

Cash Journals

Assessment Task

CRJ and CPJ for a service business (Individual activity) (LO3 AS3)

Write the transactions listed below in the CRJ and CPJ of Luxa Lawns Garden Services. Test the totals of your columns at the end of the month of July 2010.

Date	Details	Source document
1	The owner, L Luxa, deposits R100 000 in the bank account as start-up capital	Receipt LL01
2	Purchases petrol lawnmowers from Lawnmower Sales & Services R49 500	Cheque 5201
2	Purchases fuel to the amount of R1 200 from Pete's Garage	Cheque 5202
4	Receives R500 from customers for garden services	Invoice L301
6	Pays wages to casual workers to the amount of R2 500	Cheque 5203
	Purchases fuel to the amount of R1 000 from Pete's Garage	Cheque 5204
7	Receives R3 250 from customers for garden services	Invoice L302
10	Donates R520 to the High School Matric Fund	Cheque 5205
12	Pays wages to the amount of R2 000	Cheque 5206
13	Purchases fuel to the amount of R2 000 from Pete's Garage	Cheque 5207
15	Receives rental income from neighbour, B Black, for use of the storeroom, R1 000	Receipt LL02
17	Receives R1 660 from customers for garden services	Invoice L303
	Purchases fuel to the amount of R750 from Pete's Garage	Cheque 5208
20	Pays wages to the amount of R2 000	Cheque 5209
21	L Luxa takes drawings of R3 200 for his own use	Cheque 5210
23	Receives R5 870 from customers for services	Invoice L304
26	Buys fuel to the amount of R3 500 from Pete's Garage	Cheque 5211
27	Buys invoice books from The Pen & Quill for R90	Cheque 5212
	Purchases fuel to the amount of R350 from Pete's Garage	Cheque 5213
	Purchases lawnmower spares from Lawnmower Sales & Services, R800	Cheque 5214
29	Pays water and electricity to Matjhabeng Metro, R600	Cheque 5215
	Pays telephone to Telkom, R350	Cheque 5216