

Yinkus-Nikki beverage

Received goods period 1,2&3 2019

incentives received

	30cl	35cl	50cl	pet	can	aqua	total
period 3 (June)	13	533	57	112	0	3	718
price/case	1250	1250	1800	990	2000	700	
	16250	666250	102600	110880	0	2100	898080

expenses for the period				
expenses for the period				
item	Amount			
fuel	66150			
tire	15300			
motor repair	29250			
trailer boys	500			
incentives	117500			
salary	191800			
oil	8100			
photocopy	600			
recharge card	800			
welder	2400			
vehicle paper	25000			
pet incentives	990			
payed to Mummy	288610			
total	747000			

closing stock value

item	quantity	price	amount
30cl	345	1250	431250
35cl	89	1250	111250
50cl	619	1800	1114200
pet	652	990	645480
aqua	28	700	19600
			2321780

current working capital valuation	
item	amount (naira)
cash	550000

bank	278360	
stock	2321780	
pending order	2541400	
debtors	520300	
total	6211840	
less creditors	430000	
current net working capital		5781840

64400

increase / decrease in working capital analysis			
item	amount	total	
incentives received	898080		
less expenditure	747000		
increase in working capital		151080	
less shortage		46930	
Net total increase in working capital		104150	

opening working capital	5677690		
add incentives received	898080		
available for transactions		6575770	
less			
expenditure		747000	
gross closing working capital			5828770
actual working capital			5781840
difference(shortage)			46930

