

## Instructions for Using The Cashbook File

1. Use the “**Setup**” tab to establish all required parameters (input to yellow-shaded cells only).
2. The “**Accounts**” tab contains the Chart of Accounts. This is a condensed list for small entities which do not require a large number of account codes. Accounts can be changed or added as required (except for a few “locked” accounts). Using column **B**, simply overtype the existing descriptions, or use the blank spaces to add new account descriptions. *If changing or adding accounts, ensure that GST and private-use settings are correct (see points 3 & 4 below).*
3. “**Accounts**” tab: The GST treatment of an account is indicated in column **C**. Input “N” if GST would NOT normally apply to the item (otherwise leave blank). This will establish the “default” GST treatment for each account. **But note that the calculated GST amount can still be amended for any individual transaction (see point 5 below).**
4. “**Accounts**” tab: If an expense item usually needs to be apportioned due to some private-use, simply input the appropriate percentage in column **D**. This will establish the “default” apportionment for that account. **But note that the actual apportionment can still be amended for any individual transaction (see point 5 below).**
5. **Quarterly input tabs:** Transactions should be entered to the appropriate tab. Each transaction must be allocated to a valid Account Code. (The account description will appear in column **K**). If necessary, the calculated GST treatment and/or private-use apportionment (if any) can be changed by using columns **F** and **H**. *Note: If changing the GST amount, ensure that the signage (+ or -) matches column **J**.* To assist with analysis of transactions, column **C** on each of the quarterly input tabs can be filtered by account code.
6. Note that all worksheets are password-protected to prevent accidental changes to the calculation formulae. Input is limited to the columns with yellow-shaded headings (ie: columns **A – H**). Should you need additional input rows, please contact us for assistance.
7. The “**Bank-Rec**” tab is for reconciliation purposes to agree balances between the cashbook and the bank statement. *(Note: this is optional, for those clients who wish to do so).* In order for this to calculate correctly, it is necessary to enter the opening cash balance in the “Setup” tab and then indicate which transactions appear on the bank statement (by entering “X” in column **G** of each quarterly worksheet). Where a transaction will *never* appear on the bank statement (eg: because it was paid or received in cash) simply enter “NA” (instead of “X”) in column **G**. These transactions will then be ignored on the bank reconciliation.

### Reports and BAS Information Provided

- The “**Accounts**” tab shows the double-entry debit / credit totals for each account. **Please note that it is normal for the Income Accounts (Codes 105 – 120) to show credit (negative) entries.** The lower section of this tab also provides guidance for the completion of each quarterly Business Activity Statement (BAS). Note that the calculated numbers are *for general guidance only* and may require further adjustment (see the notes at the bottom of the tab). Once a BAS has been completed and lodged for a particular quarter, **no further transactions should be entered for that quarter.** Any omitted transactions will need to be entered to a subsequent quarter.
- The “**P&L Report**” tab provides a summary of all income and expense items. Note that this report is *a guide only* to the profitability of the business. Its usefulness will depend on the completeness and accuracy of your input (see the important notes below the report).

### Avoiding Errors

The two most common reasons for errors are:

1. Data has been “cut” and pasted to a different area of the spreadsheet (eg: to create some blank rows, or to put things into chronological order). This causes the formulas to reference the wrong rows. To avoid this problem, DO NOT “cut” and paste. Instead, “**COPY**” and paste to another area, and then delete the original entries.
2. Apparently “empty” cells not really being empty. The most common reason for this is that the space-bar has been used in a cell which should contain numbers only. DO NOT use the space-bar when entering any numerical input.