

# Cash register guidelines Germany and procedural documentation



## Query the current cash balance

Due to the new requirements that the legislator has placed on cash registers in Germany since 1 January 2017, it is necessary to ensure correct inventory management in the cash register software. For this reason, we now actively query the current cash balance at the beginning of the year. For all customers who use our cashbook function, this stock should also match the actual value. Then all you have to do is confirm the value.

Ab dem Jahr 2017 müssen alle Kassen den Grundsätzen der GoBD entsprechen. Dazu gehört auch, dass die Kasse sturzfähig sein muss, d.h. der Stand des Kassenbuchs muss dem tatsächlichen Geldbestand entsprechen. Schon bisher hat PC CADDIE sämtliche Kassen-Einnahmen gemäss Tagesabschluss in das Kassenbuch übernommen.

Einige Kunden haben aber möglicherweise die Bargeld-Entnahmen (an Bank oder für sonstige Ausgaben) bisher nicht ausgebucht. Dadurch hat sich oft ein sehr hoher Kassenbuch-Bestand aufsummiert.

Deshalb ist wichtig, dass Sie den Kassenbestand jetzt genau prüfen:

Bestand im Kassenbuch:

Sie können den Bestand hier EINMALIG anpassen. Danach sind Änderungen nur noch durch Ein- bzw. Auszahlungen möglich. Ab diesem Zeitpunkt wird dann der Kassenbestand auch auf dem Tagesabschluss aufgedruckt.

✓ Dies ist der korrekte Bestand - ab sofort Kassenbestand auf Tagesabschluss

→ Ich werde dies bis zum 20.02.21 klären - voererst weiter kassieren

Melden Sie sich beim PC CADDIE-Support, sollten Sie das Kassenbuch ausserhalb von PC CADDIE führen und diese Funktion nicht wünschen.

Hinweis: Ab dem 20.02.21 kann die Kasse ohne eine Klärung nicht mehr geöffnet werden. Bitte melden Sie sich vorher bei Rückfragen.

❓ Weitere Informationen zur GoBD unter [doku.pccaddie.com](http://doku.pccaddie.com)

We generally recommend that our customers carry out a year-end closing in each cash account area at the turn of the year. *Year-end closing via Turnover - Year-end closing - Archive old movements and only start again with the articles*

Konten-Jahresabschluss und Archivierung

Mit dieser Funktion werden alle Bewegungsdaten (Umsatzkonten, Artikelkonten, Kassenbewegungen) aus dem aktiven Kontenbereich in einen Archivbereich verlagert und im aktiven Bereich geleert.

Datum bis: 31.12.16

Archiv-Bezeichnung: 2016-1

☒ Buchungen ab Stichtag übernehmen  
☒ Buchungen ohne OK immer übernehmen  
☒ Kontensaldo zum Stichtag übertragen  
 Text der Saldobuchung: Saldenübertrag aus 2016  
☐ Trotz Saldo 0 eine Anfangs-Buchung  
☐ Nur wieder einbuch, wenn Betrag grösser 1,00  
☒ Einträge mit OK-Status gesondert rechnen  
☒ Abo-Buchungen (Bestände) übernehmen  
☐ Vorher Datenbanken indizieren

Artikel-Bestand: 1:1 übernehmen

☒ Inaktive Artikel ohne Bestand löschen  
☒ Kasse und Kassenbuch komplett leeren

OK

Abbruch

If you have not yet entered any expenses or money transfers to the bank in PC CADDIE, the cash balance may of course be extremely high and require correction.

If you use an external cash book, we can of course also switch off the cash balance on the daily closing if you wish. Please contact us, we will be happy to advise you.

## Cash guidelines

### Requirements for cash register systems as of 01.01.2017

Since 1 January 2017, businesses that primarily conduct cash transactions are required to have an electronic cash register!

Only cash register systems that record individual sales at receipt level and can be stored for at least 10 years may be used.

All electronic cash register system data must be stored and must not be alterable. Deleting individual receipts in favour of the end-of-day total receipt is not permitted. Storing Z receipts on paper alone is also not sufficient.

Non-cash transactions, such as payments with EC cards or credit cards, must be recorded. It must be possible for the tax official to read the cash register data. For this purpose, the cash register data must be presented in a format that can be analysed.

The entrepreneur is obliged to have his cash register reprogrammed accordingly. If the cash register's memory is not sufficient to store all data permanently, the memory must be expanded. In the opinion of the tax authorities, it is reasonable to transfer the data to another unalterable data carrier.

All organisational documents relating to the cash register, such as the cash book, end-of-day totals receipts, Z receipts, financial reports, journal data, programme and master data change data, operating instructions, protocols for reprogramming, etc. must be stored for 10 years.

In principle, the data of old or no longer used cash registers must be stored in the same way as paper records within the 10-year period. The cash register data must be archived for this purpose. If the documents and data have been backed up, an old cash register can be disposed of.

### **Tips for correct cash register management**

- Cash movements must be recorded daily.
- No posting without a receipt. If a receipt is missing, a personal receipt (e.g. tip) will help.
- Numbering: The receipts must be numbered consecutively each year starting with „1“.
- The actual balance in the cash register must match the debit balance in the cash book at all times. The balance according to the cash book must be checked by daily recounting!
- A negative cash balance is impossible - with correct cash management, the cash balance of the cash register can be at least 0.00 euros.
- Private deposits and withdrawals as well as transfers to and from the bank must be recorded daily.
- In the case of private advance payments and subsequent reimbursement from the cash register, the date of „expenditure“ and thus the date of entry in the cash register is always the date of payment from the cash register, not the receipt date.
- Daily accounts must be cancelled in full. This also applies to incorrect receipts. The daily accounts are numbered consecutively and no accounts may be missing. The operator statements cannot replace the daily statements as they are not numbered consecutively. The time of the daily closing should correspond to the actual closing time.
- Please note that the archive areas must not be deleted for 10 years.

### **Data access to cash register systems by the tax audit**

All PC CADDIE data can be exported in a form suitable for GoDB. A detailed description of the export function can be found here: [GoBD](#)

### **GoBD (Principles for the proper keeping and storage of books, records and documents in electronic form and for data access)**

[Letter from the Federal Ministry of Finance on the GoDB from 2014](#)

To ensure that your business transactions are properly managed and stored, they must be complete and cannot be manipulated. The following points must be observed. All postings must

- Traceable
- Verifiable
- Complete
- Correct
- Unalterable

be.

## Process documentation

### 1. organisation and data structure

Essential databases:

GOLFKONT.DBF All bookings - basically all figures can be found here.

GOLFMITG.DBF Member and customer data - possibly important for the restriction to customer groups.

GOLFBET.DBF Contributions and articles - possibly relevant for the analysis by article

The following databases could be supplemented if required, but the documents are all already contained in GOLFKONT.DBF:

PCC\_KASS.DBF Cash register database of currently open cash transactions from daily closing to daily closing.

PCC\_KAAR.DBF Archive database to which the cash transactions from PCC\_KASS.DBF are copied at the end of the day.

### 2. posting procedure

During a checkout process, an article is immediately entered in the PCC\_KASS.DBF with a data record.

The cash transactions are recorded chronologically and managed twice: On the one hand in the cash transactions database and on completion of the document posting in the overall journal. All transactions are assigned an ascending document number when they are posted. Item details, date, time, the operator ID and, if available, the till number are recorded for these transactions.

At the moment the receipt is printed, this step can no longer be cancelled undocumented. Each individual item can then only be cancelled out by an offsetting entry with a negative number. The date, time and operator ID are also recorded.

When the cash transaction is completed by a payment transaction (or posting to a clearing account (OP area)), all voucher postings are transferred to GOLFKONT.DBF and noted in the data entry log.

This means that there can be no item or invoice cancellation in the structure that is not ultimately traceable in GOLFKONT.DBF.

Data records are not deleted or reorganised at database level. In the databases, new business transactions are always appended at the end so that the chronology always remains traceable.

The software never deletes a data record in the GOLFKONT.DBF of the cash register. However, if vouchers are cancelled, the line items of the cancelled voucher are marked with a „D“ (=deleted) in the KONTTYP field. The line items are cleared again individually during the cancellation process, if necessary by an offsetting entry.

A detailed description of the cash register operation can be found here:

- [Reception desk/greenfee desk](#)
- [Proshop merchandise management](#)
- [Catering](#)

### **3. documentation / journals / receipts**

#### **3.1 Daily closing**

The daily closing contains the following contents:

- Name of the company
- Date and time of preparation
- Consecutive daily closing number
- Total turnover
- Turnover by tax rate
- Breakdown of revenue by payment type
- Sales by operator
- Cancellations and discounts made

#### [Creation of the daily closing](#)

#### **3.2 External document**

The external document contains the following content:

- Name of the company
- Characteristic for cash register identification
- Date and time of document creation
- Receipt number
- Individual products and price
- Total amount

The amount paid in cash must be itemised according to tax rates.

We will be happy to assist you with the installation.

3.3 Outgoing voucher list with the consecutive numbers and amounts of the sales vouchers (outgoing invoice list)

#### [Creating the outgoing voucher list](#)

3.4 Sales statistics for analysing postings by article and product group, each of which can be combined with the document numbers

[Creating the sales statistics](#)

3.5 Evaluations of price changes and cancellations

[Creating the list of price changes](#)

#### **4. data backup / data export**

All transactions are stored in databases on data carriers in the cash register or on the customer's server. The customer is always responsible for backing up this data. We recommend backing up data by storing it unalterably on an external data carrier. The backed-up data must provide the same analyses as the current POS system.