

Kancachian Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Kancachian, Andrew - Accumulation (KANAND00001A)</u>					
27/06/2019	Andrew Contribution			25,000.00	25,000.00 CR
				25,000.00	25,000.00 CR
<u>(Contributions) Kancachian, Daniel - Accumulation (KANDAN00001A)</u>					
27/06/2019	Danny Contribution			25,000.00	25,000.00 CR
				25,000.00	25,000.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2019	Revaluation - 30/06/2019 @ \$63,773.700000 (Exit) - 50.000000 Units on hand (gld)			505,751.50	505,751.50 CR
30/06/2019	Revaluation - 30/06/2019 @ \$63,931.900000 (Exit) - 50.000000 Units on hand (gld)			7,910.00	513,661.50 CR
				513,661.50	513,661.50 CR
Interest Received (25000)					
<u>CBA Term Deposit (CBA)</u>					
07/07/2018	TD Interest July			6,380.14	6,380.14 CR
04/08/2018	TD Interest Aug			14,246.64	20,626.78 CR
01/09/2018	TD Interest Sep			14,246.64	34,873.42 CR
29/09/2018	TD Interest Oct			14,246.64	49,120.06 CR
27/10/2018	TD Interest Nov			14,246.64	63,366.70 CR
24/11/2018	TD Interest Dec			14,246.64	77,613.34 CR
22/12/2018	TD Interest Jan			14,246.64	91,859.98 CR
07/01/2019	TD Interest			8,140.94	100,000.92 CR
04/02/2019	TD Interest			14,302.73	114,303.65 CR
04/03/2019	TD Interest			14,302.73	128,606.38 CR
01/04/2019	TD Interest			14,302.73	142,909.11 CR
29/04/2019	TD Interest			14,302.73	157,211.84 CR
27/05/2019	TD Interest			14,302.73	171,514.57 CR
24/06/2019	TD Interest			14,302.73	185,817.30 CR
				185,817.30	185,817.30 CR
<u>CBA Direct Investment Account (CBA513)</u>					
01/07/2018	July Interest Income			2,999.91	2,999.91 CR
01/08/2018	Aug Interest			2,979.36	5,979.27 CR
01/09/2018	Sep Interest			2,996.97	8,976.24 CR
01/10/2018	Oct Interest			2,928.92	11,905.16 CR
01/11/2018	Nov Interest			3,034.50	14,939.66 CR
01/12/2018	Dec Interest			2,972.74	17,912.40 CR
01/01/2019	Jan Interest			3,104.08	21,016.48 CR
01/02/2019	Feb Interest			3,130.75	24,147.23 CR
01/03/2019	March Interest			2,840.09	26,987.32 CR
01/04/2019	April Interest			3,176.78	30,164.10 CR
01/05/2019	May Interest			3,081.65	33,245.75 CR
01/06/2019	June Interest			3,221.32	36,467.07 CR
				36,467.07	36,467.07 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
18/10/2018	CAS Annual Accounts Fees		3,751.00		3,751.00 DR
10/01/2019	CAS Fees		220.00		3,971.00 DR
22/01/2019	CAS Fees		220.00		4,191.00 DR
10/06/2019	CAS Fees		209.00		4,400.00 DR
30/06/2019	Reclassify Audit Fees			440.00	3,960.00 DR
			4,400.00	440.00	3,960.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
01/11/2018	Xero Fees		46.73		46.73 DR
07/12/2018	Xero Fees		23.75		70.48 DR
02/01/2019	Xero Fees		23.75		94.23 DR
01/02/2019	Xero Fees		23.75		117.98 DR
03/03/2019	Xero Fees		23.75		141.73 DR
02/04/2019	Xero Fees		23.75		165.48 DR
02/05/2019	XeroFees		23.75		189.23 DR
03/06/2019	Xero Fees		23.75		212.98 DR
			212.98		212.98 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/06/2019	Reclassify Audit Fees		440.00		440.00 DR
			440.00		440.00 DR
CBA Safe Deposit (31000)					
<u>CBA Safe Deposit (31000)</u>					
18/09/2018	Gold Storage Fees		440.00		440.00 DR
			440.00		440.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Kancachian, Jack - Pension (Account Based Pension) (KANJAC00002P)</u>					
28/06/2019	Jack Pension		48,940.00		48,940.00 DR
			48,940.00		48,940.00 DR
<u>(Pensions Paid) Kancachian, Jack - Pension (Account Based Pension 2) (KANJAC00003P)</u>					
28/06/2019	Jack Pension		28,680.00		28,680.00 DR
			28,680.00		28,680.00 DR
<u>(Pensions Paid) Kancachian, Najah - Pension (Account Based Pension) (KANNAJ00002P)</u>					
28/06/2019	Narja Pension		77,620.00		77,620.00 DR
			77,620.00		77,620.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019		31,620.45		31,620.45 DR
			31,620.45		31,620.45 DR
Prior Years Under/Over Provision for Income Tax (48600)					
<u>Prior Years Under/Over Provision for Income Tax (48600)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2019	Underprovssion of tax		0.45		0.45 DR
			0.45		0.45 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
27/06/2019	System Member Journals		21,250.00		21,250.00 DR
27/06/2019	System Member Journals		21,250.00		42,500.00 DR
28/06/2019	System Member Journals			77,620.00	35,120.00 CR
28/06/2019	System Member Journals			48,940.00	84,060.00 CR
28/06/2019	System Member Journals			28,680.00	112,740.00 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		160,065.54		47,325.54 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		206,915.78		254,241.32 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		101,155.58		355,396.90 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		59,640.86		415,037.76 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		34,936.68		449,974.44 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		73,674.00		523,648.44 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		94,504.45		618,152.89 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			7,125.31	611,027.58 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			9,211.78	601,815.80 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			4,503.37	597,312.43 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			3,280.44	594,031.99 DR
			773,392.89	179,360.90	594,031.99 DR
Opening Balance (50010)					
<u>(Opening Balance) Kancachian, Andrew - Accumulation (KANAND00001A)</u>					
01/07/2018	Opening Balance				3,317,557.67 CR
01/07/2018	Close Period Journal			78,641.99	3,396,199.66 CR
				78,641.99	3,396,199.66 CR
<u>(Opening Balance) Kancachian, Daniel - Accumulation (KANDAN00001A)</u>					
01/07/2018	Opening Balance				2,561,855.03 CR
01/07/2018	Close Period Journal			65,590.24	2,627,445.27 CR
				65,590.24	2,627,445.27 CR
<u>(Opening Balance) Kancachian, Jack - Accumulation (KANJAC00001A)</u>					
01/07/2018	Opening Balance				1,632,437.35 CR
01/07/2018	Close Period Journal			28,256.00	1,660,693.35 CR
				28,256.00	1,660,693.35 CR
<u>(Opening Balance) Kancachian, Jack - Pension (Account Based Pension) (KANJAC00002P)</u>					
01/07/2018	Opening Balance				1,008,914.59 CR
01/07/2018	Close Period Journal		30,046.10		978,868.49 CR
			30,046.10		978,868.49 CR
<u>(Opening Balance) Kancachian, Jack - Pension (Account Based Pension 2) (KANJAC00003P)</u>					
01/07/2018	Opening Balance				591,085.41 CR
01/07/2018	Close Period Journal		17,591.58		573,493.83 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			17,591.58		573,493.83 CR
	<u>(Opening Balance) Kancachian, Najah - Accumulation (KANNAJ00001A)</u>				
01/07/2018	Opening Balance				1,189,110.22 CR
01/07/2018	Close Period Journal			20,571.57	1,209,681.79 CR
				20,571.57	1,209,681.79 CR
	<u>(Opening Balance) Kancachian, Najah - Pension (Account Based Pension) (KANNAJ00002P)</u>				
01/07/2018	Opening Balance				1,600,000.00 CR
01/07/2018	Close Period Journal		47,661.74		1,552,338.26 CR
			47,661.74		1,552,338.26 CR
	Contributions (52420)				
	<u>(Contributions) Kancachian, Andrew - Accumulation (KANAND00001A)</u>				
01/07/2018	Opening Balance				25,000.00 CR
01/07/2018	Close Period Journal		25,000.00		0.00 DR
27/06/2019	System Member Journals			25,000.00	25,000.00 CR
			25,000.00	25,000.00	25,000.00 CR
			25,000.00	25,000.00	25,000.00 CR
	<u>(Contributions) Kancachian, Daniel - Accumulation (KANDAN00001A)</u>				
01/07/2018	Opening Balance				25,000.00 CR
01/07/2018	Close Period Journal		25,000.00		0.00 DR
27/06/2019	System Member Journals			25,000.00	25,000.00 CR
			25,000.00	25,000.00	25,000.00 CR
			25,000.00	25,000.00	25,000.00 CR
	Share of Profit/(Loss) (53100)				
	<u>(Share of Profit/(Loss)) Kancachian, Andrew - Accumulation (KANAND00001A)</u>				
01/07/2018	Opening Balance				67,058.57 CR
01/07/2018	Close Period Journal		67,058.57		0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			206,915.78	206,915.78 CR
			67,058.57	206,915.78	206,915.78 CR
			67,058.57	206,915.78	206,915.78 CR
	<u>(Share of Profit/(Loss)) Kancachian, Daniel - Accumulation (KANDAN00001A)</u>				
01/07/2018	Opening Balance				51,803.77 CR
01/07/2018	Close Period Journal		51,803.77		0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			160,065.54	160,065.54 CR
			51,803.77	160,065.54	160,065.54 CR
			51,803.77	160,065.54	160,065.54 CR
	<u>(Share of Profit/(Loss)) Kancachian, Jack - Accumulation (KANJAC00001A)</u>				
01/07/2018	Opening Balance				33,011.97 CR
01/07/2018	Close Period Journal		33,011.97		0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			101,155.58	101,155.58 CR
			33,011.97	101,155.58	101,155.58 CR
			33,011.97	101,155.58	101,155.58 CR
	<u>(Share of Profit/(Loss)) Kancachian, Jack - Pension (Account Based Pension) (KANJAC00002P)</u>				
01/07/2018	Opening Balance				20,403.90 CR
01/07/2018	Close Period Journal		20,403.90		0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			59,640.86	59,640.86 CR
			20,403.90	59,640.86	59,640.86 CR
			20,403.90	59,640.86	59,640.86 CR
	<u>(Share of Profit/(Loss)) Kancachian, Jack - Pension (Account Based Pension 2) (KANJAC00003P)</u>				
01/07/2018	Opening Balance				11,958.42 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2018	Close Period Journal		11,958.42		0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			34,936.68	34,936.68 CR
			11,958.42	34,936.68	34,936.68 CR
<u>(Share of Profit/(Loss)) Kancachian, Najah - Accumulation (KANNAJ00001A)</u>					
01/07/2018	Opening Balance				24,037.14 CR
01/07/2018	Close Period Journal		24,037.14		0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			73,674.00	73,674.00 CR
			24,037.14	73,674.00	73,674.00 CR
<u>(Share of Profit/(Loss)) Kancachian, Najah - Pension (Account Based Pension) (KANNAJ00002P)</u>					
01/07/2018	Opening Balance				32,338.26 CR
01/07/2018	Close Period Journal		32,338.26		0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			94,504.45	94,504.45 CR
			32,338.26	94,504.45	94,504.45 CR
Income Tax (53330)					
<u>(Income Tax) Kancachian, Andrew - Accumulation (KANAND00001A)</u>					
01/07/2018	Opening Balance				9,666.58 DR
01/07/2018	Close Period Journal			9,666.58	0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		9,211.78		9,211.78 DR
			9,211.78	9,666.58	9,211.78 DR
<u>(Income Tax) Kancachian, Daniel - Accumulation (KANDAN00001A)</u>					
01/07/2018	Opening Balance				7,463.53 DR
01/07/2018	Close Period Journal			7,463.53	0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		7,125.31		7,125.31 DR
			7,125.31	7,463.53	7,125.31 DR
<u>(Income Tax) Kancachian, Jack - Accumulation (KANJAC00001A)</u>					
01/07/2018	Opening Balance				4,755.97 DR
01/07/2018	Close Period Journal			4,755.97	0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		4,503.37		4,503.37 DR
			4,503.37	4,755.97	4,503.37 DR
<u>(Income Tax) Kancachian, Najah - Accumulation (KANNAJ00001A)</u>					
01/07/2018	Opening Balance				3,465.57 DR
01/07/2018	Close Period Journal			3,465.57	0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		3,280.44		3,280.44 DR
			3,280.44	3,465.57	3,280.44 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Kancachian, Andrew - Accumulation (KANAND00001A)</u>					
01/07/2018	Opening Balance				3,750.00 DR
01/07/2018	Close Period Journal			3,750.00	0.00 DR
27/06/2019	System Member Journals		3,750.00		3,750.00 DR
			3,750.00	3,750.00	3,750.00 DR
<u>(Contributions Tax) Kancachian, Daniel - Accumulation (KANDAN00001A)</u>					
01/07/2018	Opening Balance				3,750.00 DR

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01/07/2018	Close Period Journal			3,750.00	0.00 DR
27/06/2019	System Member Journals		3,750.00		3,750.00 DR
			3,750.00	3,750.00	3,750.00 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Kancachian, Jack - Pension (Account Based Pension) (KANJAC00002P)</u>					
01/07/2018	Opening Balance				50,450.00 DR
01/07/2018	Close Period Journal			50,450.00	0.00 DR
28/06/2019	System Member Journals		48,940.00		48,940.00 DR
			48,940.00	50,450.00	48,940.00 DR
<u>(Pensions Paid) Kancachian, Jack - Pension (Account Based Pension 2) (KANJAC00003P)</u>					
01/07/2018	Opening Balance				29,550.00 DR
01/07/2018	Close Period Journal			29,550.00	0.00 DR
28/06/2019	System Member Journals		28,680.00		28,680.00 DR
			28,680.00	29,550.00	28,680.00 DR
<u>(Pensions Paid) Kancachian, Najah - Pension (Account Based Pension) (KANNAJ00002P)</u>					
01/07/2018	Opening Balance				80,000.00 DR
01/07/2018	Close Period Journal			80,000.00	0.00 DR
28/06/2019	System Member Journals		77,620.00		77,620.00 DR
			77,620.00	80,000.00	77,620.00 DR
Bank Accounts (60400)					
<u>CBA Direct Investment Account (CBA513)</u>					
01/07/2018	Opening Balance				2,002,319.36 DR
01/07/2018	July Interest Income		2,999.91		2,005,319.27 DR
26/07/2018	Transfer 6169			4,000.00	2,001,319.27 DR
01/08/2018	Aug Interest		2,979.36		2,004,298.63 DR
07/08/2018	Transfer 6169		15,000.00		2,019,298.63 DR
01/09/2018	Sep Interest		2,996.97		2,022,295.60 DR
01/09/2018	Transfer 6169		14,000.00		2,036,295.60 DR
01/10/2018	Oct Interest		2,928.92		2,039,224.52 DR
27/10/2018	Transfer 6169		15,000.00		2,054,224.52 DR
01/11/2018	Nov Interest		3,034.50		2,057,259.02 DR
13/11/2018	Transfer 6169		10,000.00		2,067,259.02 DR
24/11/2018	Transfer 6169		15,000.00		2,082,259.02 DR
01/12/2018	Dec Interest		2,972.74		2,085,231.76 DR
22/12/2018	Transfer 6169		10,000.00		2,095,231.76 DR
01/01/2019	Jan Interest		3,104.08		2,098,335.84 DR
07/01/2019	Transfer 6169		10,000.00		2,108,335.84 DR
01/02/2019	Feb Interest		3,130.75		2,111,466.59 DR
06/02/2019	Transfer 6169		10,000.00		2,121,466.59 DR
06/02/2019	Transfer 6169			5,000.00	2,116,466.59 DR
01/03/2019	March Interest		2,840.09		2,119,306.68 DR
04/03/2019	Transfer 6169		20,000.00		2,139,306.68 DR
01/04/2019	April Interest		3,176.78		2,142,483.46 DR
01/05/2019	May Interest		3,081.65		2,145,565.11 DR
02/05/2019	Transfer 6169		20,000.00		2,165,565.11 DR
27/05/2019	Transfer 6169		15,000.00		2,180,565.11 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/06/2019	June Interest		3,221.32		2,183,786.43 DR
27/06/2019	Transfer 6169		55,000.00		2,238,786.43 DR
28/06/2019	Transfer 6169			160,000.00	2,078,786.43 DR
			245,467.07	169,000.00	2,078,786.43 DR
<u>CBA Premium Business Account (CBAP169)</u>					
01/07/2018	Opening Balance				3,015.59 DR
07/07/2018	TD Interest July		6,380.14		9,395.73 DR
26/07/2018	Transfer 6169		4,000.00		13,395.73 DR
30/07/2018	April to June 2018 IAS			12,413.00	982.73 DR
04/08/2018	TD Interest Aug		14,246.64		15,229.37 DR
07/08/2018	Transfer 6169			15,000.00	229.37 DR
01/09/2018	TD Interest Sep		14,246.64		14,476.01 DR
01/09/2018	Transfer 6169			14,000.00	476.01 DR
18/09/2018	Gold Storage Fees			440.00	36.01 DR
29/09/2018	TD Interest Oct		14,246.64		14,282.65 DR
18/10/2018	July to Sep 2019 IAS			8,580.00	5,702.65 DR
18/10/2018	CAS Annual Accounts Fees			3,751.00	1,951.65 DR
27/10/2018	TD Interest Nov		14,246.64		16,198.29 DR
27/10/2018	Transfer 6169			15,000.00	1,198.29 DR
01/11/2018	Xero Fees			46.73	1,151.56 DR
13/11/2018	2018 Tax Refund		11,245.35		12,396.91 DR
13/11/2018	Transfer 6169			10,000.00	2,396.91 DR
24/11/2018	TD Interest Dec		14,246.64		16,643.55 DR
24/11/2018	Transfer 6169			15,000.00	1,643.55 DR
07/12/2018	Xero Fees			23.75	1,619.80 DR
22/12/2018	TD Interest Jan		14,246.64		15,866.44 DR
22/12/2018	Transfer 6169			10,000.00	5,866.44 DR
02/01/2019	Xero Fees			23.75	5,842.69 DR
07/01/2019	TD Interest		8,140.94		13,983.63 DR
07/01/2019	Transfer 6169			10,000.00	3,983.63 DR
10/01/2019	CAS Fees			220.00	3,763.63 DR
22/01/2019	CAS Fees			220.00	3,543.63 DR
01/02/2019	Xero Fees			23.75	3,519.88 DR
04/02/2019	TD Interest		14,302.73		17,822.61 DR
05/02/2019	Oct to Dec IAS			5,942.00	11,880.61 DR
06/02/2019	Transfer 6169			10,000.00	1,880.61 DR
06/02/2019	Transfer 6169		5,000.00		6,880.61 DR
03/03/2019	Xero Fees			23.75	6,856.86 DR
04/03/2019	TD Interest		14,302.73		21,159.59 DR
04/03/2019	Transfer 6169			20,000.00	1,159.59 DR
01/04/2019	TD Interest		14,302.73		15,462.32 DR
02/04/2019	Xero Fees			23.75	15,438.57 DR
26/04/2019	Jan to March IAS			5,269.00	10,169.57 DR
29/04/2019	TD Interest		14,302.73		24,472.30 DR
02/05/2019	XeroFees			23.75	24,448.55 DR
02/05/2019	Transfer 6169			20,000.00	4,448.55 DR
27/05/2019	TD Interest		14,302.73		18,751.28 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
27/05/2019	Transfer 6169			15,000.00	3,751.28 DR
03/06/2019	Xero Fees			23.75	3,727.53 DR
10/06/2019	CAS Fees			209.00	3,518.53 DR
24/06/2019	TD Interest		14,302.73		17,821.26 DR
27/06/2019	Andrew Contribution		25,000.00		42,821.26 DR
27/06/2019	Danny Contribution		25,000.00		67,821.26 DR
27/06/2019	Transfer 6169			55,000.00	12,821.26 DR
28/06/2019	Jack Pension			77,620.00	64,798.74 CR
28/06/2019	Narja Pension			77,620.00	142,418.74 CR
28/06/2019	Transfer 6169		160,000.00		17,581.26 DR
			416,062.65	401,496.98	17,581.26 DR

Fixed Interest Securities (Australian) (72400)CBA Term Deposit (CBA)

01/07/2018	Opening Balance				7,311,619.40 DR
			0.00		7,311,619.40 DR

Other Assets (76000)Gold Bullion (gld)

01/07/2018	Opening Balance	50.00			2,682,933.50 DR
30/06/2019	Revaluation - 30/06/2019 @ \$63,773.700000 (Exit) - 50.000000 Units on hand		505,751.50		3,188,685.00 DR
30/06/2019	Revaluation - 30/06/2019 @ \$63,931.900000 (Exit) - 50.000000 Units on hand		7,910.00		3,196,595.00 DR
		50.00	513,661.50		3,196,595.00 DR

Income Tax Payable/Refundable (85000)Income Tax Payable/Refundable (85000)

01/07/2018	Opening Balance				11,245.80 DR
18/10/2018	July to Sep 2019 IAS		8,580.00		19,825.80 DR
13/11/2018	2018 Tax Refund			11,245.35	8,580.45 DR
05/02/2019	Oct to Dec IAS		5,942.00		14,522.45 DR
26/04/2019	Jan to March IAS		5,269.00		19,791.45 DR
30/06/2019	June 2019 Paygi Payable		13,419.00		33,210.45 DR
30/06/2019	Underprovssion of tax			0.45	33,210.00 DR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019			31,620.45	1,589.55 DR
			33,210.00	42,866.25	1,589.55 DR

PAYGI Payable (89100)PAYGI Payable (89100)

01/07/2018	Opening Balance				12,413.00 CR
30/07/2018	April to June 2018 IAS		12,413.00		0.00 DR
30/06/2019	June 2019 Paygi Payable			13,419.00	13,419.00 CR
			12,413.00	13,419.00	13,419.00 CR

Total Debits: 2,759,333.34
Total Credits: 2,759,333.34