



10. Record the following transactions in an analytical petty cash book under the imprest system and balance it :

2021

- May 1 Received a cheque towards petty cash Rs. 1,300/-
 5 Bought postage stamps Rs. 50/-
 7 Paid carriage on goods Rs. 60/-
 8 Wages paid Rs. 100/-
 9 Revenue from Mr. Amar Rs. 200/-
 13 Revenue stamp purchased Rs. 20/-
 18 Stationery purchased Rs. 80/-
 22 Refreshment to customer Rs. 160/-
 23 Paid taxi fare Rs. 120/-
 25 Paid lunch expense Rs. 40/-
 26 Oil for lamp purchased Rs. 180/-
 28 Sent amount subscription to newspaper Rs. 120/-
 30 Telegram expenses Rs. 20/-

11. Joseph keeps his books on single entry system. The following information is supplied to you :

Particulars	31/3/2020	31/3/2021
	Rs.	Rs.
Bank overdraft	10,000	12,000
Plant and machinery	80,000	80,000
Land and building	1,20,000	1,20,000
Furniture	20,000	20,000
Investment	—	20,000