**Case Study**

Gail is the new accounts clerk at Hilltop Clothing, which produces beachwear for children

and adults. The Accounts Manager, Terry, introduces her to the other staff in the office. Jenny is responsible for the payroll. Richard, another clerk, processes and records all sales transactions and is responsible for credit control. Gail will use the computerised accounting system to record all purchases made by Hilltop Clothing. When the bank statement is received, she will work with Richard to reconcile this with the cash book. Gail will also operate the petty-cash system with a $200 float.

During the last two weeks, no one has balanced the petty cash and Terry has asked Gail to

bring it up to date.

**Requirements**:

1. Draw up a disbursement sheet accurately with the expenditure headings: travel, postage and

stationery, office sundries.

1. Enter the following vouchers.

Voucher 251: Taxi fare $20; Voucher 252: Milk and sugar $6.50; Voucher 253: Registered letter fee $15; Voucher 254: Display card and marker pen $19.35; Voucher 255: Parcel postage $18.60; Voucher 256: Taxi fare $32; Voucher 257: Display folders $22.40; Voucher 258: Magazines for reception $15.

1. Calculate the amount spent and how much is required to restore the imprest.
2. Use today’s date throughout.

*Case retrieved and amended from Office Administration for CSEC, A Caribbean Examination Council Study Guide, Companion CD*