

1. **General Ledger of MacRoos Traders**
Balance Sheet account

Dr				Debtors Control				Cr			
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2016						2016		Bank and discount allowed			
May	1	Balance		20 257	00	May	31	(110 400 + 4 264 – 104)	CRJ	114 560	00
	31	Sales (122 760 – 200 + 1 000)	DJ	123 560	00			Debtors allowances (9 280 + 200)	DAJ	9 480	00
		Bank (100 + 388)	CPJ	488	00			Journal credits (140 + 1 300)	GJ	1 440	00
		Journal debits (418 + 12)	GJ	430	00			Balance	c/f	19 255	00
				144 735	00					144 735	00
2016											
Jun	1	Balance	b/d	19 255	00						

2. **Debtors List at 31 May 2016**

	Debit		Credit	
J Kotze (6 486 – 200 – 200 – 670)	5 416	00		
C Du Toit (5 864 – 495)	5 369	00		
R Hewitt (1 968 + 388 + 12 + 670)	3 038	00		
AM Suppliers (5 680 – 1 300)	4 380	00		
B Basson (561 – 109)	452	00		
A Muller (400 cr + 1 000)	600	00		
Total	19 255	00		

