

EXAMPLE: CASH PAYMENTS BOOK

Name of business – My Business

Period

Date	Details	Payment type (eg cheque no, cash, direct debit)	Total payments	GST information for purchases (excluding wages, drawings and other withholding payments)			Payments (excluding any claimable GST)												Comments	
				Total purchases		Claimable GST	Materials/stock	Motor vehicle	Telephone	Repairs and maintenance	Govt and bank fees	Wages	Advertising	Super	Sundries	Capital (incl plant and equipment)	Private use component %	Drawings		
				Non-capital	Capital															
Totals brought forward from previous page																				
C	Tas Media	1001	110.00	110.00		10.00							100.00							
D	Fuel	EFTPOS	330.00	165.00		15.00		150.00									50	165.00	50% private	
E	Bill's Painting	1003	550.00	550.00		50.00			500.00											Repainting walls in office/shop after fire
G	Cheryl's Gift Shop and me	Cash from till	600.00															600.00		Birthday present plus misc expenses – private
H	Petty cash reimburse	1004	250.00	250.00		20.00								230.00						Petty cash reimbursement
I	Dave's Fruit & Veg	1005	600.00	600.00			600.00													Items are GST-free
K	Dwayne Pyper	1006	695.00							695.00										Wages
M	Acme Autos	1007 + trade in	16,500.00		16,500.00	1,500.00									15,000.00					New delivery van – cost minus GST = \$15,000. Cheque for \$11,000. Trade-in \$5,500
N	Self	1008	195.00															195.00		Private drawings
O	XYZ Super fund	1009	81.00									81.00								Dwayne Pyper's super
	Bank fee	Direct debit	15.00	15.00						15.00										No GST charged by the bank
Total			\$19,926.00	\$1,690.00	\$16,500.00	\$1,595.00	\$600.00	\$150.00		\$500.00	\$15.00	\$695.00	\$100.00	\$81.00	\$230.00	\$15,000.00		\$960.00		

To see the location of these three figures on the activity statement, see page 46–47.

Non-capital purchases – transfer to label G11 on activity statement

Capital purchases – transfer to label G10 on activity statement

GST paid – transfer to label 1B on activity statement

Some of these figures can be used to help you work out your profit – other figures will help you work out your financial position.

Use a new page for each month. If you need more than one page for a month, transfer the totals from this page to the top of the next page. Transfer the monthly totals to the summary cash book (see page 53 for a blank form).