

**EXAMPLE
Instructions**

	General Administrative Expenses				Motor Expenses	Refunds	Other							
	Post/Parcels	Stationery etc	Sundries	Tel/Fax/Mobile										
		"General Administrative Expenses" can also include: Business Insurances, Subscriptions and Internet costs. If necessary, use the blank columns on either side.				70	05							
3			17	50										
4		78	26											
5														
6				189	87									
7		50	00											
8					139	99								
9	158	27												
10							New Computer							
11							2125							
12						562	58							
13		88	00		187	00								
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50	158	27	216	26	17	50	189	87	397	04	562	58	2125	00

This blank column could be used for "Repairs and Renewals" (of business premises or machinery, but not motor vehicles). Alternatively you could use the "Other" column on the far right, leaving this column for more "Premises Costs" or more "General Admin Expenses".

"General Administrative Expenses" can also include: Business Insurances, Subscriptions and Internet costs. If necessary, use the blank columns on either side.

These four blank columns could be used for "Travel & Subsistence", "Advertising & Promotion", "Legal & Professional" and "Capital Expenditure" - or to suit your needs. In one month you might need a column for travel expenses, but not the following month when the same column could then be used for another type of expense.

It may be useful to title the last column as "Other" and to use it for one-off or infrequent payments. These can then be annotated as shown below.

General Note
For every payment, the total is entered not only in the "TOTAL" column, but also in the appropriate expenses column.

If you often have to give customers a refund, then you could annotate one of these blank columns as "Refunds" (as shown in this example). Otherwise, use the "Other" column.

General Note
Only expenditure that is "wholly and exclusively" for your business is normally tax deductible.

Good Practice
When you complete a month, it's good practice to transfer the figures to the "At Year End" Annual Summaries located near the end of this book.
Tip: Use pencil to begin with!

These column totals, when added together horizontally, should equal the first column "TOTAL" added vertically (ie the totals in this worked example should both equal £4441.52). This is a most useful check!