2 Param uses control accounts to verify the accuracy of his business's sales and purchases ledgers.

He provided the following information for the month ended 30 April 2023 relating to trade receivables.

	\$
Sales ledger balances, 1 April 2023	
Debit	14890
Credit	610
Contra entries with the purchases ledger	1850
Credit sales	153480
Credit customers' cheques returned	880
Discounts allowed	4830
Interest charged on overdue accounts	540
Irrecoverable debts written off	1830
Receipts from credit customers	148 200
Returns inwards	2790

There were no credit balances in the sales ledger on 30 April 2023.

REQUIRED

(a) Prepare the sales ledger control account for April 2023. Dates are **not** required.

Sales ledger control account

\$	\$

(b)	lde	ntify the books of prime entry for each of the following:	
	(i)	discounts allowed	
			[1]
	(ii)	irrecoverable debts written off.	
			[1]
(c)	Sta	te three benefits of maintaining control accounts.	
	1		
	2		
	3		
			 [3]

Additional information

The balance of the sales ledger control account at 30 April 2023 did not agree with the total of the individual customer account balances at this date.

The following errors were discovered, some of which affected the sales ledger control account and some of which affected the customer account balances.

- 1 Returns inwards of \$720 had been credited to the account of Rafiq Stores instead of Raif Stores.
- 2 A sales invoice for \$820 had been omitted from the books of account.
- 3 The balance of a credit customer's account, \$430, had been brought down as \$340.
- 4 The total of the returns inwards journal had been understated by \$470.
- 5 Interest of \$40 charged on an overdue account had been correctly entered in the journal but had been credited to the customer's account.

REQUIRED

(d)	Calculate the revised sales ledger control account balance at 30 April 2023.		
	[4]		