

CrossCheck Travel for BAS

*Guide to using CrossCheck Travel for
completing your Business Activity Statement*

***A) For Travel Agencies that use CrossCheck Travel (CCT)
for their travel transactions but do not use CCT
for their General Ledger (Working Account) entries.***



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Introduction

The purpose of this guide is to provide procedures for using CrossCheck Travel (CCT) when completing your Business Activity Statement (BAS) and accounting for your calculated GST amount Payable or Credit. Hopefully you will find that this guide simplifies the actual process of completing the BAS each month/quarter.

The notes apply to those agencies that use CCT only for travel (client) related transactions and use an external system (e.g. MYOB) to enter General Ledger income and expense items. It is presumed that you are using another accounting system to account for general expenses, such as electricity, rent, wages, etc. If your agency doesn't apply to this configuration you will need to access one of the other two BAS instruction documents that are on our Galileo Support Website.

- A: For Travel Agencies that use CrossCheck Travel (CCT) for their travel transactions but do not use CCT for their General Ledger (Working Account) entries.
- B: For Travel Agencies that have a combined 'TRUST' (Client) and 'GENERAL' (Working) bank account and use CCT for their General Ledger (Working Account) entries.
- C: For Travel Agencies that have a separate 'TRUST' (Client) and 'GENERAL' (Working) bank account and use Crosscheck Travel for their General Ledger (Working Account) entries (this document).

These docs are located at [Galileo Support Website](#)

If your agency doesn't have access to the internet, please call your local Galileo Southern Cross for a copy of the applicable BAS document.

These instructions specifically refer to completing the Business Activity Statement using the **Accounts** method as outlined by the ATO. The information contained within this document is designed to assist you with the calculation and completion of the fields within the Business Activity Statement that are pertinent only to the data produced by CrossCheck Travel. The issues relating to GST and the Business Activity Statement are complex and extensive. This document is not intended to address all contingencies and situations that may arise in a business environment, therefore it is imperative that you contact your accountant or tax adviser who can give you the appropriate advice prior to following these instructions.

Generally you will need to combine Reports from the other system manually, as these administration transactions/general expenses also need to be accounted for to the ATO. Should you have any queries, please contact your accountant or tax adviser.

Important Note

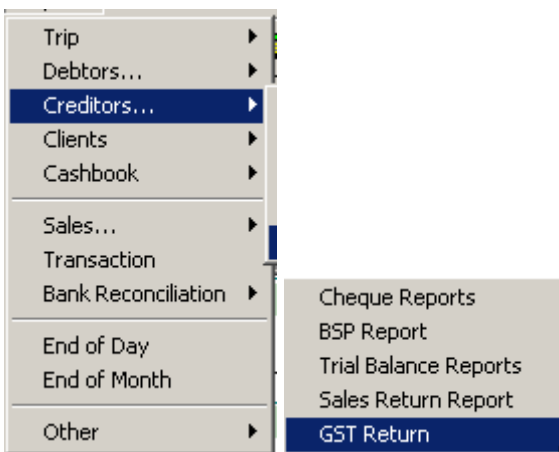
The CCT Version 3 or above **MUST** be installed on ALL workstations prior to completing the Business Activity Statement.



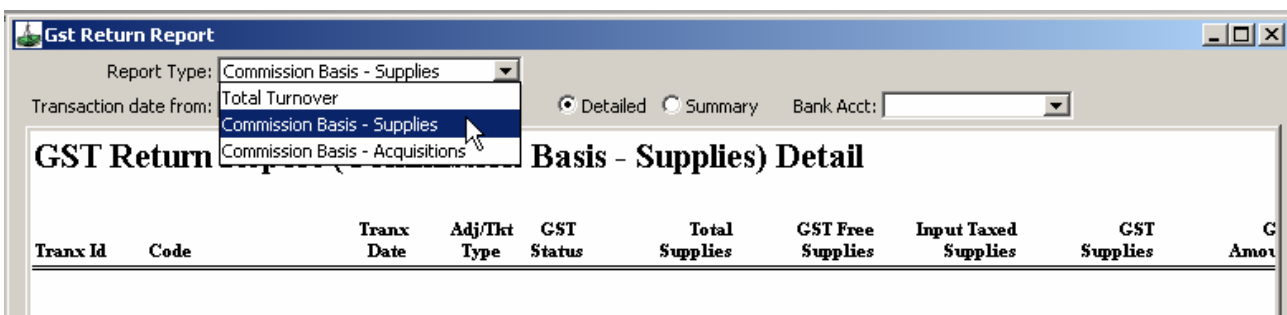
GST Return Report – Commission Basis

The main reports in CrossCheck Travel that will assist you in completing your Business Activity Statement are the **GST Return Report (Commission Basis – Supplies)** and the **GST Return Report (Commission Basis – Acquisitions)**. However, you will also need to print the **GST Return Report - Total Turnover** to help with the Crosscheck Travel entries required to account for the GST Payable to the ATO.

These reports are found by selecting the **Reports Menu**, choosing **Creditor Reports**, then from the sub menu select **GST Return**.



The Report Type selection box at the top of the screen allows you to select Total Turnover, Commission Basis - Supplies or Commission Basis – Acquisitions.



We suggest that you use the Commission Basis Reports to ascertain Total Sales on your Business Activity Statement rather than the Total Turnover Report. If you are unsure on this aspect of filling out your BAS, it is recommended that you seek the advice of an accountant or tax adviser prior to following these guidelines.





Step 1 – Print the GST Return / Commission Basis – Supplies Report

Select “Commission Basis - Supplies” and complete the fields as required, e.g. date range of 1/07/05 – 30/09/05 for quarterly returns. Click on the Retrieve button and once the data is retrieved print the report.

Step 2 – Print the GST Return / Commission Basis – Acquisitions Report

Select “Commission Basis – Acquisitions” and complete the fields as required, e.g. date range of 1/07/05 – 30/09/05 for quarterly returns. Click on the Retrieve button and once the data is retrieved print the report.

Important Note

For both these reports, it is recommended that you select the **Detailed** option but you may elect to choose the Summary reports. All of the examples shown on the following pages can be obtained from a Detailed or Summary GST Return Report.

Completing the Business Activity Statement

All sections on the Business Activity Statement are individually numbered and lettered (eg “G1”) and where relevant, this guide will refer to applicable sections of the BAS. For detailed information on the Business Activity Statement please contact your accountant or the Australian Tax Office via their web site which is www.taxreform.ato.gov.au



Step 3 – Using the GST Return Report (Commission Basis – Supplies), use the totals from these reports as a component of the BAS items G1 and G3 as follows

G1 Total Supplies

G3 Other GST Free Supplies

Commission Only

Tranx Id	Code	Tranx Date	Adj/Trt Type	GST Status	Total Supplies	GST Free Supplies	Input Taxed Supplies	GST Supplier	Amount
A000000012	Callbook	15/08/2005	J	No	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00
A000000014	Callbook	15/08/2005	J	No	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00
A000000015	Callbook	15/08/2005	J	No	\$2,018.75	\$0.00	\$0.00	\$2,018.75	\$0.00
Q000000043	KMYB7U130105	13/08/2005	CQC	Yes	\$22.00	\$0.00	\$0.00	\$22.00	\$2.00
Q000000044	Q0241A130105	22/08/2005	CQC	Yes	\$999.99	\$0.00	\$0.00	\$999.99	\$99.91
T000000071	KHS725200805	20/08/2005	TXT	No	\$49.77	\$49.77	\$0.00	\$0.00	\$0.00
T000000072	KHS725200805	20/08/2005	TXT	No	\$70.73	\$70.73	\$0.00	\$0.00	\$0.00
T000000073	KHS725200805	20/08/2005	TXT	No	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T000000074	KHS725200805	20/08/2005	TXT	No	\$12.06	\$12.06	\$0.00	\$0.00	\$0.00
T000000075	KHS725200805	20/08/2005	TXT	No	\$70.73	\$70.73	\$0.00	\$0.00	\$0.00
T000000076	KHS725200805	20/08/2005	TXT	No	-\$49.77	-\$49.77	\$0.00	\$0.00	\$0.00
T000000077	KHS725200805	20/08/2005	TXT	No	\$12.06	\$12.06	\$0.00	\$0.00	\$0.00
T000000078	KHS725200805	20/08/2005	TXT	No	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T000000079	BE3004050001	20/08/2005	TXT	Yai	\$7.55	\$0.00	\$0.00	\$7.55	\$0.69
T000000080	BE3004050001	20/08/2005	TXT	Yai	-\$13.59	\$0.00	\$0.00	-\$13.59	-\$1.24
T000000081	TI1404050001	20/08/2005	TXT	Yai	\$8.65	\$0.00	\$0.00	\$8.65	\$0.79
T000000001	Callbook	15/08/2005	No	No	\$4,037.50	\$4,037.50	\$0.00	\$0.00	\$0.00
T000000002	Callbook	15/08/2005	No	No	\$2,018.75	\$2,018.75	\$0.00	\$0.00	\$0.00
T000000003	Callbook	15/08/2005	No	No	\$2,018.75	\$2,018.75	\$0.00	\$0.00	\$0.00
Totals					\$23,783.93	\$8,240.58	\$0.00	\$15,543.35	\$93.15

G1 – Total sales/supplies

From the GST Return Report add the amount under the “Total Supplies” column to any Sales recorded in your external accounting system but please read the **Important Notes** on the following page before proceeding

G3 – Other GST free sales/supplies

From the GST Return Report add the amount under the “GST Free Supplies” column to any Other GST Free Sales recorded in your external accounting system (i.e. General account) but please read the **Important Notes** on the following page before proceeding.



Step 4 – Using the GST Return Report (Commission Basis – Acquisitions) fill in the G11 item as follows but please read the Important Notes below before proceeding

G11 – Non Capital Purchases

From the GST Return Report (Commission Basis – Acquisitions) add the amount under the Deductions Paid column to any other Non Capital Purchases recorded in your external accounting system

GST Return Report (Commission Basis - Acquisitions) Detail
 Transaction Date From 1/07/2005 To 30/09/2005 Bank Account : ^
 Printed 22/08/2005

Trax Id	Code	Trax Date	Adj/Trt Type	GST Status	Deductions Paid	GST Free Acq	Creditable Acq	GST IN
1000000030	AMEX	22/08/2005	INV	Yes	\$66.00	\$0.00	\$66.00	\$6.00
1000000031	AMEX	22/08/2005	INV	Yes	\$82.50	\$0.00	\$82.50	\$7.50
2000000001	Cashbook	15/08/2005		No	\$2,018.75	\$2,018.75	\$0.00	\$0.00
2000000002	Cashbook	15/08/2005		No	\$4,037.50	\$4,037.50	\$0.00	\$0.00
2000000003	Cashbook	22/08/2005		No	\$5,000.00	\$5,000.00	\$0.00	\$0.00
Totals					\$11,204.75	\$11,066.25	\$148.50	\$13.50

IMPORTANT NOTES in relation to G1, G3 and G11:

1. The GST Reports in Crosscheck Travel will exclude certain transactions for the reporting period and this will include entries that were allocated to Balance Sheet accounts that did not attract GST (see items (a) – (b) below. This will include the Commission Transfer Payment and Receipts from Trust to the General Bank Accounts (if running separate bank accounts).

An example of CCT accounts that shouldn't be included in your calculations for the BAS are:

- Commission Transfer Payments from Trust to the General Bank Account
- Other Balance Sheet Accounts

Note: It may be worthwhile speaking with your accountant to assist with identifying any other accounts that should not be taken into account when determining the amount to be submitted in the G1, G3 or G11 on the BAS.

If ledger accounts have been set to **N-T GST type**, see example below, they will then not display on the GST reports as payable.

2. The GST Reports also don't categorise each transaction into all the possible subsections of the BAS. For example, the GST Reports do not dissect the Purchases between Capital Purchases and Non-capital Purchases.

The ATO have specified that only Non Capital Purchases should be included in G11 on the BAS. Therefore from the printed total of Deductions Paid on the Commission Basis – Acquisitions Report, you will need to subtract the total for the period of all entries that do not fall into the category of Non Capital Purchases. To help identify any accounts that shouldn't be included in the Non Capital Purchases, you should firstly print an Account Trial Balance Report for the period of the BAS Reporting Period eg From: 1/7/05 to 30/09/05.

3. GST Calculation in relation to Total Sales / Purchases

As you are probably aware, the amount of GST collected on sales or paid on purchases should be 1/11 th of the total sale/purchase price. It may be possible on the GST Return Reports, that the GST Amounts do not equal 1/11 th of GST Supplies or Purchases.

This generally is a result of entries that have been made directly to/from the designed GST Accounts in Crosscheck Travel. These entries can be one of the following:

- Adjustments (including End of Year Adjustments) made directly to/from the GSTIN, GSTOUT, GSTRR accounts
- Miscellaneous Payments made directly to/from the GSTIN, GSTOUT, GSTRR accounts
- Miscellaneous Receipts made directly to/from the GSTIN, GSTOUT, GSTRR accounts

It also is possible, that the 1/11 principle may be out by small amounts due to the rounding effect of GST on certain transactions in Crosscheck Travel.

To allow for the occurrence of these situations, the following calculations may need to be made to ensure that your Business Activity Statement correctly balances.





Summary Reports

GST Return Report Commission Basis – Supplies

Using the figure at GST Amount, multiply this by 11, then subtract it from GST Supplies.

- If there is a negative difference, this must be added to the figure shown at G1.
- If there is a positive difference, this must be added to the figure shown at G11.

GST Return Report Commission Basis – Acquisitions

Using the figure at GST IN, multiply this by 11, then subtract it from Creditable Acquisitions.

- If there is a negative difference, this must be added to the figure shown at G11.
- If there is a positive difference, this must be added to the figure shown at G1.

Detailed Reports

GST Return Report Commission Basis – Supplies

On the detailed report, locate the difference by analysing the GST Supplies Column against the GST amount.

- Any amounts that do not equal 1/11 th will be the amounts that will make up the Adjustment for BAS purposes.
- If there is a negative difference, this must be added to the figure shown at G1 If there is a positive difference, this must be added to the figure shown at G11.

GST Return Report Commission Basis – Acquisitions

On the detailed report, locate the difference by analysing the Creditable Acquisitions Column against the GST IN column. Any amounts that do not equal 1/11 th will be the amounts that will make up the Adjustment for BAS purposes.

- If there is a negative difference, this must be added to the figure shown at G11.
- If there is a positive difference, this must be added to the figure shown at G1.



Accounting for your BAS Payable/Refund

Creating Cashbook Adjustments

To prepare for the actual Payment or Receipt of a Refund from the ATO, you must perform two Cashbook Adjustment entries to move the balance of the GSTIN and GSTOUT Accounts into the GSTRR Account.

Step 1: Print the GST Return Total Turnover Summary (or Detailed)

When printing this report, leave the Bank Acct: blank so that the report prints for all Bank Accounts in your system.

	Total Supplies	GST Free Supplies	Input Taxed Supplies	GST Supplies	GST OUT	Deductions Paid	GST IN	GST Amount
ALL	\$12,598.81	\$2,399.82	\$0.00	\$10,198.99	\$927.17	\$9,322.88	\$847.52	\$79.65
Miscellaneous Receipt	\$8,075.00	\$8,075.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals	\$20,673.81	\$10,474.82	\$0.00	\$10,198.99	\$927.17	\$9,322.88	\$847.52	\$79.65

Equals*
Below

From this report you will need the amounts displayed in the Totals for **GST IN** and **GST OUT**.

At this point, it is worthwhile performing a quick verification of the printed GST Reports. The GST Amount on the Total Turnover Report should equal the following calculated amount:

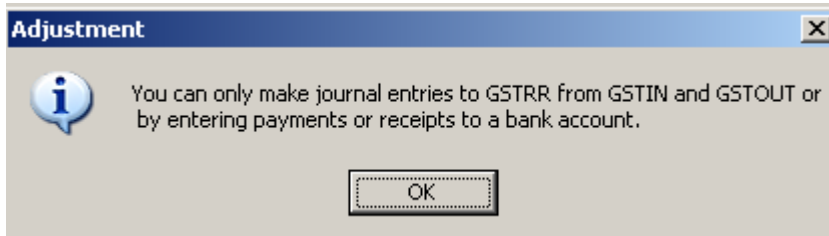
*** The total GST Amount from the Commission Basis – Supplies Report less the total GST IN from the Commission Basis – Acquisitions Report**

Step 2: Create the following adjustments

IMPORTANT NOTE:

When creating the two Adjustments listed below it is necessary to perform these entries by accessing the GSTOUT or GSTIN Accounts. Journal entries are required from GSTIN and GSTOUT to GSTRR (remit/refund), and then either a Miscellaneous Payment or Miscellaneous Receipt entry is made from the GSTRR account.

If attempting to create an Adjustment in the GSTRR Account you will receive the following response, hence either a Miscellaneous Payment or Receipt will be required:



1. Open the GSTIN Account
2. Click onto the Accounting Tab. This account should have a debit balance.
3. Credit GSTIN and debit GSTRR for the amount of GSTIN from the Total Turnover Report

Cashbook Journal GST

Tranx Date: 1/10/2005 Tranx ID: Consultant: cct

Remark: Clear GSTIN for period 1/7/05 to 30/9/05

Amount: 847.52

Account #	GL Account Description	DR/CR	Amount Excl.	GST	Gst Amt	Amount Incl.
50025	GST In	<input type="radio"/> DR <input checked="" type="radio"/> CR	847.52		0	847.52
50028	GST remit/refund	<input checked="" type="radio"/> DR <input type="radio"/> CR	847.52		0	847.52

Debits:	\$847.52	\$847.52
Credits:	\$847.52	\$847.52
	\$0.00	\$0.00

OK Cancel

4. OPEN the GSTOUT Account
5. Click onto the Accounting Tab. This account should have a credit balance.,
6. Debit GSTOUT and credit GSTRR for the amount of GSTOUT from the Total Turnover Report

Cashbook Journal GST

Tranx Date: 1/10/2005 Tranx ID: Consultant: cct

Remark: Clear GSTOUT for period 1/7/05 to 30/9/05

Amount: 927.17

Account #	GL Account Description	DR/CR	Amount Excl.	GST	Gst Amt	Amount Incl.
50020	GST Out	<input checked="" type="radio"/> DR <input type="radio"/> CR	927.17		0	927.17
50028	GST remit/refund	<input type="radio"/> DR <input checked="" type="radio"/> CR	927.17		0	927.17

Debits:	\$927.17	\$927.17
Credits:	\$927.17	\$927.17
	\$0.00	\$0.00

The current balance of the GSTRR Account should now be the total the GST Payable/Refunded that is attributable to the client related transactions that have been entered in CCT. The remainder of the BAS calculations such as PAYG will come from the entries made in your external accounting system.



Step 3: Transferring GST from the Trust Bank Account to the General Bank Account

If operating a Client (Trust) Account, the amount of GST residing in this bank account will need to be transferred into the General Account. The entries described below relate to the entries required in CCT to facilitate this transfer of funds but you will also need to perform the actual banking process of creating a Payment/EFT

Firstly, print the GST Report Commission Basis and the GST Report Acquisitions Report for just the TRAVEL Bank Account.

From these reports, perform the following calculation: GST Amount (From the Commission Basis – Supplies Report) less GST IN (From the Commission Basis – Acquisitions Report) equals Amount of GST to be transferred from Trust to General

In the TRAVEL Account, enter a Miscellaneous Payment to pay the GST into your General or Working account. You should use the GSTRR GST Remit/Refund Cashbook Account to facilitate this entry.

Payment Details

Consultant: cct Date: 1/10/2005

Remark: Payment of GST for period 1/7/05 to 30/9/05 into General Account

Amount: \$79.65 Account: TRAVEL Travel Account

GL Allocation

Account #	GL Account Description	GST	Amount Excl	GST Amt	Amount Incl
50028	GST remit/refund		79.65	0.00	79.65
Total:			79.65	0.00	79.65

Form(s) of payment (1 of 1)

Type: Direct Debit

Payee: GENERAL ACCOUNT

Amount: 79.65

Nbr: DD 01OCT05 Bank: ANZ Branch: Collins Street, Melbourn

Buttons: Reverse, Print, OK, Cancel, Help

In your external accounting system, you are required to create a **receipt** for the same amount of the **Miscellaneous Payment** that has been made from the TRAVEL (Trust) Account.

