FNSACC321 Bright Spark FY26/27
Unit 12, 30-50 Eastern Highway
Spence ACT 2615
02 9852 2222

Journal entries report

01 Sep 2026 - 30 Sep 2026

Transaction type	Issue date	Description	Debit ($)	Credit ($)
Bill	**04/09/2026**	**Purchase; Panorama Publishing**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000001	2-1140	Accounts Payable		1,650.00
00000001	6-1120	Advertising & Marketing	1,500.00	
00000001	2-1212	GST Balance	150.00	
Total amount			**1,650.00**	**1,650.00**
Spend money	**05/09/2026**	**Private credit card payment**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
BPAY	1-1110	ANZ Business Account		340.00
BPAY	3-2000	Drawings	340.00	
Total amount			**340.00**	**340.00**
Spend money	**06/09/2026**	**BPAY Office Phone and Internet**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
BPAY	1-1110	ANZ Business Account		242.00
BPAY	6-4460	Telephone & Internet	220.00	
BPAY	2-1212	GST Balance	22.00	
Total amount			**242.00**	**242.00**
Bill	**12/09/2026**	**Purchase; Bendigo Hire Equipment**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000002	2-1140	Accounts Payable		440.00
00000002	5-2000	Purchases	400.00	
00000002	2-1212	GST Balance	40.00	
Total amount			**440.00**	**440.00**
Bill	**12/09/2026**	**Purchase; Bendigo Hire Equipment**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000005	2-1140	Accounts Payable	110.00	
00000005	5-3000	Purchases Returns and Allowances		100.00
00000005	2-1212	GST Balance		10.00
Total amount			**110.00**	**110.00**
Supplier return applied	**12/09/2026**	**Credit for Bill 002 / Supplier Invoice 5147A**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
PJ000001	2-1140	Accounts Payable		110.00
PJ000001	2-1140	Accounts Payable	110.00	
Total amount			**110.00**	**110.00**
Bill	**13/09/2026**	**Purchase; ABCD Electrical**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000003	2-1140	Accounts Payable		2,416.70
00000003	5-2000	Purchases	2,197.00	
00000003	2-1212	GST Balance	219.70	
Total amount			**2,416.70**	**2,416.70**

Transaction type	Issue date	Description	Debit ($)	Credit ($)
Bill	**14/09/2026**	**Purchase; ABCD Electrical**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000006	2-1140	Accounts Payable	43.67	
00000006	5-3000	Purchases Returns and Allowances		39.70
00000006	2-1212	GST Balance		3.97
Total amount			**43.67**	**43.67**
Supplier return applied	**14/09/2026**	**Credit for Adj Note 44 / Supplier Inv 3201**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
PJ000002	2-1140	Accounts Payable		43.67
PJ000002	2-1140	Accounts Payable	43.67	
Total amount			**43.67**	**43.67**
Bill	**20/09/2026**	**Purchase; ABCD Electrical**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
00000004	2-1140	Accounts Payable		1,588.95
00000004	5-2000	Purchases	1,444.50	
00000004	2-1212	GST Balance	144.45	
Total amount			**1,588.95**	**1,588.95**
Spend money	**21/09/2026**	**Electrical parts**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
EFTPOS	1-1110	ANZ Business Account		825.00
EFTPOS	5-2000	Purchases	750.00	
EFTPOS	2-1212	GST Balance	75.00	
Total amount			**825.00**	**825.00**
Spend money	**26/09/2026**	**Domestic postage**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
EFTPOS	1-1110	ANZ Business Account		88.00
EFTPOS	6-1470	Freight, Courier & Postage	80.00	
EFTPOS	2-1212	GST Balance	8.00	
Total amount			**88.00**	**88.00**
Spend money	**27/09/2026**	**Electrical parts**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
EFTPOS	1-1110	ANZ Business Account		440.00
EFTPOS	5-2000	Purchases	400.00	
EFTPOS	2-1212	GST Balance	40.00	
Total amount			**440.00**	**440.00**
Spend money	**27/09/2026**	**Various stationery supplies**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
EFTPOS	1-1110	ANZ Business Account		165.00
EFTPOS	6-4280	Printing & Stationery	150.00	
EFTPOS	2-1212	GST Balance	15.00	
Total amount			**165.00**	**165.00**
Spend money	**28/09/2026**	**Cleaning**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
Direct Dep	1-1110	ANZ Business Account		90.00
Direct Dep	6-1190	Cleaning	90.00	
Total amount			**90.00**	**90.00**
Bill payment	**30/09/2026**	**Payment; Panorama Publishing**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**

Transaction type	Issue date	Description	Debit ($)	Credit ($)
Bill payment	**30/09/2026**	**Payment; Panorama Publishing**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
3	1-1110	ANZ Business Account		1,650.00
3	2-1140	Accounts Payable	1,650.00	
Total amount			**1,650.00**	**1,650.00**
Bill payment	**30/09/2026**	**Payment; Bendigo Hire Equipment**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
4	1-1110	ANZ Business Account		330.00
4	2-1140	Accounts Payable	330.00	
Total amount			**330.00**	**330.00**