**2021 Foon Yew High School Kulai Group A Question 3**

Nana maintains a Petty Cash Book on the imprest system for all the expenses below RM 100 and kept her petty cash at RM 600. She closed the book on the last day of each month and made the imprest balance up to the float by a cheque on the same day.

The following transactions took place during the month of May:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **2021** | |  | |  | |
| May | 1 |  | Balance in petty cash box. | |
|  | 5 |  | Paid toll and parking fees RM 40. | |
|  | 7 |  | Bought envelopes for office use RM 7. | |
|  | 8 |  | Purchases a laminating machine RM 110. | |
|  | 9 |  | Paid taxi fare to and from client’s office RM 50. | |
|  | 10 |  | Paid telephone and multimedia bill RM 85. | |
|  | 12 |  | Bought stamps 25 pieces of RM 0.60 each. | |
|  | 13 |  | Nana drew out cash for her son birthday’s gift of RM 68. | |
|  | 17 |  | Paid for hotel accommodation RM 98. | |
|  | 20 |  | Bought soft drinks for staff RM 48. | |
|  | 22 |  | Refunded RM 80 to Sam, a debtor, because of his overpayment. | |
|  | 24 |  | Bought photocopy papers and files RM 36. | |
|  | 27 |  | Motor vehicles maintenance services RM 180. | |
|  | 28 |  | Paid registered letter RM 10. | |
|  | 30 |  | Bought hand sanitizer for visitor RM 54. | |

The petty cash payments were expanding, thus, Nana decided to increase the float RM 100 from next month onwards.

**You are required to:**

1. draw up Petty Cash Book for the month of May 2021 by using the following expenses analysis columns:

i. Stationery ii. Postage iii. Traveling and Motor Expenses iv. General Expense

1. post the entries to the Ledger accounts in the General Ledger–Stationery and Sales Ledger.