


Period: February

MONTHLY ACCOUNTING CHECKLIST				
CLIENT NAME: PT ONODERA USER RUN INDONESIA				
PIC 1 (Inputter):	AJIEAN LUTHIANTI	Target Date:	07 Mar 23	
PIC 2 (Peer Review):	LAILI ROHATUN HANITYAH	Review Date:	06 Mar 23	
PIC 3 (Senior Checker):	REZA RAMADHAN	Send Date:	06 Mar 23	
Review of Balance Sheet Account				
Point 1. Balance of Account is same with Comparative Data				
Point 2. There are no long outstanding transactions that should no longer be recorded on the balance sheet				
Account Name	Comparative Data	Point 1 (Yes/No)	Point 2 (Yes/No)	Notes (If No)
AR Affiliated	Detail List	Yes	Yes	
Cash & Bank	Cash Book & Bank Statement	Yes	Yes	
Inventory	Detail List	Yes	Yes	Adjustment on Inventory (W/B be adjust on Audit 2022)
Prepaid Expense	Prepayment Schedule (Table)	Yes	Yes	
Advances Paid	Detail List	Yes	Yes	
Fixed Assets	FA Table	Yes	Yes	
Lease Deposits	Detail List	Yes	Yes	
Trade Payable	Outstanding Payables (AP Aging Table)	Yes	Yes	
Other Payable	Detail List	Yes	Yes	
Accrued Salary	Detail List	Yes	No	Over Accrued for Employee Medical S.150.000
Advances Received	Detail List	Yes	Yes	
Tax Payable	Monthly SPT (WHT & VAT)	Yes	Yes	
Provision For Bonuses	Detail List	Yes	Yes	
Equity	Notary Deed	Yes	Yes	
Review of Profit Loss Account			Yes/No	Notes (If No)
Total sales equal to sales data from clients			N/A	
COGS is calculated properly			Yes	By Client Request
There is no unexplainable fluctuation (significant increase/decrease) compared monthly in PL			No	Adjustment for Reversal on COGS Account Classification
There is no monthly expenses that are missing (exp. Depreciation, Salary, Rent, etc)			Yes	
There is no out of ordinary costs (Expenses that occur only this month, etc)			No	Adjustment for Reversal on COGS Account Classification
GL of every PL account have been check to make sure there is no input errors (ex. Rent recorded in Salary account)			Yes	
Delivery and Documentation			Yes/No	Notes (If No)
Email Financial Statement only to PICs who have the right to access salary data			Yes	
All related data are well documented on the server			Yes	

	
In Min	Reza Ramadhan

Period: February

MONTHLY PAYROLL CHECKLIST			
CLIENT NAME: PT ONODERA USER RUN INDONESIA			
PIC 1 (Inputter):	ATIFAH LUTHFIYANTI	Target Date:	07/03/2023
PIC 2 (Peer Review):	LAILI ROHYATUN HANYAH	Review Date:	06/03/2023
PIC 3 (Senior Checker):	REZA RAMADHAN	Send Date:	06/03/2023
Data Verification		Yes/No	Notes (if No)
All employee data (NPWP, work start date, resign date, PTKP status, etc) are updated with actual conditions		Yes	
Salary data in the working paper is the same as the salary data sent by the client		Yes	
BPJS Data in the working paper is the same as the BPJS Payment Data		Yes	
The income Tax Art 21 in the working paper is the same as the income Tax Art 21 in Monthly Tax working paper		Yes	
Employee attendance data in the working paper is the same as the employee timesheet		Yes	
Calculation Review		Yes/No	Notes (if No)
All client-specific regulations regarding payroll (deduction, non fixed allowance, etc) have been accommodated in the working paper		Yes	
There are no errors in all the formulas in the working paper		Yes	
All the information and data in the payslips that are made are the same as the data on the working papers		Yes	
Delivery and Documentation		Yes/No	Notes (if No)
Email salary calculation only to PICs who have the right to access salary data		Yes	
All payroll related data are well documented on the server		Yes	

	
In	Reza Ramadhan

Period: Februari

MONTHLY TAX CHECKLIST

CLIENT NAME: PT ONODERA USER RUN INDONESIA		
PIC 1 (Inputter):	ATIFAH LUTHIYANTI	Target Date:
PIC 2 (Peer Review):	LAILI ROHYATUN HANIYAH	Review Date:
PIC 3 (Senior Checker):	REZA RAMADHAN	Send Date:
Equalization of numbers in tax reports and financial statements		
VAT		Amount
Sales in Financial Statement (YTD)		N/A
Sales in VAT Report (YTD)		N/A
Difference		N/A
Notes (if There is Difference)		N/A
Income Tax Art 21		Amount
Expenses in Financial Statement (Salary, Individual Professional Fee, etc) (YTD)		145.468.513,51
Bruto in Income Tax Art 21 Report (YTD)		136.187.695,00
Difference		9.280.818,51
Notes (if There is Difference)		Adjustment Reclass COGS
Income Tax Art 23, 26, & 4(2)		Amount
Expenses in Financial Statement (Service, Rent, Interest, Royalty, etc) (YTD)		182.068.263
Bruto in Unification Income Tax Report (YTD)		48.932.604,00
Difference		133.135.659
Notes (if There is Difference)		Different Masa, Purchase and Depreciation, <u>Adjustment</u>
Working Paper & Reporting Review	Yes/No	Notes (if No)
For WHT Art 21, all employee data (NPWP, PTKP status, etc) are updated with actual conditions	Yes	
For WHT Art 21, salary data in the working paper is the same as the salary data sent by the client	Yes	
For WHT Art 21, BPJS Data in the working paper is the same as the BPJS Payment Data	Yes	
Withholding tax is calculated at the correct tax rate	Yes	
There are no errors in all the formulas in the working paper	Yes	
Make Sure monthly income tax (ex. PPh 25, PP23, PPh 15) is calculated properly. PPh 25 should be same with latest SPT. PP23 should be 0,5% from sales and still eligible to use PP23 rate.	N/A	
Billing Code is correct (correct period, amount, etc)	Yes	
All data reported is same with the working paper	Yes	
For VAT report, compensation from previous period should be the same as SPT of last period	N/A	
If use tax treaty rate, make sure DGT form is available and still valid	Yes	
Delivery and Documentation	Yes/No	Notes (if No)
All SPT & Tax Slip has been sent to clients	Yes	
All related data are well documented on the server	Yes	

 In Min	 Reza Ramadhan
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