



**2. Cash Short and Over**

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On March 7th, after performing his cash proof at the end of the day, our cashier John has discovered that his sales receipts total \$375.00, but the cash in his drawer totals only \$372.50. In the General Journal below, show the entry that would be made to deal with this occurrence.

Date	Account Title and Explanation	P.R.	Debit	Credit

**3. Petty Cash**

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i) Record the general journal entry, on February 7th, required to establish a petty cash fund of \$75.00

Voucher No.	Item	Account Charged	Amount	GST	Total
1	Canadian stamps	Postage Expense	\$ 5.00	\$ 0.35	\$ 5.35
2	light bulbs	Miscellaneous Expense	4.00	0.28	4.28
3	paper clips	Office Supplies Expense	1.60	0.11	1.71
4	donation to the United Way	Donations Expense	10.00	0.70	10.70
5	envelopes	Office Supplies Expense	3.00	0.21	3.21
6	lunch for the owner	Drawings	15.00		15.00
7	coffee for the office	Miscellaneous Expense	7.00	0.49	7.49
8	American stamps	Postage Expense	5.00	0.35	5.35

ii) Given the data outlined above, record the general journal entry, on February 22nd, required to replenish the petty cash fund back up to \$75.00. Note: Ignore PST.

Date	Account Title and Explanation	P.R.	Debit	Credit



