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| --- | --- | --- |
| **Client Name:** Cosmopolitan Industries (Pvt.) Limited | | |
| **Accounting period:** 01 July 2020 to 30 June 2021 | | |
| **Prepared by:** Md. Nahid Hasan Badhan |  | **Date:** 16 August 2021 |
| **Reviewed by:** Rounak Rayhan Shuban  **Further Reviewed by:** Humaun Ahamed |  | **Date:** 17 August 2021  **Date:** 19 August 2021 |
| **Subject:** Sample selection of Administrative expense | | |

**Objective:**

The objective of the memo is to document the work procedure performed for selection of the sample over the population of Administrative expense.

**About Administrative expense:**

**Total Population of the Head:** 5,854,847 USD

Total (Dr) amount during the period: 6,018,202 USD

Total (Cr) amount during the period: 145,869 USD

**Performance materiality**: 375,000 USD

**Risk associated with the head:** Non-Significant risk, Lower Risk without Control Reliance

As per sample table, total sample selected from the head:

1. For Dr amount: 12
2. For Cr amount: 1

**Total sample selected**: 13

**Sample Selection method:**

We have used MUS in selecting the sample, the selection method is given below:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Particulars** | **Period** | **Particulars** | **Amount** | **Remarks** |
| For debit | For 12 month | From 12 months population we have run MUS and selected 12 samples | **6,018,202** | 12 Sample vouchers for 12 Months |
| For credit | For 12 month | From 12 months population we have used Judgements and selected 1 samples | **145,869** | 1 Sample voucher for 12 Months |
| Total | For 12 month | From 12 months population we have selected 13 samples | **5,854,847** | 13 Sample voucher for 12 Months |

**---------------End of document---------------**