

<b>Title</b>	<b>Process financial information for cash transactions for an organisation</b>		
<b>Level</b>	<b>2</b>	<b>Credits</b>	<b>3</b>

<b>Purpose</b>	People credited with this unit standard are able to process financial information for cash transactions for an organisation.
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<b>Classification</b>	Business Administration > Business Administration Services
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<b>Available grade</b>	Achieved
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### Guidance Information

- 1 All activities associated with this unit standard must comply with occupational health and safety guidelines and recommendations in relation to working environment and work practices. Reference for this unit standard includes *ACC5637 Guidelines for Using Computers - Preventing and managing discomfort, pain and injury*. Accident Compensation Corporation - Department of Labour, 2010; available from WorkSafe New Zealand, at <https://worksafe.govt.nz/topic-and-industry/work-related-health/ergonomics/safely-using-computers-at-work/>.
- 2 **Definitions**  
*Organisation* refers to an entire organisation; a part of an organisation such as a cost-centre, department, or branch; a small-to-medium enterprise (SME); a community group such as a sports club.  
*Organisational requirements* refer to the routine processes followed, consistent with relevant organisational policies and procedures, which can be documented or based on workplace good practice models. Cash transaction recording must be legible and accurate.
- 3 Legislation relevant to this unit standard includes but is not limited to the:  
 Anti-Money Laundering and Countering Financing of Terrorism Act 2009  
 Copyright Act 1994  
 Goods and Services Tax Act 1985  
 Health and Safety at Work Act 2015  
 Privacy Act 2020  
 Protected Disclosures Act 2000  
 Unsolicited Electronic Messages Act 2007  
 and any subsequent amendments.  
 Current legislation can be accessed at <http://legislation.govt.nz>.

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## Outcomes and performance criteria

### Outcome 1

Process financial information for cash transactions for an organisation.

### Performance criteria

- 1.1 Procedures for handling cash transactions are described in accordance with organisation requirements.
- Range procedures include but are not limited to – receiving cash, banking, making cash payments, storing cash, recording cash transactions, checking and reconciling transactions, operating petty cash.
- 1.2 Cash receipt records for payments received are prepared in accordance with organisation requirements.
- Range evidence of at least five records for each of – GST registered organisation; non-GST registered organisation.
- 1.3 Cash payment records for payments made are prepared in accordance with organisation requirements.
- Range evidence of at least five records for each of – GST registered organisation; non-GST registered organisation.
- 1.4 A simple bank reconciliation statement for an entity is prepared in accordance with organisational requirements, and its importance is explained in terms of potential effects on the organisation.

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<b>Planned review date</b>	31 December 2024
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**Status information and last date for assessment for superseded versions**

Process	Version	Date	Last Date for Assessment
Registration	1	30 March 1993	31 December 2012
Review	2	27 June 1996	31 December 2012
Review	3	28 April 1997	31 December 2012
Review	4	28 June 1999	31 December 2012
Review	5	26 September 2005	31 December 2012
Review	6	9 December 2010	31 December 2017
Rollover	7	16 April 2015	31 December 2022
Review	8	27 February 2020	N/A
Revision	9	27 May 2021	N/A

**Consent and Moderation Requirements (CMR) reference**

0113

This CMR can be accessed at <http://www.nzqa.govt.nz/framework/search/index.do>.

**Comments on this unit standard**

Please contact NZQA National Qualifications Services [nqs@nzqa.govt.nz](mailto:nqs@nzqa.govt.nz) if you wish to suggest changes to the content of this unit standard.