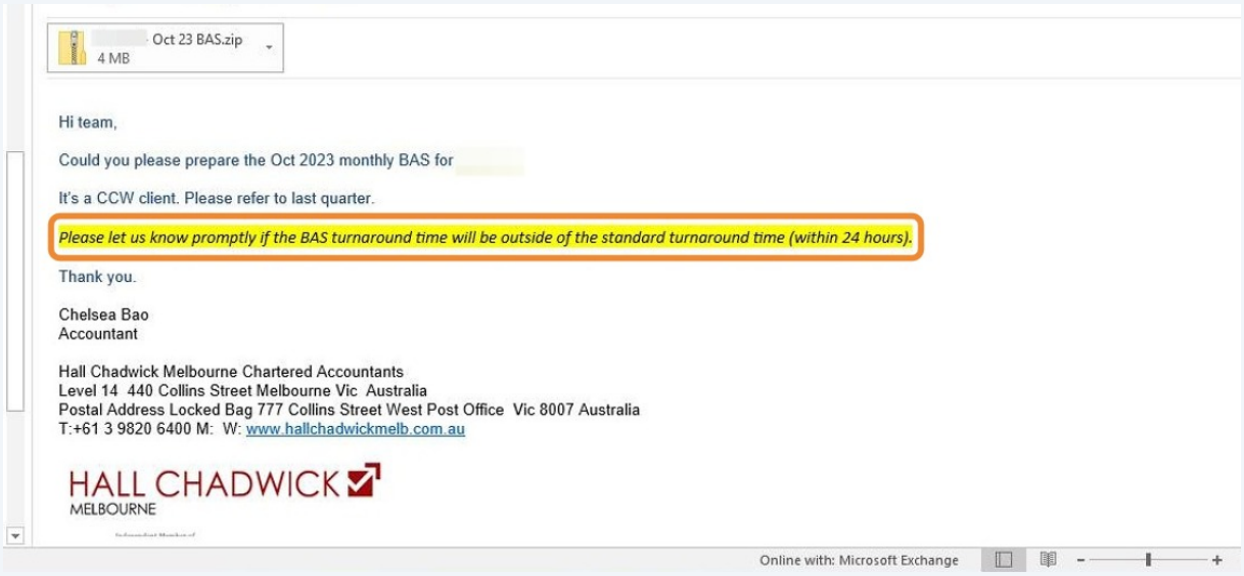
How to prepare BAS? CCW Clients

This guide provides step-by-step instructions on how to prepare BAS for CCW clients. It includes details on how to access and navigate the iManage work app, download and rename files, update period information, and analyze sales and purchase data. Following this guide will help ensure accurate and efficient preparation of BAS for CCW clients.

1 Check your mailbox>> You will receive a new job mail >> like below from accounting stakeholder.



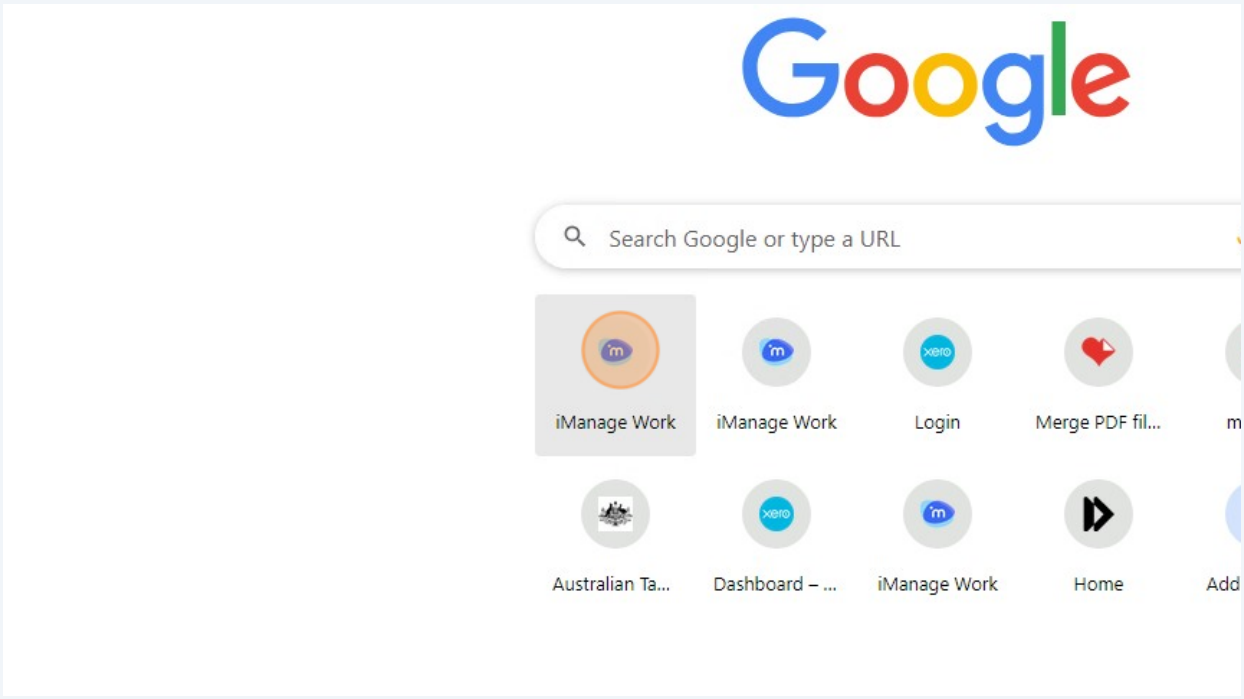
Read the mail and note down the following:

1. Period of work - BAS/IAS belongs to which month/Quarter.
2. Type of Client - Whether it is a CCW or Non-CCW Client.
3. Instruction/details about the client.
4. Download attachment and check iManage before uploading document for duplication.

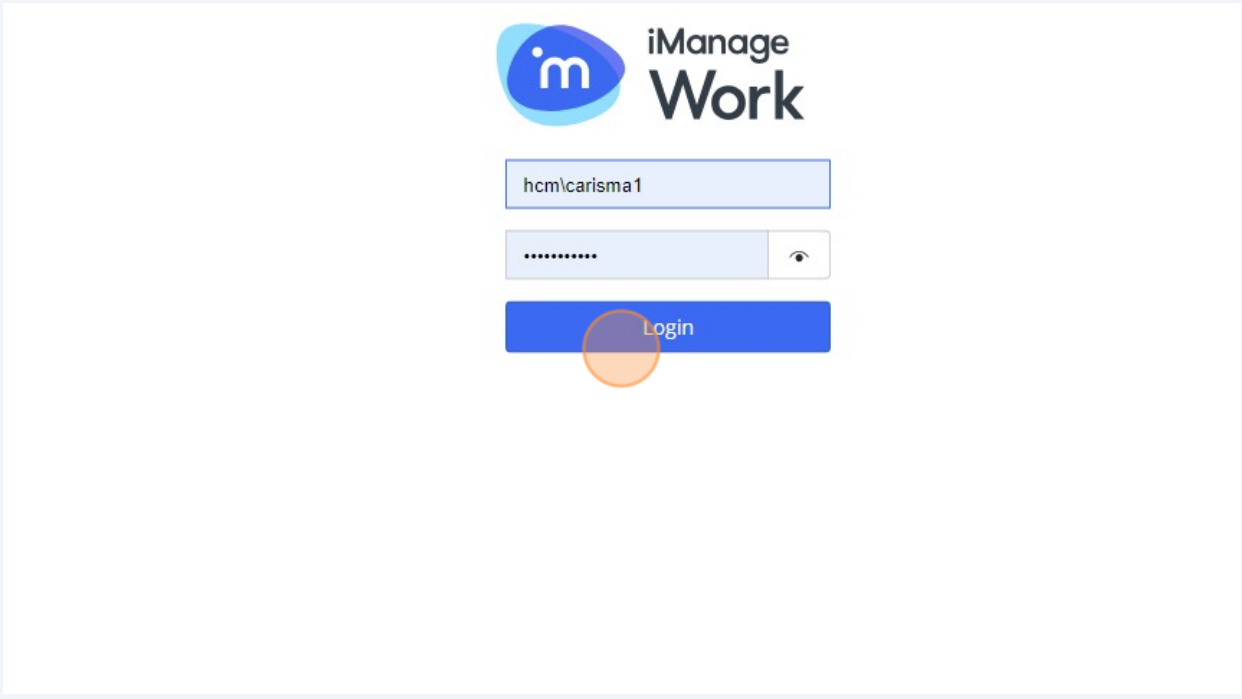
CCW Client - You have to prepare BAS/IAS on Australian tax portal and create a blank activity form in APS.

Non-CCW Client - You have to prepare BAS/IAS on APS.

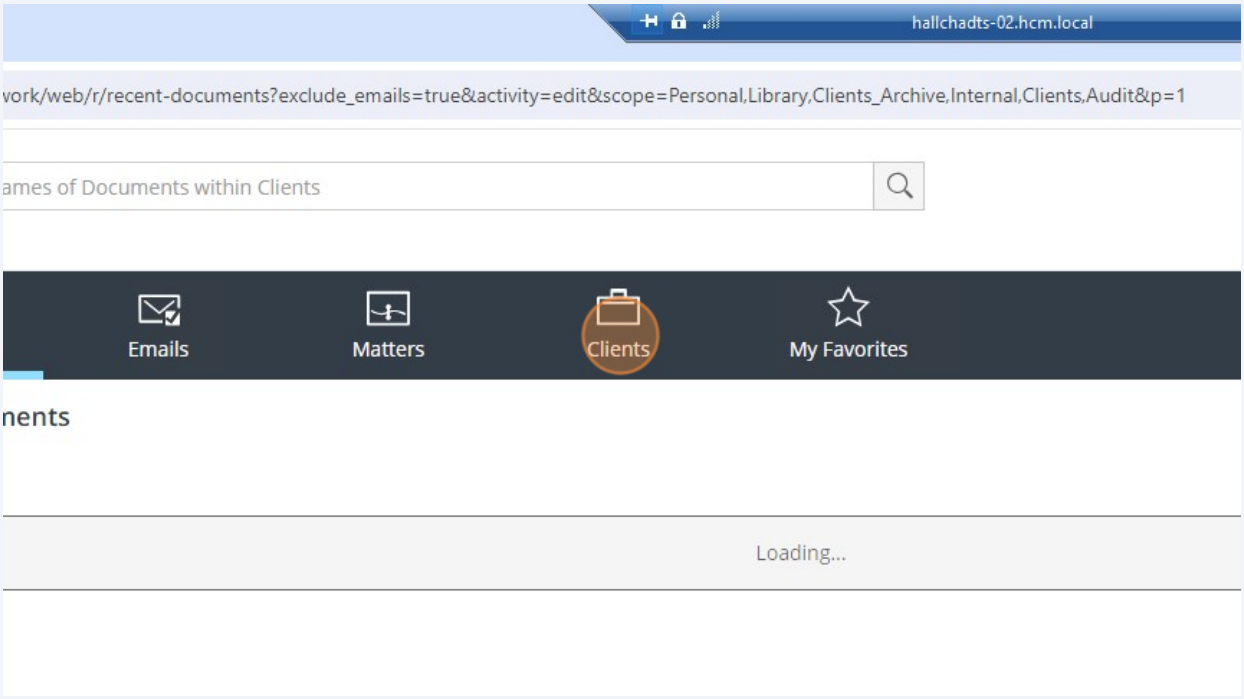
2 Go to "Google Chrome" and click on "iManage work App"



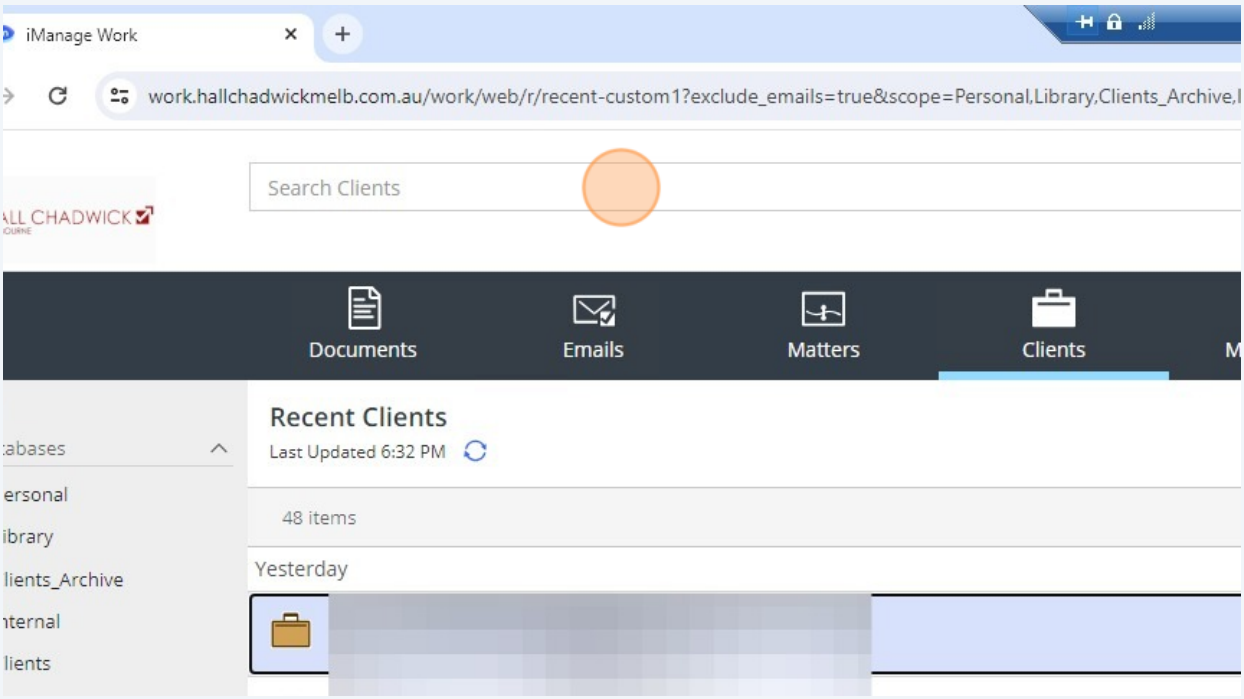
3 Input the User ID and Password>> Then Click "Login"



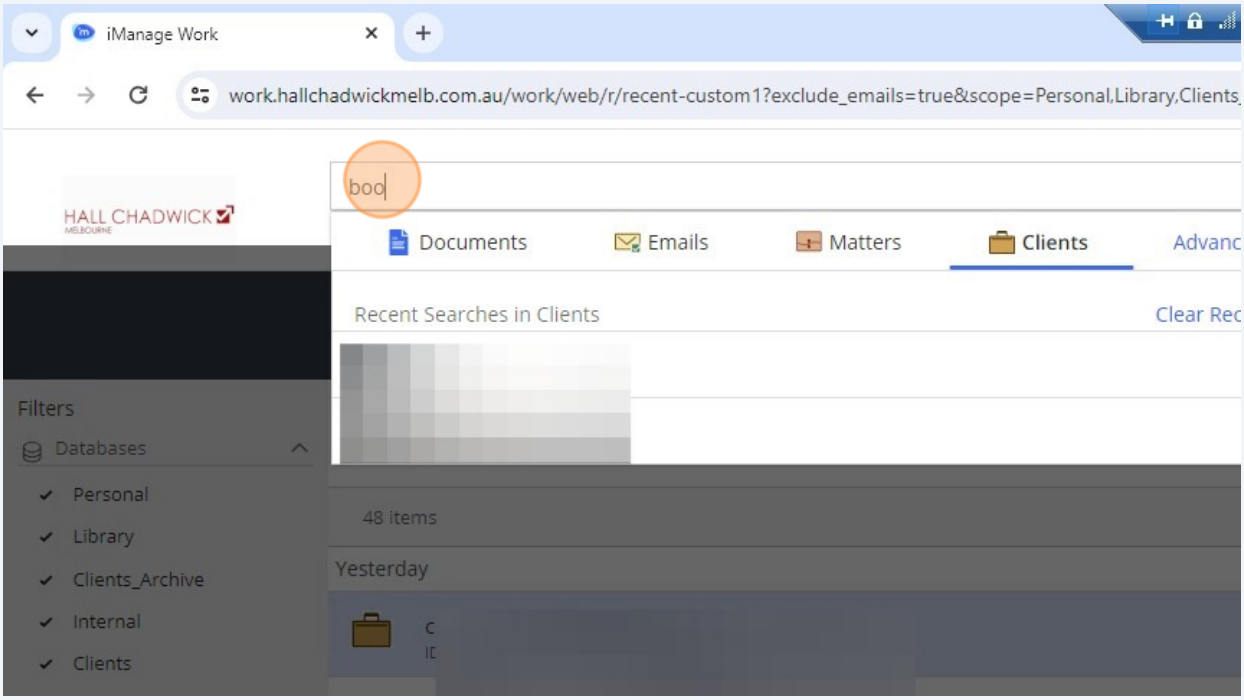
4 Click "Clients" and search the client file you are going to work on



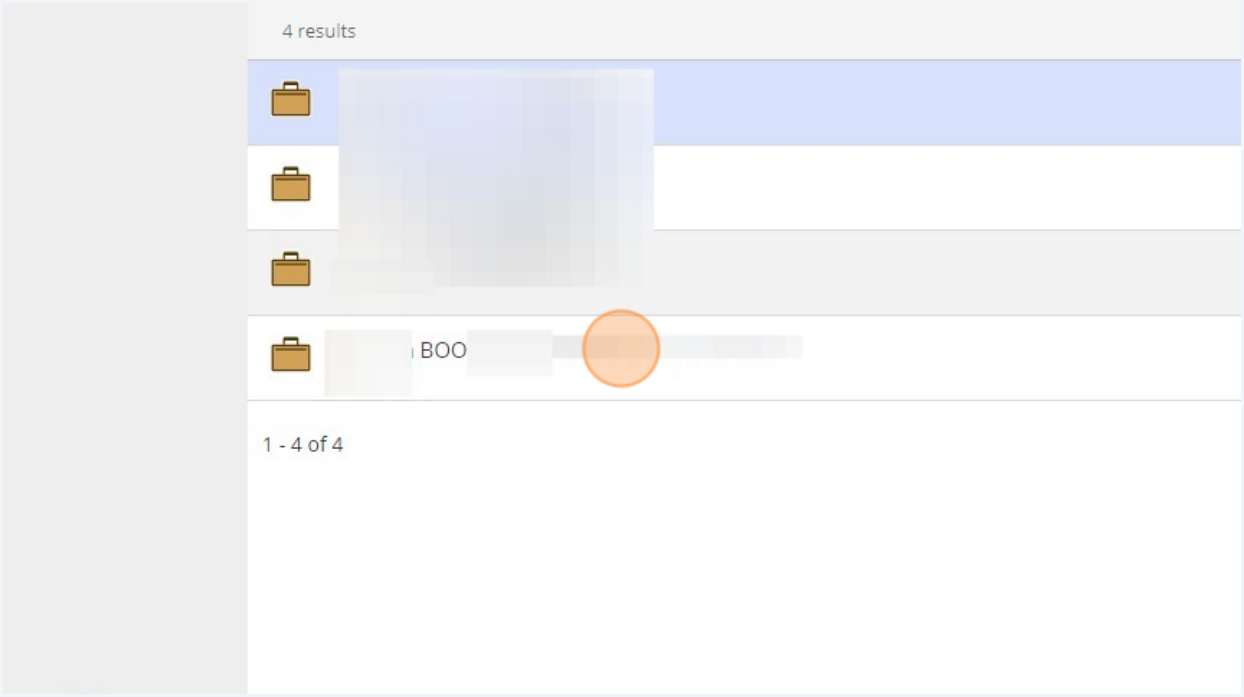
5 Search the client here



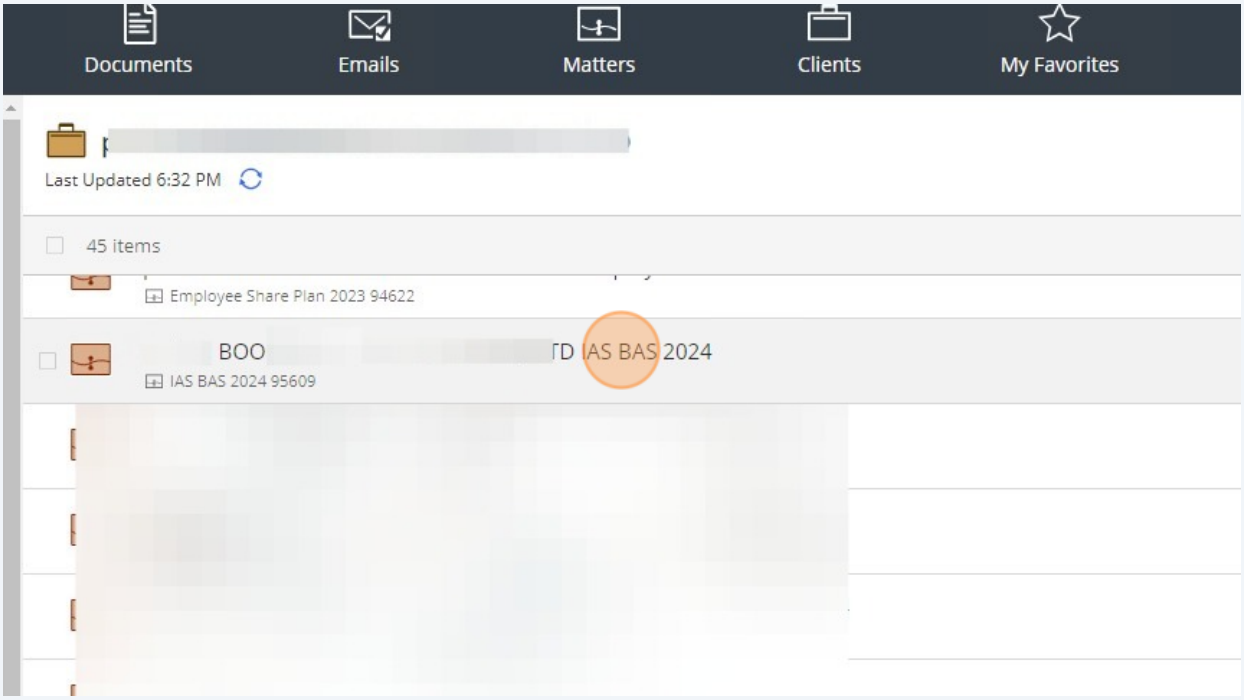
6 "Input the name of the client here"



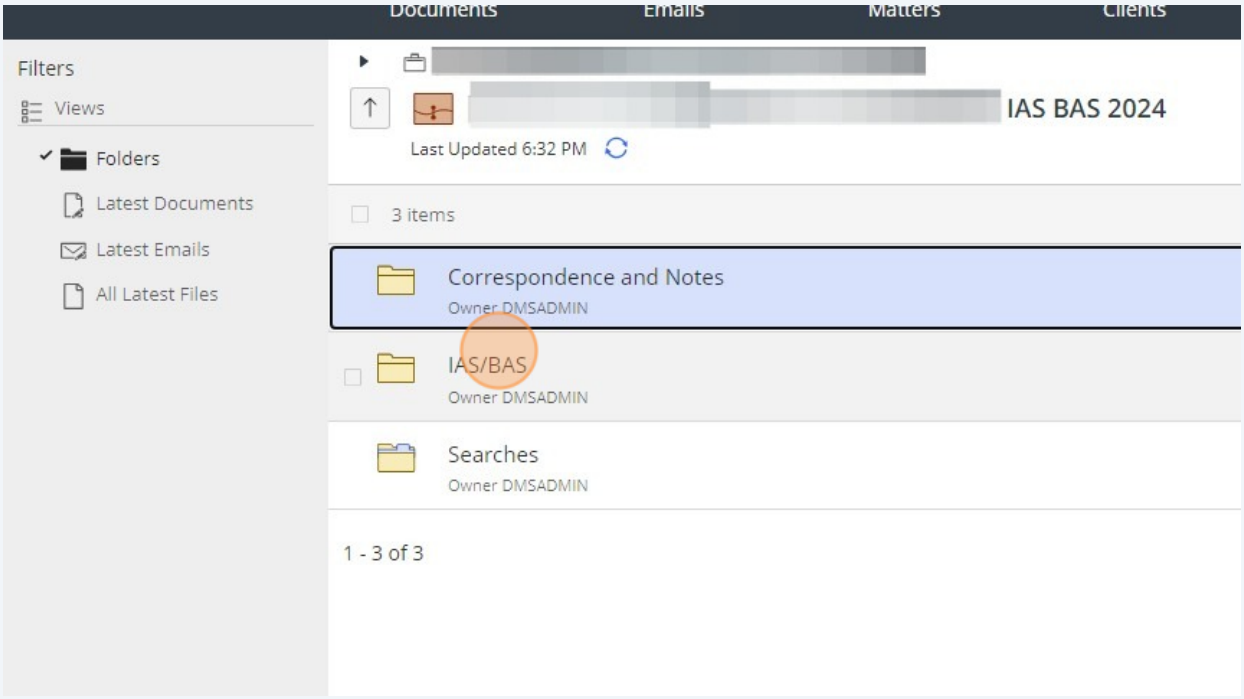
7 "Select the client from list"



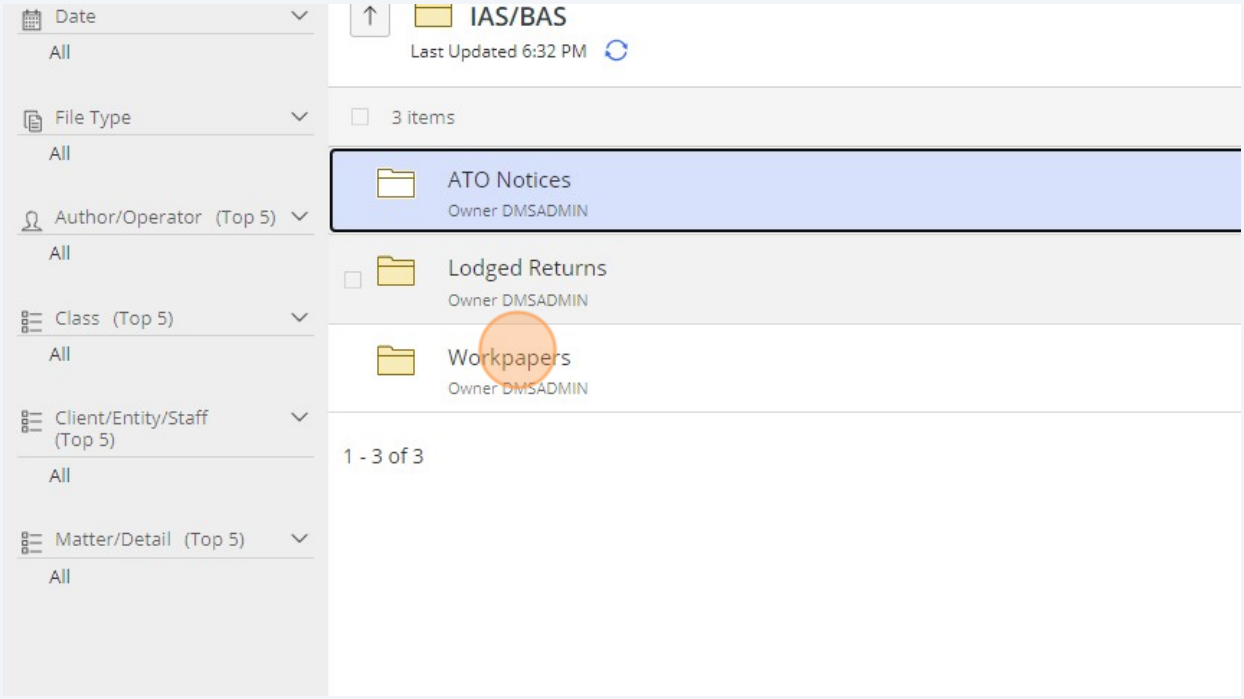
8 Go to the relevant Folder >>> IAS BAS 20XX. In this case IAS BAS 2024



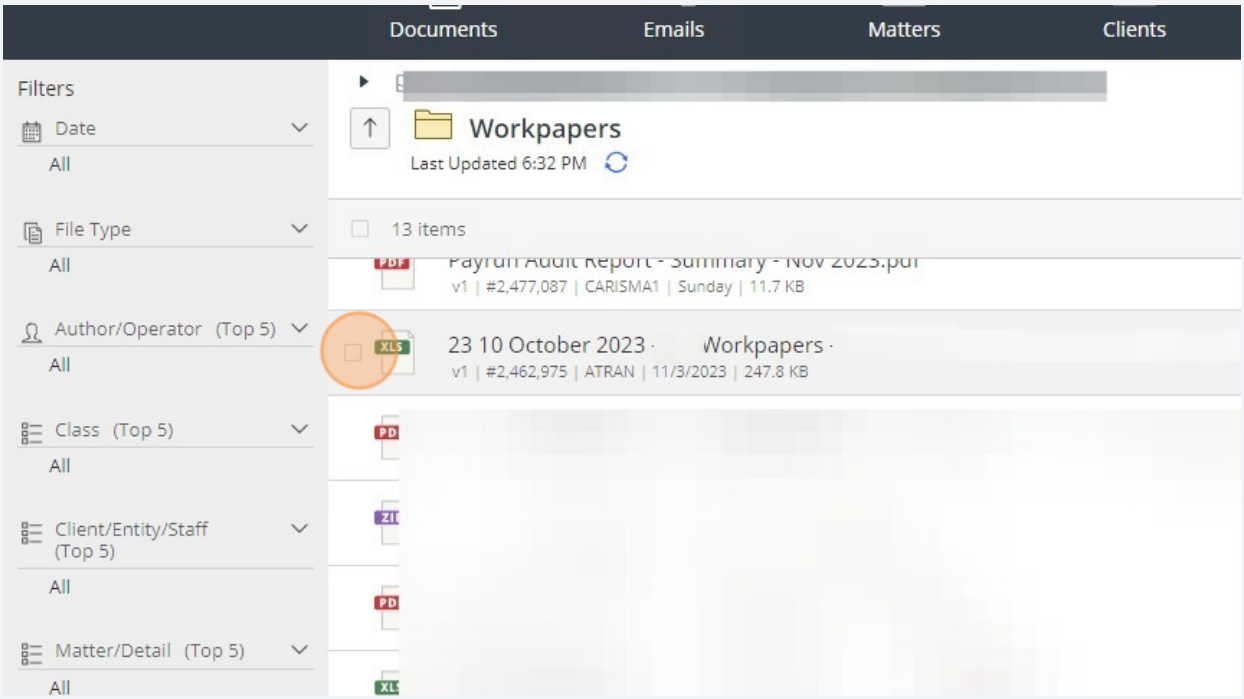
9 Click the Folder >>>> Then IAS/BAS Folder



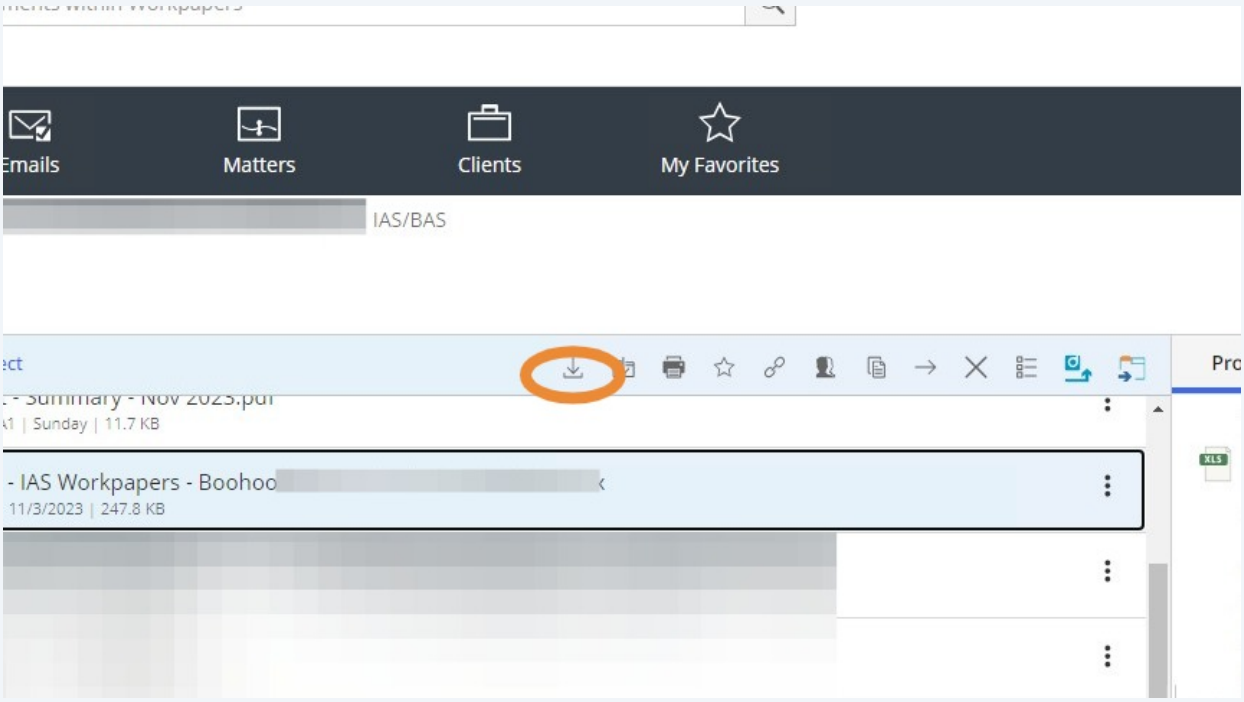
10 Click IAS/BAS Folder>>> Then Workpapers folder



11 Search for the last Quarter/Month WP>>> Select the relevant file>>> Then download



12 Click "Download" option to download the file. >>Save the file under Downloads.



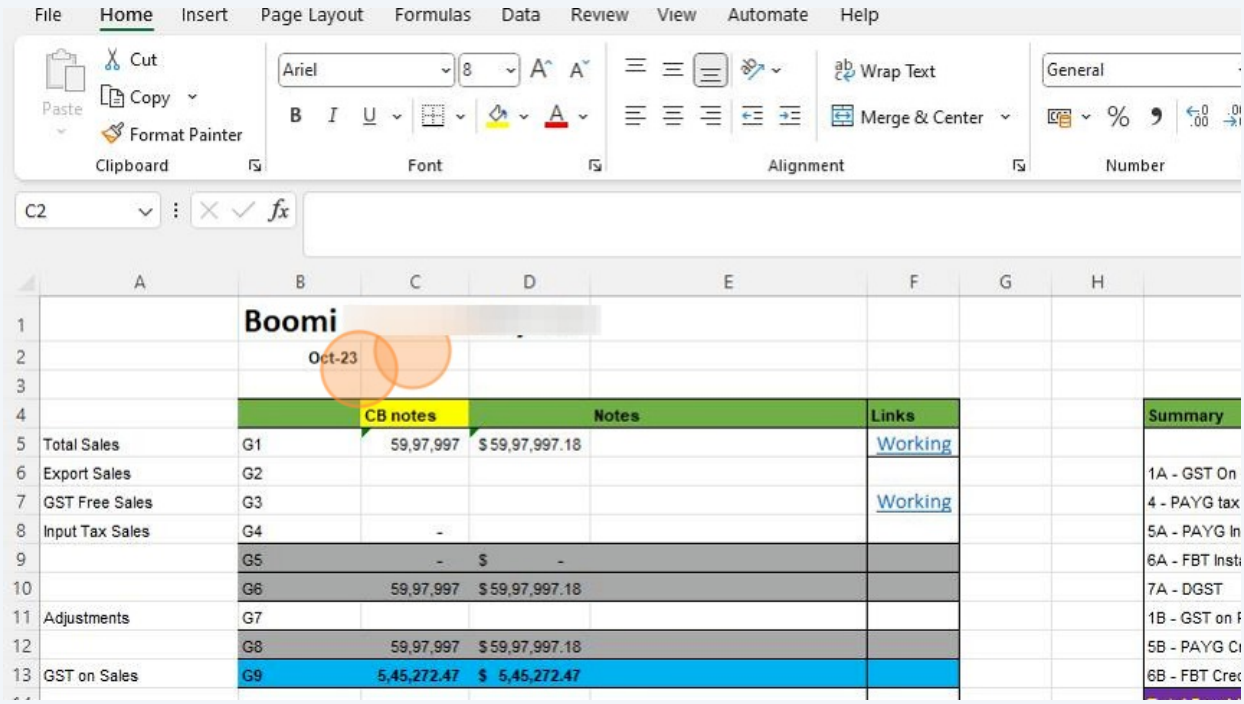
Understand the last Quarter/Month Workpapers File

13 Rename the File as appropriate for current Quarter /Month

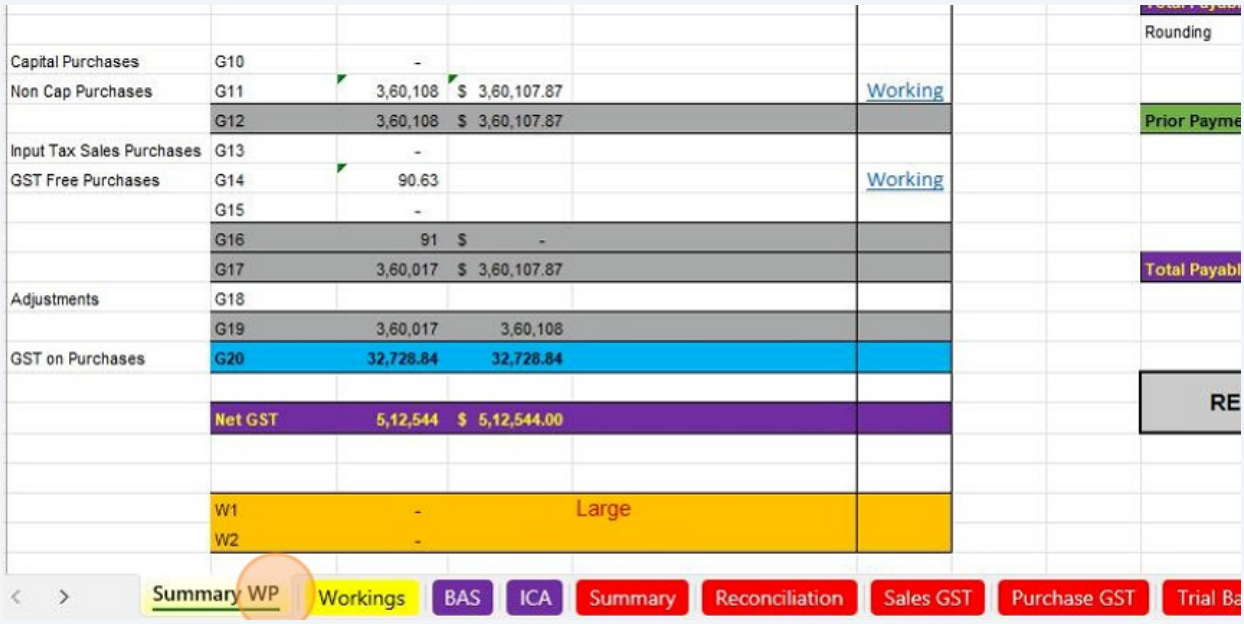
Renaming must follow the below naming convention.
"Month/Quarter 20XX - BAS/IAS Workpaper - Entity Name"

Workpaper generally consists of the following tabs:
1. **Client's data** (Ex: Sales details, Purchase details, GST details, etc) - Tabs should be coloured in **Red**.
2. **ATO Forms and Account** (Ex: BAS Report, ICA Account, PAYGW report, etc) - Tabs should be coloured in **Purple**.
3. **HCM Workings and Summary** - Tabs should be coloured in **Yellow**.

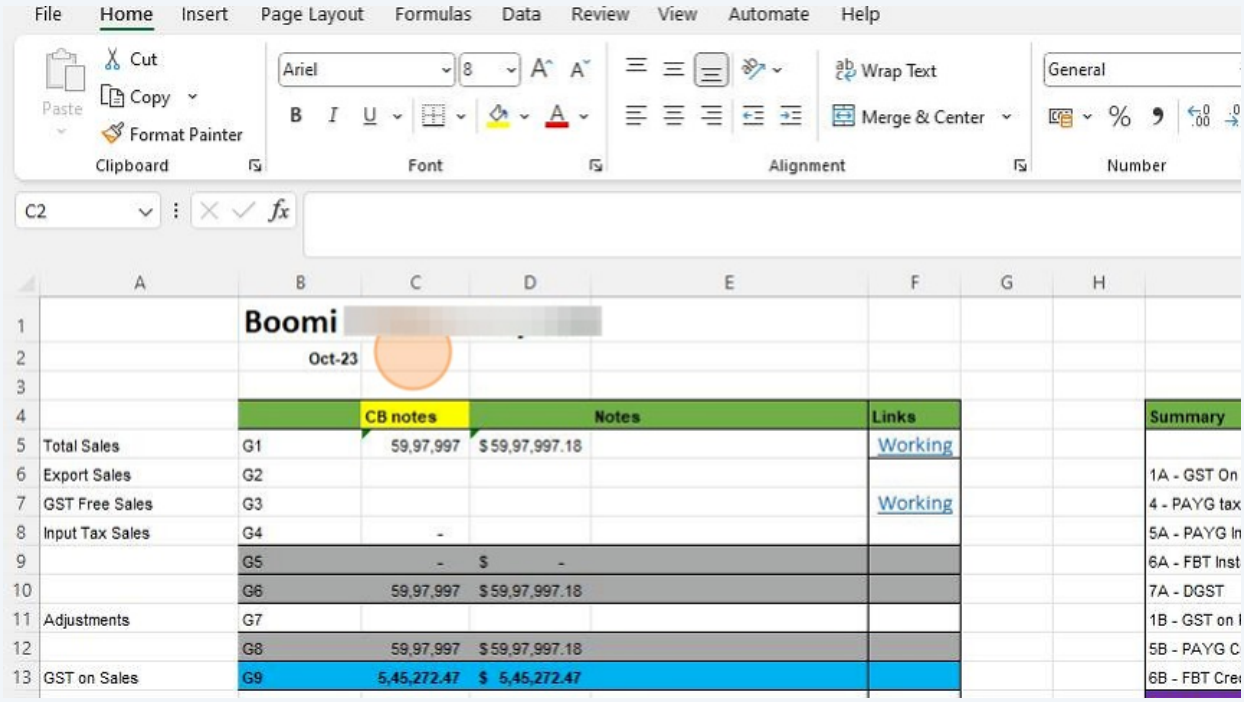
14 Update the Period >> on Every tab>> of excel workpapers file



15 Go to Summary Tab>> on the workpapers file

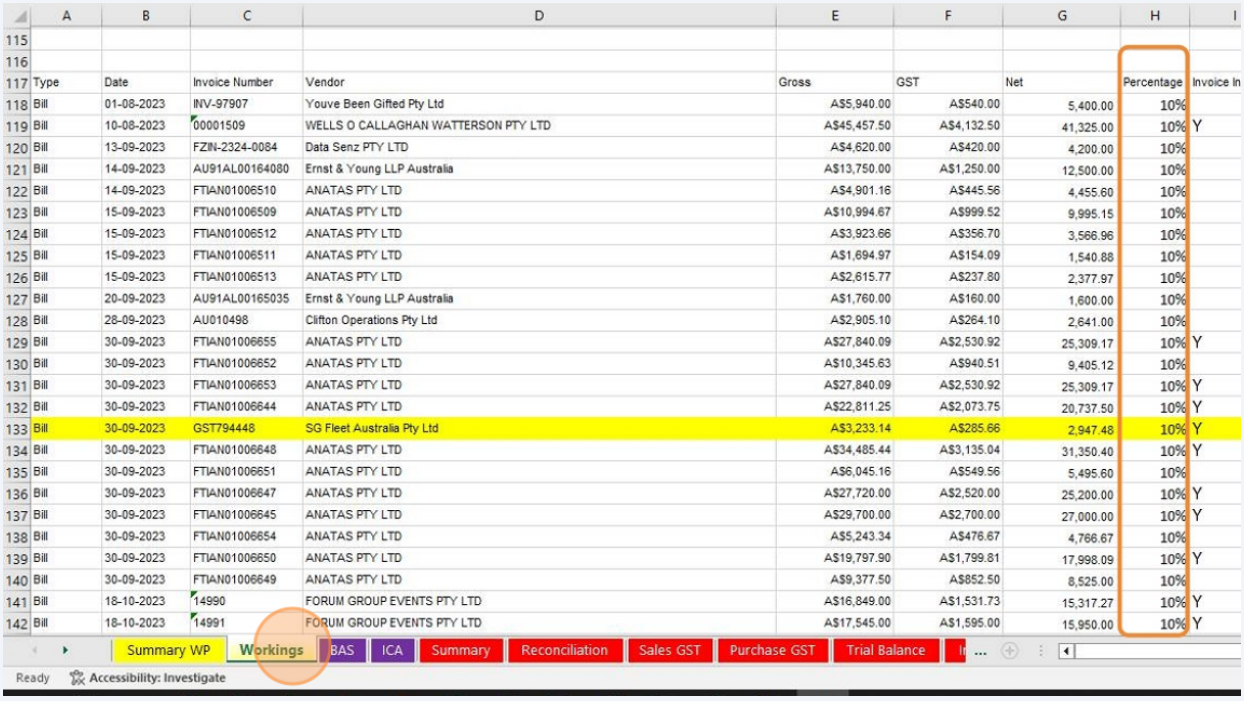


16 Rename file as required per Quarter/Month



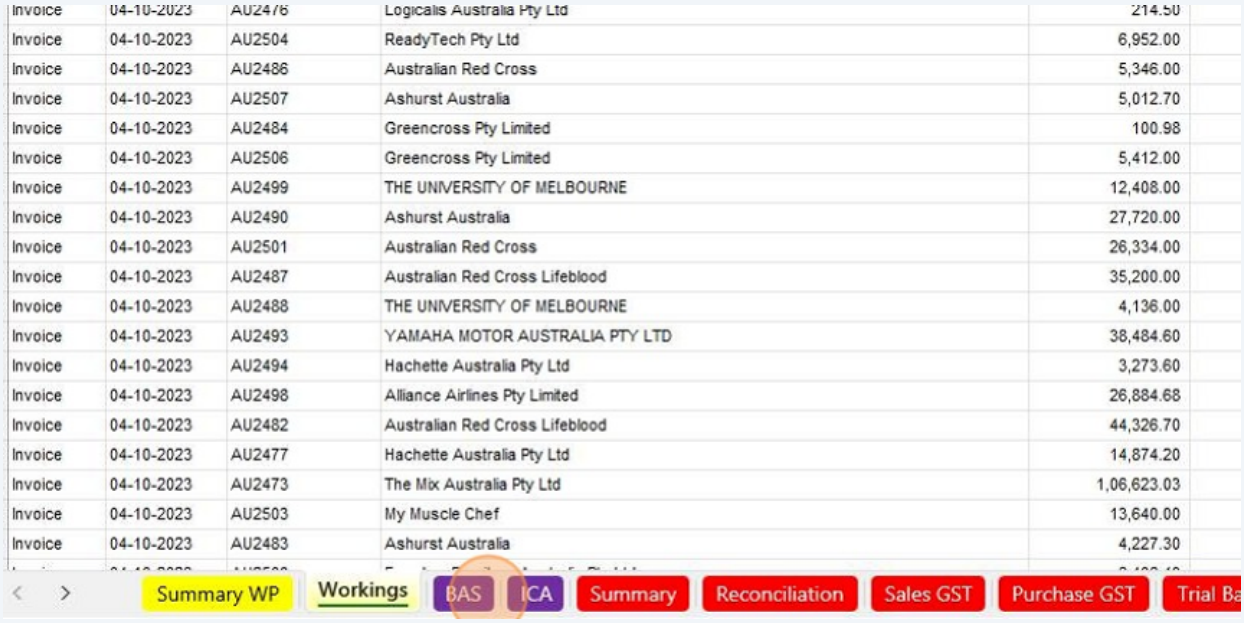
17 Go to Workings Tab >>

List down the **Sales and Purchase data** provided by client >> Calculate **the GST %** >>
If GST % is not equal to 10% and if the amount is material >>
Check **invoice and analyze for variance.**



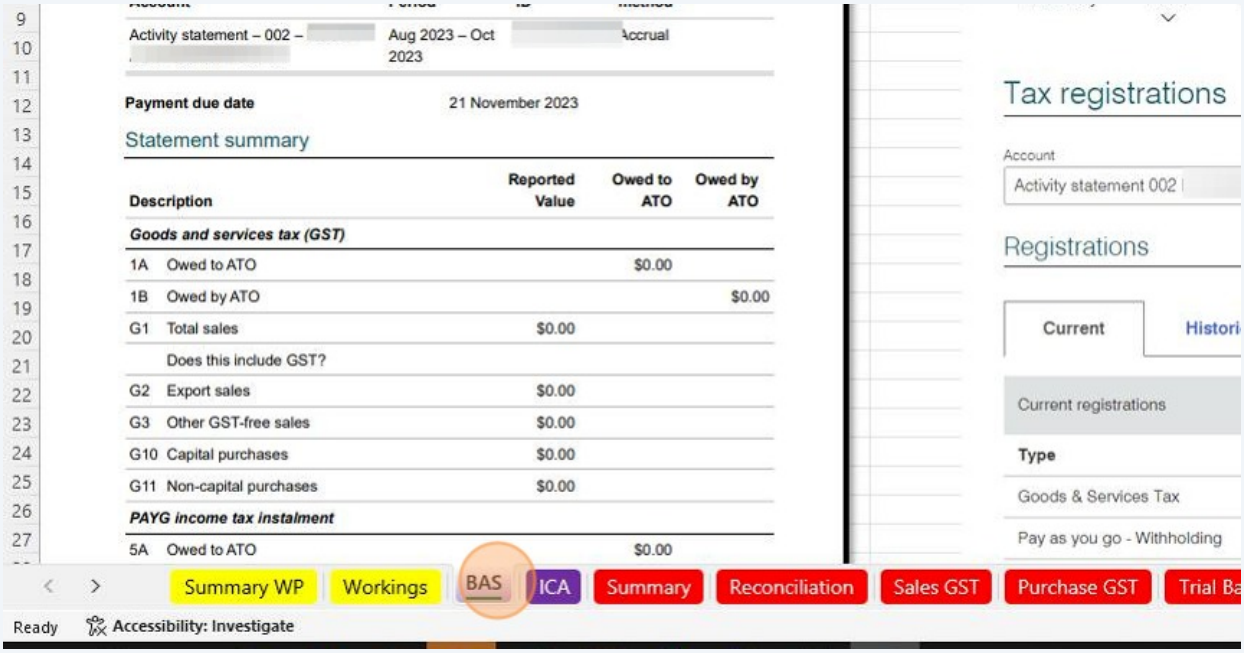
A helicopter view of Invoices is sufficient.
Where no analysis could be made for discrepancy in GST %, flag Sandy or Chelsea and raise a query.

18 Go to BAS Tab>> on the workpapers file



Invoice	04-10-2023	AU2476	Logicalis Australia Pty Ltd	214.50
Invoice	04-10-2023	AU2504	ReadyTech Pty Ltd	6,952.00
Invoice	04-10-2023	AU2486	Australian Red Cross	5,346.00
Invoice	04-10-2023	AU2507	Ashurst Australia	5,012.70
Invoice	04-10-2023	AU2484	Greencross Pty Limited	100.98
Invoice	04-10-2023	AU2506	Greencross Pty Limited	5,412.00
Invoice	04-10-2023	AU2499	THE UNIVERSITY OF MELBOURNE	12,408.00
Invoice	04-10-2023	AU2490	Ashurst Australia	27,720.00
Invoice	04-10-2023	AU2501	Australian Red Cross	26,334.00
Invoice	04-10-2023	AU2487	Australian Red Cross Lifeblood	35,200.00
Invoice	04-10-2023	AU2488	THE UNIVERSITY OF MELBOURNE	4,136.00
Invoice	04-10-2023	AU2493	YAMAHA MOTOR AUSTRALIA PTY LTD	38,484.60
Invoice	04-10-2023	AU2494	Hachette Australia Pty Ltd	3,273.60
Invoice	04-10-2023	AU2498	Alliance Airlines Pty Limited	26,884.68
Invoice	04-10-2023	AU2482	Australian Red Cross Lifeblood	44,326.70
Invoice	04-10-2023	AU2477	Hachette Australia Pty Ltd	14,874.20
Invoice	04-10-2023	AU2473	The Mix Australia Pty Ltd	1,06,623.03
Invoice	04-10-2023	AU2503	My Muscle Chef	13,640.00
Invoice	04-10-2023	AU2483	Ashurst Australia	4,227.30

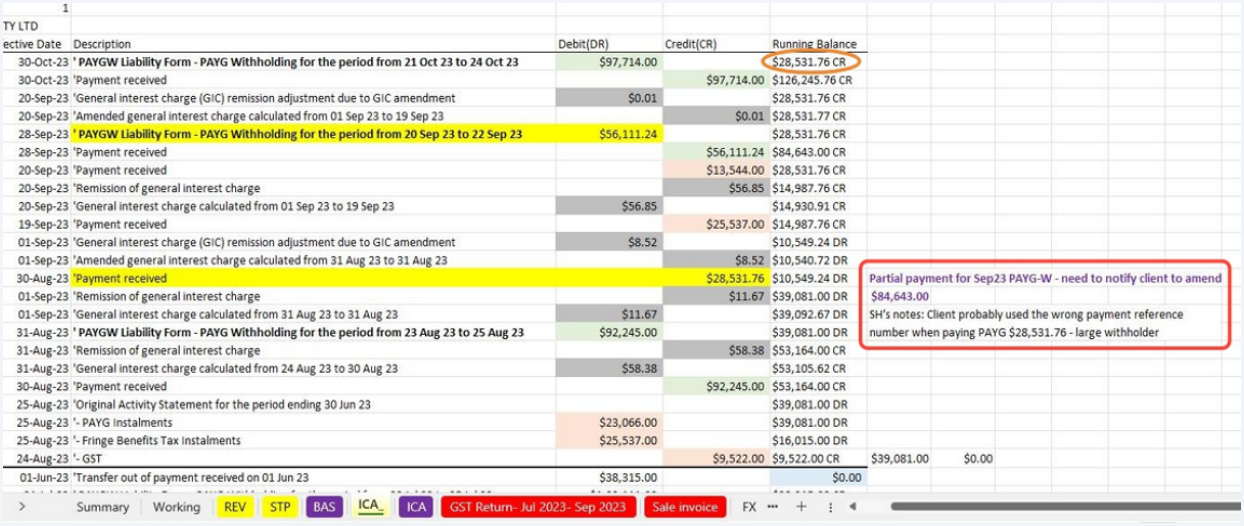
19 Get **BAS/IAS Pre-filled report** from Tax agent portal>>> Then Paste it >> on BAS Workpapers file.



Refer "How to download reports from ATO guide?"

20 Get **Integrated Client account report as CSV** from Tax agent portal>>> Then Paste it >> on ICA Workpapers file.

In the current case, Client is having a credit balance in ICA, however it was to pay extra PAYG-W for a different period and should not be counted into this BAS.



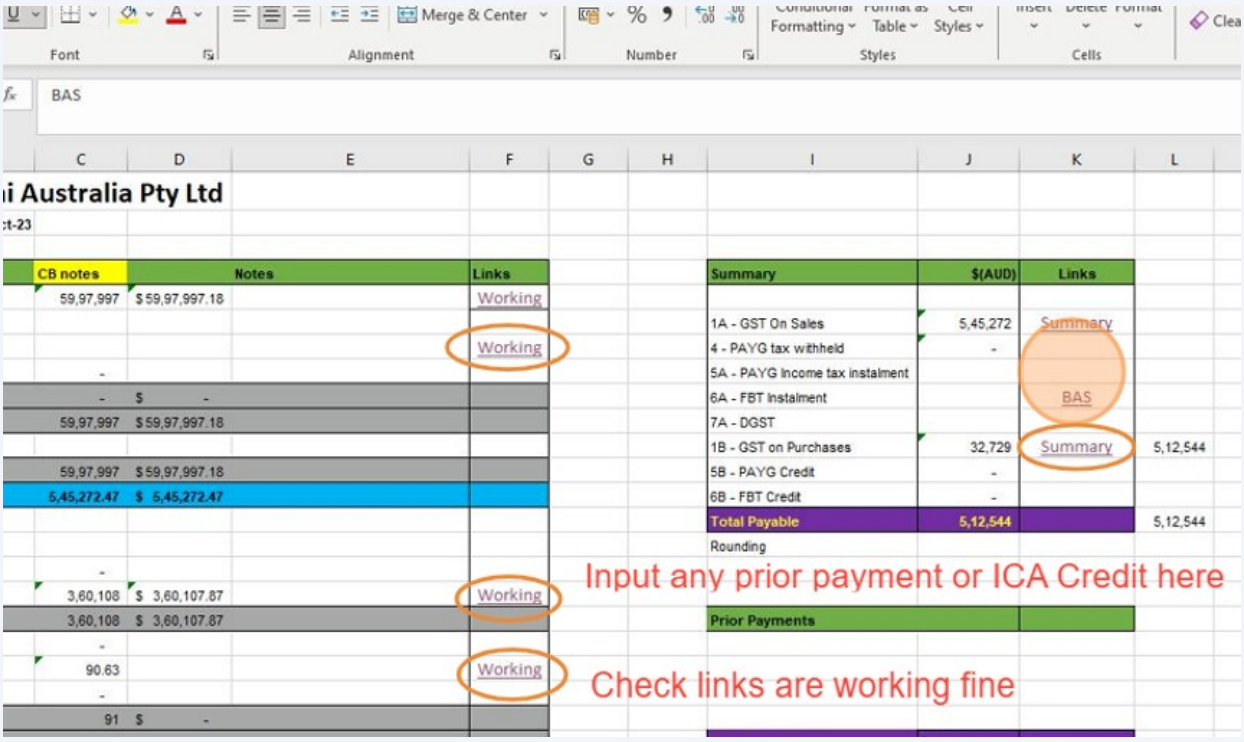
Read ICA and update notes accordingly.
This should clearly specify what forms the credits in ICA. Mark payments against relevant activity of BAS/IAS. Notes in ICA basically serve reconciliation purpose.

If the client has PAYG Withholding >>

Get Payroll report/PAYGW payment/Pay run report>> >>> Then Paste it >> on PAYGW Workpapers file.

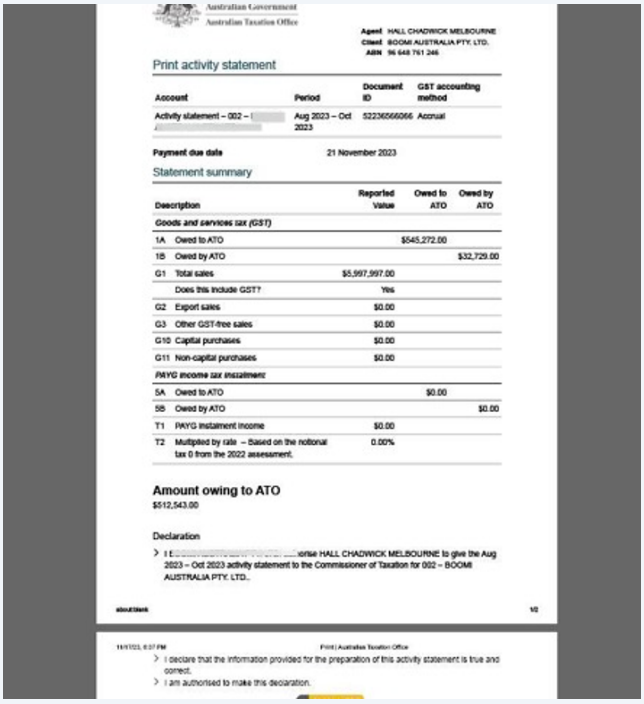
Go through the Checklist and ensure all Instructions and checkpoints are taken care off.

21 **Self-review** workpapers file and ensure **all links are fine and relevant documents** are posted in the WP



Once the WP is finalized>>> Go to Australian tax portal>> Update the figures

22 Go to ATO Portal >> Update Figures (if need be)>> Then print the file>>>
Save it as **"Month/Quarter 20XX - IAS/BAS Signing Copy - Client Name".**



Australian Government
Australian Taxation Office

Agent HALL CHADWICK MELBOURNE
Client BOOMI AUSTRALIA PTY. LTD.
ABN 96 648 761 246

Print activity statement

Account	Period	Document ID	GST accounting method
Activity statement – 002 – [redacted]	Aug 2023 – Oct 2023	52236566066	Accrual

Payment due date 21 November 2023

Statement summary

	Description	Reported Value	Owed to ATO	Owed by ATO
	Goods and services tax (GST)			
1A	Owed to ATO		$545,272.00	
1B	Owed by ATO			$32,729.00
G1	Total sales	$5,997,997.00		
	Does this include GST?	Yes		
G2	Export sales	$0.00		
G3	Other GST-free sales	$0.00		
G10	Capital purchases	$0.00		
G11	Non-capital purchases	$0.00		
	PAYG income tax instalment			
5A	Owed to ATO		$0.00	
5B	Owed by ATO			$0.00
T1	PAYG instalment income	$0.00		
T2	Multiplied by rate – Based on the notional tax 0 from the 2022 assessment.	0.00%		

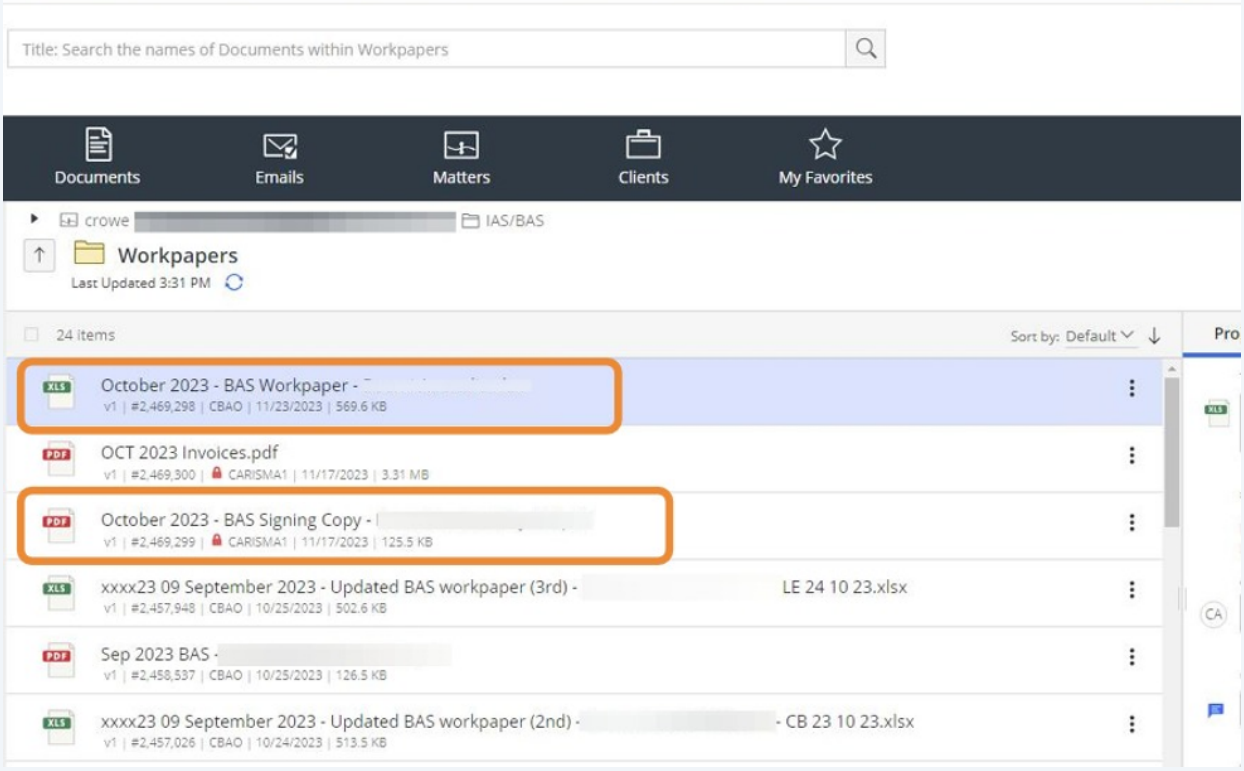
Amount owing to ATO
$512,543.00

Declaration

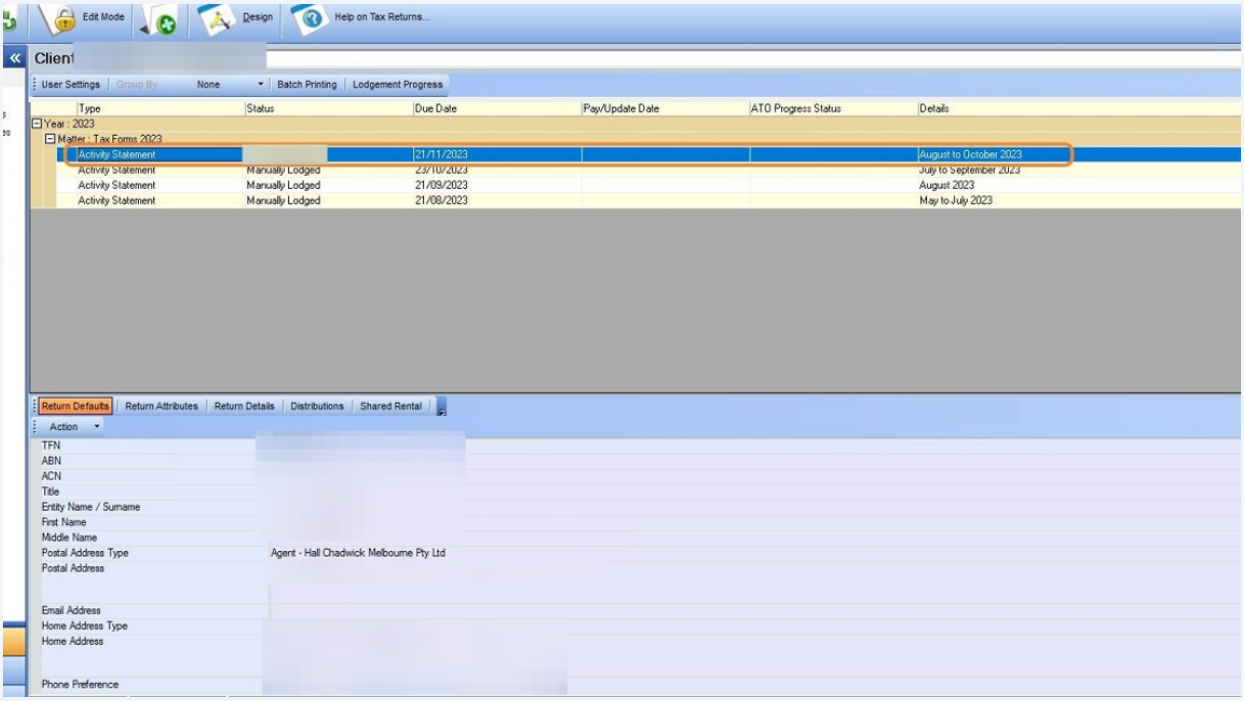
> I [redacted] ...orise HALL CHADWICK MELBOURNE to give the Aug 2023 – Oct 2023 activity statement to the Commissioner of Taxation for 002 – BOOMI AUSTRALIA PTY. LTD..

> I declare that the information provided for the preparation of this activity statement is true and correct.
> I am authorised to make this declaration.

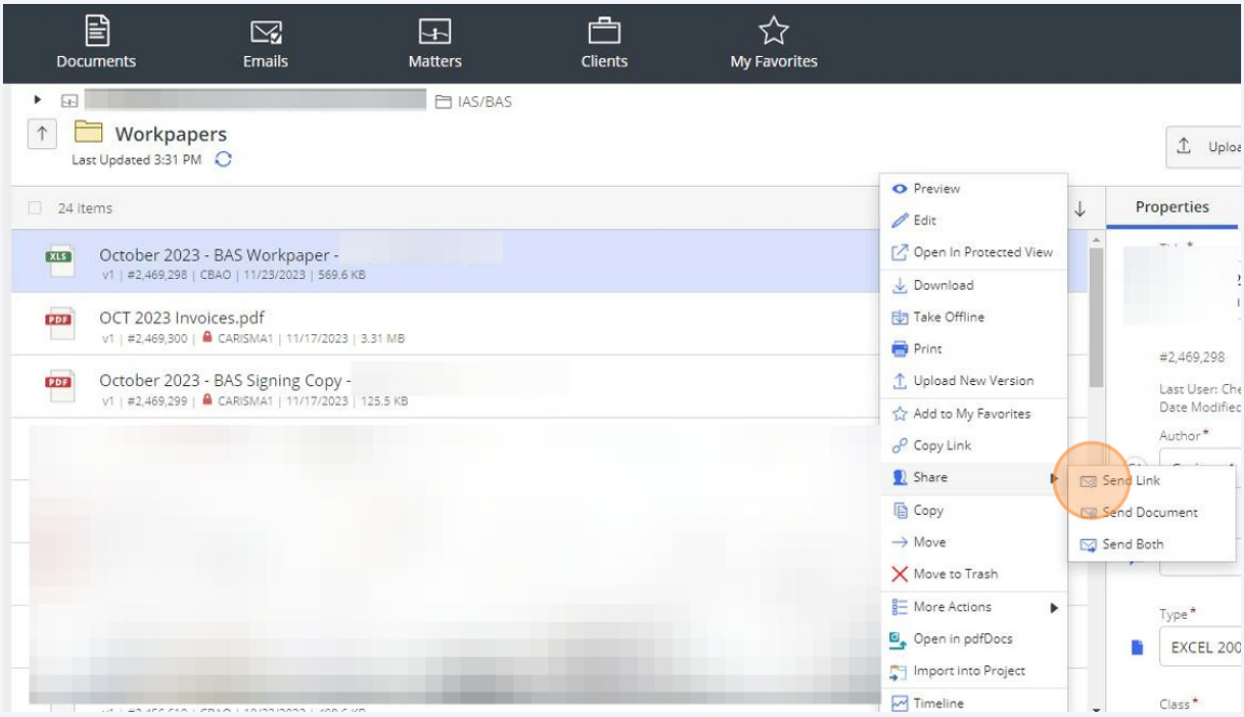
23 Drag and drop the workpapers file and Signing file in iManage.



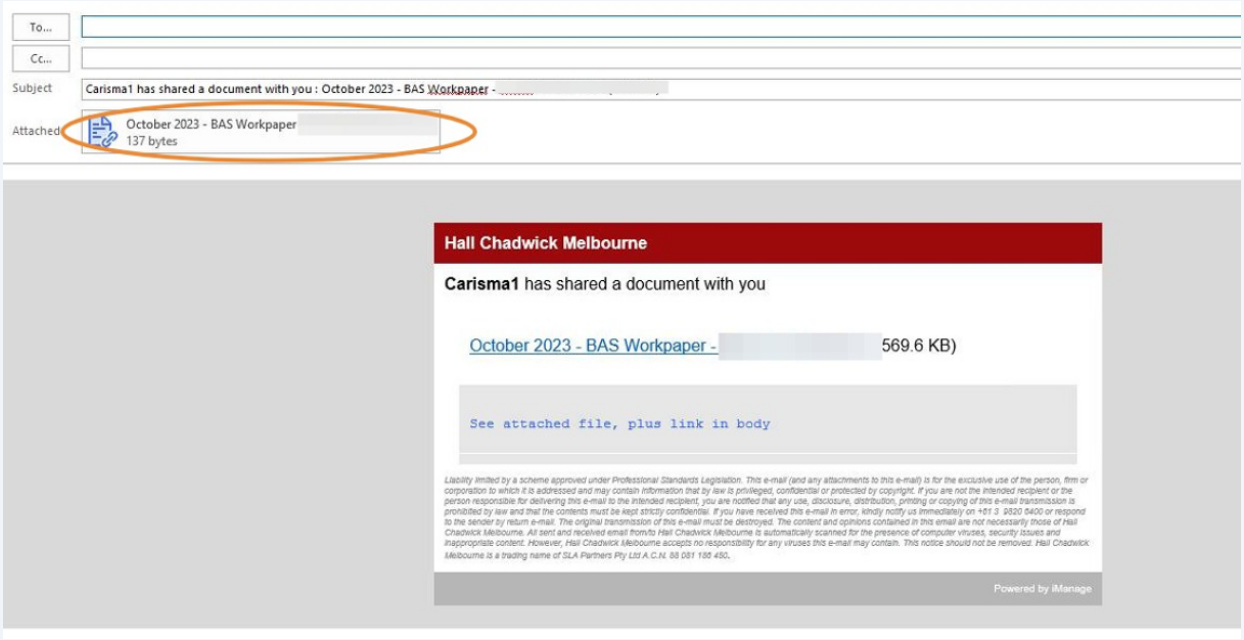
24 Create a Blank Activity form in APS Tax Manager and leave the status as "Started." This is for billing purpose.



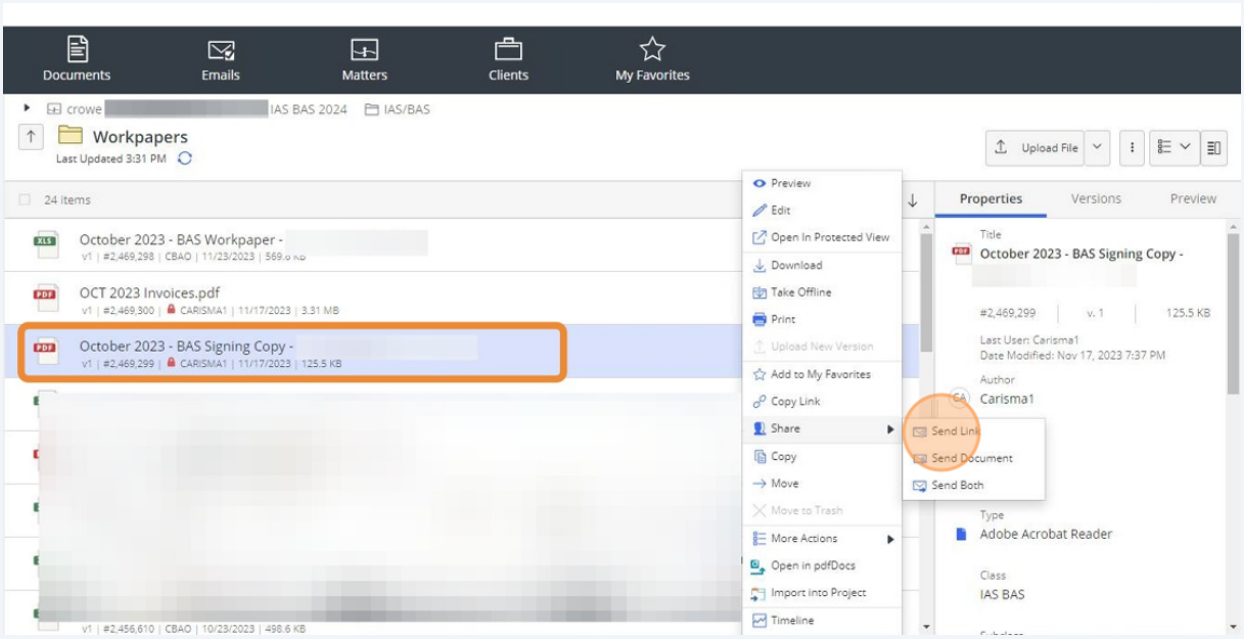
25 Select the Workpapers File >> Click 3 Dots>> Share>>> Then Share link



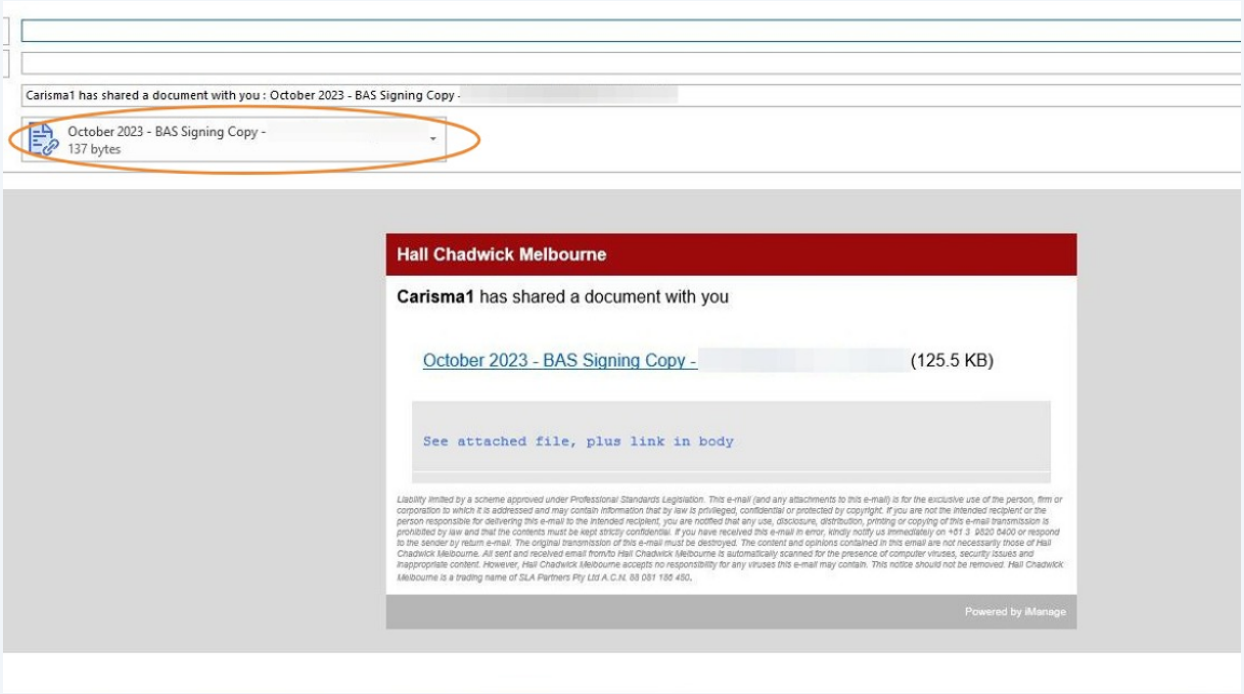
26 Once you share link>> a pop-up will open on your outlook with file attached



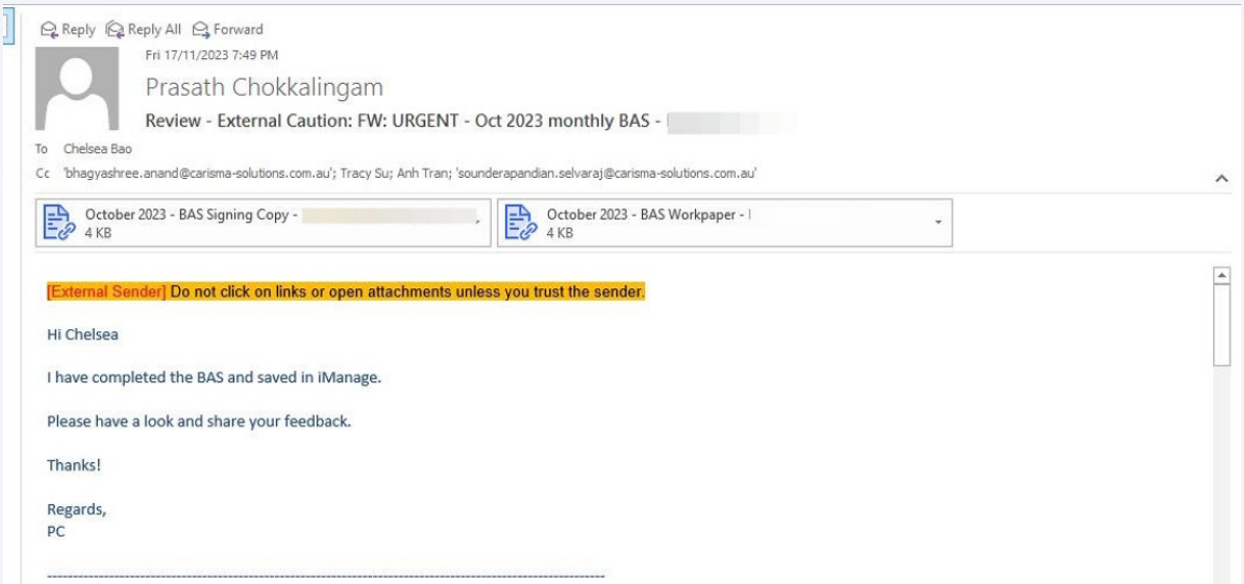
27 Select the Signing File >> Click 3 Dots>> Share>>> Then Share link



28 Once you share link>> a pop-up will open on your outlook with file attached

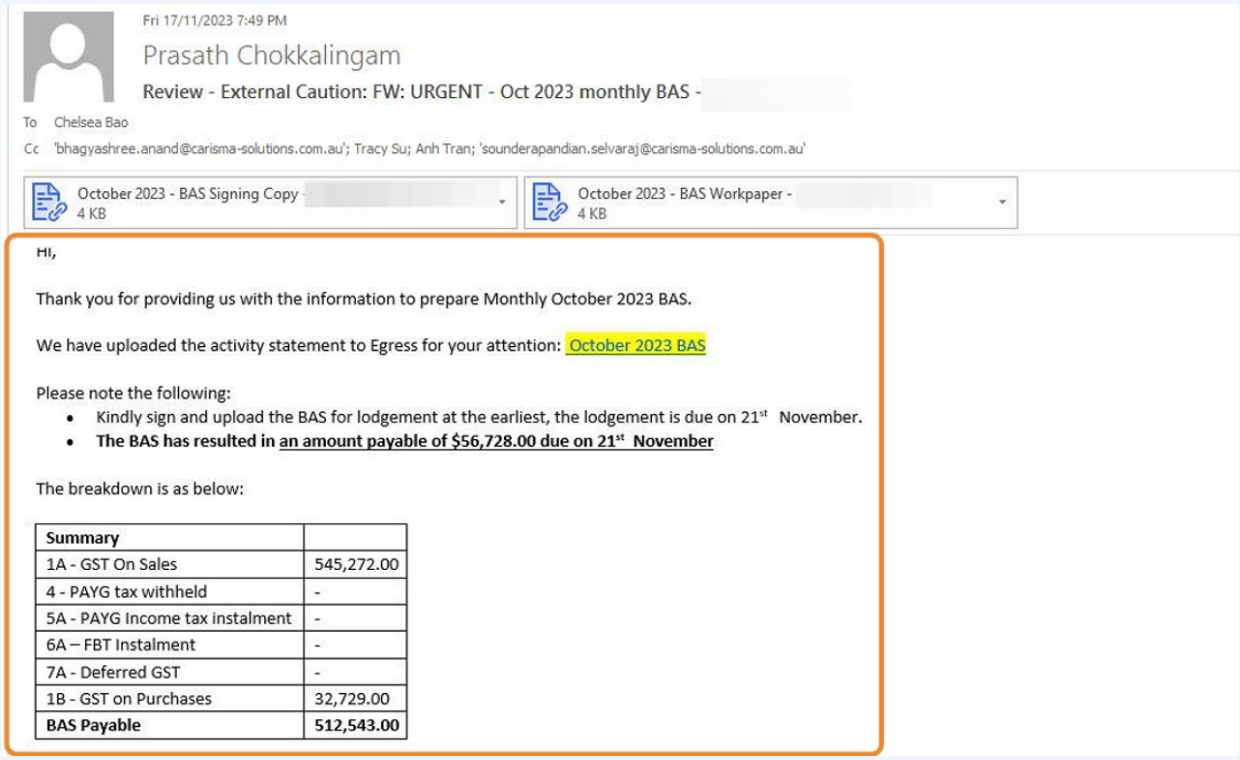


29 Drag and drop >>**The iManage linked file on to the mail**>> on the Draft mail (pg1)



30 Update the mail per workpaper summary and **ensure due dates are matching ATO**.

Read thoroughly the **entire mail and double check numbers** before sending for review.



Fri 17/11/2023 7:49 PM

Prasath Chokkalingam

Review - External Caution: FW: URGENT - Oct 2023 monthly BAS -

To Chelsea Bao

Cc 'bhagyashree.anand@carisma-solutions.com.au'; Tracy Su; Anh Tran; 'sounderapandian.selvaraj@carisma-solutions.com.au'

October 2023 - BAS Signing Copy - 4 KB

October 2023 - BAS Workpaper - 4 KB

Hi,

Thank you for providing us with the information to prepare Monthly October 2023 BAS.

We have uploaded the activity statement to Egress for your attention: October 2023 BAS

Please note the following:

- Kindly sign and upload the BAS for lodgement at the earliest, the lodgement is due on 21st November.
- **The BAS has resulted in an amount payable of $56,728.00 due on 21st November**

The breakdown is as below:

Summary	
1A - GST On Sales	545,272.00
4 - PAYG tax withheld	-
5A - PAYG Income tax instalment	-
6A – FBT Instalment	-
7A - Deferred GST	-
1B - GST on Purchases	32,729.00
BAS Payable	**512,543.00**