

ABC

TEST OF DETAILS EXPORT SALES

FOR THE MONTH OF JULY, 2011

Prepared By: Manoor

Reviewed By:

Date:

Objectives:

To ensure that Export sales recorded in the ledger exists and accurately recorded, as well as the transactions comply with the company policies.

Checked That:

1. Verified from Tax payment ledger.
2. Goods declaration/other reliable document attached with the Invoice.
3. Entry in the correct party ledger account.
4. Casting, commission exp. and Authorization.
5. Invoice verified from export sales data.

Sampling Methodology:

100% Transactions are verified.

	Sl	Invoice Date	Voucher #	Invoice #	Customer	Invoice amount				Checked That					Exp
						As / Ledger US Dollars	As / Ledger Euro	Audit report US Dollars	Difference	1	2	3	4	5	
	10	04.07.2011		7646	DPAM	86,457.7	59,793.00	86,101.92	356	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
	12	#N/A	070504	7652-1	#N/A	32,290.7	#N/A	#N/A	#N/A	✓	✓	✓	✓	#N/A	Invoice not found from I
	13	04.07.2011		7657	TEDDY SMITH	43,693.4	29,672.75	43,016.76	(677)	✓	✓	✓	✓	✓	Exchange Loss is not in voucher is directly adj
	14	04.07.2011		7659	C&A	44,481.1	30,781.50	43,681.33	800	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
	16	11.07.2011		7675	H&M	14,750.0	-	14,750.00	(0.00)	✓	✓	✓	✓	✓	
	22	#N/A	071203	7679	#N/A	74,000.0	#N/A	#N/A	#N/A	✓	✓	✓	✓	#N/A	Invoice not found from I
	23	#N/A	071503	7682	#N/A	154,154.7	#N/A	#N/A	#N/A	✓	✓	✓	✓	#N/A	Invoice not found from I
	40	20.07.2011		7703	C&A	46,663.3	32,036.50	45,483.31	1,380	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
	41	20.07.2011		7703	C&A	47,155.0	32,453.50	46,063.97	1,071	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
	45	25.07.2011		7708	C&A	133,391.0	92,178.75	131,815.81	1,576	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj
	46	25.07.2011		7713	ONY	7,587.0	-	-	7,587	✓	✓	✓	✓	✓	This invoice does not st
	48	27.07.2011		7683-1	DPAM	153,817.4	105,943.75	153,818.44	(1)	✓	✓	✓	✓	✓	Invoice amount \$131,48
	58	30.07.2011		7710	DPAM	71,603.0	49,590.00	70,913.70	689	✓	✓	✓	✓	✓	Exchange Gain is not in voucher is directly adj

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