

ADJUSTING JOURNAL ENTRIES

WATER A/C				Petty cash	
31-Dec TB	4,000			31-Dec CB	- 19,909
JE 1	33,000	To P&L	79,000		
JE 11	42,000				
	79,000		79,000	JE 21 Capital a/c	154,118
					JE 1
					JE 2
					JE 3
					JE 4
					JE 5
					JE 6
Power & fuel a/c					
31-Dec TB	22,000				
JE 2	27,500	To P&L	49,500		134,209
	49,500		49,500		
Repairs & Maintenance a/c					
31-Dec TB	19,030			Capital a/c	
JE 3	36,740	To P&L	55,770	Deficit	153,468
	55,770		55,770		JE 21
Food a/c					
31-Dec	80,696				
JE 4	9,315	To P&L	690,011		
JE 10	600,000			Donated Capital a/c	
	690,011		690,011		JE 12
Sundry Expenses a/c					
					JE 13
					JE 14
					JE 15
					JE 17

ADJUSTING JOURNAL ENTRIES

WATER A/C				Petty cash			
31-Dec TB	4,000			31-Dec CB	-	19,909	JE 1
JE 1	33,000	To P&L	79,000				JE 2
JE 11	42,000						JE 3
	79,000		79,000	JE 21 Capital a/c	154,118		JE 4
							JE 5
							JE 6
							JE 18
							JE 19
							JE 20
Power & fuel a/c				Library a/c			
JE 5	5,900	To P&L	5,900	31/12 CB	-		
	5,900		5,900	JE 16	100,000		
					100,000		
Admin Expenses a/c							
31-Dec CB	17,160						
JE 6	21,754						
	38,914						
Stationery a/c							
31/12 CB	3,820						
JE 7 Donation	40,000						
	43,820						
School Uniforms							
31/12 CB	12,284						
JE 8 Donations	50,000						

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WATER A/C				Petty cash	
31-Dec TB	4,000			31-Dec CB	- 19,909
JE 1	33,000	To P&L	79,000		
JE 11	42,000				
	79,000		79,000	JE 21 Capital a/c	154,118
					JE 1
					JE 2
					JE 3
					JE 4
					JE 5
					JE 6
	Power & fuel a/c				
	62,284				

Medical Expenses	
31/12 CB	1,400
JE 9 Medical support	50,000
	51,400

Equipment-Fixed assets a/c			
31/12 CB	-		
JE 12 water tank	50,000		
JE 13 water tank	288,000		
JE 14 Gas Cooker	50,000	31/12 Bal c/f	388,000
	388,000		388,000
		Depr	48,500

NB:-Water tanks have been categorized under FA Equipment because the building is not owned by the tenant(SCC)

Furniture & fittings a/c	
31/12 CB	0
JE 15 7 beds	105,000
JE 17 chairs-plastic	4,000

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	WATER A/C			Petty cash	
31-Dec TB	4,000			31-Dec CB	- 19,909
JE 1	33,000	To P&L	79,000		JE 1
JE 11	42,000				JE 2
	79,000		79,000	JE 21 Capital a/c	154,118
					JE 3
					JE 4
					JE 5
					JE 6
	Power & fuel a/c				
JE 18 Tables	15,000				
JE 19 Benches	10,000				
JE 20 Sofa set	100,000				
	234,000				
Depre-Furniture & Fittings			29,250		
Acc Depr				29,250	

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31-Dec TB	4,000		
JE 1	33,000	To P&L	79,000
JE 11	42,000		
	79,000		79,000
Power & fuel a/c			
31-Dec TB	22,000		
JE 2	27,500	To P&L	49,500
	49,500		49,500
Repairs & Maintenance a/c			
31-Dec TB	19,030		
JE 3	36,740	To P&L	55,770
	55,770		55,770
Food a/c			
31-Dec	80,696		
JE 4	9,315	To P&L	690,011
JE 10	600,000		
	690,011		690,011
Sundry Expenses a/c			

31-Dec CB	water	33,000
	Power & Fuel	27,500
	R & M	36,740
JE 21 Capital a/c	Food	9,315
	Sundry Expenses	5,900
	Admin Expenses	21,754
	Deficit	154,118

	water tank	50,000
	water tank	288,000
	Gas Cooker	50,000
	Beds	105,000
	Chairs- Plastic	4,000

ADJUSTING JOURNAL ENTRIES

WATER A/C			
31-Dec TB	4,000		
JE 1	33,000	To P&L	79,000
JE 11	42,000		
	79,000		79,000
Power & fuel a/c			
JE 5	5,900	To P&L	5,900
	5,900		5,900
Admin Expenses a/c			
31-Dec CB	17,160		
JE 6	21,754		
	38,914		
Stationery a/c			
31/12 CB	3,820		
JE 7 Donation	40,000		
	43,820		
School Uniforms			
31/12 CB	12,284		
JE 8 Donations	50,000		

	31/12 CB
	JE 16

	31-Dec CB				
	water				33,000
	Power & Fuel				27,500
	R & M				36,740
JE 21 Capital a/c	Food				9,315
	Sundry Expenses				5,900
	Admin Expenses				21,754
	Tables				15,000
	Benches				10,000
	Sofa set				100,000
					284,000

ADJUSTING JOURNAL ENTRIES

WATER A/C					
31-Dec TB	4,000			31-Dec CB	water 33,000
JE 1	33,000	To P&L	79,000		Power & Fuel 27,500
JE 11	42,000				R & M 36,740
	79,000		79,000	JE 21 Capital a/c	Food 9,315
					Sundry Expenses 5,900
					Admin Expenses 21,754

Power & fuel a/c
62,284

Medical Expenses	
31/12 CB	1,400
JE 9 Medical support	50,000
	51,400

Equipment-Fixed assets a/c					
31/12 CB	-				
JE 12 water tank	50,000				
JE 13 water tank	288,000				
JE 14 Gas Cooker	50,000	31/12 Bal c/f	388,000		
	388,000		388,000		
				Depr	48,500

NB:-Water tanks have been categorized under FA Equipment because the building is not owned by the tenan

Furniture & fittings a/c	
31/12 CB	0
JE 15 7 beds	105,000
JE 17 chairs-plastic	4,000

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WATER A/C				
31-Dec TB	4,000			31-Dec CB
JE 1	33,000	To P&L	79,000	
JE 11	42,000			
	79,000		79,000	JE 21 Capital a/c
<hr/>				
Power & fuel a/c				
31-Dec TB	22,000			
JE 2	27,500	To P&L	49,500	
	49,500		49,500	
<hr/>				
Repairs & Maintenance a/c				
31-Dec TB	19,030			
JE 3	36,740	To P&L	55,770	<hr/> Deficit
	55,770		55,770	
<hr/>				
Food a/c				
31-Dec	80,696			
JE 4	9,315	To P&L	690,011	
JE 10	600,000			
	690,011		690,011	<hr/>
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Sundry Expenses a/c				

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WATER A/C			
31-Dec TB	4,000		
JE 1	33,000	To P&L	79,000
JE 11	42,000		
	79,000		79,000
			31-Dec CB
			JE 21 Capital a/c
Power & fuel a/c			
JE 5	5,900	To P&L	5,900
	5,900		5,900
Admin Expenses a/c			31/12 CB
31-Dec CB	17,160		JE 16
JE 6	21,754		
	38,914		
Stationery a/c			
31/12 CB	3,820		
JE 7 Donation	40,000		40,000
	43,820		50,000
School Uniforms			
31/12 CB	12,284		50,000
JE 8 Donations	50,000		600,000
			42,000
			100,000

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WATER A/C			
31-Dec TB	4,000		
JE 1	33,000	To P&L	79,000
JE 11	42,000		
	79,000		79,000
			31-Dec CB
			JE 21 Capital a/c
Power & fuel a/c			
	62,284		882,000

Medical Expenses	
31/12 CB	1,400
JE 9 Medical support	50,000
	51,400

Equipment-Fixed assets a/c			
31/12 CB	-		
JE 12 water tank	50,000		
JE 13 water tank	288,000		
JE 14 Gas Cooker	50,000	31/12 Bal c/f	388,000
	388,000		388,000
		Depr	48,500

NB:-Water tanks have been categorized under FA Equipment because the building is not owned by the tenan

Furniture & fittings a/c	
31/12 CB	0
JE 15 7 beds	105,000
JE 17 chairs-plastic	4,000

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		WATER A/C			
31-Dec	TB	4,000		31-Dec	CB
	JE 1	33,000	To P&L	79,000	
	JE 11	42,000			
		79,000		79,000	JE 21
					Capital a/c
		Power & fuel a/c			
JE 18	Tables	15,000			
JE 19	Benches	10,000			
JE 20	Sofa set	100,000			
		234,000			
	Depre-Furniture & Fittings		29,250		
	Acc Depr			29,250	