**2021 Chong Hwa KL Paper 2 Question 1B**

Michelle, the owner of the hardware store settled al accounts with payments above RM 200 by cheque and kept an imprest Petty Cash Account at RM 500. On 30 April 2020, total amount spent is RM 475 and the imprest amount is restored on the last day of each month. The following transactions took place during month of May 2020:

|  |  |  |
| --- | --- | --- |
|  |  | RM |
| May. 3 | Paid for petrol of motor van | 55 |
| 9 | Bought envelopes | 20 |
| 12 | Purchased photocopy papers and files | 95 |
| 19 | Donated to charity | 185 |
| 25 | Paid for Taxi fare to Kepong | 45 |
| 29 | Paid for key duplicated | 100 |
| 30 | Paid for water and electricity | 210 |

On 31 May 2020, before considering the information above, Michelle provided the following Trial Balance:

|  |  |  |
| --- | --- | --- |
|  | **Debit (RM)** | **Credit (RM)** |
| Capital |  | 10,290 |
| Motor Van | 8,500 |  |
| Accounts Receivable | 3,000 |  |
| Accounts Payable |  | 1,200 |
| Drawings | 200 |  |
| Bank | 900 |  |
| Sales |  | 5,710 |
| Purchases | 4,100 |  |

The Trial Balance was not agreed, the following information were found :

1. RM 350 printer purchased and paid for had been recorded to Purchases Account.
2. Commission received of RM 270 had been entered in error in the Sales Account.
3. Goods withdraw of RM 120 for own use was omitted from books.

**Required:**

1. Prepare the Petty Cash Book for the month of May 2020. The analysis columns are to be headed up for "Motor Expenses", "Travelling Expenses", "Postage and Stationery".

*(No posting is required, but the folio number of Cash Book and the ledger should be shown)*

1. Redraft the Revised Trial Balance As At 31 May 2020 after considering all the above information given.