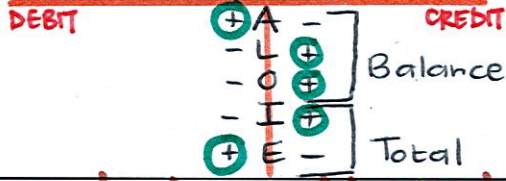


Notes:

① Use table on pg 4 (grade 8) to classify (A|O|L|I|E)

② Opening balance total

③ Journals



④ Closing balance total

- * Train tracks
- * Biggest amount
- * missing amount
- * Above TT → Below TT

Post the following CRJ and CPJ to the General Ledger of AA Auto Electricians.

The following balances and totals appeared on 1 October 2020:

Bank-R23 230

→ Money increase

Cash Receipts Journal of AA Auto Electricians for October 2020

Doc	Day	Details	Analysis of receipt	Bank	Current Income	Sundry	
						Amount	Details
CRR	3	Service fees	1 600	1 600	1 600		
DR 1	9	A Alie	35 000	35 000		35 000	Capital
DR 2	15	N Nooi	11 000	11 000		11 000	Commission income
CRR	28	Service fees	13 000	13 000	13 000		
CRR	30	Service fees	8 000	8 000	8 000		
				68 600	22 600	46 000	

→ Money decrease

Cash Payments Journal of AA Auto Electricians for October 2020

Doc	Day	Name of Payee	Bank	Consumables	Wages	Sundry	
						Amount	Details
CCF1	4	PNA	350			350	Stationery
CCF2	8	Markso	1 300	1 300			
CCF3	9	West Zone	4 000			4 000	Packaging material
CCF4	15	CASH	14 000		7 000	7 000	Equipment
CCF5	22	Municipality	2 200			2 200	Water and Electricity
CCF6	28	CASH	5 500		5 500		
			27 350	1 300	12 500	13 550	

Dr General Ledger of AA Auto Electricians Cr

Date	Day	Details	Fol	Amount	Date	Day	Details	Fol	Amount
				91 830				27 350	A
2020 Oct	1	Balance	b/d	23 230	2020 Oct	31	Total payments CPJ		27 350
	31	Total receipts	CRJ	68 600			Balance	b/d	64 480
				91 830					91 830
Nov	1	Balance	b/d	64 480					