

## Lampiran 2: Rekonsiliasi PPN

REKONSILIASI PENJUALAN DAN SPT MASA PPN TAHUN 2006								NAMA PT. X NPWP ALAMAT				
NO.	BULAN	DPP SAMPLE	DPP LOCAL SALES	EKSPOR	PK SAMPLE	PK PENJUALAN LOKAL	TOTAL	LOCAL USD	EXPORT USD	TOTAL USD	PER TB	DIFF
1	Januari	43,242.00	167,554,868.00	543,659,100.80	4,324.00	14,691,199.00	711,257,210.80	17,343.11	57,568.10	74,911.21	74,911.21	(0.00)
2	Februari	20,565.06	237,369,202.06	1,914,215,227.00	2,057.00	24,752,691.00	2,151,604,994.12	25,559.20	206,198.00	231,757.20	231,757.20	0.00
3	Maret	66,624.31	81,030,000.89	1,088,892,720.00	6,663.00	8,103,000.00	1,169,989,345.20	8,747.30	118,510.11	127,257.41	127,257.74	(0.33)
4	April	33,792.00	109,741,629.27	1,572,296,172.00	3,379.00	10,974,162.00	1,682,071,593.27	12,196.62	174,637.00	186,833.62	186,833.63	(0.01)
5	Mei	97,752.45	206,488,459.55	436,489,532.00	9,775.00	19,634,233.00	643,075,744.00	23,380.37	48,099.60	71,479.97	71,479.97	(0.00)
6	Juni	115,949.36	166,420,147.21	1,225,951,055.00	11,595.00	16,642,016.00	1,392,487,151.57	17,755.85	130,435.00	148,190.85	148,190.84	0.01
7	Juli	-	225,387,454.33	1,873,041,584.80	-	22,538,746.00	2,098,429,039.13	24,562.92	208,344.00	232,906.92	232,906.92	0.00
8	Agustus	910.00	280,697,321.40	1,600,966,521.67	91	28,069,733.00	1,881,664,753.07	30,911.34	176,135.08	207,046.42	207,046.42	0.00
9	September	57,465.77	170,829,900.00	954,586,641.24	5747	16,762,719.00	1,125,474,007.01	18,739.17	104,345.40	123,084.57	123,084.58	(0.01)
10	October	7,308,810.00	143,370,650.00	913,442,814.80	730,881.00	14,337,065.00	1,064,122,274.80	15,547.48	99,041.00	114,588.48	114,588.49	(0.01)
11	November	523,740.00	108,600,990.00	962,878,440.88	52,374.00	9,264,554.00	1,072,003,170.88	11,890.00	105,457.40	117,347.40	117,347.40	-
12	December	188,750.00	231,968,530.00	1,326,278,038.00	18,875.00	23,196,853.00	1,558,435,318.00	25,463.06	145,664.20	171,127.26	171,127.25	0.01
<b>GRAND TOTAL</b>		<b>8,457,600.95</b>	<b>2,129,459,152.72</b>	<b>14,412,697,848.19</b>	<b>845,761.00</b>	<b>208,966,971.00</b>	<b>16,550,614,601.85</b>	<b>232,096.42</b>	<b>1,574,434.89</b>	<b>1,806,531.31</b>	<b>1,806,531.65</b>	<b>(0.34)</b>
<b>PER SPM</b>		<b>8,457,600.00</b>	<b>2,129,456,930.00</b>	<b>14,412,697,844.00</b>	<b>845,761.00</b>	<b>208,966,742.00</b>	<b>16,550,612,374.00</b>					
<b>DIFF</b>		<b>0.95</b>	<b>2,222.72</b>	<b>4.19</b>	<b>-</b>	<b>229.00</b>	<b>2,227.85</b>					

Lampiran 2: Rekonsiliasi PPh 21

PT X																
LIST ITA 21 YEAR 2006 (IN IDR)																
SALARY EMPLOYEE																
PERIOD	DATE	AMOUNT	ITA 21 (JOURNAL PWC)	DIFFERENT	EMPLOYEE	TOTAL SALARY (SPT)	TOTAL SALARY (PWC)	DIFFERENT	PRODUCTION		MARKETING		PURCHASING		GM	
									SALARY	ITA 21	SALARY	ITA 21	SALARY	ITA 21	SALARY	ITA 21
JANUARY	20-Feb-06	3,313,918.00	3,313,918.00	-	8.00	45,142,824.00	45,142,824.00	-	17,333,361	428,009	3,743,035	118,975	12,157,000	1,287,413	11,909,426	1,479,521
FEBRUARY	20-Mar-06	1,502,331.00	1,502,331.00	-	8.00	28,415,122.00	28,415,122.00	-	9,524,724	163,299	2,917,750	77,706	4,469,418	(106,613)	11,503,230	1,377,937
MARCH	20-Apr-06	1,770,741.00	1,770,741.00	-	8.00	28,782,633.00	28,782,633.00	-	9,656,036	106,756	2,924,990	76,080	4,599,656	180,800	11,611,750	1,405,105
APRIL	18-May-06	1,696,877.00	1,696,877.00	-	8.00	27,163,266.00	27,163,266.00	-	7,908,400	23,303	2,921,299	77,887	4,910,797	237,833	11,422,770	1,357,854
MAY	12-Jun-06	2,295,843.00	2,295,843.00	-	8.00	30,423,782.00	30,423,782.00	-	8,041,410	29,684	2,921,311	77,882	7,194,654	619,617	12,266,487	1,568,750
JUNE	19-Jul-06	16,048,340.00	16,048,340.00	-	8.00	86,136,991.00	86,136,991.00	-	7,805,135	17,374	3,035,636	83,608	65,980,783	14,997,333	9,315,137	950,025
JULY	15-Aug-06	4,598,077.00	4,598,077.00	-	8.00	41,715,757.00	41,715,757.00	-	7,985,885	26,384	2,920,882	77,767	19,086,387	3,273,613	11,722,603	1,220,113
AUGUST	18-Sep-06	7,303,407.00	7,303,407.00	-	8.00	48,721,991.00	48,721,991.00	-	8,090,585	31,376	2,955,882	79,500	12,171,178	1,287,562	25,504,346	5,904,970
SEPT	18-Oct-06	7,279,317.00	7,279,317.00	-	8.00	64,441,184.00	64,441,184.00	-	18,702,411	541,067	7,408,180	302,133	18,393,343	2,220,700	19,937,280	4,215,417
OCT	20-Nov-06	5,515,590.00	5,515,590.00	-	8.00	43,156,346.00	43,156,346.00	-	7,996,435	25,873	2,920,882	77,742	12,141,028	1,282,850	20,098,001	4,129,125
NOV	16-Dec-06	4,400,082.00	5,500,103.00	(1,100,021.00)	8.00	46,314,209.00	46,314,209.00	-	11,103,685	177,790	3,827,632	113,087	11,480,691	1,180,938	20,122,201	4,028,288
DEC	19-Jan-07	3,832,488.00	4,640,606.00	(808,121.00)	8.00	37,320,190.00	37,320,220.00	(30.00)	7,834,935	19,036	3,159,382	93,721	5,755,315	325,012	20,670,588	4,102,637
<b>TOTAL</b>		<b>69,367,008.00</b>	<b>61,366,180.00</b>	<b>(2,008,142.00)</b>		<b>627,734,276.00</b>	<b>627,734,306.00</b>	<b>(30.00)</b>	<b>121,863,001</b>	<b>1,679,660</b>	<b>41,487,161</b>	<b>1,264,100</b>	<b>178,310,362</b>	<b>26,787,168</b>	<b>166,863,791</b>	<b>31,739,842</b>
BETR 2006	1-Mar-07	(2,008,142.00)														
Notes :	ITA 21 Nov and Dec only 80% paid to the Tax office to avoid excess payment on year end															
<b>ITA 21 OTHERS</b>																
PERIOD	DATE	AMOUNT	NAME	GL NO	GL NAME	AMOUNT GL	RATE	ITA 21								
JANUARY	20-Feb-06	1,125,000.00	Ibu Y	02939099	Other Curr Liab (P	15,000,000.00	7.5%	1,125,000								
MARCH	20-Apr-06	1,125,000.00	Ibu Y	02939099	Other Curr Liab (P	15,000,000.00	7.5%	1,125,000								
APRIL	18-May-06	75,000.00	Bpk Z	02939099	Other Curr Liab	1,000,000.00	7.5%	75,000								
<b>Recon ITA 21</b>																
Gross Salary in SPM			627,734,276.00	\$	66,607.13											
9541.0199	Labor Cost Actual		\$	11,219.79												
9611.1099	Salaries		\$	43,112.00												
9611.2199	Salaries Overtime		\$	594.00												
9611.3099	Medical Expense		\$	2,871.00												
9611.3199	Jamsostek		\$	611.00												
9611.4199	Bonus for Employee		\$	172.00												
9611.5199	Pension		\$	186.00	\$	58,766.79										
Diff Rate				\$	(268.66)	-0.442167%										