

Sales vs. Deposits Summary Report (2022–2024)

1. Overall Totals

Year	Total Sales	Total Deposited	Total Difference
2022	₱14,356,353.00	₱8,561,101.25	₱5,795,251.75
2023	₱21,813,012.00	₱14,188,952.89	₱7,624,059.11
2024	₱21,269,857.00	₱7,672,424.16	₱13,597,432.84

2. Key Insights

- **2022:**
 - Sales reached **₱14.36M**, deposits **₱8.56M**.
 - **40% of sales (₱5.8M) were not deposited.**
 - September showed an unusual **over-deposit (+₱698K)**, but other months showed under-deposits.
- **2023:**
 - Highest sales in three years at **₱21.81M**.
 - Deposits improved to **₱14.18M**, with a **difference of ₱7.62M** (35% unaccounted).
 - Some months showed better alignment (Nov & Dec had smaller gaps).
 - August, September, and October showed over-deposits (possible adjustment months).
- **2024:**
 - Sales were **₱21.27M**, slightly lower than 2023.
 - Deposits fell sharply to **₱7.67M**, leaving a **huge gap of ₱13.59M (64% unaccounted)**.
 - Every single month had under-deposits; July had the **worst gap at ₱1.61M**.

3. Trends Across 2022–2024

- **Sales Growth:**
 - Sales rose from **₱14.36M (2022)** to over **₱21M (2023–2024)**, showing strong business performance.
- **Deposits Inconsistency:**
 - Deposits improved in 2023 but dropped drastically in 2024 despite high sales.
 - This indicates either **weak controls in 2024** or possible **mismanagement of cash flow**.
- **Differences:**
 - 2022 → ₱5.8M gap
 - 2023 → ₱7.6M gap
 - 2024 → ₱13.6M gap (**worst year**)
- **Deposit Ratio (Deposited ÷ Sales):**
 - 2022 → **60%**
 - 2023 → **65%** (best year)
 - 2024 → **36%** (alarming drop)

4. Recommendations

1. **Investigate 2024 Immediately:**
 - Over ₱13.6M unaccounted — this is a critical red flag.
2. **Strengthen Internal Controls:**
 - Daily reconciliation between sales and deposits.
 - Require documented proof (deposit slips, receipts).
3. **Audit & Accountability:**
 - Conduct a full financial audit for 2022–2024.
 - Identify responsible staff for unrecorded deposits.
4. **Consistency in Reporting:**
 - Use standardized monthly variance reports.

- Highlight months with over-deposits for proper adjustment tracking.
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◆ **Conclusion:**

From 2022–2024, the company generated **₱57.44M in sales** but deposited only **₱30.42M**, leaving **₱26.99M unexplained**.

The **trend is worsening in 2024**, showing the need for **urgent corrective action** to prevent financial losses or fraud.

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