



higher education
& training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

N240(E)(M31)H

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N4

(6030154)

31 May 2019 (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. The three hours include ALL input of data, ALL printing of answers and ALL written work, if required.
 2. In the event of a power failure or computer or printer breakdown the candidates involved must be allowed extra time, the same as the actual time lost.
 3. After completion of the examination session, invigilators must ensure that EXAMINATION NUMBERS and the watermark of the candidates' work station appear on ALL the printouts/answers handed in. NO printout/answer without an EXAMINATION NUMBER and watermark will be marked.
 4. Printouts/Answers must NOT be stapled together. Candidates will be penalised if printouts are stapled together.
 5. After completion of the examination session, invigilators should collect ALL other printouts that should not be marked. NO PRINTOUTS whatsoever are allowed to be taken from the examination room by candidates or put into wastepaper bins.
 6. NO examination paper should be removed from the examination room until ONE hour has elapsed since the start of the last examination session on the day of the examination.
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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. 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 CHASE, already loaded on the computer. If you are a network user, make sure that you select the set of accounts loaded for your work station.
6. To ensure that your EXAMINATION NUMBER (work station number) appears on ALL PRINTOUTS, do the following before you answer the questions:

Select SETUP
Select COMPANY PARAMETERS
Select Company Name
Press CTRL + SHIFT + T
Enter your EXAMINATION NUMBER (work station number)
Click OK
7. Print on ONE SIDE of the paper only.

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.
8. NO PRINTOUTS may be stapled together.
9. **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 the paper.

SECTION A

Make use of a word processing program to answer this section. Insert a header with your EXAMINATION NUMBER (work station number) on the left and SECTION A on the right. Use font Arial and font size 12.

QUESTION 1

- 1.1 Choose a term from COLUMN B that matches a description in COLUMN A. Write only the letter (A–J) next to the question number (1.1.1–1.1.5) in the ANSWER BOOK.

COLUMN A		COLUMN B	
1.1.1	This is the shortcut key for the note facility 👉	A	description
1.1.2	For standardisation purposes, you want all users to enter data in the same format, e.g. PO Box and Delivery address	B	folio number of manual system
		C	F9 👉
		D	VAT input
1.1.3	External references for general ledger accounts	E	R50 000
		F	F2
1.1.4	VAT paid on items purchased and can be claimed from SARS 👉	G	user defined fields
		H	VAT output
1.1.5	When office equipment is bought for R57 000 inclusively, the amount of ... will be used to calculate depreciation.	I	R57 000
		J	general ledger code

(5 × 1)

(5)

1.2 Indicate whether the following statements are TRUE or FALSE. Choose the answer and write only 'True' or 'False' next to the question number (1.2.1–1.2.5) in the ANSWER BOOK. Correct the statement if it is FALSE.

1.2.1 The business determines the percentage of tax. 👍

1.2.2 Zero-rated items include financial services and donated goods.

1.2.3 Suppliers who have to submit returns on a six-monthly basis, make use of Category A tax periods.

1.2.4 The percentage that will be used for inclusive items is 100%.

1.2.5 The tax that will be used for fixed assets is 01. 👍

(5 × 2) (10)

1.3 State the FIVE steps to add a company from another drive. 👍

(5)

[20]

TOTAL SECTION A: 20

SECTION B**QUESTION 2**

Life Distributors started a retail business, selling home care products, beauty products, vitamin tablets and weight management products. Xandria Welch is the owner of the business. The business makes use of the computerised accounting system, Pastel. You are appointed as the bookkeeper.

The financial year of the business runs from 1 March 2018 to 28 February 2019.



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

You are requested to complete the setup parameters as shown under ADDITIONAL PARAMETER SETUP. Process the rest of the transactions for May 2018 (Period 3).

2. **PARAMETER SETUP**

2.1 **ENTRY TYPES (Already 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	Interest charged journal
11	Stock journal

2.2 GENERAL LEDGER ACCOUNTS (Already 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
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
Investment: Chase Bank (8%)	7150/000
Trading stock	7700/000
Customers control	8000/000
Bank	8400/000
Petty cash	8410/000
Supplier control	9000/000
VAT control	9500/000
Opening balance	9990/000

2.3 SUPPLIERS SCHEDULE (Already set up)

Process the opening balances of the suppliers according to the age analysis on 30 April 2018.

Code	Supplier	60 days	30 days	Current	Total
S001	Osie Distributors	123.00	567.00		690,00
S002	JVR Retailer		890.00	1 234,00	2 124,00
S003	Office Supplies				

2.4 CUSTOMERS SCHEDULE (Already set up)

Code	Customers
F001	Freeman, L
CZ99	Cash sales

2.5 STOCK AS ON 30 APRIL 2018 (Stock items already 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 a 22% 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:

Stock code	Description	Unit	Category	Cost price	Selling price
2012	Super 10	1 ℓ	Home care	116,00	141,52
2021	LDC	1 ℓ	Home care	150,00	183,00
2316	Aloe Vera Gel	Each	Beauty	175,00	213,50
2324	Gentle cleansing bar	Each	Beauty	183,00	223,26
2584	Nutrishake	500 g	Supplement	473,00	577,06
2593	Daily vitality pack	30 sach	Supplement	719,00	877,18
2721	Cal-Mag	100 tab	Supplement	140,00	170,80

3. **ADDITIONAL PARAMETER SETUP**

- The details on the Setup, Customers, Documents screen and the Supplier, Documents screen are incomplete. These details must be completed using the information below:
Supplier Invoice No.: SI0501
Credit Note No.: CN051
- Add the following service item:
Code: FR
Description: Freight 
Discount: None
Unit: per/km
Selling price: 3,75 per km (exclusive)
Tick: Show quantity and unit
- Add the Bad Debts Journal as a new entry type.
- If there is no early payment term for an invoice, create/add the specific term.

4. **TRANSACTIONS FOR MAY 2018 (PERIOD 3)**

CHANGE MACROS FROM 4.1 TO 4.6

- 4.1 You are required to do the Bank Reconciliation for May 2018. 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, you have to print and update them.
- 4.5 Refer to the attached annexure concerning the admissible deductions with regard to INPUT TAX.
- 4.6 If there is no ledger account to enter a specific transaction, such an account must be created. Apply the account structure as it is set out.

5. **TAKE-ON BALANCES**



Use the information at 2.3 above to process the opening balances of the supplier accounts on 30 April 2018 according to the age analysis in the relevant journal. Update the batch.

6. CREDIT INVOICES (PERIOD 3)

		Osie Distributors		 011 372 8585	
VAT Reg. No.: 159357284				OD3	
TAX INVOICE					
TO: Life Distributors 72 Bela Road SESHEGO, 0751				51 Sapphire Street VAALWATER 0537	
TERMS: 15% discount within 30 days 10% trade discount					
				02/05/2018	
Quantity	Description	Unit Price		Amount	
24	Nutrishake	573	00	13 752	00
12	Gentle cleansing bars	185	00	2 220	00
12	Daily vitality pack	719	00	8 628	00
18	LDC	150	51	2 709	18
Subtotal				27 309	18
10% Discount				2 730	92
				24 578	26
14% VAT				3 440	96
TOTAL				R28 019	22

					
 015 3456789  herdien.z1@iafrica.com		VAT Reg. No.: 741852963			
INVOICE		HH1			
TO: Life Distributors 72 Bela Road SESHEGO, 0751		 3 AFGUNS 0534 Plein Street 20 AFGUNS, 0534 LIMPOPO			
TERMS: 7,5% discount within 30 days 15% trade discount					
		09/05/2018			
Quantity	Description	Unit Price		Amount	
4	Aloe Vera Gel	175	00	700	00
8	Cal-Mag	144	44	1 097	74
12	Super 10	166	00	1 992	00
Subtotal				3 789	74
15% Discount				568	46
				3 221	28
14% VAT				450	98
TOTAL				R3 672	26

- ① Life Distributors decided to use a new supplier, namely H&H. Supplier code: S003. The contact person is Zair Herdien and he can be contacted at 062 883 4835 and fax no. 015 345 6788. PO Box 3, Afguns, 0534. Credit limit: R4 000,00. Allow 5% additional discount on Cal-Mag.

JVR Retailer				No. JVR001	
				16/05/2018	
23 Natrop Street BOCHUM 0790		VAT Reg. No.: 397128645		☎ 015 678 5432 📠 015 678 5454	
INVOICE					
TO: Life Distributors 72 Bela Road SESHEGO, 0751		TERMS: 15% discount within 30 days 7.5% overall discount			
Quantity	Description	Unit Price Inclusive		Amount Inclusive	
10	Cal-Mag	159	60	1 476	30
20	Vita Squares ^②	242	00	4 477	00
Subtotal				5 704	89
7.5% Discount				482	70
👍				5 222	19
14% VAT				731	11
TOTAL				R5 953	30

- ② Life Distributors decided to stock Vita Squares. Capture the new inventory. Item code 2893. Unit: 180 tab. Inventory category: Supplement. Key in the cost and selling price.

TAX INVOICE		☎ 015 864 3791	
VAT Reg. No. 369258147		ET2/1	
		👍	
		OFFICE SUPPLIES 7 College Avenue HOEDSPRUIT 1380	
<i>Customer details:</i> Life Distributors 72 Bela Road SESHEGO, 0751		DATE: 23/05/2018	
TERMS: Strictly 30 days			
Description	Inclusive amount		
5 Computers @ R5 500,00 each	27 500	00	
10 Boxes printing paper @ R262,80 each	2 628	00	
TOTAL	R30 128	00	

7. RETURNS TO SUPPLIERS (PERIOD 3)

DATE	SUPPLIER	REASON
11/05/2018	Osie Distributors	2 Gently cleansing bars – received soap 3 Nutrishake – wrong flavour
25/05/2018	Office Supplies	2 Boxes printing paper – wrong delivery address 👍

8. STOCK SALES (Period 3)

- Account Z99 is used for ALL cash sale transactions.
- Cash sale customers receive a 12% 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 15% within 30 days, unless other terms are identified. 👍
- Message for credit transactions: 'New products arriving on 15 May 2018'.

NAME	DATE	TERMS	DETAILS
New customer: C. Swart ③ PO Box 38 MODIMOLLE 0510	01/05/2018	7,5% within 60 days	5 Daily vitality pack 7 Gentle cleansing bar 1 Nutrishake
S. Welch 97 Nelson Mandela Drive MOGWADI 0715	10/05/2018	Cash sale	5 Nutrishake 3 Daily vitality pack 1 Cal-Mag Freight: 15 km
L. Freeman 👍	20/05/2018	7,5% invoice discount	2 Aloe Vera Gel 4 Cal-Mag 6 LDC 8 Super 10 Freight: 30 km

- ③ Life Distributors decided to sell to a new credit customer, namely C. Swart. Telephone: 015 987 6543. The contact person is C. Swart. Address: 981 Main Road, MODIMOLLE, 0510. Credit limit: R4 500,00. VAT Reg. No.: 741852963. Discount: 10% trade discount

9. RETURNS BY CUSTOMERS (Period 3)

NAME	DATE	DETAILS OF RETURNS
Freeman, L	22/05/2018	2 Cal-Mag – received magnesium 3 LDC – wrong size 👍

10. **PETTY CASH PAYMENTS (Period 3)**

The following is a batch summary of Petty Cash payments made during May 2018. The petty cash voucher with which input must start is V15. 👍

Day	Details	Amount
07/05/2018	Petrol from BP for owner's lawn mower	R30,00
14/05/2018	Made a donation to Bela-Bela for child care	R250,00
21/05/2018	Purchase pens and staplers from PNA	R75,99
28/05/2018	Gifts from Messina Gifts Shop for the end of year function for staff	R357,91

11. **CASH RECEIPTS (Period 3)****Cash received according to Cash Register Rolls**

Life Distributors 72 Bela Road SESHEGO, 0751		
Cashier Name: Nancy Mcosana		
CRR 3/1	12:15:18	11/05/2018
Cash purchases		R5 705,84
<i>Please retain your slip as proof of purchase.</i>		

Duplicates of receipts issued

No. 51	Date: 02/05/2018	
RECEIVED FROM: Moir Lapoorta		
the sum of		
Ten thousand five hundred rand	10 500	00
nil cents		
For Rent income		
<i>Fikile Xanjana</i>		With Thanks

No. 52	Date: 15/05/2018	
RECEIVED FROM: Chase Bank		
the sum of		
Seventy five thousand rand	75 000	00
nil cents		
For Investment at Chase Bank		
<i>Fikile Xanjana</i>		With Thanks



No. 53	Date: 25/05/2018	
RECEIVED FROM: Freeman, L		
the sum of ???		
??? rand	???	??
??? cents		
For Settlement of invoice on 20 May 2018 		
Fikile Xanjana		With Thanks

No. 54	Date: 30/05/2018	
RECEIVED FROM: A. Mampa		
the sum of		
Five thousand five hundred rand	5 500	00
nil cents		
For Bad debts previously written off		
Fikile Xanjana		With Thanks

**DUPLICATE OF DEPOSIT SLIPS**

CHASE BANK			DEPOSIT SLIP		BDS5/1
2/05/2018		Account number:		12010120010	
Credit:	LIFE DISTRIBUTORS	Cash		5 705	84
Bank stamp	Name of drawer	Bank	Branch		
	1. Chase Bank	Chase	SESHEGO	10 500	00
	2.				
			TOTAL	16 205	84
Paid in by:		Fikile Xanjana			



CHASE BANK			DEPOSIT SLIP		BDS5/2
16/05/2018		Account number:		12010120010	
Credit:	LIFE DISTRIBUTORS	Cash			
Bank stamp	Name of drawer	Bank	Branch		
	1. Chase Bank	Chase	SESHEGO	75 000	00
	2.				
			TOTAL	75 000	00
Paid in by:		Fikile Xanjana			

CHASE BANK			DEPOSIT SLIP		BDS5/3
30/05/2018			Account number:		12010120010
Credit:	LIFE DISTRIBUTORS		Cash		
Bank stamp	Name of drawer	Bank	Branch		
	1. L. Freeman	STA	Bochum	???	??
	2. A. Mampa	ABC	Mogwadi	5 500	00
			TOTAL	???	??
Paid in by:		Fikile Xanjana			

12. **CHEQUE PAYMENTS (Period 3)**

Cheque numbers starts with CQ0250.

01/05/2018
TO/AAN: Vaalwater Properties
FOR/VIR: Monthly rent
AMOUNT/ BEDRAG: R13 353,00
04/05/2018
TO/AAN: Messina Insurers
FOR/VIR: Insurance owner: R456,78
AMOUNT/ BEDRAG: R3 456,78
22/05/2018
TO/AAN: JVR Retailers
FOR/VIR: Settle account on 1 May 2018
AMOUNT/ BEDRAG: R???



03/05/2018
TO/AAN: Municipality
FOR/VIR: Water and electricity
AMOUNT/ BEDRAG: R5 678,90
14/05/2018
TO/AAN: Osie Distributors
FOR/VIR: Settlement of account (No discount allowed on outstanding balances for February and March 2018)
AMOUNT/ BEDRAG: R???
29/05/2018
TO/AAN: Cash
FOR/VIR: Restore petty cash imprest amount
AMOUNT/ BEDRAG: R???

30/05/2018
TO/AAN: Telkom
FOR/VIR: Telephone
AMOUNT/ BEDRAG: R1 234,56



31/05/2018
TO/AAN: Office Supplies
FOR/VIR: Settle account
AMOUNT/ BEDRAG: R29 000,00

13. **BANK STATEMENT RECEIVED (Period 3)**

NOTE: The amounts on the Bank Statement is correct.



CHASE BANK			
Life Distributors 72 Bela Road SESHEGO 0751 Acc. No.: 38107651893		Statement 03 Date: 31/05/2018	
DATE	DETAILS	DEBIT(-) CREDIT	BALANCE
01/05/2018	Direct deposit	50 000,00	50 000,00
02/05/2018	Cheque CQ0250	13 535,00-	36 465,00
07/05/2018	Debit order	3 456,78-	33 008,22
08/05/2018	Service fee	24,68-	32 983,54
10/05/2018	BDS5/1	16 205,84	49 189,38
12/05/2018	Cheque CQ0252	3 456,78-	45 732,60
16/05/2018	BDS5/2	75 000,00	120 732,60
18/05/2018	Cash handling fees	35,79-	120 696,81
21/05/2018	Intern. acc. transfer	12 345,67-	108 351,14
24/05/2018	Cheque book	75,00-	108 276,14
29/05/2018	Cheque CQ0255	713,90-	107 562,24
30/05/2018	Tax levy	67,89-	107 494,35
31/05/2018	R. Whiting	24 680,24-	???
31/05/2018	INT	104,17	???

ADDITIONAL INFORMATION

- 13.1 Record the bank charges.
- 13.2 The direct deposit is from Xandria Welch for additional capital.
- 13.3 The internet account transfer was for an office desk and cabinets purchased from Vivo Furnishers. 👍
- 13.4 Debit order is in favour of Seshego Municipality for the May rates and taxes.
- 13.5 Salary for R. Whiting for May 2018.
- 13.6 INT is for interest on the current account.
14. **SUNDRY TRANSACTIONS FOR MAY 2018 (Period 3) (Print the entry types after you have completed all the adjustments.)** 👍

Office Memo M5/1	
LIFE DISTRIBUTORS	
TO: <i>Timmy Goliath</i>	DATE: 01/05/2018
The owner took the following inventory items at average cost: Super 10 – 2 Nutrishake – 3 Aloe Vera Gel – 1 Record the transaction in the relevant journals. Create a note for the inventory items. Link to the debit account selected. Subject: INVENTORY ITEMS. Print the note.	



Office Memo M5/2																	
LIFE DISTRIBUTORS																	
TO: <i>Timmy Goliath</i>	DATE: 31/05/2018																
Stocktaking took place on 31 May 2018. Process the stocktaking quantities. <table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="text-align: right;">2012</td><td style="text-align: right;">19</td><td style="text-align: right;">2021</td><td style="text-align: right;">30</td><td style="text-align: right;">2316</td><td style="text-align: right;">07</td><td style="text-align: right;">2324</td><td style="text-align: right;">13</td></tr> <tr> <td style="text-align: right;">2584</td><td style="text-align: right;">22</td><td style="text-align: right;">2593</td><td style="text-align: right;">24</td><td style="text-align: right;">2721</td><td style="text-align: right;">30</td><td style="text-align: right;">2893</td><td style="text-align: right;">18</td></tr> </tbody> </table> Record the transaction for the closing stock in the relevant entry type.		2012	19	2021	30	2316	07	2324	13	2584	22	2593	24	2721	30	2893	18
2012	19	2021	30	2316	07	2324	13										
2584	22	2593	24	2721	30	2893	18										



Office Memo M5/3 LIFE DISTRIBUTORS	
TO: <i>Timmy Goliath</i>	DATE: 31/05/2018
Write off the debt of L. Freeman due to insufficient funds. Enter the transaction in the relevant entry type. Print.	



Office Memo M5/4 LIFE DISTRIBUTORS					
TO: <i>Timmy Goliath</i>	DATE: 01/05/2018				
Record and calculate the depreciation at 17,5% on the diminishing balance of computer equipment for the previous financial year. <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Computer equipment: Cost</td> <td style="text-align: right;">R750 000,00</td> </tr> <tr> <td>Computer equipment: Accumulated depreciation</td> <td style="text-align: right;">R75 000,00</td> </tr> </table> Show the calculation in description field. Round off to 2 decimals.		Computer equipment: Cost	R750 000,00	Computer equipment: Accumulated depreciation	R75 000,00
Computer equipment: Cost	R750 000,00				
Computer equipment: Accumulated depreciation	R75 000,00				

15. PRINTOUTS (Period 3)

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	Age Analysis of Suppliers (Do NOT show details) (April 2018)	(5)
15.2	Computerised source documents (May 2018):	
	Supplier invoices	(27)
	Debit notes	(7)
	Tax invoices	(26)
	Credit notes	(8)
15.3	Batch listings with generated entries (May 2018):	
	Supplier journal	(9)
	Supplier allowance journal	(7)
	General journal (adjustments)	(8)
	Inventory journal (adjustment)	(4)
	Note (adjustment)	(4)
	Stock journal	(4)
	Bad debts journal	(6)
	Cash receipts journal (after Bank Reconciliation)	(13)
	Cash payments journal (after Bank Reconciliation)	(23)
15.4	Bank Reconciliation Statement as at 31 May 2018	(4)
15.5	Entry type details of Petty Cash Payments Journal for May 2018	(8)
15.6	Inventory valuation on 31 May 2018 – print zero items. Print according to the description.	(3)
15.7	Customer listing of C. Swart (Show details) (No user defined fields)	(9)
15.8	Trial Balance (May 2018) (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
Advertisements	X		X	
Bank charges: Service fees	X		X	
Cash handling fees	X		X	
Cheque book	X		X	
Tax levy		X		
Bad debts/Bad debts recovered	X		X	
Consumable stores	X		X	
Depreciation		X		
Donations		X		
Drawings		X		
Electricity and water	X		X	
General expenses – gifts	X		X	
Insurance	X		X	
Interest paid/received		X		
Investments		X		
Computer equipment	X		X	
Office equipment	X		X	
Petrol and oil		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	