

whereas the payments are recorded on the credit side.

ILLUSTRATION 13.

Prepare a Petty Cash Book on the imprest system from the following transactions :—

1994		Rs.
Jan. 1	Received from Head Cashier	100.00 ✓
3	Paid Bus Fare	4.00
	Cartage on Purchases	8.00
4	Postage Stamps purchased	10.00
	Stationery	5.00
5	Wages paid	6.00
	Refreshment	7.50
6	Repairs to Furniture	4.00
	Telegram	9.00
	Refreshment to customers	6.50
7	Postage	12.00
	Printing	7.00
8	Coolie Wages	5.00
	Cartage	6.00