MARKING GUIDELINE
ANIMAL

COMPUTERISED FINANCIAL SYSTEMS N4

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Prepared by: Educational Pack

General Ledger Master Listing

Account		RW Cat	Fin Cat	Default Tax Mode	Tax Code	Blocked	External Reference	No. of Notes
1000/000	Sales	10	I10	No tax type Default	00	No		0
2000/000	PURCHASES	15	I15	No tax type Default	00	No		0
2010/000	OPENING STOCK	15	I15	No tax type Default	00	No		0
2020/000	CLOSING STOCK	15	I15	No tax type Default	00	No		0
2100/000	Inventory Adjustment	15	I15	No tax type Default	00	No		0
2150/000	Inventory Count Variance	15	I15	No tax type Default	00	No		0
2200/000	Purchase Variance	15	I15	No tax type Default	00	No		0
2300/000	Freight on Goods Purchased	15	I15	No tax type Default	00	No		0
2350/000	Packaging Costs	15	I15	No tax type Default	00	No		0
2400/000	Recovery Account	18	I15	No tax type Default	00	No		0
2400/010	Labour Cost Manufac Variance	18	I15	No tax type Default	00	No		0
2400/020	Direct Cost Manufac Variance	18	I15	No tax type Default	00	No		0
2400/030	Other Cost Manufac Variance	18	I15	No tax type Default	00	No		0
2500/000	Pft/Loss on Foreign Currency Exchange	15	I15	No tax type Default	00	No		0
2700/000	Discount Received for Cash	20	I20	No tax type Default	00	No		0
2750/000	Interest Received	20	I20	No tax type Default	00	No		0
2800/000	INTEREST ON FIXED DEPOSIT	20	I20	No tax type Default	00	No		0
2850/000	Bad Debts Recovered	20	I20	No tax type Default	00	No		0
2900/000	Sundry Income	20	I20	No tax type Default	00	No		0
2950/000	INTEREST ON CURRENT ACCOUNT	20	I20	No tax type Default	00	No		0
3000/000	Accounting Fees	25	I25	No tax type Default	00	No		0
3050/000	Advertising & Promotions	25	I25	No tax type Default	00	No		0
3100/000	Accounting / Audit Fees	25	I25	No tax type Default	00	No		0
3150/000	Bad Debts	25	I25	No tax type Default	00	No		0
3200/000	Bank Charges	25	I25	No tax type Default	00	No		0
3250/000	CONSUMABLE GOODS	25	I25	No tax type Default	00	No		0
3300/000	Computer Expenses	25	I25	No tax type Default	00	No		0
3350/000	Consulting Fees	25	I25	No tax type Default	00	No		0
3400/000	Courier & Postage	25	I25	No tax type Default	00	No		0
3450/000	Depreciation	25	I25	No tax type Default	00	No		0
3500/000	Directors Fees / Members Remuneration	25	I25	No tax type Default	00	No		0
3550/000	Discount Allowed for Cash	25	I25	No tax type Default	00	No		0
3600/000	Donations	25	I25	No tax type Default	00	No		0
3650/000	Electricity & Water	25	I25	No tax type Default	00	No		0
3700/000	Entertainment Expenses	25	I25	No tax type Default	00	No		0
3750/000	Finance Charges	25	I25	No tax type Default	00	No		0
3800/000	General Expenses	25	I25	No tax type Default	00	No		0
3800/010	General Expenses - Gifts	25	I25	No tax type Default	00	No		0
3800/020	General Expenses - Fines	25	I25	No tax type Default	00	No		0
3850/000	Insurance	25	I25	No tax type Default	00	No		0
3900/000	Interest Paid	25	I25	No tax type Default	00	No		0
3950/000	Leasing Charges	25	I25	No tax type Default	00	No		0
4000/000	Legal Fees	25	I25	No tax type Default	00	No		0
4050/000	Levies	25	I25	No tax type Default	00	No		0
4150/000	Motor Vehicle Expenses	25	I25	No tax type Default	00	No		0
4150/010	Motor Vehicle - Petrol & Oil	25	I25	No tax type Default	00	No		0
4150/020	Motor Vehicle - Repairs & Maint.	25	I25	No tax type Default	00	No		0
4150/030	Motor Vehicle - Insurance & Licence	25	I25	No tax type Default	00	No		0
4200/000	Printing & Stationery	25	I25	No tax type Default	00	No		0
4210/000	RATES & TAXES	25	I25	No tax type Default	00	No		0
4300/000	Rent Paid	25	I25	No tax type Default	00	No		0
4350/000	Repairs & Maintenance	25	I25	No tax type Default	00	No		0
4380/000	Royalty Expenses	25	I25	No tax type Default	00	No		0
4400/000	Salaries & Wages	25	I25	No tax type Default	00	No		0
4450/000	Staff Training	25	I25	No tax type Default	00	No		0
4500/000	Staff Welfare	25	I25	No tax type Default	00	No		0
4550/000	Subscriptions	25	I25	No tax type Default	00	No		0
4600/000	Telephone & Fax	25	I25	No tax type Default	00	No		0
4650/000	Travel & Accommodation	25	I25	No tax type Default	00	No		0
4650/010	Travel - Local	25	I25	No tax type Default	00	No		0
4650/020	Travel - Overseas	25	I25	No tax type Default	00	No		0
4800/000	Normal Taxation	30	I30	No tax type Default	00	No		0
4820/000	Deferred Taxation	30	I30	No tax type Default	00	No		0
4850/000	Dividend Declared / Paid	35	I35	No tax type Default	00	No		0
4900/000	REFRESHMENTS	25	I25	No tax type Default	00	No		0
4900/010	REFRESHMENTS: TRAINING	25	I25	Default tax type	15	No		0
4900/020	REFRESHMENTS: OFFICE	25	I25	No tax type Default	00	No		0
5100/000	CAPITAL	40	B10	No tax type Default	00	No		0
5200/000	RETAINED INCOME (PROFIT AND LOSS)	45	B15	No tax type Default	00	No		0
5400/000	DRAWINGS	50	B20	No tax type Default	00	No		0
5500/000	LOAN: CFS BANK (15% PA)	55	B25	No tax type Default	00	No		0
5600/000	Instalment Sale Creditors	58	B30	No tax type Default	00	No		0
5700/000	Deferred Taxation Provision	58	B30	No tax type Default	00	No		0

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General Ledger Master Listing

Account		RW Cat	Fin Cat	Default Tax Mode	Tax Code	Blocked	External Reference	No. of Notes
6100/000	Land & Buildings - Net Value	60	B35	No tax type Default	00	No		0
6100/010	Land & Buildings - @ Cost	60	B35	No tax type Default	00	No		0
6100/020	Land & Buildings - Accum Depre	60	B35	No tax type Default	00	No		0
6150/000	Plant & Machinery - Net Value	61	B35	No tax type Default	00	No		0
6150/010	Plant & Machinery - @ Cost	61	B35	No tax type Default	00	No		0
6150/020	Plant & Machinery - Accum Depre	61	B35	No tax type Default	00	No		0
6200/000	VEHICLES	62	B35	No tax type Default	00	No		0
6200/010	VEHICLES: COST	62	B35	No tax type Default	00	No		0
6200/020	VEHICLES: ACCUMULATED DEPRECIATION	62	B35	No tax type Default	00	No		0
6250/000	Computer Equipment - Net Value	63	B35	No tax type Default	00	No		0
6250/010	Computer Equipment - @ Cost	63	B35	No tax type Default	00	No		0
6250/020	Computer Equipment - Accum Depre	63	B35	No tax type Default	00	No		0
6300/000	EQUIPMENT	64	B35	No tax type Default	00	No		0
6300/010	EQUIPMENT: COST	64	B35	No tax type Default	00	No		0
6300/020	EQUIPMENT: ACCUMULATED DEPRECIATION	64	B35	No tax type Default	00	No		0
6350/000	Furniture & Fittings - Net value	65	B35	No tax type Default	00	No		0
6350/010	Furniture & Fittings - @ Cost	65	B35	No tax type Default	00	No		0
6350/020	Furniture & Fittings - Accum Depre	65	B35	No tax type Default	00	No		0
6600/000	Other Fixed Assets - Net Value	66	B35	No tax type Default	00	No		0
6600/010	Other Fixed Assets - @ Cost	66	B35	No tax type Default	00	No		0
6600/020	Other Fixed Assets - Accum Depre	66	B35	No tax type Default	00	No		0
7000/000	Goodwill / Intangible Assets	71	B45	No tax type Default	00	No		0
7100/000	Investments	70	B40	No tax type Default	00	No		0
7100/100	Listed Shares - @ Cost	70	B40	No tax type Default	00	No		0
7100/200	Unlisted Shares - @ Cost	70	B40	No tax type Default	00	No		0
7150/000	FIXED DEPOSIT: CAPITEC (12.5% PA)	70	B40	No tax type Default	00	No		0
7200/000	Shares in Subsidiary Companies	70	B40	No tax type Default	00	No		0
7400/000	Loans To / (From) Subsidiary Co's	70	B40	No tax type Default	00	No		0
7700/000	TRADING STOCK	72	B50	No tax type Default	00	No		0
8000/000	CUSTOMER CONTROL	74	B55	No tax type Default	00	No		0
8050/000	Less: Provision For Doubtful Debts	74	B55	No tax type Default	00	No		0
8100/000	POS Cash Control	78	B65	No tax type Default	00	No		0
8200/000	Sundry Customers	78	B65	No tax type Default	00	No		0
8200/010	Prepayments / Deferred Expenses	78	B65	No tax type Default	00	No		0
8200/020	Staff Loans	78	B65	No tax type Default	00	No		0
8400/000	Bank	76	B60	No tax type Default	00	No		0
8410/000	Petty Cash	76	B60	No tax type Default	00	No		0
9000/000	SUPPLIER CONTROL	80	B70	No tax type Default	00	No		0
9100/000	GRN Accrual Account	80	B70	No tax type Default	00	No		0
9200/000	Sundry Suppliers	88	B80	No tax type Default	00	No		0
9200/010	Accounting / Audit Fee Accrual	88	B80	No tax type Default	00	No		0
9200/020	Other Accruals	88	B80	No tax type Default	00	No		0
9250/000	Salary & Wages Control	88	B80	No tax type Default	00	No		0
9300/000	Taxation Payable	88	B75	No tax type Default	00	No		0
9350/000	Dividends Payable	88	B80	No tax type Default	00	No		0
9400/000	Provision for Future Expenses	90	B80	No tax type Default	00	No		0
9400/010	Provision for Insurance	90	B80	No tax type Default	00	No		0
9400/020	Provision for Salary Bonus	90	B80	No tax type Default	00	No		0
9500/000	Vat / Tax Control Account	85	B80	No tax type Default	00	No		0
9510/000	Vat / Tax Provision Account	85	B80	No tax type Default	00	No		0
9990/000	OPENING BALANCE	88	B80	No tax type Default	00	No		0

---------- End of Report ----------

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Supplier Master Listing

Acc	B001		Telephone:	0218534567	Blocked: No
Name	Beauty & Tramp		Fax:	0218534566	Credit Limit: 5,000.00
Physical Address		Postal Address	Contact:	Wendy Adams	Remittances: P
6 Lourensford Drive		PO Box 5	Mobile Phone:		Currency Code: 0
		STRAND	Email:	BT@yahoo.co.za	EU Country:
STRAND		7139	Type:	B/F	No. of Notes: 0
7140			Early Terms:	3	Tax Mode: No Tax Type Default
			Normal Terms:	0	Tax Reference: 8527419638
			Tax Code:	0	Ship / Delivery:
			Freight:		Category: 0

Orders contact name
Mfani Fusi

Acc	S001		Telephone:	0282123232	Blocked: No
Name	STB Traders		Fax:	0861479632	Credit Limit: 7,500.00
Physical Address		Postal Address	Contact:	Marli Vosloo	Remittances: P
10 Parklane Street			Mobile Phone:	0828884444	Currency Code: 0
			Email:	Marli.V@mv.com	EU Country:
CALEDON			Type:	B/F	No. of Notes: 0
7230			Early Terms:	0	Tax Mode: No Tax Type Default
			Normal Terms:	0	Tax Reference: 3571598264
			Tax Code:	0	Ship / Delivery:
			Freight:		Category: 0

Orders contact name
Ann Windt

Acc	W001		Telephone:	0233487654	Blocked: No
Name	Woof & Meow		Fax:	0233487655	Credit Limit: 4,300.00
Physical Address		Postal Address	Contact:	Vaneesh Phiro	Remittances: P
54 Boland Road		PO Box 147	Mobile Phone:		Currency Code: 0
		WORCESTER	Email:		EU Country:
WORCESTER		6849	Type:	B/F	No. of Notes: 0
6850			Early Terms:	3	Tax Mode: No Tax Type Default
			Normal Terms:	0	Tax Reference: 7946138250
			Tax Code:	0	Ship / Delivery:
			Freight:		Category: 0

Orders contact name
Charles Stuurman

---------- End of Report ----------

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Customer Listing

Acc C001
Name Swanepoel M
Delivery Address

8 Main Road

PAARL
7646

Postal Address
PO Box 85
PAARL

7645

Telephone: 0218723210
Fax: 0868543210
Contact: Brian Williams
Mobile Phone: 0823690135
Email: Swanepoel.M @iafrica.com
Type: B/F
Category: 1
Normal Terms: 0
Early Terms: 2
Currency Code: 0
EU Country:
No. of Notes: 0

Disc%: 0.00%
Cr Limit: 3,000.00
Interest: 0
Statement: P OM
Blocked: No
Price List: Consumer
Sales Code: P
Tax Mode: No tax type default
Tax Type: 0
Tax Reference: 9517364280
Ship / Deliver:
Freight:
Cash Sale Acc: No
Accepts Email: No

Buyers Name	Buyers Cell
Thorne Foster	0821239876

Acc C002
Name Tomose ZT
Delivery Address

21 Nelson Drive

CAPE TOWN
8000

Postal Address

Telephone: 0219305312
Fax: 0219307533
Contact: Moira Louw
Mobile Phone: 0641598264
Email: ZTT@atb.com
Type: B/F
Category: 1
Normal Terms: 0
Early Terms: 1
Currency Code: 0
EU Country:
No. of Notes: 0

Disc%: 0.00%
Cr Limit: 1,500.00
Interest: 0
Statement: P OM
Blocked: No
Price List: Consumer
Sales Code: C
Tax Mode: No tax type default
Tax Type: 0
Tax Reference: 0147258369
Ship / Deliver:
Freight:
Cash Sale Acc: No
Accepts Email: No

Buyers Name	Buyers Cell
Mark Charles	0791593572

Acc Z99
Name Cash Sales
Delivery Address

Postal Address

Telephone:
Fax:
Contact:
Mobile Phone:
Email:
Type: B/F
Category: 2
Normal Terms: 0
Early Terms: 0
Currency Code: 0
EU Country:
No. of Notes: 0

Disc%: 12.50%
Cr Limit: 7,000.00
Interest: None
Statement: P OM
Blocked: No
Price List: Consumer
Sales Code: B
Tax Mode: No tax type default
Tax Type: 0
Tax Reference:
Ship / Deliver:
Freight:
Cash Sale Acc: No
Accepts Email: No

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Inventory Master Listing

A01 - Leather collar

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	001	Sales Tax Type:	15
Disc:	Both	Fixed Desc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002	Bin:	
Last Invoice Date:	/ /	Last Purchase Date:	/ /
Min Reorder:	6	Max Reorder:	12
Pref Supplier:		Pref Supp Inventory Code:	

A02 - Lead

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	001	Sales Tax Type:	15
Disc:	Both	Fixed Desc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002	Bin:	
Last Invoice Date:	/ /	Last Purchase Date:	/ /
Min Reorder:	7	Max Reorder:	14
Pref Supplier:		Pref Supp Inventory Code:	

A03 - Harness

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	001	Sales Tax Type:	15
Disc:	Both	Fixed Desc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002	Bin:	
Last Invoice Date:	/ /	Last Purchase Date:	/ /
Min Reorder:	8	Max Reorder:	16
Pref Supplier:		Pref Supp Inventory Code: .	

C01 - Polar Fleece jersey

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	002	Sales Tax Type:	15
Disc:	Both	Fixed Desc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002	Bin:	
Last Invoice Date:	/ /	Last Purchase Date:	/ /
Min Reorder:	5	Max Reorder:	10
Pref Supplier:		Pref Supp Inventory Code:	

DEL - Delivery cost

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	000	Sales Tax Type:	15
Disc:	None	Fixed Desc:	Yes
Barcode:		Show Qty:	Yes
Unit:	P/km	Sales Comm:	No
Nett Mass:	0	Service Item:	Yes
Notes:	0	Serial Item:	No
Group:	001	Bin:	
Last Invoice Date:	/ /	Last Purchase Date:	/ /
Min Reorder:		Max Reorder:	
Pref Supplier:		Pref Supp Inventory Code:	

T01 - Rubber Roper

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15

Category:	003	Sales Tax Type:	15
Disc:	Both	Fixed Desc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002	Bin:	
Last Invoice Date:	/ /	Last Purchase Date:	/ /
Min Reorder:	2	Max Reorder:	7
Pref Supplier:		Pref Supp Inventory Code:	

T02 - 3 Orb Ball

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	003	Sales Tax Type:	15
Disc:	Both	Fixed Desc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002	Bin:	
Last Invoice Date:	/ /	Last Purchase Date:	/ /
Min Reorder:	3	Max Reorder:	8
Pref Supplier:		Pref Supp Inventory Code:	

T03 - Toss 'n Tug

Blocked:	No	Allow Tax:	Yes
Commodity Code:		Purchase Tax Type:	15
Category:	003	Sales Tax Type:	15
Disc:	Both	Fixed Desc:	Yes
Barcode:		Show Qty:	Yes
Unit:	Each	Sales Comm:	Yes
Nett Mass:	0	Service Item:	No
Notes:	0	Serial Item:	No
Group:	002	Bin:	
Last Invoice Date:	/ /	Last Purchase Date:	/ /
Min Reorder:	4	Max Reorder:	9
Pref Supplier:		Pref Supp Inventory Code:	

---------- End of Report ----------

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LAST YEAR General Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
12	28/02/2021	G	5100/000-CAPITAL	GJ12	Opening Balance			111,366.84	
12	28/02/2021	G	5400/000-DRAWINGS	GJ12	Opening Balance		5,000.00		
12	28/02/2021	G	5500/000-LOAN: CFS BANK (15% PA)	GJ12	Opening Balance			20,000.00	
12	28/02/2021	G	6200/010-VEHICLES: COST	GJ12	Opening Balance		80,000.00		
12	28/02/2021	G	6200/020-VEHICLES: ACCUMULATED DEPRECIATION	GJ12	Opening Balance			5,000.00	
12	28/02/2021	G	6300/010-EQUIPMENT: COST	GJ12	Opening Balance		25,000.00		
12	28/02/2021	G	6300/020-EQUIPMENT: ACCUMULATED DEPRECIATION	GJ12	Opening Balance			2,500.00	
12	28/02/2021	G	7150/000-FIXED DEPOSIT: CAPITEC (12.5% PA)	GJ12	Opening Balance		10,000.00		
12	28/02/2021	G	7700/000-TRADING STOCK	GJ12	Opening Balance		2,616.84		
12	28/02/2021	G	9990/000-OPENING BALANCE	GJ12	Opening Balance		8,800.00		
12	28/02/2021	G	8400/000-Bank	GJ12	Opening Balance		15,000.00		
12	28/02/2021	G	8410/000-Petty Cash	GJ12	Opening Balance		500.00		
12	28/02/2021	G	9990/000-OPENING BALANCE	GJ12	Opening Balance			8,050.00	
					In balance				

---------- End of Report ----------

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Entry Type Details : 01/02/2021 to 28/02/2021 - Last Year

Date	Account	Name	Reference	Description	Tax Type	Tax	Amount
Contra Acc (If Available)	Batch ID (If Available)	User Name					
Entry Type 5 - General Journal							
28/02/2021	5100/000	CAPITAL	GJ12	Opening Balance	00		-111,366.84
0000/000	1	student					
28/02/2021	5400/000	DRAWINGS	GJ12	Opening Balance	00		5,000.00
0000/000	1	student					
28/02/2021	5500/000	LOAN: CFS BANK (15% PA)	GJ12	Opening Balance	00		-20,000.00
0000/000	1	student					
28/02/2021	6200/010	VEHICLES: COST	GJ12	Opening Balance	00		80,000.00
0000/000	1	student					
28/02/2021	6200/020	VEHICLES: ACCUMULATED DEPRECIATION	GJ12	Opening Balance	00		-5,000.00
0000/000	1	student					
28/02/2021	6300/010	EQUIPMENT: COST	GJ12	Opening Balance	00		25,000.00
0000/000	1	student					
28/02/2021	6300/020	EQUIPMENT: ACCUMULATED DEPRECIATION	GJ12	Opening Balance	00		-2,500.00
0000/000	1	student					
28/02/2021	7150/000	FIXED DEPOSIT: CAPITEC (12.5% PA)	GJ12	Opening Balance	00		10,000.00
0000/000	1	student					
28/02/2021	7700/000	TRADING STOCK	GJ12	Opening Balance	00		2,616.84
0000/000	1	student					
28/02/2021	9990/000	OPENING BALANCE	GJ12	Opening Balance	00		8,800.00
0000/000	1	student					
28/02/2021	8400/000	Bank	GJ12	Opening Balance	00		15,000.00
0000/000	1	student					
28/02/2021	8410/000	Petty Cash	GJ12	Opening Balance	00		500.00
0000/000	1	student					
28/02/2021	9990/000	OPENING BALANCE	GJ12	Opening Balance	00		-8,050.00
0000/000	1	student					
Total for Entry Type 5 : General Journal							0.00

---------- End of Report ----------

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LAST YEAR Supplier Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
12	28/02/2021	S	B001 -Beauty & Tramp	SJ1201	Opening Balance			4,000.00	9990/000
12	28/02/2021	S	S001 -STB Traders	SJ1202	Opening Balance			2,500.00	9990/000
12	28/02/2021	S	W001 -Woof & Meow	SJ1203	Opening Balance			1,550.00	9990/000
12	28/02/2021	G	9990/000-OPENING BALANCE	SJ1201	Opening Balance		4,000.00		
12	28/02/2021	G	9990/000-OPENING BALANCE	SJ1202	Opening Balance		2,500.00		
12	28/02/2021	G	9990/000-OPENING BALANCE	SJ1203	Opening Balance		1,550.00		

---------- End of Report ----------

Prepared by: Educational Pack

Supplier Age Analysis as at 28/02/2021 - Last Year

Name		120+ Days	90 Days	60 Days	30 Days	Current	Total Due
B001 - Beauty & Tramp	*	0.00	0.00	0.00	0.00	4,000.00	4,000.00
Credit Limit 5,000.00	Payment Terms 0 days	Date / /	Amount Last Paid 0.00	Telephone 0218534567	Fax 0218534566	Contact Name Wendy Adams	
S001 - STB Traders	*	0.00	0.00	0.00	0.00	2,500.00	2,500.00
Credit Limit 7,500.00	Payment Terms 0 days	Date / /	Amount Last Paid 0.00	Telephone 0282123232	Fax 0861479632	Contact Name Marli Vosloo	
W001 - Woof & Meow	*	0.00	0.00	0.00	0.00	1,550.00	1,550.00
Credit Limit 4,300.00	Payment Terms 0 days	Date / /	Amount Last Paid 0.00	Telephone 0233487654	Fax 0233487655	Contact Name Vaneesh Phiro	
TOTAL :		0.00	0.00	0.00	0.00	8,050.00	8,050.00
PERCENTAGE :		0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
GRAND TOTAL :							8,050.00

---------- End of Report ----------

Prepared by: Educational Pack

Supplier Detailed Ledger 01/02/2021 to 28/02/2021 - Last Year

Date	Entry Type	Reference	Contra Acc. (If Avail)	Description	Debit	Credit	Cumulative
B001 : Beauty & Tramp							
Opening Balance as at 01/02/2021					0.00		
28/02/2021	Supplier Journal	SJ1201	9990/000	Opening Balance		4,000.00	-4,000.00
Closing Balance as at 28/02/2021						4,000.00	
S001 : STB Traders							
Opening Balance as at 01/02/2021					0.00		
28/02/2021	Supplier Journal	SJ1202	9990/000	Opening Balance		2,500.00	-2,500.00
Closing Balance as at 28/02/2021						2,500.00	
W001 : Woof & Meow							
Opening Balance as at 01/02/2021					0.00		
28/02/2021	Supplier Journal	SJ1203	9990/000	Opening Balance		1,550.00	-1,550.00
Closing Balance as at 28/02/2021						1,550.00	
TOTAL CLOSING BALANCE AS AT 28/02/2021					-8,050.00		

---------- End of Report ----------

Prepared by: Educational Pack

GL Detailed Ledger 01/02/2021 to 28/02/2021 - Last Year

Date	Entry Type	Reference	Contra Acc. (If Avail)	Description	Debit	Credit	Cumulative
9000/000 : SUPPLIER CONTROL							
Closing Balance as at 28/02/2021						8,050.00	

---------- End of Report ----------

Prepared by: Educational Pack

LAST YEAR Customer Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Debit	Credit	Contra
12	28/02/2021	C	C001 -Swanepoel M	CJ1201	Opening Balance		2,500.00		9990/000
12	28/02/2021	C	C002 -Tomose ZT	CJ1202	Opening Balance		2,000.00		9990/000
11	31/01/2021	C	C001 -Swanepoel M	CJ1203	Opening Balance		1,500.00		9990/000
11	31/01/2021	C	C002 -Tomose ZT	CJ1204	Opening Balance		1,300.00		9990/000
10	31/12/2020	C	C001 -Swanepoel M	CJ1205	Opening Balance		1,000.00		9990/000
10	31/12/2020	C	C002 -Tomose ZT	CJ1206	Opening Balance		500.00		9990/000
12	28/02/2021	G	9990/000-OPENING BALANCE	CJ1201	Opening Balance			2,500.00	
12	28/02/2021	G	9990/000-OPENING BALANCE	CJ1202	Opening Balance			2,000.00	
11	31/01/2021	G	9990/000-OPENING BALANCE	CJ1203	Opening Balance			1,500.00	
11	31/01/2021	G	9990/000-OPENING BALANCE	CJ1204	Opening Balance			1,300.00	
10	31/12/2020	G	9990/000-OPENING BALANCE	CJ1205	Opening Balance			1,000.00	
10	31/12/2020	G	9990/000-OPENING BALANCE	CJ1206	Opening Balance			500.00	

---------- End of Report ----------

Prepared by: Educational Pack

Customer Age Analysis for Monthly Customers as at 28/02/2021 - Last Year

Name		120+ Days	90 Days	60 Days	30 Days	Current	Total Due
C001 - Swanepoel M	*	0.00	0.00	1,000.00	1,500.00	2,500.00	5,000.00
C002 - Tomose ZT	*	0.00	0.00	500.00	1,300.00	2,000.00	3,800.00
Totals :		0.00	0.00	1,500.00	2,800.00	4,500.00	8,800.00
PERCENTAGE :		0.00%	0.00%	17.05%	31.82%	51.14%	100.00%
GRAND TOTALS :							8,800.00

---------- End of Report ----------

Prepared by: Educational Pack

Customer Detailed Ledger 01/12/2020 to 28/02/2021 - Last Year

Date	Entry Type	Reference	Contra Acc. (If Avail)	Description	Debit	Credit	Cumulative
C001 : Swanepoel M							
Opening Balance as at 01/12/2020					0.00		
31/12/2020	Customer Journal	CJ1205	9990/000	Opening Balance	1,000.00		1,000.00
31/01/2021	Customer Journal	CJ1203	9990/000	Opening Balance	1,500.00		2,500.00
28/02/2021	Customer Journal	CJ1201	9990/000	Opening Balance	2,500.00		5,000.00
Closing Balance as at 28/02/2021					5,000.00		
C002 : Tomose ZT							
Opening Balance as at 01/12/2020					0.00		
31/12/2020	Customer Journal	CJ1206	9990/000	Opening Balance	500.00		500.00
31/01/2021	Customer Journal	CJ1204	9990/000	Opening Balance	1,300.00		1,800.00
28/02/2021	Customer Journal	CJ1202	9990/000	Opening Balance	2,000.00		3,800.00
Closing Balance as at 28/02/2021					3,800.00		
TOTAL CLOSING BALANCE AS AT 28/02/2021					8,800.00		

---------- End of Report ----------

Prepared by: Educational Pack

GL Detailed Ledger 01/02/2021 to 28/02/2021 - Last Year

Date	Entry Type	Reference	Contra Acc. (If Avail)	Description	Debit	Credit	Cumulative
8000/000 : CUSTOMER CONTROL							
Closing Balance as at 28/02/2021					8,800.00		

---------- End of Report ----------

Prepared by: Educational Pack

Inventory Journal Batch Report for user student - in Period 12 Last Year

Inventory Code Description	Narration Project	Curr Cost	Date Unit Cost	Reference New Cost	Curr Qty GL Acc	Adj Qty By Adj Value By	New Qty Line Value
A01 Leather collar	Leather collar		28/02/2021 38.00	IJ12 38.00		9	9 342.00
A02 Lead	Lead		28/02/2021 34.00	IJ12 34.00		10	10 340.00
A03 Harness	Harness		28/02/2021 68.00	IJ12 68.00		11	11 748.00
C01 Polar Fleece jersey	Polar Fleece jersey		28/02/2021 42.40	IJ12 42.40		8	8 339.20
T01 Rubber Roper	Rubber Roper		28/02/2021 35.98	IJ12 35.98		5	5 179.90
T02 3 Orb Ball	3 Orb Ball		28/02/2021 59.98	IJ12 59.98		6	6 359.88
T03 Toss 'n Tug	Toss 'n Tug		28/02/2021 43.98	IJ12 43.98		7	7 307.86
TOTAL:							2,616.84

---------- End of Report ----------

Prepared by: Educational Pack

Inventory Valuation using Average Cost as at 28/02/2021 - Last Year

Code	Description	Group	Unit	On Hand Including Unposted	Cost	Value
A01	Leather collar	002	Each	9	38.00	342.00
A02	Lead	002	Each	10	34.00	340.00
A03	Harness	002	Each	11	68.00	748.00
C01	Polar Fleece jersey	002	Each	8	42.40	339.20
T01	Rubber Roper	002	Each	5	35.98	179.90
T02	3 Orb Ball	002	Each	6	59.98	359.88
T03	Toss 'n Tug	002	Each	7	43.98	307.86
TOTAL OF SELECTED RANGE						2,616.84

---------- End of Report ----------

Prepared by: Educational Pack

GL Detailed Ledger 01/02/2021 to 28/02/2021 - Last Year

Date	Entry Type	Reference	Contra Acc. (If Avail)	Description	Debit	Credit	Cumulative
7700/000 : TRADING STOCK							
Opening Balance as at 01/02/2021					0.00		
28/02/2021	General Journal	GJ12	0000/000	Opening Balance	2,616.84		2,616.84
Closing Balance as at 28/02/2021					2,616.84		

---------- End of Report ----------

Prepared by: Educational Pack

Trial Balance : 01/12/2020 to 28/02/2021 - Last Year

Account		DR	CR
5100/000	CAPITAL		111,366.84
5400/000	DRAWINGS	5,000.00	
5500/000	LOAN: CFS BANK (15% PA)		20,000.00
6200/000	VEHICLES		
6200/010	VEHICLES: COST	80,000.00	
6200/020	VEHICLES: ACCUMULATED DEPRECIATION		5,000.00
6300/000	EQUIPMENT		
6300/010	EQUIPMENT: COST	25,000.00	
6300/020	EQUIPMENT: ACCUMULATED DEPRECIATION		2,500.00
7150/000	FIXED DEPOSIT: CAPITEC (12.5% PA)	10,000.00	
7700/000	TRADING STOCK	2,616.84	
8000/000	CUSTOMER CONTROL	8,800.00	
8400/000	Bank	15,000.00	
8410/000	Petty Cash	500.00	
9000/000	SUPPLIER CONTROL		8,050.00
	NO PROFIT OR LOSS		
		146,916.84	146,916.84
	NO PROFIT OR LOSS		

Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: ANIMAL SB M5
PO Box 781893
Sandton
2146
South Africa

Supplier Invoice

Date	02/03/2021
Page	1
Document No	SI125

Beauty & Tramp
PO Box 5
STRAND
7139

Deliver to
6 Lourensford Drive

STRAND
7140

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
B001	BT1	N	8527419638	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
A03	Harness	2	Each	68.00		15.00%	136.00
T02	3 Orb Ball	3	Each	69.98		15.00%	209.94
C01	Polar Fleece jersey	4	Each	42.40		15.00%	169.60
A01	Leather collar	5	Each	38.89		15.00%	194.45

Settlement terms:
15% within 30 days from period end
589.91 until 30/04/2021

Received in good order

Signed_____ Date_____

Sub Total		709.99
Discount @	15.00%	106.50
Amount Excl Tax		603.49
Tax		90.52
Total		694.01

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102 Western Services Road
Gallo Manor Ext 6
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Educational No: ANIMAL SB M5
PO Box 781893
Sandton
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South Africa

Supplier Invoice

Date	09/03/2021
Page	1
Document No	SI126

POOCH PARLOUR
PO Box 30
BELLVILLE
7530

Deliver to
95 Voortrekker Road

BELLVILLE
7530

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
P001	PP2	N	357914628		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
T01	Rubber Roper	6	Each	38.98		15.00%	233.88
T03	Toss 'n Tug	7	Each	45.89		15.00%	321.23
A02	Lead	8	Each	34.50	2.50	15.00%	269.10

Settlement terms:
7.5% within 30 days from period end
832.93 until 30/04/2021

Received in good order

Signed_____ Date_____

Sub Total		824.21
Discount @	5.00%	41.20
Amount Excl Tax		783.01
Tax		117.46
Total		900.47

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Educational No: ANIMAL SB M5
PO Box 781893
Sandton
2146
South Africa

Supplier Invoice

Date	16/03/2021
Page	1
Document No	SI127

Woof & Meow
PO Box 147
WORCESTER
6849

Deliver to
54 Boland Road

WORCESTER
6850

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
W001	WM3	N	7946138250		Inclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
T03	Toss 'n Tug	6	Each	52.88		15.00%	285.55
C02	SPAGHETTI TEE	3	Each	60.82		15.00%	164.21

Settlement terms:
15% within 30 days from period end
382.29 until 30/04/2021

Received in good order

Signed_____ Date_____

Sub Total		441.07
Discount @	10.00%	49.98
Amount Excl Tax		391.09
Tax		58.67
Total		449.76

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Educational No: ANIMAL SB M5
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Sandton
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South Africa

Debit Note

Date	11/03/2021
Page	1
Document No	DN6

Beauty & Tramp
PO Box 5
STRAND
7139

Deliver to
6 Lourensford Drive

STRAND
7140

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
B001	BT1	N	8527419638	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
C01	Polar Fleece jersey Received wool jerseys	2	Each	42.40		15.00%	84.80
A01	Leather collar Wrong size	1	Each	38.89		15.00%	38.89

C01 - received wool jerseys
A01 - wrong size

Received in good order

Signed_____ Date_____

Sub Total		123.69
Discount @	15.00%	18.55
Amount Excl Tax		105.14
Tax		15.77
Total		120.91

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South Africa

Debit Note

Date	15/03/2021
Page	1
Document No	DN7

POOCH PARLOUR
PO Box 30
BELLVILLE
7530

Deliver to
95 Voortrekker Road

BELLVILLE
7530

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
P001	PP2	N	357914628		Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
T01	Rubber Roper Incorrect order	1	Each	38.98		15.00%	38.98
A02	Lead Wrong colour	1	Each	34.50	2.50	15.00%	33.64

T01 - incorrect order
A02 - wrong colour

Received in good order

Signed_____ Date_____

Sub Total		72.62
Discount @	5.00%	3.63
Amount Excl Tax		68.99
Tax		10.34
Total		79.33

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102 Western Services Road
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Educational No: ANIMAL SB M5
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South Africa

Tax Invoice

Date	01/03/2021
Page	1
Document No	TI401

Tomose ZT

Deliver to

21 Nelson Drive

CAPE TOWN
8000

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
C002		N	0147258369	C	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
T01	Rubber Roper	8	Each	89.95		15.00%	719.60
T03	Toss 'n Tug	6	Each	109.95		15.00%	659.70
A01	Leather collar	4	Each	95.00		15.00%	380.00
A02	Lead	2	Each	85.00		15.00%	170.00
DEL	Delivery cost	15	P/km	2.75		15.00%	41.25

Specials from 15 - 18 April
20..

Settlement terms:
7.5% within 30 days from period end
1,791.90 until 30/04/2021

Received in good order

Signed_____ Date_____

Sub Total		1,970.55
Discount @	15.00%	289.39
Amount Excl Tax		1,681.16
Tax		252.18
Total		1,933.34

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Educational No: ANIMAL SB M5
PO Box 781893
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South Africa

Tax Invoice

Date	09/03/2021
Page	1
Document No	TI402

Cash Sales

Deliver to

P. Polarus
32 Bloemhof Street
BELLVILLE
7530

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
Z99		N		B	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
A03	Harness	3	Each	170.00		15.00%	510.00
C01	Polar Fleece jersey	6	Each	106.00		15.00%	636.00
T03	Toss 'n Tug	9	Each	109.95		15.00%	989.55
DEL	Delivery cost	35	P/km	2.75		15.00%	96.25

Thank you for your continuous support.

Received in good order

Signed_____ Date_____

Sub Total		2,231.80
Discount @	12.50%	266.94
Amount Excl Tax		1,964.86
Tax		294.74
Total		2,259.60

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Educational No: ANIMAL SB M5
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date	17/03/2021
Page	1
Document No	TI403

MANDISA M
PO Box 7
STELLENBOSCH
7599

Deliver to

60 Dorp Street
STELLENBOSCH
7600

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code
C003		N	3692581473	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
C01	Polar Fleece jersey	2	Each	106.00		15.00%	212.00
T02	3 Orb Ball	4	Each	149.95		15.00%	599.80
A03	Harness	6	Each	170.00		15.00%	1,020.00

Specials from 15 - 18 April
20..

Settlement terms:
7.5% within 30 days from period end
1,851.16 until 30/04/2021

Received in good order

Signed_____ Date_____

Sub Total		1,831.80
Discount @	5.00%	91.59
Amount Excl Tax		1,740.21
Tax		261.03
Total		2,001.24

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Educational No: ANIMAL SB M5
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date	24/03/2021
Page	1
Document No	TI404

Cash Sales

Deliver to

Zamma KM
2 School Drive
WORCESTER
6849

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
Z99		N		B	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
A01	Leather collar	9	Each	95.00		15.00%	855.00
T03	Toss 'n Tug	6	Each	109.95		15.00%	659.70
C02	SPAGHETTI TEE	3	Each	132.23		15.00%	396.69
DEL	Delivery cost	50	P/km	2.75		15.00%	137.50

Thank you for your continuous support.

Received in good order

Signed_____ Date_____

Sub Total		2,048.89
Discount @	12.50%	238.92
Amount Excl Tax		1,809.97
Tax		271.51
Total		2,081.48

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102 Western Services Road
Gallo Manor Ext 6
2191

Educational No: ANIMAL SB M5
PO Box 781893
Sandton
2146
South Africa

Tax Invoice

Date	29/03/2021
Page	1
Document No	TI405

Swanepoel M
PO Box 85
PAARL
7645

Deliver to

8 Main Road

PAARL
7646

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
C001		N	9517364280	P	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
T03	Toss 'n Tug	4	Each	109.95		15.00%	439.80
T02	3 Orb Ball	8	Each	149.95		15.00%	1,199.60
T01	Rubber Roper	12	Each	89.95		15.00%	1,079.40

Specials from 15 - 18 April
20..

Settlement terms:
7.5% within 45 days from invoice date
2,892.13 until 13/05/2021

Received in good order

Signed_____ Date_____

Sub Total		2,718.80
Discount @	0.00%	0.00
Amount Excl Tax		2,718.80
Tax		407.82
Total		3,126.62

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102 Western Services Road
Gallo Manor Ext 6
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Educational No: ANIMAL SB M5
PO Box 781893
Sandton
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South Africa

Credit Note

Date	10/03/2021
Page	1
Document No	CN08

Tomose ZT

Deliver to

21 Nelson Drive

CAPE TOWN
8000

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
C002	TI401	N	0147258369	C	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
T03	Toss 'n Tug Inferior quality	2	Each	109.95		15.00%	219.90
A01	Leather collar Receive harness	3	Each	95.00		15.00%	285.00

T03 - inferior quality
A01 - receive harness

Received in good order

Signed_____ Date_____

Sub Total		504.90
Discount @	15.00%	75.73
Amount Excl Tax		429.17
Tax		64.38
Total		493.55

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Sage Technology Park
102 Western Services Road
Gallo Manor Ext 6
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Educational No: ANIMAL SB M5
PO Box 781893
Sandton
2146
South Africa

Credit Note

Date	30/03/2021
Page	1
Document No	CN09

Cash Sales

Deliver to

Zamma KM
2 School Drive
WORCESTER
6849

Account	Your Reference	Tax Exempt	Tax Reference	Sales Code	
Z99	TI404	N		B	Exclusive

Code	Description	Quantity	Unit	Unit Price	Disc%	Tax	Nett Price
C02	SPAGHETTI TEE Incorrectly invoiced	1	Each	132.23		15.00%	132.23

Incorrectly invoiced

Received in good order

Signed_____ Date_____

Sub Total		132.23
Discount @	12.50%	16.53
Amount Excl Tax		115.70
Tax		17.36
Total		133.06

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Prepared by: Educational Pack

Supplier Journal batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	23/03/2021	S	S001 -STB Traders	ST21	2 Display cabinets		17	6,521.74	7,500.00	C	6300/010
1	23/03/2021	S	S001 -STB Traders	ST21	2 Boxes stationery		15	652.17	750.00	C	4200/000
1	23/03/2021	G	9500/000-Vat / Tax Control Account	ZContras	ST21 - Tax entry		00	978.26	978.26	D	
1	23/03/2021	G	6300/010-EQUIPMENT: COST	ST21	2 Display cabinets		00	6,521.74	6,521.74	D	6300/010
1	23/03/2021	G	9500/000-Vat / Tax Control Account	ZContras	ST21 - Tax entry		00	97.83	97.83	D	
1	23/03/2021	G	4200/000-Printing & Stationery	ST21	2 Boxes stationery		00	652.17	652.17	D	4200/000

---------- End of Report ----------

Prepared by: Educational Pack

Supplier Allowances batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	25/03/2021	S	S001 -STB Traders	ST21	1 Box stationery - wrong order		15	282.61	325.00	D	4200/000
1	28/03/2021	S	P001 -POOCH PARLOUR	PP2	Overcharged invoice - 09/03/20..		15	21.74	25.00	D	2000/000
1	25/03/2021	G	9500/000-Vat / Tax Control Account	ZContras	ST21 - Tax entry		00	42.39	42.39	C	
1	25/03/2021	G	4200/000-Printing & Stationery	ST21	1 Box stationery - wrong order		00	282.61	282.61	C	4200/000
1	28/03/2021	G	9500/000-Vat / Tax Control Account	ZContras	PP2 - Tax entry		00	3.26	3.26	C	
1	28/03/2021	G	2000/000-PURCHASES	PP2	Overcharged invoice - 09/03/20..		00	21.74	21.74	C	2000/000

---------- End of Report ----------

Prepared by: Educational Pack

Customer Allowances batch listing for user student - Pre Update Printout

Per	Date	GCS	Account	Reference	Description	Project	Tx	Exclusive	Inclusive		Contra
1	15/03/2021	C	Z99 -Cash Sales	TI402	Additional discount - 09/03/20..		15	43.48	50.00	C	1000/000
1	15/03/2021	G	9500/000-Vat / Tax Control Account	ZContras	TI402 - Tax entry		00	6.52	6.52	D	
1	15/03/2021	G	1000/000-Sales	TI402	Additional discount - 09/03/20..		00	43.48	43.48	D	1000/000

---------- End of Report ----------

Prepared by: Educational Pack

Supplier Detailed Ledger 01/03/2021 to 31/03/2021

Date	Entry Type	Reference	Contra Acc. (If Avail)	Description	Debit	Credit	Cumulative
B001 : Beauty & Tramp							
Opening Balance as at 01/03/2021						4,000.00	
02/03/2021	Supplier Journal	SI125		Supplier Invoice - BT1		694.01	-4,694.01
11/03/2021	Supplier Allowances	DN6		Debit Note - BT1	120.91		-4,573.10
Closing Balance as at 31/03/2021						4,573.10	
P001 : POOCH PARLOUR							
Opening Balance as at 01/03/2021					0.00		
09/03/2021	Supplier Journal	SI126		Supplier Invoice - PP2		900.47	-900.47
15/03/2021	Supplier Allowances	DN7		Debit Note - PP2	79.33		-821.14
28/03/2021	Supplier Allowances	PP2	2000/000	Overcharged invoice - 09/03/20..	25.00		-796.14
Closing Balance as at 31/03/2021						796.14	
S001 : STB Traders							
Opening Balance as at 01/03/2021						2,500.00	
23/03/2021	Supplier Journal	ST21	6300/010	2 Display cabinets		7,500.00	-10,000.00
23/03/2021	Supplier Journal	ST21	4200/000	2 Boxes stationery		750.00	-10,750.00
25/03/2021	Supplier Allowances	ST21	4200/000	1 Box stationery - wrong order	325.00		-10,425.00
Closing Balance as at 31/03/2021						10,425.00	
W001 : Woof & Meow							
Opening Balance as at 01/03/2021						1,550.00	
16/03/2021	Supplier Journal	SI127		Supplier Invoice - WM3		449.76	-1,999.76
Closing Balance as at 31/03/2021						1,999.76	
TOTAL CLOSING BALANCE AS AT 31/03/2021						17,794.00	

---------- End of Report ----------

Prepared by: Educational Pack

INCOME STATEMENT : 01/03/2021 to 31/03/2021

SALES		
Sales	9,326.65	9,326.65
COST OF SALES		
PURCHASES	1,283.06	
OPENING STOCK	2,616.84	
CLOSING STOCK	(1,745.90)	2,154.00
GROSS PROFIT / (LOSS)		7,172.65
OTHER INCOME		
Discount Received for Cash	899.98	
INTEREST ON FIXED DEPOSIT	1,250.00	
Bad Debts Recovered	1,387.54	
RENT RECEIVED	3,050.43	
INTEREST ON CURRENT ACCOUNT	93.75	6,681.70
		13,854.35
EXPENSES		
Advertising & Promotions	500.65	
Bad Debts	1,854.43	
Bank Charges	100.55	
CONSUMABLE GOODS	1,184.78	
Depreciation	1,625.00	
Discount Allowed for Cash	354.77	
Donations	500.00	
Electricity & Water	1,957.69	
Insurance	3,429.55	
Motor Vehicle Expenses		
Motor Vehicle - Petrol & Oil	100.00	
Printing & Stationery	369.56	
Repairs & Maintenance	515.98	
Salaries & Wages	14,710.67	
Telephone & Fax	(67.30)	
REFRESHMENTS		
REFRESHMENTS: OFFICE	125.52	
INTEREST ON LOAN	250.00	27,511.85
NET PROFIT / (LOSS) BEFORE TAX		(13,657.50)
TAX		
DIVIDENDS		
NET PROFIT / (LOSS)		(13,657.50)

Prepared by: Educational Pack

BALANCE SHEET as at 31/03/2021

ASSETS			
Non-current Assets			
Fixed Assets			
VEHICLES	182,445.65		
EQUIPMENT	38,603.26	221,048.91	221,048.91
Current Assets			
Inventory			
TRADING STOCK	1,745.90		
CONSUMABLE STORES ON HAND	325.00		
CUSTOMER CONTROL	4,034.49		
ACCRUED INCOME	1,145.33		
PREPAID EXPENSES	2,575.00		
Petty Cash	500.00		
Vat / Tax Control Account	17,972.47	28,298.19	28,298.19
Total Assets			249,347.10
EQUITY AND LIABILITIES			
Capital and Reserves			
Share Capital			
CAPITAL	145,490.34	145,490.34	
Retained Income			
RETAINED INCOME (PROFIT AND LOSS)	13,657.50		
Net Profit/Loss this year	(13,657.50)	(0.00)	145,490.34
Minority Interest			
Non-current Liabilities			
Long Term Borrowings			
LOAN: CFS BANK (15% PA)	20,000.00	20,000.00	20,000.00
			165,490.34
Current Liabilities			
Less: Provision For Doubtful Debts	114.22		
Bank	68,528.56		
SUPPLIER CONTROL	8,883.98		
ACCRUED EXPENSES	250.00		
INCOME RECEIVED IN ADVANCE	6,080.00	83,856.76	83,856.76
Total Equity and Liabilities			249,347.10

Prepared by: Educational Pack

BALANCE SHEET as at 31/03/2021

EQUITY AND LIABILITIES			
Capital and Reserves			
Share Capital			
CAPITAL	145,490.34	145,490.34	
Retained Income			
RETAINED INCOME (PROFIT AND LOSS)	13,657.50		
Net Profit/Loss this year	(13,657.50)	(0.00)	145,490.34
Minority Interest			
Non-current Liabilities			
Long Term Borrowings			
LOAN: CFS BANK (15% PA)	20,000.00	20,000.00	20,000.00
			165,490.34
Current Liabilities			
Less: Provision For Doubtful Debts	114.22		
Bank	68,528.56		
SUPPLIER CONTROL	8,883.98		
ACCRUED EXPENSES	250.00		
INCOME RECEIVED IN ADVANCE	6,080.00	83,856.76	83,856.76
Total Equity and Liabilities			249,347.10
ASSETS			
Non-current Assets			
Fixed Assets			
VEHICLES	182,445.65		
EQUIPMENT	38,603.26	221,048.91	221,048.91
Current Assets			
Inventory			
TRADING STOCK	1,745.90		
CONSUMABLE STORES ON HAND	325.00		
CUSTOMER CONTROL	4,034.49		
ACCRUED INCOME	1,145.33		
PREPAID EXPENSES	2,575.00		
Petty Cash	500.00		
Vat / Tax Control Account	17,972.47	28,298.19	28,298.19
Total Assets			249,347.10

Prepared by: Educational Pack

BALANCE SHEET as at 31/03/2021

EMPLOYMENT OF CAPITAL

Fixed Assets			
VEHICLES	182,445.65		
EQUIPMENT	38,603.26	221,048.91	221,048.91
Current Assets			
TRADING STOCK	1,745.90		
CONSUMABLE STORES ON HAND	325.00		
CUSTOMER CONTROL	4,034.49		
Less: Provision For Doubtful Debts	(114.22)		
ACCRUED INCOME	1,145.33		
PREPAID EXPENSES	2,575.00	9,711.50	
Current Liabilities			
Bank	68,528.56		
Petty Cash	(500.00)		
SUPPLIER CONTROL	8,883.98		
ACCRUED EXPENSES	250.00		
INCOME RECEIVED IN ADVANCE	6,080.00		
Vat / Tax Control Account	(17,972.47)	(65,270.07)	(55,558.57)
			165,490.34

CAPITAL EMPLOYED

Share Capital			
CAPITAL	145,490.34	145,490.34	
Retained Income			
RETAINED INCOME (PROFIT AND LOSS)	13,657.50		
Net Profit/Loss this year	(13,657.50)	(0.00)	145,490.34
Long Term Borrowings			
LOAN: CFS BANK (15% PA)	20,000.00	20,000.00	20,000.00
			165,490.34

Prepared by: Educational Pack

BALANCE SHEET as at 31/03/2021

CAPITAL EMPLOYED			
Share Capital			
CAPITAL	145,490.34	145,490.34	
Retained Income			
RETAINED INCOME (PROFIT AND LOSS)	13,657.50		
Net Profit/Loss this year	(13,657.50)	(0.00)	145,490.34
Long Term Borrowings			
LOAN: CFS BANK (15% PA)	20,000.00	20,000.00	20,000.00
			165,490.34
EMPLOYMENT OF CAPITAL			
Fixed Assets			
VEHICLES	182,445.65		
EQUIPMENT	38,603.26	221,048.91	221,048.91
Current Assets			
TRADING STOCK	1,745.90		
CONSUMABLE STORES ON HAND	325.00		
CUSTOMER CONTROL	4,034.49		
Less: Provision For Doubtful Debts	(114.22)		
ACCRUED INCOME	1,145.33		
PREPAID EXPENSES	2,575.00	9,711.50	
Current Liabilities			
Bank	68,528.56		
Petty Cash	(500.00)		
SUPPLIER CONTROL	8,883.98		
ACCRUED EXPENSES	250.00		
INCOME RECEIVED IN ADVANCE	6,080.00		
Vat / Tax Control Account	(17,972.47)	(65,270.07)	(55,558.57)
			165,490.34