



higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

N240(E)(J8)H

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N4

(6030154)

8 June 2018 (X-Paper)
09:00–12:00

This question paper consists of 19 pages and 1 addendum.

DEPARTMENT OF HIGHER EDUCATION AND TRAINING
REPUBLIC OF SOUTH AFRICA
NATIONAL CERTIFICATE
COMPUTERISED FINANCIAL SYSTEMS N4
TIME: 3 HOURS
MARKS: 200

INSTRUCTIONS TO INVIGILATORS

1. THREE hours are allowed for the completion of the question paper. This includes ALL input of data, printing of answers and written work if required.
2. In the event of a power failure or computer or printer breakdown the actual time lost must be added for the candidates involved.
3. After completion of the examination session invigilators must ensure that EXAMINATION NUMBERS of candidates appear on ALL the PRINTOUTS handed in. NO PRINTOUT without an EXAMINATION NUMBER and watermark will be marked.
4. PRINTOUTS must NOT be stapled together. Candidates will be penalised if their printouts are stapled together.
5. After completion of the examination session, invigilators must collect ALL other PRINTOUTS not to be handed in for marking purposes. NO PRINTOUTS whatsoever may be taken from the examination room by candidates or thrown into wastepaper bins.
6. NO question paper may be removed from the examination venue before ONE hour has elapsed since the start of the last examination session on the day of the examination.

INSTRUCTIONS AND INFORMATION

1. Answer ALL the questions.
2. Read ALL the questions carefully.
3. Number the answers according to the numbering system used in this question paper.
4. Only THREE hours are allowed for the examination. This includes ALL input of data, printing of answers and written work if required. NO extra time will be allowed for printing.

5. Open the account system HEALTHY already loaded on the computer. If you are a network user, make sure that you select the set of accounts loaded for your workstation.
6. To ensure that your EXAMINATION NUMBER (workstation number) appears on ALL PRINTOUTS, do the following before you answer the questions.
7. Select SETUP.
Select COMPANY PARAMETERS.
Select COMPANY NAME.
Press CTRL + SHIFT + T.
Enter your EXAMINATION NUMBER (workstation number).
Click OK.
8. Print on ONE SIDE of the paper only.
9. Arrange the PRINTOUTS in the correct order and ONLY hand in what is required. If you made use of continuous paper, separate the sheets from one another before handing in.

NO PRINTOUTS may be stapled together.

NOTE: 5 marks will be deducted if printouts are NOT in the correct order, if you did not separate continuous paper or if you printed on both sides of paper.

SECTION A**QUESTION 1**

Make use of the NOTE FACILITY to answer this section.

Note category: Other
 Code: SECTION A
 Subject: THEORY
 Entry date: Today's date
 Action date: Today's date

- 1.1 When supply (including VAT) exceeds R5 000,00 a full tax invoice must be issued.

Name the SEVEN criteria that a tax invoice must meet. (7)

- 1.2 A dealer who is registered for VAT receives the following credit invoice:

Equipment for the business	R15 000,00
VAT (15%)	2 250,00
Amount due	R17 250,00

- 1.2.1 Which amount will be credited to the suppliers' account as the cost of the sale?

- 1.2.2 Which amount, if any, will be credited to the VAT control account?

- 1.2.3 What is the VAT called when a fixed asset is bought? (3 × 1) (3)

- 1.3 Indicate whether the following statements are TRUE or FALSE. Choose the answer and write only 'True' or 'False' next to the question number (1.3.1–1.3.5). Correct the statement if it is FALSE.

- 1.3.1 A dealer who is not registered for VAT, do not have to pay VAT on purchases.

- 1.3.2 Input VAT is charged by an organisation when providing goods/services to its customers.

- 1.3.3 VAT payment to the Receiver of Revenue can only be done by eFiling.

- 1.3.4 Standard rate VAT will be used for all general ledger purchases.

- 1.3.5 From 1 April 2018 the VAT is 14%. (5 × 2) (10)
[20]

TOTAL SECTION A: 20

SECTION B**QUESTION 2**

HEALTHY PTY started a retail business, selling healthy and green food to the public. Larisa Whiting is the owner of the business. The business makes use of the computerised accounting system Pastel Accounting. You are appointed as the bookkeeper.

The financial year of the business runs from 1 July 2017 to 30 June 2018.

The business is registered for VAT purposes and makes two monthly payments to the South African Receiver of Revenue, according to the invoice basis. VAT of 14% is applicable.

You are requested to complete setup parameters as shown under ADDITIONAL PARAMETER SETUP. Process the rest of the transactions for July 2017 (Period 1).

PARAMETER SETUP**2.1 ENTRY TYPES (have already been set up)**

No:	Entry Type
1	CB 1 Payments (Cash Payments Journal)
2	CB 1 Receipts (Cash Receipts Journal)
3	CB 2 Payments (Petty Cash Payments Journal)
4	CB 2 Receipts (Petty Cash Receipts Journal)
5	General Journal
6	Customers Journal
7	Suppliers Journal
8	Customers Allowances Journal
9	Suppliers Allowances Journal
10	Bad Debts Journal
11	Interest Charged Journal
12	Stock Journal

2.2 GENERAL LEDGER ACCOUNTS (have already been set up)

ACCOUNT	NUMBER
Sales	1000/000
Purchases	2000/000
Opening stock	2010/000
Bad debts recovered	2850/000
Bad debts	3150/000
Bank charges	3200/000
Consumable goods	3250/000
Courier and postage	3400/000
Depreciation	3450/000
Donations	3600/000
Electricity and water	3650/000
General expenses: Gifts	3800/010
Insurance	3850/000
Interest paid	3900/000
Motor vehicles – petrol and oil	4150/010
Printing and stationery	4200/000
Rent paid	4300/000
Salaries and wages	4400/000
Telephone and fax	4600/000
Capital	5100/000
Retained income/Accumulated loss	5200/000
Drawings	5400/000
Computer equipment	6250/000
Computer equipment: Cost	6250/010
Computer equipment: Accumulated depreciation	6250/020
Office equipment	6300/000
Office equipment: Cost	6300/010
Office equipment: Accumulated depreciation	6300/020
Fixed deposit: UBER Bank (7,45%)	7150/000
Trading stock	7700/000
Customer control	8000/000
Bank	8400/000
Petty cash	8410/000
Supplier control	9000/000
VAT control	9500/000
Opening balance	9990/000

2.3 SUPPLIER SCHEDULE (have already been set up)

Code	Supplier
F1	Foodworks
F2	FOW
P1	PS Systems

2.4 CUSTOMER SCHEDULE (have already been set up)

Process the opening balances of the customers according to the age analysis on 30 June 2017.

Code	Customer	60 days	30 days	Current	Total
C001	Mdanjelwa, L	600,00	300,00	100,00	1 000,00
CZ99	Cash Sales				

2.5 STOCK AS ON 30 JUNE 2017 (Stock items have already been set up)

The stock system of the business is dealt with on a continuous basis with the computer program. All stock purchases are made by means of purchase notes, and all sales by means of the computerised invoice system.

Stock items have already been set up. The business adds an 85% profit mark-up to the cost price of stock items.

Exclusive tax processing is applied to all stock purchases and sales except where indicated otherwise on invoices.

The following stock codes and prices (VAT excl.) are applicable:

Enter the stock on hand on 30 June 2017.

Stock code	Description	Unit	Stock on hand	Cost price	Selling price
S001	21-day challenge	Pack	5	2 144.32	3 967.00
M001	Chicken snacker	150g	6	32.38	59.90
SERV	Delivery cost	Each			4.25
S002	Detox tea pack	Pack	5	29.19	54.00
M002	Kids nuggets & chips	Meal	6	20.97	38.80
M003	Mince curry	500g	5	36.11	66.80
S003	Snack trail mix	50g	6	10.73	19.85
S004	Swiss muesli	100g	5	13.46	24.90

3. **ADDITIONAL PARAMETER SETUP**

- The details on the Setup, Customers, Documents screen and the Supplier, Documents screen are incomplete. Use the information below to complete these details:
- Tax Invoice No: INV0001.
- Debit Note No: DEB001.
- Message for supplier invoice: Please let us know of any changes.
- Make the following changes to delivery cost: No discount; unit: P/km.
- If there are no early payment terms for an invoice, create/add the specific term.

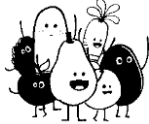
4. **TRANSACTIONS FOR JULY 2017 (PERIOD 1)**

- 4.1 You are required to do the bank reconciliation for July 2017. Do NOT update the Cash Receipts and Cash Payments batches until after you have completed the bank reconciliation.
- 4.2 Use the REFERENCE RECONCILIATION METHOD for bank reconciliation purposes.
- 4.3 When processing computerised source documents, select the option to display TAX PERCENTAGES in the line entries on these documents.
- 4.4 Once you have completed the input of computerised source documents and journal batches, print and update it.
- 4.5 Refer to the attached annexure concerning the admissible deductions with regards to INPUT TAX.
- 4.6 If there is no ledger account to enter a specific transaction, create such an account. Apply the account structure as it is set out.

5. **TAKE-ON BALANCES**

Use the information in 2.4 and 2.5 above to process the opening balances of the customers' accounts and stock on hand on 30 June 2017 according to the age analysis in the relevant journals. Print and update the batch.

6. CREDIT INVOICES (PERIOD 1)

		Foodworks		 021 750 1234	
VAT Reg no: 6497312846				F001	
TAX INVOICE					
TO: Healthy Pty 80 Robyn Crescent 7500 PLATTEKLOOF				10 Gardenia Road 7550 EVERS DAL	
TERMS: 15% discount within 30 days 7,5% trade discount				02/07/2017	
Quantity	Description	Unit Price		Amount	
24	Mince curry	36	11	866	64
12	Kids nuggets & chips	20	97	251	64
12	Snack trail mix	10	75	129	00
18	Chicken snacker	32	83	590	94
Subtotal				1 838	22
7,5% Discount				137	86
				1 700	36
14% VAT				238	06
TOTAL				R1 938	42

					
 021 753 4567  Ashley.Dosi@maine.com		VAT Reg no: 1478963258			
INVOICE					
TO: Healthy Pty 80 Robyn Crescent 7500 PLATTEKLOOF		M1  56 Rosenpark 7551 65 Woolf Road DURBANVILLE 7550			
TERMS: 7,5% discount within 30 days 15% trade discount		09/07/2017			
Quantity	Description	Unit Price		Amount	
4	Detox tea pack	39	99	159	96
8	Swiss muesli	13	64	106	39
2	21-day challenge	2 143	43	4 286	86
Subtotal				4 553	21
15% Discount				682	98
				3 870	23
14% VAT				541	84
TOTAL				R4 412	07

- ① Healthy Pty decided to use a new supplier, namely Maine. Supplier code: M1. The contact person is Ashley Dosi and he can be contacted on 064 123 4567 and fax 021 975 4321. Credit limit: R5 000,00. Allow 2,5% additional discount on Swiss Muesli.

FOW 7 Tritonia Street VREDEKLOOF HEIGHTS 7550		No FOW001 16/07/2017 VAT Reg no: 9382716428 ☎ 021 925 4321 ☎ 086 086 0860																																
INVOICE																																		
TO: Healthy Pty 80 Robyn Crescent 7500 PLATTEKLOOF	TERMS: 20% discount within 7 days from invoice 10% overall discount																																	
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Quantity</th> <th style="width: 40%;">Description</th> <th style="width: 15%;">Unit Price</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Swiss muesli</td> <td style="text-align: center;">13 46</td> <td style="text-align: right;">134 60</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Vegetable soup²</td> <td style="text-align: center;">23 95</td> <td style="text-align: right;">479 00</td> </tr> <tr> <td colspan="3" style="text-align: right;">Subtotal</td> <td style="text-align: right;">613 60</td> </tr> <tr> <td colspan="3" style="text-align: right;">10% Discount</td> <td style="text-align: right;">61 36</td> </tr> <tr> <td colspan="3" style="text-align: right;"></td> <td style="text-align: right;">552 24</td> </tr> <tr> <td colspan="3" style="text-align: right;">14% VAT</td> <td style="text-align: right;">77 31</td> </tr> <tr> <td colspan="3" style="text-align: right;">TOTAL</td> <td style="text-align: right;">R629 55</td> </tr> </tbody> </table>	Quantity	Description	Unit Price	Amount	10	Swiss muesli	13 46	134 60	20	Vegetable soup ²	23 95	479 00	Subtotal			613 60	10% Discount			61 36				552 24	14% VAT			77 31	TOTAL			R629 55		
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10% Discount			61 36																															
			552 24																															
14% VAT			77 31																															
TOTAL			R629 55																															

- 2** Healthy Pty decided to stock vegetable soup. Capture the new inventory. Item code V001. Unit: 500g. Key in the cost and selling prices.

	☎ 021 930 9876 PS10								
PS SYSTEMS TAX INVOICE									
VAT Reg no 369258147 <i>Customer details:</i> Healthy Pty 80 Robyn Crescent 7500 PLATTEKLOOF	123 Chanticleer Avenue BETHANIE 7550								
TERMS: Strictly 30 days.									
DATE: 23/07/2017									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Description</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr> <td>5 Office desks @ R6 500,00 each</td> <td style="text-align: right;">32 500 00</td> </tr> <tr> <td>10 Tri-colour ink cartridges @ R549,00 each</td> <td style="text-align: right;">5 490 00</td> </tr> <tr> <td style="text-align: right;">TOTAL</td> <td style="text-align: right;">R37 990 00</td> </tr> </tbody> </table>	Description	Amount	5 Office desks @ R6 500,00 each	32 500 00	10 Tri-colour ink cartridges @ R549,00 each	5 490 00	TOTAL	R37 990 00	
Description	Amount								
5 Office desks @ R6 500,00 each	32 500 00								
10 Tri-colour ink cartridges @ R549,00 each	5 490 00								
TOTAL	R37 990 00								
VAT 14% included									

7. RETURNS TO SUPPLIERS (PERIOD 1)

DATE	SUPPLIER	REASON
11/07/2017	Foodworks	2 Chicken snacker – receive burgers 3 Mince curry – flavour vegetarian
25/07/2017	PS Systems	2 Ink cartridges – serial number

8. STOCK SALES (Period 1)

- Account Z99 is used for all cash sales transactions.
- Cash sales customers receive a 10,5% cash discount on all purchases.
- The names and addresses of all cash customers must be indicated on the documents – use the delivery address field.
- All credit customers receive a settlement discount of 10% within 30 days, unless other terms are identified.
- Message for credit transactions: New products arriving on 15 July 2017.

NAME	DATE	TERMS	DETAILS
New customer: HDG Tanana 23 Mountain View Road STELLENBERG 7550	01/07/2017	7.5% within 60 days	5 Snack trail mix 7 Kids nuggets & chips 3 Mince curry
KJ Lurwayi 25 Silverstream Street BETHANIE 7553	10/07/2017	Cash sale	5 Chicken snacker 3 Snack trail mix 1 Swiss muesli Delivery cost: 15 km
L Mdanjelwa	20/07/2017	3,5% invoice discount	2 Detox tea pack 6 Vegetable soup 1 21-day challenge Delivery cost: 30 km

- ③ Healthy Pty decided to sell to a new credit customer, namely HDG Tanana. Telephone: 021 930 9309. The contact person is RE Titus. Contact number: 071 234 5678. Postal address: PO Box 31, STELLENBERG, 7551. Credit limit: R6 500,00. VAT Reg No: 741852963. Discount: 2.5% trade discount.

9. RETURNS BY CUSTOMERS (Period 1)

NAME	DATE	DETAILS OF RETURNS
Mdanjelwa, L	22/07/2017	2 Vegetable soup – incorrect size

10. PETTY CASH PAYMENTS (Period 1)

The following is a batch summary of Petty Cash payments made during July 2017.

DAY	VOUCHER	DETAILS	AMOUNT
07/07/2017	PCV001	Traffic fine for the owner, Durbanville Traffic	R300,00
14/07/2017	PCV002	Liquid soap for dishes, DBV Suppliers	R75,99
21/07/2017	PCV003	Registering a letter at Parow Post Office	R10,10
28/07/2017	PCV004	Donations to Hospice	R150,00

11. CASH RECEIPTS (Period 1)

Cash received according to Cash Register Rolls

Healthy Pty 80 Robyn Crescent 7500 PLATTEKLOOF		
Cashier name: Dean Smith		
CRR 1	15:15:15	10/07/2017
Cash purchases		R464,43
<i>Please retain your slip as proof of purchase.</i>		

Duplicates of receipts issued

No 001	Date: 01/07/2017	
RECEIVED FROM: UBER Bank		
the sum of one hundred and twenty five thousand		
rand only	125 000	00
nil cents		
For Fixed Deposit: UBER Bank (7,45%)		
Sam Rakoatsi		With thanks

No 002	Date: 05/07/2017	
RECEIVED FROM: L Mdanjelwa		
the sum of nine hundred and seventy five		
rand only	975	00
nil cents		
For Settle balance on 1 July 2017		
Sam Rakoatsi		With thanks

No 003	Date: 20/07/2017	
RECEIVED FROM: Tania Xenxe		
the sum of Five thousand five hundred		
rand only	5 500	00
nil cents		
For Commission		
Sam Rakoatsi		With thanks

No 004	Date: 25/07/2017	
RECEIVED FROM: Mdanjelwa, L		
the sum of ???		
??? rand	???	??
??? cents		
For Settlement of invoice on 20 July 2017		
Sam Rakoatsi		With thanks

Duplicates of deposit slips

UBER BANK			DEPOSIT SLIP		BDS1/1
12/07/2017			Account number:	12010120010	
Credit:	HEALTHY PTY		Cash	464	43
Bank stamp	Name of drawer	Bank	Branch		
	1. UBER Bank	UBER	Plattekloof	125 000	00
	2. L Mdanjelwa	ABSA	Brackenfell	975	00
			TOTAL	126 439	43
Paid in by:		Sam Rakoatsi			

UBER BANK			DEPOSIT SLIP		BDS1/2
22/07/2017			Account number:	12010120010	
Credit:	HEALTHY PTY		Cash		
Bank stamp	Name of drawer	Bank	Branch		
	1. Tania Xenxe	FNB	Panorama	5 500	00
	2.				
			TOTAL	5 500	00
Paid in by:		Sam Rakoatsi			

UBER BANK			DEPOSIT SLIP		BDS1/3
22/07/2017			Account number:	12010120010	
Credit:	HEALTHY PTY		Cash		
Bank stamp	Name of drawer	Bank	Branch		
	1. L Mdanjelwa	ABSA	Brackenfell	???	??
	2.				
			TOTAL	???	??
Paid in by:		Sam Rakoatsi			

12. CHEQUE PAYMENTS (Period 1)

Cheque numbers start with Q0001.

01/07/2017 TO: Telkom FOR: Telephone AMOUNT: R2 435,67	03/07/2017 TO: DBV Tyres FOR: Vehicle tyres owner AMOUNT: R4 567,89
15/07/2017 TO: PLK Insurers FOR: Insurance Owner: R456,78 AMOUNT: R3 456,78	18/07/2017 TO: Foodworks FOR: Settlement of account AMOUNT: R???
28/07/2017 TO: FOW FOR: Settle account AMOUNT: R???	31/07/2017 TO: Cash FOR: Restore petty cash imprest amount AMOUNT: R???
31/07/2017 TO: Marion Moses FOR: Salary AMOUNT: R23 456,78	31/07/2017 TO: PS Systems FOR: Settle account AMOUNT: R36 892,00

13. BANK STATEMENT RECEIVED (Period 1)

NOTE: The amounts on the bank statement is correct.

UBER BANK			
Healthy Pty 80 Robyn Crescent PLATTEKLOOF 7500 Acc. No: 01002101021		Statement 001 Date: 31/07/2017	
DATE	DETAILS	DEBIT(-) CREDIT	BALANCE
01/07/2017	Debit order	3 456,78-	33 456,78
02/07/2017	Cheque Q0001	2 345,67-	-5 802,45
03/07/2017	Service fee	24,68-	-5 827,13
06/07/2017	Cheque Q0002	4 567,89-	-10 395,02
12/07/2017	BDS1/1	126 439,43	116 044,41
16/07/2017	Internet fees	35,79-	116 008,62
18/07/2017	Int acc transfer	9 876,54-	106 132,08
22/07/2017	BDS1/2	5 500,00	111 632,08
24/07/2017	Cheque book	75,00-	111 557,08
31/07/2017	Cheque Q0007	23 456,78-	88 100,30
31/07/2017	Tax levy	56,78-	???
31/07/2017	Direct deposit	75 000,00	???
31/07/2017	INT	87,65	???

Additional information

- 13.1 Record the bank charges.
- 13.2 The direct deposit is from Mikayla Oosthuizen for additional capital.
- 13.3 The int acc transfer was for office chairs purchased from Vrede Offices.
- 13.4 Debit order is in favour of Durbanville Municipality for the July rates and taxes.
- 13.5 INT is for interest on the current account.

- 14 **SUNDRY TRANSACTIONS FOR JULY 2017 (Period 1) (Print the entry types after you have completed all the adjustments.)**

Office Memo  OM1/1 HEALTHY PTY	
TO: <i>Rentia Whiting</i>	DATE: 01/07/2017
The owner took the following inventory items at average cost: 21-day challenge – 2 Mince curry – 3 Detox tea pack – 1 Record the transaction in the relevant journals.	

 OM1/2 HEALTHY PTY	
TO: <i>Rentia Whiting</i>	DATE: 01/07/2017
Record the transfer of opening stock in the relevant entry type.	

Office Memo  OM1/3 HEALTHY PTY	
TO: <i>Rentia Whiting</i>	DATE: 31/07/2017
L Mdanjelwa cheque on 25 July 2017 returned as R/D. Receive a notification that L Mdanjelwa has been declared insolvent. Write off the the amount.	

Office Memo  HEALTHY PTY	
OM1/4	
TO: <i>Rentia Whiting</i>	DATE: 31/07/2017
UBER Bank has sent a notification that the March interest on the Fixed Deposit: UBER Bank has been capitalised. Record the transaction in the relevant entry type. Round off to the nearest R10. Show calculation in description column.	

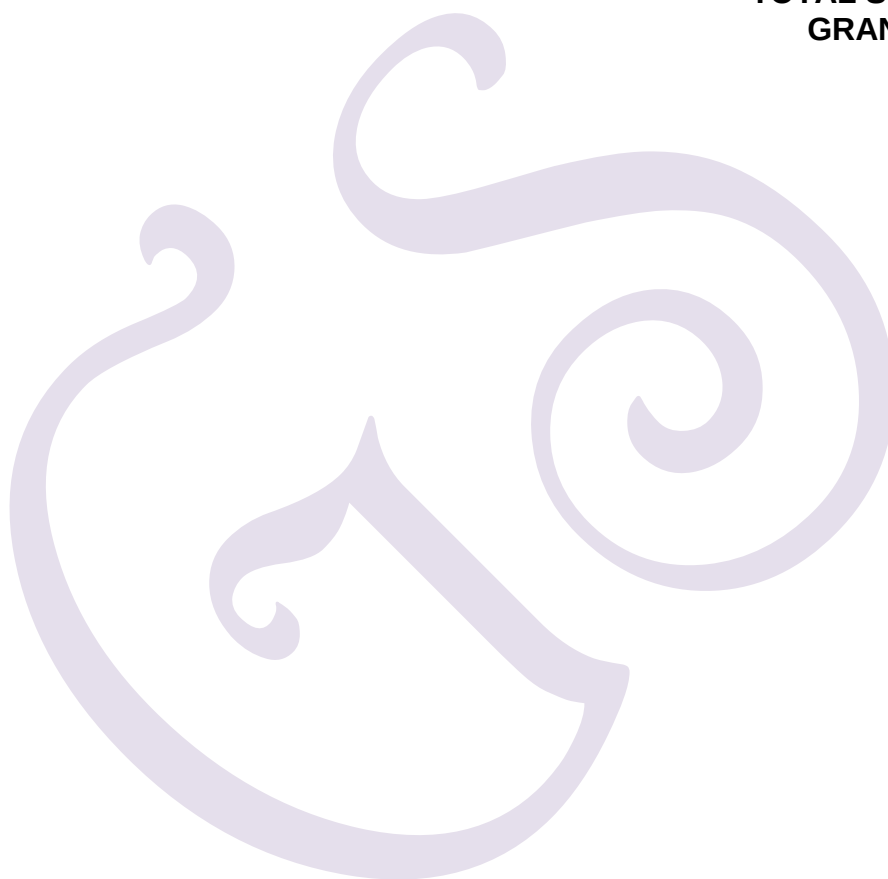
15. PRINTOUTS (Period 1)

The following printouts must be handed in in the order as shown below. The computerised documents must be sorted in the correct numerical order.

- | | | |
|------|--|------|
| 15.1 | Customers Journal (June 2017) | (6) |
| 15.2 | Inventory Journal (June 2017) | (5) |
| 15.3 | Computerised source documents (July 2017): | |
| | Supplier invoices | (25) |
| | Debit notes | (8) |
| | Tax invoices | (27) |
| | Credit notes | (5) |
| 15.4 | Batch listings with generated entries (July 2017): | |
| | Supplier Journal | (7) |
| | Supplier Allowance Journal | (6) |
| | General Journal (adjustments) | (10) |
| | Inventory Journal (adjustment) | (5) |
| | Stock Journal | (4) |
| | Cash Receipts Journal (after Bank Reconciliation) | (16) |
| | Cash Payments Journal (after Bank Reconciliation) | (21) |
| 15.5 | Bank Reconciliation Statement as at 31 July 2017 | (4) |
| 15.6 | Cashbook details of Petty Cash Payments Journal for July 2017 (Do NOT include opening balance) | (7) |
| 15.7 | Entry type details: Bad Debts Journal – July 2017 | (4) |

15.8	Customer detailed ledger by Entry Type of L Mdanjelwa – July 2017	(5)
15.9	Supplier listing of Maine (show details) (no user defined fields)	(6)
15.10	Supplier age analysis – July 2017 (Print description, no details, print zero balances)	(4)
15.11	Trial balance (July 2017) (Income statement accounts first) (Do NOT print zero items) (Do NOT include opening balances)	(5)
		180

TOTAL SECTION B: 180
GRAND TOTAL: 200



ADDENDUM**ADMISSIBLE DEDUCTIONS WITH REGARD TO INPUT TAX**

	Is VAT charged?		Input VAT deductible	
	Yes	No	Yes	No
Advertising and promotions	X		X	
Bank charges: Service fees	X		X	
Cheque book	X		X	
Internet fees	X		X	
Tax levy		X		
Bad debts/bad debts recovered	X		X	
Consumable goods	X		X	
Commission received	X		X	
Courier and postage	X		X	
Depreciation		X		
Donations		X		
Drawings		X		
Traffic fines	X		X	
Electricity and water	X		X	
Insurance	X		X	
Interest paid/received		X		
Investments		X		
Fixed assets	X		X	
Printing and stationery	X		X	
Rates and taxes		X		
Refreshments	X		X	
Rent paid/received	X		X	
Salaries and wages		X		
Telephone	X		X	