

Cash budgets

ACTIVITY 6

REQUIRED

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

INFORMATON

1. 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	??	??

3. 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

Julia Schneider



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Grade 11 Accounting Budgets Case St Book Review: Unveiling the Power of Words

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