

# Cash register guidelines and procedural documentation in Germany



## Query regarding the current cash balance

Due to the new requirements that legislators have set for cash registers in Germany starting with 01.01.2017, it is necessary to ensure correct inventory management in the cash register software. Therefore, we are actively asking the current cash balance at the beginning of the year. For all customers who use our cash register function, this balance should also match the actual value. Then all you have to do is confirm the value.

GoBD Cash register guidelines

Starting with 2017, all funds must comply with the GoBD principles. This also means that the balance of the cash register must correspond to the actual cash value. So far, PC CADDIE has taken over all cash receipts according to the daily closing in the cash book.

However, some customers may not have booked cash withdrawals (to bank or other expenses). This has often added up a very high cash book balance.

Therefore, it is important that you check the cash balance:

Balance in the cash book:

You can adjust the inventory here ONCE. After that, changes are only possible through deposits or withdrawals. From this point on, the cash balance will be printed on the daily closing.

Contact the PC CADDIE Support if you run the cash book outside PC CADDIE and do not want this feature.

Note: After <DATEXX>, the cash register cannot be opened without a clarification. Please contact us in advance for further information.

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We recommend to our customers to complete an *annual statement on sales - annual accounts - archive old transactions and start only with the articles* at the turn of the year in each account area.

**Annual balance of accounts and storage** [X]

With this function all data (sales accounts, article accounts, register movements) is transferred to an archive area and emptied out of the active account area.

Date to:

Storage-name:

Taking on bookings as of key date

Keep all bookings without "OK"

Transferring account balance to the key date

Text of account balance:

Book although balance is 0

Only book in,  
if amount is more than

include entries with OK-Status

Take on subscription bookings

Indexing before databases

Article-stock:

Delete inactive articles without stock

Empty register and cashbook completely

The cash balance can of course be enormously high and needs a correction if you have not entered in PC CADDIE any expenses and no money transfers to the bank.

If you use an external cash register, we can of course also switch off the cash balance at the end of the day, upon your request. Please contact us for more information.

## POS guidelines

### Requirements for POS systems as of 01.01.2017

Companies with priority cash transactions must keep an electronic cash register as of 01.01.2017!

Only POS systems that record individual sales at the receipt level and can store them for at least 10 years may be used.

All electronic data of the POS systems must be stored and must not be changeable. Deleting the individual vouchers in favor of the daily end bonus is not permitted. The sole storage of day-end receipts on paper is not enough.

Non-cash transactions, such as payments with debit or credit cards are subject to registration. The finance officers must be able to read the cash register data. For this, the cash register data must be

submitted in a processable format.

The entrepreneurs must have cash registers reprogrammed accordingly. If the cash register's memory is insufficient to store all data permanently, the storage needs to be expanded. Outsourcing the data to another unchangeable data carrier is acceptable.

All organizational documents related with the cash register, such as the cash book, daily closing, financial reports, log data, program and master change data, operating instructions, reprogramming protocols etc. are to be kept for 10 years.

As a general rule, the data of old or no longer used registered must be kept for a the 10-year period, in a manner similar with paper records. For this, an archiving of the cash register data has to be carried out. As long as the documents and data are secured, an old cash register can be disposed of.

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

- Cash register transactions must be recorded daily.
- No booking without receipt. If a receipt is missing, a self-prepared document helps (for example, for tips).
- Numbering: the documents are to be numbered consecutively, starting with „1“ at the beginning of every year.
- The current inventory of the cash register must always match the debit balance of the cash book. This should be checked daily!
- A negative amount is impossible - with correct cash management, the cash balance of the cash register can be at least 0,00 Euro.
- Private deposits and private withdrawals, as well as transfers from and to the bank are to be recorded daily.
- In the case of private advance payment and subsequent reimbursement from the cash register, the date of the „issue“ and thus the entry in the cash register is always the date of payment from the cash register, not the document date.
- Daily accounts are to be canceled completely. This also applies to missing receipts. The daily financial statements are numbered consecutively and no numbers may be missing. The operator statements can not replace the daily statements, because they are not numbered. The time of day's closing should match the actual closing time.
- Please note that also the archived areas should be stored for 10 years.

### **Data access to POS systems through the audit**

All data can be exported from PC CADDIE in a GoBDsuitable form. A detailed description of the export function can be found her [GoBD](#)

### **GoBD (Grundsätze zur ordnungsmäßigen Führung und Aufbewahrung von Büchern, Aufzeichnungen und Unterlagen in elektronischer Form sowie zum Datenzugriff - Principles for the proper management and retention of books, records and documents in electronic form and data access)**

[Note from the Federal Ministry of Finance regarding GoBD, 2014](#)

[BMF note, 26 January 2015 - Amendments to the 2014 GoBD](#)

To properly manage and store your business transactions, they must be complete and non-manipulatable. The following points should be noted here. All bookings must be:

- Comprehensive;
- Verifiable;
- Complete;
- Correct;
- Unchangeable.

## Procedural documentation

### 1. Components and data structure

Main databases:

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

GOLFMITG.DBF Member and customer data - may be of importance for customers.

GOLFBEIT.DBF Posts and articles - may be used for the evaluation of important items.

The following databases could be supplemented as needed; all the documents are already contained in the GOLFKONT.DBF:

PCC\_KASS.DBF Cash register of the currently open cash transactions from the previous daily statement to the next one.

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

### 2. Booking procedure

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

The cash register transactions are recorded chronologically and are managed twice: once in the cash register database and once on the completion of the document posting in the overall journal. All transactions are assigned an ascending document number when posted. These operations record item details, date, time, operator ID, and if available, the receipt number.

At the moment of receipt printing, this step is no longer undocumented. Each individual item can then only be canceled by an offsetting entry with a negative number. Date, time and operator ID are recorded as well for this entry.

With the completion of the cash register transaction by means of a payment transaction (or posting to a clearing account (OP area)), all document postings are transferred to the GOLFKONT.DBF and noted in the data entry log.

This means there can be no position or invoice cancellation due to the structure, which cannot be fully traced in the GOLFKONT.DBF.

Records are not deleted or resorted at the database level. New business transactions are always added to the back in the database, so that the chronology always remains traceable.

The software never deletes a record from the GOLFKONT.DBF of the cash register. If documents are

reversed, the document items of the reversed document are marked with a „D“ (= deleted) in the field KONTTYP. The document items are again cleared individually within the reversal process, if necessary by an offsetting entry.

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

- [Reception/Green fee cash register](#)
- [Pro shop management](#)
- [Gastronomy](#)

### **3. Documentation / journals / receipts**

#### 3.1 Daily closing

The daily closing contains the following:

- Company name
- Date and time of creation
- Consecutive daily closing number
- Total sales
- Sales after taxation
- Distribution of revenues by payment method
- Sales by operator
- Completed cancellations and discounts

#### [Creating the daily closing](#)

#### 3.2 External invoices

Each invoice must contain:

- Company name
- Characteristic for cash register identification
- Date and time of invoice creation
- Invoice number
- Individual products and price
- Total amount

The amount paid in cash is to be broken down according to tax rates.

We are happy to assist you setting this up.

#### 3.3 Invoice output list with consecutive numbers and amounts of the sales (Invoice outbound list)

#### [Creating the Invoice outbound list](#)

3.4 Sales statistics for the evaluation of postings for articles and product groups, each of which can be combined with the invoice numbers

#### [Creating the sales statistics](#)

#### 3.5 Evaluations of price changes and cancellations

#### **4. Data security/ data export**

All processes are stored in databases on data carriers in the cash register or on the customer's server. The customer is solely responsible for the backup of this data. We recommend a data backup by immutable storage on an external disk. The saved data must provide the same evaluations as the current POS system.