

Purchases Journal

Date	Account Credited	Invoice No.	Invoice Date	Terms	Accounts Payable (CR)	GST Recoverable (DR)	Purchases (DR)
Apr. 16	M. Richetti	98	Apr.16	1/10, n/30	214.00	14.00	200.00
Apr. 18	H. Lee	457	Apr.18	3/10, n/30	856.00	56.00	800.00
Apr. 30					1,070.00	70.00	1,000.00

Cash Payments

Date	Account Debit	Explanation	Cheque No.	Post Ref.	General Ledger (DR)	Accounts Payable (DR)	GST Payable (DR)	Discounts Earned (CR)	Cash (CR)
Apr. 23	H. Lee	P.I.F.	80			642.00		19.26	622.74
Apr. 25	M. Richetti	P.I.F.				214.00		2.14	211.86
Apr. 30	Drawings	D. Ronco			600.00				600.00
Apr. 30					600.00	856.00		21.40	1,434.60

General Journal

Date	Account Title and Explanation	Post Ref.	Debit	Credit
Apr. 22	A/P - H. Lee		214.00	
	GST Recoverable			14.00
	Purchases Returns & Allowances			200.00
	<i>Returned one pack of insulation.</i>			