

Client: P & G McPhee Super Fund							W/P:	Q3
Index Period/ Year end: 30/06/2022							Initials	Date
BAS Reconciliation ACCRUAL Virtu does the BAS							Prep by: RGL	12/04/23
							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	2,040	1,445	595			595	
December	2,086	1,513	573			573	
March	2,096	1,057	1,039	1,801		2,840	
April							
June	1,598	2,814	(1,216)	1,801		585	
Annual							
	7,820	6,829	991	3,602		4,593	

A

Cash Basis Adjustments GST Collected GST on closing Debtors B GST Paid GST on closing Creditors C Other Adjustments GST Collected <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>22FY sale of sheds</td><td style="text-align: right;">19,200</td><td></td></tr> <tr><td>Immaterial 22FY Variance</td><td></td><td style="text-align: right;">(56)</td></tr> <tr><td> </td><td></td><td></td></tr> <tr><td> </td><td></td><td></td></tr> <tr><td> </td><td></td><td></td></tr> <tr><td> </td><td></td><td></td></tr> </table> GST Paid <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Errors</td><td></td><td></td></tr> <tr><td>Other</td><td></td><td></td></tr> <tr><td>Other</td><td></td><td></td></tr> </table>	22FY sale of sheds	19,200		Immaterial 22FY Variance		(56)													Errors			Other			Other			RECONCILE TO NET LIABILITY OUTSTANDING <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Total GST for year per BAS</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 20%; text-align: right;">991</td> </tr> <tr> <td>Less Payments Made</td> <td>SEP</td> <td style="text-align: right;">595</td> <td></td> </tr> <tr> <td></td> <td>DEC</td> <td style="text-align: right;">573</td> <td></td> </tr> <tr> <td></td> <td>MAR</td> <td style="text-align: right;">1,039</td> <td style="text-align: right;">(2,207)</td> </tr> <tr> <td>Balance Due</td> <td></td> <td></td> <td style="text-align: right;">(1,216)</td> </tr> <tr> <td>Total Adjustments (Refer Left)</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 40px;">GST Collected</td> <td></td> <td style="text-align: right;">19,200</td> <td></td> </tr> <tr> <td style="padding-left: 40px;">GST Paid</td> <td></td> <td style="text-align: right;">(56)</td> <td style="text-align: right;">19,144</td> </tr> <tr> <td>Net Outstanding per accounts</td> <td></td> <td></td> <td style="text-align: right;">17,928</td> </tr> </table>	Total GST for year per BAS			991	Less Payments Made	SEP	595			DEC	573			MAR	1,039	(2,207)	Balance Due			(1,216)	Total Adjustments (Refer Left)				GST Collected		19,200		GST Paid		(56)	19,144	Net Outstanding per accounts			17,928
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Net GST Adjustments Exc GST on Debtors & Creditors	19,144		D
Net GST Outstanding Per Accounts	19,144		(B+C+D)

Revise June 2022 BAS.
Over credit limit amount. Cannot add to a later BAS.

GST Adjustments Inc GST on Debtors & Creditors	19,200	(56)	
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