

PERIOD: February 2023

MONTHLY ACCOUNTING CHECKLIST				
CLIENT NAME: PT SET Indonesia				
PIC 1 (Inputter):	MIKO	Target Date:	15/03/2023	
PIC 2 (Peer Review):	MDR	Review Date:	10/03/2023	
PIC 3 (Senior Checker):	MDR	Send Date:	13/03/2023	
Review of Balance Sheet Account				
Point 1. Balance of Account is same with Comparative Data				
Point 2. There are no long outstanding transactions that should no longer be recorded on the balance sheet				
Account Name	Comparative Data	Point 1 (Yes/No)	Point 2 (Yes/No)	Notes (if No)
Cash & Bank	Cash Book & Bank Statement	✓	✗	Bank SMBC JPY not given by PIC
Trade Receivable	Outstanding Invoices (AR Aging Table)	✓	✓	
Prepaid Tax	Detail List	✓	✓	
Prepaid Expense	Prepayment Schedule (Table)	✓	✓	
Advances	Detail List	✓	✗	still outstanding Overpayment Jakobeka & Safety Moni
Other Current Assets	Detail List	✓	✗	Account Opening Balance for Deposit Ichino san, Medical Ichinosan
Fixed Assets	FA Table	✓	✓	
Trade Payable	Outstanding Payables (AP Aging Table)	✓	✓	
Accrued Expense	Detail List	✓	✓	
Tax Payable	Monthly SPT (WHT & VAT)	✓	✓	
Loan	Detail List & Loan Agreement	✓	✗	Already request agreement to PIC
Equity	Notary Deed	✓	✓	
Review of Profit Loss Account			Yes/No	Notes (if No)
Total sales equal to sales data from clients			✓	
COGS is calculated properly			✓	
There is no unexplainable fluctuation (significant increase/decrease) compared monthly in PL			✓	
There is no monthly expenses that are missing (exp. Depreciation, Salary, Rent, etc)			✓	
There is no out of ordinary costs (Expenses that occur only this month, etc)			✗	Transaction Secom (Professional fee - security)
GL of every PL account have been check to make sure there is no input errors (ex. Rent recorded in Salary account)			✓	
Delivery and Documentation			Yes/No	Notes (if No)
Email Financial Statement only to PICs who have the right to access salary data				
All related data are well documented on the server				

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PERIOD: February 2023

MONTHLY TAX CHECKLIST			
CLIENT NAME: PT SET Indonesia			
PIC 1 (Inputter):	Mika	Target Date:	20/03/2023
PIC 2 (Peer Review):	Char	Review Date:	10/03/2023
PIC 3 (Senior Checker):	Mae	Send Date:	
Equalization of numbers in tax reports and financial statements			
VAT		Amount	
Sales in Financial Statement (YTD)		112.100.000	
Sales in VAT Report (YTD)		112.100.000	
Difference		-	
Notes (if There is Difference)			
Income Tax Art 21		Amount	
Expenses in Financial Statement (Salary, Individual Professional Fee, etc) (YTD)		170.252.232	
Bruto in Income Tax Art 21 Report (YTD)		164.571.794	
Difference		5.680.438	
Notes (if There is Difference)		Diff. BPJS Allowance	
Income Tax Art 23, 26, & 4(2)		Amount	
Expenses in Financial Statement (Service, Rent, Interest, Royalty, etc) (YTD)		70.511.792	
Bruto in Unification Income Tax Report (YTD)		111.511.792	
Difference		32.000.000	
Notes (if There is Difference)		Expense Tc already input in previous month	
Working Paper & Reporting Review		Yes/No	Notes (if No)
For WHT Art 21, all employee data (NPWP, PTKP status, etc) are updated with actual conditions		✓	
For WHT Art 21, salary data in the working paper is the same as the salary data sent by the client		✓	
For WHT Art 21, BPJS Data in the working paper is the same as the BPJS Payment Data		x	Any update but PIC not inform
Withholding tax is calculated at the correct tax rate		✓	
There are no errors in all the formulas in the working paper		✓	
Make Sure monthly income tax (ex. PPh 25, PP23, PPh 15) is calculated properly. PPh 25 should be same with latest SPT. PP23 should be 0,5% from sales and still eligible to use PP23 rate.		✓	
Billing Code is correct (correct period, amount, etc)		✓	
All data reported is same with the working paper		✓	
For VAT report, compensation from previous period should be the same as SPT of last period		✓	
If use tax treaty rate, make sure DGT form is available and still valid		N/A	
Delivery and Documentation		Yes/No	Notes (if No)
All SPT & Tax Slip has been sent to clients			
All related data are well documented on the server			

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