



**higher education
& training**

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

MARKING GUIDELINE

NATIONAL CERTIFICATE

COMPUTERISED FINANCIAL SYSTEMS N4

31 May 2021

This marking guideline consists of 24 pages.

EXAMINATION NUMBER (#)

SECTION A
Header✓✓Today's date
[2]**QUESTION 1**

1.1	• Output – Standard rate – 210 000 (no decimals) • Output – Capital goods VAT - must go to Input for capital goods VAT • TOTAL OUTPUT VAT – 28 076.08 • Input VAT – 10 565.22 must go to Standard rate • Input VAT – Bad debts must go to Output VAT – Other • Input VAT – Bad debts must be 140.87 • Amount must be payable • Capacity must be accounting clerk • Date must be 25 January 2021	(5 × 2)	(10)
1.2	1.2.1 General Journal		
	1.2.2 Bad Debts Journal	(2 × 2)	(4)
1.3	1.3.1 A		
	1.3.2 D		
	1.3.3 B		
	1.3.4 D	(4 × 1)	(4)
			[20]
TOTAL SECTION A:			20

-5 Printouts not in correct order

SECTION B

Prepared by: Educational Pack

LAST YEAR Customer Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Projec	Debit	Credit	Contra
12	30/06/2020	C	MOC -Mocke A	CJ1201	OB		400.00 ✓		9990/000
11	31/05/2020	C	MOC -Mocke A	CJ1202 ✓	OB ✓		300.00 ✓		9990/000
10	30/04/2020	C	MOC -Mocke A	CJ1203	OB		200.00 ✓		9990/000
9	31/03/2020	C	MOC -Mocke A	CJ1204	OB		100.00 ✓		9990/000
9	31/03/2020	G	9990/000-Opening Balance / Suspense Account	ZContras	Generated Customer Journal			100.00	✓
10	30/04/2020	G	9990/000-Opening Balance / Suspense Account	ZContras	Generated Customer Journal			200.00	
11	31/05/2020	G	9990/000-Opening Balance / Suspense Account	ZContras	Generated Customer Journal			300.00	
12	30/06/2020	G	9990/000-Opening Balance / Suspense Account	ZContras	Generated Customer Journal			400.00	

----- End of Report -----

- Z Contra

- 1 Tax

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Prepared by: Educational Pack

Inventory Journal Batch Report for user student - in Period 12 Last Year

Inventory Code Description	Narration Project	Curr Cost	Date Unit Cost	Reference New Cost	Curr Qty GL Acc	Adj Qty By Adj Value By	New Qty Line Value
CO01 Adco-Payne	Adco-Payne	180.00	30/06/2020 180.00	IJ1201 180.00		20	20 3,600.00 ✓
LO01 Laura	Laura	49.53	30/06/2020 49.53	IJ1202 49.53		40	40 1,981.20 ✓
ME01 Vermox	Vermox	8.68	30/06/2020 8.68	IJ1203 8.68		50	50 434.00 ✓
QU01 Serez	Serez	224.14	30/06/2020 224.14	IJ1204 224.14		10	10 2,241.40 ✓
SI01 Simzor	Simzor	33.98	30/06/2020 33.98	IJ1205 33.98		30	30 1,019.40 ✓
VA01 Valant	Valant	122.65	30/06/2020 122.65	IJ1206 122.65		15	15 1,839.75 ✓
TOTAL:							11,115.75

----- End of Report -----

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: MG B2 of 2018 PO Box 781893 Sandton 2146 South Africa		Supplier Invoice ✓ Date ✓ 08/07/2020 + 214 Page 1 Document No SINV001		
Grobir Suppliers		Deliver to		
Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
G001 ✓	GS75 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
QU01	Serez	20	25MG	242.14	1.00 ✓	15.00%	4,794.37 ✓
ME01	Vermox	10	100M	8.68		15.00%	86.80 ✓
LO01	Laura	10	10MG	49.53		15.00%	495.30 ✓
CO01	Adco-Payne	20	Pack	188.00		15.00%	3,760.00 ✓
- 2 Tax							

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✓ All invoices Thank you for your continuous support. Received in good order Signed _____ Date _____		Early Payment Terms: ✓ 10% within 14 days from period end 8,983.43 until 14/08/2020
--	--	--

Sub Total	9,136.47
Discount @ ✓ 5.00%	456.82
Amount Excl Tax	8,679.65
Tax	1,301.95
Total	9,981.60

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Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: MG B2 of 2018 PO Box 781893 Sandton 2146 South Africa		Supplier Invoice <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%;">24/07/2020</td> </tr> <tr> <td>Page</td> <td>1</td> </tr> <tr> <td>Document No</td> <td>SINV002</td> </tr> </table>		Date	24/07/2020	Page	1	Document No	SINV002
Date	24/07/2020								
Page	1								
Document No	SINV002								
ORGANIC MART PO Box 22 MERWEVILLE 6939		Deliver to 21 Builekant Street MERWEVILLE 6940							
Account	Your Reference	Tax Exempt	Tax Reference	Sales Code					
O002 ✓	OMIV98 ✓	N	8264197350	Exclusive					

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
MO01 ✓	BELAIR	30	5MG ✓	202.24 ✓		15.00%	6,067.20 ✓
SI01	Simzor	20	40MG	39.98		15.00%	799.60 ✓
VA01	Valant	10	160M	132.46		15.00%	1,324.60 ✓

Thank you for your continuous support.

Received in good order

Signed _____ Date _____

Early Payment Terms:
✓ 7.5% within 30 days from period end
7,842.24 until 30/08/2020

Sub Total	8,191.40
Discount @ ✓ 10.00%	819.14
Amount Excl Tax	7,372.26
Tax	1,105.84
Total	8,478.10

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Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: MG B2 of 2018 PO Box 781893 Sandton 2146 South Africa	✓ DEBIT NOTE <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%; text-align: right;">✓ 22/07/2020</td> </tr> <tr> <td>Page</td> <td style="text-align: right;">1</td> </tr> <tr> <td>Document No</td> <td style="text-align: right;">DEB001</td> </tr> </table>	Date	✓ 22/07/2020	Page	1	Document No	DEB001
Date	✓ 22/07/2020						
Page	1						
Document No	DEB001						
Grobir Suppliers	Deliver to						

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
G001 ✓	GS75 ✓	N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
ME01	Vermox	2	100M	8.68		15.00%	17.36
	Order was for Valant ✓						
CO01	Adco-Payne	4	Pack	188.00		15.00%	752.00
	Receive Mi-Payne ✓						
- iTax							

ME01 - order was for Valant CO01 - receive Mi-Payne	
Received in good order	
Signed _____	Date _____

© Sage South Africa (Pty) Ltd

Sub Total	769.36
Discount @ ✓ 5.00%	38.47
Amount Excl Tax	730.89
Tax	109.63
Total	840.52

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: MG B2 of 2018 PO Box 781893 Sandton 2146 South Africa	☒ Tax Invoice <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Date</td> <td style="width: 70%;">10/07/2020 + 20 + 30</td> </tr> <tr> <td>Page</td> <td>1</td> </tr> <tr> <td>Document No</td> <td>TAX07</td> </tr> </table>	Date	10/07/2020 + 20 + 30	Page	1	Document No	TAX07
Date	10/07/2020 + 20 + 30						
Page	1						
Document No	TAX07						
Cash Sales	Deliver to A Dosi 10 Main Street PRINCE ALBERT 6930						

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
Z99		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
CO01	Adco-Payne	10	Pack	405.00		15.00%	4,050.00
LO01	Laura	15	10MG	111.44		15.00%	1,671.60
ME01	Vermox	20	100M	19.53		15.00%	390.60
DEL	← ✓ → DELIVERY COST	60	P/km ✓	5.55 ✓		15.00%	333.00
- 2 Tax							
14							

☒ No message Received in good order Signed _____ Date _____	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Sub Total</td> <td style="width: 30%; text-align: right;">6,445.20</td> </tr> <tr> <td>Discount @ ☒ 7.50%</td> <td style="text-align: right;">458.41</td> </tr> <tr> <td>Amount Excl Tax</td> <td style="text-align: right;">5,986.79</td> </tr> <tr> <td>Tax</td> <td style="text-align: right;">898.02</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">6,884.81</td> </tr> </table>	Sub Total	6,445.20	Discount @ ☒ 7.50%	458.41	Amount Excl Tax	5,986.79	Tax	898.02	Total	6,884.81
Sub Total	6,445.20										
Discount @ ☒ 7.50%	458.41										
Amount Excl Tax	5,986.79										
Tax	898.02										
Total	6,884.81										

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Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: MG B2 of 2018 PO Box 781893 Sandton 2146 South Africa	Tax Invoice Date: 20/07/2020 Page: 1 Document No: TAX08
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GOLD MINE ✓ No address	Deliver to 75 Mission Street ✓ BEAUFORT WEST 6970
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
GOL ✓		N	3691581470 ✓	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
QU01	Serez	5	25MG	504.32		15.00%	2,521.60
SI01	Simzor	10	40MG	76.46		15.00%	764.60
VA01	Valant	5	160M	275.96		15.00%	1,379.80
MO01	BELAIR	2	5MG	455.04		15.00%	910.08
DEL	DELIVERY COST	5	P/km	5.55		15.00%	27.75

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✓ Both invoices

SPECIAL PRICES FROM
5-10 AUGUST 2020.

Received in good order

Signed _____ Date _____

© Sage South Africa (Pty) Ltd

Sub Total	5,603.83
Discount @ ✓ 5.00%	278.80
Amount Excl Tax	5,325.03
Tax	798.76
Total	6,123.79

Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: MG B2 of 2018 PO Box 781893 Sandton 2146 South Africa	Tax Invoice <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Date</td> <td style="width: 50%;">30/07/2020</td> </tr> <tr> <td>Page</td> <td>1</td> </tr> <tr> <td>Document No</td> <td>TAX09</td> </tr> </table>	Date	30/07/2020	Page	1	Document No	TAX09
Date	30/07/2020						
Page	1						
Document No	TAX09						

Mocke A	Deliver to
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
MOC ✓		N		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
SI01	Simzor	7	40MG	76.46		15.00%	535.22
LO01	Laura	14	10MG	111.44		15.00%	1,560.16
ME01	Vermox	21	100M	19.53		15.00%	410.13

SPECIAL PRICES FROM 5-10 AUGUST 2020. Received in good order Signed _____ Date _____	Early Payment Terms: ✓ 5% within 60 days from period end 2,668.85 until 29/09/2020
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Sub Total	2,505.51
Discount @ ✓ 2.50%	62.63
Amount Excl Tax	2,442.88
Tax	366.43
Total	2,809.31

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Sage Technology Park 102 Western Services Road Gallo Manor Ext 6 2191 Educational No: MG B2 of 2018 PO Box 781893 Sandton 2146 South Africa	☒ Credit Note Date ☒ 22/07/2020 Page 1 Document No ☒ CN07
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GOLD MINE	Deliver to 75 Mission Street ☒ BEAUFORT WEST 6970
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Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
GOL ☒	TAX08 ☒	N	3691581470	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
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MO01	BELAIR Order for A Mocke ☒	2	5MG	455.04		15.00%	910.08
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- iTax

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Order for A Mocke	
Received in good order	
Signed _____	Date _____

© Sage South Africa (Pty) Ltd

Sub Total	910.08
Discount @ ☒ 5.00%	45.50
Amount Excl Tax	864.58
Tax	129.69
Total	994.27

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Prepared by: Educational Pack

Supplier Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Projec Tx	Exclusive	Inclusive	Contra
1	16/07/2020	S	0001 -Office Distributors	OD32	2 Computers @ R5500 each	✓ 05	9,565.22	11,000.00	C ✓ 6250/010 ✓
1	✓ 16/07/2020	S	✓ 0001 -Office Distributors	✓ OD32	2 Ink cartridges @ R1234 each	✓ { 01	2,146.09	2,468.00	C ✓ 4700/000 ✓
1	16/07/2020	S	0001 -Office Distributors	OD32	2 Filing trays @ R98.76	{ 01	171.76	197.52	C ✓ 4200/000 ✓
1	16/07/2020	G	6250/010-Computer Equipment: Cost	ZContras	Generated Supplier Journal	00	9,565.22	9,565.22	D 6250/010
1	16/07/2020	G	4700/000-CONSUMABLE GOODS	ZContras	Generated Supplier Journal	00	2,146.09	2,146.09	D 4700/000
1	16/07/2020	G	4200/000-Printing & Stationery	ZContras	Generated Supplier Journal	00	171.76	171.76	D 4200/000
1	31/07/2020	G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry	00	1,782.45	1,782.45	D

----- End of Report -----

-2 Description
-1 ZContra

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Supplier Allowances batch listing for user student - Pre Update Printout

Prepared by: Educational Pack

Per	Date	GCS	Account	Reference	Description	Projec Tx	Exclusive	Inclusive	Contra
1	20/07/2020	S	0001 -Office Distributors	OD32	2 Filing trays - wrong colour	01	171.76	197.52	D 4200/000
1	20/07/2020	G	4200/000-Printing & Stationery	ZContras	Generated Supplier Allowances	00	171.76	171.76	C 4200/000
1	31/07/2020	G	9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry	00	25.76	25.76	C

----- End of Report -----

-1 Z Contra

CB 2 Payments batch listing for user student - Pre Update Printout

----- End of Report -----

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CB 1 Receipts batch listing for user student - Pre Update Printout

Prepared by: Educational Pack

Per	Date	GCS	Account	Reference	Description	Projec t	Tx	Exclusive	Inclusive	Contra
1	01/07/2020	* G	2950/000-COMMISSION	DS17	R71 C de Villiers	01		8,695.65	10,000.00	C ✓ 8400/000
✓ 1	11/07/2020	* C	Z99 -Cash Sales	DS17	CRR7 ✓	00		6,884.81	6,884.81	C ✓ 8400/000
1	23/07/2020	C	GOL -GOLD MINE	DS18	R72 Settle	00		4,360.09	4,360.09	C ✓ 8400/000
1	31/07/2020	* C	MOC -Mocke A	DS19	account	00		2,668.85	2,668.85	C ✓ 8400/000
1	02/07/2020	* G	5500/000-Loan: Trust Bank (11.5% pa)	BS0706	R73 Settle invoice	00		50,000.00	50,000.00	C ✓ 8400/000
1	23/07/2020	C	GOL -GOLD MINE	DS18	Discount	01		669.07	769.43	C ✓ 3550/000
1	31/07/2020	C	MOC -Mocke A	DS19	Discount	01		122.14	140.46	C ✓ 3550/000
1	31/07/2020	x G	8400/000-BANK	ZContras	Generated CB 1	00		73,913.75	73,913.75	D
1	31/07/2020	x G	3550/000-Discount Allowed for Cash	ZContras	Receipts Generated	00		791.21	791.21	D 3550/000
1	31/07/2020	x G	9500/000-Vat / Tax Control Account	ZContras	Discount - ZContras	00		1,185.67	1,185.67	C
					ZContras - Tax entry	00				

-----End of Report-----

Line transaction - Account + amount
- 1 ZContra

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Prepared by: Educational Pack

CB 1 Payments batch listing for user student - Pre Update Printout

Per	Date	GCS Account	Reference	Description	Projec Tx	Exclusive	Inclusive	Contra
1	01/07/2020	* G 4750/000-SECURITY	701	Murraysburg Alarms - subscription	01	239.13	275.00	D ✓ 8400/000
1	09/07/2020	* G 4200/000-Printing & Stationery	702	Office Stationers - files, paper	01	3,005.90	3,456.78	D ✓ 8400/000
✓ 1	13/07/2020	* G 5400/000-Drawings	703	Telkom	00	1,500.00	1,500.00	D ✓ 8400/000
✓ 1	13/07/2020	* G 4600/000-Telephone & Fax	703	Telkom	01	2,667.73	3,067.89	D ✓ 8400/000
1	23/07/2020	S Q001 -Office Distributors	704	Full payment	00	13,468.00	13,468.00	D ✓ 8400/000
1	27/07/2020	S G001 -Grobir Suppliers	705	Settlement	00	8,226.97	8,226.97	D ✓ 8400/000
1	30/07/2020	* G 4760/000-RATES & TAXES	706	BM Municipality	00	5,432.10	5,432.10	D ✓ 8400/000
1	01/07/2020	* G 3950/000-LEASING COSTS	BS0701	Nashu - photocopying	01	8,269.57	9,510.00	D ✓ 8400/000
1	03/07/2020	* G 3200/000-Bank Charges	BS0702	TIME - service fee	01	85.88	98.76	D ✓ 8400/000
1	14/07/2020	* G 4400/000-Salaries & Wages	BS0703	Sipho Ndlebe	00	15,000.00	15,000.00	D ✓ 8400/000
1	16/07/2020	* G 3200/000-Bank Charges	BS0702	TIME - cheque book	01	130.43	150.00	D ✓ 8400/000
1	24/07/2020	* G 3200/000-Bank Charges	BS0704	TIME - tax levy	00	99.99	99.99	D ✓ 8400/000
1	31/07/2020	* G 4000/000-Legal Fees	BS0705	Maree & Vos	01	4,347.83	5,000.00	D ✓ 8400/000
1	27/07/2020	S G001 -Grobir Suppliers	705	Discount	01	794.88	914.11	D ✓ 2700/000
1	31/07/2020	x G 8400/000-BANK	ZContras	Generated CB 1 Payments	00	65,285.49	65,285.49	C
1	31/07/2020	x G 2700/000-Discount Received for Cash	ZContras	Generated Discount - ZContras	00	794.88	794.88	C 2700/000
1	31/07/2020	x G 9500/000-Vat / Tax Control Account	ZContras	ZContras - Tax entry	00	2,692.73	2,692.73	D

----- End of Report -----

Line transaction - Account + amount
- 1 Z Contra

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Prepared by: Educational Pack

Reconciliation Output : Cash Book 1 - 8400/000 - BANK

Closing Balance As Per Bank Statement	25,963.14 ✓
Less Outstanding CB 1 Payments :	
704 ✓ 23/07/2020 Full payment	13,468.00
705 ✓ 27/07/2020 Settlement	8,226.97
Sub Total	21,694.97 CR
Plus Outstanding CB 1 Receipts :	
DS16 ✓ 23/07/2020 R72 Settle account	4,360.09
Sub Total	4,360.09 DR
Reconciled Bank Balance ✓	8,628.26
Computer Bank Balance As At 31/07/2020	8,628.26
Diff	0.00 ✓

----- End of Report -----

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Prepared by: Educational Pack

General Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Projec	Debit	Credit	Contra
1 ✓	01/07/2020	G	5400/000-Drawings	MEMO7/1	Owner took stock		966.46 ✓		2000/000 ✓
1 ✓	31/07/2020	G	6200/010-Vehicles: Cost	MEMO7/2	Owner - Toyota		350,000.00 ✓		5100/000 ✓
1 ✓	31/07/2020	G	5100/000-Capital	MEMO7/3	Transfer of drawings		2,616.46 ✓		5400/000 ✓
1	31/07/2020	G	2000/000-Purchases	ZContras	Generated General Journal			966.46	2000/000
1	31/07/2020	G	5100/000-Capital	ZContras	Generated General Journal			350,000.00	5100/000
1	31/07/2020	G	5400/000-Drawings	ZContras	Generated General Journal			2,616.46	5400/000

----- End of Report -----

line transaction - Account + Amount
- 1 ZContra

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Inventory Journal Batch Report for user student - in Period 01 ✓

Prepared by: Educational Pack

Inventory Code Description	Narration Project	Curr Cost	Date Unit Cost	Reference New Cost	Curr Qty GL Acc	Adj Qty By Adj Value By	New Qty Line Value
CO01 Adco-Payne	Adco-Payne	179.38	01/07/2020 179.38	MEMO7/1 179.38 ✓	26	-5 ✓	21 -896.90
SI01 Simzor	Simzor	34.78	01/07/2020 34.78	MEMO7/1 34.78 ✓	33	-2 ✓	31 -69.56
TOTAL:							-966.46

----- End of Report -----

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Entry Type Details : 01/07/2020 to 31/10/2020 ✓

Prepared by: Educational Pack

Date	Account Contra Acc (If Available)	Batch ID (If Available)	Name User Name	Reference	Description	Tax Type	Tax	Amount
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Entry Type 11 - Interest Charged Jnl ✓

31/10/2020	MOC		Mocke A student	INT.0420	Interest Charged	00		10.00 ✓
31/10/2020	2750/000 8000/000		Interest Received student	INT.0420	Interest Charged	00		-10.00
Total for Entry Type 11 : Interest Charged Jnl								0.00

----- End of Report -----

3

Prepared by: Educational Pack

Customer Age Analysis for Monthly Customers as at 31/07/2020 ✓

Name	120+ Days	90 Days	60 Days	30 Days	Current	Total Due
GOL - GOLD MINE ✓ *	0.00	0.00	0.00	0.00	0.00 ✓	0.00
MOC - Mocke A ✓ *	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Z99 - Cash Sales *	0.00	0.00	0.00	0.00	0.00 ✓	0.00
Totals :	0.00	0.00	0.00	0.00	1,000.00	1,000.00
PERCENTAGE :	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
GRAND TOTALS :						1,000.00

----- End of Report -----

-1 other details

4

Supplier Master Listing

Prepared by: Educational Pack

Acc: 0002	Telephone: 023 449 1000	Blocked: No
Name: ORGANIC MART	Fax: 023 449 1001	Credit Limit: 10,000.00
Physical Address	Contact: Myrna Esau	Remittances: P
21 Buitekant Street	Mobile Phone: 079 987 6543	Currency Code: 0
MERWEVILLE	Email: sales@OM.oc.za	EU Country:
6940	Type: B/F	No. of Notes: 0
	Postal Address	Tax Mode: No Tax Type
	PO Box 22	Default
	MERWEVILLE	Tax Reference: 8264197350
	6939	Ship / Delivery:
	Early Terms: 1	Category: 0
	Normal Terms: 0	
	Tax Code: 0	
	Freight:	

----- End of Report -----

- Other suppliers

5

Trial Balance : 01/07/2020 to 31/07/2020 ✓

Prepared by: Educational Pack

Last Year	Account	IS first ✓	DR	CR
0.00	1000/000 Sales			12,890.12
0.00	2000/000 Purchases		14,354.56	
0.00	2700/000 Discount Received for Cash			794.88
0.00	2950/000 COMMISSION ✓ income			8,695.65
0.00	3200/000 Bank Charges		316.30	
0.00	3550/000 Discount Allowed for Cash		791.21	
0.00	3950/000 LEASING COSTS rename ✓		8,269.57	
0.00	4000/000 Legal Fees		4,347.83	
	4150/000 Motor Vehicle Expenses			
0.00	4150/020 Motor Vehicle - Repairs & Maint.		456.52	
0.00	4200/000 Printing & Stationery		3,588.54	
0.00	4400/000 Salaries & Wages		15,000.00	
0.00	4600/000 Telephone & Fax		2,667.73	
0.00	4700/000 CONSUMABLE GOODS } ✓ expenses		6,438.26	
0.00	4750/000 SECURITY		239.13	
0.00	4760/000 RATES & TAXES		5,432.10	
0.00	Nett Loss			39,521.10
0.00			61,901.75	61,901.75
0.00	Nett Loss		39,521.10	
0.00	5100/000 Capital			347,383.54
0.00	5500/000 Loan: Trust Bank (11.5% pa)			50,000.00
	6200/000 Vehicles			
0.00	6200/010 Vehicles: Cost		350,000.00	
	6250/000 Computer Equipment			
0.00	6250/010 Computer Equipment: Cost		28,695.65	
0.00	8000/000 Customer Control Account		1,000.00	
0.00	8400/000 BANK		8,628.26	
0.00	8410/000 PETTY CASH			950.00
0.00	9000/000 Supplier Control Account			35,809.14
0.00	9500/000 Vat / Tax Control Account		7,297.67	
0.00	9990/000 Opening Balance / Suspense Account			1,000.00
0.00			435,142.68	435,142.68

✓ No zero items

✓ Drawings does not show

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TOTAL SECTION B: 180
GRAND TOTAL: 200