

1. Cash Receipts Journal of Heavenly Sweets for May 2019

CRJ5

Doc. no.	Day	Details	Fol.	Analysis of receipts		Bank		Sales		Cost of sales		Debtors control		Discount allowed		Sundry accounts			
																Amount	Details	Fol.	
BS	1	XYZ Bank				10 400	00									10 000	00	Fixed deposit: XYZ Bank	B10
																400	00	Interest on fixed deposit	N3
BS	2	AB Bank				80 000	00									80 000	00	Loan: AB Bank	B11
CRR	3	Sales		4 590	00			4 590	00	2 550	00								
162		L Campher	D1	1 482	00	6 072	00					1 560	00	78	00				
CRR	11	Sales		6 048	00			6 048	00	3 360	00								
163		G Fourie	D3	480	00	6 528	00					480	00						
CRR	20	Sales		6 264	00			6 264	00	3 480	00								
164		U Waneza	D2	798	00	7 062	00					840	00	42	00				
BS	30	B Nel				500	00									500	00	Rent Income	N8
						110 562	00	16 902	00	9 390	00	2 880	00	120	00	90 900	00		
						B7		N1		N2/B5		B6		N7					

Cash Payments Journal of Heavenly Sweets for May 2019

CPJ5

Doc. no.	Day	Name of payee	Fol.	Bank		Trading stock		Wages		Debtors control		Creditors control		Discount received		Sundry accounts			
																Amount	Details	Fol.	
331	5	Cookie & Co.		1 539	00	1 539	00												
332	6	Supafast Transport		87	00	87	00												
333	10	The Sweet Factory	C1	2 071	00							2 180	00	109	00				
334	14	Telkom		560	00											290	00	Telephone	N5
																270	00	Drawings	B2
335	15	Cash		3 200	00			3 200	00										
336	21	HH Furnishers		5 600	00											5 600	00	Equipment	B4
337		Supafast Transport		120	00											120	00	Delivery charges	N13
TG	23	G Fourie (cheque dishonoured)	D3	480	00					480	00								
338	24	Chocco Ltd	C2	1 767	00							1 860	00	93	00				
339	25	The Sweet Factory		3 468	00	3 468	00												
340	26	Rapid Transport		110	00	110	00												
341	27	Cash		3 200	00			3 200	00										
342	28	AB Bank		3 000	00											1 000	00	Interest on loan	N14
																2 000	00	Loan: AB Bank	B11
BS	30	SA Bank		56	00											56	00	Interest on overdraft	N11
BS		SA Bank		89	00											89	00	Bank charges	N12
DO		Municipality		289	00											289	00	Water and electricity	N4
AO		Allsure Insurance		600	00											600	00	Insurance	N10
				26 236	00	5 204	00	6 400	00	480	00	4 040	00	202	00	10 314	00		
				B7		B5		N9		B6		B9		N6					

2.

## General Ledger of Heavenly Sweets Balance Sheet accounts

Dr				Drawings				B2				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
2019												
May	1	Balance	b/d	2 890	00							
	14	Bank	CPJ5	270	00							

Dr				Equipment				B4				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
2019												
May	1	Balance	b/d	7 000	00							
	21	Bank	CPJ5	5 600	00							

Dr				Trading Stock				B5				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
2019						2019						
May	1	Balance	b/d	8 126	00	May	31	Cost of sales	CRJ5	9 390	00	
	31	Bank	CPJ5	5 204	00							

Dr				Debtors Control				B6				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
2019						2019						
May	1	Balance	b/d	6 122	00	May	31	Bank and discount allowed	CRJ5	2 880	00	
	14	Bank	CPJ5	480	00							

Dr				Bank				B7				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
2019						2019						
May	31	Total receipts	CRJ5	110 562	00	May	1	Balance	b/d	1 800	00	
								Total payments	CPJ5	26 236	00	

Dr				Creditors Control				B9				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
2019						2019						
May	31	Bank and discount received	CPJ5	4 040	00	May	1	Balance	b/d	9 100	00	

Dr				Fixed Asset: XYZ Bank				B10				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
2019						2019						
May	1	Balance	b/d	10 000	00	May	1	Bank	CRJ5	10 000	00	

Dr				Loan: AB Bank				B11				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
2019						2019						
May	28	Bank	CPJ5	2 000	00	May	2	Bank	CRJ5	80 000	00	

## Nominal accounts

Dr				Sales				N1				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
						2019 May	1	Balance	b/d	82 080	00	
							31	Bank	CRJ5	16 902	00	

Dr				Cost of Sales				N2				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
2019 May	1	Balance	b/d	45 000	00							
	31	Trading stock	CRJ5	9 390	00							

Dr				Interest on Fixed Deposit				N3				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
						2019 May	1	Balance	b/d	400	00	
								Bank	CRJ5	400	00	

Dr				Water and Electricity				N4				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
2019 May	1	Balance	b/d	3 870	00							
	31	Bank	CPJ5	289	00							

Dr				Telephone				N5				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
2019 May	1	Balance	b/d	3 441	00							
	14	Bank	CPJ5	290	00							

Dr				Discount Received				N6				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
						2019 May	1	Balance	b/d	1 445	00	
							31	Creditors control	CPJ5	202	00	

Dr				Discount Allowed				N7				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
2019 May	1	Balance	b/d	1 338	00							
	31	Debtors control	CRJ5	120	00							

Dr				Rent Income				N8				Cr
Date		Details	Fol.	Amount		Date		Details	Fol.	Amount		
						2019 May	1	Balance	b/d	2 500	00	
							31	Bank	CRJ5	500	00	

Dr		Wages				N9		Cr
Date		Details	Fol.	Amount	Date	Details	Fol.	Amount
2019 May	1	Balance	b/d	19 000 00				
	31	Bank	CPJ5	6 400 00				

Dr		Insurance				N10		Cr
Date		Details	Fol.	Amount	Date	Details	Fol.	Amount
2019 May	1	Balance	b/d	5 000 00				
	31	Bank	CPJ5	600 00				

Dr		Interest on Overdraft				N11		Cr
Date		Details	Fol.	Amount	Date	Details	Fol.	Amount
2019 May	1	Balance	b/d	59 00				
	31	Bank	CPJ5	56 00				

Dr		Bank Charges				N12		Cr
Date		Details	Fol.	Amount	Date	Details	Fol.	Amount
2019 May	1	Balance	b/d	631 00				
	31	Bank	CPJ5	89 00				

Dr		Delivery Charges				N13		Cr
Date		Details	Fol.	Amount	Date	Details	Fol.	Amount
2019 May	21	Bank	CPJ5	120 00				

Dr		Interest on Loan				N14		Cr
Date		Details	Fol.	Amount	Date	Details	Fol.	Amount
2019 May	28	Bank	CPJ5	1 000 00				

## Debtors Ledger of Heavenly Sweets

L Campher

D1

Date		Details	Fol.	Debit +	Credit –	Balance =
2019 May	1	Account rendered				1 560 00
	3	Receipt no. 162	CRJ5		1 482 00	78 00
		Receipt no. 162 (discount allowed)	CRJ5		78 00	– –

U Waneza

D2

Date		Details	Fol.	Debit +	Credit –	Balance =
2019 May	1	Account rendered				840 00
	20	Receipt no. 164	CRJ5		798 00	42 00
		Receipt no. 164 (discount allowed)	CRJ5		42 00	– –

G Fourie

D3

Date		Details	Fol.	Debit +		Credit –		Balance =	
2019									
May	1	Account rendered						775	00
	11	Receipt no. 163	CRJ5			480	00	295	00
	23	Cheque dishonoured	CPJ5	480	00			775	00

### Creditors Ledger of Heavenly Sweets

The Sweet Factory

C1

Date		Details	Fol.	Debit –		Credit +		Balance =	
2019									
May	1	Account rendered						2 180	00
	10	Cheque no. 333	CPJ5	2 071	00			109	00
		Cheque no. 333 (discount received)	CPJ5	109	00			–	–

Chocco Ltd

C2

Date		Details	Fol.	Debit –		Credit +		Balance =	
2019									
May	1	Account rendered						1 860	00
	10	Cheque no. 338	CPJ5	1 767	00			93	00
		Cheque no. 338 (discount received)	CPJ5	93	00			–	–