

For office use only	
Case number and type:	
Adult number:	
Date:	
Registry:	
Sent to:	

Recording of receipts and payments

Refer to attached instructions prior to filling out this form.

RECEIPTS (INCOME) – ATTACHMENT “A”		
Adult’s name		
<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	Given name/s	Surname/Family name
Administrator’s name		
<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	Given name/s	Surname/Family name
Bank details		
<input type="text"/>		<input type="text"/>
Bank and branch		Account No.
Date from:	<input type="text"/> / <input type="text"/> / <input type="text"/>	Date to: <input type="text"/> / <input type="text"/> / <input type="text"/>
	Day / Month / Year	Day / Month / Year

EXPENSES – ATTACHMENT “B”

Adult’s name

<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	Given name/s	Surname/Family name

Administrator’s name

<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	Given name/s	Surname/Family name

Bank details

<input type="text"/>	<input type="text"/>
Bank and branch	Account No.

Date from: / /

Day Month Year

Date to: / /

Day Month Year

Date	Particulars	Cheque No. (if applicable)	Day to day expenses	Capital expenses
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
TOTAL			\$	\$

RECONCILIATION – ATTACHMENT “C”

Adult’s name

<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	Given name/s	Surname/Family name

Administrator’s name

<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	Given name/s	Surname/Family name

Bank details

<input type="text"/>	<input type="text"/>
Bank and branch	Account No.

Date from: / /
Day Month Year

Date to: / /
Day Month Year

From the bank statement

Receipts	Amount \$	Expenses	Amount \$
1. Opening balance	\$	4. Income expenses	\$
2. Income receipts	\$	5. Capital expenses	\$
3. Capital receipts	\$	6. Closing balance	\$
7. TOTAL	\$	8. TOTAL	\$

Notes for completion

1. Opening balance	The balance standing in the Adult's bank account/s as at the first day of the accounting period; this figure should also be the same as the closing balance of any previous accounting period.
2. Income receipts	The total of income funds received as per attachment A receipts
3. Capital receipts	The total of capital funds received as per attachment A receipts
4. Income expenses	The total of expenditure as per attachment B expenditure
5. Capital expenses	The total of capital expenditure as per attachment B expenditure
6. Closing balance	The balance standing in the protected person's bank account/s as at the close of business on the last day of the accounting period
7. Total *	The receipts column
8. Total *	The payments column

* The total of these columns must agree, thus proving the accounts balance by showing that the opening balance plus income received, less payments made equals the closing balance.

BUDGET – INCOME/EXPENDITURE ANALYSIS – ATTACHMENT “D”

Income	
Select:	\$
<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> quarterly <input type="checkbox"/> yearly	
Adult's net (after tax) income	\$
Partner's (if any) net (after tax) income	\$
Social security	\$
<i>pension</i>	\$
<i>family allowance</i>	\$
<i>mobility allowance</i>	\$
<i>other</i>	\$
Annuity (after tax)	\$
Investment income	\$
Rental income	\$
Any other income	\$
TOTAL INCOME	\$

Expenditure	
Select:	\$
<input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> quarterly <input type="checkbox"/> yearly	
Housing	\$
<i>mortgage</i>	\$
<i>repayments</i>	\$
<i>rent</i>	\$
<i>council rates</i>	\$
<i>water rates</i>	\$
<i>house and contents insurance</i>	\$
<i>repairs and maintenance</i>	\$
Utilities	\$
<i>electricity</i>	\$
<i>gas</i>	\$
<i>telephone</i>	\$
Travel Car	\$
<i>registration</i>	\$
<i>insurance</i>	\$
<i>maintenance</i>	\$
<i>lease or loan payments</i>	\$
<i>insurance</i>	\$
<i>petrol</i>	\$

BUDGET – ATTACHMENT D *(continued)*

Expenditure <i>(continued)</i>	
Select: <input type="checkbox"/> weekly <input type="checkbox"/> monthly <input type="checkbox"/> quarterly <input type="checkbox"/> yearly	\$
Travel other	\$
<i>Trains/bus fares, etc.</i>	\$
Personal	\$
<i>meals/food</i>	\$
<i>medical health cover</i>	\$
<i>loan/credit card repayments</i>	\$
<i>alcohol/tobacco</i>	\$
<i>entertainment/gambling</i>	\$
<i>clothing and footwear</i>	\$
<i>household furnishings</i>	\$
<i>gifts/birthdays/donations</i>	\$
<i>subscriptions</i>	\$
<i>savings/super/insurance</i>	\$
<i>care/paid support expenses</i>	\$
<i>medical consumables</i>	\$
<i>hair/beauty</i>	\$
<i>child support</i>	\$
<i>specialist medical equipment</i>	\$
<i>therapy/counselling</i>	\$
Recreational	\$
<i>holidays</i>	\$
<i>regular activities</i>	\$
Educational	\$
<i>children</i>	\$
<i>self/partner</i>	\$
Investment expenses	\$
Any other expenses	\$
TOTAL EXPENDITURE	\$

Financial projection for period of plan					
Total income	Total expenses	Income less expenses	If deficit then >>>>	Draw down on capital per annum	Anticipated date capital will be exhausted
\$	\$	\$			

WARNING

Section 216 of the *Queensland Civil and Administrative Tribunal Act 2009* makes it an offence for a person to knowingly give the registry documents containing false or misleading information.
Maximum penalty for such an offence – \$100 penalty units.

SIGN AND DATE HERE

The information in this form is true.

Administrator sign here

Date

INSTRUCTIONS FOR COMPLETING

Recording of receipts and payments

The Queensland Civil and Administrative Tribunal has appointed you as an administrator to make decisions regarding all or some financial matters for an Adult who is unable to make decisions on these matters.

You are required, under Section 49 of the *Guardianship and Administration Act 2000* to keep detailed accounts on behalf of the Adult.

How do I record receipts and payments?

The choice is yours. You may choose to use a cash book, ledger or software such as Excel or MYOB to record transactions. Alternatively you may choose to use this guide to assist you to keep and maintain details of all transactions. The enclosed attachments should be maintained on an annual basis for the same period as you complete your account of administration for. Unless requested, you do not need to submit these forms with the annual Account of administration.

The attached accounts should be completed as follows:

ATTACHMENT "A" RECEIPTS

Attachment "A" must include all funds received by the Adult during the accounting period. The items listed should be easily identifiable against the deposits to the Adult's bank account/s. Please do not show transactions for more than one bank account on an individual form. In cases where there is more than one bank account held by the Adult, you must complete a separate form for each bank account. An entry should be made on the sheet for each transaction listing the date received, source and type of income and amount.

Examples of receipts

- income – Centrelink pension, Department of Veteran's Affairs pension, wages, interest from term deposits or fixed interest investments, dividends from shares, etc.
- capital – proceeds of sale of assets, redemption of investments, transfers from other accounts, etc.

ATTACHMENT "B" EXPENDITURE

Attachment "B" includes all payments made on the Adult's behalf during the accounting period. The items listed should be easily identifiable against withdrawals from the Adult's bank account/s. Please do not show transactions for more than one bank account on an individual form. In cases where there is more than one bank account held by the Adult, you must complete a separate form for each bank account. An entry should be made on the sheet for each transaction listing the date paid, reason for payment and amount.

Examples of payments:

- expenditure – hospital/nursing home fees, board, lodging, clothing, rent, rates, pharmaceutical expenses, optical expenses, holidays, insurance premiums, living/day-to-day expenses, etc.
- capital expenditure – purchase of assets, investment of funds, transfers to other accounts, nursing home bond, etc.

ATTACHMENT "C" RECONCILIATION

Attachment "C" provides a reconciliation of your administration for the period and includes the following:

- opening balance: this figure represents the balance in the adult's bank account/s as at the end of the day preceding the first day of your accounting period. Each account is to be accounted for separately. Term deposits (and similar investments) are to be listed when interest is being accrued rather than being paid into a bank account.
- income receipts: transfer the total of income receipts from attachment "A"
- capital receipts: transfer the total of capital receipts from attachment "A"

- income expenses: transfer the total of expenditure from attachment “B”
- capital expenses: transfer the total of capital expenditure from attachment “B”
- closing balance: this figure represents the balance in the adult’s bank account/s as at the last day of the accounting period. Each account is to be accounted for separately. Term deposits (and similar investments) are to be listed when interest is being accrued rather than being paid into a bank account.

Now add the figures in the receipt column and add the figures in the payment column. The totals for each column should reconcile, which proves the accounts by indicating that the opening balance plus funds received, less payments made equals the closing balance.

ATTACHMENT “D” BUDGET

It is strongly recommended that you develop a budget for the Adult. The budget should include all ongoing income and expenditure and have a surplus for future needs. The budget should be regularly reviewed (e.g. 12 monthly) or when circumstances change. There are many forms of budget available ranging from the very simple to complex. The one used will depend on the individual circumstances of the Adult. The important thing is that you have a budget in place that is regularly reviewed. Attachment “D” can be used if you choose.

Where can I go for help with completing accounts of administration?

If you are uncertain about steps in the procedure or you are doubtful about how to answer any of the questions, you should refer to the QCAT website at qcat.qld.gov.au or by calling the QCAT registry on 1300 753 228.