

In the books of AY Company

Petty Cash Book

Receipts	F.	Date	Particulars	Voucher NO.	Payments	Travelling Expenses	Cleaning Expenses	Postage and Stationery	General Expenses	Others	Ledger Folio
RM		2021			RM	RM	RM	RM	RM	RM	
28		Apr 1	Balance b/d								
322		1	Bank - Reimbursement								
		3	Mr. Tan	1	58					58	
		4	Donation to Charity	2	20				20		
		7	Drawings	3	15					15	
		13	Refund to Cash Customer	4	32					32	
		15	Postage Stamps	5	8			8			
		16	Touch and Go Expenses	6	50	50					
		20	Photocopy Papers and Marker Pen	7 8	35			35			
		23	Wages to Cleaner	9	30		30				
		25	Travelling Allowance	10	50	50					
		26	Detergent, Brushes and Gloves	11	26		26				
		29	Refreshments for Guests	12	15				15		
					339	100	56	43	35	108	
		30	Balance c/d		11						
350					350						
11		May 1	Balance b/d								
389		1	Bank - Reimbursement								

**FOON YEW HIGH SCHOOL JOHOR BAHRU**  
**BOOKKEEPING AND ACCOUNTS UNIFIED TEST 2021**  
**SENIOR MIDDLE ONE ARTS AND COMMERCE CLASS**

Date: 18-08-2021 Time: 9.00a.m.~9.40a.m.

NAME: \_\_\_\_\_ ( ) STUDENT ID: \_\_\_\_\_ CLASS: SMIAC ( ) Teacher : \_\_\_\_\_

**Question 2 (56%)**

AY Company settles all the payments above RM 100 by cheques, and records the rest of payments in an imprest Petty Cash Book. The imprest figure was set at RM 350. On 1 April 2021, the balances of petty cash brought forward was RM 28. The following transactions took place during April 2021:

2021		RM
Apr 1	Received cheque from chief cashier to replenish the imprest	?
3	Paid Mr. Tan for the amount owed to him	58
4	Donation to charity	20
7	Drew out cash for personal use	15
<del>10</del>	<del>Advance to staff, Mr Ben</del>	<del>120</del>
13	Refunded to cash customer for damaged goods returned	32
15	Postages stamps	8
16	Touch and Go Expenses	50
20	Purchased photocopy papers and maker pen	35
23	Wages to cleaner	30
25	Paid for travelling allowance	50
26	Detergent, brushes and gloves	26
29	Refreshment for guests	15
May 1	Received reimbursement from chief cashier to top up the cash float to RM 400	?

**You are required to:**

(a) Draw up a Petty Cash Book for the month of April 2021, using the following analysis columns:

1. Travelling Expenses;
2. Cleaning Expenses;
3. Postage and Stationery;
4. General Expenses;
5. Others.

(Note: No posting is required)

(b) Where would the petty cash be shown in the financial statements? (3%)

*Current Assets*

(c) Why does AY Company increase the petty cash float to RM400? Briefly explain. (3%)

*Their current float amount isn't sufficient for their monthly petty expenses.*

(d) How do you make entry when AY Company settles all the payments above RM 100 by cheques? (4%)

**簿记线上统一评估须知:**

1. 确保 Question 1 已经完成提交方可作答 Question 2
2. 9.43 a.m.前务必提交 Question 2

(请确保写上名字、班级等相关资料, 并提交正确且清晰的文档)