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

Henry Trading keeps the Petty Cash Book on the imprest system for expenses below RM100, with a float of RM420 every month to meet daily business operation. Record the following transactions in the month of September 2021.

|  |  |  |
| --- | --- | --- |
| **2021** |  | **RM** |
| Sep. 1 | Petty cash in hand | 40 |
| 1 | Received a cheque from chief cashier to restore imprest | ? |
| 3 | Petrol and toll fares claimed by salesman | 37 |
| 4 | Bought highlighter and marker pens | 22 |
| 8 | Purchased goods for resale | 990 |
| 9 | Bought sticky notes and A4 papers | 64 |
| 11 | Train tickets to meet customers | 12 |
| 17 | Repairs on furniture | 50 |
| 19 | Paid for company car wash | 15 |
| 26 | Parcel and courier service | 9 |
| 29 | Refunded to Accounts Receivable – Jane for overpayment | 40 |
| 30 | Refreshment of customers | 29 |

**Notes :**

Last used payment voucher was “233”.

Folio number of Cash Book and Sales Ledger are CB2 and SL9 respectively.

**Required:**

* 1. Write up a Petty Cash Book up to 1 October 2021 (showing reimbursement at the beginning of the month) by using the analysis columns as listed below:
     1. Travelling
     2. Stationery
     3. Postage
     4. General Expenses
     5. Sundries
  2. Post the appropriate accounts in the General Ledger.

(**Remark:** Closing account is **NOT** required.)

* 1. State the books of original entry and document used for the following transaction:

|  |  |
| --- | --- |
| Sept. 8 Purchased goods for resale |  |