

Check List for monthly Bookkeeping or review

*Please attached email by PDF, when you send FS to Japanese or clients. (some points also attach evidence *Ex, Invoice)

Company Name Mercuria (Thailand) Co.,Ltd.

Assign date					
Name	Bam	Jim	Toei	Eiw	
Month	PIC1	Cross check	Senior	leader (responsibility)	Leader check date
ก.ย.-23	✓	✓	✓	✓	15-May-23
พ.ย.-23					
ธ.ย.-23					

1. Gross profit analysis. Please see the details as follows;

*if gross profit ratio is abnormal, please recheck sales, purchase, end of inventory and so on.

Feb-23			
	Branch1	Branch2	ALL
TOTAL SALES	6,668,441.72		6,668,441.72
TOTAL COST OF GOOD SOLD	2,351,613.43		2,351,613.43
GROSS PROFIT	4,316,828.29	-	4,316,828.29
GROSS PROFIT RATIO	64.7%	0.0%	64.7%

Mar-23			
	Branch1	Branch2	ALL
TOTAL SALES	11,788,224.56		11,788,224.56
TOTAL COST OF GOOD SOLD	7,259,853.97		7,259,853.97
GROSS PROFIT	4,528,370.59	-	4,528,370.59
GROSS PROFIT RATIO	38.4%	0.0%	38.4%

Mar-23			
	Branch1	Branch2	ALL
TOTAL SALES	4,845,085.68		4,845,085.68
TOTAL COST OF GOOD SOLD	3,310,733.44		3,310,733.44
GROSS PROFIT	1,534,352.24	-	1,534,352.24
GROSS PROFIT RATIO	31.7%	0.0%	31.7%

2. Fixed Expense analysis is as follows;

*if expense which happen every month similar amount is abnormal or did not record, pelase carefully to check. (such as rental fee, accounting fee, Depreciation and so on)

(Please select expense by Senior staff)

Month	ALL			Branch 2		
	ก.ย.-23	พ.ย.-23	ธ.ย.-23	ก.ย.-23	พ.ย.-23	ธ.ย.-23
tax allowances	1,712.96	1,712.96	1,712.96			
Accounting Fee	5,000.00	5,000.00	5,000.00			
Professional Fee	74,828.51	20,000.00	20,000.00			
Office Rental	28,900.00	28,900.00	292,046.45			
Office Service	90,400.00	90,400.00	324,046.45			
Telephone Expenses	21,995.40	31,966.72	44,756.50			
Electricity Expenses	5,076.50	2,787.75	-			
Internet Expenses	2,599.00	2,599.00	2,599.00			
Depreciation - Equipment	50,780.79	61,070.55	60,082.69			
Depreciation - Furniture & Fixtures	7,279.93	8,059.93	10,532.18			
Depreciation - Building Improvements	15,049.41	16,661.85	43,192.86			
Audit Fee	4,833.33	4,833.33	4,833.33			
Service Fee	46,638.00	1,442,687.00	208,088.66			
Software Expense	49,761.74	39,729.75	31,659.35			
Add back	102,533.00	227,392.25	150,000.00			
Remark (Explanation)		5370-08 Service fee : MTC paid Technical Support to MVNC 17,300 USD / every monuth start 03/2023	5330-02 Electricity Expenses : Due to MTC moving office, remember to make no invoice for electricity bill.			

3. Special Expense analysis is as follows;

*If abnormal expense happened, please discribe below

Acc code	Acc name	Branch Name	THB	Reason, Reference
5360-08	Specific business tax PT.40		162.75	Since MTC earns interest from SMT, it is subject to PT.40 tax.

*Attached Evidence in email, (if have)

4. We have already checked the bank statement with GL.

*bank statement and GL amount have to be same

Acc code	Accounting name	GL	Statement	Dif
1112-01	SMBC C/A 101-0-12520-0	69,688.00	69,688.00	-
1112-02	Kbank C/A 039-1-24551-7 (Sub)	38,093.39	38,093.39	-
1113-01	SMBC S/A 201-0-12520-1	53,652,164.32	53,652,164.32	-
1113-03	K-BANK S/A 038-3-76980-9	542,761.22	542,761.22	-
				-
				-

* If GL and bank statement is not same, please let me know reason below