## Cash budgets

#### **ACTIVITY 6**

#### REQUIRED

- Complete the Debtors' collection schedule of Baloyi Traders for the period 01 April 2013 to 31 May 2013.
- Prepare the Cash Budget of Baloyi Traders for the period 01 April 2013 to 31 May 2013.

#### INFORMATON

- Cash in the Bank on 31 March 2013, R 18 400
- 2. Summary of transactions

	ACTUAL			BUDGETED	
	January	February	March	April	May
Cash sales	R 27 500	R 24 500	R 21 500	R 27 500	R 36 000
Credit sales	R 28 400	R 29 500	R 32 500	R 28 500	R 34 500
Cash purchases of stock	R 12 000	R 15 800	R 16 100	R 12 400	R 14 700
Credit purchases of stock	R 16 850	R 16 250	R 15 450	R 14 800	R 17 900
Operating expenses	R 6 600	R 7 000	R 7 600	27	??

- Credit sales are to be collected as follows:
  - 20% in the month of sale (5% settlement discount is allowed for prompt settlement)
  - 60% after 30 days (first month after sale)
  - 18% after 60 days (second month after sale)
  - 2% is to be written off after 90 days (third month after sales)

# **Grade 11 Accounting Budgets Case St**

Wenbin Ji

<b>Grade 11 Accounting Budgets Case S</b>	t:
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