

Sales Performance Analysis for the period 01/01/xx thru 12/31/xx

CUSTOMER	GROSS SALES TARGET	1 GROSS SALES AT STANDARD	2 ACTUAL SALES	3 SALES RELATED RETURNS	4 CO-OP ADVERTISING	5 MARKDOWN ALLOWANCES	6 PRICE DIFFERENCES	7 ROUTING VIOLATIONS	8 NET SALES	9 COST OF GOODS SOLD	10 G.P. % OF NET SALES
CUSTOMER NAME & TOTAL DIV. SALES		12,070,000 100.00%	11,704,000 3.03%	53,500 0.46%	152,250 1.30%	140,000 1.20%			11,358,250 94.10%	7,432,857 65.44%	3,925,393 34.56%
DIVISION 01 TOTAL		2,500,000 100.00%	2,480,000 0.80%	0 0.00%	25,000 1.01%	64,500 2.60%			2,390,500 95.62%	1,633,200 68.32%	757,300 31.68%
DIVISION 02 TOTAL		500,000 100.00%	478,000 4.40%	0 0.00%	45,000 9.41%	5,000 1.05%			428,000 85.60%	269,640 63.00%	158,360 37.00%
DIVISION 03 TOTAL		1,850,000 100.00%	1,839,000 0.59%	32,585 1.77%	23,250 1.26%	12,500 0.68%			1,770,665 95.71%	1,111,630 62.78%	659,035 37.22%
DIVISION 04 TOTAL		2,750,000 100.00%	2,736,000 0.51%	15,257 0.56%	35,000 1.28%	45,000 1.64%			2,640,743 96.03%	1,666,875 63.12%	973,868 36.88%
DIVISION 05 TOTAL		2,220,000 100.00%	2,196,000 1.08%	0 0.00%	5,000 0.23%	0 0.00%			2,191,000 98.69%	1,376,000 62.80%	815,000 37.20%
DIVISION 06 TOTAL		2,250,000 100.00%	1,975,000 12.22%	5,658 0.29%	19,000 0.96%	13,000 0.66%			1,937,342 86.10%	1,375,512 71.00%	561,830 29.00%

1 Gross Sales at Standard or Regular Price = Total sales if merchandise sold at standard or regular price (an assumption).

2 Actual Sales = Total merchandise sold; above, below or at standard price less any price credits that were issued. % is difference between selling price and standard price.

3 Sales Related Returns = Returns that were due to sales person's error, impacts sales person's performance. % is calculated vs. Actual Sales.

4 Co-Op Advertising = Total advertising dollars given to the customer. % is calculated vs. Actual Sales.

5 Markdown Allowances = Total markdown dollars given to the customer. % is calculated vs. Actual Sales.

* 6 Price Differences = Total deductions taken by customer claiming a difference in price paid versus price billed. % is calculated vs. Actual Sales.

* 7 Routing Violations = Deductions taken by customer for failure to abide by routing guide or Purchase Order. (Often an order taker error) % is calculated vs. Actual Sales.

8 Net Sales = Actual sales less returns, advertising, and markdown, price differences, routing violations. % is calculate vs. gross or standard sales.

In the example above, the company lost 6.03% off the top due to possible errors or abuses in the operation.

9 Cost of Goods Sold = the actual COGS for the merchandise sold to the customer. If this figure is not available, a percentage that is illustrative of the COGS for all sales can be used.

10 G.P. % of Net Sales = The true gross profit on merchandise sold to the customer.

* Columns 7 & 8 are examples of other deductions that you may want to measure in this analysis.

If your company is looking at the total deduction problem, you would include all categories such as: Handling, all types of returns, Shortages out and in, Discounts, etc.