1. **Cash Payments Journal of Pegasus CC for March 2016** **CPJ3**

Doc. no.	Day	Name of payee	Bank		Sundry accounts Amount		Details	Fol.
492–494	31	Employees	16 029	00	16 029	00	Creditors for salaries	B7
495		Liberty Pension Fund	844	00	844	00	Pension fund	B3
496		Medsure Medical Aid	480	00	480	00	Medical aid	B5
497		SARS	4 139	00	4 139	00	SARS (PAYE)	B6
498		All-in-one Staff Association	30	00	30	00	Staff association	B4
			21 522	00	21 522	00		
			B2					

2.

General Ledger of Pegasus CC

Balance Sheet accounts

Dr — Bank — B2 — Cr

Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
						2016 Mar	31	Total payments	CPJ3	21 522	00

Dr — Pension Fund — B3 — Cr

Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2016 Mar	31	Bank	CPJ3	844	00	2016 Mar	31	Salaries	SJ3	422	00
								Pension fund contributions	SJ3	422	00
				844	00					844	00

Dr — Union Membership — B4 — Cr

Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2016 Mar	31	Bank	CPJ3	30	00	2016 Mar	31	Salaries	SJ3	30	00

Dr — Medical Aid — B5 — Cr

Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2016 Mar	31	Bank	CPJ3	480	00	2016 Mar	31	Salaries	SJ3	480	00

Dr — SARS (PAYE) — B6 — Cr

Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2016 Mar	31	Bank	CPJ3	4 139	00	2016 Mar	31	Salaries	SJ3	4 139	00

Dr — Creditors for Salaries — B7 — Cr

Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2016 Mar	31	Bank	CPJ3	16 029	00	2016 Mar	31	Salaries	SJ3	16 029	00

Nominal accounts

Dr — Salaries — N6 — Cr

Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2016 Mar	31	Gross salaries	SJ3	21 100	00						

Dr — Pension Fund Contributions — N7 — Cr

Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2016 Mar	31	Pension fund	SJ3	422	00						