

CrossCheck Travel for BAS

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

***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.***



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Prepared by: Galileo International, Customer Education - South Pacific

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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 have a single Bank Account that is used for Trust (Client) related transactions, as well as for all and General (working) expenses (rent, wages, etc) and other (non client) income items. 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.

This document is designed to assist those Agencies that have a single Bank Account that is used for Trust (Client) related transactions, as well as for all and General (working) expenses (rent, wages, etc) and other (non client) income items. Please contact your accountant or tax adviser should you have any further queries.

Important Note

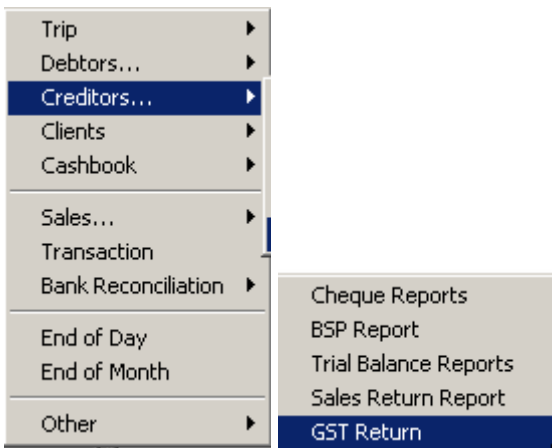
The CCT Version 3 or above **MUST** be installed on ALL workstations prior to completing the Business Activity Statement



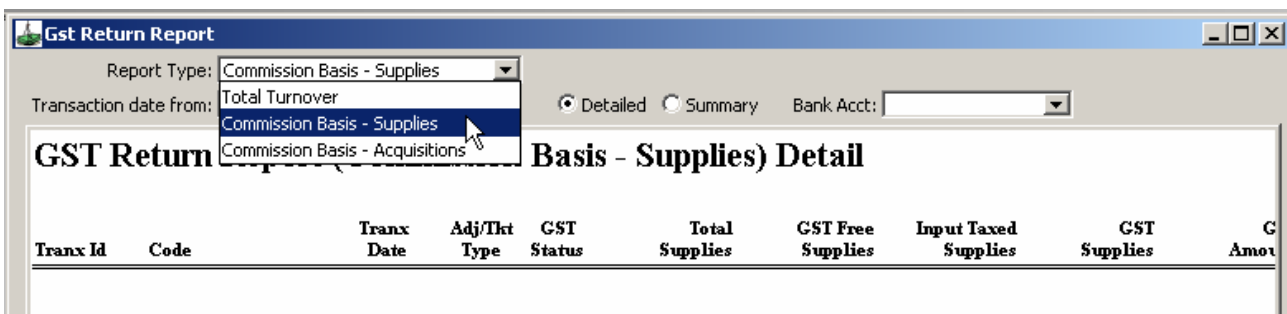
GST Return Report – Commission Basis

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

GST Return Report (Commission Basis - Supplies) Detail
 Transaction Date From 1/07/2005 To 30/09/2005 Bank Account: *

Trans Id	Code	Trans Date	Adj/Thd Type	GST Status	Total Supplies	GST Free Supplies	Input Taxed Supplies	GST Supplies	GST Amount
A000000012	Cashbook	15/08/2005	J	No	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00
A000000014	Cashbook	15/08/2005	J	No	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00
A000000015	Cashbook	15/08/2005	J	No	\$2,018.75	\$0.00	\$0.00	\$2,018.75	\$0.00
Q000000043	KMYB70130105	13/08/2005	CQC	Yes	\$22.00	\$0.00	\$0.00	\$22.00	\$2.00
Q000000044	QDZ41A130105	22/08/2005	CQC	Yes	\$999.99	\$0.00	\$0.00	\$999.99	\$99.91
T000000071	RNS725200805	20/08/2005	TKT	No	\$49.77	\$49.77	\$0.00	\$0.00	\$0.00
T000000072	RNS725200805	20/08/2005	TKT	No	\$70.73	\$70.73	\$0.00	\$0.00	\$0.00
T000000073	RNS725200805	20/08/2005	TKT	No	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T000000074	RNS725200805	20/08/2005	TKT	No	\$12.06	\$12.06	\$0.00	\$0.00	\$0.00
T000000075	RNS725200805	20/08/2005	TKT	No	\$70.73	\$70.73	\$0.00	\$0.00	\$0.00
T000000076	RNS725200805	20/08/2005	TKT	No	-\$49.77	-\$49.77	\$0.00	\$0.00	\$0.00
T000000077	RNS725200805	20/08/2005	TKT	No	\$12.06	\$12.06	\$0.00	\$0.00	\$0.00
T000000078	RNS725200805	20/08/2005	TKT	No	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
T000000079	BE3004030001	20/08/2005	TKT	Yes	\$7.55	\$0.00	\$0.00	\$7.55	\$0.69
T000000080	BE3004030001	20/08/2005	TKT	Yes	-\$13.39	\$0.00	\$0.00	-\$13.39	-\$1.24
T000000081	T11404030001	20/08/2005	TKT	Yes	\$8.65	\$0.00	\$0.00	\$8.65	\$0.79
Y000000001	Cashbook	15/08/2005		No	\$4,037.50	\$4,037.50	\$0.00	\$0.00	\$0.00
Y000000002	Cashbook	15/08/2005		No	\$2,018.75	\$2,018.75	\$0.00	\$0.00	\$0.00
Y000000003	Cashbook	15/08/2005		No	\$2,018.75	\$2,018.75	\$0.00	\$0.00	\$0.00
Totals					\$23,783.93	\$8,240.88	\$0.00	\$15,543.38	\$93.1F

G1 Total Supplies (points to Total Supplies column)

G3 Other GST Free Supplies (points to GST Free Supplies column)

Commission Only (points to GST Supplies column)

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 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

The screenshot shows the 'GST Return Report (Commission Basis - Acquisitions) Detail' window. A callout box labeled 'G11 Deductions Paid' points to the 'Deductions Paid' column in the table below.

Trans Id	Code	Trans Date	Adj/Net Type	GST Status	Deductions Paid	GST Free Acqs	Creditable Acqs	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	\$148.80	\$13.80

IMPORTANT NOTES in relation to G1, G3 and G11:

- 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 (a) – (c) 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
- Commission Transfer Receipts into 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 do not 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 30/9/05.

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

You then need to “account” for the payment to the ATO, and, we also suggest that you clear out the totals of the GSTIN and GSTOUT GL Accounts in CrossCheck Travel.

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: filter 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	\$12,498.81	\$2,399.32	\$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

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**

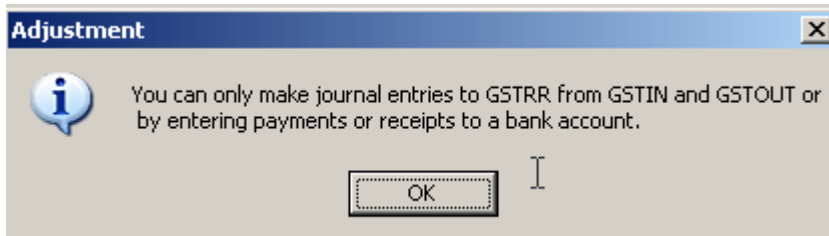


Step 2: Create these two Adjustments

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 attempt 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 saving of these two entries will leave a balance on your GSTRR account equal to the GST Amount Payable / to be Refunded.

Accounting for your PAYG

Included in your BAS form is the reporting and payment of your PAYG Tax. The section and suggested accounting entry only applies if are using Crosscheck Travel to record your General Expenses such as Wages. If not, this type of entry will need to be made from MYOB or whatever system you are using to record wages etc.

If using CCT for your agency's General Expenses, you will have a Cashbook Account where all PAYG amounts are accumulated throughout the BAS period. Open this Account and in the Accounting Tab create a new adjustment to debit this account for the amount of the PAYG as per your BAS, and credit the GSTRR account.



Cashbook Journal

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

Remark: PAYG FOR 1/7/05 TO 30/09/05

Amount: 79.65

Account #	GL Account Description	DR/CR	Amount Excl.	GST	Gst Amt	Amount Incl.	Item Reference
30020	PAYG WITHHOLDING TAX	<input checked="" type="radio"/> DR <input type="radio"/> CR	79.65		0	79.65	Credit:GSTRR
50028	GST remit/refund	<input type="radio"/> DR <input checked="" type="radio"/> CR	79.65		0	79.65	Debit:PAYG

Debits:	\$79.65	\$79.65
Credits:	\$79.65	\$79.65
	\$0.00	\$0.00

New Delete OK Cancel

The current balance of the GSTRR Account should now be the total of the GST Payable/Refunded plus the PAYG tax amount for the period.



Creating a Payment to the ATO

This entry will be from/to the **COMBINED** Bank Account in CCT. It is recommended to combine this entry with the other components of the BAS including Group Tax, FBT Tax, Withholding Tax etc. Following the instructions on completing the Business Activity Statement issued by the Australian Tax Office will assist in completing the other areas of the BAS.

If your calculation of the BAS form results in an amount Payable to the ATO, open the Bank Account and make a Miscellaneous Payment to pay for GST from account GSTRR.

Miscellaneous Payment

Payment Details

Consultant: cct Date: 1/10/2005

Remark: GST Payable for the period 1/7/05 to 30/9/05

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	Add Delete
Total:			79.65	0.00	79.65	

Form(s) of payment (1 of 1)

Type: Cheque

Payee: ATO

Amount: 79.65

Nbr: 653124 Bank: ANZ Branch: Collins Street, Melbourn

Reverse Print OK Cancel Help

If your calculation of the BAS form results in a refund amount, when the GST refund arrives, open the Bank Account and create Miscellaneous Receipt. The GL Allocation will need to be the GSTRR Account which is usually setup as Account Nbr 50028.

