

Final Certification: Expenditure Statements

At final certification, applicants must supply detailed expenditure statements (these include the final cost report, the general ledger and the final QAPE spreadsheet).

In order to achieve timely assessment of your project, please ensure that these expenditure statements contain all the required information. The general ledger in particular must contain the date of payment, the name of the payee, a detailed description of the budget item and the cost of the individual item.

Lump sum cash payments (for example petty cash) with little detail provided are not acceptable.

Refer to the examples below to see how we would expect to see a general ledger presented.

GENERAL LEDGER - A GOOD EXAMPLE:

Enough details provided to allow assessment as QAPE or non-QAPE

Code	Date	Payee	Memo / Particulars	GST	Amount	Balance
6-0150 · Below The Line Costs						
6-0162 · Production Manager						
Bill	30/06/2007	AAA Pty Ltd	Production Manager 1 Week - 1/6/07 to 30/6/07	200.00	2,000.00	2,200.00
Bill	31/07/2007	AAA Pty Ltd	Production Manager 1 Week - 1/7/07 to 31/7/07	200.00	2,000.00	2,200.00
Total 6-0162 · Production Manager				400.00	4,000.00	4,400.00
6-0350 · Office Expenses						
Bill	03/08/2007	Officeworks	Ink cartridge for office printer	8.63	86.32	94.95
Bill	03/08/2007	Officeworks	A4 Photocopy paper for office	0.54	5.45	5.99
Bill	30/09/2007	AAA Pty Ltd	Australia Post 20/9/07 - Pens & Notebook	0.60	6.05	6.65
Cheque	10/10/2007	Petty Cash - Office	Cash & Carry 23/7/07 - Lever Arch File	0.64	6.40	7.04
Cheque	10/10/2007	Petty Cash - Off	LiquorLand 21/9/07 - drinks for office	8.42	84.20	92.62
Cheque	10/10/2007	Petty Cash - Off	Coles 21/9/07 - Cake for office birthday	2.00	20.00	22.00
Total 6-0350 · Office Expenses				20.83	208.42	229.25

Non-QAPE

Non-QAPE

GENERAL LEDGER - A POOR EXAMPLE:

Lack of details makes items impossible to assess as QAPE or non-QAPE

6-0162 · Production Manager						
Cheque	30/06/2007	AAA Pty Ltd	[BLANK]	200.00	2,000.00	2,200.00
Cheque	31/07/2007	AAA Pty Ltd	[BLANK]	200.00	2,000.00	2,200.00
Total 6-0162 · Production Manager				400.00	4,000.00	4,400.00
6-0350 · Office Expenses						
Cheque	10/10/2007	Petty Cash	Reimburse PC	75.00	750.00	825.00
Cheque	10/10/2007	Petty Cash	Reimburse PC	92.73	927.27	1,020.00
Cheque	10/10/2007	AAAPty Ltd	Reimburse AMEX	68.18	681.82	750.00
Total 6-0350 · Office Expenses				235.91	2,359.09	2,595.00