



# East Riding Voluntary Action Services (ERVAS) Limited

## Community Accountancy Service

Delivering quality accounting services and training to the voluntary sector

### Template Instructions:

### Direct Payments Cashbook



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**LOTTERY FUNDED**

## Introduction

This instruction guide is to accompany the Excel template "Direct Payments Cashbook". It has been provided to enable people in receipt of Direct Payments to keep a record of all transactions they make out of their Direct Payment funding. This template has been prepared using Excel 2010 and is a macro enabled workbook and needs macro's enabled for the buttons within the spreadsheet to work.

## Template

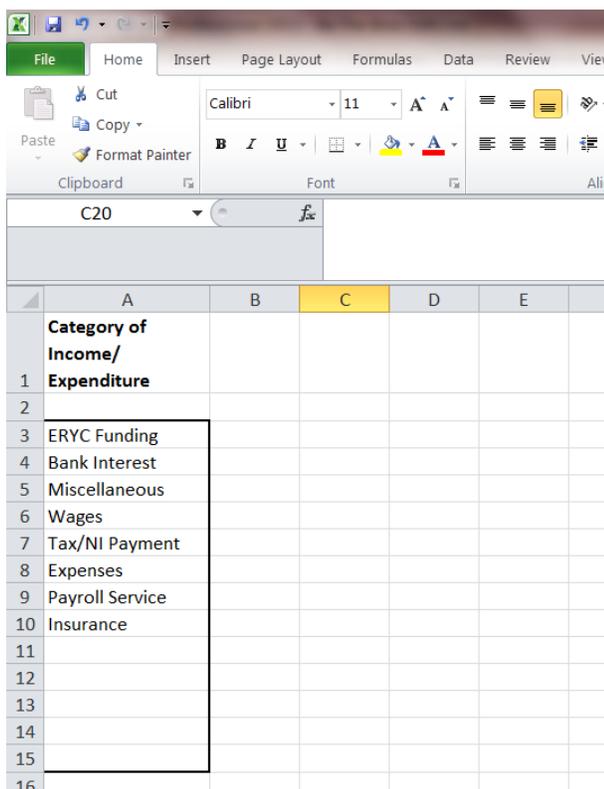
The template is made up of 4 sheets as follows:

- **Current Account** – this is the worksheet where you will record all of the transactions.
- **Summary** – this provides a report summarising all transactions undertaken.
- **Bank Reconciliation** – This provides a bank reconciliation template.
- **List** – This is a list of analysis headings.

## Initial Set-up

Save the template to your computer in an area where you will be able to find it easily.

Click on the list tab. This sheet has a list of analysis headings which each transaction will be categorised under. Please amend to suit your individual direct payments scheme.



	A	B	C	D	E
	<b>Category of Income/Expenditure</b>				
1					
2					
3	ERYC Funding				
4	Bank Interest				
5	Miscellaneous				
6	Wages				
7	Tax/NI Payment				
8	Expenses				
9	Payroll Service				
10	Insurance				
11					
12					
13					
14					
15					
16					

If any of the analysis headings are not suitable click in the cell and type a more suitable heading. If you require any additional headings please add them. Any headings outside of the black box will not be included in the drop down list on the current account tab.

If you require more space within the black box to add another analysis heading right click with your mouse on the grey cell number at the left hand side and choose "insert" and a new row will be added above. The lowest row that you can do this on is row 15 otherwise it will not be included in the drop down list on the current account tab.

To delete additional rows within the black box right click with your mouse on the grey cell number at the left hand side and choose "delete" and that row will be deleted.



To enter transactions in the table:

East Riding Voluntary Action Services (ERVAS) Limited Community Accountancy Service							
Direct Payments Cash Book							
For the year ending:		05 April 2014					
Input income as a positive figure + and expenditure as a negative figure -							
Date	Details	Category of Income/ expenditure	Reference (cheque/ receipt no.)	Income	Expenditure	Balance	Rec?
06/04/2013	Opening Balance					0.00	
06/04/2013	Funding	ERYC Funding	00001	500.00		500.00	
06/04/2013	A Insurance Company	Insurance	00001		(67.50)	432.50	
15/04/2013	Doris Brown	Wages	00002		(320.00)	112.50	
15/04/2013						112.50	

**Sian:**  
Check statement - Has the transaction gone through the bank yet? When it is shown on the statement put Y

**Sian:**  
Opening Balance

- **Date** – Enter date of transaction
- **Details** – Person/organisation money received from/paid to
- **Category of Income/Expenditure** – Choose from the list by clicking on the little triangle that appears when you click in the cell. This list is taken from the List tab.
- **Reference (Cheque/Receipt no.)** – For expenditure this will be the cheque number or for internet banking transactions you should give each one a consecutive numerical reference (eg IB001). For income this will be the paying in slip number, if your paying in slip does not have one then give each income item a consecutive numerical reference.
- **Income** – Enter the amount of money received
- **Expenditure** – Enter the amount of money spent as a negative figure. This is done by pressing the minus (-) sign which is next to the zero button (above the P) on your keyboard prior to typing the number. This number will then appear on your table as a red number with brackets round. If you do not put the expenditure as a negative number the balance column will not be correct.
- **Balance** – The Balance column is a formula and will automatically update to show the balance in the account.
- **Rec?** - When you check each transaction against your bank statement write the number of the bank statement that the transaction appears in. If your bank statements do not have a statement number then write one on the statement.

Set up an arch lever file with dividers as follows:

- Income
- Expenditure
- Bank Statements

File all documentation in reference number order within the relevant section of your file.

## Summary

Click on the Summary tab. This sheet is protected.

Prior to any transactions being entered to the Current Account the table in the summary tab will look like this.

	A	B	C	D	E
1	<b>Direct Payments Summary</b>				
2					
3					
4	<b>Opening Balance</b>		£0.00		
5	Income		£0.00		
6	Expenditure		£0.00		
7	<b>Closing Balance</b>		£0.00		
8					
9	<b>Category</b> ▼	<b>Total Income</b>	<b>Total Expenditure</b>		
10	(blank)				
11	<b>Grand Total</b>				
12					
13					
14					

Refresh Table

Once you have entered transactions to the Current Account tab a message will appear on the Summary table that tells you "Table needs refreshing press button". Click on the refresh table button. This is run by a macro if you have not enabled macros, this will not work.

	A	B	C	D	E	F
1	<b>Direct Payments Summary</b>					
2						
3						
4	<b>Opening Balance</b>		£0.00			
5	Income		£500.00			
6	Expenditure		(£387.50)			
7	<b>Closing Balance</b>		£112.50			
8						
9	<b>Category</b> ▼	<b>Total Income</b>	<b>Total Expenditure</b>			
10	(blank)					
11	<b>Grand Total</b>					
12						
13						
14						

Table needs refreshing press button

Refresh Table

This will then update the information in the table to provide a summary of income and expenditure by category.

	A	B	C	D	E
1	<b>Direct Payments Summary</b>				
2					
3					
4	<b>Opening Balance</b>		£0.00		
5	Income		£500.00		
6	Expenditure		(£387.50)		
7	<b>Closing Balance</b>		£112.50		
8					
9	<b>Category</b> ▼	<b>Total Income</b>	<b>Total Expenditure</b>	Refresh Table	
10	(blank)				
11	Wages		(320.00)		
12	ERYC Funding	500.00			
13	Insurance		(67.50)		
14	<b>Grand Total</b>	<b>500.00</b>	<b>(387.50)</b>		
15					
16					

## Bank Reconciliation

Click on the bank reconciliation tab. This sheet is protected you can only type in the yellow areas. The bank reconciliation tab provides a template for recording the results of a bank reconciliation.

When you receive your bank statement check the Current Account tab to ensure that the transactions recorded are written up. If there are any on the bank statement that are not recorded in the Current Account tab then you should enter these up.

If there are transactions recorded on the current account tab that are not on the bank statement these have not yet cleared through the bank. These should be listed in the relevant area of the bank reconciliation template. Payments are input as normal numbers and not negative numbers on this template.

A breakdown of the information that needs entering is as follows:

- **Bank reconciliation for the period ending** – Enter the last date on the bank statement.
- **Balance as per bank statement** - Enter the bank balance on the last date on the bank statement.
- **Less: Cheques not yet presented** – Enter all payments on the current account tab that have not yet gone through the bank account on the statement.
- **Add: Receipts not yet credited** – Enter all money received on the current tab that have not yet gone through the bank account on the statement.

## Direct Payments Scheme

Bank Reconciliation for the period ending:

<b>Balance as per Bank Statement</b>				
<b>Less:</b>				
<b>Cheques not yet presented</b>				
<b>Date</b>	<b>Cheque No</b>	<b>Payee</b>		<b>Amount</b>
<b>Total of cheques not yet presented</b>				0.00
<b>Add:</b>				
<b>Receipts not yet credited:</b>				
<b>Date</b>	<b>Receipt No</b>	<b>Payer</b>		<b>Amount</b>
<b>Total of receipts not yet credited</b>				0.00
<b>Adjusted Bank Balance</b>				0.00

	£
Cash Book Balance brought forward	£0.00
<b>Add:</b>	
Money received	£0.00
<b>Less:</b>	
Payments	£0.00
Cash Book balance carried forward	£0.00

The bottom part of the table regarding the cash book balances automatically takes information from the current account tab.

Bank Statement Balance    - cheques not presented       + Receipts not credited	=	Adjusted/Reconciled Bank Balance
Cash Book Balance b/f       + Money received               - Payments made	=	Cash book balance c/f
<b>Adjusted/Reconciled Bank          Balance</b>	=	<b>Cash book balance c/f</b>

The adjusted/Reconciled bank balance should always be the same as the cash book balance c/f. If not, there are transactions not included (either in the bank reconciliation or the current account tab) or there is an error with the figures included for example £9.97 may have been input as £9.79.

For full instructions on Bank Reconciliations please see our Bank Reconciliations Good Practice Guide.

### Comments

We value your comments as they help us to shape the service. If you would like to provide a comment on this template or any of the services that we provide please feel free to do so.



For further information please contact:

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