

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	
19															
20	10	04.07.2011		7646	DPAM	86,457.7	59,793.00	86,101.92	356	✓	x	✓	✓	x	Exchange Gain is not in voucher is directly adj
21	12	#N/A	070504	7650-1	#N/A	32,290.7	#N/A	#N/A	#N/A	✓	x	✓	✓	#N/A	Invoice not found from I
22	13	04.07.2011		7657	TEDDY SMITH	42,693.4	29,672.75	43,016.76	(323)	✓	x	✓	✓	x	Exchange Loss is not in voucher is directly adj
23	14	04.07.2011		7659	C&A	44,481.1	30,781.50	43,681.33	800	✓	x	✓	✓	x	Exchange Gain is not in voucher is directly adj
24	16	11.07.2011		7675	H&M	14,750.0	-	14,750.00	(0.00)	✓	x	✓	✓	x	
25	22	#N/A	071203	7679	#N/A	74,000.0	#N/A	#N/A	#N/A	✓	x	✓	✓	#N/A	Invoice not found from I
26	23	#N/A	071503	7682	#N/A	154,154.7	#N/A	#N/A	#N/A	✓	x	✓	✓	#N/A	Invoice not found from I
27	40	20.07.2011		7703	C&A	46,663.3	32,036.50	45,483.31	1,380	✓	x	✓	✓	x	Exchange Gain is not in voucher is directly adj
28	41	20.07.2011		7703	C&A	47,155.0	32,453.50	46,063.97	1,671	✓	x	✓	✓	x	Exchange Gain is not in voucher is directly adj
29	45	25.07.2011		7708	C&A	133,391.0	92,178.75	131,815.81	1,576	✓	x	✓	✓	x	Exchange Gain is not in voucher is directly adj
30	46	25.07.2011		7713	ONY	7,587.0	-	-	7,587	✓	x	✓	✓	x	This invoice does not st
31	48	27.07.2011		7683-1	DPAM	153,817.4	105,943.75	153,818.44	(1)	✓	x	✓	✓	x	Invoice amount \$131,48
32	58	30.07.2011		7710	DPAM	71,603.0	49,590.00	70,913.70	689	✓	x	✓	✓	x	Exchange Gain is not in voucher is directly adj

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