



ESTABLISHING A PETTY CASH FUND

August 19. Paid cash to establish a petty cash fund, \$100.00.
Check No. 8.

GENERAL JOURNAL												PAGE 1
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT				CREDIT				
29	19 Petty Cash	C8	4	100 00								29
30	Cash					100 00						30
31												31

1. Write the date.
2. Write the title of the account debited. Record the amount debited.
3. Write the title of the account credited. Record the amount credited.
4. Write the source document number in the Doc. No. column.