



1 Overview

This document explains key EOFY compliance reports in c9, where the source of truth is within the c9 database and how to reconstruct them from that source of truth.

1.1 Document Change history

20 Jan 2026

- Initial draft

2 High Level

2.1 Compliance source of Truth : General Ledger

C9 compliance reports are generated entirely from the general ledger embedded into c9.

Key elements of c9's general ledger posting of interest here are

- Date. This is strictly posting / invoice date. C9 GL is biased towards accruals basis. See cash basis reporting below
- GL Code. Follows these conventions
 - 1-xxxx-xxxx : assets
 - 2-xxxx-xxxx : liabilities
 - 3-xxxx-xxxx : equity
 - 4-xxxx-xxxx : sales
 - 5-xxxx-xxxx : expenses
 - 9-xxxx-xxxx : contra
- Amount. +ve values are DR, -ve values are CR
- Status: for compliance only active entries are of interest.
- A tax code. Tax code controls inclusion on key reports such as P&L. C9's gl does not infer this from the gl code. Postings explicitly state tax coding of a posting. Current list of codes relevant for compliance.
- Tax : the tax component computed for this posting. Note the tax value doesn't form part of double entry posting; this is duplicated on its own posting entry.

#	Code	Export Value	Description	BAS	P/L	Print (*)
0	NONE		No tax coding at all			
1	INTERNAL	Internal	Stuff that could be taxable supply but is internal work. These never post as ACTIVE			
101	GST	GST on Income	Sales/ Taxable Supply			
102	EXPORT	GST Free Exports	Export Sales, GST exempt			
103	EXEMPT	GST Exempt Income	Income gst exempt. e.g. interest earned			
104	BAS_EXCLUDED	BAS Excluded	Off BAS income. e.g. interest earned			
201	EXPENSE	GST on Expenses	Basic Expenses			
202	CAPEX	GST on Capital Items	Capex Expenses			
203	EXPENSE_FREE	GST Free Items	Expenses gst exempt. e.g interest charges			
204	INPUT	Input Taxed	Off BAS Expenses e.g. payroll			
205	EXPENSE_NOTIONAL	Notional GST	Realised GST on notional purchases, on sale			*
206	EXPENSE_FLOORPLAN	Floorplan GST	Realised GST on floorplan, on payout			
301	NOTIONAL_IN	Notional Tax Pending	Pending/Expected Gst on notional purposes; but not yet sold. Pending input credit tracks on Balance sheet			
302	FLOORPLAN_IN	Floorplan GST Pending	Pending/expected GST on floorplan purchases not yet invoiced. Pending input credit tracks on balance sheet			
303	NOTIONAL_PAYOUT	Notional Tax Payout	Used to help mediate realisation of notional GST on sale. Reduces pending on bal sheet			
304	FLOORPLAN_PAYOUT	Floorplan GST Payout	Used to help mediate realisation of GST on floorplan payout. Reduces pending on bal sheet			
305	NOTIONAL_CONSIGNMENT	Notional GST (Consigned Sale)	Combines EXPENSE_NOTIONAL and NOTIONAL_IN. Is a special case for consigned sales since the 'purchase' and 'sale' happen on same day, they can be merged into a single event.			*

Print(*) : will be included in tax invoice / recipient invoice printouts. Notional expense lines are signed out because these are posted with the sale journal itself and we don't want these elements to print on the sale tax invoice so they are explicitly suppressed.

A typical posting for c9 will look like so. For a basic sale of something out of inventory

GLCode	DR	CR	TaxCode	Tax
1-1001 : cash	99.95			
4-1100 : spares sales		90.86	GST	9.09
2-2200 : GST collected		9.09		
1-5210 : stocked spares		4.30		
5-1110 : cost of goods sold	4.30			

2.2 *Accounting Basis*

C9 General Ledger is biased towards reporting on accruals basis and the remainder of this document is written with assumption that accruals basis reporting is main concern.

For BAS Cash basis c9 applies adjustments for postings that involve AR or AP

- include AR/AP postings before start of BAS period where AR/AP balances close in BAS period
- Exclude AR/AP postings in the BAS period which remain open at end of BAS reporting period

EOFY cash reporting is not supported at all in c9.

2.3 *Payroll Carve out*

The reporting on withholding on BAS isn't currently posted on general ledger but is sourced elsewhere. See BAS report below for details. Withholding liability is posted onto the gl, but this is not what BAS report uses for filling out relevant fields.

Payroll component is only exception to rule for source of truth for compliance reporting.

2.4 *Consideration for other structures in c9 database*

The general ledger in c9 is the source of truth for compliance reporting. When you print a tax invoice the total figures on bottom of invoice are sourced directly from the general ledger.

But as of time of writing there are other structures in c9 which influence actual line breakdown on tax invoices. Parts, units etc are not itemised on the general ledger. Some reports in c9 will break these down and provide data on performance of specific parts but these reports do not interrogate the general ledger for this information.

In c9 an invoice of parts is created and part of that is creating a GL posting that summarizes the final figures on the invoice.

These other reports are not a source of truth for compliance reporting and are not be used in this context. Over time c9 is working towards moving more and more structures outside of the general ledger into the general ledger. For example in v5.3, individual parts on a invoice will track as individual postings on the general ledger and these reports that provide that breakdown of information by also consulting the GL. Over time role of GL in c9 will expand from being a compliance source of truth to taking on more responsibility for finer grained reporting and analysis.

3 Raw Data / General Ledger Extract

3.1 Sale / Profit / Expense postings

3.1.1 Method 1: Activity

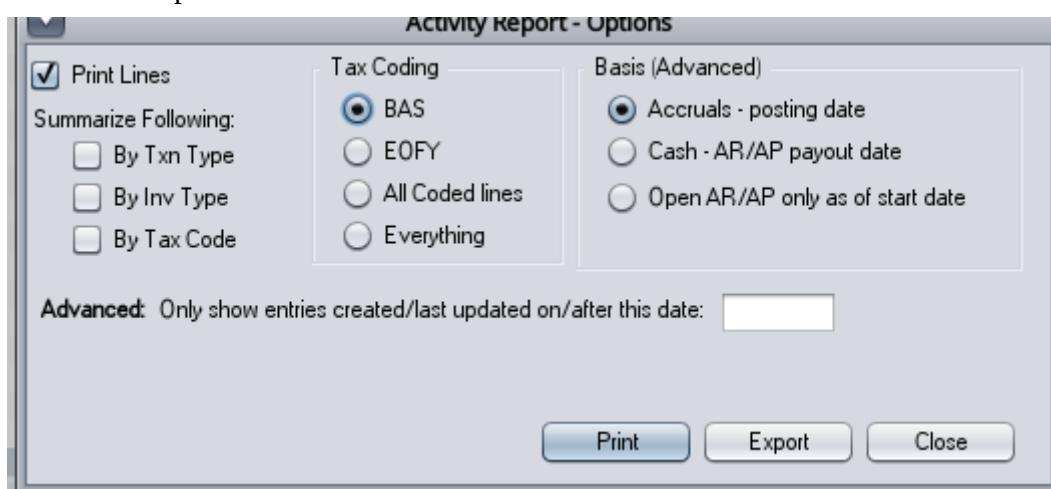
To extract postings in a given date range two options

Business → Activity

Set date range

Then click on 'business activity report'

In next screen, select either BAS or EOFY depending on what you want to reconstruct, then click export button



This will output a CSV file containing all postings. This information is then essential for feeding key compliance reports, P/L, trading statement and BAS.

3.1.2 Method 2: export

Reports → accounting period → txn detail export.

This report mashes data for both EOFY and BAS

In report is a taxcodegrp column. This contains

- BAS+REPORT for both
- BAS for bas only (i.e. capex)
- REPORT for non bas stuff (i.e. input_taxed, bas_excluded)

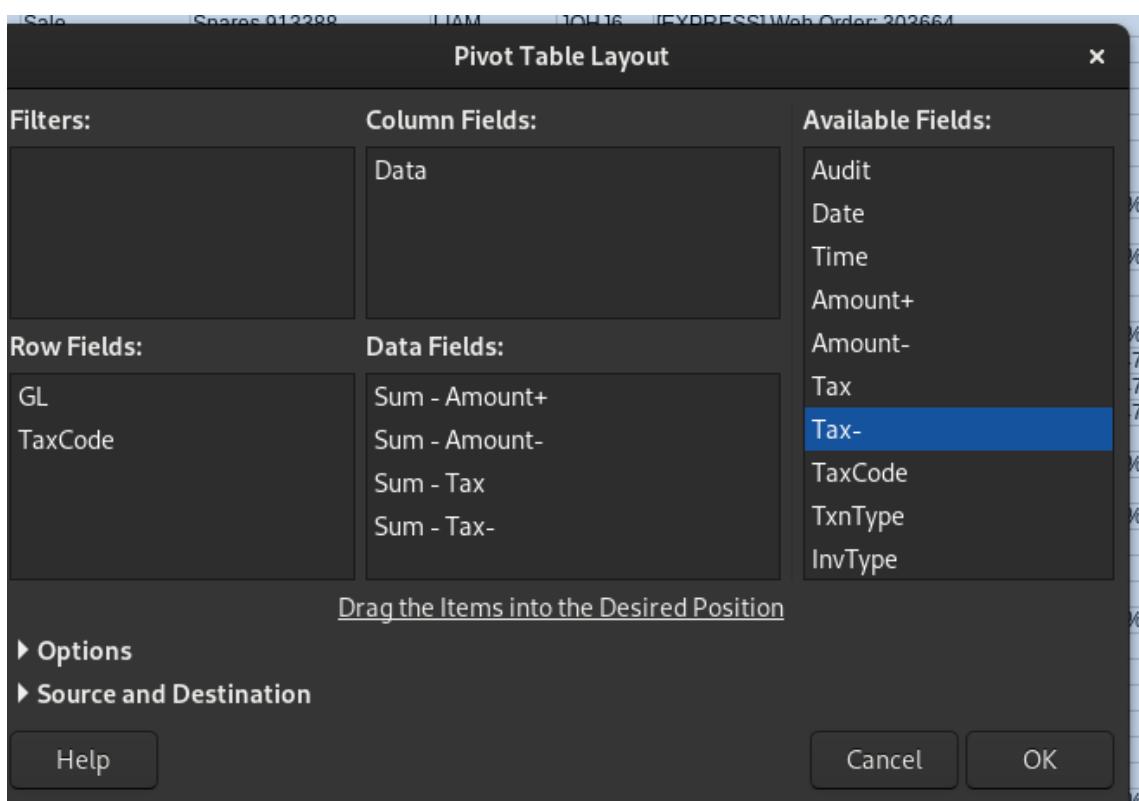
3.2 **Balance Sheet**

Business → general ledger. In here you can input a date range and then use 'print chart' button to export as general ledger chart showing open, net DR + CR changes and close balance for all codes in the reporting period. This information is essential for feeding balance sheet but also plays a part in the trading statement

4 **Compliance Report reconstruction**

4.1 **Pivot / Tally raw data**

Reconstruction involves tallying all individual lines in excel / CSV file based on GL code & tax code. Probably easiest way to do this is with a pivot table. Some circumstances you want to pivot on GL Code + tax code, others GL code only. Depending on entry in compliance report trying to reconstruct



Result something like so:

	A	B	C	D	E	F
1			Data			
2	GL	TaxCode	Sum - Amou	Sum - Amou	Sum - Tax	Sum - Tax-
3	1-5110 Purchased Units	GST on Expenses		60265.02		6026.51
4	1-5210 Stocked	GST on Expenses		65146.7		6514.77
5	1-5220 Customer Held	GST on Expenses		30148.2		3014.81
6	2-3000 Floorplan owing	Floorplan GST		95424.93		9542.49
7	2-6200 Goods yet to be invoiced	GST on Expenses		8242.73		824.28
8	2-9030 Goods Yet to be Received	GST on Expenses		109.68		10.97
9	4-1100 Spares Sales	GST on Income	123183.91	1305.23	12318.43	130.52
10	4-1200 Workshop Sales	GST on Income	43458.82		4345.78	
11	4-1300 Unit Sales	GST on Income	215346.96		21493.17	
12	4-2000 Rebates Collected	GST on Income	8107.76		810.78	
13	4-5120 Payment Surcharge	GST on Income	941.86	7.63	94.17	0.77
14	5-5500 Freight	GST on Expenses		783.7		78.38
15	5-5600 Spares	GST on Expenses	111.33	29.49	11.11	2.95
16	Total Result		391150.64	261463.31	39073.44	26146.45
17						

4.2 *Trading Statement*

Trading statement is the most complex report to construct

Used txns : all txns flagged as in P/L section in 2.1 above are tallied.

Sales Section

Tally following GL codes and print. Print 'refunded' separated as 'DR' values

- 4-1100 spares
- 4-1200 workshop
- 4-1300 units
- 4-1400 supplier warranty

Less cost of goods sold section

Opening stock : is the opening balance of following codes

- 1-5100 : units in stock Control code
- 1-5200 : spare parts control code – EXCEPT 1-5260 spares being returned is excluded

Next the report prints any of the tallied postings and adds that to the opening stock

- any posting to 1-5100 units or 1-5200 spares (i.e. any tax coded stock purchase)
- 2-6200 : goods yet to be invoiced. DR invoice for goods previously received in

without a corresponding invoiced

- 2-9030 : goods yet to be received. Invoices for goods not yet received into stock.
- 5-1140 : units under consignment which are sold, are tagged as notional purchases.

The above are specifically aggregated as such

GL Code	Tax Code	Report Output
1-5110 units	EXPENSE	Unit Purchases
1-5110 units	NOTIONAL_IN	Unit purchases - notional
5-1140 consigned Cogs		Consigned sale payouts
1-5110 units	FLOORPLAN_IN	Units under floorplan
1-5210 : stocked 2-6200 : goods to invoice 1-5220 : customer held 1-5230 : workshop		Spares purchases
1-5260 : spares being returned		Spares Returned
2-2903 : goods yet received		Goods in Transit

Opening stock is tallied to above to compute a **unlabeled line** on the trade statement that is the expected closing stock value with opening stock + all coded txns that increase stock

Then **closing stock is printed**. Same as opening stock above but it is based on closing value not opening

The difference between the **unlabeled line** and **closing stock** is the inferred **cost of goods sold**. It effectively embodies any cogs on inventory rundown with sale but all other inventory manipulations in period, such as revaluation because of supplier increase, stock taking, dead stock write downs etc.

The final gross profit printed on bottom of trading statement is tally of sales lines less computed cost of goods sold.

4.3 **Profit and Loss**

Used txns : all txns flagged as in P/L section in 2.1 above are tallied.

All GL codes reported in the trading statement are explicitly excluded / filtered out.

Specifically:

- 4-1110 : spares sales
- 4-1200 : workshop sales
- 4-1300 : unit sales
- 4-1400 : warranty income
- 1-5100 : stocked units
- 1-5200 : stocked spares
- 2-6200 : goods to be invoiced
- 2-9030 : goods in transit
- 5-1140 : consigned unit payout

All remaining gl codes: anything in sales 4-xxxx gl code prints in '**INCOME**' section of PL.

In addition, the gross profit from trade figure from trade statement is included in income.

All remaining codes other than 4-xxxx gl codes print in '**LESS EXPENDITURE**' section

4.4 Balance Sheet

Balance sheet in c9 is formulated from the general ledger chart report described above.

Note that the balance sheet in c9 is **not a full balance sheet**. C9's balance sheet is intended as an operational balance sheet only. Equity concerns such as goodwill, retained earnings etc are explicitly not included. These concerns are currently outside of c9's remit, and need to be managed elsewhere.

Exactly what prints on c9 balance sheet:

Asset

Cash on hand : postings between 1-1001 and 1-1099

Banks : banks as configured in c9 are itemized

1-1300 : banked funds clearing

1-1410 : online sales clearing

1-2000 : trade receivables

1-5100 to 1-5250 : stock on hand

1-3410 : remotely issued giftcards to settle

1-3100 : GST input credits

1-3200 : Pending input credits (noitonal+floorplan)

Fixed Assets

1-6000 : property / plant and equipment

1-7100 : vehicles at cost

1-7200 : shares at cost

Liabilities

2-6100 : trade creditors

Banks : loan banks as configured in c9 are itemized

2-8110 : tax withheld owing

2-8120 : superannuation

2-8130 : garnished wages

2-3000 : floorplan owing

2-1000 : Deposits

2-4000 + 9-2600 : giftcards (*)

2-9060 : remotely acquired giftcards to settle

2-2200 : gst owing

2-2300 : gst adjustments pending

2-9050 : provision of income tax

*** note of giftcard.** Currently giftcard gl 2-4000 includes both cash and discount giftcards. Discount giftcards currently post to c9 gl but shouldn't. Added 9-2600 gl posting nullifies these discount giftcard entries. In future update to c9 gift card provision will not post to GL at all removing need to inspect 9-2600 as well.

4.5 **BAS**

Used txns : all txns flagged as in BAS section in 2.1 above are tallied.

Mapping to BAS fields

C9 GL tax code	Amount : BAS Field	Tax : BAS field
GST	G1	1A
EXPORT	G2	
EXEMPT	G3	
EXPENSE EXPENSE_FREE EXPENSE_NOTIONAL EXPENSE_FLOORPLAN NOTIONAL_CONSIGNED	G11	1B
CAPEX	G10	1B

Note W1 and W2 on BAS form are not sourced from GL at this time. Instead these are sourced from payroll system in c9. Business → reports → payroll figures report provides data you see in this report. This data comes from c9 payroll module.

4.6 **Reconciliation**

Finally there is a report in c9 called reconciliation. This report identifies individual txns in a reporting period which violate an expectation that any variation in balance sheet from date to date should match the figure on the P/L.

C9 alerts operators whenever they construct a posting that violates this but it allows them to continue anyway. This report details all txn that violate this assertion.