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)

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United States. Bureau of the Budget

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The Principal's Guide to School Budgeting Richard D. Sorenson, Lloyd M. Goldsmith, 2017-11-20 Written for administrators who want to enhance their budgeting skills this third edition incorporates new professional leadership standards and information about budgeting for technology enhancements International Practices to Promote Budget Literacy Harika Masud, Helene Pfeil, Sanjay Agarwal, Alfredo Gonzalez Briseno, 2017-08-09 Budget literacy is defined as the ability to read decipher and understand public budgets to enable and enhance meaningful citizen participation in the budget process It is comprised of two main parts i a technical understanding of public budgets including familiarity with government spending tax rates and public debt and ii the ability to engage in the budget process comprising of practical knowledge on day to day issues as well as an elementary understanding of the economic social and political implications of budget policies the stakeholders involved and when and how to provide inputs during the annual budget cycle Given that no international standards or guidelines have been established for budget literacy education to date this book seeks to address this gap by taking stock of illustrative initiatives promoting budget literacy for youth in selected countries. The underlying presumption is that when supply side actors in the budget process governments simplify and disseminate budget information for demand side actors citizens this information will then be used by citizens to provide feedback on the budget However since citizens are often insufficiently informed about public budgets to constructively participate in budget processes one way to empower them and to remedy the problem of budget illiteracy is toprovide budget literacy education in schools to youth helping them evolve into civic minded adults with the essential knowledge needed for analyzing their government s fiscal policy objectives and measures and the confidence and sense of social responsibility to participate in the oversight of public resources This book elaborates on approaches learning outcomes pedagogical strategies and assessment approaches for budget literacy education and presents lessons that are relevant for the development improvement or scaling up of budget literacy initiatives

The Budget of the United States Government United States. Bureau of the Budget,1954 Message of the President of the United States Transmitting the Budget for the Service of the Fiscal Year Ending ... United States,1937 Teachers Versus Technocrats Harry F. Wolcott,2003 In Teachers Versus Technocrats author Harry Wolcott draws on his dual perspective as an educator and an anthropologist to provide a unique and penetrating look at the dynamics of a federally funded research and development project and to analyze what happened when university researchers and school district administrators attempted to introduce an experimental planning and evaluation system in an operating school district Based on three years of research in which Wolcott uses a variety of anthropological field techniques this study into the school's SPECS School Planning Evaluation and Communication System program reveals insight into the project s impact on teachers and administrators and analyzes the basic cultural patterns and relationships among educators Originally published in 1977 this new edition includes an updated preface by the author and should be valuable to educators and

anthropologists alike The Vertical File Service Catalog ,1951 Resources in Education ,1998 Decisions and Reports on Rulings of the Assistant Secretary of Labor for Labor-Management Relations United States. Office of Federal Labor-Management Relations,1975 Newsletter ,1978 Vertical File Index ,1983

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