



No.	Debtors Control		Debtors List	
	Debit	Credit	Debit	Credit
1.		20		
2.			600	
3.				204
4.	464		464	
5.	36			
6.				180
7.	15			
8.		180		180
	<b>515</b>	<b>200</b>	<b>1 064</b>	<b>564</b>

**Debtors Control account**

Incorrect balance	15 030
Plus	515
Minus	(200)
Correct balance	<b>15 345</b>

**Debtors List**

Incorrect total	14 947
Plus	1 064
Minus	(564)
Total of debit balances	15 447
Total of credit balances	(102)
Total Debtors List	<b>15 345</b>