



**Public – To be published on the Trust external website**

# **Security of Cash, Cheques, Receipts and Other Valuables**

## **Ref FIN-0006-v3**

**Status: Approved**  
**Document type: Procedure**

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## 1 Introduction

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Following this procedure will allow officers of the Trust who need to ensure that the management and security of cash is completed properly and appropriately in line with the Trusts Standing Orders and Financial Standing Instructions.

This procedure supports the delivery of Our Journey To Change (OJTC) and our ambition to co-create safe and personalised care that improves the lives of people with mental health needs, a learning disability or autism. It helps us deliver our three strategic goals as follows:

It supports the Trust to co-create a great experience for our colleagues, by providing staff with the support they need to ensure they manage cash securely, and are protected from allegations of fraud.

This procedure also reflects Our Journey to Change by supporting its values. Living our values is intrinsic to delivering our Journey to Change. This procedure helps support staff by providing clear guidance to ensure they understand what is required of them, and who they can contact for assistance

## 2 Purpose

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The procedures cover the collection, security, transit, receipting and banking of cash in respect of revenue income, charitable funds, income and patients' monies income.

## 3 Who this procedure applies to

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- This procedure applies to all staff.

## 4 Related documents

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This procedure refers to:-

- Petty Cash Procedure
- Handling of Patients Monies and Valuables
- Trusts Standing Orders and Standing Financial Instructions.



If you have any queries regarding the security of cash, cheques, receipts and valuables that has not been covered in this Procedure Note, please refer them to:

Financial Control,  
Flatts Lane Centre,  
Flatts Lane,  
Normanby.  
Telephone Number 01642283929

## 5 Cashboxes, safes and keys



All officers whose duty it is to hold cash, cheques and valuables shall be provided with a suitable, lockable, cash box, of a standard approved by the Director of Finance, or a safe. This shall be the only approved method and the Director of Finance should be informed whenever it is felt that the provision of safes, cash boxes etc., is inadequate.



The main key to a safe or cash box must be carried by the named responsible person (key holder) at all times, e.g. Hospital Cashier, or ward manager and not left in the lock of the safe or cash box, nor left unattended on desks or in drawers.

Key registers shall be maintained by each department head, this should include a list of all Authorised Key Holders, together with their addresses and telephone numbers. The method of controlling keys shall be clearly defined and communicated to the designated responsible officers.

Duplicate keys shall be held on a different site in a lockable key cupboard or safe. A register will be maintained of the number of keys and their usage. Duplicates of the main safe keys (Lanchester Road Cashier's office, West Park Cashiers office, Roseberry Park Patients' Bank, and Finance Office at Flatts Lane) shall only be withdrawn from their secure place of keeping on the authority of two authorised signatories.

Any loss of safe and /or cash box keys must be reported immediately to the Director of Finance and a Datix incident form completed.

The handing over of keys for safes/cash boxes and secure storage should be properly documented with both parties signing the handover form. Completed handover forms must be securely stored within the safe/lockable cupboard.

### [\(Appendix 4 – Safe/lockable cash box handover form\)](#)



It is advisable to maintain a separate cash box for the cash and valuables belonging to patients that are held for safe keeping. Holdings should be in a sealed envelope clearly marked with the patients name and details of contents.

## 6 Security of cash and cheques



Official monies (i.e. trust income/patients monies/ petty cash etc) shall not be used for the encashment of private cheques.

Unofficial monies (i.e. staff collections) shall not be held for safe keeping unless they are in identifiable sealed envelopes or locked containers. Where unofficial funds are deposited as a regular arrangement, they shall be the subject of a properly signed indemnity absolving the Trust from responsibility for any loss. [\(Appendix 3 – Indemnity Form\)](#)



The handing over of the contents of cash boxes, safes etc., shall be properly documented and both incoming and outgoing parties shall agree and sign for the cash and valuables transferred.

The cash holdings should be balanced after each transaction, or weekly based on the activity levels and a register of the contents and reconciliations should be maintained. It is acceptable to maintain separate registers if multiple different holdings are required.

A monthly audit of the safe contents against the registers should be carried out by two members of staff to ensure accuracy.

For patients monies and valuables please refer to the 'Guidance Notes for Handling Patients Monies and Valuables'

## 6.1 The opening and emptying of coin operated machines.

### 6.1.1 Telephones and vending machines:

- This shall be undertaken by two officers and emptied on a weekly basis, unless deemed unnecessary due to low usage of the facility.
- A register must be maintained for the recording of income collected and must be signed by both officers.
- The cash collected must be transferred to secure storage and banked at the earliest opportunity to a hospital cashier and must be receipted by the cashier.
- The receipt number/ Daily Banking spreadsheet ([Appendix 7 – Daily banking spreadsheet](#)) number must be recorded in the register.

### 6.1.2 Cash registers

- Cash registers should not be left unattended when in use. Unit Managers shall ensure that their staff are fully instructed on Security Procedures contained in this procedure note (Particularly when staff changes occur).

### 6.1.3 Dining room sales

- Income from sales must be keyed into the dining room till and the cash received placed in the till drawer.
- The till must always be locked when unattended.
- The till must be emptied and checked by two officers.
- Income from the staff dining room must be collected daily and transferred to secure storage.
- The cashier retains a key and must take a reading on the till roll and balance the cash with the till roll total, the income is then recorded in a register which must be signed by both officers.
- Any discrepancies must be recorded in the register and any discrepancy over £20.00 must be reported to the Director of Finance.
- The cashier must issue a receipt to the catering department and the receipt number/Daily Banking Spreadsheet number must be entered in the register.
- Payments made by credit/debit cards (via PDQ machine) need to be keyed into the dining room till. The card receipt along with the end of day banking sheet which is completed by canteen staff is given to cashier. ([Appendix 5 – End of Day banking](#)) Cashier completes the spreadsheet analysis ([Appendix 6 – PDQ breakdown](#)) and sends along with end of day banking sheet to finance to enable finance to confirm monies received direct into the bank reconciles to card payments and to ensure VAT calculation is accurate.

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## 7 Receipt of income

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### 7.1 Postal income

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All post must be opened by two members of staff.

All cheques or cash received must be recorded in a postal receipt register (The postal receipt register must be stored in a secure place i.e. safe).

Each entry must provide:

- Name of payer
- Date received
- Cheque number
- Amount
- Initialled by both members of staff

The register, together with cash and cheques must be submitted to the hospital cashier who initials it and prepares the Daily Banking spreadsheet for banking the income.

Cheques must be scrutinised to ensure that they have been correctly made payable to the Trust, dated and signed.

Cash and cheques need to be stored in a secure place ie safe/lockable cash box until they are banked.

### 7.2 Other income

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Cash and Cheques received directly by hospital cashiers/any trust staff must be entered onto an appropriate Daily Banking Spreadsheet and a receipt given to the individual making the payment.

Cheques must be scrutinised to ensure that they have been correctly made payable to the Trust, dated and signed.

Cash must be counted in the presence of the individual making the payment.

Cash and cheques need to be stored in a secure place i.e. safe/lockable cash box until they are banked.

### 7.3 Banking

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All cash received shall be banked regularly at least weekly and cash should not be left in safes over weekends.

Cash will be collected on a weekly basis via the Trusts appointed contractor when requested via [tevv.receivables@nhs.net](mailto:tevv.receivables@nhs.net).

All banking should be supported by a Barclays paying in slip (these have a unique number) and the Daily Banking spreadsheet showing transactions (see details below)

Barclays paying in slip has a section to tear off which is to be included in the bag with the cash to the security supplier.

Barclays paying in slips are available from [tewv.receiveables@nhs.net](mailto:tewv.receiveables@nhs.net)

### 7.3.1 After banking:

- Barclays paying in slip top copy sent to finance.
- Barclays paying in slip bottom copy retained by department
- Copy of Daily Banking spreadsheet sent to finance.

The total on the Daily Banking Spreadsheet must reconcile to the total of actual cash and cheques to be banked.

Each entry on the transaction spreadsheet must provide:

- Barclays paying in slip unique ref number
- Name of Payer
- Cheque or Cash
- Date received
- Amount
- Description of reason for payment (i.e. debtors invoice number)
- Financial Code

Charitable Funds can be paid into the bank using a separate paying in book and a summary of these transactions are forwarded to the Charitable Funds Officer on a monthly basis who reconciles these to the bank statement.

## 8 Cash in transit contract

A Cash In Transit contract currently operates throughout the Trust.

Cash is delivered/collected on a weekly basis by the Trust's appointed contractor.

## 9 Controlled stationery

Controlled stationery in a form approved by the Director of Finance will only be issued /ordered by the finance department.

There are additional controlled stationery to support the management and banking of patients' monies.

Such stationery in use within units shall be strictly controlled and maintained /available for inspection by the Director of Finance and Internal Audit.

Requests for replacement stationery must be by email to [tewv.receiveables@nhs.net](mailto:tewv.receiveables@nhs.net) and must be signed for on receipt, on the official, numbered, acknowledgement.

## 10 Terms and definitions

Term	Definition
Controlled Stationery	<ul style="list-style-type: none"> <li>• Numbered Stationery from Financial Control</li> </ul>

## 11 How this procedure will be implemented

- This procedure will be published on the staff intranet and on the Trust website
- Line managers will disseminate this policy to all Trust employees through a line management briefing.

### 11.1 Training needs analysis

Staff/Professional Group	Type of Training	Duration	Frequency of Training
Ward staff	Local induction must include - Security Procedures contained in this procedure – to be ensured by Unit manager/Modern Matron	Approx. 1 hour.	On joining ward team or refresher as required
Relevant Finance Staff	Local induction must include this procedure	Approx. 1 hour.	On joining finance team or refresher as required

## 12 How the implementation of this procedure will be monitored

Number	Auditable Standard/Key Performance Indicators	Frequency/Method/Person Responsible	Where results and any Associate Action Plan will be reported to, implemented and monitored; (this will usually be via the relevant Governance Group).
1	Local induction check list – includes Security Procedures contained in this procedure	Frequency – as required Method – review of signed check lists against list of staff Responsible - Ward manager/Modern Matron	Care Group Board - ARC
2	No of incident reports of irregularity concerning Cash, Cheques, Receipts and Other Valuables	Frequency – on occurrence & annually Method – report into finance Responsible – Financial Services Manager	Incident reporting system report for incidents reported to finance as they occur and reported to ARC annually

## 13 References

NHS England Best Practice Guidance



## 14 Document control (external)

To be recorded on the policy register by Policy Coordinator

Date of approval	07 June 2023
Next review date	07 June 2026
This document replaces	FIN-0006-v2
This document was approved by	Senior Finance Meeting
This document was approved	07 June 2023
This document was ratified by	N/a
This document was ratified	N/a
An equality analysis was completed on this policy on	17 May 2023
Document type	Public
FOI Clause (Private documents only)	N/A

### Change record

Version	Date	Amendment details	Status
2	April 2019	Minor updates	Withdrawn
3	07 June 2023	Minor updates, includes:- Transfer to current procedure template; Updated organisational structure.	Approved

## Appendix 1 - Equality Analysis Screening Form

Please note: The Equality Analysis Policy and Equality Analysis Guidance can be found on the policy pages of the intranet

Section 1	Scope
Name of service area/directorate/department	Accounting & Governance
Title	Security of Cash, Cheques, Receipts and Other Valuables
Type	Procedure
Geographical area covered	Trust wide
Aims and objectives	The procedures cover the collection, security, transit, receipting and banking of cash in respect of revenue income, charitable funds, income and patients' monies income.
Start date of Equality Analysis Screening	17 May 2023
End date of Equality Analysis Screening	17 May 2023

Section 2	Impacts
Who does the Policy, Service, Function, Strategy, Code of practice, Guidance, Project or Business plan benefit?	All staff
Will the Policy, Service, Function, Strategy, Code of practice, Guidance, Project or Business plan impact negatively on any of the protected characteristic groups?	<ul style="list-style-type: none"> <li>• <b>Race</b> (including Gypsy and Traveller) <b>NO</b></li> <li>• <b>Disability</b> (includes physical, learning, mental health, sensory and medical disabilities) <b>NO</b></li> <li>• <b>Sex</b> (Men, women and gender neutral etc.) <b>NO</b></li> <li>• <b>Gender reassignment</b> (Transgender and gender identity) <b>NO</b></li> <li>• <b>Sexual Orientation</b> (Lesbian, Gay, Bisexual, Heterosexual, Pansexual and Asexual etc.) <b>NO</b></li> <li>• <b>Age</b> (includes, young people, older people – people of all ages) <b>NO</b></li> <li>• <b>Religion or Belief</b> (includes faith groups, atheism and philosophical beliefs) <b>NO</b></li> <li>• <b>Pregnancy and Maternity</b> (includes pregnancy, women who are breastfeeding and</li> </ul>

	<p>women on maternity leave) <b>NO</b></p> <ul style="list-style-type: none"> <li>• <b>Marriage and Civil Partnership</b> (includes opposite and same sex couples who are married or civil partners) <b>NO</b></li> <li>• <b>Armed Forces</b> (includes serving armed forces personnel, reservists, veterans and their families) <b>NO</b></li> </ul>
Describe any negative impacts	N/A
Describe any positive impacts	Staff have clear guidance to understand the procedure for Security of Cash, Cheques, Receipts and Other Valuables

Section 3	Research and involvement
What sources of information have you considered? (e.g. legislation, codes of practice, best practice, nice guidelines, CQC reports or feedback etc.)	References as above
Have you engaged or consulted with service users, carers, staff and other stakeholders including people from the protected groups?	No
If you answered Yes above, describe the engagement and involvement that has taken place	
If you answered No above, describe future plans that you may have to engage and involve people from different groups	In future, users will be engaged to identify any areas of improvement; Continuous listening to users who handle cash, cheques, receipts and other valuables to inform process improvement

Section 4	Training needs
As part of this equality analysis have any training needs/service needs been identified?	No
Describe any training needs for Trust staff	N/A – new starters to understand the policy above

Describe any training needs for patients	N/A
Describe any training needs for contractors or other outside agencies	N/A

**Check the information you have provided and ensure additional evidence can be provided if asked**

## Appendix 2 – Approval checklist

To be completed by lead and attached to any document which guides practice when submitted to the appropriate committee/group for consideration and approval.

	Title of document being reviewed:	Yes / No / Not applicable	Comments
<b>1.</b>	<b>Title</b>		
	Is the title clear and unambiguous?	Yes	
	Is it clear whether the document is a guideline, policy, protocol or standard?	Yes	
<b>2.</b>	<b>Rationale</b>		
	Are reasons for development of the document stated?	Yes	
<b>3.</b>	<b>Development Process</b>		
	Are people involved in the development identified?	Yes	
	Has relevant expertise has been sought/used?	Yes	
	Is there evidence of consultation with stakeholders and users?	N/A	
	Have any related documents or documents that are impacted by this change been identified and updated?	Yes	
<b>4.</b>	<b>Content</b>		
	Is the objective of the document clear?	Yes	
	Is the target population clear and unambiguous?	Yes	
	Are the intended outcomes described?	Yes	
	Are the statements clear and unambiguous?	Yes	
<b>5.</b>	<b>Evidence Base</b>		
	Is the type of evidence to support the document identified explicitly?	Yes	
	Are key references cited?	N/A	
	Are supporting documents referenced?	N/A	
<b>6.</b>	<b>Training</b>		
	Have training needs been considered?	Yes	
	Are training needs included in the document?	Yes	
<b>7.</b>	<b>Implementation and monitoring</b>		

	Title of document being reviewed:	Yes / No / Not applicable	Comments
	Does the document identify how it will be implemented and monitored?	Yes	
<b>8.</b>	<b>Equality analysis</b>		
	Has an equality analysis been completed for the document?	Yes	
	Have Equality and Diversity reviewed and approved the equality analysis?	Yes	
<b>9.</b>	<b>Approval</b>		
	Does the document identify which committee/group will approve it?	Yes	
<b>10.</b>	<b>Publication</b>		
	Has the policy been reviewed for harm?	Yes	No Harm
	Does the document identify whether it is private or public?	Yes	Public
	If private, does the document identify which clause of the Freedom of Information Act 2000 applies?	N/A	

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## Appendix 3 – Disclaimer of liability for unofficial funds

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### TEES ESK AND WEAR VALLEYS NHS FOUNDATION TRUST

#### *Disclaimer of liability for unofficial funds*

##### **Details:**

**Name**

**Address**

Unofficial funds deposited shall be in identifiable sealed envelopes or locked containers.

Please note that the Tees, Esk and Wear Valleys NHS Foundation Trust accepts no responsibility for the loss of or damage to personal property of any kind, including money, in whatever way the loss or damage may occur.

**Name**.....

**Signed**.....

**Date**.....

##### **Witness:**

**Name**.....

**Signed**.....

**Date**.....

## Appendix 4 – Hand over reconciliation form

TEES ESK & WEAR VALLEYS NHS FOUNDATION TRUST

HAND OVER RECONCILIATION FORM

ANALYSIS OF CASH HELD AT THE ..... ON

DATE

UNIT		Patients Monies	Petty cash
£20			
£10			
£5			
£2			
£1			
50P			
20P			
10P			
5P			
Copper			
<b>Total Cash</b>		<b>0.00</b>	<b>0.00</b>

NO			
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
<b>Total Vouchers</b>			<b>0.00</b>

Summary

<b>Cash</b>	<b>0.00</b>
<b>Vouchers</b>	<b>0.00</b>
<b>Total</b>	<b>0.00</b>

	Handed Over	
	Tick	✓
Safe Keys		
Petty Cash		
Patients Monies		

Handed Over By: Name

Signature

Date

Received By: Name

Signature

Date

THIS FORM MUST BE SIGNED AND DATED BY BOTH THE OUTGOING CASHIER AND THE INCOMING CASHIER ON EACH OCCASION THAT A HANDOVER OF KEYS AND CONTENTS TAKES PLACE  
ONCE SIGNED AND AGREED THIS FORM MUST BE KEPT ON FILE FOR AUDITABLE PURPOSES



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## Appendix 5 – End of Day Banking

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### End of Day Banking

Completed by \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_

**Attach Transaction Receipt**

## Appendix 6 – PDQ Breakdown

TOTALS	FLC BARCLAYS 000081 A - PDQ 21-27.09.2022				IN PUT INTO ORACLE			
	BARCLAYS 000081 A	PDQ			Total	In Bank		
21.09.2022	68.75	121.80			190.55	C/book	Must match	
TOTAL	VAT		NET	VAT				
V	31.10	5.20		25.90	5.20			
V	13.20	2.20		11.00	2.20			
V	101.10	16.94		84.16	16.94		To Jnl/Recpt	
	145.40	24.34		121.06	24.34	145.40	Hot/Cold	
Z	44.75		unaccount	0.40		45.15	Cold	
	190.15					190.55	Total	
	BARCLAYS 000081 A	PDQ			Total	In Bank		
22.09.2022	66.90	113.90			180.80	C/book		
TOTAL			NET	VAT				
V	46.95	7.83		39.12	7.83			
V	11.70	1.94		9.76	1.94			
V	94.95	15.83		79.12	15.83		To Jnl/Recpt	
	153.60	25.60		128.00	25.60	153.60	Hot/Cold	
Z	27.25		unaccount	-0.05		27.20	Cold	
	180.85					180.80	Total	
	BARCLAYS 000081 A	PDQ			Total	In Bank		
23.09.2022					0.00	C/book		
TOTAL			NET	VAT				
V				0.00	0.00			
V				0.00	0.00			
V				0.00	0.00		To Jnl/Recpt	
	0.00	0.00		0.00	0.00	0.00	Hot/Cold	
Z		0.00	unaccount			0.00	Cold	
	0.00					0.00	Total	
	BARCLAYS 000081 A	PDQ			Total	In Bank		
26.09.2022					0.00	C/book		
TOTAL	VAT		NET	VAT				
V				0.00	0.00			
V				0.00	0.00			
V				0.00	0.00		To Jnl/Recpt	
	0.00	0.00		0.00	0.00	0.00	Hot/Cold	
Z		0.00	unaccount			0.00	Cold	
	0.00					0.00	Total	
	BARCLAYS 000081 A	PDQ			Total	In Bank		
27.09.2022					0.00	C/book		
TOTAL	VAT		NET	VAT				
V				0.00	0.00			
V				0.00	0.00			
V				0.00	0.00		To Jnl/Recpt	
	0.00	0.00		0.00	0.00	0.00	Hot/Cold	
Z		0.00	unaccount			0.00	Cold	
	0.00					0.00	Total	
TOTALS	FLC BARCLAYS 000081 A - PDQ 21-27.09.2022				Total Reflections takings			
					BARCLAYS 000081 A PDQ TOTAL			
					135.65	235.70		
HOT & COLD (V)		NET	249.06			371.35		
		VAT	49.94					
		TOTAL	299.00					
COLD (Z)		TOTAL	72.35					
		TOTAL	371.35					
PLUS OTHERS (i.e. cheques/cash)								
Joe Bloggs			100.00		Invoice 4810099999		Joe Bloggs - Invoice 4810099999 -	
Brian Johnston Insurance			100.00		Vehicle Reg NL22 PQW - S Smith		Brian Johnston Insurance - Vehicle Reg NL22 PQW - S Smith -	

## Appendix 7 – Daily Banking Sheet

TEES ESK & WEAR VALLEYS NHS FOUNDATION TRUST		Woldview - Foss Park Hospital																							
RECONCILIATION FOR CASH & CHQS																									
<b>Section A</b>	<b>ANALYSIS OF TAKINGS</b>	Date																							
<table border="1"> <thead> <tr> <th>UNIT</th> <th></th> </tr> </thead> <tbody> <tr><td>£20</td><td></td></tr> <tr><td>£10</td><td></td></tr> <tr><td>£5</td><td></td></tr> <tr><td>£2</td><td></td></tr> <tr><td>£1</td><td></td></tr> <tr><td>50P</td><td></td></tr> <tr><td>20P</td><td></td></tr> <tr><td>Silver</td><td></td></tr> <tr><td>Copper</td><td></td></tr> <tr> <td><b>Total Cash</b></td> <td><b>0.00</b></td> </tr> </tbody> </table>		UNIT		£20		£10		£5		£2		£1		50P		20P		Silver		Copper		<b>Total Cash</b>	<b>0.00</b>		
UNIT																									
£20																									
£10																									
£5																									
£2																									
£1																									
50P																									
20P																									
Silver																									
Copper																									
<b>Total Cash</b>	<b>0.00</b>																								
<b>Section D</b>	<b>BB000</b>	<b>Full Summary of Cash &amp; Chqs</b>																							
<b>Section B</b>	<b>CASH</b>	<b>NO</b>	<b>Day</b>																						
		<b>Date</b>	<b>Amount £</b>																						
		<b>Total</b>	<b>Code</b>																						
		<b>Subjective</b>	<b>Description</b>																						
1	Wed																								
2	Thurs																								
3	Thurs																								
4	Fri																								
5	Mon																								
6	Tues																								
7	Wed																								
8	Thurs																								
9	Thurs																								
10	Fri																								
11	Mon																								
12	Tues																								
16																									
17	<b>Total Cash</b>		<b>0.00</b>																						
<b>Section C</b>	<b>CHEQUES</b>	<b>Chqs</b>	<b>Chq From</b>																						
		<b>Description</b>	<b>Amount £</b>																						
		<b>Cost Code</b>	<b>Subjective</b>																						
		<b>Sub Analysis Code</b>																							
1																									
2																									
3																									
4																									
5																									
6																									
7																									
	<b>Total Chqs</b>		<b>0.00</b>																						
<b>Section E</b>	<b>TOTAL</b>	<b>Total Cash &amp; Chqs</b>	<b>0.00</b>																						

**Section A**  
This is the breakdown of cash taken

**Section B**  
This is the breakdown of monies to be banked on a daily basis

**Section C**  
This is the breakdown of anything other than cash banked on a daily basis (i.e. cheques/postal orders)

**Section D**  
This is the unique reference number

**Section E**  
This is the total of both cash and cheques

**See below an example of the new banking book**  
**Barclays Paying in book**  
Use the carbonated sheet between the two numbered sheets  
Input as Example below

**EXAMPLE**

E-mail a copy of the spreadsheet along with the Vat Split spreadsheet on a Weekly Basis.  
Save and Keep each spreadsheet for audit & reconciliation.