

Client: **GM & JJ MULLER SUPERANNUATION FUND**

W/P: **Q3**

Initials: **BO** Date: **28/07/21**

Prep by: **Elizabeth Meiklejohn**

Period/ Year end: **30/06/2021**

Revised by:

**BAS Reconciliation** **ACCRUAL**

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	10,085	126	9,959	8,319		18,278	
December	10,241	126	10,115	9,159		19,274	
March	10,241	207	10,034	8,739		18,773	
June	11,012	261	10,751	8,739		19,490	
Annual							
	41,577	720	40,857	34,956		75,813	

A

**Cash Basis Adjustments**

**GST Collected**

GST on closing Debtors  B

**GST Paid**

GST on closing Creditors  C

**Other Adjustments**

**GST Collected**

Opening Balance		(5)
Rental Income		(41,572)
Other		

**GST Paid**

Accountancy Fees - (\$462*10 + \$108) *100%	429
Auditor Fees - \$750 * 100%	75
Sundry Expense - \$900 * 100%	82
Legal Fees - 1485 * 100%	135

**Net GST Adjustments Exc GST on Debtors & Creditors** (40,856) D

**Net GST Outstanding Per Accounts** (40,856) (B+C+D)

**GST Adjustments inc GST on Debtors & Creditors** (40,856)

**RECONCILE TO NET LIABILITY OUTSTANDING**

Total GST for year per BAS		40,857
Less Payments Made	SEP	
	DEC	
	MAR	
Balance Due		40,857
Total Adjustments (Refer Left)		
GST Collected		
GST Paid	(40,856)	(40,856)
Net Outstanding per accounts		1