



SQL Financial Accounting

Guidance check to GL Ledger with GST-03



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**SQL Financial Accounting
GST - Guidance Check to GL
Ledger with GST-03**



VERSION CONTROL

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

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GST - Guidance Check to GL Ledger with GST-03

eStream Software



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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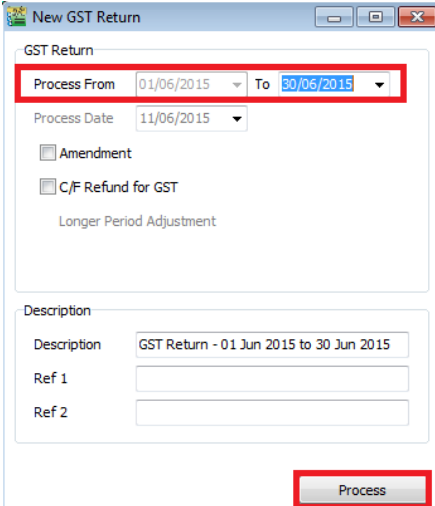
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2 GST RETURNS SUMMARY

2.1 Process GST Returns

[GST | New GST Return...]



New GST Return

GST Return

Process From 01/06/2015 To 30/06/2015

Process Date 11/06/2015

Amendment

C/F Refund for GST

Longer Period Adjustment

Description

Description GST Return - 01 Jun 2015 to 30 Jun 2015

Ref 1

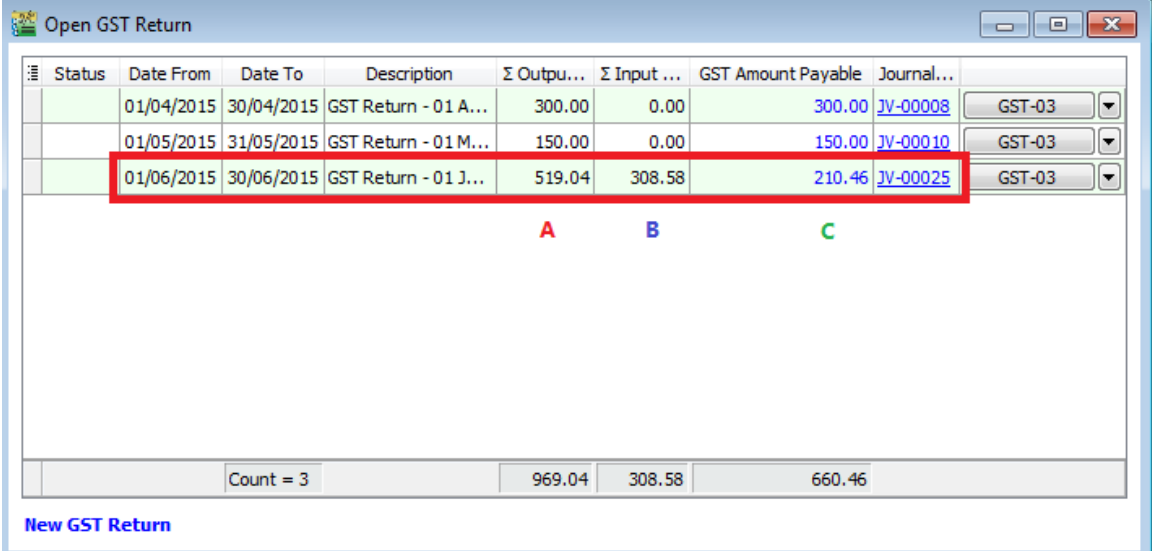
Ref 2

Process

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,



Open GST Return

Status	Date From	Date To	Description	Σ Output...	Σ Input ...	GST Amount Payable	Journal...	
	01/04/2015	30/04/2015	GST Return - 01 A...	300.00	0.00	300.00	JV-00008	GST-03
	01/05/2015	31/05/2015	GST Return - 01 M...	150.00	0.00	150.00	JV-00010	GST-03
	01/06/2015	30/06/2015	GST Return - 01 J...	519.04	308.58	210.46	JV-00025	GST-03

A B C

Count = 3 969.04 308.58 660.46

New GST 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	<input type="text" value="01-06-2015"/> HH (DD) - BB (MM) - TTTT (YYYY)
	Tarikh Akhir End Date	<input type="text" value="30-06-2015"/> HH (DD) - BB (MM) - TTTT (YYYY)
4) Tarikh Akhir Serahan Penyata dan Bayaran * Return and Payment Due Date *		<input type="text" value="31-07-2015"/> HH (DD) - BB (MM) - TTTT (YYYY)
5) Cukai Output Output Tax	Amaun (Amount)	
a) Jumlah Nilai Pembekalan Berkadar Standard * Total Value of Standard Rated Supply *	RM	<input type="text" value="8,650.56"/>
b) Jumlah Cukai Output (Termasuk Nilai Cukai ke atas Hutang Lapuk Dibayar Balik dan Pelarasan lain) * Total Output Tax (Inclusive of Tax Value on Bad Debt Recovered & other Adjustments) *	RM	<input type="text" value="519.04"/> A

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		P.U.(A) 190
		No. CBP * GST No. * <input type="text"/>
6) Cukai Input // Input Tax	Amaun (Amount)	
a) Jumlah Nilai Perolehan Berkadar Standard dan Berkadar Rata * Total Value of Standard Rate and Flat Rate Acquisitions *	RM	<input type="text" value="5,142.99"/>
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 & other Adjustments) *	RM	<input type="text" value="308.58"/> B
7) Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) * GST Amount Payable (Item 5b - Item 6b) *	RM	<input type="text" value="210.46"/> C
ATAU / OR		
8) Amaun CBP Boleh Dituntut (Butiran 6b - Butiran 5b) * GST Amount Claimable (Item 6b - Item 5b) *	RM	<input type="text" value="0.00"/>

	GST Returns Summary (i)	GST-03 (ii)	Differences (i - ii)
A	519.04	519.04	0.00
B	308.58	308.58	0.00
C	210.46	210.46	0.00

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

Comparison Result = MATCHED!!!

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4 COMPARISON BETWEEN GST-03 AND GST LISTING

Here is the GST-Listing result,

The screenshot shows the 'GST Listing' window with the following data:

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...)	8,450.00	0.00
		A 519.04
Category : Purchase		
TX (Purchases with GST incurred at 6% and directly attribu...)	5,400.00	324.00
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 3,308.58
C = 519.04 - (3308.58 - 3000 BL) = 210.46 (GST Payable)		-2789.54

Below the table, a red text box states: **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.**

	GST Listing (i)	GST-03 (ii)	Differences (i - ii)
A	519.04	519.04	0.00
B	3308.58 - 3000.00(BL) = 308.58	308.58	0.00
C	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.

Date	Ref 1	Description	Description 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	TX
09/06/2015	PV-00052	MAYBANK - TEST		60.00	0.00	120.00	TX
09/06/2015	PV-00053	MAYBANK - TEST		60.00	0.00	180.00	TX
10/06/2015	SC-00004	CELCOM (M) COMMUNICATION B...	GST Overcharged ref...	0.00	15.42	164.58	IM
16/06/2015	PI-00031	DIGI COMMUNICATION BHD	CELCOM PREPAID-R...	144.00	0.00	308.58	TX
23/06/2015	JV-00023		Water & Electricity Bill	300.00	0.00	B 608.58	
30/06/2015	JV-00027	GST Return - 01 Jun 2015 to 30 J...	GST Return - 01 Jun ...	0.00	308.58	300.00	
				624.00	324.00		
Code : GST-201 (GST - PAYABLE)							
		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-00058	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...	GST Return - 01 Jun ...	519.04	0.00	0.00	
				519.04	519.04		
				C = 519.04 - 608.58 = -89.54 (GST Claimable)			
				1,143.04	843.04		

	GST-03 (i)	GL Ledger (ii)	Differences (i - ii)
A	519.04	519.04	0.00
B	308.58	608.58	-300.00
C	210.46	-89.54	300.00

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

Comparison Result = DIFFERENT!!!

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GST - Guidance Check to GL Ledger with GST-03



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 will display the transactions with the tax code selected in your entry, except the double entry posted from GST Return.

Date	Ref 1	Description	Description 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	TX
09/06/2015	PV-00052	MAYBANK - TEST		60.00	0.00	120.00	TX
09/06/2015	PV-00053	MAYBANK - TEST		60.00	0.00	180.00	TX
10/06/2015	SC-00004	CELCOM (M) COMMUNICATION B...	GST Overcharged ref...	0.00	15.42	164.58	IM
16/06/2015	PI-00031	DIGI COMMUNICATION BHD	CELCOM PREPAID-R...	144.00	0.00	308.58	TX
23/06/2015	JV-00023	Water & Electricity Bill		300.00	0.00	608.58	????
30/06/2015	JV-00027	GST Return - 01 Jun 2015 to 30 J...	GST Return - 01 Jun ...	0.00	308.58	300.00	
				624.00	324.00		
Code : GST-201 (GST - PAYABLE)							
		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-00058	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	(519.04)	SR
30/06/2015	JV-00027	GST Return - 01 Jun 2015 to 30 J...	GST Return - 01 Jun ...	519.04	0.00	0.00	
				519.04	519.04		
				1,143.04	843.04		

SQL Financial Accounting

GST - Guidance Check to GL Ledger with GST-03



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

Journal Entry

Journal No: JV-00023
Next No: JV-00028
Date: 23/06/2015

Description: Water & Electricity Bill

Bank Charges - GST Reversal

G/L Code	GL Description	Description	Local DR	Local CR	Tax	Tax I...	Local Tax Amt	Local DR (Tax)	Local CR (Tax)
907-000	WATER & ELECT...		5,000.00				0.00	5,000.00	
GST-101	GST - CLAIMABLE		300.00				0.00	300.00	
310-001	MAYBANK			5,300.00			0.00		5,300.00

You should not select GST-101 for GST Tax amount.

3 records Total: 5,300.00 5,300.00 0.00 5,300.00 5,300.00

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

Journal Entry

Journal No: JV-00028
Next No: JV-00028
Date: 23/06/2015

Description: Water & Electricity Bill

Bank Charges - GST Reversal

G/L Code	GL Description	Description	Local DR	Local CR	Tax	Tax I...	Local Tax Amt	Local DR (Tax)	Local CR (Tax)
907-000	WATER & ELECT...		5,000.00		TX		300.00	5,300.00	
310-001	MAYBANK			5,300.00			0.00		5,300.00

You should select the tax code instead of select GST-101 account. System will auto calculate the tax amount based on your tax code selected.

2 records Total: 5,000.00 5,300.00 300.00 5,300.00 5,300.00

- Re-process the GST Returns for June 2015.

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GST - Guidance Check to GL Ledger with GST-03



8. Below is the GST Return Summary.

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	JV-00008	GST-03	
	01/05/2015	31/05/2015	GST Return - 01 May ...	150.00	0.00	150.00	JV-00010	GST-03	
	01/06/2015	30/06/2015	GST Return - 01 Jun 2...	519.04	608.58	Claimable: 89.54	JV-00028	GST-03	
				A	B	C			
Count = 3				969.04	608.58	360.46			

9. Below is the GL Ledger report.

Date	Ref 1	Description	Description 2	Local DR	Local CR	Local Balance	Tax
Code : GST-101 (GST - CLAIMABLE)							
09/06/2015	JV-00015	Balance B/F				0.00	
09/06/2015	PV-00052	MAYBANK - TEST		60.00	0.00	60.00	TX
09/06/2015	PV-00053	MAYBANK - TEST		60.00	0.00	120.00	TX
10/06/2015	SC-00004	CELCOM (M) COMMUNICATION BHD	GST Overcharged refer to ...	0.00	15.42	180.00	TX
16/06/2015	PI-00031	DIGI COMMUNICATION BHD	CELCOM PREPAID-RM100	144.00	0.00	164.58	IM
23/06/2015	JV-00023	Water & Electricity Bill		300.00	0.00	308.58	TX
30/06/2015	JV-00028	GST Return - 01 Jun 2015 to 30 Jun 2015	GST Return - 01 Jun 2015 t...	0.00	608.58	608.58	TX
				624.00	624.00		
Code : GST-201 (GST - PAYABLE)							
Balance B/F							
10/06/2015	IV-00104	ALPHA & BETA COMPUTER	SALES	0.00	11.39	(11.39)	SR
10/06/2015	OR-00058	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	(519.04)	SR
30/06/2015	JV-00028	GST Return - 01 Jun 2015 to 30 Jun 2015	GST Return - 01 Jun 2015 t...	519.04	0.00	0.00	
				519.04	519.04		
				C = 519.04 - 608.58 = -89.54 (GST Claimable)			
				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: [Dropdown] [More]

Apply

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 zer...	8,450.00	0.00
		A 519.04
Category : Purchase		
TX (Purchases with GST incurred at 6% and directly attributabl...	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 3,608.58
C = 519.04 - (3608.58 - 3000 BL) = -89.54 (GST Claimable)		-3089.54

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.					

SQL Financial Accounting

GST - Guidance Check to GL Ledger with GST-03



11. Below is the GST-03

3) Tempoh Bercukai * Taxable Period *	Tarikh Mula Start Date	<input type="text" value="01-06-2015"/> HH (DD) - BB (MM) - TTTT (YYYY)
	Tarikh Akhir End Date	<input type="text" value="30-06-2015"/> HH (DD) - BB (MM) - TTTT (YYYY)
4) Tarikh Akhir Serahan Penyata dan Bayaran * Return and Payment Due Date *		<input type="text" value="31-07-2015"/> HH (DD) - BB (MM) - TTTT (YYYY)
5) Cukai Output Output Tax	Amaun (Amount)	
a) Jumlah Nilai Pembekalan Berkadar Standard * Total Value of Standard Rated Supply *	RM	<input type="text" value="8,650.56"/>
b) Jumlah Cukai Output (Termasuk Nilai Cukai ke atas Hutang Lapuk Dibayar Baik dan Pelarasan lain) * Total Output Tax (Inclusive of Tax Value on Bad Debt Recovered & other Adjustments) *	RM	<input type="text" value="519.04"/> A
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		No. CBP * GST No. * <input type="text"/>
6) Cukai Input / Input Tax	Amaun (Amount)	
a) Jumlah Nilai Perolehan Berkadar Standard dan Berkadar Rata * Total Value of Standard Rate and Flat Rate Acquisitions *	RM	<input type="text" value="10,142.99"/>
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 & other Adjustments) *	RM	<input type="text" value="608.58"/> B
7) Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) * GST Amount Payable (Item 5b - Item 6b) *	RM	<input type="text" value="0.00"/>
ATAU / OR		
8) Amaun CBP Boleh Dituntut (Butiran 6b - Butiran 5b) * GST Amount Claimable (Item 6b - Item 5b) *	RM	<input type="text" value="-89.54"/> C

	GST Return Summary	GL Ledger	GST listing	GST-03	Results
A	519.04	519.04	519.04	519.04	MATCHED
B	608.58	608.58	3608.58 – 3000 (BL) = 608.58	608.58	MATCHED
C	-89.54	-89.54	-89.54	-89.54	MATCHED

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

<<END>>