

**STUDENT ASSOCIATION
REGULATIONS**

- 1 Membership Regulations**
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STUDENT ASSOCIATION
1. MEMBERSHIP REGULATIONS

The classes of membership of the Association shall be as follows:

1 ORDINARY MEMBERSHIP (“Ordinary Members”)

- 1.1 The following shall be Ordinary Members of the Association:
 - 1.1.1 all full-time and part-time students of the University enrolled on an award bearing course ; and
 - 1.1.2 the Sabbatical Officers.
- 1.2 Every enrolled student of the University shall be entitled to exercise his/her right to opt out of membership in accordance with the Education Act 1994.
- 1.3 Students who exercise this right shall not be unfairly disadvantaged, with regard to the provision of services, facilities or otherwise, by reason of their having done so.
- 1.4 Only Ordinary members shall have voting rights as narrated within the Association’s constitution.

2 ASSOCIATE MEMBERSHIP (“Associate Members”)

- 2.1 The following may, on written application to the Executive Board, become Associate Members;:
 - 2.1.1 students undergoing full or part time courses of further education, not affiliated to a similar form of association;
 - 2.1.2 members of staff of the University and Association during the term of their employment;
 - 2.1.3 former students of the University who have been an Ordinary Member of for at least one academic session, but have not completed a course leading to a qualification.
- 2.2 Associate Members admitted to membership in terms of section 2.1.1 to 2.1.3 shall pay an annual subscription at a rate to be determined by the Executive Board.

- 2.3 Associate members are not entitled to hold office or be present at, or take part in any general meetings of the Association.

3 LIFE MEMBERSHIP (“Life Members”)

- 3.1 Former students having obtained a qualification from the University and who were Ordinary Members for at least one academic session may make written application to Executive Board to become a Life Member of the Association.
- 3.2 The Association may admit to honorary life membership of the Association any person whom it wishes to honour for services to the Association.
- 3.3 Former students, who, under Section 2.2.4 have held an associate membership card for two or more years, may make written application to Executive Board to become a Life Member.
- 3.4 Life Members shall pay a one off subscription at a rate to be determined by Executive Board.
- 3.5 Life members are not entitled to hold office or be present at, or take part in any general meetings of the Association.

4 HONORARY MEMBERSHIP (“Honorary Members”)

- 4.1 The following shall be Honorary Members of the Association ex-officio:
- 4.1.1 the Principal of the University;
 - 4.1.2 the Vice-Principals of the University; and
 - 4.1.3 the Honorary Treasurer of the Association.

5 RECIPROCAL MEMBERSHIP

- 5.1 The Association may enter into reciprocal membership agreements with other like minded student associations or unions, which allow entry into each other’s premises.
- 5.2 Reciprocal membership agreements must conform to the Licensing (Scotland) Act 1976.
- 5.3 Reciprocal members are not entitled to hold office or be present at, or take part in any general meetings of the Association.

6 TEMPORARY MEMBERSHIP (“Temporary Members”)

- 6.1 People requiring access to Association property – including, but not limited to, trades people, works people, etc. – shall gain Temporary Membership while on the premises and shall be required to sign the sign-in book.

STUDENT ASSOCIATION
2. DISCIPLINE REGULATIONS

1 DISCIPLINE

- 1.1 In accordance with the objects of the Association, as narrated within the constitution, members are expected to conduct themselves in a manner befitting the dignity of the Association.
- 1.2 There shall be "The Robert Gordon University Student Association Discipline Committee" (the "Discipline Committee") to implement the discipline regulations.
- 1.3 A Discipline Committee shall have jurisdiction over all members of the Association and all persons within all premises of the Association and shall deal with all allegations of misconduct made against Association members.

2 MISCONDUCT

- 2.1 The following, *inter alia*, shall constitute misconduct:
 - 2.1.1 Breaches of stated instruction or Association regulations;
 - 2.1.2 Actions that bring or could bring the reputation of the Association or its members into disrepute;
 - 2.1.3 Harassment of members or staff of the Association;
 - 2.1.4 Damage to or misappropriation of Association property or funds;
 - 2.1.5 Interference with legitimate activities of other members or processes or procedures of the Association; or
 - 2.1.6 Action which endangers the safety of others.

3 COMPOSITION OF THE DISCIPLINE COMMITTEE

- 3.1 The composition of the Discipline Committee shall be as follows:
 - 3.1.1 Vice President Union and Societies (Chair); and
 - 3.1.2 2 members of the Executive Board.
- 3.2 In the event of a conflict of interest of any member of the discipline committee, the Executive Board shall nominate an Executive Board replacement.
- 3.3 The Discipline Committee shall have a quorum of three.

- 3.4 No member of the Discipline Committee who has any involvement in a case of discipline shall serve on the Discipline Committee during the case, which at all times shall be independent and impartial.

4 MEETINGS OF THE DISCIPLINE COMMITTEE

- 4.1 The Discipline Committee shall hold meetings as and when disciplinary matters are referred to it by the Executive Board or General Manager. Its function shall be to decide, on the evidence before it, whether the member or person has committed misconduct.

- 4.2 The Discipline Committee shall :

4.2.1 Ensure the member or person receives full intimation of the alleged misconduct within 7 days of referral of the matter to it;

4.2.2 Call a meeting within 14 days of referral of the matter to it;

4.2.3 Give at least 7 days written notice of a meeting and the cases being heard at the meeting to all those affected;

4.2.4 Ensure the member or person is fully advised of his or her right to attend the meeting of the Discipline Committee in person, be accompanied, if they wish, at that meeting by a person of his or her choosing and be given the opportunity to address that meeting and call witnesses.

4.2.5 The Discipline Committee shall be entitled to call witnesses and undertake investigations.

4.2.6 The decision of the Discipline Committee shall be communicated to the member or person within 7 days of the meeting at which that member's case is heard.

- 4.3 Should a person fail to attend the scheduled Discipline committee meeting then a further date shall be scheduled. Failure to attend at a second scheduled committee meeting shall proceed without the member or person's attendance.

- 4.4 At the Discipline Committee's discretion, it may allow members to present their case in writing in the event of a satisfactory reason being given for their non-attendance.

5 POWERS OF DISCIPLINE COMMITTEE

- 5.1 Should a member or person be found to have committed misconduct, the Discipline Committee shall be entitled to impose one or more of the following penalties;
- 5.1.1 A reprimand or written warning;
 - 5.1.2 Charges to cover the cost of any damage or loss to the Association as a consequence of the misconduct;
 - 5.1.3 A fine not exceeding Five-Hundred pounds;
 - 5.1.4 Permanent or temporary exclusion from the Association ;
- 5.2 Failure by the member to adhere to the penalty may permit the Discipline Committee to issue a further penalty.

6 APPEAL

- 6.1 Any member or person against whom an allegation is established shall have the right of appeal against the decision of the Discipline Committee in relation to the decision reached, the penalty or both. Appeal on any disciplinary matter must be made in writing to the President within ten days of the original decision. The written submission must state clearly the points on which the appeal is grounded. The appeal must be heard within fourteen days of the President's receipt of a written submission.
- 6.2 The appeal shall be heard by an appeals committee (the "Appeals Committee") which shall comprise:
- 6.2.1 The President
 - 6.2.2 2 members of the Executive Board
 - 6.2.3 A representative of the University
- 6.3 None of the members of the Appeals Committee shall be a member of the Discipline Committee which dealt with the original case.
- 6.4 In the event of a conflict of interest of any member of the Appeal Committee, the Executive Board shall nominate an Executive Board replacement.
- 6.5 The quorum of the Appeals Committee shall be four.
- 6.6 The Appeals Committee may :
- 6.6.1 uphold the decision of the Discipline Committee; or

- 6.6.2 uphold and modify the penalty; or
- 6.6.3 conclude that a breach of discipline has not been committed and cancel the penalty.

6.7 The decision of the Appeals Committee shall be final.

7 GENERAL

- 7.1 No expelled member, no member who has resigned, and who has not subsequently been re-instated as a member, and no member during a period of suspension may be introduced to the Association/Union as a guest or in any other capacity.
- 7.2 The General Manager of the Association may suspend any person from Association premises pending the outcome of a Disciplinary Committee hearing.
- 7.3 The Code of Discipline shall be applicable to any function held by the Association or the buildings of a Union or Association with which the Association/Union has a reciprocal agreement, or while a member is representing the Union, or while using property belonging to, loaned to, or hired by the Association whether inside or outside of the Association/Union building.
- 7.4 It shall be the responsibility of the members of the Association to acquaint themselves with the Constitution and to carry their membership card at all times.

STUDENT ASSOCIATION
3. COMPLAINTS REGULATIONS

1 COMPLAINTS PROCEDURE

- 1.1 This complaints procedure will be available to all students or groups of students of the University, whether members of the Association or not, who:
- 1.1.1 are dissatisfied in their dealings with the Association; or
 - 1.1.2 claim to be unfairly disadvantaged by reason of their having opted not to be a member of the Association
- 1.2 The purpose of the procedure is to enable such complaints to be dealt with promptly and fairly.

2 PROCEDURE

- 2.1 Any member of the Association or enrolled student of the University with a complaint should write to the President, specifying the complaint. If the President is the subject of the complaint, the complaint should be addressed to a Vice President or any member of the Executive Board ("the recipient") who shall have the same functions in relation to the complaint as the President would otherwise have had, and the President shall take no part in the handling of the complaint.
- 2.2 The recipient shall be obliged to raise the matter for discussion at a meeting of the Executive Board, undertake any enquiries necessary to investigate the complaint and following this, shall respond to it in writing. The response by the recipient to the complaint shall be made within twenty-eight days of receipt of the letter of complaint.
- 2.3 Should the recipient's response prove unsatisfactory, the complainant shall be entitled to seek that the recipient refers the matter to the University Secretary, who will issue the complainant with a copy of the complaint procedure, and arrange to appoint an independent person to consider the complaint.
- 2.4 The independent person shall carry out such enquiries as they deem appropriate and make any necessary recommendations and shall submit

their conclusions within twenty-eight days of the complaint being referred to the University.

- 2.5 The decision of the independent person shall be final, and shall be delivered to the University Secretary, the recipient and the complainant in writing.
- 2.6 The Association will be required to submit a written report to the University, within fourteen days of the independent person's decision, setting out the manner by which it will comply or has complied with the findings of the independent person, if such compliance is ordered.

STUDENT ASSOCIATION
4. ELECTION REGULATIONS

1 GENERAL

- 1.1 The elections of the President and Vice-Presidents (together being the "Sabbatical Officers") and any other elected officers of the Association ("Elections") shall be carried out in accordance with these regulations.
- 1.2 The Association's administrative staff shall implement the Election process.
- 1.3 The Elections shall be by secret ballot of all Ordinary Members of the Association.

2 THE RETURNING OFFICER

- 2.1 A returning officer for the Elections ("Returning Officer") shall be appointed by the Executive Board and shall not be a member of the Association, or a member of staff of the Association.
- 2.2 The Returning Officer may appoint nominees to act on his behalf in the day-to-day supervision of the Elections.
- 2.3 Acting on behalf of the Returning Officer the Association's administrative staff shall carry out the following functions:
 - 2.3.1 overseeing the procedure for the acceptance of nominations and the determination and publication of valid nominations;
 - 2.3.2 fixing the date of the Elections, the publication of notices giving information about the date of the Elections and the arrangements for the Elections;
 - 2.3.3 supervision and conduct of the count; and
 - 2.3.4 overseeing the announcement of the result.

3 NOMINATIONS

- 3.1 All Ordinary Members are eligible to stand as a candidate for election.
- 3.2 Candidates may stand for election to more than one post within the same election.

- 3.3 Any candidate standing for more than one post must complete a separate nomination form for each post.
- 3.4 A candidate's nomination form must be signed by at least 30 Ordinary Members and a sabbatical nomination form shall be accompanied by a letter of confirmation of suitability from the candidate's Head of School.
- 3.5 No member may sign the nomination form of more than one candidate.
- 3.6 The Returning Officer will post a notice within each University School and on the Association's web site at least fourteen days before the date on which nominations open stating the;
 - 3.6.1 period for nominations,
 - 3.6.2 posts for which nominations can be made,
 - 3.6.3 places from which nomination forms can be obtained and
 - 3.6.4 places to which completed nomination forms must be returned.
- 3.7 Each completed nomination form may be accompanied by a manifesto prepared by the candidate consisting of not more than one hundred words and a photograph (both preferably in electronic format). The nomination period shall run for fourteen days and shall close at 2 p.m. fourteen days before the election date.
- 3.8 On closing of the nominations, the Association administrative staff will inspect all nominations and manifestos and verify that they comply with the rules regarding nomination forms and signatures.
- 3.9 The Association administrative staff will draw up a list of candidates after the close of nominations and will post a notice within each University School and on the Association web site at least fourteen days before the date of the election stating the date of the election and the arrangements for voting.
- 3.10 Where appropriate the Returning Officer may allow electronic voting to take place in tandem or instead of with manual voting procedures.

4 CAMPAIGNING

- 4.1 Within seven days of the close of nominations a list of valid nominations and manifestos will be published and distributed within each School and on the Association web site.
- 4.2 The campaigning period shall commence on the date of publication of nominations and shall end on the day preceding the election date.
- 4.3 Any coverage of the Elections by the Association shall be fair and balanced providing equal exposure to all candidates, as far as practicable.
- 4.4 Each candidate may receive a small budget from the Association for canvassing materials and no other monies shall be spent on canvassing by the candidate.
- 4.5 No offensive or derogatory election material may be produced during the campaign.
- 4.6 The Returning Officer and Association's administrative staff reserve the right to remove any inappropriate election material.
- 4.7 "Hustings" shall be held on the night preceding the Elections and shall be chaired by a nominee of the Returning Officer.
- 4.8 Each candidate is expected to attend "Hustings".

5 ELECTION

- 5.1 The Elections shall be held on the Thursday of the sixth week of the second semester provided that if for any reason the Elections cannot be held on that date they will be held no later than the second Thursday in April.
- 5.2 In the event that not all posts are filled at the Elections or any postponement of them, it shall be permissible to hold further elections in order that such posts might be filled. The decision whether or not to hold such further elections shall be at the discretion of the Returning Officer.

5.3 In such cases any further election must take place by the third Thursday in November. The same procedures for nominations and campaigning shall apply as set out in Sections 3 and 4 of these regulations except for the timing restrictions found in Sections 3.6, 3.7 and 3.9 which will be decided at the discretion of the Executive Board.

6 VOTING

6.1 The responsibility for ensuring that the voting is conducted in accordance with the provisions of this Section 6 shall rest with the Returning Officer.

6.2 Voting shall take place at the appropriate voting stations or electronically at times to be determined by the Returning Officer.

6.3 The location and arrangements of voting stations and the list of candidates shall be publicised within each school and on the Association web site.

6.4 Ordinary members of the Association may vote on production of a valid University matriculation card.

6.5 The polling officer shall ensure that all matriculation cards are current and valid and do not already bear the mark being used at the election in question.

6.6 The polling officer shall mark the matriculation card of the Ordinary Member who is voting. Different shaped marks shall be used at each election.

6.7 Votes shall be cast in sealed ballot boxes or by electronic means where appropriate. All voting slips issued shall be placed in the sealed ballot box at the time of voting whether used or not.

6.8 Ballot papers shall bear the name of each candidate, the position being contested and a suitable space for indicating the voting preference of the voter. Each voter may vote either for only one candidate by placing an "X" opposite the candidate's name or may vote by placing all or some of the candidates in order of preference by marking a number "1", "2" or "3" etc. in the appropriate box. Where a number of vacancies exist on one ballot paper, each voter may not vote for more than the number of vacancies which exist. Ballot papers shall bear a brief description of the voting procedure.

- 6.9 There shall be an option on the ballot paper entitled "Re-Open Nominations" ("RON").
- 6.9.1 RON, for the purposes of the count, shall be treated as a candidate, though it will not be allowed the publicity allowed to the other candidates in the election.
- 6.9.2 If RON wins the election, then the election shall be re-run at a date to be determined by the Returning Officer.
- 6.9.3 In the event of a re-run of the election RON shall appear as an option on the ballot paper.
- 6.10 Those Ordinary Members who are unable to vote in person due to illness or unavoidable absence from the University, shall be eligible to vote as follows:
- 6.10.1 the member shall provide Association administrative staff prior to the election their matriculation card and evidence as to why they are unable to vote on the prescribed polling day;
- 6.10.2 if satisfied with the evidence, Association staff will provide the member with an envelope containing a ballot paper to be completed and returned in a sealed envelope which shall then be held by the Association administrative staff along with a photocopy of the member's matriculation card; and
- 6.10.3 all such envelopes containing ballot papers shall be presented to the Returning Officer following completion of voting on the election day.

7 ADMINISTRATION

- 7.1 The Returning Officer and the senior member of the Association's administrative staff shall administer the count.
- 7.2 Candidates are not allowed to be present at the count, but may appoint a scrutineer on their behalf.
- 7.3 The Association's administrative staff shall appoint polling officers and counters.
- 7.4 On opening the ballot boxes, the Returning Officer will instruct all counters to examine the voting papers.

- 7.5 Papers will be declared spoiled by the Returning Officer if:
- 7.5.1 the paper has clearly been defaced/vandalised; or
 - 7.5.2 there is no clear indication of selection for any candidate; or
 - 7.5.3 if the paper has not been stamped by the polling officer; or
 - 7.5.4 if the Returning Officer is satisfied that the paper is not authentic.
- 7.6 A quota will be calculated as follows:
- 7.6.1 where one position is to be filled, the quota will be one half of all votes cast plus one;
 - 7.6.2 if the quota calculated in this way contains a fraction, fractions of .5 or less will be rounded down and fractions of more than .5 will be rounded up; and
 - 7.6.3 where more than one position is to be filled there will be no quota and the positions will be filled by those candidates who obtain the most votes.
- 7.7 If the candidate reaches the quota on the first count then he/she will be deemed to be elected to that post.
- 7.8 If no candidate has reached the quota, the votes cast for the last placed candidate shall be re-allocated between the remaining candidates on the basis of the second preference expressed (if any).
- 7.9 If no candidate has yet reached the quota, the process will be repeated using the further preferences expressed (if any) of the voters whose votes for the last placed candidate are to be re-allocated until either one candidate reaches the quota or there are two candidates left.
- 7.10 If the quota has still not been reached, the victor will be declared on the basis of the higher number of votes cast.
- 7.11 In the event that the count results in their being less than ten votes of a difference, there shall be an automatic recount.
- 7.12 In the event that one person is the winning candidate in more than one post, he/she shall chose one post, and the remaining post(s) will be filled

by the next placed candidate who has reached the quota or is the winner under sub-paragraph 7.6.3 and is not otherwise a successful candidate.

7.13 The Returning Officer shall be responsible for announcing and publicising the results of the election.

7.14 The candidates, if in attendance at the announcement of the election, shall be notified of the result before the announcement.

8 CANDIDATES

8.1 Candidates already in office shall be given the same privileges and restrictions as the other candidates in the election.

9 TENURE OF OFFICE

9.1 The tenure of office for the Sabbatical Officers shall be a 12 month period commencing 1st August.

9.2 Incoming Sabbatical Officers shall have a one month training period prior to start of tenure.

9.3 The Sabbatical Officers may stand for re-election at the close of their first tenure of office.

9.4 The maximum period of office, which may be held by the Sabbatical Officers, is two tenures.

9.5 There shall be no restriction on the number of times that other officers may stand for re-election.

10 COMPLAINTS AND APPEALS

10.1 The procedure for the consideration of complaints relating to Elections shall be as follows:

10.1.1 no one involved in a candidate's campaign shall be involved in the appeals procedure;

10.1.2 only complaints by a candidate or one of his nominators shall be considered;

10.1.3 complaints shall be submitted to the Returning Officer for consideration; and

10.1.4 the Returning Officer shall investigate any complaint and report the findings to the Board who shall decide what action shall be taken including the disqualification of any candidate concerned or the annulment of the election.

STUDENT ASSOCIATION
5. OPERATIONAL REGULATIONS

1 GENERAL MEETINGS

1.1 The following items shall appear in the agenda of an Annual General Meeting ("AGM"):

- 1.1.1 Reviewing of Association accounts;
- 1.1.2 Sabbatical and Officer Reports; and
- 1.1.3 Association Constitution.

1.2 AGMs shall take place in the first semester of every year.

1.3 A General Meeting shall take place during the second semester of every year and the following item shall appear in its agenda:

- 1.3.1 Sabbatical and Officer Reports.

Financial Regulations

The Robert Gordon University Students Association

November 2006

RGU: UNION

The Association Vision, Values and Purpose

Our Vision is;

That the Students Association will be integral to the provision of a good life and learning environment in which our members shall flourish.

What we Value:

We recognise that student life is a unique period of personal development in our lives. It is a time of learning and of independence, a time to make friends and a time to become involved in the activities of our student community as well as the wider community. In recognition of this the Union acknowledges its key role in the support of its members and to this end we value;

- Ø Our students and staff.
- Ø Good leadership.
- Ø Our firm commitment to making a difference in the lives of students whilst appreciating, embracing and celebrating the principles of equality and diversity within our community.

Our Purpose to:

- Ø Represent you in your needs and aspirations.
- Ø Support you throughout your student life.
- Ø Advise, inform and to listen you.
- Ø Effect inclusion by promoting participation in the work and activities of the Union.
- Ø Provide quality social and recreational facilities and services focused on the enhancement of the time you spend at University.
- Ø Support your development through our clubs and societies and other co-curricular opportunities.

1. The Purpose of the Regulations.

The Financial Regulations have been devised to assist in the furtherance of the Students Association Vision and Objectives. This document was approved by the Student Body in General Meeting on

1.1. The Purpose of the Financial Regulations is to clarify procedures relating to the management of Students Association finances for the benefit and protection of the Association, its members, Officers and staff engendering a climate of confidence and understanding in the day to day conduct of financial matters and shall cover all matters of financial control relating to Association business.

1.2. These regulations ensure that the Students Association conducts its business in a manner that is compliant with the University's requirement of the Association compliance under the terms of the Education Act 1994 (as amended) and with best practice as set out within the University Financial Regulations.

1.3. The Financial Regulations gain their authority from the Student Association's Constitution.

1.4. The Financial Regulations shall provide for adequate segregation of duties, review, authorisation, audit trail, documentation and monitoring and reporting arrangements.

2. Status of the Students Association

Extract from The University Financial Regulations 23.4.

23.4 Student Association

The student association is a separate legal entity from the university but is recognised to fulfil a valuable role in relation to the university's students.

Subject to any constraints imposed by the funding body, the governing body shall determine the level of grant to be paid annually to the student association. The governing body requires the association to provide for information details of its proposed budget to assist in determining the appropriate level of grant.

The student association is responsible for maintaining its own bank account and financial records and preparing its own annual financial statements.

In accordance with an agreement between the institution and the student association, the association will provide monthly statements of income and expenditure to the director of finance and the finance committee for information purposes only.

At year end the student association financial statements will be audited by an appropriately qualified firm of auditors and will be presented to the finance committee for information.

In accordance with an agreement between the university and the student association, the university's internal auditor shall have access to records, assets and personnel within the student association in the same way as other areas of the institution.

The Students Association is an unincorporated association established by order of the Board of Governors of The Robert Gordon University. The Association has Inland Revenue approved charitable status, registered in Scotland, Number SCO 16639, consequently the Association is not liable for Corporation Tax. The Association is also registered as a club under the Licensing (Scotland) Act 1976.

The Students Association is registered for VAT purposes, Number: 267748803.

2.1. Registered Office;
60, Schoolhill,
Aberdeen,
AB10 1JQ.

2.2. Auditors;
PricewaterhouseCoopers LLP,
32, Albyn Place,
Aberdeen,
AB10 1YL.

2.3. Solicitors;
TBA

2.4. Bankers;
Clydesdale Bank plc,
St Nicholas Branch,
62, Union Street,
Aberdeen.

3. Governing Bodies

3.1. Students Association Executive Board;

The Students Association is governed by the Constitution of the Association which empowers the Executive Board to manage all matters pertaining to the finances of the Association

3.2. University Board of Governors;

The University expects that the Students Association should conduct its business in accordance with the requirements of the Board of Governors as issued and amended from time to time. The Board of Governors has the right to receive and review the Annual Audited Accounts of the Association.

3.3. Student Association Management Advisory Group (SAMAG);

SAMAG has a role to provide general business, management and financial advice to the Student Association, monitoring the conduct of Association business and finances and reporting on such matters to the Board of Governors of the University.

4. The Elected Officers of the Association

There will be 6 elected Student Officers of the Association three of whom will be the Association President, the Vice President Union and Societies and the Vice President Sport who will hold remunerated Sabbatical posts. These six officers with the Honorary Treasurer and the General Manager (ex officio) shall constitute the Executive Board.

5. The Honorary Treasurer

The Honorary Treasurer is appointed by the Board of Governors to oversee certain aspects of Association financial matters and to assist and advise the Executive Board.

The Honorary Treasurer shall:

- Ø Be responsible for the presentation of the annual accounts to the Board of Governors and for recommending the approval of the annual accounts to the Annual General Meeting of the Student Association.
- Ø Be responsible for reporting any irregularities or issues of concern to the Executive.
- Ø Have authority to freeze expenditure from budgets that are over spent or are deemed by the President or General Manager to be used inappropriately (until such times as the matter can be addressed by the Executive).
- Ø Be responsible for liaising with the Association's bankers over the provision of banking services and any changes to the Association account.
- Ø Be responsible for recommending the Annual Audited Accounts to the Annual General Meeting.
- Ø Work closely with the Financial and Administration Officer on a regular basis.
- Ø Take an active role in the SAMAG meetings.

SAMAG shall ensure that the role performed by the Honorary Treasurer is operating as required by the constitution.

6. Responsibilities of Officers and Association Staff

All Officers and staff with responsibilities under the Financial Regulations are required to familiarise themselves with the Regulations.

Non compliance by elected officers could, in some instances, result in those officers being collectively or individually liable for the costs of non compliance.

Non compliance by members of staff could lead to disciplinary action up to and including issues constituting Gross Misconduct, which if proven would lead to dismissal from post.

The training needs of Student Association personnel shall be assessed on a regular basis with procedures in place with regard to absence and succession planning that are in line with the University's standard procedures.

7. Amendment of the Financial Regulations

These Regulations can be amended at any time by the Executive Board of the Association subject to the approval of the SAMAG in accordance with 10.1. of the Association Constitution.

8. Financial Year

The Financial Year is from 1st August to 31st July each year.

The Student Association's financial timetable must be complied with to ensure the efficiency of the operational accounting function and to facilitate the preparation of both monthly management accounts and the year end financial statements.

9. Sources of Funding

The Students Association is funded from;

- Ø Disbursement from the Robert Gordon University.
- Ø Surpluses from trading operations.
- Ø Subscriptions, sponsorship/advertising and donations.

Any formal conditions attached to funding must be in a manner that is compliant with the University's requirement of the Association under the terms of the Education Act 1994 (as amended) and with best practice as set out within the University Financial Regulations.

10. Audit

The Students Association accounts will be subject to an annual audit by a company of auditors appointed by the Board of Governors of the University.

10.1. The audited accounts will be presented to the Annual General meeting of the Students Association for approval which meeting should occur before the last Board of Governors meeting in first semester.

11. Strategic Planning and Budgets

The Student Association will work towards achieving planned objectives which shall be set out in the Strategic Plan (incorporating the Annual Budgets).

11.1. Review and Preparation of the Strategic Plan and Financial Projections;
The General Manager will facilitate the completion of the annual review of the Strategic Plan and prepare the final draft for approval by the 30th of April each year in consultation with the Executive, department managers and co-ordinators. The plan will contain the Union Annual budget proposals for the following financial year.

11.2. The Review Process.

The review process will be widely consultative and include (as a minimum):

- Ø Market research, consulting with a representative sample of stakeholders.
- Ø A review of previous performance to budget and financial outcomes.
- Ø A Risk Assessment of opportunities and threats.
- Ø A Risk Assessment of proposed developments and activities.

Approved budgets for each area within the Student Association should be set up on the financial system prior to the start of each year so that actual versus budget reports can be produced and circulated monthly. The budgets should be set at a sufficient level to allow the performance of the bars and shops to be monitored and reported monthly. An appropriate report template should be used to provide the reporting information in a user friendly format.

11.3. The Budgets;

Budgets shall be prepared by the General Manager and the Finance and Administration Officer, in consultation with the Executive and Heads of Budgets (Appendix 1) by 31st March each year.

11.3.1. Budgets are prepared using the format which includes the detailed departmental and nominal codes.

11.3.2. Budget requests can only be made against an existing nominal code.

11.3.3. With the exception of expenditure within the agreed contingency budget and expenditure on stock, expenditure shall not be permitted unless a budget allocation has been agreed and included with the annual budget.

12. Bank Accounts

The Student Association operates three bank accounts in relation to Association business matters: The Current Account, the Cash Management Account and the Client Account (used to administer funds deposited on behalf of clubs and societies.)

12.1. Electronic Banking;

The Association may administer certain aspects of its financial transactions through the Clydesdale Bank Online banking service.

The Association also administers payments through the Alliance and Leicester 'EuroConex' system.

All receipts and payments must be made through the above accounts, and electronic banking systems.

12.2. Clubs and Societies;

Clubs and Societies are not permitted to open bank accounts in the name of any club or society formed under the constitution and funded by the Union. All Clubs and Societies transactions will be carried out on their behalf by the Union using the Client Account.

Where a club or society is found to be operating contrary to 12.2., they will be suspended and their budgets and accounts frozen until such time as the Executive are satisfied that they are in full compliance.

12.3. Cheque Signatories;

All cheques of value less than or equal to £250 must be signed by any two authorised signatories (Appendix 2). All cheques of value greater than £250 must be signed by two authorised signatories, one of whom must be the Honorary Treasurer (or the Honorary Treasurer's alternate).

From time to time (at least once per semester) the Honorary Treasurer will conduct an audit test on the cheque payment process ensuring that the proper procedure has been adhered to.

12.4. Inter Account Cash Transfers;

Cash transfers are made automatically to and from the Current Account and The Cash Management Account by the Clydesdale Bank.

12.5. Direct Debits and Standing Orders;

Direct debit mandates and instructions for Standing Orders must be authorised by the Honorary Treasurer and signed by one other authorised cheque signatory.

12.6. Bank Reconciliation;

The Finance and Administration Officer shall ensure that the banking is reconciled at least once per month. This will be reviewed and signed off monthly by the Honorary Treasurer within 15 days of the month end.

13. Banking Procedures and Cash Float Replenishment

13.1. Banking Procedures;

Detailed banking procedures are attached as Appendix 3. The cash in transit limits for the transport of cash to the bank are set out by the Association's insurers and have been notified to persons authorised to bank Association funds. The limits must be strictly adhered to as should the number of person required as escort.

13.2. Debit/Credit Card Transactions

The Alliance and Leicester banking procedure must be completed each day for debit / credit card transaction.

14. Petty Cash

A Petty Cash facility is administered by the Finance and Administration Officer for expenditure not exceeding £20 for any single transaction. The petty cash float holder is responsible for its proper use and safekeeping at all times. The purpose of the petty cash facility is to allow for minor items of expenditure but excludes:

- Ø Advances on expenses for business trips.
- Ø Reimbursement of hospitality.
- Ø Encashment of personal cheques.

14.1. All claims must be made on the Petty Cash Voucher Slip (Appendix 4) and must be supported by a valid receipt or proof of purchase.

14.2. The Petty Cash Account will be reconciled once each month as a minimum.

14.3. The Petty Cash facility must not be used for IOUs.

It is not permissible to split costs between two or more expense claims form to remain within the limit.

The petty cash reconciliation will be reviewed and signed off each month by an authorised cheque signatory.

N.B. Non Compliance with any of the petty cash controls could result in disciplinary action. Disciplinary action will be taken where it is found that departmental floats have been used for petty cash.

14.4. The petty cash box must be kept locked in a secure place in compliance with the Student Association's insurers when not in use. The cash balance should be subject to periodic checks by the General Manager or by another nominated person.

15. Departmental Floats

Float Requirements will be administered by the Finance and Administration Officer. Float Requests should be submitted on the Float Request form (Appendix 5) and will be approved by the General Manager.

15.1. Collecting Floats from the Finance Office;

When collecting floats from the Finance Office the float must be checked and signed for in the presence of the issuing officer.

15.2. Departmental Administration of Floats;

Floats must be maintained at the exact amount of the signed for departmental float. Shortages or overages must not be carried in floats nor must vouchers, IOUs or cheques.

15.2.1. Floats must be checked at the beginning and end of each day and signed for as correct in the Float Handover Book. Disputed totals must be reconciled at hand over.

15.2.2. The Finance and Administration Officer will carry out at least two random float checks per semester.

16. Income and Encashment Procedures

All income whether cash, cheque or electronic transfer must be recorded on a Daily Till Reconciliation Sheet (Appendix 6) which must be duly dated for the day the income was received, and handed to the Finance & Administration Officer along with cash & cheques.

16.1. Cheques;

Payments received by cheque from customers in Association Trading Operations and Shops must be made payable to "The RGU Student Association" and supported by a valid cheque guarantee card and have on the reverse side;

- Ø The address of the payer
- Ø The card number.
- Ø Issue date.
- Ø Expiry date.

16.2. Referred to Drawer;

Should a cheque be referred by the bank the Association shall recover the amount due from the customer plus a fee not less than any charge levied by the bank for the referral.

16.3 Till Encashment

Each time a till is cashed up for any reason the Daily Till Reconciliation Sheet must be completed in full as follows:

1. Declare the total cash in drawer after all floats have been balanced and returned to the safe.
2. Declare the total of cheques received.
3. Declare the total amount taken through debit or credit cards.
4. Declare total takings (in 1, 2 and 3)
5. Declare the Z total from the till report
6. Declare the difference between the Till Z reading and the total takings as a + or - variance (+ being an amount greater than the Z total and - being an amount less than the Z total).
7. Insert any other income, i.e. Bus Commission (shop) / Door Income (Bar).
8. Total up cash, cheques and misc income.
9. Insert the previous Z reading number.
10. Insert the present consecutive Z reading number. NB Any instances of non consecutive Z readings must be reported to the General Manager with a full explanation of why the situation occurred.
11. The Daily Till Reconciliation sheets shall be signed off by the person who cashed up and the person reviewing the cashing up sheet. This shall be performed by separate persons in order to incorporate an appropriate segregation of duties.
13. The Z Reading shall be printed and then attached to the Daily Till Reconciliation Sheet and passed to Finance for review.

16.4 Gaming Encashment

Signed count sheets for the Juke Box and Gaming machines must be completed then passed to the Finance Office for review and processing. The pool table reconciliation sheet must also be signed as appropriate and matched by Finance.

17. Invoicing.

Requests to raise an external invoice (Appendix 7) must be forwarded to the Finance Office for processing and all invoices will be issued by the Finance Office.

Under no circumstances should an invoice be issued directly by a department.

17.1. The Finance department will be responsible for issuing customer statements, monitoring payments to invoices and monitoring aged debtors. All invoices are issued on 30 days notice of payment.

17.2. Aged Debt;

30 Days.

Invoices unpaid after 30 days will be added to the aged debtors list and a reminder will be issued to customers.

60 Days

After 60 days the invoice will be transferred to the bad debts list and a notice of pending legal proceedings will be issued.

90 Days

After 90 days the General Manager will without further notice to the customer, raise an action in the Small Claims Court to recover monies due.

18. Managing Expenditure

Certain Officers and employees are empowered to authorise expenditure, for this reason it is essential that such persons follow the approved procedure seeking, where required, the approval to spend.

18.1. Approvals;

18.1.1. Stock.

Either the General Manager or the Commercial Manager will ensure that procedures are in place to monitor and check stock management and performance.

18.1.2. Expenditure up to £250 on Non Stock Items.

Heads of Budget may spend up to £250 on non stock goods, services and capital items against an approved budget code only with the approval of a sabbatical officer who is also a cheque signatory.

18.1.3. Expenditure over £251 on Non Stock Items.

All expenditure for non stock goods, services and capital items valued at £251 or over must be approved by the Honorary Treasurer and by a sabbatical officer who is also a cheque signatory. All such expenditure must be made against an approved budget code which will be nominated by the budget holder.

18.2. Budget Operation;

It is not permissible to transfer balances from one budget code to an other to fund over expenditure on another budget nor is it permissible to spend an allocation purely to justify the existence of the budget.

18.3. Managing Surpluses;

The Association does not operate a 'use it or lose it' method of budget allocation however it is imperative that funds are conserved. It may transpire that there is no sound reason to incur expenditure even though a budget allocation has been made. Wasteful expenditure need not be incurred as it will not prejudice future budget submissions if a previous allocation is unspent and is requested in subsequent years. Each budget submission needs to be justified on a year by year basis.

18.4. Capital Items;

Capital items shall be ordered using an Association Purchase Order form allocating a Purchase Order Number and budget code.

19. Purchasing Policy

The purchasing procedures must be known and observed by all involved and shall include:

- Ø Compliance with the Student Association detailed purchase ordering procedures.
- Ø Formal documentation completed and maintained and signed where appropriate.
- Ø Appropriate evidence of authorisation where required.
- Ø Delegated levels of authority.
- Ø Quotation and tendering requirements.

- Ø Segregation of Duties.
- Ø Goods receipt and inspection.
- Ø Matching of purchase orders and delivery notes to invoices and price lists.
- Ø Review of outstanding orders.
- Ø Approval of suppliers.
- Ø Code of Ethics.
- Ø All central purchases shall be entered on sequentially pre-numbered standard order forms and signed by both the requisitioner and the authoriser.

The Association is a member of a national purchasing consortium NUS Services Ltd (NUSSL), and has the facility to buy goods through University supply deals and with OGC Buying Solutions as well as a number of other local and National suppliers of goods and services.

Staff must not accept any incentives from suppliers that may influence their decision as to whether a supplier's tender is accepted. Such actions may result in disciplinary action up to and including dismissal in the case of Gross Misconduct.

It is imperative that buyers seek out the best deals when negotiating with suppliers taking into account:

- Ø List price.
- Ø Off invoice discounts.
- Ø Like for like quality.
- Ø Supply times.
- Ø Delivery costs (if any).
- Ø Promotional Support.
- Ø Service Support.
- Ø Student Association policy
- Ø Ethical and Environmental Policies.

19.1. NUSSL;

Membership of NUSSL contains a number of conditions which must be complied with in order to obtain the benefits of collective purchasing. The Association is committed to purchasing through NUSSL and has signed an agreement to the effect that all items listed as compulsory on the supply list must be bought through NUSSL.

The other NUSSL classifications, Endorsed and Recommended, are subject to the same requirements as those set out in the best deal conditions listed above for local and national suppliers.

19.2. University and OGC Buying Solutions;

When buying from the above suppliers it is imperative that buyers pay attention to the best deal conditions listed above.

19.3. Local and National Suppliers;

It is imperative that buyers pay attention to the best deal conditions listed above.

19.4. Promotional Goods, Loyalty Points, Gifts, and Favours;

19.4.1. Promotional Goods;

Promotional goods are the property of the Students Association and should be treated as such.

19.4.2. Loyalty Points;

Loyalty points are the property of the Students Association and should be treated as such.

19.4.3. Gifts;

It is common for existing suppliers to offer lunch or small gifts at Christmas, staff may accept such offers from existing suppliers with the prior permission of the General Manager. Gifts should not exceed a value of £20.

19.4.4. Favours;

Staff must not accept personal favours from suppliers.

19.5. Buyers may be required to justify their decisions to the Executive Board therefore they must retain all documentation relating to negotiations with suppliers.

19.6 Tenders and Quotations

Budget holders must comply with the Student Association tendering procedures which are applicable as follows;

19.6.1 Under £250;

The budget holder shall have the discretion to decide whether or not to obtain quotations, but value for money must always be obtained.

19.6.2. From £251 to £2500;

The budget holder shall be required to obtain at least two quotations which may be sought verbally but must be confirmed in writing.

19.6.3. From £2,501 to £10,000;

The General Manager shall arrange, in consultation with the budget holder or his/her representative, for a written enquiry to be prepared and a minimum of three written quotations to be obtained.

19.6.4. Over £10,001;

The General Manager shall arrange, in consultation with the budget holder or his/her representative, for a formal tendering process to be followed, which must result in at least three tenders being received.

19.6.5. Over £150,000;

Procurements over this value may trigger EU Public Procurement rules. The University Head of Finance should be notified of all procurements where there is a reasonable expectation of the contract value exceeding £150,000.

Only partnership arrangements for the supply of goods or services specifically approved by the Executive Board will fall outside these arrangements for tenders and quotations.

19.7. Post-Tender Negotiations

Post-tender negotiations (i.e. after receipt of formal tenders but before signing of contracts) with a view to improving price, delivery or other tender terms can be entered into, provided;

- Ø It would not put others who have tendered at a disadvantage.
- Ø It would not affect their confidence and trust in the Association's tendering process.

In each case, a statement of justification should be approved by the General Manager prior to the event, showing:

- Ø Background to the procurement.
- Ø Reasons for proposing post-tender negotiations.
- Ø Demonstration of the improved value for money.

19.8. Contracts;

A formal written contract will be required for the purchase or sale of goods, services or property where any of the following circumstances apply:

- Ø Any contract valued at £2500 or greater, either in terms of the amount to be paid or the likely costs of terminating the contract.
- Ø The failure to ensure performance may have a significant impact on Students Association business or reputation.
- Ø The relationship is likely to have duration of more than one year.

Due to the level of complexity involved it is vital to protect the Students Association if a dispute arises.

20. Goods Receiving

All goods shall be received at designated receipt and distribution points. They shall be checked for quantity and/or weight and inspected for quality and specification. A delivery note shall be obtained from the supplier at the time of delivery and signed by the person receiving the goods.

All delivery notes for goods received shall be entered into an appropriate goods received file. If the goods are deemed to be unsatisfactory or the full order is not received, the delivery note shall be marked accordingly and the supplier notified immediately.

All persons receiving goods on behalf of the Student Association must be independent of those who negotiated prices and terms and placed the official order.

21. Payments

The finance department will, on receipt of an invoice from the supplier, match it on the finance system to the purchase order quantities and prices and to delivery note quantities. Payment will then be made to the supplier on the due date taking into account the settlement terms agreed with the supplier.

All expenditure will be paid for by cheque issued from the Finance Office or by Direct Debit or Standing Order (with the exception of that approved under the rules for petty cash.)

21.1. For efficiency and the avoidance of unnecessary interruption to the work of the Finance Office cheques will be issued once per week. Cheques will be ready from noon on Friday.

21.2. Suppliers payments will be paid against invoices only.

21.3. Requests for other payments or expenses must be received before 2pm on Wednesdays.

21.4. Cheques for collection must be by prior arrangement at an agreed time.

21.5. All cheques, direct debit mandates and instructions for standing orders and must be signed in accordance with the bank mandates.

21.6. All payments to NUSSL Central Billing will be collected by NUSSL by Direct Debit.

22. Stock

The Commercial Manager is responsible for establishing adequate arrangements for the custody and control of stocks and stores.

Stock takes must be carried out regularly in accordance with management guidelines with expected stock levels for products being compared against actual stock count figures. Additional stock records must be maintained with regard to wastage/spillage and pipe cleaning in order to give an accurate figure for comparison.

23 Review of Accounting Entries

Accounting records, transactions and entries on the Sage system shall be fully reviewed for accuracy and completeness by the Finance and Administration Officer on a monthly basis.

The following procedures must be performed on a monthly basis for which the relevant documentation must be maintained:

- Ø Bank and control account reconciliation
- Ø Journal Entries
- Ø Suspense Accounts
- Ø Month End/Period close procedures and checklist

24. Union Pricing Policy

Price levels chosen by the Association for the sale of its goods and services will be as decided, from time to time, by the Commercial Manager in consultation with the Executive Board. Where the Commercial Manager chooses to retail goods and/or services at a price that will not realise a surplus or profit from the sale, then the General Manager's approval must be obtained prior to the sale.

25. Assets

The Assets of the Association shall include the assets of all Association committees, clubs, societies, and other bodies established under the name of The Robert Gordon University Students Association.

The General Manager is responsible for the care, custody and security of the buildings, stock, stores, furniture, cash, etc under their control. They will consult the University Director of Finance in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.

25.1. Fixed Asset Register;

The Finance and Administration Officer will compile an asset register listing the value of all capital items purchased by the Association valued at £100 or more.

25.2. Depreciation.

Capital items on the Asset register will be depreciated over time on the following basis:

Electrical / IT	3 years
Furniture	3 years
Fixtures and Fittings	5years
Capital Developments	up to 10 years.

25.3 Write Offs;

No item listed on the Asset Register will be written off without the prior approval of the Executive Board.

25.4. Disposal;

No item listed on the Asset Register will be disposed of without the prior approval of the Executive Board.

26. Security

Keys to safes or other similar containers are to be carried on the person of those responsible at all times. The loss of such keys must be reported to the General Manager immediately.

27. Insurance

The General Manager will maintain insurances for the Associations covering all statutory requirements and ensuring that there is adequate cover for the replacement as new of fixtures and fittings, capital items and for loss of trading, loss of the liquor license.

27.1. Review of Insurance Requirements;

The General Manager shall review the Association insurance requirements on an annual basis and report thereon to the SAMAG.

27.2. Tendering;

The General Manager will put Association insurance out to tender every three years.

28. Subscriptions and Donations

28.1 Subscriptions;

The Students Association may subscribe to membership of organisations with similar aims and objectives or organisations that carry out work which is in whole or part similar to that of the Association.

Approval for such subscriptions must be obtained from the Executive Board.

28.2. Donations;

The Association may make small donations to organisations with similar aims and objectives to the Association or organisations that carry out work which is in whole or part similar to that of the Association to a maximum of £100 per annum

29. Shareholdings and Investments

The Student Association will seek the approval of the Board of Governors of the University before entering into any shareholding or investment agreements.

30. Intellectual Property Rights

The Students Association retains the right to any Intellectual Property Rights deriving from the work of staff during the performance of their paid duties.

Appendix 1: Heads of BudgetHEAD OF BUDGETAREA OF RESPONSIBILITY

GENERAL MANAGER

All areas excluding those listed below

COMMERCIAL MANAGER

Trading

UNION MANAGEMENT
COMMITTEE PRESIDENTClubs & Societies
MembershipsADVICE CO-ORDINATOR &
ADMINISTRATOR

Student Advice & Welfare

MARKETING & COMMUNICATIONS
CO-ORDINATORFreshers Fair
Advertising & Promotions

VOLUNTEERING CO-ORDINATOR

Volunteering

Appendix 2: Authorised Signatories

CHEQUE SIGNATORIES / LIMITS

less than or equal to £250 two signatories from list

Over £250 two signatories from list - one must be Honorary Treasurer

Fiona Duncan Honorary Treasurer

John Barr Student Rep. Council (SRC)
President

Josh Capaldi Union Management Committee
(UMC) President

Michelle Collie General Manager

Appendix 3: Banking Procedure

The SA deposits cash/cheques at the Clydesdale Bank via a Cheque Deposit safe using Express Deposit envelopes.

It is essential that preparation of cash for banking is carried out in a secure area. When deposit envelopes are being carried around the building members of staff transporting the envelopes must ensure that they are accompanied at all times.

- (i). Cash is to be collected daily by the Finance & Admin. Officer, or the General Manager in her absence, from each outlet (Schoolhill shop, Bar & Café). Garthdee shop cash is to be collected as and when a member of staff is visiting Garthdee.
- (ii). The Finance & Admin. Officer will check cash receipts against Daily Till Reconciliation Sheet for accuracy.
- (iii). Cash lodgements are to be placed in a sealed Express Deposit envelope, along with a Clydesdale Bank pay-in slip detailing the sums being banked.
- (iv). Sealed Express Deposit envelopes must be secured in the Finance office safe at all times, being brought out only when leaving for bank.
- (vi). It is essential that the Express Deposit envelopes are not over filled; that the security seal is completely closed; and the envelope is totally intact.
- (vii) Transportation of Express Deposit envelope must be in accordance with insurance limits.

Appendix 4: Petty Cash Voucher Slip

PETTY CASH VOUCHER	
Date	
<u>Expenditure</u>	<u>Amount</u> £
Signature	Passed by

Appendix 5: Float Request Form

RGU: UNION		Float Request Form	
		Dept;	Date:
Denomination	Amount		
£5			
£2			
£1			
50p			
20p			
10			
5p			
2p			
1p			
Total Request			

REQUESTED BY
(Manager/Supervisor)

AUTHORISED BY
(General Manager)

Appendix 6: Daily Till Reconciliation Sheet

DAILY TILL
RECONCILIATION SHEET

Day
:
Date
:

Cash Breakdown	BAR 1	BAR 2	S/H SHOP - till 1		S/H SHOP - till 2		G/D SHOP	CAFÉ
£50.00	£	£	£		£		£	£
£20.00	£	£	£		£		£	£
£10.00	£	£	£		£		£	£
£5.00	£	£	£		£		£	£
£1.00	£	£	£		£		£	£
Silver	£	£	£		£		£	£
Bronze	£	£	£		£		£	£
TOTAL CASH	£	£	£		£		£	£
CHEQUES	£	£	£		£		£	£
DEBIT/CREDIT CARDS	£	£	£		£		£	£
TOTAL TAKINGS	£	£	£		£		£	£
Z reading	£	£	£		£		£	£
(Variance)	£	£	£		£		£	£
Misc Income								
Bus Commission	£	£	£		£		£	£
Door Income	£	£	£		£		£	£
TOTAL BANKING - Cash & Cheques	£	£	£		£		£	£
PREVIOUS Z READING								
PRESENT Z READING								

Certified
correct _____
Reviewed
by _____

