

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

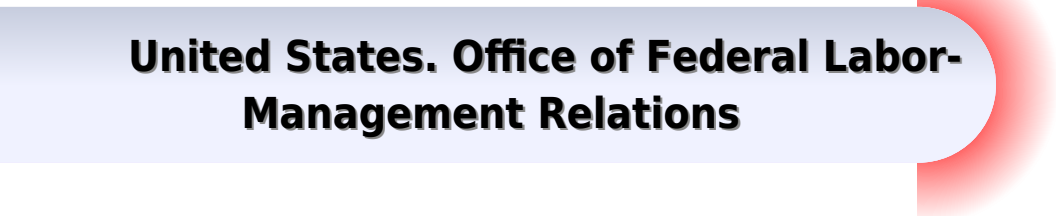
1. Cash in the Bank on 31 March 2013, R 18 400
2. Summary of transactions

	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)

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**United States. Office of Federal Labor-
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The Principal's Guide to School Budgeting Richard D. Sorenson, Lloyd M. Goldsmith, 2017-11-20 Written for administrators who want to enhance their budgeting skills this third edition incorporates new professional leadership standards and information about budgeting for technology enhancements The Budget of the United States Government United States. Bureau of the Budget, 1954 *Message of the President of the United States Transmitting the Budget for the Service of the Fiscal Year Ending ...* United States, 1937 **International Practices to Promote Budget Literacy** Harika Masud, Helene Pfeil, Sanjay Agarwal, Alfredo Gonzalez Briseno, 2017-08-09 Budget literacy is defined as the ability to read decipher and understand public budgets to enable and enhance meaningful citizen participation in the budget process It is comprised of two main parts i a technical understanding of public budgets including familiarity with government spending tax rates and public debt and ii the ability to engage in the budget process comprising of practical knowledge on day to day issues as well as an elementary understanding of the economic social and political implications of budget policies the stakeholders involved and when and how to provide inputs during the annual budget cycle Given that no international standards or guidelines have been established for budget literacy education to date this book seeks to address this gap by taking stock of illustrative initiatives promoting budget literacy for youth in selected countries The underlying presumption is that when supply side actors in the budget process governments simplify and disseminate budget information for demand side actors citizens this information will then be used by citizens to provide feedback on the budget However since citizens are often insufficiently informed about public budgets to constructively participate in budget processes one way to empower them and to remedy the problem of budget illiteracy is to provide budget literacy education in schools to youth helping them evolve into civic minded adults with the essential knowledge needed for analyzing their government's fiscal policy objectives and measures and the confidence and sense of social responsibility to participate in the oversight of public resources This book elaborates on approaches learning outcomes pedagogical strategies and assessment approaches for budget literacy education and presents lessons that are relevant for the development improvement or scaling up of budget literacy initiatives

Teachers Versus Technocrats Harry F. Wolcott, 2003 In *Teachers Versus Technocrats* author Harry Wolcott draws on his dual perspective as an educator and an anthropologist to provide a unique and penetrating look at the dynamics of a federally funded research and development project and to analyze what happened when university researchers and school district administrators attempted to introduce an experimental planning and evaluation system in an operating school district Based on three years of research in which Wolcott uses a variety of anthropological field techniques this study into the school's SPECS School Planning Evaluation and Communication System program reveals insight into the project's impact on teachers and administrators and analyzes the basic cultural patterns and relationships among educators Originally published in 1977 this new edition includes an updated preface by the author and should be valuable to educators and anthropologists

alike *Public Budgeting Systems* Robert D. Lee, Ronald Wayne Johnson, Philip G. Joyce, 2013 Now in its Ninth Edition Public Budgeting Systems is a complete and balanced reference that surveys the current state of budgeting throughout all levels of the United States government The text emphasizes methods by which financial decisions are reached within a system as well as ways in which different types of information are used in budgetary decision making It also stresses the use of program information since for decades budget reforms have sought to introduce greater program considerations into financial decisions The Ninth Edition has been updated to give particular attention to several recent developments in public budgeting and finance including Steps that have been taken by governments to battle the effects of the Great Recession and to enhance economic recovery In the US this includes the actions of the Federal Reserve as well as legislative efforts such as the American Recovery and Reinvestment Act Significant increase in use of fiscal policy tools to stimulate economic recovery in contrast to most recent previous 20 year period The federal government's direct role in the operations of the private sector will be explored The government has become a major stockholder and therefore has a financial stake in seeing that corporations succeed Unprecedented federal deficits as well as extreme budgetary challenges at the state and local level including a discussion of causes and possible solutions Other changes during the Obama presidency including the passage of comprehensive health care reform and changes in the management agenda Continued developments in financial and debt management including additional GASB requirements and the effects of the recent economic contraction on the borrowing prospects for state and local governments Additional recognition of the effects of the global economy resulting in an increase in the pages devoted to discussing international examples Resources in Education ,1998 *The Vertical File Service Catalog* ,1951 *Newsletter* ,1978 Decisions and Reports on Rulings of the Assistant Secretary of Labor for Labor-Management Relations United States. Office of Federal Labor-Management Relations,1975 **Stumbling Toward Sustainability** John C. Dernbach,2002 In 1992 at the United Nations Conference on Environment and Development in Rio de Janeiro the nations of the world agreed to implement an ambitious plan for ecologically sustainable human development This book is a comprehensive review of U S efforts to achieve such development since Rio The U S has unquestionably begun to take steps toward sustainable development Yet the nation is now far from being a sustainable society and in many respects is farther away than it was in 1992 Nevertheless legal and policy tools are available to put the U S on a direct path to sustainability This book brings together 42 distinguished experts from a variety of backgrounds and academic disciplines It is among the most thorough assessments ever conducted of U S law and policy concerning the environment **Financial Management for Public, Health, and Not-for-Profit Organizations** Steven A. Finkler, Thad D. Calabrese, Daniel L. Smith, 2022-01-17 Financial Management for Public Health and Not for Profit Organizations provides students with a comprehensive yet practical introduction to the financial decision making and management skills required of students and practitioners in the public health and not for profit sectors **Occupational Therapy and Mental Health** Jennifer

Creek, Lesley Lougher, 2011-11-29 This book is a comprehensive textbook for occupational therapy students and occupational therapists working in the field of mental health. It presents different theories and approaches, outlines the occupational therapy process, discusses the context of practice, and describes a wide range of techniques used by occupational therapists. These include physical activity, cognitive approaches, group work, creative activities, play, and life skills. The book covers all areas of practice in the field, including mental health promotion, acute psychiatry, community work, severe and enduring mental illness, working with older people, child and adolescent mental health, forensic occupational therapy, substance misuse, and working with people on the margins of society. The theory chapters are written by occupational therapists who are recognised experts in their fields, and the applied chapters are written by practitioners. An innovation in this edition is the inclusion of commentaries by service users on some of the chapters. This fourth edition has been extensively revised and updated. The new structure reflects changes in service delivery and includes sections on philosophy and theory base, the occupational therapy process, ensuring quality, the context of occupational therapy, occupations, client groups. Important new areas that are covered include mental health promotion, evidence-based practice, community development, and continuing professional development. Addresses the needs of the undergraduate course, covers all the student needs for this subject area in one volume. Links between theory and practice are reinforced throughout. Written by a team of experienced OT teachers and practitioners. Comprehensive covers theory, skills, and applications, as well as management. The clear structure, with the division of chapters into six distinct sections, makes it easy to learn and revise from, as well as easy to refer to for quick reference in the clinical situation. Provides key reading and reference lists to encourage and facilitate more in-depth study on any aspect. It is written in a style that is easy to read and understand, yet there is enough depth to take students through to their final year of education. Chapters on the application of occupational therapy are written by practising clinicians, so they are up to date and realistic. For qualified occupational therapists, the book includes a review of current theories and approaches to practice, with references so that they can follow up topics of particular interest. Suitable for BSc and BSc Hons occupational therapy courses.

Vertical File Index, 1983 [Vertical File Service Catalog](#), 1981 **USAF Formal Schools** United States. Department of the Air Force, 1987 **Hearings** United States. Congress. Senate. Committee on Labor and Public Welfare, 1958 **Hearings** United States. Congress. Senate, 1957 **Science and Education for National Defense** United States. Congress. Senate. Committee on Labor and Public Welfare, 1958 **Scholarship and Loan Program** United States. Congress. House. Committee on Education and Labor, 1958

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