01 · EXECUTIVE SUMMARY

Income now says what it is, and the hire billing gap is measured

The problem. Every kind of income went to 200 Sales or 260 Other Revenue, and 200 defaulted to GST Free. Contacts were duplicated as different staff keyed them. Panels went out on paper dockets and the 4-weekly hire invoices were raised from the office's memory of what was on site.

What the build does. 13 rules code 2,478 of 2,524 lines (98.2%) to four income accounts plus a *Service line* tracking category; 46 lines go to a person. 83 lines are on the wrong tax rate (net GST to correct $3,317.29). 29 duplicate contacts are merged, 6 look-alikes with different tax numbers are kept apart.

The asset log. 1,396 rows written 608 ways for 397 sites. After removing 21 duplicate dockets and fixing 12 returns written against the wrong site, no site is below zero and the fleet reconciles to the stocktake apart from 4 panels and 3 bases.

The billing check. Rebuilding each 4-week cycle from the log shows 60 site-assets under-billed by $60,258.70 and 8 over-billed by $2,578.50. 79 panels are still on the ledger at collected sites.

2,524
invoice lines re-coded or queued

$3,317.29
net GST to correct, by BAS quarter

$60,259
hire not invoiced (ex GST)

76
July drafts from the Make run, 0 on re-run

Recommended next steps

- Post the 12 recode journals and fix 200's default tax this week.
- Owner decides the 46 review lines; accountant advises on the BAS corrections.
- Raise catch-up invoices for the top under-billed sites after checking with the yard.
- Move dockets to the Glide app and let Make raise hire invoices as drafts.