

**30** A company plans to make the following payments in June 2014.

- 1 an insurance premium for the 12 months from 1 July 2014
- 2 the payment for equipment to be delivered in April 2014 and which will start production in May 2014

In which months will these appear in the cash budget for 2014?

	1	2
<b>A</b>	June	April
<b>B</b>	June	June
<b>C</b>	July	April
<b>D</b>	July	May