



INDIAN SCHOOL AL WADI AL KABIR

Class: XI ACCOUNTANCY	Department: Commerce
Worksheet No: 2	Topic: CASH BOOK (PETTY CASH BOOK)

1. A petty cashier receives Rs.2,500 as cash imprest every week. During the week his expenses are as follows:
June 1 Balance in hand Rs.1050.
June 1 Received cash from Head cashier.
June 1 Railway freight Rs.500.
June 2 Repair to typewriter Rs.150.
June 3 Postage Stamp purchased Rs.50.
June 3 Taxi fare for Manager Rs.220.
June 3 Purchases papers for printing Rs.100.
June 4 Refreshment for customers Rs. 50.
June 6 Letters sent to suppliers Rs.200.
2. Prepare petty cash book from the following transactions. The imprest amount is Rs 2,000.
2024 January
01 Paid cartage Rs50
02 STD charges Rs40
02 Bus fare Rs20
03 Postage Rs30
04 Refreshment for employees Rs80
06 Courier charges Rs30
08 Refreshment of customer Rs50
15 Taxi fare to manager Rs70
22 Fax charges Rs30
31 Miscellaneous expenses Rs100
3. Record the following transactions during the week ending January, 2024 with a weekly imprest Rs 500.
2024 January
24 Stationery Rs100
25 Bus fare Rs12
25 Cartage Rs 40
27 Wages to casual labour Rs 90
29 Postage Rs 80

4. Prepare analytical petty cash book for Jan 2023, Cash imprest being Rs.1000
January 2024
- 1 Cash in hand with petty cashier Rs.300
 - 1 Cash received from head cashier for the balance of imprest amount.
 - 2 Paid for courier Rs.130
 - 3 Paid for printing invitation cards Rs.100
 - 5 Refreshment expenses Rs.50
 - 12 Bus fare Rs.20
 - 18 Lorry Charges Rs.200
 - 19 Repairing locks/keys Rs.50
 - 21 Stationery Rs.70
 - 22 Petrol charges Rs.80
 - 27 Rickshaw Rs.10
 - 30 Maintenance charges Rs.80
5. Prepare petty cash book from the following transactions. The imprest amount was Rs.3,000.
March 2024
- 1 Paid cartage Rs. 100
 - 2 Telephone charges Rs. 80
 - 3 Bus fare Rs. 40
 - 5 Postage Rs.60
 - 7 Refreshment for employees Rs. 160
 - 10 Cartage Rs. 70
 - 12 Taxi fare to manager Rs. 140
 - 16 Printing Rs. 130
 - 22 Fax charges Rs. 60
 - 24 Telegrams charges Rs. 70
 - 29 Repair on furniture Rs. 210