

Lead Schedule: Supporting Documentation

Area/Account: Accounts Receivable
Prepared By: John Doe
Date Prepared: 2024-06-10
Reviewed By: Jane Smith
Date Reviewed: 2024-06-12
Period: Year Ended 31 December 2023

Lead Schedule Summary

REFERENCE	ACCOUNT DESCRIPTION	BALANCE PER TB	ADJUSTMENTS	FINAL BALANCE	SUPPORTING DOC REF
AR-01	Trade Debtors	150,000	(5,000)	145,000	SD-1
AR-02	Allowance for Doubtful Accounts	(10,000)	500	(9,500)	SD-2
AR-03	Other Receivables	20,000	-	20,000	SD-3

Supporting Documentation References

SUPPORTING DOC REF	DESCRIPTION	SOURCE
SD-1	Debtors Ageing Analysis as at 31 Dec 2023	Client Listing
SD-2	Allowance Calculation Sheet	Working File
SD-3	Breakdown of Other Receivables	General Ledger Extract

Important Notes

- Lead schedules should reconcile with the trial balance and general ledger.
- All adjustments must be supported by appropriate documentation.
- Supporting documentation references must be clearly indicated for traceability.
- All schedules should be reviewed and approved by a supervising staff member.
- Retention of clear, organized documentation is necessary for audit trail purposes.