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# SQL Financial Accounting

Guidance check to GL Ledger with GST-03

Author / Compiled by Document name Date (last modified) Loo SQL-GST-Guidance Check to GL Ledger with GST-03.doc



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### VERSION CONTROL

Version No.	Date	Initiated by	Remarks
1.0	11 June 2015	Loo Chin Soon	Initial document

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### **1 INTRODUCTION**

I think you will be asked this common question "How to check the data is correctly process in GST-03?" before you are confident to submit the GST-03 from the system.

This guide is here to teach you to check and identify the incorrect GST payable amount in a quick way before submit your GST-03.

You need to check the following area:

- 1. GST-03
- 2. GST Returns Summary
- 3. GST Listing
- 4. GL Ledger, check on this GL Account:
  - a. GST-101 GST Claimable
  - b. GST-201 GST Payable

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2 GST RETURNS SUMMARY

### 2.1 Process GST Returns

[GST | New GST Return...]

	urn			
GST Return				
Process From	01/06/2015 🔻 Te	o <u>30/06/2015</u> 👻		
Process Date	11/06/2015 👻			
Amendmer	nt			
C/F Refun	d for GST			
Longer Pe	riod Adjustment			
Description Description GST Return - 01 Jun 2015 to 30 Jun				
Description	GST Return - 01 Jun	2015 to 30 Jun 2015		
Description Ref 1	GST Return - 01 Jun	2015 to 30 Jun 2015		

- 1. Go to process NEW GST Returns.
- 2. Check the Process period, eg. for June 2015 (01/06/2015 to 30/06/2015)
- 3. Click Process.

### 2.2 GST Returns Summary

Here is the GST Returns Summary,

<u>e</u> (	Open GS	ST Return								
:	Status	Date From	Date To	Description	Σ Outpu	Σ Input	GST Amount Payable	Journal		
		01/04/2015	30/04/2015	GST Return - 01 A	300.00	0.00	300.00	<u>JV-00008</u>	GST-03	
		01/05/2015	31/05/2015	GST Return - 01 M	150.00	0.00	150.00	<u>JV-00010</u>	GST-03	
		01/06/2015	30/06/2015	GST Return - 01 J	519.04	308.58	210.46	<u>JV-00025</u>	GST-03	
					Δ	в	c			
			Count = 3		969.04	308.58	660.46			
le	w GST F	Return								

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### 3 COMPARISON BETWEEN GST-03 AND GST RETURN SUMMARY

Here is the GST-03 result,

3)	Tempoh Bercukai* Taxable Period *	Tarikh Mula Start Date	01-06 НН <i>(</i> С	06-2015 (DD) - BB (MM) - ΠΤΤΤ (ΥΥΥΥΥ)
		Tarikh Akhir End Date	30-06 НН (С	06-2015 (DD) - BB (MM) - TTTT (YYYY)
4)	Tarikh Akhir Serahan Penyata dan Bayaran * Return and Payment Due Date *		31-07 НН (С	07-2015 (DD) - BB (MM) - TTTT (YYYY)
5)	Cukai Output Output Tax			Amaun (Amount)
	<ul> <li>a) Jumlah Nilai Pembekalan Berkadar Standard * Total Value of Standard Rated Supply *</li> </ul>		RM	8,650.56
	b) Jumlah Cukai Output (Termasuk Nilai Cukai ke atas H Dibayar Balik dan Pelarasan lain) * Total Output Tax (Inclusive of Tax Value on Bad Del Adjustments) *	RM ther	519.04 <b>A</b>	

			P.U.(A) 190
	No. CBP * GST No. *		
6)	Cukai In put <i>IInput Tax</i>		Amaun <i>(Amount</i> )
	a) Jumlah Nilai Perolehan Berkadar Standard dan Berkadar Rata * Total Value of Standard Rate and Flat Rate Acquisitions *	RM	5,142.99
	<ul> <li>b) Jumlah Cukai Input (Termasuk Nilai Cukai ke atas Pelepasan Hutang Lapuk dan Pelarasan lain) * Total Input Tax (Inclusive of Tax Value on Bad Debt Relief &amp; other Adjustments) *</li> </ul>	RM	308.58 <b>B</b>
7)	Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) * GST Amount Payable (Item 5b - Item 6b) *	RM	210.46 C
	ATAU / OR		
8)	Amaun CBP Boleh Dituntut (Butiran 6b - Butiran 5b) * GST Amount Claimable (Item 6b - Item 5b) *	RM	0.00

	GST Returns Summary (i)	GST-03 (ii)	Differences (i – ii)
A	519.04	519.04	0.00
В	308.58	308.58	0.00
С	210.46	210.46	0.00

Note: C value is negative means "GST Amount Claimable"

# Comparison Result = MATCHED!!!

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#### **COMPARISON BETWEEN GST-03 AND GST LISTING** 4

Here is the GST-Listing result,

🖶 GST Listing				- • •
Date 📝 01/06/2015 🗸 to 30/06/2015 🗸				
Tax:				
		<b>^</b>		
				Apply
GST Listing				×
				Preview -
I Tax Type	1	.ocal Amount	Local Ta	ax Amount
Category : Sales				
SR (Standard-rated supplies with GST charged)		8,650.56		519.04
ZRL (Local supply of goods or services which are subject	to	8,450.00		0.00
				A 519.04
Category : Purchase      TX (Durchases with CCT insurred at 6% and directly attail		E 400.00		224.00
IM (Import of goods with GST incurred)		(257.01)		(15.42)
BL (Purchases with GST incurred but not claimable)		50,000.00		3,000.00
				<b>B</b> 3,308.58
C = 51	9.04 - (3308.5	8 - 3000 BL) = 210	0.46 (GST Pay	able) -2789.54
🗄 Doc Date Tax Date	Doc No	Tax	Local Amount	Local Tax Amount
BL tax amount RM3000 will I and will NOT POSTED into G	be show in GS ST Claimable a	T listing only. It w account.	ill be exclude	d in GST-03

	GST Listing (i)	GST-03 (ii)	Differences (i – ii)
A	519.04	519.04	0.00
В	3308.58 - 3000.00(BL) = 308.58	308.58	0.00
С	210.46	210.46	0.00

Note: C value is negative means "GST Amount Claimable"

# Comparison Result = MATCHED!!!

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### 5 COMPARISON BETWEEN GST-03 AND GL LEDGER

[GL | Print Ledger Report...]

- 1. Select the date ranged for Jun 2015.
- 2. Select the Account (GST-101 & GST 201) or (GST Claimable & GST Payable)
- 3. Click Apply.

Assume that every month the balance b/f is 0.00 after process the GST Returns.

🛓 Ledger Report									
Date V 01/06/2015 to 30/06/2015 Account: V 2 selected v van Project: v van Agent: v van Area: v van @ General Ledger © Sales Ledger (Customer Control) © Purchase Ledger (Supplier Control)		Group By: Account Code Account Description Post Date Ref1 Project Agent Area Werge GL Code for same document Exclude Project When Merging Use 2nd Description Use 2nd Description Include Zero Closing Balance Include Zero Transaction V Local Currency Foreign Currency		<u>, o a</u>	ply				
			^						
Date Re	f 1 Description		Description 2	Loc	al DR	Local CR	Loc	al Balance	Tax
Code : GST-101 (GST - C	LAIMABLE)							0.00	
00/06/2015 3V 0001	balance b/r				60.00	0.00		60.00	TV
09/06/2015 3V-0001					60.00	0.00		120.00	1X
09/06/2015 PV-0005					60.00	0.00		120.00	1X
09/06/2015 PV-0005	3 MATBANK - TEST		CCT Ourschaused auf		60.00	0.00		180.00	1X
10/06/2015 SC-0000		110N B	GST Overcharged ret		144.00	15.42		104.58	IM TV
16/06/2015 PI-0003	DIGI COMMUNICATION BH	U	CELCOM PREPAID-R		144.00	0.00	D	308.58	IX
23/06/2015 JV-0002			Water & Electricity Bill		300.00	0.00	D	608.58	
30/06/2015 JV-0002	GST Return - 01 Jun 2015	to 30 J	GST Keturn - UI Jun		0.00	308.58		300.00	
					624.00	324.00			
Code : GST-201 (GST - P	AYABLE)								
	Balance B/F							0.00	
10/06/2015 IV-00104	ALPHA & BETA COMPUTER		SALES		0.00	11.39		(11.39)	SR
10/06/2015 OR-0005	58 ALPHA & BETA COMPUTER		Payment For Account		0.00	0.65		(12.04)	SR
11/06/2015 IV-00109	AB ENTERPRISE SDN BHD		ANTENNA		0.00	507.00	A	(519.04)	SR
30/06/2015 JV-00027 GST Return - 01 Jun 2015 to 30 J		to 30 J	GST Return - 01 Jun	519.04		0.00		0.00	
					519.04	519.04			
			C = 519.0	04 - (	608.58	s = -8 <b>9.5</b> 4	(GS	T Clain	nable)
					1,143.04	843.04			

	GST-03 (i)	GL Ledger (ii)	Differences (i – ii)
A	519.04	519.04	0.00
В	308.58	608.58	-300.00
С	210.46	-89.54	300.00

Note: C value is negative means "GST Amount Claimable"

# Comparison Result = **DIFFERENT**!!!

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### 6 HOW TO IDENTIFY OUT THE PROBLEM?

[GL | Print Ledger Report...]

Based on the above example, we understand that the GL Ledger do not match to GST-03. However, GST Return Summary and GST Listing are matched with GST-03. Therefore, we need to carry out the following steps to identify the error..

- 1. Go back refer to the GL Ledger.
- 2. Insert the Tax column out.
- 3. You can filter and look for EMPTY tax code. Usually, the system with display the transactions with the tax code selected in your entry, except the double entry posted from GST Return.

🖆 Ledger Report								-		
Date  O1/06/2015 to 30/06/2015  Account: 2 selected  res  Agent: Area:  General Ledger  Sales Ledger (Customer Control)  V Luchase Ledger (Supplier Control)			Group By: V Account Post Dat Project Agent Area V Merge Exc Use 2r V Includ V Local Cu	GL Code for same docum Jude Project When Mergi and Description e Zero Closing Balance e Zero Transaction rrency	S Ar	ply	Insert Tax	colu	ımı	
1			(	^						
Date	Ref 1	Descr	ription	Description 2	Loc	al DR	Local CR	Local Balance	1	Гах —
Code : GST-101	(GST - CLAIMA	BLE)								
		Balance B/F						0.00		
09/06/2015	JV-00015					60.00	0.00	60.00	тх	
09/06/2015	PV-00052	MAYBANK - TEST				60.00	0.00	120.00	тх	
09/06/2015	PV-00053	MAYBANK - TEST				60.00	0.00	180.00	тх	
10/06/2015	SC-00004	CELCOM (M) COM	MUNICATION B	GST Overcharged ref		0.00	15.42	164.58	IM	
16/06/2015	PI-00031	DIGI COMMUNICA	TION BHD	CELCOM PREPAID-R	144.00		0.00	308.58	ТΧ	
23/06/2015	JV-00023			Water & Electricity Bill	300.00		0.00	608.58	?	???
30/06/2015	JV-00027	GST Return - 01 J	un 2015 to 30 J	GST Return - 01 Jun		0.00	.00 308.58 300			
						624.00	324.00			
□ Code : GST-201	(GST - PAYABL	E)								
		Balance B/F						0.00		
10/06/2015	IV-00104	ALPHA & BETA CO	MPUTER	SALES		0.00	11.39	(11.39)	SR	
10/06/2015	OR-00058	ALPHA & BETA CO	MPUTER	Payment For Account		0.00	0.65	(12.04)	SR	
11/06/2015	11/06/2015 IV-00109 AB ENTERPRISE SD		DN BHD	ANTENNA		0.00	507.00	(519.04)	SR	
30/06/2015	30/06/2015 JV-00027 GST Return - 01 Jun 20		un 2015 to 30 J	GST Return - 01 Jun		519.04	0.00	0.00		
						519.04	519.04			
						1,143.04	843.04			

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- 4. Highlight and double click on the document to drill down the source document entry.

🚰 Jo	ournal Entry										
Note Attachments	Journ Description:	Water & Electricity B	al GST Reversal				<b>נ</b> א ם	ournal No: JV ext No: JV late: 2:	Cancelled / -00023 - -00028 - 3/06/2015 -		New       Edit       Delete       Save       Cancel       Refresh
	ii G/ Code 907-000 SGT-101 310-001	GL Description WATER & ELECT GST - CLAIMABLE MAYBANK	Pescription You shou	Local DR 5,000.00 300.00	5,300.00	Tax Tax I.	. Local Tax Amt 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Local DR (Tax) 5,000.00 300.00	Local CR (Tax 5,300.00	· · · · · · · · · · · · · · · · · · ·	Browse
	3 records		Total:	5,300.00	5,300.00		0.00	5,300.00	5,300.00		Close

- 5. Before you correct this Journal Entry, you need to delete the GST Return for June 2015.
- 6. Edit and correct the Journal Entry. See in below example:

🖆 Jo	urnal Entry											• ×
Note Attach	Journ	nal Entry	7_					J	ournal No: ext No:	Cancelled JV-00023 JV-00028		New Edit Delete
ments	Date: 23/06/2015 - Description: Water & Electricity Bill										<u>Cancel</u> Refresh	
	i G/L Code ≥ 907-000 310-001	GL Description WATER & ELECT MAYBANK	You shoul GST-101 a	d select	the tax System your ta	Tax TX cod will ax co	e ins auto de se	tead of calcula	select	ax) Local CR (1 .00 5,300	5.00	Browse
	2 records		Total:	5,000.00	5,300.00			300.00	5,300	.00 5,300	.00	Close

7. Re-process the GST Returns for June 2015.

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8. Below is the GST Return Summary.

2	2 Open GST Return										
	1	Status	Date From	Date To	Description	Σ Output Tax	Σ Input Tax	GST Amount Payable	Journal No.		
			01/04/2015	30/04/2015	GST Return - 01 Apr 2	300.00	0.00	300.00	<u>3V-00008</u>	GST-03	
			01/05/2015	31/05/2015	GST Return - 01 May	150.00	0.00	150.00	<u>JV-00010</u>	GST-03	
			01/06/2015	30/06/2015	GST Return - 01 Jun 2	519.04	608.58	Claimable: 89.54	<u>JV-00028</u>	GST-03	
						Α	в	С			
-	Count = 3 969.04 608.58 360.46										
Ľ				Count = 5		505.04	000.30	500.40			
Ľ	lev	/ GST Re	turn								

9. Below is the GL Ledger report.

🚰 Ledger Report										
Date V 01/06/2015 Account: V 2 s Project: Agent: Area: Sales Led Sales Led Purchase	to 30/06/2018 elected	i v a a a I rol)	Group By: V Account Code Account Description Post Date R eff Project Agent Area V Merge GL Code for same Exclude Project Wher Use 2nd Description V Include Zero Chaing Balk Include Zero Transaction V Local Currency Fore	document Merging ance i ign Currency	Δορίγ	]				
I Date	Ref 1		Description	Descri	ption 2	Local DR	Local CR	Local Balance	Tax	
Code : GST-101 (GST	- CLAIMABLE)									
		Balance B	/F					0.00		
09/06/2015	JV-00015					60.00	0.00	60.00	тх	
09/06/2015	PV-00052	MAYBANK	- TEST			60.00	0.00	120.00	тх	
09/06/2015	PV-00053	MAYBANK	- TEST			60.00	0.00	180.00	тх	
10/06/2015	SC-00004	CELCOM (	(M) COMMUNICATION BHD	GST Overcharged refer to		0.00	15.42	164.58	IM	
16/06/2015	PI-00031	DIGI COM	MUNICATION BHD	CELCOM PREPAID-RM100		144.00	0.00	308.58	тх	
23/06/2015	JV-00023			Water & Electricity Bill		300.00	0.00	B 608.58	x	
30/06/2015	JV-00028	GST Retur	m - 01 Jun 2015 to 30 Jun 2015	GST Return - 01 Jun 2015 t		0.00	608.58	608.58 0.00		
						624.00	624.00			
Gode : GST-201 (GST	- PAYABLE)									
		Balance B	/F					0.00		
10/06/2015	IV-00104	ALPHA & B	BETA COMPUTER	SALES		0.00	11.39	(11.39)	SR	
10/06/2015	OR-00058	ALPHA & B	BETA COMPUTER	Payment For A	ccount	0.00	0.65	(12.04)	SR	
11/06/2015	IV-00109	AB ENTER	PRISE SDN BHD	ANTENNA		0.00	507.00	A (519.04)	SR	
30/06/2015	JV-00028	GST Retur	m - 01 Jun 2015 to 30 Jun 2015	GST Return - 0	1 Jun 2015 t	519.04	0.00	0.00		
						519.04	519.04			
						C = 519.04	- <b>60</b> 8.58 = -8	39.54 (GST Cla	aimable)	
						1,143.04	1,143.04			

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### 10. Below is the GST Listing

🖶 GST Listing									
Date 📝 01/06/2015 👻 to 30/06/2015 👻									
Tax:									
	<b>^</b>								
		Apply							
GST Listing		X							
		<u>P</u> review -							
I Tax Type	Local Amount	Local Tax Amount							
Category : Sales									
SR (Standard-rated supplies with GST charged)	8,650.56	519.04							
ZRL (Local supply of goods or services which are subject to a	rer 8,450.00	0							
		A 519.04							
Category : Purchase									
TX (Purchases with GST incurred at 6% and directly attribute	ibl 10,400.00	624.00							
IM (Import of goods with GST incurred)	(257.01)	(15.42)							
BL (Purchases with GST incurred but not claimable)	50,000.00	3,000.00							
		<b>B</b> 3,608.58							
C = 5	19.04 - (3608.58 - 3000 BL) = -89	.54 (GST Claimable) -3089.54							
I Doc Date Tax Date	Doc No Tax	Local Amount Local Tax Amount							
BL tax amount RM3000 will be show in GST listing only. It will be excluded in GST-03 and will NOT POSTED into GST Claimable account.									

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11. <u>Be</u>	elow is t	ine GST-03							
	3)	Tempoh Bercukai* Taxable Period *	Tarikh Mula Start Date	01-06-2 HH (DD)	2015 ) - BB <i>(MM)</i> ·	<ul> <li>ππ (γγγγ)</li> </ul>	]		
			Tarikh Akhir End Date	30-06-2 HH (DD)	2015 ) - BB <i>(MM)</i> ·	- ππ (YYYY)	]		
	4)	Tarikh Akhir Serahan Penyata dan Bayaran * Return and Payment Due Date *		31-07-2 HH (DD)	2015 ) - BB <i>(MM)</i> ·	- ππ (γγγγ)	]		
	5)	Cu kai Output <i>Output Tax</i>				Amaun <i>(Am</i> o	ount)		
		<ul> <li>a) Jumlah Nilai Pembekalan Berkadar Standard * Total Value of Standard Rated Supply *</li> </ul>		км	8,650.56				
		<li>b) Jumlah Cukai Output (Termasuk Nilai Cukai ke ata: Dibayar Balik dan Pelarasan lain) * Total Output Tax (Inclusive of Tax Value on Bad L Adjustments) *</li>	s Hutang Lapuk Debt Recovered & o	RM other	519.04	Α			
		Copyright of the Attorney General's Chambers of Malaysia	155				GS	ST-03   1 / 3	
							P.U	J.(A) 190	
ſ			No. CBP * GST No. *				P.U	J.(A) 190	
			No. CBP * GST No. *				P.(	J.(A) 190	
	6)	Cukai Input <i>IInput Tax</i>	No. CBP * GST No. *		10.112.00	Amaun ( <i>Amou</i> i	P.T	J.(A) 190	
	6)	Cukai Input <i>IInput Tax</i> a) Jumlah Nilai Perolehan Berkadar Standard dan Be Total Value of Standard Rate and Flat Rate Acqui	No. CBP * GST No. * rkadar Rata * isitions *	RM	10,142.99	Amaun <i>(Amou</i>	P.T	J.(A) 190	
	6)	<ul> <li>Cukai Input <i>IInput Tax</i></li> <li>a) Jumlah Nilai Perolehan Berkadar Standard dan Be Total Value of Standard Rate and Flat Rate Acqui</li> <li>b) Jumlah Cukai Input (Termasuk Nilai Cukai ke ata s Hutang Lapuk dan Pelarasan lain) * Total Input Tax (Inclusive of Tax Value on Bad De Adjustments) *</li> </ul>	No. CBP * GST No. * rkadar Rata * isitions * Pelepasan abt Relief & other	RM	10,142.99	Amaun (Amou B	P.T	J.(A) 190	
	6)	Cukai Input /Input Tax a) Jumlah Nilai Perolehan Berkadar Standard dan Be Total Value of Standard Rate and Flat Rate Acqui b) Jumlah Cukai Input (Termasuk Nilai Cukai ke ata s Hutang Lapuk dan Pelarasan lain) * Total Input Tax (Inclusive of Tax Value on Bad De Adjustments) * Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) * GST Amount Payable (Item 5b - Item 6b) *	No. CBP * GST No. * rkadar Rata * sitions * Pelepasan abt Relief & other	RM RM RM	10,142.99 608.58	Amaun (Amou	P.T	J.(A) 190	
	6)	Cukai Input /Input Tax a) Jumlah Nilai Perolehan Berkadar Standard dan Be Total Value of Standard Rate and Flat Rate Acqui b) Jumlah Cukai Input (Termasuk Nilai Cukai ke atas Hutang Lapuk dan Pelarasan lain) * Total Input Tax (Inclusive of Tax Value on Bad De Adjustments) * Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) * GST Amount Payable (Item 5b - Item 6b) * ATAU / OR	No. CBP * GST No. * rkadar Rata * isitions * Pelepasan ebt Relief & other	RM RM RM	10,142.99 608.58 0.00	Amaun (Amou	P.T	J.(A) 190	

	GST Return Summary	GL Ledger	GST listing	GST-03	Results
Α	519.04	519.04	519.04	519.04	MATCHED
В	608.58	608.58	3608.58 - 3000 (BL) = 608.58	608.58	MATCHED
С	-89.54	-89.54	-89.54	-89.54	MATCHED

Note: C value is negative means "GST Amount Claimable"

### <<END>>

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