



University of
St Andrews

Income and cash handling

Document type	Policy
Scope (applies to)	All staff
Applicability date	30/11/2021
Review / Expiry date	31/12/2023
Approved date	30/06/2023
Approver	Deputy Director
Document owner	Head of Financial Reporting
School / unit	Finance
Document status	Published
Information classification	Public
EDI review/Equality impact assessment	None
Key terms	Financial matters/Income and debt management
Purpose	To provide guidance on the University's cash handling procedures in compliance with the Payment Card Industry Data Security Standards (PCI DSS) and Data Protection Act 1998.

Version number	Purpose / changes	Document status	Author of changes, role and school / unit	Date
1.3	Annual update	Draft	Fin Ops Manager	April 2023
1.2	Amendments to staff contact details and to PDQ section	Approved	Fin Ops Manager	November 2020
1.1	Annual update	Approved	Fin Ops Manager	March 2019

Contents

1. INTRODUCTION (POLICY STATEMENT).....	3
2. 'CASH-FREE'	4
3. SECURING CASH	4
4. RECEIPTING CASH AND CHEQUES.....	6
5. USE OF PDQ MACHINES	8
6. REFUNDS.....	9
7. REPORTING	9
8. VENDING MACHINES.....	10
9. PETTY CASH.....	10
10. FLOATS	11
11. TRANSPORTATION	11
12. CASH COLLECTION SERVICE PROVIDER.....	12
13. COMPLIANCE	13
14. POINTS OF CONTACT	13
Appendix A - End of Business Banking and Reconciliation Spreadsheet	14
Appendix B - Sample Spreadsheet.....	17

1. Introduction (policy statement)

This policy provides additional guidance on the University's Cash Handling Procedures which are outlined in the Court Standing Financial Instruction 6. It is also in compliance with the Payment Card Industry Data Security Standards (PCI DSS) and Data Protection Act 1998 and has been created in consultation with the University's Security and Insurance advisors.

This policy is called 'Income and Cash Handling Policy' and applies to all Schools, Units, Residences, Cafes, Bars, Theatres, Shops, etc.

Each area must have their own Internal Income and Cash Handling Procedures specific to their own location covering key processes in cash management such as till operation, performing reconciliations and banking of income. This internal policy must adhere to the overall Income and Cash Handling Policy and must be signed off by the Finance Operations Manager.

The University deals with significant volumes of cash and to protect both staff and the University it is important that proper security arrangements exist and that cash handling procedures are complied with. Cash transactions should only be dealt with by staff who have been authorised to undertake such responsibilities. Adherence to this procedure will make a significant contribution to reduction of risk exposure.

The policy provides guidance on:

- Alternative payment methods to reduce the number and value of cash transactions.
- The standardisation of the processing of payment transactions, cash and subsequent reporting of financial information.
- The security of the processing of payment transactions and related data.
- The personal safety of staff who process payment transactions and handle cash.
- Points of Contact for related cash handling issues.

This policy is mandatory to all staff. Failure to comply with this procedure may result in disciplinary action. All Heads/Directors are responsible for ensuring that their staff read the policies and that they are adhered to. If you suspect any financial irregularities of fraud or theft concerning cash then you should notify your line manager immediately or relevant person.

When any new cash handling or income facility is being considered then you must consult with the Security Officer for the University as well as the Finance Operations Manager.

Any area that requires coin for tills/floats should check with other cash locations in their building, close vicinity or the Finance Office, at the ASC prior to going to the local bank. This will avoid unnecessary bank charges, use of staff time and also minimise risk.

Spot checks must be performed by senior site staff on a quarterly basis. Finance Operations Team will also perform periodic reviews of cash locations, to ensure they are complying with the

University's policies on cash management. Spot checks should be carried out at busy times and when there is a change in staff.

2. 'Cash-free'

- 2.1. All areas should investigate the possibility of removing the need for cash handling and look at alternative methods of collecting income.
- 2.2. Online Payment Services are currently used to generate revenue for many items which are sold by the University e.g. conference registration fees, field trips, course readers, concert tickets, replacement ID cards. transcripts, etc.
- 2.3. Where income is to be collected regularly, the use of PDQ machines should be considered.

3. Securing cash

Staff handling cash should not be exposed to unnecessary risk. If you are in any doubt, please contact Finance for guidance (see 15.1/15.3).

3.1. Cash boxes

- 3.1.1. All Cash boxes used must have a lock and key and these are insured to hold a maximum of £250 in cash. The locked cash box should be kept in a secure area. Failure to comply with the security measures will invalidate any insurance claim.
- 3.1.2. If the cash total exceeds £250 at any time the money must be banked immediately.

3.2. Till systems

- 3.2.1. All cafes, bars and shops who are trading with staff, students and externals must have a fidelity till installed. Similarly, any event or function should also use a fidelity till to record transactions and sales.
- 3.2.2. If your Unit requires a till, the following factors must be considered to ensure that the model purchased is appropriate and sufficient for your needs:
 - How many separate users are required?
 - Is individual log-in required?
 - How many departments/ itemised categories are required?
 - The till should have two rolls for receipt and audit facilities.

- 3.2.3. Each till operator must log in/log out of their session in order for each transaction to be identifiable for reconciliation and audit purposes.
- 3.2.4. It is recommended that Units conduct regular float and spot checks. Throughout the course of the day (e.g. shift change), two members of staff should run a till/x report, count the cash in the till (including the float) and ensure there are no discrepancies.
- 3.2.5. It is the responsibility of the manager/supervisor to ensure that any member of staff using a till system receives appropriate training.
- 3.2.6. All till floats should be set at a sensible level and comprised of an appropriate range of denominations. The amount your float level is set at must be documented in your Internal Income and Cash Handling Procedures.

3.3. End of day / shift

- 3.3.1. Cash must be counted discreetly in a secure area away from public view.
- 3.3.2. Two members of staff must be present when cashing up.

3.4. When to have a safe

If your weekly cash transactions exceed £250 in the normal course of business, then you must purchase a safe. Prior to purchasing a safe please contact Finance Operations Manager for further information and advice.

3.5. Access to safe

- 3.5.1. Heads of Schools/Units should determine which members of staff should have access to their safe. All members of staff should know the list of authorised personnel.
- 3.5.2. The safe key/s must be kept in a location separate to the safe, secured, with limited access and not in public view. The keys should not be marked in any way to identify the safe that they open. If keys are lost this should be reported to the head of School/Unit immediately so that alternative arrangements can be made for the security of cash. No single member of staff should have sole access to a safe.
- 3.5.3. Only authorised personnel should know the location of the safe key/s. Where there are high volumes of keys, you should consider Traka cabinets which provide a full audit of key activity.

- 3.5.4. Where the safe has a combination then only authorised personnel should know the combination number. The safe combination number should be changed at least quarterly and every time an authorised member of staff leaves the employment of that area.
- 3.5.5. CCTV should be considered in areas of high volume and activity.

3.6. Compliance with insurance regulations

- 3.6.1. If you require a safe then you should contact the nominated person detailed at 15.2 for guidance on the type, size, location, etc. and insurance limits of your safe.
- 3.6.2. If you have a safe, then you must advise the nominated person detailed at Point 15.2 in order for this information to be logged centrally for insurance purposes. The nominated person will determine if the type of safe you have is appropriate for the amount of cash you hold.

4. Receipting cash and cheques

If your cash receipts are more than £100 per week at any time then you are classed as a high user. A high user would include all till operators and have collections directly from a Cash Collection Service Provider or submit income via the ASC for collection by the Cash Collection Service Provider. High users must follow the process outlined at Section [4.1](#)

If your cash receipts are less than £100 per week you are classed as a low user. A low user would not operate a till system or have collections from a Cash Collection Service Provider. They must have a lockable cashbox for securing cash prior to banking. Low users must follow the process outlines at Section [4.2](#)

4.1 High user

- 4.1.1 The process for **non-till operators** with cash in excess of £100 per week is;
 - 4.1.1.1 Count the cash to ensure it is correct
 - 4.1.1.2 Issue receipt from duplicate receipt book to customer
 - 4.1.1.3 Place cash in cashbox/safe securely
 - 4.1.1.4 Reconciliation to be completed weekly to ensure cash and receipts balance
 - 4.1.1.5 Complete bank pay-in slip
 - 4.1.1.6 Complete Cash Collection Service provider bag with details of income
 - 4.1.1.7 Seal takings in Cash Collection Service Provider bag

4.1.1.8 Complete standardised Excel reconciliation spreadsheet as per Section 7.

4.1.1.9 Email spreadsheet to Financial Accounts (accrec@st-andrews.ac.uk)

4.1.1.10 Take Cash Collection Service Provider bag to the Finance office at the ASC where the income will be recorded by Finance and collected by the Cash Collection Service Provider on the next pick up

4.1.2 The process for **till operators** is;

4.1.2.1 Count cash to ensure it is correct before entering into till

4.1.2.2 Issue till receipt to customer

4.1.2.3 Run end of day/shift till report

4.1.2.4 Count cash in till remembering to deduct and retain the float. Cash should be recycled wherever possible

4.1.2.5 Place cash in safe securely

4.1.2.6 Reconciliation to be completed in advance of scheduled Cash Collection Service Provider pick up to ensure cash and receipts balance

4.1.2.7 Complete bank pay-in slip

4.1.2.8 Complete Cash Collection Service provider bag with details of income

4.1.2.9 Seal takings in Cash Collection Service Provider bag

4.1.2.10 Store bag/s in safe until Cash Collection Service Provider pick-up

4.1.2.11 Complete Excel reconciliation spreadsheet as per Section 7.
ensuring that all discrepancies are recorded and check regular differences and those over £5.00

4.1.2.12 Email spreadsheet to Financial Accounts (accrec@st-andrews.ac.uk)

4.1.2.13 Refer to section 12.4 for procedure when Cash Collection Service Provider arrives for pick up

Failure to submit the spreadsheet on a weekly basis to Financial Accounts will result in the reporter being contacted via email and or telephone reminding them to adhere to the policy. Failure to comply with this policy will result in this being escalated to the Senior Financial Accountant.

4.2 Low user

The process to be followed by a low user is:

4.2.1 Count the cash to ensure it is correct

4.2.2 Issue receipt from duplicate receipt book to customer

4.2.3 Place cash in cashbox/safe securely

4.2.4 Reconciliation to be completed to ensure cash and receipts balance

4.2.5 Complete income posting slip with full details of income

- 4.2.6 Cash should be taken to the Finance office at the ASC by the end of the month that it is received along with the completed [income posting slip](#). Cash must not be sent via internal mail
- 4.2.7 Any cheques received must be taken or sent via internal mail to the Finance office at the ASC immediately along with a completed income posting slip

4.3 Cheque procedures

- 4.3.1 When accepting a cheque payment, you must check the following:
- Date is correct (post-dated cheques cannot be accepted)
 - Payee is correct – University of St Andrews
 - Words and amount in figures agree
 - Cheque is signed
- 4.3.2 When a cheque is received the following information must be noted on the back of the cheque:
- Till receipt, invoice number or number from receipt book
 - Cost centre, analysis code and detail code
 - Please note there is no need to record the card number on the back of the cheque

4.4 Cash discrepancies

- 4.4.1 Record all differences with a relevant description and appropriate follow up should be undertaken by the Supervisor. All differences greater than £100 must be reported to the Finance Operations Manager and also any concerning trends
- 4.4.2 All discrepancies in banking are to be recorded by processing the relevant transaction to the analysis code that has been created for this purpose CASHDI-1805
- 4.4.3 The first time this analysis code is used please contact FAS to request that your cost centre be linked to the analysis code

5. Use of PDQ machines

Where the value of the transaction is £45 or less then the payment can be made by contactless. Contactless transactions can be either by card or phone Apps (Apple/Android pay) and should be encouraged as they are low in cost and help reduce volumes of cash.

There is no limit on the transaction value when using a debit or credit card with chip and pin.

5.1 Issue of University guidelines

When a PDQ machine is installed the appropriate written guidelines will be provided by Barclaycard. It is the responsibility of authorised users to familiarise themselves with the guidance. If a user has any problems with their PDQ machine then they should contact Barclaycard Helpdesk in the first instance – see section 14.8

5.2 Training

It is the responsibility of the manager/supervisor to ensure that any member of staff using a PDQ machine must receive all appropriate training prior to using the machine.

5.3 Customer not present

Under no circumstances should credit/debit card details be requested or accepted in a written format (e.g. email or booking form). Where credit/debit card details are taken over the phone the transaction must be processed directly into PDQ machine. The member of staff processing the transaction should not repeat the numbers in such a way as to be audible to third parties. If the credit/debit card number is written down to assist with processing then the number must be shredded immediately following authorisation. The customer receipt should be posted to the client.

5.4 Customer present

Process in accordance with PDQ machine instructions and guidelines. Ensure that the customer receives the customer copy of the PDQ receipt and till receipt (if appropriate).

5.5 Storage of merchant copy

5.5.1 Merchant copies of PDQ receipts must be kept for a rolling year of 12 months for audit purposes. Merchant copies that have been held for 13 months or more can therefore be destroyed by confidential cross-shredding.

5.5.2 Any PDQ machine receipts that are retained for audit purposes must be kept in a locked drawer, cabinet or safe within a secure environment.

Supervisors/Managers should ensure that the card numbers are truncated and that none of the receipts display the full 16 digit card number.

5.5.3 Z total reports must be provided with the pay-ins to Financial Accounts

6. Refunds

6.1 Refund of cash payments

Cash refunds of £5 and under may be processed through a till on the same day, only where the original transaction was in cash. The reason for the refund must be written on the vendor's copy of the till receipt and signed by a supervisor.

Where the original cash transaction is greater than £5, an authorised signatory must approve and sign the refund. The preferred method of refund is by BACS, please email ACCPAY for further assistance with BACS refunds.

6.2 Refund of PDQ payment:

PDQ refunds require to be authorised on the PDQ machine using a "Supervisor Card". This card is to be held in a secure environment by an authorised signatory. The refund must be approved by an authorised signatory for the cost centre. The refund should then be processed through the PDQ machine back onto the source card which actioned the original transaction.

Please note; the cardholder does not need to be present but in order to process the refund you require the full card number, the card expiry date and the card verification number (CVN), this is the three digit number on the reverse of the card.

If the source card is unavailable for the refund to be processed, please email ACCPAY for further assistance to refund. A refund must always be processed onto the card used to make the original payment (the source transaction card).

7. Reporting

7.1 The End of Business Banking and Reconciliation spreadsheet is the standardised reporting tool issued by Finance to enable Units to report effectively and efficiently on daily business and banking totals. The spreadsheet has been designed to reconcile and analyse the data with minimum input by the user.

7.2 See [Appendix A - End of business banking and reconciliation spreadsheet](#) for the full guidelines of the spreadsheet.

7.3 See [Appendix B – Sample Spreadsheet](#) for the sample spreadsheet (a bespoke spreadsheet will be created for your Unit by Finance). Contact 14.5 for details.

8. Vending machines

- 8.1 University maintained vending machines are subject to this policy. Vending machines maintained by a third party are subject to the terms and conditions of that contract.
- 8.2 When accessing the cash box in a vending machine there must always be two members of staff present.
- 8.3 The vending machine cash box contents must never exceed £300 for insurance purposes.
- 8.4 Vending machines should be emptied, and income banked in accordance with receipting cash – see section 4.
- 8.5 Vending cash income must reconcile with the vending stock

9. Petty Cash

- 9.1 Where a petty cash float is required or needs increasing, a request should be made by an authorised signatory to the nominated person in Finance – see 14.1
- 9.2 Petty Cash must be secured in a separate lockable cash box.
- 9.3 Petty Cash should only be used for small items of actual expenditure and comply with section 6.4 of the staff travel, subsistence and expenses policy.
- 9.4 The maximum amount which may be claimed in respect of any one receipt through the Petty Cash system is £25.
- 9.5 The limit of Petty Cash to be held within the area should be authorised by the Head of School/Unit and Finance.
- 9.6 Any item claimed on petty cash must be fully described and a receipt provided.
- 9.7 The process for issuing petty cash is as follows:
 - 9.7.1 The person making the claim must ensure the receipt is signed. The Petty Cash Officer will accept the receipt, provide the cash to the claimant and will then log the receipt on the Petty Cash Reimbursement Form

- 9.7.2 When reimbursement of the Petty Cash Float is required the Petty Cash Reimbursement Form must be totalled with the receipts attached. This form must be signed by an authorised person and another member of staff who will be collecting the money from the Finance Office at the ASC
- 9.7.3 The form and receipts must be taken to the Finance Office at the ASC where receipts are checked against the total of the Petty Cash Reimbursement Form
- 9.7.4 The member of staff collecting the money must take their Staff ID card as this will be verified by Finance prior to receiving the reimbursement. The member of staff and Finance will sign the Petty Cash Reimbursement form to confirm receipt of cash
- 9.8 The petty cash float should be verified and reconciled monthly by an authorised signatory.

10. Floats

- 10.1 If a float (new or additional) is required then the Authorised Signatory for the Cost Centre must make a request to the nominated person as detailed at point 14.1.
- 10.2 Floats are to be collected from the Finance Office at the ASC by the Authorised Signatory who will sign to confirm receipt. The float will be charged to the University's balance sheet and will be credited back to the same balance sheet code should the float be returned.
- 10.3 The float amount must be recorded within the Unit and the Authorised Signatory must make all cash handling staff members aware of the float value.
- 10.4 Floats must be checked at the start, end and changeover of each shift.
- 10.5 If a cash discrepancy arises at the float check this must be reported to the supervisor / manager on shift.
- 10.6 Cash held in the till must be of a reasonable value for the denomination.

11. Transportation

- 11.1 Where cash is required to be transported across the University, this should be carried out safely, securely and discreetly. The following table must be adhered to for insurance purposes and personal safety.

Amount Carried	Minimum Number of Persons
Up to £2,500	1
Over £2,500 and up to £5,000	2
Over £5,000 and up to £10,000	3 (prior approval from the Finance Operations Manager will be required)

- 11.2 The cash level in transit and the method of transportation are entirely at the discretion and comfort of the member of staff. If an escort is required or preferred, janitorial assistance can be requested from the nominated person at Point 14.3
- 11.3 No member of staff should ever feel uncomfortable or at risk whilst carrying cash. If a member of staff feels uncomfortable carrying any amount of cash, an alternative arrangement should be made
- 11.4 Cash should never be transported in such a way that it might attract attention. The use of carrier bags, handbags should be used to anonymise the carrying of cash.

12. Cash collection service provider

- 12.1 The University has contracted a cash collection service provider who will uplift banking from designated sites throughout the University and transport to the Royal Bank Cash Centre in Edinburgh.
- 12.2 Day to day contract management is administered by a nominated person who is responsible for all contract enquiries, amendments and correspondence. For contact details of the nominated person see 14.6
- 12.3 The contract is reviewed every 6 months and no ad-hoc changes should be made between reviews without consultation with the nominated person.
- 12.4 The following procedure should be followed when the cash collection service provider collects your money:
- 12.4.1 Check the Cash Collection Service Provider ID card of the person making the pick-up.

- 12.4.2 Ensure the Cash Collection Service Provider representative scans the collection point customer number barcode to identify the exact location of the pick up
- 12.4.3 Ensure that all bags have been removed from the safe and have been given to the Cash Collection Service Provider Representative
- 12.5 Obtain a receipt from Cash Collection Service Provider for the number of bags uplifted. Each Unit should file and retain the receipt as this confirms collection of income and details the individual bag references and values should any discrepancies need to be investigated.
- 12.6 An independent Supervisor/Manager must check receipts to ensure that banking has been collected by the Cash Collection Service Provider on the scheduled pick up date.
- 12.7 If the cash collection service provider fails to show for a designated pick up you must contact the nominated person under point 14.6

13. Compliance

If you have difficulties implementing or complying with any aspect of this policy, you should outline these concerns in writing to the appropriate member of University staff – see 14.1

14. Points of Contact

- 14.1 Allyson MacCrossan – Finance Operations Manager (all general enquiries) Ext 2584 amm55@st-andrews.ac.uk
- 14.2 Brian Kennedy – Risk and Insurance Ext 1769 bmk1@st-andrews.ac.uk
- 14.3 Andy Edmondston – Estates (security) Ext 3967 ade2@st-andrews.ac.uk
- 14.4 Alison Barnett – Finance Operations, Online Payments Ext 7283 onlinepayments@st-andrews.ac.uk
- 14.5 Gillian Sinclair, Financial Accounts – Finance Ext 2579 accrec@st-andrews.ac.uk
- 14.6 Security Pick-Ups (Cash Collection Service Provider) – Allyson MacCrossan Ext 2584 amm55@st-andrews.ac.uk
- 14.7 Ben Stuart – Residential and Business Services related enquiries Ext 2502 bjs20@st-andrews.ac.uk (for residence related queries only)
- 14.8 Barclaycard Helpdesk – PDQ Enquiries 0844 811 66 66

Appendix A - End of business banking and reconciliation spreadsheet

a. What is it?

The reconciliation spreadsheet is the standardised reporting tool issued by Finance to enable Schools and Units to effectively and efficiently report on daily business and banking totals. The spreadsheet has been devised to be user friendly with minimal entry by the user to reconcile and analyse the data.

b. How to complete

The master spreadsheet should be opened and saved as “week ending date” e.g. 14.05.2017 which will be the date of the banking whether this is daily, weekly or when the user cash limit has been achieved.

c. PAY-IN - Cash & Cheque Payment Breakdown Tab

i. What it is?

This worksheet is for the data entry and comparison of the physical amounts of monies that have been taken over the daily business period. It shows the figures as they appear on the till report and also the actual values of Cash and Cheques. The worksheet also shows any differences in takings between the actual monies taken and what the till report states.

ii. How to complete:

1. Calculation ‘box’ Columns A – G Rows 17 - 23

- Column A:
- Enter the date in Cell A17 which corresponds with the date of business.
- Column B:
- Enter the total of sales for the corresponding date.
- Column C:
- Enter the total of any VAT exempt sales.
- Column D:
- The total of cash & cheques that were received per till per day.
- Column E:
- Total of cash & cheques minus the VAT exempt sales.
- Column F:
- This column will automatically populate with the difference between COLUMN B & COLUMN D.
- Column G:
- The Loomis bag number is be detailed for ease of tracking.

2. Openlink Journal Columns A – N

- Columns A B & D refer to the type of journal and remain constant.
- Column C:
 - The account codes/cost centres that the received income is to be processed to.
- Column E:
 - The Pay-In book number that refers to the cash and cheques that have been banked.
- Column F:
 - Details pertaining to the payment. The Unit or department the account codes refer to, and the week the transactions took place. ie. w/ending 30th April 2017
- Column G:
 - The last day of the current month.
- Column H: this column remains constant.
- Column I:
 - The total of the weeks' cheques and cash that is to be banked.
 - Column I3 will self-populate from E28 – LILAC
 - Column I4 will automatically calculate the VAT
 - Column I5 will automatically populate from C27
 - Column I6 will automatically populate from F28
 - To confirm the totals are correct the journal, line I7 should equate to B27 and F28.
 - The journal is to be saved and forward to accrec@st-andrews.ac.uk on a weekly basis. To include any weekend income, the details can be e-mailed every Monday.

d. PDQ payment Breakdown Tab

i. What is it?

The PDQ spreadsheet/journal is very similar to the Pay-In details, but as PDQ income is processed/received daily, the income needs to be reflected on a daily basis.

This worksheet is for the data entry and comparison of the PDQ income that has been taken over the daily business period. It shows the figures as they appear on the till report, PDQ Z Report, and the actual values of PDQ income. The worksheet will also reflect any differences in takings between the actual PDQ readings and the till report.

ii. How to complete

1. Calculation 'box' Columns A – E Rows 28 - 34

- Column A:
- Enter the date in Cell A which corresponds with the date of business.
- Column B:
- Enter the corresponding days' PDQ Z Report amount.
- Column C:
- Enter the corresponding PDQ till receipt amount.
- Column D:
- This automatically populates the VAT on Column C
- Column E:
- Any differences between the PDQ Z report and the till readings is automatically calculated – difference between columns B & C..

2. Openlink Journal Columns A – N

- Columns A B & D refer to the type of journal and remain constant.
- Column C:
- The account codes/cost centres the received income is to be processed to.
- Column E:
- The Department/Unit details that the PDQ income refers to and the date the transaction took place. Receipt numbers are to precede the details.
- Column F:
- The Unit details that the PDQ income refers to.
- This includes receipt numbers and the details.
- Details relating to the Unit or Department the account codes refer to, and the date the transaction took place. ie. Byre Income 30th April 2017
- Column G:
- The last day of the current month.
- Column H: this column remains constant.
- Column I:
- The breakdown of the daily transactions of PDQ Income.
- Column I3 manually entered from the PDQ reconciliation box – LILAC
- Column I4 will automatically calculate the VAT
- Column I5 manually entered from the PDQ reconciliation box - GREEN

- The journal is to be saved and forward to accrec@st-andrews.ac.uk on a weekly basis. To include any weekend income, the details can be e-mailed every Monday.

Appendix B – Sample Spreadsheet

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	HDR	CASHBOOK JOURNAL	Y	Y											
2	VHD	GS67	OPL	OPENLINK	CBC	#	30/04/2017	N		UNC					
3	VIL	GL	1-RBYR-000000-0658	CBR	Credit Slips	Byre Income - 24th April	30/04/2017	GBP	69.17	#	#	CR	#	#	
4	VIL	GL	1-ZBS0-000000-9220	CBR	Credit Slips	Byre Income - 24th April - VAT	30/04/2017	GBP	13.83	#	#	CR	#	#	
5	VIL	GL	1-RBYR-CASHDI-1805	CBR	Credit Slips	Discrepancy - 24th April	30/04/2017	GBP	0.00	#	#	CR	#	#	
6															
7	VIL	GL	1-RBYR-000000-0658	CBR	ps	Byre Income - 25th April	30/04/2017	GBP	360.53	#	#	CR	#	#	
8	VIL	GL	1-ZBS0-000000-9220	CBR	ps	Byre Income - 25th April - VAT	30/04/2017	GBP	72.11	#	#	CR	#	#	
9	VIL	GL	1-RBYR-CASHDI-1805	CBR	ps	Discrepancy - 25th April	30/04/2017	GBP	0.00	#	#	CR	#	#	
10															
11	VIL	GL	1-RBYR-000000-0658	CBR	Credit Slips	Byre Income - 26th April	30/04/2017	GBP	468.35	#	#	CR	#	#	
12	VIL	GL	1-ZBS0-000000-9220	CBR	Credit Slips	Byre Income - 26th April	30/04/2017	GBP	93.67	#	#	CR	#	#	
13	VIL	GL	1-RBYR-CASHDI-1805	CBR	Credit Slips	Discrepancy - 26th April	30/04/2017	GBP	0.00	#	#	CR	#	#	
14															
15	VIL	GL	1-RBYR-000000-0658	CBR	Credit Slips	Byre Income - 27th April	30/04/2017	GBP	277.23	#	#	CR	#	#	
16	VIL	GL	1-ZBS0-000000-9220	CBR	Credit Slips	Byre Income - 27th April - VAT	30/04/2017	GBP	55.45	#	#	CR	#	#	
17	VIL	GL	1-RBYR-CASHDI-1805	CBR	Credit Slips	Discrepancy - 27th April	30/04/2017	GBP	3.24	#	#	CR	#	#	
18															
19	VIL	GL	1-RBYR-000000-0658	CBR	Credit Slips	Byre Income - 28th April	30/04/2017	GBP	201.08	#	#	CR	#	#	
20	VIL	GL	1-ZBS0-000000-9220	CBR	Credit Slips	Byre Income - 28th April - VAT	30/04/2017	GBP	40.22	#	#	CR	#	#	
21	VIL	GL	1-RBYR-CASHDI-1805	CBR	Credit Slips	Discrepancy - 28th April	30/04/2017	GBP	0.00	#	#	CR	#	#	
22															
23															
24	PDQ RECONCILIATION														
25															
26	Date	Actual PDQ Z report	PDQ Till Reading	Income Less VAT	PDQ Discrepancy										
27															
28	24.04.17	83.00	83.00	69.17	0.00										
29	25.04.17	432.64	432.64	360.53	0.00										
30	26.04.17	562.02	562.02	468.35	0.00										
31	27.04.17	335.91	332.67	277.23	3.24										
32	28.04.17	241.3	241.3	201.08	0.00										
33	29.04.17	403.97	403.97	336.64	0.00										
34	30.04.17	349.99	349.99	291.66	0.00										
35															
36	Total	2,408.83	2,405.59	2004.66											
37		2,007.36	2,004.66	2405.59	3.24										
38															
39															
40			Columns D & E = B												
41															
42															
43															

Version number	Purpose / changes	Document status	Author of changes, role and school / unit	Date
1.1	Update for GZ	Approved		March 2019
1.2	Amendments to staff contact details and to PDQ section			