**Audit Program – Trade and other receivables**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Particulars** | **Test required**  **Y/N** | **Results**  **satisfactory**  **Y/N** | **Sch**  **Ref** | **Comments** | **Initials and date** |
| **General** |  |  |  |  |  |
| 1. Agreed the opening balances to last year’s accounts. | Y | Y | TR-01 |  |  |
| 1. Obtained and check, or prepare, a lead schedule for the current year’s figures and reconcile this to the nominal ledger. | Y | Y | TR-01 |  |  |
| 1. Examined any material journal entries or other adjustments made during the course of preparing the financial statements. | Y | Y | TR-01 |  |  |
| 1. Carried out analytical procedures such as: 2. comparison of the current figures with those of prior periods; 3. reviewed of key ratios or other performance indicators; 4. comparison of the top ten customers this year with last. | Y | Y | TR-01 |  |  |
| 1. Reviewed the planned extent of reliance on internal controls in this area and consider whether this remains appropriate. | Y | Y | TOE-C5.1 |  |  |
| 1. Assessed whether the initial materiality and/or risk assessment should be revised in view of the audit evidence obtained. Record details of any necessary adjustments on B5 or B8. Consider the impact on the remainder of the audit work and on any work under taken to date. | Y | N/A | N/A | No revision required |  |
| 1. Reviewed for large and/or unusual items and verify. | Y | Y | TR-01 |  |  |
| **Cost/existence** |  |  |  |  |  |
| 1. Obtained or prepare an aged list of balances and test the casts. | Y | Y | TR-04 |  |  |
| 1. Agreed the aged list of balances to the control account. Obtain explanations for all material adjustments to the control account. | Y | Y | TR-04 |  |  |
| 1. Performed a debtors circularisation. 2. Selected a sample of accounts for confirmation from a complete list of balances (include nil and credit balances where applicable). Record the details on the standard working paper; 3. Confirmed with client the debtors we wish to circularise; 4. obtained explanations where the client does not want us to circularise particular balances and consider alternative procedures that can be applied; 5. considered whether the refusal to allow circularisation of particular balances will impose a limitation of scope on the audit? 6. Sent the confirmation requests. Enclose a prepaid envelope for return to the firm. Ensure the reply part of the letter is properly referenced; 7. Recorded replies on the control sheet; 8. Where replies are not received within a reasonable period, sent a follow-up letter; 9. Followed the alternative procedures for any unfavorable responses or where no response obtained, and 10. Summarised the results and consider whether adequate audit comfort has been obtained for trade debtors. | Y | Y | TR-02 |  |  |
| 1. Where circularisation has not been carried out selected a sample of trade debtors or where unsatisfactory results are obtained carry out alternative procedures. 2. examined the ledger for cash after date; 3. for unpaid items inspected proof of delivery or despatch. If no such documentation is available, inspected the sales invoice supporting them, and 4. reviewed correspondence files for items in to determine whether any disputes exist. 5. Considered requesting a transaction history from key customers. | Y | Y | TR-03 |  |  |
| 1. Listed all credit balances over Tk\_\_\_\_\_\_\_\_\_ and obtain explanations | N | N/A | N/A | No credit balances at year end. |  |
| 1. Reconciliation between sub-ledger balances and GL balance of trade receivables. | Y | Y | TR-05 |  |  |
| **Valuation** |  |  |  |  |  |
| 1. Reviewed ledger accounts and obtain a list of any debts with balances: 2. not paid within ...... months of the period end; 3. in excess of their credit limit; 4. in the hands of liquidators or receivers, or 5. in the hands of solicitors for collection. | N | N/A | N/A |  |  |
| 1. Compared the client’s provision with the list completed under nine above and consider its adequacy. Obtained explanations for and justify any material accounts omitted from the client’s list. | Y | Y | TR-04 |  |  |
|  |  |  |  |  |  |
| **Cut-off** |  |  |  |  |  |
| 1. Reviewed credit notes after the year end and consider whether these have been accounted for in the correct period. | Y | Y | TR-06 |  |  |
| 1. If the company has despatch records, examine sales and despatch records before and after the year end and ensure that: 2. all goods despatched before the year end are excluded from stock and included in sales and debtors where appropriate; 3. all goods despatched after the year end are included in stock and excluded from sales and debtors where appropriate.(Refer to stock attendance notes.) | Y | Y | TR-06 |  |  |
| 1. If the company does not have despatch records, specified below the audit work to ensure that cut-off has been correctly applied: | N | N/A | N/A | The company has dispatch records |  |
|  |  |  |  |  |  |
| **Presentation and disclosure** |  |  |  |  |  |
| 1. Confirmed that a disclosure checklist will be completed for this year. Where that is not the case explained how the objectives relating to disclosure will be achieved. | Y | Y | TR-07 |  |  |
| 1. Ensured that there is evidence on the file to support the disclosures made such as long term debtors. | N | N/A | N/A |  |  |
| 1. Reviewed transactions and balances with directors and ensure they are properly presented as related party transactions and transactions in which a director has a material interest. | N | N/A | N/A |  |  |
| 1. Ensured that any factored debts have been accounted for in accordance with the substance of the agreement. | N | N/A | N/A |  |  |
| 1. Drafted any necessary additional tests such as those required by C6.3 and cross reference with the objectives on the summary sheet. | N | N/A | N/A |  |  |
| 1. Considered whether there are any items which need to be included in a letter of representation or letter of comment and record on A5 or A6, as appropriate. | N | N/A | N/A |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Company** | XYZ Limited | | **W/P Reference** | TR-01 |
| **Prepared By** | Mr. A |  | **Date** | DD-MM-YYYY | |
| **Reviewed By** | Mr. B |  | **Date** | DD-MM-YYYY | |
| **Period ended** | DD-MM-YYYY |  |  | | | |  |  |  |

|  |  |
| --- | --- |
| **Procedure Name:** | Comparison of current year and previous year balances |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Particulars** | **Current year balance**  **(BDT)** | **Previous year balance**  **(BDT)** | **Variance (BDT)** | **Variance (%)** |
| Trade and other receivables | <Taka> | <Taka> | <Taka> | <Percentage> |

|  |  |
| --- | --- |
| **Procedures performed:** | 1. Confirmed the previous year’s balance with the audited financial statements of the previous year. 2. Checked the current year’s balance with the balance as per nominal ledger. 3. Examined adjusting journal entries posted during the preparation of the financial statements. 4. Inquired management about large and/or unusual items and justification for such items. |
|

|  |  |
| --- | --- |
| **Observation:** | No large and/or usual items were noted during inquiry to management. Previous year’s balance has been brought forward and current year’s balance of nominal balance has been carried forward to the financial statements correctly. |
|

|  |  |
| --- | --- |
| **Conclusion:** | Satisfactory. |
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Company** | XYZ Limited | | **W/P Reference** | TR-02 |
| **Prepared By** | Mr. A |  | **Date** | DD-MM-YYYY | |
| **Reviewed By** | Mr. B |  | **Date** | DD-MM-YYYY | |
| **Period ended** | DD-MM-YYYY |  |  | | | |  |  |  |

|  |  |
| --- | --- |
| **Procedure Name:** | Circulate balance confirmation letter for major debtors and maintain confirmation control sheet. |

|  |  |
| --- | --- |
| **Objective:** | To check occurrence and accuracy of trade receivables. |

|  |  |
| --- | --- |
| **Assertions covered:** | Occurrence, Accuracy. |

|  |  |
| --- | --- |
| **Procedures performed:** | 1. Obtained a party-wise movement schedule and trace the opening balances from the general ledger, subsidiary records, and last year working papers. Checked casting and cross casting of the schedule. 2. Obtained party-wise break up of trade and other receivables as at 31 December 2014. 3. Made a selection of receivables’ balances based on high value. 4. Circulated the balance confirmations to the selected parties. 5. Compared replies to the requests. 6. Ensured that reconciling item, if any, are properly supported and appropriately adjusted. |

|  |  |
| --- | --- |
| **Sampling technique:** | High value from entire population of the trade and other receivables. |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Confirmation Control Sheet: Trade Receivable** | | | | | | A | B | C=A-B |
| **Sl No** | **Customer Code** | **Customer Name** | **Contact Address** | **Date of Confirmation Send** | **Date of Confirmation Received** | **Balance as per Confirmation Send** | **Balance as per confirmation Received** | **Difference** |
| 1 | <Code> | <Name> | <Address> | <Date> | <Date> | <Amount> | <Amount> | - |
| 2 | <Code> | <Name> | <Address> | <Date> | <Date> | Amount> | <Amount> | - |
| 3 | <Code> | <Name> | <Address> | <Date> | <Date> | <Amount> | <Amount> | - |
| 4 | <Code> | <Name> | <Address> | <Date> | <Date> | <Amount> | <Amount> | - |
| 5 | <Code> | <Name> | <Address> | <Date> | <Date> | <Amount> | <Amount> | - |
| 6 | <Code> | <Name> | <Address> | <Date> | <Date> | <Amount>  <Amount> | <Amount>  <Amount> | - |
| 7 | <Code> | <Name> | <Address> | <Date> | <Date> | <Amount> | <Amount> | - |
| 8 | <Code> | <Name> | <Address> | <Date> | <Date> | <Amount> | <Amount> | - |
| 9 | <Code> | <Name> | <Address> | <Date> | <Date> | <Amount> | <Amount> | - |
| 10 | <Code> | <Name> | <Address> | <Date> | <Date> | <Amount> | <Amount> | - |
| 11 | <Code> | <Name> | <Address> | <Date> | <Date> | <Amount> | <Amount> | - |
| 12 | <Code> | <Name> | <Address> | <Date> | <Date> | <Amount> | <Amount> | - |
| 13 | <Code> | <Name> | <Address> | <Date> | <Date> | <Amount> | <Amount> | - |
| 14 | <Code> | <Name> | <Address> | <Date> | <Date> | <Amount> | <Amount> | - |
| 15 | <Code> | <Name> | <Address> | <Date> | <Date> | <Amount> | <Amount> | - |

|  |  |
| --- | --- |
| **Observation:** | No observation was noted. |
|

|  |  |
| --- | --- |
| **Conclusion:** | Satisfactory. |
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Company** | **XYZ Limited** | | **W/P Reference** | TR-03 |
| **Prepared By** | Mr. A |  | **Date** | DD-MM-YYYY | |
| **Reviewed By** | Mr. B |  | **Date** | DD-MM-YYYY | |
| **Period ended** | DD-MM-YYYY |  |  | | | |  |  |  |

|  |  |
| --- | --- |
| **Procedure Name:** | Checking subsequent clearance of trade receivable balances. |

|  |  |
| --- | --- |
| **Objective:** | To ensure that the year-end balances of trade receivable were subsequently cleared fully or partially. |

|  |  |
| --- | --- |
| **Procedure:** | 1. Obtained party-wise break up of trade and other receivables as at 31 December 2014. 2. Made a selection of receivables’ balances for which confirmation was not sent. 3. Obtained invoice wise break up of selected balances. 4. Checked subsequent clearance of selected invoices. 5. Inquired management into significant disputed balances, if any. |

|  |  |
| --- | --- |
| **Assertion covered:** | Existence, Accuracy. |

|  |  |
| --- | --- |
| **Sampling technique:** | Made a selection of receivables’ balances for which confirmation was not sent |

|  |
| --- |
| **Result of testing** |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subsequent movement checking of Trade and other receivables:** | | | | | |  |  |  |
| **General Description** | | | |  | | **Document Checked** | |  |
| **Sl No** | **Party code** | **Party name** | **Balance as of year-end** | **Received as of <Subsequent cut-off date>** | **Balance as of <subsequent cut-off date>** | **Bank Statement** | **Money Receipt** |  |
| 1 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |
| 2 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |
| 3 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |
| 4 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |
| 5 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |
| 6 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |
| 7 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |
| 8 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |
| 9 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |
| 10 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |
| 11 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |
| 12 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |
| 13 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |
| 14 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |
| 15 | <Code> | <Name> | <Amount> | <Amount> | <Amount> | **√** | **√** |  |

|  |  |
| --- | --- |
| **Observation:** | No observation was noted. |
|

|  |  |
| --- | --- |
| **Conclusion** | Satisfactory. |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Company** | **XYZ Limited** | | **W/P Reference** | TR-04 |
| **Prepared By** | Mr. A |  | **Date** | DD-MM-YYYY | |
| **Reviewed By** | Mr. B |  | **Date** | DD-MM-YYYY | |
| **Period ended** | DD-MM-YYYY |  |  | | | |  |  |  |

|  |  |
| --- | --- |
| **Procedure Name:** | Checking the accuracy of doubtful debts and recoverability of trade receivables. |

|  |  |
| --- | --- |
| **Objective:** | To check the accuracy of doubtful debts and recoverability of trade receivable as at the year-end. |

|  |  |
| --- | --- |
| **Procedure Details:** | 1. Obtained business wise approval of bad debt provisions and matched with GL balances. 2. Obtained and reviewed of policy for provision for doubtful debt. 3. Obtained business wise schedule of receivable along with aging and recalculated provision for bad debt according to business wise bad debt provision policy. 4. Obtained ageing of trade and other receivables and ensured that no unreasonably delayed balances are appearing. 5. Assessed the consistency and appropriateness of methods applied to estimate the doubtful debts. 6. Checked the recoverability of the debtors considered good. No subsequent event has raised any doubts about their recoverability. |

|  |  |
| --- | --- |
| **Assertions covered:** | Occurrence, Accuracy |

|  |  |
| --- | --- |
| **Sampling technique:** | Obtained receivable balances with their ageing and checked whether bad debt allowance has been kept using percentage as per company policy. |

|  |
| --- |
| **Result of testing** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Receivable amount**  **(BDT)** | **No. of days outstanding** | **Percentage as per policy** | **Bad debt provision** | | **Difference** | **Checked approval?** |
| **Should be kept** | **Actually kept** |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |
| <Taka> | <Days> | <Percentage> | <Taka> | <Taka> | - | √ |

|  |  |
| --- | --- |
| **Observation:** | No observation was noted. |
|

|  |  |
| --- | --- |
| **Conclusion** | Satisfactory. |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Company** | **XYZ Limited** | | **W/P Reference** | | TR-05 |
| **Prepared By** | Mr. A |  | **Date** | | DD-MM-YYYY |
| **Reviewed By** | Mr. B |  | **Date** | | DD-MM-YYYY |
| **Period ended** | DD-MM-YYYY |  | |  | | |  |  |  |

|  |  |
| --- | --- |
| **Procedure Name:** | Reconciliation between sub-ledger balances and GL balance of trade receivables. |

|  |  |
| --- | --- |
| **Objective:** | To check the completeness of GL balances of trade receivables as at the year-end. |

|  |  |
| --- | --- |
| **Procedure Details:** | 1. Obtained schedule of business wise sub-ledger balances. 2. Obtained GLs of trade receivables for the entire year. 3. Cross-matched the total of sub-ledger balances with the amount of trade receivable GL. 4. Inquired and justified the difference between sub-ledger balances and GL balance, if any. |

|  |  |
| --- | --- |
| **Assertions covered:** | Completeness, Accuracy |

|  |  |
| --- | --- |
| **Sampling technique:** | High value from entire population |

|  |
| --- |
| **Result of testing** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Sub-ledger** | | | **GL** | | | **Difference** | **Remarks** |
| **Sub-ledger code** | **Customer name** | **Balance as at closing date** | **GL code** | **GL description** | **Balance as at closing date** |
| <Code> | <Name> | <Taka> | <Code> | <Name> | <Taka> | **-** | Satisfactory |
| <Code> | <Name> | <Taka> |
| <Code> | <Name> | <Taka> |
| <Code> | <Name> | <Taka> | <Code> | <Name> | <Taka> | <Taka> | Reconciled |
| <Code> | <Name> | <Taka> |
| <Code> | <Name> | <Taka> |
| <Code> | <Name> | <Taka> |
| <Code> | <Name> | <Taka> |
| <Code> | <Name> | <Taka> | <Code> | <Name> | <Taka> | - | Satisfactory |
| <Code> | <Name> | <Taka> |
| <Code> | <Name> | <Taka> | <Code> | <Name> | <Taka> | - | Satisfactory |
| <Code> | <Name> | <Taka> | <Code> | <Name> | <Taka> | - | Satisfactory |
| <Code> | <Name> | <Taka> | <Code> | <Name> | <Taka> | - | Satisfactory |
| <Code> | <Name> | <Taka> | <Code> | <Name> | <Taka> | - | Satisfactory |
| <Code> | <Name> | <Taka> | <Code> | <Name> | <Taka> | <Taka> | Reconciled |
| **Total** | | **<Taka>** | **Total** | | **<Taka>** |  |  |

**Reconciled:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Sub-ledger code** | **Customer name** | **Sub-ledger balance**  **A** | **Forex revaluation**  **B** | **Manual payment**  **C** | **Nominal GL balance**  **D=A+B-C** |
| <Code> | <Name> | <Taka> | <Taka> | <Taka> | <Taka> |
| <Code> | <Name> | <Taka> | <Taka> | <Taka> | <Taka> |

|  |  |
| --- | --- |
| **Conclusion** | Difference is immaterial and reconciliation is satisfactory. |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Company** | **XYZ Limited** | | **W/P Reference** | TR-06 |
| **Prepared By** | Mr. A |  | **Date** | DD-MM-YYYY | |
| **Reviewed By** | Mr. B |  | **Date** | DD-MM-YYYY | |
| **Period ended** | DD-MM-YYYY |  |  | | | |  |  |  |

|  |  |
| --- | --- |
| **Procedure Name:** | Cut-off test of trade receivables. |

|  |  |
| --- | --- |
| **Objective:** | To assure the completeness and accuracy of recording trade receivables in the reporting period. |

|  |  |
| --- | --- |
| **Procedure details:** | 1. Made a selection of sales invoices from sales module of accounting system  2. Checked whether trade receivables were recorded in the correct accounting period. |

|  |  |
| --- | --- |
| **Assertions:** | Completeness, Accuracy. |

|  |  |
| --- | --- |
| **Sampling technique:** | Obtained the schedule of sales invoice and goods return note of the last 15 days of the current accounting period and of first 15 days of the next accounting period. Then samples were selected based on high-value items. |

|  |
| --- |
| **Results of testing** |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Invoice/ Goods return noteReferece** | **Transaction details** | **Customer name** | **Types of transaction** | **Cutoff period** | **Invoice Date** | **Delivery Date as per invoice** | **Net sales** | **Journal entry date** | **Remarks** |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |
| <ID No.> | <Description> | <Name> | Sales return | <Reporting date> | DD-MM-YYYY | DD-MM-YYYY | <Taka> | DD-MM-YYYY | Satisfactory |

|  |  |
| --- | --- |
| **Observation:** | No observation was noted. |
|

|  |  |
| --- | --- |
| **Conclusion** | Satisfactory. |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Company** | **XYZ Limited** | | **W/P Reference** | | TR-07 |
| **Prepared By** | Mr. A |  | **Date** | | DD-MM-YYYY | |
| **Reviewed By** | Mr. B |  | **Date** | | DD-MM-YYYY | |
| **Period ended** | DD-MM-YYYY |  | |  | | | |  |  |  |

|  |  |
| --- | --- |
| **Procedure Name:** | Testing of presentation and disclosure |

|  |  |
| --- | --- |
| **Objective:** | To check whether the matters to be disclosed relating to trade receivables according to applicable reporting and legal framework (i.e. IFRS, Companies Act 1994 and Securities and Exchange Rule 1987). |

|  |  |
| --- | --- |
| **Procedure details:** | 1. Prepared a checklist of items to be disclosed according to IAS 18, IFRS 7 and Companies Act 1994. 2. Checked whether the items to be disclosed relating to trade receivables have been disclosed properly. |

|  |  |
| --- | --- |
| **Assertions covered:** | Presentation and disclosure |

|  |  |
| --- | --- |
| **Sampling technique:** | Entire population. |

|  |
| --- |
| **Working on disclosure** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **SL No.** | **Disclosure requirement** | **Required by** | **Disclosed in financial statements?** | **Reference from financial statements** | **Remarks** |
| 1 | Group accounting policy | IFRS | √ | Note 39 | Satisfactory |
| 2 | Ageing of trade receivables | √ | Note 11.2 | Satisfactory |
| **3** | Movement in the allowance for impairment in respect of trade receivables during the year | √ | Note 31 | Satisfactory |
| 4 | Separate disclosure for debts considered good and in respect of which the company is fully secured. | Companies Act 1994 | Not applicable | Not applicable |  |
| 5 | Separate disclosure for debts considered good for which the company hold no security other than debtors personal security. | √ | Note 11 | Satisfactory |
| 6 | Debt considered doubtful or bad | √ | Note 11 | Satisfactory |
| 7 | Debts due by directors or other officers of the company | Not applicable | Not applicable |  |
| 8 | Debts by company under same management | √ | Note 13 | Satisfactory |
| 9 | Debt to firms or private limited companies respectively in which any director of the company is a partner, director or member | Not applicable | Not applicable |  |
| 10 | Any surplus created for provision for doubtful or bad debts shown separately under “Reserves and Surplus”. | Not applicable | Not applicable |  |

|  |  |
| --- | --- |
| **Observation:** | No observation was noted. |

|  |  |
| --- | --- |
| **Conclusion** | Satisfactory. |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Company** | **XYZ Limited** | | **W/P Reference** | | TR-08 |
| **Prepared By** | Mr. A |  | **Date** | | DD-MM-YYYY |
| **Reviewed By** | Mr. B |  | **Date** | | DD-MM-YYYY |
| **Period ended** | DD-MM-YYYY |  | |  | | |  |  |  |

|  |  |
| --- | --- |
| **Procedure Name:** | Workings on write-off of bad debts. |

|  |  |
| --- | --- |
| **Objective:** | To check the occurrence and accuracy of writ-off of bad debts during the year. |

|  |  |
| --- | --- |
| **Procedure Details:** | 1. Obtained schedule of bad debts that were written off during the year. 2. Selected some samples of write off and obtained documents of background, nature and management notes relating to the decision to write off upon inquiry to management. 3. Obtained board approval for write off of the bad debts, where applicable. |

|  |  |
| --- | --- |
| **Assertions covered:** | Completeness, Accuracy |

|  |  |
| --- | --- |
| **Sampling technique:** | Samples were selected based on high-value write-offs. |

|  |
| --- |
| **Result of testing** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Party name** | **Receivable amount** | **Provision kept** | **Provision written off** | **Percentage of receivable** | **Observed management note?** | **Board approval taken?** | **Remarks** |
| <Name> | <Taka> | <Taka> | <Taka> | <Percentage> | √ | √ | Satisfactory |
| <Name> | <Taka> | <Taka> | <Taka> | <Percentage> | √ | √ | Satisfactory |
| <Name> | <Taka> | <Taka> | <Taka> | <Percentage> | √ | √ | Satisfactory |
| <Name> | <Taka> | <Taka> | <Taka> | <Percentage> | √ | √ | Satisfactory |
| <Name> | <Taka> | <Taka> | <Taka> | <Percentage> | √ | √ | Satisfactory |
| <Name> | <Taka> | <Taka> | <Taka> | <Percentage> | √ | √ | Satisfactory |
| <Name> | <Taka> | <Taka> | <Taka> | <Percentage> | √ | √ | Satisfactory |

|  |  |
| --- | --- |
| **Conclusion** | No mismatch was 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.**