 To ensure all employees handling cash adhere to this policy and maintain proper documentation and due diligence.

4.0 Definitions


Policy: "Policy is a deliberate system of guidelines to guide decisions and achieve rational outcomes. It is a statement of intent and is implemented as a procedure or protocol. Policies are generally adopted by a governance body within an organization. Policies can assist in both subjective and objective decision making.."

Cash: "money in coins or notes, as distinct from cheques, money orders, or credit.."

Cash box or safe: "a box for storing money and valuable papers. It is designed to keep your belongings safe" .

Daily cash recording sheet 'a daily record of transactions of cash and cash items at the authorized location which shall include, but not be limited to, opening and closing balances " .

Supporting documents: "are those receipts, invoices and official backup documents that have to be submitted as proof of specific activity/transaction being met".

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5.0 Responsibility

- All cash received should be counted and verified in dual control (i.e., by both the person giving and receiving the cash) prior to acceptance and storage in the cash box or safe.
- On a regular basis the Accounts Officer or any other person appointed for that purpose shall do cash count and reconciliation accordingly.
- Any cash taken from the safe and expended shall also be recorded as paid out on daily cash recording sheet.
- All cash shall be secured safely in cash safe or secure box which shall be locked at all times.
- The key to the cash safe or box must be properly secured at all times.
- All cash boxes must be locked up in a secured cabinet or desk at all times.
- All supporting documentation relating to all cash transactions must be maintained in file or folder.
- Monthly reports including cash reconciliation reports shall be submitted to the Finance Lead at Head office in Freetown for review and posting to the general ledger.
- At the beginning of each week, the Accounts Officer shall ensure that Cash Reconciliation Reports for all imprests at the various locations are signed and dated after the reconciliation is completed.

6.0 Procedure / Instruction

- 6.1 Head/Freetown Office** - The Accounts Officer (Petty Cash) will be responsible for managing cash and cash related matters at the Head Office in Freetown and submit reports monthly to the Finance Lead.
- 6.2 Mange Office** - The Admin Assistant shall be responsible for managing cash and cash related matters at Mange and submit monthly or end-of-activity reports to the Finance Lead.
- 6.3** It shall be at the discretion of the Chief Financial Officer to delegate any other person(s) for cash handling.



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FINANCE AND ADMINISTRATION


Please note●●●

The responsibility for cash handling in specific sub-departments may be delegated to specific positions whose job requirements relate directly to cash handling. In these cases, such delegation of responsibility will be confirmed in writing by the Finance Lead.

7.0 Documents / Files / Appendices

- Petty cash voucher
- Petty Cash receipt (for unreceipted transactions)
- Local Service agreement

Written By	Reviewed By	Approved By
Name: Jesmy A.H Beah Function: Finance Lead	Name: Leslie Sahr Abu Function: Accounts Officer	Name: Nieks Bezuidenhout Function: CEO
Signature :	Signature:	Signature:
<i>For any changes in the content or in the form of this document, please contact the Finance department which will ensure that changes are embedded in the Review Process</i>		

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Appendices

- Petty cash voucher



PETTY CASH VOUCHER

Date: _____ Dept: _____

Voucher No

DETAILS	AMOUNT (SLL)
AMOUNT IN WORDS:	

Initiated by (End User) Reviewed by (Admin Officer) Approved by (Finance Officer)

Name: _____ Name: _____ Name: _____

Signature: _____ Signature: _____ Signature: _____

- Petty Cash receipt



Date: _____

Amount (Le): _____

PETTY CASH RECEIPT (only for non-receipted transactions)


Amount in words: _____

Purpose: _____

Received by: _____ Sign: _____ Date: _____

Phone: _____ Address: _____

Designation (if Staff of Rewilding): _____

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• **Local Service Agreement**



LOCAL SERVICE AGREEMENT

I of

have this day agreed and received the sum below to provide:

Cleaning Services Carpentry Repairs Electrical Maintenance

Others, please specify.....

for the **REWILDING COMPANY** regional office located at Mange Bureh. This job will however be completed from to 2023

Contact Number: Signature:

Date:.....

Amount

 Authorised signature