



**higher education
& training**

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

NATIONAL CERTIFICATE
COMPUTERISED FINANCIAL SYSTEMS N4

(6030154)

31 May 2021 (X-paper)
09:00–12:00

This question paper consists of 21 pages and 1 addendum.

130Q1J2131

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/printer breakdown the actual time lost must be added for the candidate involved.
3. No printout to be handed out to candidates without an examination number and watermark. No printout without an examination number and watermark will be marked.
4. Printouts not to be stapled together. Candidates will be penalised if printouts are stapled together.
5. No printouts whatsoever are to be taken from the examination venue by candidates or thrown into wastepaper bins. Invigilators must collect all incorrect printouts and keep it in a safe place.
6. No question paper is to be taken 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/instructions 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. Use only a black or blue pen.
6. Print on one side of the paper only.
7. Arrange the printouts in the correct order and only hand in what is required. If you use continuous paper, separate the sheets before handing in.

No printouts to 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.

SECTION A

Make use of a Word Processing program to answer the following questions. Use the same numbering as in the questions. Insert your EXAMINATION NUMBER (workstation number) (left); SECTION A (center) and today's date (right) in a header. Print the document.

**[2]****QUESTION 1**

- 1.1 PharmBus' VAT return falls in Category A, which needs to be submitted before 25 January 2021. As the accounting officer, you need to check the completed VAT return, which was completed by Graig Murray, the accounting clerk.



After checking the return, you discover that Murray made FIVE mistakes on the return. Identify the mistakes and give the correct information on the ANSWER SHEET.

VAT no: 2020202112
 Tax period: December 2020
 Date form was completed: 23 January 2021 (2 × 5) (10)

TAX REPORT AS AT 31 DECEMBER 2020

	OUTPUT TAX		INPUT TAX		NET TAX	
	Tax	Inclusive	Tax	Inclusive	Tax	Inclusive
Standard - Other	27391.30	210000.00	10565.22	81000.00	16826.09	129000.00
Standard - Capital goods	0.00	0.00	14086.96	108000.00	14086.96	108000.00
Zero-rated	0.00	0.00	281.74	2160.00	281.74	2160.00
Bad Debts	684.78	5250.00	140.87	1080.00	543.91	4170.00
Exempt	0.00	0.00	0.00	0.00	0.00	0.00



TRADING NAME PharmBus	VAT Registration number 2020202112	Period end December 2020
CALCULATION OF OUTPUT VAT	RANDS ONLY	VAT (2 decimals)
Standard rate	210 000.00	27 391.30
Capital goods	81 000	14 086.96
Other		
TOTAL OUTPUT VAT		215 250.00
CALCULATION OF INPUT VAT		
Capital goods		10 565.22
Standard rate		
Bad debts		684.78
Other		281.74
TOTAL INPUT VAT		25 074.79
AMOUNT PAYABLE/RECEIVABLE		3 001.29
<i>Graig Murray</i> Signature of authorised person	Accountant Capacity	31 December 2020 Date



1.2 Identify in which journal the following month-end adjustments will be recorded:

1.2.1 An amount for stationery of R567,89 was incorrectly posted to consumable goods.

1.2.2 A customer, Nelson Mpalala, is declared insolvent due to insufficient funds and must be written off, R3 456,78.

(2 × 2)

(4)

1.3 Various options are given as a possible answer to the following questions. Choose the answer and write only the letter (A–D) next to the question number.

1.3.1 Which ONE of the following accounts makes use of balancing control accounting when entering opening balances?

- A Suppliers Control
- B VAT Control
- C Loan: ABC Bank (10,25%)
- D Interest Charged



1.3.2 Which ONE of the following is NOT reflected on the Bank Reconciliation Statement?

- A Closing bank balance
- B Receipts not yet deposited
- C Cheques not yet presented for payment
- D Reconciled transactions

1.3.3 Interest on overdue accounts must be charged once the following have been updated:



- A Cash Receipts Journal, Cash Payments Journal, Tax Invoices, Debit Notes
- B Tax Invoices, Cash Receipts Journal, Bad Debts Journal, Credit Notes
- C Tax Invoices, Cash Payments Journal, Credit Notes, General Journal
- D Bad Debts Journal, General Journal, Cash Payments Journal, Cash Receipts Journal

1.3.4 Cash sales are recorded on a tax invoice and the receipt of the cash sale is recorded in the ... Journal.

- A Customers
- B Cash Payments
- C General
- D Cash Receipts



(4 × 1) (4)
[20]

TOTAL SECTION A: 20

SECTION B

QUESTION 2

INSTRUCTIONS

1. Open the account system of PharmBus (PHARM), which has already been loaded on your computer. If you are a network user, make sure that you select the set of accounts loaded for your workstation.
2. To ensure that your EXAMINATION NUMBER (workstation number) appears on ALL PRINTOUTS, do the following before you answer the questions.
3. Select SETUP.
4. Select COMPANY PARAMETERS.



5. Select COMPANY DETAILS, select the company name section and click on 'Educational Number'. 
6. Press CTRL+SHIFT+T and insert your EXAMINATION NUMBER (workstation number) in the block that appears.
7. Click OK.

Zachary Staben is the owner of PharmBus and he has approached you to do the processing for July 2020. Products of PharmBus are locally produced by specialised pharmacists.

The following setup has ALREADY BEEN CREATED in the books of PharmBus. 

You are requested to complete setup parameters as shown under ADDITIONAL PARAMETER SETUP. Process the rest of the transactions for July 2020 (Period 1).

The following setup has ALREADY BEEN CREATED in the books of PharmBus.

PARAMETER SETUP

2.1 ENTRY TYPES

NUMBER	ENTRY TYPE
01	CB 1 Payments (Cash Payments Journal)
02	CB 1 Receipts (Cash Receipts Journal)
03	CB 2 Payments (Petty Cash Payments Journal)
04	CB 2 Receipts (Petty Cash Receipts Journal)
05	General Journal
06	Customers Journal
07	Suppliers Journal
08	Customers Allowances Journal
09	Suppliers Allowances Journal
10	Bad Debts Journal
11	Interest Charged Journal
12	Stock Journal



2.2 PERIODS

PharmBus' financial year runs from 1 July 2020 to 30 June 2021.

2.3 VALUE-ADDED TAX (VAT)

The business is registered for VAT purposes and makes two monthly payments to the South African Receiver of Revenue. VAT will be captured according to the invoice basis. Refer to the ADDENDUM (attached) concerning the admissible deductions with regard to INPUT TAX. VAT is calculated at 15%.

2.4 CUSTOMERS



CUSTOMER CODE	CUSTOMER	90 days	60 days	30 days	Current
MOC	Mocke A	10,00	200,00	300,00	400,00
Z99	Cash Sales				

2.5 SUPPLIERS

SUPPLIER CODE	SUPPLIER
A001	Arrabon
G001	Grobir Suppliers
O001	Office Distributors

2.6 INVENTORY



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 purchases notes, and all sales by means of the computerised invoice system.

Inventory is marked up at 125% on the cost price.

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



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

CODE	DESCRIPTION	UNIT	STOCK ON HAND	COST PRICE	SELLING PRICE
CO01	Adco-Payne	Pack	20	180,00	405,00
LO01	Laura	10MG	40	49,53	111,44
ME01	Vermox	100M	50	8,68	19,53
QU01	Serez	25MG	10	224,14	504,32
SI01	Simzor	40MG	30	33,98	76,46
VA01	Valant	160M	15	122,65	275,96

2.7 TERM CODES

- 7,5% discount within 30 days
- 5% discount within 60 days
- 10% discount within 14 days



2.8 GENERAL LEDGER ACCOUNTS

CODE	DESCRIPTION
1000/000	Sales
2000/000	Purchases
2010/000	Opening Stock
2020/000	Closing Stock
3150/000	Bad Debts
3050/000	Advertising & Promotions
3200/000	Bank Charges
3350/000	Consulting Fees
3450/000	Depreciation
3650/000	Electricity & Water
3850/000	Insurance
3950/000	Leasing Charges
4000/000	Legal Fees
4150/020	Motor Vehicles – Repairs & Maintenance
4200/000	Printing & Stationery
4350/000	Repairs & Maintenance
4400/000	Salaries & Wages
4450/000	Staff Training
4600/000	Telephone & Fax
5100/000	Capital
5200/000	Retained Income/Accumulated Loss
5400/000	Drawings
5500/000	Loan: Trust Bank (11,5% pa)
6200/010	Vehicles: Cost
6200/020	Vehicles: Accumulated Depreciation
6250/010	Computer Equipment: Cost
6250/020	Computer Equipment: Accumulated Depreciation
7700/000	Trading Stock
8000/000	Customer Control
8400/000	Bank
8410/000	Petty Cash
9000/000	Supplier Control
9500/000	VAT Control
9990/000	Opening Balance



2.9 TAKE-ON BALANCES

Use the information in 2.4 and 2.6 above to process the opening balances of the customers' accounts according to the age analysis on 30 June 2020 and the stock on hand of the inventory items on 30 June 2020 in the relevant journals. Make use of increment references. Use OB as description. Do NOT use tax. Print and update the batches.



2.10 REQUIRED

- 2.10.1 Use the source documents and information provided below to record the transactions in the appropriate journals and generate documents in the books of PharmBus.
- 2.10.2 When processing computerised source documents, select the option to display TAX PERCENTAGES in the line entries on these documents.
- 2.10.3 Continue to use the account structure for the general ledger that has been set up. If there is NO account to enter a transaction into, such an account must be created.
- 2.10.4 Print all documents after processing. When printing journals, select 'print with kontras'.
- 2.10.5 Update the documents and journals.
- 2.10.6 Refer to the ADDENDUM (attached) concerning the admissible deductions with regard to INPUT TAX.
- 2.10.7 You are required to do the bank reconciliation for July 2020. Do NOT update the Cash Payments and Cash Receipts batches until after you have completed the bank reconciliation.
- 2.10.8 Use the REFERENCE RECONCILIATION METHOD for bank reconciliation purposes.
- 2.10.9 See page 21 for a full list of the printouts to be handed in for marking. Hand in the printouts in the same order as on page 21. FIVE marks will be deducted if printouts are not handed in in the correct order as the question paper.



2.11 ADDITIONAL PARAMETER SETUP

- 2.11.1 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 next number: TAX07
 - Credit note next number: CN07
 - Supplier invoice message: Thank you for your continuous support.
 - If there are no early payment terms for an invoice, create/add the specific term.



3. CREDIT INVOICES (PERIOD 1)

Tax Invoice GS75

PO Box 12
52 Voortrekker Rd
LAINGSBURG
6900

Grobir Suppliers

VAT REG: 2468024680

☎ 023 551 1015 📠 023 551 1016

08/07/2020

TO: PharmBus 20 Endeavour Road MURRAYSBURG 6990	Terms: 5% Trade discount 10 discount within 14 days
---	--

Quantity	Description	Unit Price	Total
20	Serez	242.14	4 794.37
10	Vermox	8.68	86.80
10	Laura	49.53	495.30
20	Adco-Payne	188.00	3 760.00
Subtotal			9 136.47
5% Discount			456.82
15% VAT			1 301.95
Total			R9 981.60

Allow 1% additional discount on Serez..

Office Distributors

Tax Invoice: OD32

To: PharmBus
20 Endeavour Road
MURRAYSBURG
6990

10 Middel Way
LEEUE-GAMKA 6950

☎ 023 521 8000

VAT REG NO: 212232425

16/07/20

Quantity	Description	Amount	
2	Computers @ R5 500 each	11 000	00
2	Ink cartridges @ R1 234 each	2 468	00
2	Filing trays @ R98.76 each	197	52
TOTAL		R13 665	52
15% VAT INCLUDED			

 VAT: 8264197350 ORGANICS MART		TAX INVOICE OMIV98 																																				
 023 449 1000  023 449 1001  22, MERWEVILLE 6939 21 Buitekant Street MERWEVILLE 6940	24 July 2020 TO: PharmBus 20 Endeavour Road MURRAYSBURG 6990																																					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Qty</th> <th>Description</th> <th>Price</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">30</td> <td>Belair</td> <td style="text-align: right;">202.24</td> <td style="text-align: right;">6 067.20</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Simzor</td> <td style="text-align: right;">39.98</td> <td style="text-align: right;">799.60</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Valant</td> <td style="text-align: right;">132.46</td> <td style="text-align: right;">1 324.60</td> </tr> <tr> <td colspan="3" style="text-align: right;">Subtotal</td> <td style="text-align: right;">8 191.40</td> </tr> <tr> <td colspan="3" style="text-align: right;">10% Discount</td> <td style="text-align: right;">819.14</td> </tr> <tr> <td colspan="3"></td> <td style="text-align: right;">7 372.26</td> </tr> <tr> <td colspan="3" style="text-align: right;">15% VAT</td> <td style="text-align: right;">1 105.84</td> </tr> <tr> <td colspan="3" style="text-align: right;">TOTAL</td> <td style="text-align: right; border-top: 2px solid black;">R8 478.10</td> </tr> </tbody> </table>	Qty	Description	Price	Amount	30	Belair	202.24	6 067.20	20	Simzor	39.98	799.60	10	Valant	132.46	1 324.60	Subtotal			8 191.40	10% Discount			819.14				7 372.26	15% VAT			1 105.84	TOTAL			R8 478.10	
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Terms: 7.5% discount within 30 days 10% trade discount																																						

❖ Create the above supplier using code O002. The contact person is Myrna Esau. E-mail: sales@OM.co.za. Mobile number: 079 987 6543. Credit limit: R10 000.00.

❖ Belair is a new inventory item. Create the new stock item using code MO01. Unit: 5MG. Key in the cost and selling prices.

4. RETURNS TO SUPPLIERS (PERIOD 1)

DATE	SUPPLIER	REASON
20/07/20	Office Distributors	2 Filing trays – wrong colour
22/07/20	Grobir Supplier	2 Vermox – order was for Valant 4 Adco-Payne – receive Mi-Payne

5. CREDIT AND CASH SALES (PERIOD 1)

- ❖ Z99 is the cash sales account, which is used for cash transactions.
- ❖ Insert the names and addresses of all cash customers on the document generated to record the cash sale – use the delivery address field.
- ❖ All cash customers receive a 7,5% cash discount. 
- ❖ All credit customers receive a settlement discount of 5% within 60 days of invoice, unless other terms are identified.
- ❖ Credit customers message: SPECIAL PRICES FROM 5–10 AUGUST 2020.
- ❖ Add a service item: 

Code:	DEL	Group & Type:	Service
Description:	Delivery cost	Discount:	None
Show quantity and unit:	Yes	Selling price:	R5.55

DATE	CUSTOMER	ITEM PURCHASED	EARLY PAYMENT TERMS & DISCOUNT
10/07/20	A Dosi (Cash) 10 Main Street PRINCE ALBERT 6930	10 Adco-Payne 15 Laura 20 Vermox Delivery: 60 km	
20/07/20	Gold Mine 75 Mission Street BEAUFORT WEST 6970 Contact: H. Smit Tel: 023 414 4000 Fax: 023 414 4001 Credit Limit: R7 500 VAT Reg No: 3691581470 E-mail: info@gm.co.za	5 Serez 10 Simzor 5 Valant 2 Belair Delivery: 5 km	5% trade discount 15% discount within 14 days of invoice
30/07/20	A Mocke	7 Simzor 14 Laura 21 Vermox	2,5% invoice discount

- ❖ Gold Mine is a new customer. Create the customer using code GOL.

6. RETURNS BY CUSTOMERS (PERIOD 1)



CUSTOMER	DATE	DETAILS OF RETURNS
Gold Mine	22/07/20	2 Belair – order for A Mocke

7. PETTY CASH PAYMENTS (PERIOD 1)

The last petty cash voucher was PCV70.



 PETTY CASH VOUCHER PharmBus		DATE: 7 July 2020
FOR:	BW PostNet – parcel sent for owner	
AMOUNT:	R150.00	
APPROVED BY:	<i>LW Scott</i>	

 PETTY CASH VOUCHER PharmBus		DATE: 14 July 2020
FOR:	PA Vehicles – repairs to business vehicle	
AMOUNT:	R525.00	
APPROVED BY:	<i>LW Scott</i>	

 PETTY CASH VOUCHER PharmBus		DATE: 21 July 2020
FOR:	Leeu Printers for printing posters	
AMOUNT:	R275.00	
APPROVED BY:	<i>LW Scott</i>	



8. CASH RECEIPTS (PERIOD 1)



Cash received according to cash register rolls

11/07/2020
CRR7
R6 884.81

Duplicates of receipts issued

 PharmBus		
CASH RECEIPT		
Cash Receipt Number: 71		Date: 01/07/2020
Cash received from:	C de Villiers	
In payment of:	Commission	
Amount:	Ten thousand rand only	R10 000.00
Received by:	LW Scott	



 PharmBus		
CASH RECEIPT		
Cash Receipt Number: 72		Date: 23/07/2020
Cash received from:	Gold Mine	
In payment of:	Settle account	
Amount:	???	???
Received by:	LW Scott	

 PharmBus		
CASH RECEIPT		
Cash Receipt Number: 73		Date: 31/07/2020
Cash received from:	A Mocke	
In payment of:	Settle invoice on 30 July 2020	
Amount:	Two thousand six hundred and sixty eight rand and eighty five cent	R2 668.85
Received by:	LW Scott	



Duplicates of deposit slips

TIME BANK slip				Deposit		DS17	
12/07/2020			Account number:		24680369136		
Credit:	PharmBus			Cash			
Bank stamp	Name of drawer		Bank	Branch code			
	1. C. de Villiers		MBV	843951		10 000	00
	2. A. Dosi		ABC	258741		6 884	81
	TOTAL					R16 884	81
	Paid in by:		M Koma				



TIME BANK slip				Deposit		DS18	
24/07/2020			Account number:		24680369136		
Credit:	PharmBus		Cash				
Bank stamp	Name of drawer	Bank	Branch code				
	1. Gold Mine	Chase	357951		???	??	
	2.						
	TOTAL				???	??	
Paid in by:	M Koma						



TIME BANK slip				Deposit		DS19	
31/07/2020			Account number:		24680369136		
Credit:	PharmBus			Cash			
Bank stamp	Name of drawer		Bank	Branch code			
	1. A Mocke		ITA	456852		2 668	85
	2.						
	TOTAL					R2 668	85
Paid in by:		M Koma					

9. CHEQUE PAYMENTS (PERIOD 1)

Date:	01/07/20
To:	Murraysburg Alarms
For:	Subscription for July
Amount:	R275.00
	701



Date:	09/07/20
To:	Office Stationers
For:	Files and paper
Amount:	R3 456.78
	702

Date:	13/07/20
To:	Telkom
For:	Telephone (R1 500 is for Z Staben's account)
Amount:	R4 567.89
	703

Date:	23/07/20
To:	Office Distributors
For:	Full payment
Amount:	R13 468.00
	704

Date:	27/07/20
To:	Grobir Suppliers
For:	Settle account
Amount:	???
	705

Date:	30/07/20
To:	BM Municipality
For:	Rates & Taxes
Amount:	R5 342.10
	706



10. BANK STATEMENT RECEIVED (PERIOD 1)

102 Middel Road
PRINCE ALBERT 6930

**BANK STATEMENT**

Date: 31 July 2020

Statement no: 07

Cheque account: 24680369136

PharmBus
13 Canterbury Crescent
MURRAYSBURG 6990

DATE	DETAILS	DEBIT (-) CREDIT (+)	BALANCE
01/07/20	EFT1	9 510.00-	9 510.00-
02/07/20	SM07	50 000.00	40 490.00
03/07/20	Service fee	98.76-	40 391.24
06/07/20	Cheque 701	275.00-	40 116.24
10/07/20	Cheque 702	3 456.78-	36 659.46
12/07/20	DS17	16 884.81	53 544.27
14/07/20	AD07	15 000.00-	38 544.27
16/07/20	Cheque book	150 00-	38 394.27
22/07/20	Cheque 703	4 567.89-	33 826.38
24/07/20	Tax levy	99.99-	33 726.39
31/07/20	Cheque 706	5 432.10-	28 294.29
31/07/20	DS19	2 668.85	???
31/07/20	Inter-account transfer	5 000.00-	???

ADDITIONAL INFORMATION

- 10.1 Identify and record all bank charges.
- 10.2 EFT1 is for leasing a photocopying machine from Nashu. Rename account 3950/000 to leasing costs.
- 10.3 SM07 was for a loan from Trust Bank.
- 10.4 AD07 was paid to Sipho Ndlebe for July's salary.
- 10.5 The inter-account transfer was for legal fees charged by Maree & Vos.

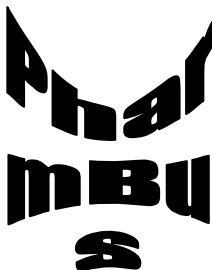
11. Process the following month-end adjustments for July 2020. Print the journals. Select 'print with contra'.






MEMO7/1

01/07/2020	Z Staben took the following stock items: 5 Adco-Payne and 2 Simzor. Record the necessary transactions in the relevant journals.
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MEMO7/2

31/07/2020	Z Staben has given his Toyota for use in the business. This represents part of his capital contribution. The cost of the Toyota is R350 000.00
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Phar
MBU
S



MEMO7/3

31/07/2020	Close off the Drawings account.
------------	---------------------------------

Phar
MBU
S



MEMO7/4

31/10/2020	Charge interest on customer's overdue balances.
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12. 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.

12.1	Customer Journal (June 2020) 	(4)
12.2	Inventory Journal (June 2020)	(4)
12.3	Computerised source documents (July 2020)	
	Supplier Invoices	(22)
	Debit Notes	(9)
	Tax Invoices	(32)
	Credit Notes	(9)
12.4	Batch listings with generated entries (July 2020)	
	Supplier Journal	(12)
	Supplier Allowance Journal 	(7)
	Petty Cash Payment Journal	(7)
	Cash Receipt Journal (after Bank Reconciliation)	(15)
	Cash Payment Journal (after Bank Reconciliation)	(20)
12.5	Bank Reconciliation Statement as at 31 July 2020	(5)
12.6	Batch listings with generated entries (July 2020)	
	General Journal (adjustments)	(10)
	Inventory Journal	(5)
12.7	Entry Type details: Interest Charged Journal (July – October 2020)	(3)
12.8	Customer age analysis (July 2020) (Print description, print zero balances, no details) 	(4)
12.9	Supplier listing of Organic Mart (show details) (no user defined fields)	(5)
12.10	Trial Balance (July 2020) (Do not print zero items) (Income Statement accounts first)	(7)
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	
Bad Debt	X		X	
Bank Charges				
Cheque book	X		X	
Administrative fee	X		X	
Service fee	X		X	
Tax levy		X		X
Commission Received	X		X	
Electricity and Water	X		X	
Leasing Fees	X		X	
Legal Fees	X		X	
Insurance	X		X	
Interest		X		X
Internet Fees	X		X	
Equipment	X		X	
Printing and Stationery	X		X	
Rates and Taxes		X		X
Rent	X		X	
Repairs and Maintenance	X		X	
Salaries and Wages		X		X
Security	X		X	
Telephone and Fax	X		X	
Vehicle Repairs and Maintenance	X		X	
Vehicles	X		X	