Client:	**R & L Hegarty Superannuation Fund**					**W/P:**	**Q3**
Index						**Initials**	**Date**
Period/ Year end:	**30/06/2021**				**Prep by:**	**BO**	**8/09/21**
BAS Reconciliation		ACCRUAL			**Rev by:**		

AS PER BAS RETURNS LODGED	GST Collected 1A	GST Paid 1B	NET GST LIABILITY	Income Tax Instalment 5A	PAYG Withheld W2	Total	Gross Wages W1 W1
September		97	(97)			(97)	
December		49	(49)			(49)	
March		179	(179)			(179)	
June	628	107	521			521	
	628		196			196	
			A				

Cash Basis Adjustments

GST Collected

GST on closing Debtors   **B**

GST Paid

GST on closing Creditors   **C**

Other Adjustments

GST Collected

Rental Income	(929)
Other	
Other	
Other	
Other	
Other	

GST Paid

Opening Balance	1
General investment exps	583
Accountancy Fees	145
GST on repairs & Maintenance	20
Other	

Net GST Adjustments Exc GST on Debtors & Creditors	(180)	D

Net GST Outstanding Per Accounts	(180)	(B+C+D)

GST Adjustments Inc GST on Debtors & Creditors		(180)

RECONCILE TO NET LIABILITY OUTSTANDING

Total GST for year per BAS		196
Less Payments Made	SEP	
	DEC	
	MAR	
Balance Due		196
Total Adjustments (Refer Left)		
GST Collected		
GST Paid	(180)	(180)
Net Outstanding per accounts		16

$16 - GST overclaimed on BAS fee.
Take up on next BAS>