**RECONCILIATION**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **DEBTORS CONTROL** | | | | | | | | | |
| Apr | 1 | Balance | b/d | 3 300 | Apr | 30 | Debtors allowances | DAJ | 450 |
|  | 30 | Sales (24 550 + 540) | DJ | 25 090 |  |  | Bank | CRJ | 18 760 |
|  |  | Sundry accounts | GJ | 1 140 |  |  | Discount allowed | CRJ | 350 |
|  |  | (670+350+120) |  |  |  |  | Sundry accounts (440+50) | GJ | 490 |
|  |  |  |  |  |  |  | Balance | c/d | 9 480 |
|  |  |  |  | **29 530** |  |  |  |  | **29 530** |
| May | 1 | Balance | b/d | 9 480 |  |  |  |  |  |

**DEBTORS LIST AS AT 30 APRIL**

|  |  |  |
| --- | --- | --- |
|  | **Debit** | **Credit** |
| Collins (4 120 + 1 230 + 120) | 5 470 |  |
| Zimba Stores (-350 + 350) |  |  |
| Pillay (3 400 – 1 230) | 2 170 |  |
| Stahls (600 + 600) | 1 200 |  |
| Shultz (820 – 600) | 220 |  |
| Sanders (50 – 50) |  |  |
| Alan (120 + 540 – 240) | 420 |  |
|  | **9 480** |  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CREDITORS CONTROL** | | | | | | | | | |
| Apr | 30 | Bank | CPJ | 35 550 | Apr | 1 | Balance | b/d | 14 680 |
|  |  | Discount received | CPJ | 760 |  | 30 | Sundry accounts  (36 700 – 900 – 70) | CJ | 35 730 |
|  |  | Sundry accounts  (420 + 550) | CAJ | 970 |  |  | Sundry accounts  (800 + 350) | GJ | 1 150 |
|  |  | Sundry accounts | GJ | 310 |  |  |  |  |  |
|  |  | Balance | c/d | 13 970 |  |  |  |  |  |
|  |  |  |  | **51 560** |  |  |  |  | **51 560** |
|  |  |  |  |  | May | 1 | Balance | b/d | 13 970 |

**CREDITORS LIST AS AT 30 APRIL**

|  |  |  |
| --- | --- | --- |
|  | **Debit** | **Credit** |
| AV Supplies ( 2 330 – 550) |  | 1 780 |
| QA Wholesalers (1 450) |  | 1 450 |
| Basco Traders (9 380 – 900) |  | 8 480 |
| Zimba Stores (710 + 350) |  | 1 060 |
| Starbuck & Co (1 110 + 90) |  | 1 200 |
| Chin Lu Suppliers (660 – 600 – 60) |  |  |
|  |  |  |
|  |  | **13 970** |

|  |  |  |  |
| --- | --- | --- | --- |
| **DEBTORSCONTROL** | **DEBTORS LIST** | **CREDITORSCONTROL** | **CREDITORS LIST** |
| 8 520 | 8 760 | 15 140 | 15 640 |
| + 350 | + 350 | +350 | + 350 |
| + 540 | ± 600 | - 900 | - 900 |
| + 120 | + 540 | - 70 | - 660 |
| - 50 | ± 1 230 | - 550 | - 550 |
|  | + 120 |  | + 90 |
|  | - 50 |  |  |
|  | - 120 - 120 |  |  |
|  |  |  |  |
|  |  |  |  |
| **9 480** | **9 480** | **13 970** | **13 970** |