
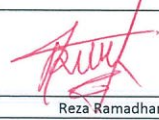




January

MONTHLY TAX CHECKLIST			
CLIENT NAME: PT AVEX SOMAGEDE MANUFACTURING			
PIC 1 (Inputter):	LAILI ROHYATUN HANIYAH	Target Date:	
PIC 2 (Peer Review):	AFIFAH LUTHFIYANTI	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)		981.310.922,00	
Sales in VAT Report (YTD)		981.310.922,00	
Difference		-	
Notes (if There is Difference)		✓	
Income Tax Art 21		Amount	
Expenses in Financial Statement (Salary, Individual Professional Fee, etc) (YTD)		433.319.209,00	
Bruto in Income Tax Art 21 Report (YTD)		418.518.011,00	
Difference		14.801.198,00	
Notes (if There is Difference)		BPJS JHT JP and OT Meals Diatas Jam 3 Per 23-27/01-23 (Cash Advance)	
Income Tax Art 23, 26, & 4(2)		Amount	
Expenses in Financial Statement (Service, Rent, Interest, Royalty, etc) (YTD)		712.716.972	
Bruto in Unification Income Tax Report (YTD)		3.558.614.661	
Difference		-2.845.897.689,00	
Notes (if There is Difference)		Different Period, Factory Rent on Prepaid Expense	
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.		Yes	
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		Yes	
If use tax treaty rate, make sure DGT form is available and still valid		N/A	
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 Mito	Reza Ramadhan

Period Januari

MONTHLY ACCOUNTING CHECKLIST				
CLIENT NAME: PT AVEK SOMAGEDE MANUFACTURING				
PIC 1 (Inputter):	LAILI ROHYATUN HANIYAH	Target Date:	10-Feb-23	
PIC 2 (Peer Review):	AFIFAH LUTHFIYANTI	Review Date:	10-Feb-23	
PIC 3 (Senior Checker):	REZA RAMADHAN	Send Date:	10-Feb-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)
Cash & Bank	Cash Book & Bank Statement	Yes	Yes	
Trade Receivable	Outstanding Invoices (AR Aging Table)	Yes	Yes	
Inventory	Stock Opname Data	Yes	Yes	
Prepaid Tax	Detail List	Yes	Yes	
Prepaid Expense	Prepayment Schedule (Table)	Yes	Yes	
Advances	Detail List	Yes	Yes	
Other Current Assets	Detail List	Yes	Yes	
Fixed Assets	FA Table	Yes	Yes	
Trade Payable	Outstanding Payables (AP Aging Table)	Yes	Yes	
Other Payable	Detail List	Yes	Yes	
Accrued Expense	Detail List	Yes	No	Audit Accrued not yet offset
Tax Payable	Monthly SPT (WHT & VAT)	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			Yes	
COGS is calculated properly			Yes	By their stock opname data
There is no unexplainable fluctuation (significant increase/decrease) compared monthly in PL			Yes	
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)			Yes	
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	Beza Ramadhan