**2021 Chong Hwa Klang Paper 2 Question 1A**

Jones starts in business on 1 May 2018, and has a 31 December year end. He pays for electricity on a quarterly basis in arrears. His quarterly bills were:

Quarter ended 31 July 2018 RM 800

Quarter ended 31 October 2018 RM 1,100

Quarter ended 31 January 2019 RM 1,200

Quarter ended 30 April 2019 RM 1,300

Quarter ended 31 July 2019 RM 900

Quarter ended 13 October 2019 RM 1,400

Quarter ended 31 January 2020 RM 1,500

**Required:**

Calculate the electricity cost for the period to 31 December 2018 and 2019 by preparing the Electricity Account.