

HIGH-VOLUME

WORKSHEET 3 OF 9

Quarterly PPN Reconciliation

For PKP businesses only. Run at the end of every quarter to catch inconsistencies before the annual return. Three months of monthly VAT returns reviewed together catch cross-period errors invisible in a single-month review.



Complementary worksheet for
Tax Optimization for SMEs
by Ibrahim Anwar

What This Is For

A quarterly cross-check for businesses registered as VAT-taxable entrepreneurs (PKP). Each monthly VAT return is filed and paid in isolation, but errors compound across periods: input invoices credited in the wrong month, tax invoices issued but not reported, output VAT calculated on partial sales data. A quarterly review catches these before the annual return locks the position for five years.

The second reason this worksheet exists is Coretax. Since January 2025, DJP's system receives data from digital platforms, e-Faktur (for tax invoices), and e-Bupot in real time. The revenue figure reported on your monthly VAT return is automatically compared against invoice data in your buyers' e-Faktur system. A business that finds its own inconsistency in the quarterly review has time to amend. A business that learns about the inconsistency from a DJP audit letter does not.

Benefits

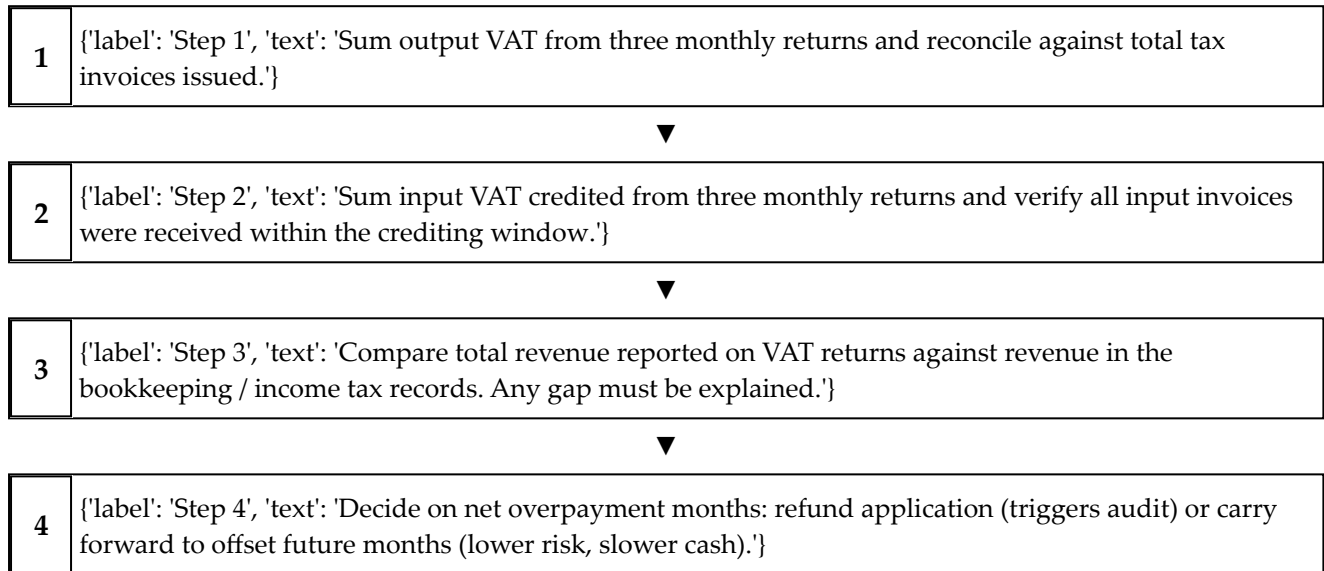
What you get when you actually run this worksheet on a real situation:

- Detects cross-period errors — input invoices credited in the wrong month, tax invoices issued but not reported in the matching month's return.
- Surfaces revenue inconsistencies between the VAT return and the bookkeeping records before DJP's automated system surfaces them first.
- Identifies months with net overpayment (input VAT exceeding output VAT) where a refund application or carry-forward decision is needed.
- Creates a quarterly audit trail showing that the operator actively monitors VAT compliance, which affects DJP's risk scoring.
- Forces the operator to reconcile the count of tax invoices issued against the revenue total — a check that the monthly return process rarely does explicitly.

Framework To Use

— Output-Input-Consistency Triangle

Three checks that must align: output VAT collected, input VAT credited, and revenue consistency with other tax instruments.



How To Use

Follow these steps in order. Each one builds on the previous.

- 1** Step 1: Pull the three monthly VAT returns for the quarter from Coretax or your records. Confirm each was filed on time.
- 2** Step 2: Transfer each month's figures into the corresponding column: total gross sales, VAT-subject sales, output VAT collected, tax invoice count.
- 3** Step 3: Fill in input VAT received and the count of rejected or late input invoices for each month.
- 4** Step 4: Calculate net VAT payable or overpayment for each month and the quarter total.
- 5** Step 5: In the last row, compare revenue reported on VAT returns against revenue in the bookkeeping or income tax records. Write the difference and the explanation.
- 6** Step 6: Flag any month where the VAT return was filed late. Note the penalty amount (fixed administrative penalty per late return) and confirm it was paid.
- 7** Step 7: For net overpayment months, decide in writing whether to refund or carry forward. Record the decision in the notes column.
- 8** Step 8: File the completed worksheet alongside the three monthly returns. This is the quarterly reconciliation record.

Example Use

A PKP manufacturer closes Q1 and sits down with three months of VAT returns. Monthly revenue runs around \$45,000. One issue surfaces: February's output VAT figure looks lower than expected given February's sales data.

The owner transfers figures from January, February, and March returns.

January: Gross sales \$43,000. VAT-subject sales \$43,000. Output VAT \$4,730. Tax invoices issued: 12. Input VAT: \$3,100. Net payable: \$1,630. Return filed on time.

February: Gross sales \$47,000. VAT-subject sales \$47,000. Output VAT \$4,800. Tax invoices issued: 11. Input VAT: \$3,400. Net payable: \$1,400. Return filed on time.

March: Gross sales \$44,000. VAT-subject sales \$44,000. Output VAT \$4,840. Tax invoices issued: 13. Return filed on time.

Quarter totals: Output VAT \$14,370. Input VAT \$9,950. Net payable: \$4,420.

The owner checks: output VAT for February should be $\$47,000 \times 11\% = \$5,170$ but the return shows \$4,800. Difference: \$370. The return was filed — either one invoice was not reported or the base was calculated incorrectly. The owner pulls February's e-Faktur records and finds one tax invoice for \$3,364 (output VAT \$370) was issued on February 28 but not included in the return because it was issued after the data was compiled.

The owner files an amended February return before the end of Q1. Total additional VAT payable: \$370 plus a small interest penalty. The cost of self-correction: \$370 plus the penalty. The cost of DJP finding it in an audit: the same \$370 plus a larger penalty, plus the audit process itself.

Revenue consistency check: total VAT-return revenue for Q1 is \$134,000. Revenue in the bookkeeping system is \$134,000. Match. No inconsistency to explain.

The Worksheet

Tear this out, copy it onto a fresh sheet, or fill it in directly.

Quarterly PPN Reconciliation

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ITEM	MONTH 1 (\$)	MONTH 2 (\$)	MONTH 3 (\$)	QUARTER TOTAL (\$)
Total gross sales (all lines)				
Sales subject to VAT (PKP buyers)				
Output VAT collected (11% × above)				
Tax invoices issued (count)				
Input VAT from supplier invoices				
Input invoices rejected / late				
Net VAT payable / (overpayment)				
VAT return filed on time? (Y/N)				
Revenue on VAT return vs. income tax record – difference				

Reflection Prompts

After filling in the worksheet on the previous page, work through these.

1. Does the quarter-total output VAT figure match what was reported across the three monthly VAT returns? A difference here means a filing was amended, rejected, or missed.
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2. Is the revenue reported on the VAT returns consistent with revenue in the bookkeeping / income tax records? The tax authority's system compares these automatically — the operator should find any gap first.
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3. Were there months with net overpayment (input > output)? Is a refund application appropriate, or is carrying forward more practical given audit trigger risk?
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Tips and Traps

TIPS

- Run the reconciliation within the first week of the quarter's end, not at year-end. Early-quarter amendments carry lower penalties than year-end corrections.
- Check the invoice count column carefully. Revenue figures can approximate, but invoice counts are integers — a discrepancy of one invoice means one transaction is either double-counted or missing.
- Keep a running log of rejected or late input invoices throughout the quarter. Chasing a supplier for a corrected invoice is easier in week two of the next month than in the quarter-end reconciliation crunch.
- If the net VAT position has been consistently overpaid (input exceeds output) for two or more quarters, assess the refund application. But confirm with a tax consultant whether the refund will trigger an audit and whether the timing is worth the cash flow benefit.

TRAPS

- Treating a late-filed VAT return as equivalent to a correctly filed one. Late filing carries an administrative penalty per return, and the lateness is recorded in DJP's risk scoring system regardless of whether tax was paid correctly.
- Carrying forward late input invoices without a written record of why they were late. An auditor reviewing a period where input VAT appears in a different month from the corresponding output transaction will ask for the explanation.
- Assuming that because the monthly return was accepted by Coretax, it is correct. Acceptance means the system received the file — it does not mean the figures were cross-checked against third-party data at that moment.

Appendixes

Appendix A – VAT Filing Deadlines Quick Reference

Monthly VAT return (SPT Masa PPN):

Filing deadline : End of the month following the reporting month

Example : January VAT → file by end of February

VAT payment deadline:

Same as filing deadline: end of the month following reporting month

Late filing penalty:

Fixed administrative penalty per return

Amount : verify current figure at pajak.go.id

Input invoice crediting window:

Standard : must be credited in the same period as the output
or in a later period within 3 months (verify current rules)

After 3 months : requires a refund application, not standard crediting

Appendix B – Revenue Consistency Check Formula

Quarterly consistency check:

A. Total revenue reported across 3 monthly VAT returns : \$ _____

B. Total revenue in bookkeeping / income tax records : \$ _____

C. Difference (A - B) : \$ _____

Acceptable explanation for $C \neq 0$:

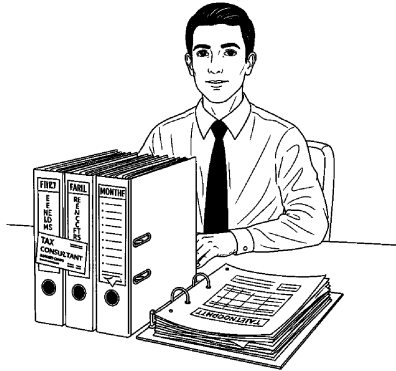
- Sales to non-PKP buyers (not invoiced, not in output VAT but in bookkeeping)
- Sales exempt from VAT (food staples, specific services)
- Timing differences if one sale spans month boundaries

If C cannot be explained by the above: investigate before annual return.

DJP Coretax cross-check sources (active since January 2025):

- e-Faktur data from buyers' systems
- Digital marketplace transaction data
- Bank transaction reports

Any of these can surface a revenue discrepancy automatically.



WHERE THIS WORKSHEET COMES FROM

Tax Optimization for SMEs

Paying Tax Correctly Is the Kind of Business That Sleeps at Night

by Ibrahim Anwar

This worksheet is one of nine in the *Tax Optimization for SMEs* companion worksheet pack. The full pack is grouped into three categories: high-volume worksheets you can run weekly, niche-search worksheets for rare but high-value situations, and specific-case worksheets that walk you through a single concrete scenario.

Every framework, decision filter, and figure used in these worksheets is drawn from the chapters of the source book. The book sets the diagnosis, the worksheets give you the form to act on it.

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