

# Contoh catatan BV381 – Daftar Bayaran Bil/Invois Dengan PT/WPU/Kontrak

| Tarikh     | Keterangan Urusniaga                                                                                                       |
|------------|----------------------------------------------------------------------------------------------------------------------------|
| 25/01/2010 | Perakuan 1 baucar bayaran invois Sykt Ahmad berjumlah RM4,000. Pembekal mengesahkan baki RM1,000 tidak dapat disempurnakan |
| 25/01/2010 | Perakuan 1 baucar bayaran bagi bayaran pertama invois kontrak potong rumput berjumlah RM100,000                            |

| Tarikh     | Jenis Urusniaga | Perihal                                                                         |  |                  |                     | Tanggungan b/h         | PTJ/PK                   | Prog/Akt/Proj/Setia/CP/Amanah | Objek                   | No. Baucar / Rujukan |                |              |
|------------|-----------------|---------------------------------------------------------------------------------|--|------------------|---------------------|------------------------|--------------------------|-------------------------------|-------------------------|----------------------|----------------|--------------|
|            | Debit           | Kredit                                                                          |  | Rizab/ (Dijelas) | Rizab Belum Selesai | Tangg. Kena/ (Dijelas) | Tanggungan Belum Selesai | Liabiliti                     | Liabiliti Belum Selesai | Perbelanjaan Bersih  | Baki Masih Ada | Baki Bayang  |
| 20/01/2010 | 120-20          | Pesanan Tempatan - Nota Minta Lulus SYKT AHMAD ENTERPRISE                       |  |                  |                     |                        |                          | 111001                        | 010101                  | 29102                | P10000001      |              |
|            | 0.00            | 0.00                                                                            |  | (5,000.00)       | 0.00                | 5,000.00               | 5,000.00                 | 0.00                          | 0.00                    | 0.00                 | 6,995,000.00   | 6,995,000.00 |
|            |                 |                                                                                 |  |                  |                     |                        |                          |                               |                         |                      |                |              |
| 20/01/2010 | 120-30          | Kontrak SYKT KONTRAKTOR MALAYSIA SDN BHD                                        |  |                  |                     |                        |                          | 111001                        | 010101                  | 29199                | K10000001      |              |
|            | 0.00            | 0.00                                                                            |  | 0.00             | 0.00                | 1,200,000.00           | 1,205,000.00             | 0.00                          | 0.00                    | 0.00                 | 5,795,000.00   | 5,795,000.00 |
|            |                 |                                                                                 |  |                  |                     |                        |                          |                               |                         |                      |                |              |
| 20/01/2010 | 120-40          | Waran Perjalanan Udara Awam MALAYSIA AIRLINES                                   |  |                  |                     |                        |                          | 111001                        | 010101                  | 29403                | U10001         |              |
|            | 0.00            | 0.00                                                                            |  | 0.00             | 0.00                | 5,000.00               | 1,210,000.00             | 0.00                          | 0.00                    | 0.00                 | 5,790,000.00   | 5,790,000.00 |
|            |                 |                                                                                 |  |                  |                     |                        |                          |                               |                         |                      |                |              |
| 25/01/2010 | 120-50          | Daftar Bayaran - Bil/Invois Dgn PT/WPU/Kontrak SYKT AHMAD ENTERPRISE            |  |                  |                     |                        |                          | 111001                        | 010101                  | 29102                | SAE2010/01     |              |
|            | 0.00            | 0.00                                                                            |  | 0.00             | 0.00                | (4,000.00)             | 1,206,000.00             | 4,000.00                      | 4,000.00                | 0.00                 | 5,790,000.00   | 5,790,000.00 |
| 25/01/2010 | 120-48          | Pelarasan Kredit SYKT AHMAD ENTERPRISE                                          |  |                  |                     |                        |                          | 111001                        | 010101                  | 29102                | P10000001      |              |
|            | 0.00            | 0.00                                                                            |  | 0.00             | 0.00                | (1,000.00)             | 1,205,000.00             | 0.00                          | 4,000.00                | 0.00                 | 5,791,000.00   | 5,791,000.00 |
| 25/01/2010 | 120-50          | Daftar Bayaran - Bil/Invois Dgn PT/WPU/Kontrak SYKT KONTRAKTOR MALAYSIA SDN BHD |  |                  |                     |                        |                          | 111001                        | 010101                  | 29199                | SKM2010/01     |              |
|            | 0.00            | 0.00                                                                            |  | 0.00             | 0.00                | (100,000.00)           | 1,105,000.00             | 100,000.00                    | 104,000.00              | 0.00                 | 5,791,000.00   | 5,791,000.00 |

# Logik Buku Vot eSPKB

## Baucar Bayaran Dengan PT/WPU/Kontrak

| JENIS URUSNIAGA                         | CATATAN BUKU VOT |            |           |              |              |             |
|-----------------------------------------|------------------|------------|-----------|--------------|--------------|-------------|
|                                         | Rizab            | Tanggungan | Liabiliti | Perbelanjaan | Baki Sebenar | Baki Bayang |
| Baucar bayaran dgn PT/WPU/Kontrak       |                  |            | -         | +            |              |             |
| Vot                                     |                  |            | +         | -            |              |             |
| Amanah                                  |                  |            | +         | -            |              |             |
| Hasil                                   |                  |            | +         |              |              |             |
| Baucar bayaran dgn PT/WPU/Kontrak Batal |                  |            | +         | -            |              |             |
| Vot                                     |                  |            | -         | +            |              |             |
| Amanah                                  |                  |            | -         | +            |              |             |
| Hasil                                   |                  |            | -         |              |              |             |

| Tarikh     | Keterangan Urusniaga                                                       |
|------------|----------------------------------------------------------------------------|
| 25/01/2010 | Perakuan 2 baucar bayaran invois Sykt Ahmad berjumlah RM4,000.             |
| 25/01/2010 | Perakuan 2 baucar bayaran invois kontrak potong rumput berjumlah RM100,000 |

# Contoh catatan BV381

## Baucar Bayaran Dengan PT/WPU/Kontrak

| Tarikh     | Jenis Urusniaga | Perihal                                                                         |  |                  |                     |                        | Tanggungan b/h           | PTJ/PK       | Prog/Akt/ Proj/Setia/CP/ Amanah | Objek               | No. Baucar / Rujukan |              |
|------------|-----------------|---------------------------------------------------------------------------------|--|------------------|---------------------|------------------------|--------------------------|--------------|---------------------------------|---------------------|----------------------|--------------|
|            | Debit           | Kredit                                                                          |  | Rizab/ (Dijelas) | Rizab Belum Selesai | Tangg. Kena/ (Dijelas) | Tanggungan Belum Selesai | Liabiliti    | Liabiliti Belum Selesai         | Perbelanjaan Bersih | Baki Masih Ada       | Baki Bayang  |
| 20/01/2010 | 120-20          | Pesanan Tempatan - Nota Minta Lulus SYKT AHMAD ENTERPRISE                       |  |                  |                     |                        |                          | 111001       | 010101                          | 29102               | P10000001            |              |
|            | 0.00            | 0.00                                                                            |  | (5,000.00)       | 0.00                | 5,000.00               | 5,000.00                 | 0.00         | 0.00                            | 0.00                | 6,995,000.00         | 6,995,000.00 |
|            |                 |                                                                                 |  |                  |                     |                        |                          |              |                                 |                     |                      |              |
| 20/01/2010 | 120-30          | Kontrak SYKT KONTRAKTOR MALAYSIA SDN BHD                                        |  |                  |                     |                        |                          | 111001       | 010101                          | 29199               | K10000001            |              |
|            | 0.00            | 0.00                                                                            |  | 0.00             | 0.00                | 1,200,000.00           | 1,205,000.00             | 0.00         | 0.00                            | 0.00                | 5,795,000.00         | 5,795,000.00 |
|            |                 |                                                                                 |  |                  |                     |                        |                          |              |                                 |                     |                      |              |
| 20/01/2010 | 120-40          | Waran Perjalanan Udara Awam MALAYSIA AIRLINES                                   |  |                  |                     |                        |                          | 111001       | 010101                          | 29403               | U10001               |              |
|            | 0.00            | 0.00                                                                            |  | 0.00             | 0.00                | 5,000.00               | 1,210,000.00             | 0.00         | 0.00                            | 0.00                | 5,790,000.00         | 5,790,000.00 |
|            |                 |                                                                                 |  |                  |                     |                        |                          |              |                                 |                     |                      |              |
| 25/01/2010 | 120-50          | Daftar Bayaran - Bil/Invois Dgn PT/WPU/Kontrak SYKT AHMAD ENTERPRISE            |  |                  |                     |                        |                          | 111001       | 010101                          | 29102               | SAE2010/01           |              |
|            | 0.00            | 0.00                                                                            |  | 0.00             | 0.00                | (4,000.00)             | 1,206,000.00             | 4,000.00     | 4,000.00                        | 0.00                | 5,790,000.00         | 5,790,000.00 |
|            |                 |                                                                                 |  |                  |                     |                        |                          |              |                                 |                     |                      |              |
| 25/01/2010 | 120-48          | Pelarasan Kredit SYKT AHMAD ENTERPRISE                                          |  |                  |                     |                        |                          | 111001       | 010101                          | 29102               | P10000001            |              |
|            | 0.00            | 0.00                                                                            |  | 0.00             | 0.00                | (1,000.00)             | 1,205,000.00             | 0.00         | 4,000.00                        | 0.00                | 5,791,000.00         | 5,791,000.00 |
|            |                 |                                                                                 |  |                  |                     |                        |                          |              |                                 |                     |                      |              |
| 25/01/2010 | 120-50          | Daftar Bayaran - Bil/Invois Dgn PT/WPU/Kontrak SYKT KONTRAKTOR MALAYSIA SDN BHD |  |                  |                     |                        |                          | 111001       | 010101                          | 29199               | SKM2010/01           |              |
|            | 0.00            | 0.00                                                                            |  | 0.00             | 0.00                | (100,000.00)           | 1,105,000.00             | 100,000.00   | 104,000.00                      | 0.00                | 5,791,000.00         | 5,791,000.00 |
|            |                 |                                                                                 |  |                  |                     |                        |                          |              |                                 |                     |                      |              |
| 25/01/2010 | 120-70          | Baucar Bayaran Dengan PT/WPU/Kontrak SYKT AHMAD ENTERPRISE                      |  |                  |                     |                        |                          | 111001       | 010101                          | 29102               | K0004                |              |
|            | 4,000.00        | 0.00                                                                            |  | 0.00             | 0.00                | 0.00                   | 1,105,000.00             | (4,000.00)   | 100,000.00                      | 4,000.00            | 5,791,000.00         | 5,791,000.00 |
| 25/01/2010 | 120-70          | Baucar Bayaran Dengan PT/WPU/Kontrak SYKT KONTRAKTOR MALAYSIA SDN BHD           |  |                  |                     |                        |                          | 111001       | 010101                          | 29199               | K0005                |              |
|            | 100,000.00      | 0.00                                                                            |  | 0.00             | 0.00                | 0.00                   | 1,105,000.00             | (100,000.00) | 0.00                            | 104,000.00          | 5,791,000.00         | 5,791,000.00 |

# Logik Buku Vot eSPKB

## Bil/Invois Tanpa PT dan Lain-lain

| JENIS URUSNIAGA                                                                 | CATATAN BUKU VOT |            |           |              |              |             |
|---------------------------------------------------------------------------------|------------------|------------|-----------|--------------|--------------|-------------|
|                                                                                 | Rizab            | Tanggungan | Liabiliti | Perbelanjaan | Baki Sebenar | Baki Bayang |
| <b>Daftar Bayaran – Bil Invois Tanpa PT dan Lain-lain</b>                       |                  |            | +         |              | -            | -           |
| Vot                                                                             |                  |            | -         |              | +            | +           |
| Amanah                                                                          |                  |            | -         |              | +            | +           |
| Hasil                                                                           |                  |            | -         |              | +            | +           |
| <b>Daftar Bayaran Bil/invois Tanpa PT dan Lain-Lain- Daftar Bayaran - Batal</b> |                  |            | -         |              | +            | +           |
| Vot                                                                             |                  |            | +         |              | -            | -           |
| Amanah                                                                          |                  |            | +         |              | -            | -           |
| Hasil                                                                           |                  |            | +         |              | -            | -           |
| <b>Baucar Bayaran Tanpa PT dan Lain- Lain</b>                                   |                  |            | -         | +            |              |             |
| Vot                                                                             |                  |            | +         | -            |              |             |
| Amanah                                                                          |                  |            | +         | -            |              |             |
| Hasil                                                                           |                  |            | +         |              |              |             |
| <b>Baucar Bayaran Tanpa PT dan Lain Lain Batal</b>                              |                  |            |           | -            | +            | +           |
| Vot                                                                             |                  |            |           | +            | -            | -           |
| Amanah                                                                          |                  |            |           | +            | -            | -           |
| Hasil                                                                           |                  |            |           |              | -            | -           |

# Contoh Catatan Di BV381

## Baucar Bayaran Tanpa PT & Lain-lain

| Tarikh     | Keterangan Urusniaga                                                                                                                                                                         |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 25/01/2010 | Perakuan 1 baucar bayaran invois Sykt Smart Approach berjumlah RM40,000 bagi bayaran penginapan tetamu jemputan (kod 29402). Pesanan Tempatan telah dikeluarkan secara manual oleh Pusat Kos |
| 25/01/2010 | Perakuan 2 baucar bayaran invois Sykt Smart Approach berjumlah RM40,000                                                                                                                      |

| Tarikh     | Jenis Urusniaga | Perihal                                                                |  |                  |                     |                        | Tanggungan b/h           | PTJ/PK       | Prog/Akt/ Proj/Setia/CP/ Amanah | Objek               | No. Baucar / Rujukan |              |
|------------|-----------------|------------------------------------------------------------------------|--|------------------|---------------------|------------------------|--------------------------|--------------|---------------------------------|---------------------|----------------------|--------------|
|            | Debit           | Kredit                                                                 |  | Rizab/ (Dijelas) | Rizab Belum Selesai | Tangg. Kena/ (Dijelas) | Tanggungan Belum Selesai | Liabiliti    | Liabiliti Belum Selesai         | Perbelanjaan Bersih | Baki Masih Ada       | Baki Bayang  |
| 25/01/2010 | 120-70          | Baucar Bayaran Dengan PT/WPU/Kontrak SYKT KONTRAKTOR MALAYSIA SDN BHD  |  |                  |                     |                        |                          | 111001       | 010101                          | 29199               | K0005                |              |
|            | 100,000.00      | 0.00                                                                   |  | 0.00             | 0.00                | 0.00                   | 1,105,000.00             | (100,000.00) | 0.00                            | 104,000.00          | 5,791,000.00         | 5,791,000.00 |
|            |                 |                                                                        |  |                  |                     |                        |                          |              |                                 |                     |                      |              |
| 25/01/2010 | 120-50          | Daftar Bayaran - Bil/Invois Tanpa PT dan Lain-lain SYKT SMART APPROACH |  |                  |                     |                        |                          | 111001       | 010101                          | 29402               | SSA2010/01           |              |
|            | 0.00            | 0.00                                                                   |  | 0.00             | 0.00                | 0.00                   | 1,105,000.00             | 40,000.00    | 40,000.00                       | 104,000.00          | 5,751,000.00         | 5,751,000.00 |
| 25/01/2010 | 120-70          | Baucar Bayaran Tanpa PT dan Lain-lain SYKT SMART APPROACH              |  |                  |                     |                        |                          | 111001       | 010101                          | 29402               | K0006                |              |
|            | 40,000.00       | 0.00                                                                   |  | 0.00             | 0.00                | 0.00                   | 1,105,000.00             | (40,000.00)  | 0.00                            | 144,000.00          | 5,751,000.00         | 5,751,000.00 |

# Logik Buku Vot eSPKB – Baucar Bayaran Gaji

| JENIS URUSNIAGA                                | CATATAN BUKU VOT |            |           |              |              |             |
|------------------------------------------------|------------------|------------|-----------|--------------|--------------|-------------|
|                                                | Rizab            | Tanggungan | Liabiliti | Perbelanjaan | Baki Sebenar | Baki Bayang |
| <b>Daftar Bayaran- Gaji</b>                    |                  |            | +         |              | -            | -           |
| Vot                                            |                  |            | -         |              | +            | +           |
| Amanah                                         |                  |            | -         |              | +            | +           |
| Hasil                                          |                  |            | -         |              | +            | +           |
| <b>Gaji daftar Bayaran- Batal</b>              |                  |            | -         |              | +            | +           |
| Vot                                            |                  |            | +         |              | -            | -           |
| Amanah                                         |                  |            | +         |              | -            | -           |
| Hasil                                          |                  |            | +         |              | -            | -           |
| <b>Gaji- Baucar Bayaran Berasingan</b>         |                  |            | -         | +            |              |             |
| Vot                                            |                  |            | +         | -            |              |             |
| Amanah                                         |                  |            | +         | -            |              |             |
| Hasil                                          |                  |            | +         |              |              |             |
| <b>Gaji- Baucar Bayaran Berasingan - Batal</b> |                  |            |           | -            | +            | +           |
| Vot                                            |                  |            |           | +            | -            | -           |
| Amanah                                         |                  |            |           | +            | -            | -           |
| Hasil                                          |                  |            |           |              | -            | -           |

# Contoh Catatan BV381

## Baucar Bayaran Pendapatan Bercukai

| Tarikh     | Keterangan Urusniaga                                                                     |
|------------|------------------------------------------------------------------------------------------|
| 25/01/2010 | Perakuan 1 baucar bayaran tuntutan penceramah sambilan Mohamad bin Abu berjumlah RM1,000 |
| 25/01/2010 | Perakuan 2 baucar bayaran tuntutan penceramah sambilan Mohamad bin Abu berjumlah RM1,000 |

| Tarikh     | Jenis<br>Urusniaga | Perihal                                                      |  |                  |                        |                           | Tanggungan<br>b/h           | PTJ/PK      | Prog/Akt/<br>Proj/Setia/CP/<br>Amanah | Objek                  | No. Baucar /<br>Rujukan |              |
|------------|--------------------|--------------------------------------------------------------|--|------------------|------------------------|---------------------------|-----------------------------|-------------|---------------------------------------|------------------------|-------------------------|--------------|
|            | Debit              | Kredit                                                       |  | Rizab/ (Dijelas) | Rizab Belum<br>Selesai | Tangg. Kena/<br>(Dijelas) | Tanggungan<br>Belum Selesai | Liabiliti   | Liabiliti Belum<br>Selesai            | Perbelanjaan<br>Bersih | Baki Masih Ada          | Baki Bayang  |
| 25/01/2010 | 120-70             | Baucar Bayaran Tanpa PT dan Lain-lain<br>SYKT SMART APPROACH |  |                  |                        |                           |                             | 111001      | 010101                                | 29402                  | K0006                   |              |
|            | 40,000.00          | 0.00                                                         |  | 0.00             | 0.00                   | 0.00                      | 1,105,000.00                | (40,000.00) | 0.00                                  | 144,000.00             | 5,751,000.00            | 5,751,000.00 |
| 25/01/2010 | 124-60             | DAFTAR BAYARAN PENDAPATAN BERCUKAI<br>MOHAMAD BIN ABU        |  |                  |                        |                           |                             | 111001      | 010101                                | 29107                  | CER/036627/012010       |              |
|            | 0.00               | 0.00                                                         |  | 0.00             | 0.00                   | 0.00                      | 1,105,000.00                | 1,000.00    | 1,000.00                              | 144,000.00             | 5,750,000.00            | 5,750,000.00 |
| 25/01/2010 | 124-70             | BAUCAR BAYARAN PENDAPATAN BERCUKAI<br>MOHAMAD BIN ABU        |  |                  |                        |                           |                             | 111001      | 010101                                | 29107                  | K0007                   |              |
|            | 1,000.00           | 0.00                                                         |  | 0.00             | 0.00                   | 0.00                      | 1,105,000.00                | (1,000.00)  | 0.00                                  | 145,000.00             | 5,750,000.00            | 5,750,000.00 |

# Logik Buku Vot eSPKB – Penyata Pemungut

| JENIS URUSNIAGA  | CATATAN BUKU VOT |            |           |              |              |             |
|------------------|------------------|------------|-----------|--------------|--------------|-------------|
|                  | Rizab            | Tanggungan | Liabiliti | Perbelanjaan | Baki Sebenar | Baki Bayang |
| Penyata Pemungut |                  |            |           |              |              |             |
| Vot              |                  |            |           | -            | +            | +           |
| Amanah           |                  |            |           | -            | +            | +           |
| Hasil            |                  |            |           |              | +            | +           |

| Tarikh     | Keterangan Urusniaga                                                           |
|------------|--------------------------------------------------------------------------------|
| 28/01/2010 | Perakuan 2 Penyata Pemungut RM500 bagi pulangan balik perbelajaan (Sykt Ahmad) |

| Tarikh     | Jenis<br>Urusniaga | Perihal                            |  |                  |                        |                           | Tanggungan<br>b/h           | PTJ/PK     | Prog/Akt/<br>Proj/Setia/CP/<br>Amanah | Objek                  | No. Baucar /<br>Rujukan |              |
|------------|--------------------|------------------------------------|--|------------------|------------------------|---------------------------|-----------------------------|------------|---------------------------------------|------------------------|-------------------------|--------------|
|            | Debit              | Kredit                             |  | Rizab/ (Dijelas) | Rizab Belum<br>Selesai | Tangg. Kena/<br>(Dijelas) | Tanggungan<br>Belum Selesai | Liabiliti  | Liabiliti Belum<br>Selesai            | Perbelanjaan<br>Bersih | Baki Masih Ada          | Baki Bayang  |
| 25/01/2010 | 124-60             | DAFTAR BAYARAN PENDAPATAN BERCUKAI |  |                  |                        |                           |                             | 111001     | 010101                                | 29107                  | CER/036627/012010       |              |
|            |                    | MOHAMAD BIN ABU                    |  |                  |                        |                           |                             |            |                                       |                        |                         |              |
|            | 0.00               | 0.00                               |  | 0.00             | 0.00                   | 0.00                      | 1,105,000.00                | 1,000.00   | 1,000.00                              | 144,000.00             | 5,750,000.00            | 5,750,000.00 |
| 25/01/2010 | 124-70             | BAUCAR BAYARAN PENDAPATAN BERCUKAI |  |                  |                        |                           |                             | 111001     | 010101                                | 29107                  | K0007                   |              |
|            |                    | MOHAMAD BIN ABU                    |  |                  |                        |                           |                             |            |                                       |                        |                         |              |
|            | 1,000.00           | 0.00                               |  | 0.00             | 0.00                   | 0.00                      | 1,105,000.00                | (1,000.00) | 0.00                                  | 145,000.00             | 5,750,000.00            | 5,750,000.00 |
| 28/01/2010 | 140-01             | Penyata Pemungut                   |  |                  |                        |                           |                             | 111001     | 010101                                | 29102                  | K0008                   |              |
|            | 0.00               | 500.00                             |  | 0.00             | 0.00                   | 0.00                      | 1,105,000.00                | 0.00       | 0.00                                  | 144,500.00             | 5,750,500.00            | 5,750,500.00 |

# Logik Buku Vot eSPKB - Baucar Jurnal

| JENIS URUSNIAGA                              | CATATAN BUKU VOT |            |           |              |              |             |
|----------------------------------------------|------------------|------------|-----------|--------------|--------------|-------------|
|                                              | Rizab            | Tanggungan | Liabiliti | Perbelanjaan | Baki Sebenar | Baki Bayang |
| <b>Baucar Jurnal</b>                         |                  |            |           |              |              |             |
| Baucar Jurnal Pukal MAS                      |                  | -          |           | +            |              |             |
| Baucar Jurnal Pukal<br>(Selain daripada MAS) |                  |            |           | +            | -            | -           |
| <b>Baucar Jurnal</b>                         |                  |            |           |              |              |             |
| Vot - Debit                                  |                  |            |           | +            | -            | -           |
| Kredit                                       |                  |            |           | -            | +            | +           |
| Amanah - Debit                               |                  |            |           | +            | -            | -           |
| Kredit                                       |                  |            |           | -            | +            | +           |
| Hasil - Debit                                |                  |            |           |              | -            | -           |
| Kredit                                       |                  |            |           |              | +            | +           |

- Bayaran pukal akan dikemaskini secara auto ke buku vot eSPKB
- Perbezaan debit/kredit akan diselaraskan secara auto (tidak perlu membuat pelarasan tetapi perlu pastikan amaun bayaran telah dikemaskini ke buku vot)
- Amaun bayaran bagi WPUA yang tidak dapat dikesan di buku vot akan dikenakan terus kepada perbelanjaan bersih
- PTJ bertanggungjawab memeriksa Laporan Terperinci Pembayaran Pukal (BP20) dan menuntut balik sebarang amaun yang terlebih caj oleh Agensi Bayaran Pukal

# Contoh catatan BV381 – Baucar Jurnal

| Tarikh     | Keterangan Urusniaga                                                                     |
|------------|------------------------------------------------------------------------------------------|
| 10/02/2010 | Bayaran Pukal Waran No. U10001 berjumlah RM5,200. (Amaun Waran di eSPKB - RM5,000)       |
| 10/02/2010 | Bayaran Pukal Waran No. 910425 berjumlah RM1,500. (Amaun Waran di eSPKB - <b>Tiada</b> ) |
| 10/02/2010 | Bayaran Jurnal melaraskan kesilapan perakaunan baucar bayaran K0006                      |

| Tarikh     | Jenis Urusniaga | Perihal                                    |  |                  |                     |                        | Tanggungan b/h           | PTJ/PK    | Prog/Akt/ Proj/Setia/CP/ Amanah | Objek               | No. Baucar / Rujukan |              |
|------------|-----------------|--------------------------------------------|--|------------------|---------------------|------------------------|--------------------------|-----------|---------------------------------|---------------------|----------------------|--------------|
|            | Debit           | Kredit                                     |  | Rizab/ (Dijelas) | Rizab Belum Selesai | Tangg. Kena/ (Dijelas) | Tanggungan Belum Selesai | Liabiliti | Liabiliti Belum Selesai         | Perbelanjaan Bersih | Baki Masih Ada       | Baki Bayang  |
| 28/01/2010 | 140-01          | Penyata Pemungut                           |  |                  |                     |                        |                          | 111001    | 010101                          | 29102               | K0008                |              |
|            |                 |                                            |  |                  |                     |                        |                          |           |                                 |                     |                      |              |
|            | 0.00            | 500.00                                     |  | 0.00             | 0.00                | 0.00                   | 1,105,000.00             | 0.00      | 0.00                            | 144,500.00          | 5,750,500.00         | 5,750,500.00 |
| 10/02/2010 | 160-10          | Baucar Jurnal - Waran Udara Pukal - U10001 |  |                  |                     |                        |                          | 111001    | 010101                          | 29403               | 5010026134           |              |
|            | 5,000.00        | 0.00                                       |  | 0.00             | 0.00                | (5,000.00)             | 1,100,000.00             | 0.00      | 0.00                            | 149,500.00          | 5,750,500.00         | 5,750,500.00 |
| 10/02/2010 | 160-11          | Perbezaan Amaun Debit - U10001             |  |                  |                     |                        |                          | 111001    | 010101                          | 29403               | 5010026134           |              |
|            | 200.00          | 0.00                                       |  | 0.00             | 0.00                | 0.00                   | 1,100,000.00             | 0.00      | 0.00                            | 149,700.00          | 5,750,300.00         | 5,750,300.00 |
| 10/02/2010 | 160-11          | Perbezaan Amaun Debit - 910425             |  |                  |                     |                        |                          | 111001    | 010101                          | 29403               | 5010026134           |              |
|            | 1,500.00        | 0.00                                       |  | 0.00             | 0.00                | 0.00                   | 1,100,000.00             | 0.00      | 0.00                            | 151,200.00          | 5,748,800.00         | 5,748,800.00 |
| 10/02/2010 | 160-01          | Baucar Jurnal                              |  |                  |                     |                        |                          | 111001    | 010101                          | 29102               | K0009                |              |
|            | 40,000.00       | 0.00                                       |  | 0.00             | 0.00                | 0.00                   | 1,100,000.00             | 0.00      | 0.00                            | 191,200.00          | 5,708,800.00         | 5,708,800.00 |
| 10/02/2010 | 160-01          | Baucar Jurnal                              |  |                  |                     |                        |                          | 111001    | 010101                          | 29402               | K0009                |              |
|            | 0.00            | 40,000.00                                  |  | 0.00             | 0.00                | 0.00                   | 1,100,000.00             | 0.00      | 0.00                            | 151,200.00          | 5,748,800.00         | 5,748,800.00 |