Question 21 (12 marks)

(a)	Outline TWO security measures that should be taken when preparing to bank receipts.
	ONLY OWNER BESCOUNTENT Showle
	prepare bank receipts
	Leep & Prepare bonk receipts mo or
	sufe precure Place

(b) Enter the following transactions for Green Pine Gardening Services into the Cash Receipts Journal.

Green Pine Gardening Services

4/8/13	Gardening work was done for \$99 cash (including GST), receipt no 38.
10/8/13	Credit customer, Haze, settled their account from the previous month of \$132, receipt no 39 for \$121. A discount of \$11 (including GST) was allowed.
11/8/13	Notification was received that the Haze cheque dated 10/8/13 was dishonoured.
28/8/13	Interest of \$5.50 was received from savings account with RMZ Bank.

Cash Receipts Journal

Receipt number	Particulars	Cash at bank		The state of the s	THE RESERVE OF THE PARTY OF THE	Garden work	Interest received
38	work	590		59		\$90	
39	iredit lustomer, Haze		3109-9	数2 512.7	\$11		
	dishonomed			7			
3	to all the same the	(40101)					\$5.50
	3 <i>9</i>	number 38 inarden work 39 iverden work 39 iverden work 139 iverden work 14 iverden work 14 iverden work 14 iverden work 15 iverden work 16 iverden work 16 iverden work 16 iverden work 17 iverden work 18 iverden wor	number at bank 38 inarden \$90 39 ivedit \$90 39 ivedit (ustomer, Haze) dishonoured cheque 3 RMZ Bank \$95.50 (1010)	number at bank receivable bank 3\$ inarden \$90 3\$ iver it \$90 39 iver it \$90 iver it \$109.9 dishonoured cheque	number at bank receivable collected or payable 3\$ inarden \$90 \$90 \$90 \$109.9 \$12.7 dishonomed cheque 3 RMZ Bank \$95.56 (4010)	number at bank receivable collected allowed or payable 3\$ involve \$90 \$90 \$190 \$109.9 \$12.7 dishonoured cheque 3 RMZ Bank \$95.55 (40101)	number at bank receivable collected allowed work or payable 3\$ imrden \$90 \$90 39 ivork \$90 \$90 39 ivork \$90 \$90 39 ivork \$90 \$90 30 ivedit \$108.9 \$10.1 \$108.9 \$12.7

Question 21 continues on page 15

Question 21 (continued)

(c) Complete the Petty Cash Book for Helpful Cleaning.

Helpful Cleaning Transactions

1/3/13	Establish petty cash advance	Cheque # 822	\$50.00
4/3/13	Purchase milk, tea and coffee (no GST)	Voucher #1	\$8.20
8/3/13	Purchase stamps for posting (including GST)	Voucher #2	\$33.00
11/3/13	Increase float to \$75.00	Cheque # 845	
23/3/13	Purchase stamps for posting (including GST)	Voucher #3	\$22.00
31/3/13	Reimburse petty cash	Cheque # 861	

Petty Cash Book

Amount received	Voucher/ cheque number	Date	Details	Amount paid	GST paid	Staff amenities	Postage
	#1	4/3/13	milk, coffee, tea	38-20		\$8.20	133
	#2	9/3/13	SPISTOMPS FOX POSTING	<i>\$</i> 33	\$3.30		\$29.7
533.8	#845	11/3/13	Justease float	,	4		
, ,	#3	23/3/8	Perchaging, Stamps	\$22	\$2.2°		\$194
\$53	#861	31/3/13	Reimburse perty	鹅			
\$66-B			tefal	\$63-2	\$5.50	\$4.20	\$49.5

End of Question 21

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