

Question 21 (continued)

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(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
50	Cheque 822	1/3/13	Petty Cash Advance				
	voucher 1	4/3/13	milk tea coffee	8.20			
	voucher 2	8/3/13	Stamps	33	3		30
75	cheque 845	11/3/13	Increase float				
	voucher 3	23/3/13	Stamps	22	2		20
125				63.2	5		50
				125			
	cheque 861	31/3/13	Reimbursement petty cash	61.80			

**End of Question 21**