

Penang Global Tourism Sdn. Bhd.
Final Audit - December 31, 2018
SUMMARY OF ADJUSTED DIFFERENCE

No.	Description	X-Ref	Dr (RM)	Cr (RM)
1	8004/000 OTHER RECEIVABLE	N	3,000.00	
	3000/T10 The Northam All Suite Penang	KK		3,000.00
			<u>3,000.00</u>	<u>3,000.00</u>
	<i>(Being reclassification of payment received from debtor wrongly taken into other account during the year.)</i>			
2	6010/001 COST OF GOODS SOLD-SOUVENIRS	30	45.60	
	4010/000 CONSIGNOR-CONSGINMENT	N		45.60
			<u>45.60</u>	<u>45.60</u>
	<i>(Being adjustment for purchase under taken up in prior year while the payment already settle as per confirm by Ms. Michelle.)</i>			
3	3400/000 PREPAYMENTS	NN	46,784.76	
	9212/010 AUSTRALIA MEDIA CAMPAIGN	50		46,784.76
			<u>46,784.76</u>	<u>46,784.76</u>
	<i>(Being adjustment for promotion in Australia magazine January 2019 issue wrongly taken into expense account.)</i>			
4	9300/009 CONTRIBUTION/SPONSOR	50	9,800.00	
	9300/006 LUNCH/DINNER HOSTING	50		9,800.00
			<u>9,800.00</u>	<u>9,800.00</u>
	<i>(Being reclassification of sponsorship wrongly taken into other account during the year.)</i>			
5	9002/000 ALLOWANCE	50	6,700.00	
	9101/000 TELEPHONE/EMAILS/FAX	50		6,700.00
			<u>6,700.00</u>	<u>6,700.00</u>
	<i>(Being reclassification of telephone allowance wrongly taken into other account during the year.)</i>			
6	9014/000 Mileage/toll claims/petrol	50	100.00	
	3020/000 Petty cash	HH		100.00
			<u>100.00</u>	<u>100.00</u>
	<i>(Being adjustment for wrongly taken up petrol expense into petty cash account during the year.)</i>			

I hereby approve the above adjusting/reclassifying journal entries.

 (Authorised Signature)

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No.	Description	X-Ref	Dr (RM)	Cr (RM)
7	3200/000 Provision for taxation	U	695.52	
	9116/000 Taxation	80		695.52
			695.52	695.52
	(Being adjustment for overprovision of taxation in prior year.)			
8	8001/000 FUND FROM STATE GOVT	10	47,334.68	
	4600/000 SHORT TERM GRANT	J		47,334.68
			47,334.68	47,334.68
	(Being adjustment for overstated of utilise government grant for the year)			

I hereby approve the above adjusting/reclassifying journal entries.

 (Authorised Signature)