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CLAOYE ABDULHAMI CHUKWATOSIN

18/SM502/062

26-06-2002

Statement of valuation				Statement of financial Position	
Month	Description	₦	units	Month	Description
1	Value/unit	6,000	40	1	Subscriptions: 40 units @ 6000
2	8500 First Bank Shares @ 27.50	233,750			Purchase: 8500 First Bank Plc Shares @ 27.50
	Month Balance				Cash Balance

- 3.4) Freight Charges: These are the main income collected against the transportation of goods.
- i.) Passage Money: This is collected from the passengers, in case it is passengers' vessel
- ii.) Primage: This is an additional freight in the form of surcharge on the freight.
- iv.) Stevedores: These are charges of loading and unloading of cargo. ~~and stow~~
- v.) Bunker Cost: This is ^{the} cost of items used for the purpose of voyage. Eg, cost of water, coal, diesel, fuel etc

b)

CLIENTS LEDGER (BEEF)

Date	Particulars	Office (₹)	Client (₹)	Date	Particulars	Office (₹)	Client (₹)
10 June	Cash Advance	170,000	-	20 June	Cash	-	900,000
15 June	Cash Advance	110,000	-	20 June	Cash	280,000	-
20 June	Cash	-	280,000	25 Jun	Cash	55,000	-
25 June	Cash	-	520,000				
25 June	Cash	-	55,000				
Jun 31	Cash (Balance remitted)	-	45,000				
June 31	Private Ledger	55,000	-				
		<u>335,000</u>	<u>900,000</u>			<u>335,000</u>	<u>900,000</u>

PRIVATE LEDGER

Jun 31	Port	<u>55,000</u>	June 31	BeeF	<u>55,000</u>
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CASHBOOK

Date	Particulars	Office (₹)	Client (₹)	Date	Particulars	Office (₹)	Client (₹)
20 June	Beef	-	900,000	10 Jun	Beef Advance	170,000	-
20 June	Beef	280,000	-	15 Jun	Beef Advance	110,000	-
25 June	Beef	55,000	-	20 Jun	Beef	-	280,000
				25 Jun	Beef	-	520,000
				25 June	Beef	-	55,000
					Beef	-	
				Jun 31	(Balance c/d)	-	45,000
				Jun 31	Bal c/d	55,000	-
		<u>335,000</u>	<u>900,000</u>			<u>335,000</u>	<u>900,000</u>