Question

Plumstead Plumbers is registered for WAT and charges VAT at the standard rate of 15%.

On 1 July 2019, the beginning of the financial year, the following balances appeared in the ledger of Plumstead Plumbers.

Caotal	Debit R	Credit R 118 070
Vehicles Equipment Consumables (plumbing supplies) Debtors control Bank	31 000 46 200 30 500 12 350 19 020	
Creditors control		21.000
The second secon	139 070	139 070

Transactions for July 2019: (VAT is included where applicable)

- 1 The owner purchased plumbing supplies for the business and paid R5 600 with a personal cheque.
- 2 Paid rent per EFT to Private Prop (commercial rent), R1 800.
- 3 Paid Maloneys, a creditor, R7 200 owing to them for office equipment purchased in June 2019. The purchase of the office equipment was correctly recorded.
- 4 Cash received for services rendered R4 720.
- 5 Detror Sunny Seal paid his appount of R2 100 in full (receipt no. 62).
- Purchased consumables on credit from CPUT Suppliers for R3 220 less 10% trade discount (Invoice no. 062).
- 7 Services rendered on credit to: E Edwards R850 (Invoice 133) T Thinteto R2 000 (Invoice 134).
- 12 Issued credit note no. 16 for R72 to E Edwards for an overcharge on Invoice 133
- 20 Received an invoice from Kotisi Motors for fuel for the vehicle. R220.
- 23 The accountant forgot to pay Minolta, one of the creditors. Minolta charged Plumstead Plumbers with IS40 interest on the overdue account.
- 29 Paid salaries and wages, R4 700. An entity cheque was used to pay the personal insurance of the owner to 8-60, R460.
 The bank statement showed the bank has changed R171 for bank changes.

Recquired.

Enter the transactions in the general journal of Plumstead Plumbers for July 2019.

NB: Round all amounts off to the nearest Rand.

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Xiaolong Qi

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