|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Company** | XYZ Limited | | **W/P Reference** | | I-2.8 | |
| **Prepared By** | Mr. C |  | **Date** | | DD/MM/YYYY | |
| **Reviewed By** | Mr. B |  | **Date** | | DD/MM/YYYY | |
| **Period ended** | 31-Dec-2014 |  |  |  |  |  |

|  |  |
| --- | --- |
| **Procedure Name:** | Confirmed the amount of Cost of Goods Sold (COGS) |

|  |  |
| --- | --- |
| **Objective:** | To ensure that the COGS is correctly recorded and presented in the financial statements |
|  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  | | --- | --- | | **Assertions covered:** | Completeness, Occurrence, Accuracy |  |  |  | | --- | --- | | **Procedures performed:** | 1. Vouching of third party documents - Local purchase 2. Vouching of third party documents - foreign purchase 3. Cut off testing of purchase 4. Vouching other expense related to COGS e.g. manufacturing expenses, Quality control and Development expense, Cost of samples, product bonus and stock write off etc. | |  |  |  |  |  |  |  |

**COGS: Schedule**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Particulars** | **2014** | | | | | | | **2013** |
| **<Product line 1>** | **<Product line 2>** | **<Product line 3>** | **<Product line 4>** | **<Product line 5>** | **<Product line 6>** | **Total** | **Total** |
| Stock of finished goods as at 1 January | 288,430,888 | 459,307,583 | 848,117,700 | 115,428,794 | 62,934,462 | - | 1,774,219,427 | 1,411,884,326 |
| Cost of goods manufactured | 2,533,806,364 | 195,174,463 | 550,550,803 | 57,115,900 | 341,868,188 | - | 3,678,515,718 | 3,252,956,485 |
| Finished goods purchased | 76,516,665 | 1,095,922,462 | 1,874,525,499 | 336,218,498 | 871,935 | 263,051,476 | 3,647,106,535 | 3,535,448,764 |
| Cost of finished goods available for sale | 2,898,753,917 | 1,750,404,508 | 3,273,194,002 | 508,763,192 | 405,674,585 | 263,051,476 | 9,099,841,680 | 8,200,289,575 |
| Stock of finished goods as at 31 December | (307,066,094) | (672,852,853) | (743,215,885) | (167,931,686) | (60,893,728) | - | (1,951,960,246) | (1,774,219,427) |
| Inter business adjustment | (197,934,274) | 64,178,570 | 133,755,704 | - | - | - | - | - |
|  | **2,393,753,549** | **1,141,730,225** | **2,663,733,821** | **340,831,506** | **344,780,857** | **263,051,476** | **7,147,881,434** | **6,426,070,148** |

**Cost of goods manufactured**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Particulars** | **2014** | | | | | | | **2013** |
| **<Product line 1>** | **<Product line 2>** | **<Product line 3>** | **<Product line 4>** | **<Product line 5>** | **<Product line 6>** | **Total** | **Total** |
| Cost of materials consumed | 1,930,740,967 | 141,019,660 | 412,247,868 | 35,259,349 | 331,177,022 | - | 2,850,444,866 | 2,638,256,005 |
| Manufacturing expenses | 539,780,937 | 68,479,209 | 68,255,197 | 37,251,512 | 10,100,176 | - | 723,867,031 | 614,857,326 |
| Quality control and development expenses | 112,104,108 | - | - | - | - | - | 112,104,108 | 91,282,947 |
| Cost of samples, product bonus and stock write off | (43,081,884) | (17,108,725) | 70,047,738 | 7,586,298 | 590,990 | - | 18,034,417 | (90,024,012) |
| Cost of production | **2,539,544,128** | **192,390,144** | **550,550,803** | **80,097,159** | **341,868,188** | **-** | **3,704,450,422** | **3,254,372,266** |
| Work in process as at 1 January | 36,313,417 | 6,952,615 | - | 13,484,058 | - | - | 56,750,090 | 55,334,309 |
| Work in process as at 31 December | (42,051,181) | (4,168,296) | - | (36,465,317) | - | - | (82,684,794) | (56,750,090) |
|  | **(5,737,764)** | **2,784,319** | **-** | **(22,981,259)** | **-** | **-** | **(25,934,704)** | **(1,415,781)** |
|  | **2,533,806,364** | **195,174,463** | **550,550,803** | **57,115,900** | **341,868,188** | **-** | **3,678,515,718** | **3,252,956,485** |

**Cost of materials consumed**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Particulars** | **2014** | | | | | | | **2013** |
| **<Product line 1>** | **<Product line 2>** | **<Product line 3>** | **<Product line 4>** | **<Product line 5>** | **<Product line 6>** | **Total** | **Total** |
| Raw and packing materials: |  |  |  |  |  |  |  |  |
| Opening stock | 455,540,173 | 80,327,870 | 71,251,002 | 15,701,405 | 49,673,915 | - | 672,494,365 | 633,915,140 |
| Purchase | 2,135,150,833 | 135,200,502 | 454,653,441 | 36,039,252 | 382,615,556 | - | 3,143,659,584 | 2,676,835,230 |
| Closing stock | (659,950,039) | (74,508,712) | (113,656,575) | (16,481,308) | (101,112,449) | - | (965,709,083) | (672,494,365) |
|  | **1,930,740,967** | **141,019,660** | **412,247,868** | **35,259,349** | **331,177,022** | **-** | **2,850,444,866** | **2,638,256,005** |

**Vouching of third party documents - Local purchase**

Work performed:

1. Obtained a voucher wise break-down of local import purchase during the year and matched it with the GL.
2. Selected samples using sampling software.
3. For the selected samples the third party invoices and GRN have been reviewed.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Sl No** | **Voucher Date** | **Voucher No** | **Details** | **Supplier Name** | **Amount** | **Document checked** |
| 1 | 17-Jun-2014 | SCV/P/466 | <Details of the product name etc.> | <Supplier name> | 1,745,000.00 | √ |
| 2 | 31-Jan-2014 | JVR/645 | <Details of the product name etc.> | <Supplier name> | 63,594,418.08 | √ |
| 3 | 31-Jan-2014 | JVR/774 | <Details of the product name etc.> | <Supplier name> | 63,694,123.00 | √ |
| 4 | 11-Jan-14 | SCB/P/246 | <Details of the product name etc.> | <Supplier name> | 3,124,999.00 | √ |
| 5 | 31-Jan-2014 | JVR/404 | <Details of the product name etc.> | <Supplier name> | 10,045,213.00 | √ |
| 6 | 29-Jan-2014 | JVR/205 | <Details of the product name etc.> | <Supplier name> | 7,780,416.00 | √ |
| 7 | 31-Dec-2014 | JVR/772 | <Details of the product name etc.> | <Supplier name> | 4,380,787.00 | √ |
| 8 | 29-Jan-2014 | JVR/186 | <Details of the product name etc.> | <Supplier name> | 14,512,605.00 | √ |
| 9 | 28-Feb-2014 | JVR/648 | <Details of the product name etc.> | <Supplier name> | 65,896,021.00 | √ |
| 10 | 16-Feb-2014 | BPV/C/11 | <Details of the product name etc.> | <Supplier name> | 750,000.00 | √ |
| 11 | 28-Feb-2014 | JVR/645 | <Details of the product name etc.> | <Supplier name> | 19,462,864.00 | √ |
| 12 | 28-Feb-2014 | JVR/645 | <Details of the product name etc.> | <Supplier name> | 44,694,300.00 | √ |
| 13 | 28-Feb-2014 | JVR/666 | <Details of the product name etc.> | <Supplier name> | 18,729,627.00 | √ |
| 14 | 22-Feb-2014 | JVR/182 | <Details of the product name etc.> | <Supplier name> | 4,278,396.00 | √ |
| 15 | 22-Feb-2014 | JVR/181 | <Details of the product name etc.> | <Supplier name> | 3,511,881.00 | √ |
| 16 | 31-Mar-2014 | JVR/804 | <Details of the product name etc.> | <Supplier name> | 75,160,514.00 | √ |
| 17 | 31-Mar-2014 | JVR/804 | <Details of the product name etc.> | <Supplier name> | 51,977,803.00 | √ |
| 18 | 31-Mar-2014 | JVR/828 | <Details of the product name etc.> | <Supplier name> | 710,400.00 | √ |
| 19 | 31-Mar-2014 | JVR/714 | <Details of the product name etc.> | <Supplier name> | 50,106,484.00 | √ |
| 20 | 31-Mar-2014 | JVR/714 | <Details of the product name etc.> | <Supplier name> | 985,270.00 | √ |
| 21 | 31-Mar-2014 | JVR/884 | <Details of the product name etc.> | <Supplier name> | 2,351,555.00 | √ |
| 22 | 20-Mar-2014 | JVR/111 | <Details of the product name etc.> | <Supplier name> | 9,305,346.00 | √ |
| 23 | 20-Mar-2014 | JVR/136 | <Details of the product name etc.> | <Supplier name> | 2,898,976.00 | √ |
| 24 | 30-Apr-2014 | JVR/582 | <Details of the product name etc.> | <Supplier name> | 4,407,007.00 | √ |
| 25 | 30-Apr-2014 | JVR/923 | <Details of the product name etc.> | <Supplier name> | 72,710,346.60 | √ |
| 26 | 30-Apr-2014 | JVR/923 | <Details of the product name etc.> | <Supplier name> | 39,628,908.00 | √ |
| 27 | 30-Apr-2014 | JVR/852 | <Details of the product name etc.> | <Supplier name> | 27,916,662.00 | √ |
| 28 | 30-Apr-2014 | JVR/852 | <Details of the product name etc.> | <Supplier name> | 50,370,331.00 | √ |
| 29 | 30-Apr-2014 | JVR/870 | <Details of the product name etc.> | <Supplier name> | 5,830,698.00 | √ |
| 30 | 31-May-2014 | JVR/385 | <Details of the product name etc.> | <Supplier name> | 13,359,000.00 | √ |
| 31 | 31-May-2014 | JVR/879 | <Details of the product name etc.> | <Supplier name> | 65,055,451.00 | √ |
| 32 | 31-May-2014 | JVR/732 | <Details of the product name etc.> | <Supplier name> | 34,803,342.00 | √ |
| 33 | 31-May-2014 | JVR/732 | <Details of the product name etc.> | <Supplier name> | 56,214,199.00 | √ |
| 34 | 31-May-2014 | JVR/833 | <Details of the product name etc.> | <Supplier name> | 7,201,854.00 | √ |
| 35 | 31-May-2014 | JVR/857 | <Details of the product name etc.> | <Supplier name> | 2,455,346.00 | √ |
| 36 | 20-May-2014 | JVR/132 | <Details of the product name etc.> | <Supplier name> | 2,724,500.00 | √ |
| 37 | 30-Jun-2014 | JVR/686 | <Details of the product name etc.> | <Supplier name> | 4,203,157.00 | √ |
| 38 | 30-Jun-2014 | JVR/557 | <Details of the product name etc.> | <Supplier name> | 13,359,000.00 | √ |
| 39 | 30-Jun-2014 | JVR/854 | <Details of the product name etc.> | <Supplier name> | 55,999,998.00 | √ |
| 40 | 30-Jun-2014 | JVR/829 | <Details of the product name etc.> | <Supplier name> | 21,626,599.00 | √ |
| 41 | 30-Jun-2014 | JVR/941 | <Details of the product name etc.> | <Supplier name> | 11,402,784.00 | √ |
| 42 | 23-Jun-2014 | JVR/115 | <Details of the product name etc.> | <Supplier name> | 13,359,000.00 | √ |
| 43 | 23-Jun-2014 | JVR/183 | <Details of the product name etc.> | <Supplier name> | 22,714,688.00 | √ |
| 44 | 23-Jun-2014 | JVR/165 | <Details of the product name etc.> | <Supplier name> | 34,803,342.00 | √ |
| 45 | 31-Jul-2014 | JVR/596 | <Details of the product name etc.> | <Supplier name> | 4,013,965.00 | √ |
| 46 | 31-Jul-2014 | JVR/818 | <Details of the product name etc.> | <Supplier name> | 58,142,365.08 | √ |
| 47 | 31-Jul-2014 | JVR/818 | <Details of the product name etc.> | <Supplier name> | 4,855,746.00 | √ |
| 48 | 31-Jul-2014 | JVR/674 | <Details of the product name etc.> | <Supplier name> | 45,187,314.00 | √ |
| 49 | 31-Jul-2014 | JVR/750 | <Details of the product name etc.> | <Supplier name> | 9,817,500.00 | √ |
| 50 | 31-Jul-2014 | JVR/788 | <Details of the product name etc.> | <Supplier name> | 26,810,764.00 | √ |
| 51 | 31-Jul-2014 | JVR/788 | <Details of the product name etc.> | <Supplier name> | 41,488,553.00 | √ |
| 52 | 31-Jul-2014 | JVR/821 | <Details of the product name etc.> | <Supplier name> | 2,926,660.00 | √ |
| 53 | 23-Jul-2014 | JVR/289 | <Details of the product name etc.> | <Supplier name> | 2,191,820.00 | √ |
| 54 | 23-Jul-2014 | JVR/293 | <Details of the product name etc.> | <Supplier name> | 21,626,599.00 | √ |
| 55 | 23-Jul-2014 | JVR/293 | <Details of the product name etc.> | <Supplier name> | 42,787,970.00 | √ |
| 56 | 31-Jul-2014 | JVR/836 | <Details of the product name etc.> | <Supplier name> | 3,896,000.00 | √ |
| 57 | 23-Jul-2014 | JVR/323 | <Details of the product name etc.> | <Supplier name> | 1,952,989.00 | √ |
| 58 | 31-Aug-2014 | JVR/561 | <Details of the product name etc.> | <Supplier name> | 13,359,000.00 | √ |
| 59 | 31-Aug-2014 | JVR/839 | <Details of the product name etc.> | <Supplier name> | 68,378,714.40 | √ |
| 60 | 31-Aug-2014 | JVR/511 | <Details of the product name etc.> | <Supplier name> | 22,560,000.00 | √ |
| 61 | 31-Aug-2014 | JVR/522 | <Details of the product name etc.> | <Supplier name> | 1,890,375.00 | √ |
| 62 | 31-Aug-2014 | JVR/798 | <Details of the product name etc.> | <Supplier name> | 16,961,809.00 | √ |
| 63 | 31-Aug-2014 | JVR/798 | <Details of the product name etc.> | <Supplier name> | 31,804,951.00 | √ |
| 64 | 21-Aug-2014 | JVR/165 | <Details of the product name etc.> | <Supplier name> | 45,187,314.00 | √ |
| 65 | 21-Aug-2014 | JVR/211 | <Details of the product name etc.> | <Supplier name> | 5,800,297.00 | √ |
| 66 | 30-Sep-2014 | JVR/979 | <Details of the product name etc.> | <Supplier name> | 63,088,562.40 | √ |
| 67 | 30-Sep-2014 | JVR/705 | <Details of the product name etc.> | <Supplier name> | 39,420,052.00 | √ |
| 68 | 30-Sep-2014 | JVR/960 | <Details of the product name etc.> | <Supplier name> | 9,266,090.00 | √ |
| 69 | 30-Sep-2014 | JVR/985 | <Details of the product name etc.> | <Supplier name> | 1,749,616.00 | √ |
| 70 | 21-Sep-2014 | JVR/159 | <Details of the product name etc.> | <Supplier name> | 9,063,146.00 | √ |
| 71 | 21-Sep-2014 | JVR/181 | <Details of the product name etc.> | <Supplier name> | 16,961,809.00 | √ |
| 72 | 31-Oct-2014 | JVR/671 | <Details of the product name etc.> | <Supplier name> | 13,359,000.00 | √ |
| 73 | 31-Oct-2014 | JVR/902 | <Details of the product name etc.> | <Supplier name> | 2,723,005.00 | √ |
| 74 | 31-Oct-2014 | JVR/905 | <Details of the product name etc.> | <Supplier name> | 68,115,415.44 | √ |
| 75 | 31-Oct-2014 | JVR/905 | <Details of the product name etc.> | <Supplier name> | 37,192,374.00 | √ |
| 76 | 31-Oct-2014 | JVR/908 | <Details of the product name etc.> | <Supplier name> | 68,115,415.44 | √ |
| 77 | 31-Oct-2014 | JVR/908 | <Details of the product name etc.> | <Supplier name> | 37,192,374.00 | √ |
| 78 | 31-Oct-2014 | JVR/860 | <Details of the product name etc.> | <Supplier name> | 33,813,061.00 | √ |
| 79 | 31-Oct-2014 | JVR/909 | <Details of the product name etc.> | <Supplier name> | 68,115,415.44 | √ |
| 80 | 20-Oct-2014 | JVR/187 | <Details of the product name etc.> | <Supplier name> | 34,725,121.00 | √ |
| 81 | 30-Nov-2014 | JVR/937 | <Details of the product name etc.> | <Supplier name> | 84,177,424.80 | √ |
| 82 | 30-Nov-2014 | JVR/958 | <Details of the product name etc.> | <Supplier name> | 34,044,956.00 | √ |
| 83 | 30-Nov-2014 | JVR/623 | <Details of the product name etc.> | <Supplier name> | 1,371,372.00 | √ |
| 84 | 30-Nov-2014 | JVR/636 | <Details of the product name etc.> | <Supplier name> | 3,780,096.00 | √ |
| 85 | 27-Nov-2014 | BPV/C/106 | <Details of the product name etc.> | <Supplier name> | 390,504.00 | √ |
| 86 | 27-Nov-14 | SCB/P/818 | <Details of the product name etc.> | <Supplier name> | 449,079.00 | √ |
| 87 | 23-Nov-14 | BPV/C/58 | <Details of the product name etc.> | <Supplier name> | 592,500.00 | √ |
| 88 | 30-Nov-2014 | JVR/823 | <Details of the product name etc.> | <Supplier name> | 43,152,629.00 | √ |
| 89 | 19-Nov-2014 | JVR/130 | <Details of the product name etc.> | <Supplier name> | 7,474,308.00 | √ |
| 90 | 19-Nov-2014 | JVR/188 | <Details of the product name etc.> | <Supplier name> | 7,454,917.00 | √ |
| 91 | 31-Dec-2014 | JVR/638 | <Details of the product name etc.> | <Supplier name> | 13,359,000.00 | √ |
| 92 | 31-Dec-2014 | JVR/1004 | <Details of the product name etc.> | <Supplier name> | 68,442,416.52 | √ |
| 93 | 31-Dec-2014 | JVR/1037 | <Details of the product name etc.> | <Supplier name> | 35,300,788.00 | √ |
| 94 | 23-Dec-2014 | JVR/133 | <Details of the product name etc.> | <Supplier name> | 13,359,000.00 | √ |
| 95 | 23-Dec-2014 | JVR/194 | <Details of the product name etc.> | <Supplier name> | 28,667,076.00 | √ |
| 96 | 23-Dec-2014 | JVR/194 | <Details of the product name etc.> | <Supplier name> | 43,152,629.00 | √ |
| 97 | 23-Dec-2014 | JVR/194 | <Details of the product name etc.> | <Supplier name> | 1,581,655.00 | √ |

**Note:**

1. The GRN has been checked for all the samples. However the quantity of GRN could not be detailed as various products measured in different quantities composed the GRNs.

**Conclusion:**

No issue noted.

**Vouching of third party documents - foreign purchase**

Work performed:

1. Obtained a invoice wise break-down of foreign purchase (import) during the year and matched it with the GL balance.

2. Selected samples based on specific value (high value invoices).

3. Obtained the cost break-down recognised against the raw materials/packing materials/finished goods for each invoice.

4. The third party invoice, GRN and other third party documents (customs papers, bank documents, etc.) have been reviewed for each type of cost recognized in the costing of the raw materials/packing materials/finished goods.

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **LC No** | **Invoice No.** | **Cost Head** | **Voucher No** | **Voucher-wise cost** | **Total cost of product** | **Recognition date** | **Name of Supplier** | **Item Name** | **Qty** | **Per unit cost** | **Documents checked** |
|  |  |  |  |  | **(a)** |  |  |  | **(b)** | **(a)/(b)** |  |
| <LC No> | <invoice no> | LC Charges | <vouch. No> | 36,329.51 |  | 29-Nov-14 | <name of the supplier> | <item name> | 2708 units | 4,708 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 39,460.00 |  | 30-Nov-14 | √ |
| <invoice no> | C&F Value | <vouch. No> | 11,976,084.00 |  | 30-Nov-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 77,211.40 |  | 30-Nov-14 | √ |
| <invoice no> | DF and others | <vouch. No> | 11,004.07 |  | 30-Nov-14 | √ |
| <invoice no> | ATV | <vouch. No> | 609,321.74 | 12,749,410.72 | 30-Nov-14 | √ |
| <LC No> | <invoice no> | Carrying Charges | <vouch. No> | 39,500.00 |  | 30-Nov-14 | <name of the supplier> | <item name> | 150 kg | 170,977 | √ |
| <invoice no> | LC Charges | <vouch. No> | 49,151.00 |  | 31-Oct-14 | √ |
| <invoice no> | C&F Value | <vouch. No> | 25,368,428.18 |  | 30-Nov-14 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 2,300.00 |  | 30-Nov-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 16,825.00 |  | 30-Nov-14 | √ |
| <invoice no> | Port Charge | <vouch. No> | 15,687.54 |  | 30-Nov-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 121,814.00 |  | 31-Oct-14 | √ |
| <invoice no> | Container charge | <vouch. No> | 14,068.25 |  | 30-Nov-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 18,776.58 | 25,646,550.55 | 30-Nov-14 | √ |
| <LC No> | <invoice no> | Carrying Charges | <vouch. No> | 54,000.00 |  | 15-Nov-14 | <name of the supplier> | <item name> | 3000 kg | 6,856 | √ |
| <invoice no> | C&F Value | <vouch. No> | 20,284,428.46 |  | 30-Nov-14 | √ |
| <invoice no> | LC Charges | <vouch. No> | 51,692.00 |  | 31-Oct-14 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 1,000.00 |  | 30-Nov-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 45,622.57 |  | 31-Dec-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 15,436.42 |  | 30-Nov-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 88,113.00 |  | 19-Nov-14 | √ |
| <invoice no> | Port Charge | <vouch. No> | 16,858.75 |  | 30-Nov-14 | √ |
| <invoice no> | Container charge | <vouch. No> | 11,856.25 | 20,569,007.45 | 30-Nov-14 | √ |
| <LC No> | <invoice no> | LC Charge | <vouch. No> | 17,085.00 |  | 31-Jan-14 | <name of the supplier> | <item name> | 500 kg | 10,522 | √ |
| <invoice no> | C&F Value | <vouch. No> | 5,110,490.88 |  | 31-Jan-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 25,397.00 |  | 31-Jan-14 | √ |
| <invoice no> | Port charge | <vouch. No> | 28,868.46 |  | 31-Jan-14 | √ |
| <invoice no> | Carrying Charges | <vouch. No> | 51,400.00 |  | 31-Jan-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 22,241.80 |  | 31-Jan-14 | √ |
| <invoice no> | DF and others | <vouch. No> | 5,710.56 | 5,261,193.70 | 31-Jan-14 | √ |
| <LC No> | <invoice no> | Carrying Charges | <vouch. No> | 53,000.00 |  | 31-Dec-14 | <name of the supplier> | <item name> | 1,000 kg | 10,883 | √ |
| <invoice no> | LC Charges | <vouch. No> | 28,723.15 |  | 31-Dec-14 | √ |
| <invoice no> | C & F Value | <vouch. No> | 5,667,480.00 |  | 31-Dec-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 10,553.00 |  | 31-Dec-14 | √ |
| <invoice no> | Port Charge | <vouch. No> | 6,509.00 |  | 31-Dec-14 | √ |
| <invoice no> | Custom Duty | <vouch. No> | 4,331,747.39 |  | 31-Dec-14 | √ |
| <invoice no> | RD | <vouch. No> | 291,112.05 |  | 31-Dec-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 6,108.85 |  | 31-Dec-14 | √ |
| <invoice no> | ATV | <vouch. No> | 460,202.05 |  | 31-Dec-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 27,220.00 | 10,882,655.49 | 31-Dec-14 | √ |
| <LC No> | <invoice no> | LC Charges | <vouch. No> | 80,931.56 |  | 30-Jan-14 | <name of the supplier> | <item name> | 300 kg | 347,731 | √ |
| <invoice no> | LC Charges | <vouch. No> | 157,085.69 |  | 25-Feb-14 | √ |
| <invoice no> | Bank charge | <vouch. No> | 2,025.00 |  | 30-Jan-14 | √ |
| <invoice no> | Bank charge | <vouch. No> | 2,025.00 |  | 30-Jan-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 40,900.00 |  | 30-Jan-14 | √ |
| <invoice no> | C&F Value | <vouch. No> | 27,290,124.00 |  | 30-Jan-14 | √ |
| <invoice no> | DF and others | <vouch. No> | 25,010.16 |  | 30-Jan-14 | √ |
| <invoice no> | ATV | <vouch. No> | 1,556,701.44 |  | 30-Jan-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 55,705.00 | 104,319,325.76 | 30-Jan-14 | √ |
| <LC No> | <invoice no> | C&F Value | <vouch. No> | 8,437,520.00 |  | 30-Nov-14 | <name of the supplier> | <item name> | 250 kg | 34,153 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 10,470.00 |  | 2/28/2014 | √ |
| <invoice no> | DF and Others | <vouch. No> | 8,321.88 |  | Nov-2014 | √ |
| <invoice no> | LC Charges | <vouch. No> | 21,370.54 |  | Oct-2014 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 15,387.80 |  | Nov-2014 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 1,725.00 |  | Nov-2014 | √ |
| <invoice no> | LC Acceptance Commission | <vouch. No> | 43,439.63 | 8,538,234.85 | Nov-2014 | √ |
| <LC No> | <invoice no> | C&F Value | <vouch. No> | 5,160,400.00 |  | Aug-14 | <name of the supplier> | <item name> | 2.8 kg | 1,848,917 | √ |
| <invoice no> | DF and Others | <vouch. No> | 5,951.20 |  | Aug-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 10,617.00 | 5,176,968.20 | Aug-14 | √ |
| <invoice no> | LC Charges | <vouch. No> | 9,796.50 |  | May-2014 | <name of the supplier> | <item name> | 15 kg | 1,674 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 9,360.00 |  | Jul-2014 | √ |
| <invoice no> | DF and Others | <vouch. No> | 5,951.20 | 25,107.70 | Jul-2014 | √ |
| <LC No> | <invoice no> | C&F Value | <vouch. No> | 10,543,500.00 |  | May-2014 | <name of the supplier> | <item name> | 450 kg | 23,823 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 10,760.00 |  | May-2014 | √ |
| <invoice no> | DF and Others | <vouch. No> | 10,059.88 |  | Jun-2014 | √ |
| <invoice no> | LC Charges | <vouch. No> | 27,204.88 |  | 8/31/2014 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 18,410.40 |  | Mar-2014 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 1,725.00 |  | May-2014 | √ |
| <invoice no> | LC Acceptance Commission | <vouch. No> | 54,409.75 |  | May-2014 | √ |
| <invoice no> | LC Acceptance Commission | <vouch. No> | 54,340.23 | 10,720,410.14 | May-2014 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 14,990.00 |  | Apr-2014 | <name of the supplier> | <item name> | 750 Kg | 14,162 | √ |
| <invoice no> | C&F Value | <vouch. No> | 10,543,500.00 |  | Apr-2014 | √ |
| <invoice no> | LC Charges | <vouch. No> | 27,204.87 |  | 8/31/2014 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 18,410.40 |  | Mar-2014 | √ |
| <invoice no> | DF and Others | <vouch. No> | 10,081.80 |  | Apr-2014 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 1,725.00 |  | Apr-2014 | √ |
| <invoice no> | LC Acceptance Commission | <vouch. No> | 5,478.06 | 10,621,390.13 | Apr-2014 | √ |
| <LC No> | <invoice no> | Carrying Charges | <vouch. No> | 66,000.00 |  | 31-Jul-14 | <name of the supplier> | <item name> | 350 kg | 82,531 | √ |
| <invoice no> | C & F Value | <vouch. No> | 15,079,785.30 |  | 7/23/2014 | √ |
| <invoice no> | LC Charges | <vouch. No> | 50,899.07 |  | 6/19/2014 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 575.00 |  | 7/23/2014 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 12,860.52 |  | 31-Jul-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 22,804.48 |  | 31-Jul-14 | √ |
| <invoice no> | Custom Duty | <vouch. No> | 8,173,410.70 |  | 7/31/2014 | √ |
| <invoice no> | Custom Duty | <vouch. No> | 3,367,262.36 |  | 7/31/2014 | √ |
| <invoice no> | RD | <vouch. No> | 549,288.33 |  | 7/31/2014 | √ |
| <invoice no> | RD | <vouch. No> | 226,294.51 |  | 7/31/2014 | √ |
| <invoice no> | DF and Others | <vouch. No> | 9,570.65 |  | 7/31/2014 | √ |
| <invoice no> | DF and Others | <vouch. No> | 5,298.32 |  | 7/31/2014 | √ |
| <invoice no> | ATV | <vouch. No> | 868,337.88 |  | 7/31/2014 | √ |
| <invoice no> | ATV | <vouch. No> | 357,735.77 |  | 7/31/2014 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 80,412.00 |  | 6/30/2014 | √ |
| <invoice no> | Container Charge | <vouch. No> | 15,161.25 | 28,885,696.14 | 7/31/2014 | √ |
| <LC No> | <invoice no> | C & F Value | <vouch. No> | 18,217,211.40 |  | 24-Apr-14 | <name of the supplier> | <item name> | 5200 kg | 6,744 | √ |
| <invoice no> | Custom Duty | <vouch. No> | 13,922,859.27 |  | 3-Mar-14 | √ |
| <invoice no> | RD | <vouch. No> | 935,676.00 |  | 30-Mar-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 14,383.82 |  | 30-Mar-14 | √ |
| <invoice no> | ATV | <vouch. No> | 1,479,155.56 |  | 30-Mar-14 | √ |
| <invoice no> | LC Charges | <vouch. No> | 69,001.68 |  | 30-Mar-14 | √ |
| <invoice no> | LC Charges | <vouch. No> | 920.00 |  | 30-Mar-14 | √ |
| <invoice no> | LC Charges | <vouch. No> | 920.00 |  | 31-Mar-14 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 575.00 |  | 24-Apr-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 110,933.80 |  | 31-Mar-14 | √ |
| <invoice no> | Carrying Charges | <vouch. No> | 96,500.00 |  | 21-May-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 97,539.00 |  | 31-Mar-14 | √ |
| <invoice no> | Container Charge | <vouch. No> | 122,467.25 | 35,068,142.78 | 26-May-14 | √ |
| <LC No> | <invoice no> | Carrying Charges | <vouch. No> | 22,184.00 |  | 31-Jan-14 | <name of the supplier> | <item name> | 250 kg | 45,166 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 1,725.00 |  | 27-Jan-14 | √ |
| <invoice no> | Custom Duty | <vouch. No> | 3,238,905.60 |  | 31-Jan-14 | √ |
| <invoice no> | RD | <vouch. No> | 363,921.97 |  | 31-Jan-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 6,103.82 |  | 31-Jan-14 | √ |
| <invoice no> | ATV | <vouch. No> | 479,419.16 |  | 31-Jan-14 | √ |
| <invoice no> | C & F Value | <vouch. No> | 7,114,000.00 |  | 31-Jan-14 | √ |
| <invoice no> | LC Charges | <vouch. No> | 23,876.13 |  | 27-Jan-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 6,325.00 |  | 31-Jan-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 35,154.00 | 11,291,614.68 | 26-Jan-14 | √ |
| <LC No> | <invoice no> | LC Charges | <vouch. No> | 7,102.80 |  | 31-Oct-14 | <name of the supplier> | <item name> | 110 kg | 22,887 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 1,725.00 |  | 24-Dec-14 | √ |
| <invoice no> | Custom Duty | <vouch. No> | 713,393.57 |  | 30-Dec-14 | √ |
| <invoice no> | RD | <vouch. No> | 80,156.58 |  | 30-Dec-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 1,732.33 |  | 30-Dec-14 | √ |
| <invoice no> | ATV | <vouch. No> | 105,595.71 |  | 30-Dec-14 | √ |
| <invoice no> | C & F Value | <vouch. No> | 1,585,647.60 |  | 31-Dec-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 4,749.00 |  | 31-Dec-14 | √ |
| <invoice no> | Carrying Charges | <vouch. No> | 9,750.00 |  | 31-Dec-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 7,771.00 | 2,517,623.59 | 30-Nov-14 | √ |
| <LC No> | <invoice no> | LC Charges | <vouch. No> | 21,364.72 |  | 28-Jan-14 | <name of the supplier> | <item name> | 500 kg | 19,149 | √ |
| <invoice no> | C&F Value | <vouch. No> | 9,003,929.00 |  | 17-Mar-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 7,790.00 |  | 19-Jul-14 | √ |
| <invoice no> | Port Charge | <vouch. No> | 12,580.46 |  | 19-Jul-14 | √ |
| <invoice no> | Carrying Charges | <vouch. No> | 22,600.00 |  | 17-Mar-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 37,496.40 |  | 28-Feb-14 | √ |
| <invoice no> | Custom Duty | <vouch. No> | 460,419.91 |  | 17-Mar-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 8,225.18 | 9,574,405.67 | 17-Mar-14 | √ |
| <invoice no> | LC Charges | <vouch. No> | 22,318.90 |  | 27-May-14 | <name of the supplier> | <item name> | 500 kg | 22,238 | √ |
| <invoice no> | Credit Report Charges | <vouch. No> | 11,707.00 |  | 27-May-14 | √ |
| <invoice no> | LC Acceptance Commission | <vouch. No> | 42,477.60 |  | 27-May-14 | √ |
| <invoice no> | LC Acceptance Commission | <vouch. No> | 48,048.29 |  | 27-May-14 | √ |
| <invoice no> | C&F Value | <vouch. No> | 8,161,450.00 |  | 27-May-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 15,805.00 |  | 27-May-14 | √ |
| <invoice no> | Port Charge | <vouch. No> | 72,767.20 |  | 27-May-14 | √ |
| <invoice no> | Carrying Charges | <vouch. No> | 120,000.00 |  | 27-May-14 | √ |
| <invoice no> | Insurance premium | <vouch. No> | 35,620.60 |  | 27-May-14 | √ |
| <invoice no> | Custom Duty | <vouch. No> | 2,088,036.31 |  | 27-May-14 | √ |
| <invoice no> | Container Charge | <vouch. No> | 74,517.25 |  | 27-May-14 | √ |
| <invoice no> | DF and others | <vouch. No> | 8,630.08 |  | 27-May-14 | √ |
| <invoice no> | RD | <vouch. No> | 417,607.26 | 11,118,985.49 | 27-May-14 | √ |
| <LC No> | <invoice no> | LC Charges | <vouch. No> | 8,081.11 |  | 28-Dec-14 | <name of the supplier> | <item name> | 81.12.kg | 46,328 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 1,725.00 |  | 28-Dec-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 17,422.00 |  | 28-Dec-14 | √ |
| <invoice no> | Port Charge | <vouch. No> | 19,417.00 |  | 28-Dec-14 | √ |
| <invoice no> | Custom Duty | <vouch. No> | 707,786.18 |  | 28-Dec-14 | √ |
| <invoice no> | C&F Value | <vouch. No> | 2,757,660.00 |  | 28-Dec-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 10,977.00 |  | 28-Dec-14 | √ |
| <invoice no> | Carrying Charges | <vouch. No> | 89,000.00 |  | 28-Dec-14 | √ |
| <invoice no> | DF and others | <vouch. No> | 4,474.60 |  | 28-Dec-14 | √ |
| <invoice no> | RD | <vouch. No> | 141,557.23 | 3,758,100.12 | 28-Dec-14 | √ |
| <LC No> | <invoice no> | Carrying Charges | <vouch. No> | 399,000.00 |  | 28-Feb-14 | <name of the supplier> | <item name> | 520 kg | 9,299 | √ |
| <invoice no> | Carrying Charges | <vouch. No> | 270,000.00 |  | 31-Jan-14 | √ |
| <invoice no> | LC Charges | <vouch. No> | 11,602.65 |  | 31-Jan-14 | √ |
| <invoice no> | Credit Report Charges | <vouch. No> | 11,722.00 |  | 31-Dec-14 | √ |
| <invoice no> | LC Acceptance Commission | <vouch. No> | 8,152.00 |  | 28-Feb-14 | √ |
| <invoice no> | C&F Value | <vouch. No> | 2,663,492.00 |  | 28-Feb-14 | √ |
| <invoice no> | Carrying Charges | <vouch. No> | 68,000.00 |  | 28-Feb-14 | √ |
| <invoice no> | Freight | <vouch. No> | 1,128,542.00 |  | 28-Feb-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 75,250.35 |  | 28-Feb-14 | √ |
| <invoice no> | Port charge | <vouch. No> | 9,710.40 |  | 28-Feb-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 9,324.65 |  | 28-Feb-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 14,419.00 |  | 31-Jan-14 | √ |
| <invoice no> | Container Charge | <vouch. No> | 166,340.25 | 4,835,555.30 | 28-Feb-14 | √ |
| <invoice no> | C&F Value | <vouch. No> | 7,701,675.30 |  | 30-Nov-14 | <name of the supplier> | <item name> | 1500 kg | 5,729 | √ |
| <invoice no> | Bank charge | <vouch. No> | 1,300.00 |  | 30-Nov-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 45,905.00 |  | 31-Dec-14 | √ |
| <invoice no> | Port charge | <vouch. No> | 2,913.12 |  | 31-Dec-14 | √ |
| <invoice no> | Carrying Charges | <vouch. No> | 69,000.00 |  | 31-Dec-14 | √ |
| <invoice no> | Carrying Charges | <vouch. No> | 157,500.00 |  | 31-Dec-14 | √ |
| <invoice no> | Container Charge | <vouch. No> | 74,939.50 |  | 31-Dec-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 10,169.33 |  | 31-Dec-14 | √ |
| <invoice no> | ATV | <vouch. No> | 529,427.26 | 8,592,829.51 | 31-Dec-14 | √ |
| <invoice no> | LC Charges | <vouch. No> | 55,198.01 |  | 31-Dec-14 | <name of the supplier> | <item name> | 250 kg | 44,525 | √ |
| <invoice no> | C&F Value | <vouch. No> | 10,143,540.00 |  | 30-Nov-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 73,396.61 |  | 30-Nov-14 | √ |
| <invoice no> | Carrying Charges | <vouch. No> | 231,000.00 |  | 30-Nov-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 85,339.00 |  | 31-Dec-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 10,209.38 |  | 30-Nov-14 | √ |
| <invoice no> | ATV | <vouch. No> | 532,586.36 | 11,131,269.36 | 30-Nov-14 | √ |
| <LC No> | <invoice no> | Clearing Charge | <vouch. No> | 4,110.00 |  | 7-Aug-14 | <name of the supplier> | <item name> | 100 kg | 121 | √ |
| <invoice no> | DF and Others | <vouch. No> | 1,585.53 |  | 7-Aug-14 | √ |
| <invoice no> | LC Charges | <vouch. No> | 1,708.26 |  | 31-Jul-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 1,252.00 |  | 31-Jul-14 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 1,725.00 |  | 7-Aug-14 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 1,725.00 | 12,105.79 | 7-Aug-14 | √ |
| <LC No> | <invoice no> | LC Charges | <vouch. No> | 24,008.70 |  | 31-Aug-14 | <name of the supplier> | <item name> | 250 kg | 42,583 | √ |
| <invoice no> | C&F Value | <vouch. No> | 10,574,000.00 |  | 31-Aug-14 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 15,900.00 |  | 15-Sep-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 10,104.42 |  | 15-Sep-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 21,714.20 | 10,645,727.32 | 31-Aug-14 | √ |
| <LC No> | <invoice no> | LC Charges | <vouch. No> | 13,458.46 |  | 30-Jun-14 | <name of the supplier> | <item name> | 250 kg | 21,710 | √ |
| <invoice no> | C&F Value | <vouch. No> | 5,357,850.00 |  | 31-Jul-14 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 39,940.00 |  | 31-Jul-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 6,100.96 |  | 31-Jul-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 10,041.00 | 5,427,390.42 | 30-Jun-14 | √ |
| <LC No> | <invoice no> | C&F Value | <vouch. No> | 2,757,273.35 |  | 28-Feb-14 | <name of the supplier> | <item name> | 5000 pcs | 582 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 1,725.00 |  | 28-Feb-14 | √ |
| <invoice no> | Credit report charge | <vouch. No> | 7,810.00 |  | 28-Feb-14 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 3,262.21 |  | 28-Feb-14 | √ |
| <invoice no> | Regulatory Duty | <vouch. No> | 140,994.05 | 2,911,064.61 | 28-Feb-14 | √ |
| <invoice no> | C&F Value | <vouch. No> | 338,511.01 | 338,511.01 | 30-Oct-14 | <name of the supplier> | <item name> | 2100 Kg | 161 | √ |
| <invoice no> | LC Acceptance Commission | <vouch. No> | 2,013.19 |  | 31-Oct-14 | <name of the supplier> | <item name> | 11,300 pcs | 1.53 | √ |
| <invoice no> | LC Acceptance Commission | <vouch. No> | 9,778.95 |  | 31-Oct-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 2,673.48 |  | 31-Oct-14 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 2,843.00 | 17,308.62 | 31-Oct-14 | √ |
| <invoice no> | LC Charges | <vouch. No> | 6,416.91 |  | 31-Aug-14 | <name of the supplier> | <item name> | 2100 pcs | 35 | √ |
| <invoice no> | Custom Duty | <vouch. No> | 81,561.42 |  | 30-Sep-14 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 2,934.00 |  | 30-Sep-14 | √ |
| <invoice no> | C&F Value | <vouch. No> | 317,978.00 |  | 30-Sep-14 | √ |
| <invoice no> | C&F Value | <vouch. No> | 317,978.00 | 726,868.33 | 31-Oct-14 | √ |
| <invoice no> | Container Charge | <vouch. No> | 1,252.40 |  | 30-Sep-14 | <name of the supplier> | <item name> | 170 pcs | 25 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 3,022.00 | 4,274.40 | 30-Sep-14 | √ |
| <invoice no> | Custom Duty | <vouch. No> | 537,990.25 |  | 31-Aug-14 | <name of the supplier> | <item name> | 510 pcs | 1,091 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 3,061.00 |  | 31-Jan-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 15,568.40 | 556,619.65 | 31-Aug-14 | √ |
| <invoice no> | LC Charges | <vouch. No> | 12,432.59 |  | 31-May-14 | <name of the supplier> | <item name> | 300 kg | 3,161 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 1,725.00 |  | 31-May-14 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 5,868.47 |  | 31-May-14 | √ |
| <invoice no> | LC Acceptance Commission | <vouch. No> | 4,342.42 |  | 31-May-14 | √ |
| <invoice no> | C&F Value | <vouch. No> | 920,018.00 |  | 31-May-14 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 3,976.00 | 948,362.48 | 31-May-14 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 1,725.00 |  | 31-May-14 | <name of the supplier> | <item name> | 400 kg | 1,845 | √ |
| <invoice no> | LC Acceptance Commission | <vouch. No> | 12,240.93 |  | 31-May-14 | √ |
| <invoice no> | Bank Charge | <vouch. No> | 1,725.00 |  | 30-Apr-14 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 4,322.90 |  | 31-May-14 | √ |
| <invoice no> | Custom Duty | <vouch. No> | 718,071.82 | 738,085.65 | 31-May-14 | √ |
| <invoice no> | LC Charges | <vouch. No> | 31,854.00 |  | 30-Apr-14 | <name of the supplier> | <item name> | 800 KG | 1,915 | √ |
| <invoice no> | Custom Duty | <vouch. No> | 299,899.62 |  | 30-Apr-14 | √ |
| <invoice no> | C&F Value | <vouch. No> | 1,171,539.00 |  | 30-Apr-14 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 2,933.59 |  | 30-Apr-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 25,798.71 | 1,532,024.92 | 30-Apr-14 | √ |
| <LC No> | <invoice no> | Carrying Charge | <vouch. No> | 33,756.00 |  | 30-Nov-14 | <name of the supplier> | <item name> | 520 kg | 5,890 | √ |
| <invoice no> | C&F Value | <vouch. No> | 2,851,385.70 |  | 28-Dec-14 | √ |
| <invoice no> | LC Charge | <vouch. No> | 9,241.21 |  | 30-Nov-14 | √ |
| <invoice no> | Custom Duty | <vouch. No> | 145,993.41 |  | 30-Nov-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 2,568.49 |  | 30-Nov-14 | √ |
| <invoice no> | Clearing Charge | <vouch. No> | 5,806.00 |  | 30-Nov-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 14,027.92 | 3,062,778.73 | 28-Dec-14 | √ |
| <invoice no> | LC Charges | <vouch. No> | 41,316.65 |  | 28-Feb-14 | <name of the supplier> | <item name> | 50000 pcs | 277.35 | √ |
| <invoice no> | Carrying Charges | <vouch. No> | 78,300.00 |  | 28-Feb-14 | √ |
| <invoice no> | C&F Value | <vouch. No> | 13,667,245.00 |  | 28-Feb-14 | √ |
| <invoice no> | Clearing Charges | <vouch. No> | 26,554.94 |  | 28-Feb-14 | √ |
| <invoice no> | Port charge | <vouch. No> | 9,636.38 |  | 28-Feb-14 | √ |
| <invoice no> | DF and Others | <vouch. No> | 10,307.07 |  | 28-Feb-14 | √ |
| <invoice no> | Insurance Premium | <vouch. No> | 34,202.00 | 13,867,562.04 | 28-Feb-14 | √ |

**Conclusion:**

No issue noted.

**Cut off test of purchase:**

Work performed:

1. Obtained a voucher-wise breakdown of the sales in the last twenty days of December 2014 and the first twenty days of January 2015.
2. From the vouchers obtained samples was selected using sampling software. Only three samples were selected by sampling though sampling software. As a result more samples were selected via specific selection (high value transactions).
3. For the selected samples the recognition date (JV date) and the GRN date was reviewed to ensure that the purchase was recognized after the goods was received.

Testing:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **JV Date** | **JV Number** | **Details** | **Balance** | **Invoice number** | **GRN date** | **Qty** |
| 30-Dec-2014 | <JV no> | <details of the transaction recorded> | 594,412.00 | <invoice no> | 25-Nov-14 | 56,000 pcs |
| 31-Dec-2014 | <JV no> | <details of the transaction recorded> | 13,359,000.00 | <invoice no> | 24-Dec-14 | 24,844 pcs |
| 31-Dec-2014 | <JV no> | <details of the transaction recorded> | 68,442,416.52 | <invoice no> | 31-Dec-14 | 127,283 pcs |
| 31-Dec-2014 | <JV no> | <details of the transaction recorded> | 35,300,788.00 | <invoice no> | 25-Dec-14 | 65,649 pcs |
| 31-Dec-2014 | <JV no> | <details of the transaction recorded> | 373,062.00 | <invoice no> | 29-Dec-14 | 694 pcs |
| 31-Dec-2014 | <JV no> | <details of the transaction recorded> | 37,714,757.56 | <invoice no> | 24-Dec-14 | 70,138 pcs |
| 31-Dec-2014 | <JV no> | <details of the transaction recorded> | 8,011,933.69 | <invoice no> | 28-Dec-14 | 14,900 pcs |
| 31-Dec-2014 | <JV no> | <details of the transaction recorded> | 17,922,938.00 | <invoice no> | 22-Dec-14 | 33,331 pcs |
| 31-Dec-2014 | <JV no> | <details of the transaction recorded> | 70,479,096.76 | <invoice no> | 31-Dec-14 | 131,070 pcs |
| 31-Dec-2014 | <JV no> | <details of the transaction recorded> | 3,111,340.50 | <invoice no> | 30-Dec-14 | 5,786 pcs |
| 31-Dec-2014 | <JV no> | <details of the transaction recorded> | 10,814,655.49 | <invoice no> | 25-Dec-14 | 20,112 pcs |
| 31-Dec-2014 | <JV no> | <details of the transaction recorded> | 31,717,348.94 | <invoice no> | 27-Dec-14 | 58,985 pcs |
| 15-Jan-2015 | <JV no> | <details of the transaction recorded> | 1,451,844.00 | <invoice no> | 15-Jan-2015 | 2,700 pcs |
| 15-Jan-2015 | <JV no> | <details of the transaction recorded> | 1,502,927.00 | <invoice no> | 11-Jan-15 | 2,795 pcs |
| 08-Jan-2015 | <JV no> | <details of the transaction recorded> | 302,400.00 | <invoice no> | 5-Jan-15 | 21,600 pcs |
| 12-Jan-2015 | <JV no> | <details of the transaction recorded> | 491,393.00 | <invoice no> | 12-Jan-15 | 43.98 tons |
| 19-Jan-2015 | <JV no> | <details of the transaction recorded> | 735,680.00 | <invoice no> | 17-Jan-15 | 167,200 pcs |

**Note:**

1. The JV date is the date of recognition of the transaction.

2. The policy of the company is to recognize the purchase transaction after the goods has been received (i.e. GRN date will be before JV date).

**Conclusion:**

No exception noted.

**Vouching of manufacturing expense**

Work performed:

1. Obtained a voucher wise break-down manufacturing expense during the year and matched it with the GL.
2. Selected samples usingsampling software.
3. For the selected samples details transactions have been reviewed.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Sl No** | **Voucher Date** | **Voucher No** | **Details** | **Amount** | **Document checked** |
| 1 | 17-Jun-2014 | <Vouch. No> | <details of the transaction> | 4,942,377.00 | √ |
| 2 | 31-Jan-2014 | <Vouch. No> | <details of the transaction> | 801,367.00 | √ |
| 3 | 31-Jan-2014 | <Vouch. No> | <details of the transaction> | 984,126.00 | √ |
| 4 | 11-Jan-14 | <Vouch. No> | <details of the transaction> | 1,445,683.00 | √ |
| 5 | 31-Jan-2014 | <Vouch. No> | <details of the transaction> | 3,732,840.00 | √ |
| 6 | 29-Jan-2014 | <Vouch. No> | <details of the transaction> | 1,054,943.00 | √ |
| 7 | 31-Dec-2014 | <Vouch. No> | <details of the transaction> | 3,048,912.00 | √ |
| 8 | 29-Jan-2014 | <Vouch. No> | <details of the transaction> | 481,515.00 | √ |
| 9 | 28-Feb-2014 | <Vouch. No> | <details of the transaction> | 1,582,005.00 | √ |
| 10 | 16-Feb-2014 | <Vouch. No> | <details of the transaction> | 1,103,768.00 | √ |
| 11 | 28-Feb-2014 | <Vouch. No> | <details of the transaction> | 2,697,200.00 | √ |
| 12 | 28-Feb-2014 | <Vouch. No> | <details of the transaction> | 1,156,213.00 | √ |
| 13 | 28-Feb-2014 | <Vouch. No> | <details of the transaction> | 604,670.00 | √ |
| 14 | 22-Feb-2014 | <Vouch. No> | <details of the transaction> | 649,160.00 | √ |
| 15 | 22-Feb-2014 | <Vouch. No> | <details of the transaction> | 1,868,514.00 | √ |
| 16 | 31-Mar-2014 | <Vouch. No> | <details of the transaction> | 3,269,194.00 | √ |
| 17 | 31-Mar-2014 | <Vouch. No> | <details of the transaction> | 2,284,033.00 | √ |
| 18 | 31-Mar-2014 | <Vouch. No> | <details of the transaction> | 1,951,941.00 | √ |
| 19 | 31-Mar-2014 | <Vouch. No> | <details of the transaction> | 2,288,082.00 | √ |
| 20 | 31-Mar-2014 | <Vouch. No> | <details of the transaction> | 3,248,101.00 | √ |
| 21 | 31-Mar-2014 | <Vouch. No> | <details of the transaction> | 597,080.00 | √ |
| 22 | 20-Mar-2014 | <Vouch. No> | <details of the transaction> | 3,507,851.00 | √ |
| 23 | 20-Mar-2014 | <Vouch. No> | <details of the transaction> | 445,594.00 | √ |
| 24 | 30-Apr-2014 | <Vouch. No> | <details of the transaction> | 3,797,167.00 | √ |
| 25 | 30-Apr-2014 | <Vouch. No> | <details of the transaction> | 993,547.00 | √ |
| 26 | 30-Apr-2014 | <Vouch. No> | <details of the transaction> | 414,233.00 | √ |
| 27 | 30-Apr-2014 | <Vouch. No> | <details of the transaction> | 1,555,733.00 | √ |
| 28 | 30-Apr-2014 | <Vouch. No> | <details of the transaction> | 2,776,044.00 | √ |
| 29 | 30-Apr-2014 | <Vouch. No> | <details of the transaction> | 1,780,721.00 | √ |
| 30 | 31-May-2014 | <Vouch. No> | <details of the transaction> | 2,446,829.00 | √ |
| 31 | 31-May-2014 | <Vouch. No> | <details of the transaction> | 1,089,162.00 | √ |
| 32 | 31-May-2014 | <Vouch. No> | <details of the transaction> | 568,020.00 | √ |
| 33 | 31-May-2014 | <Vouch. No> | <details of the transaction> | 3,635,287.00 | √ |
| 34 | 31-May-2014 | <Vouch. No> | <details of the transaction> | 2,925,564.00 | √ |
| 35 | 31-May-2014 | <Vouch. No> | <details of the transaction> | 685,211.00 | √ |
| 36 | 20-May-2014 | <Vouch. No> | <details of the transaction> | 1,988,920.00 | √ |
| 37 | 30-Jun-2014 | <Vouch. No> | <details of the transaction> | 329,495.00 | √ |
| 38 | 30-Jun-2014 | <Vouch. No> | <details of the transaction> | 765,694.00 | √ |
| 39 | 30-Jun-2014 | <Vouch. No> | <details of the transaction> | 818,561.00 | √ |
| 40 | 30-Jun-2014 | <Vouch. No> | <details of the transaction> | 1,541,471.00 | √ |
| 41 | 30-Jun-2014 | <Vouch. No> | <details of the transaction> | 3,582,584.00 | √ |
| 42 | 23-Jun-2014 | <Vouch. No> | <details of the transaction> | 2,196,855.00 | √ |
| 43 | 23-Jun-2014 | <Vouch. No> | <details of the transaction> | 1,985,734.00 | √ |
| 44 | 23-Jun-2014 | <Vouch. No> | <details of the transaction> | 2,057,136.00 | √ |
| 45 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 3,030,572.00 | √ |
| 45 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 3,500,027.00 | √ |
| 46 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 1,034,473.00 | √ |
| 47 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 2,602,264.00 | √ |
| 48 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 2,509,226.00 | √ |
| 49 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 3,092,105.00 | √ |
| 50 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 428,101.00 | √ |
| 51 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 264,814.00 | √ |
| 52 | 23-Jul-2014 | <Vouch. No> | <details of the transaction> | 535,115.00 | √ |
| 53 | 23-Jul-2014 | <Vouch. No> | <details of the transaction> | 3,114,670.00 | √ |
| 54 | 23-Jul-2014 | <Vouch. No> | <details of the transaction> | 3,597,416.00 | √ |
| 55 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 198,225.00 | √ |
| 56 | 23-Jul-2014 | <Vouch. No> | <details of the transaction> | 948,436.00 | √ |
| 57 | 31-Aug-2014 | <Vouch. No> | <details of the transaction> | 1,249,687.00 | √ |
| 58 | 31-Aug-2014 | <Vouch. No> | <details of the transaction> | 3,672,334.00 | √ |
| 59 | 31-Aug-2014 | <Vouch. No> | <details of the transaction> | 1,547,605.00 | √ |
| 60 | 31-Aug-2014 | <Vouch. No> | <details of the transaction> | 965,976.00 | √ |
| 61 | 31-Aug-2014 | <Vouch. No> | <details of the transaction> | 3,009,413.00 | √ |
| 62 | 31-Aug-2014 | <Vouch. No> | <details of the transaction> | 1,702,824.00 | √ |
| 63 | 21-Aug-2014 | <Vouch. No> | <details of the transaction> | 1,565,800.00 | √ |
| 64 | 21-Aug-2014 | <Vouch. No> | <details of the transaction> | 1,474,339.00 | √ |
| 65 | 30-Sep-2014 | <Vouch. No> | <details of the transaction> | 1,923,152.00 | √ |
| 66 | 30-Sep-2014 | <Vouch. No> | <details of the transaction> | 3,713,205.00 | √ |
| 67 | 30-Sep-2014 | <Vouch. No> | <details of the transaction> | 2,694,562.00 | √ |
| 68 | 30-Sep-2014 | <Vouch. No> | <details of the transaction> | 976,170.00 | √ |
| 69 | 21-Sep-2014 | <Vouch. No> | <details of the transaction> | 1,578,475.00 | √ |
| 70 | 21-Sep-2014 | <Vouch. No> | <details of the transaction> | 183,385.00 | √ |
| 71 | 31-Oct-2014 | <Vouch. No> | <details of the transaction> | 3,475,008.00 | √ |
| 72 | 31-Oct-2014 | <Vouch. No> | <details of the transaction> | 2,905,990.00 | √ |
| 73 | 31-Oct-2014 | <Vouch. No> | <details of the transaction> | 1,077,699.00 | √ |
| 74 | 31-Oct-2014 | <Vouch. No> | <details of the transaction> | 1,741,368.00 | √ |
| 75 | 31-Oct-2014 | <Vouch. No> | <details of the transaction> | 2,105,613.00 | √ |
| 76 | 31-Oct-2014 | <Vouch. No> | <details of the transaction> | 3,233,899.00 | √ |
| 77 | 31-Oct-2014 | <Vouch. No> | <details of the transaction> | 1,242,946.00 | √ |
| 78 | 31-Oct-2014 | <Vouch. No> | <details of the transaction> | 3,014,411.00 | √ |
| 79 | 20-Oct-2014 | <Vouch. No> | <details of the transaction> | 2,070,454.00 | √ |
| 80 | 30-Nov-2014 | <Vouch. No> | <details of the transaction> | 2,218,805.00 | √ |
| 81 | 30-Nov-2014 | <Vouch. No> | <details of the transaction> | 3,672,571.00 | √ |
| 82 | 30-Nov-2014 | <Vouch. No> | <details of the transaction> | 1,991,396.00 | √ |
| 83 | 30-Nov-2014 | <Vouch. No> | <details of the transaction> | 2,849,774.00 | √ |
| 84 | 27-Nov-2014 | <Vouch. No> | <details of the transaction> | 1,065,667.00 | √ |
| 85 | 27-Nov-14 | <Vouch. No> | <details of the transaction> | 3,333,398.00 | √ |
| 86 | 23-Nov-14 | <Vouch. No> | <details of the transaction> | 706,292.00 | √ |
| 87 | 30-Nov-2014 | <Vouch. No> | <details of the transaction> | 830,691.00 | √ |
| 88 | 19-Nov-2014 | <Vouch. No> | <details of the transaction> | 844,975.00 | √ |
| 89 | 19-Nov-2014 | <Vouch. No> | <details of the transaction> | 2,163,451.00 | √ |
| 90 | 31-Dec-2014 | <Vouch. No> | <details of the transaction> | 3,167,841.00 | √ |
| 91 | 31-Dec-2014 | <Vouch. No> | <details of the transaction> | 2,871,135.00 | √ |
| 92 | 31-Dec-2014 | <Vouch. No> | <details of the transaction> | 3,469,978.00 | √ |
| 93 | 23-Dec-2014 | <Vouch. No> | <details of the transaction> | 2,366,040.00 | √ |
| 94 | 23-Dec-2014 | <Vouch. No> | <details of the transaction> | 1,921,994.00 | √ |
| 95 | 23-Dec-2014 | <Vouch. No> | <details of the transaction> | 1,488,469.00 | √ |
| 96 | 23-Dec-2014 | <Vouch. No> | <details of the transaction> | 998,195.00 | √ |
|  |  |  |  | 189,619,568.00 |  |

**Conclusion:**

No exception noted.

**Vouching of Quality control and Development expense, Cost of samples, product bonus and stock write off etc.**

Work performed:

1. Obtained a voucher wise break-down above expenses during the year and matched it with the GL.
2. Selected samples usingsampling software.
3. For the selected samples details transactions have been reviewed.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Sl No** | **Voucher Date** | **Voucher No** | **Details** | **Amount** | **Document checked** |
| 1 | 31-Dec-2014 | <Vouch. No> | <details of the transaction> | 1,314,919.00 | √ |
| 2 | 29-Jan-2014 | <Vouch. No> | <details of the transaction> | 830,014.00 | √ |
| 3 | 28-Feb-2014 | <Vouch. No> | <details of the transaction> | 1,693,320.00 | √ |
| 4 | 22-Feb-2014 | <Vouch. No> | <details of the transaction> | 1,041,000.00 | √ |
| 5 | 31-Mar-2014 | <Vouch. No> | <details of the transaction> | 1,277,105.00 | √ |
| 6 | 31-Mar-2014 | <Vouch. No> | <details of the transaction> | 1,800,347.00 | √ |
| 7 | 31-Mar-2014 | <Vouch. No> | <details of the transaction> | 1,163,101.00 | √ |
| 8 | 31-Mar-2014 | <Vouch. No> | <details of the transaction> | 890,024.00 | √ |
| 9 | 31-Mar-2014 | <Vouch. No> | <details of the transaction> | 1,476,714.00 | √ |
| 10 | 31-Mar-2014 | <Vouch. No> | <details of the transaction> | 529,544.00 | √ |
| 11 | 20-Mar-2014 | <Vouch. No> | <details of the transaction> | 1,512,956.00 | √ |
| 12 | 20-Mar-2014 | <Vouch. No> | <details of the transaction> | 1,677,546.00 | √ |
| 13 | 30-Apr-2014 | <Vouch. No> | <details of the transaction> | 1,175,857.00 | √ |
| 14 | 30-Apr-2014 | <Vouch. No> | <details of the transaction> | 754,532.00 | √ |
| 15 | 30-Apr-2014 | <Vouch. No> | <details of the transaction> | 916,747.00 | √ |
| 16 | 30-Apr-2014 | <Vouch. No> | <details of the transaction> | 1,926,609.00 | √ |
| 17 | 30-Apr-2014 | <Vouch. No> | <details of the transaction> | 1,059,003.00 | √ |
| 18 | 30-Apr-2014 | <Vouch. No> | <details of the transaction> | 1,646,502.00 | √ |
| 19 | 31-May-2014 | <Vouch. No> | <details of the transaction> | 1,395,283.00 | √ |
| 20 | 31-May-2014 | <Vouch. No> | <details of the transaction> | 1,798,904.00 | √ |
| 21 | 31-May-2014 | <Vouch. No> | <details of the transaction> | 849,513.00 | √ |
| 22 | 31-May-2014 | <Vouch. No> | <details of the transaction> | 669,809.00 | √ |
| 23 | 31-May-2014 | <Vouch. No> | <details of the transaction> | 1,927,972.00 | √ |
| 24 | 31-May-2014 | <Vouch. No> | <details of the transaction> | 1,143,794.00 | √ |
| 25 | 20-May-2014 | <Vouch. No> | <details of the transaction> | 1,055,951.00 | √ |
| 26 | 30-Jun-2014 | <Vouch. No> | <details of the transaction> | 856,697.00 | √ |
| 27 | 30-Jun-2014 | <Vouch. No> | <details of the transaction> | 906,096.00 | √ |
| 28 | 30-Jun-2014 | <Vouch. No> | <details of the transaction> | 914,201.00 | √ |
| 29 | 30-Jun-2014 | <Vouch. No> | <details of the transaction> | 1,423,940.00 | √ |
| 30 | 30-Jun-2014 | <Vouch. No> | <details of the transaction> | 1,838,366.00 | √ |
| 31 | 23-Jun-2014 | <Vouch. No> | <details of the transaction> | 1,298,032.00 | √ |
| 32 | 23-Jun-2014 | <Vouch. No> | <details of the transaction> | 781,674.00 | √ |
| 33 | 23-Jun-2014 | <Vouch. No> | <details of the transaction> | 1,254,621.00 | √ |
| 34 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 1,191,765.00 | √ |
| 35 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 1,834,587.00 | √ |
| 36 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 754,232.00 | √ |
| 37 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 916,497.00 | √ |
| 38 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 1,124,695.00 | √ |
| 39 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 1,166,878.00 | √ |
| 40 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 916,496.00 | √ |
| 41 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 1,677,917.00 | √ |
| 42 | 23-Jul-2014 | <Vouch. No> | <details of the transaction> | 1,984,961.00 | √ |
| 43 | 23-Jul-2014 | <Vouch. No> | <details of the transaction> | 1,206,704.00 | √ |
| 44 | 23-Jul-2014 | <Vouch. No> | <details of the transaction> | 1,094,688.00 | √ |
| 45 | 31-Jul-2014 | <Vouch. No> | <details of the transaction> | 1,577,376.00 | √ |
| 46 | 23-Jul-2014 | <Vouch. No> | <details of the transaction> | 970,014.00 | √ |
| 47 | 31-Aug-2014 | <Vouch. No> | <details of the transaction> | 1,035,404.00 | √ |
| 48 | 31-Aug-2014 | <Vouch. No> | <details of the transaction> | 1,991,046.00 | √ |
| 49 | 31-Aug-2014 | <Vouch. No> | <details of the transaction> | 1,385,269.00 | √ |
| 50 | 31-Aug-2014 | <Vouch. No> | <details of the transaction> | 1,925,070.00 | √ |
| 51 | 31-Aug-2014 | <Vouch. No> | <details of the transaction> | 1,951,083.00 | √ |
| 52 | 31-Aug-2014 | <Vouch. No> | <details of the transaction> | 1,168,449.00 | √ |
| 53 | 21-Aug-2014 | <Vouch. No> | <details of the transaction> | 1,451,732.00 | √ |
| 54 | 21-Aug-2014 | <Vouch. No> | <details of the transaction> | 1,212,679.00 | √ |
| 55 | 30-Sep-2014 | <Vouch. No> | <details of the transaction> | 1,698,194.00 | √ |
| 56 | 30-Sep-2014 | <Vouch. No> | <details of the transaction> | 1,286,595.00 | √ |
| 57 | 30-Sep-2014 | <Vouch. No> | <details of the transaction> | 650,358.00 | √ |
| 58 | 30-Sep-2014 | <Vouch. No> | <details of the transaction> | 1,935,174.00 | √ |
| 59 | 21-Sep-2014 | <Vouch. No> | <details of the transaction> | 1,933,545.00 | √ |
| 60 | 21-Sep-2014 | <Vouch. No> | <details of the transaction> | 980,283.00 | √ |
| 61 | 31-Oct-2014 | <Vouch. No> | <details of the transaction> | 646,266.00 | √ |
| 62 | 31-Oct-2014 | <Vouch. No> | <details of the transaction> | 730,399.00 | √ |
| 63 | 27-Nov-14 | <Vouch. No> | <details of the transaction> | 1,860,324.00 | √ |
| 64 | 23-Nov-14 | <Vouch. No> | <details of the transaction> | 1,108,592.00 | √ |
| 65 | 30-Nov-2014 | <Vouch. No> | <details of the transaction> | 683,709.00 | √ |
| 66 | 19-Nov-2014 | <Vouch. No> | <details of the transaction> | 1,586,171.00 | √ |
| 67 | 19-Nov-2014 | <Vouch. No> | <details of the transaction> | 1,506,525.00 | √ |
| 68 | 31-Dec-2014 | <Vouch. No> | <details of the transaction> | 1,696,431.00 | √ |
| 69 | 31-Dec-2014 | <Vouch. No> | <details of the transaction> | 1,328,836.00 | √ |
| 70 | 31-Dec-2014 | <Vouch. No> | <details of the transaction> | 1,838,061.00 | √ |
| 71 | 23-Dec-2014 | <Vouch. No> | <details of the transaction> | 1,973,045.00 | √ |
| 72 | 23-Dec-2014 | <Vouch. No> | <details of the transaction> | 1,327,690.00 | √ |
| 73 | 23-Dec-2014 | <Vouch. No> | <details of the transaction> | 1,527,269.00 | √ |
| 74 | 23-Dec-2014 | <Vouch. No> | <details of the transaction> | 926,126.00 | √ |
|  |  |  |  | 96,561,828.00 |  |

**Conclusion:**

No exception noted.

**Disclaimer: Dummy audit working files have been prepared and published to improve the quality of audit documentation of member firms providing audit services in Bangladesh. Member firms providing audit services should not assume these dummy working files as absolute benchmark for the purpose of preparing and keeping audit documentation. Every audit client has unique characteristics and risks. International Standards on Auditing (ISA) also requires to exercise engagement partner’s judgment on a number of areas in conducting the audit of an entity. Therefore, member firms should use their professional knowledge, skill, experiences along with these dummy working files to keep adequate and appropriate working papers for each audit engagement. The preparers do not assume any liability for drawing an inappropriate audit opinion based on the working papers prepared on the basis of these dummy working files.**