

## LEVEL 1 AWARD IN BOOKKEEPING SKILLS (MANUAL)

### Unit M5 – Maintaining Petty Cash Records

## SAMPLE MARKED SCRIPT

This document has been produced as a guide to error identification and illustrates how the Marking Criteria is applied to a candidate's script. The script represents a candidate's attempt at the OCR Sample Assessment and contains several common faults.

For more information, please refer to the relevant Sample Assessment, Worked Solution and Marking Criteria documents which are all available to download from the OCR website.

### Summary of Fault Classification and Tolerance Levels

- 1 Individual components of Textual, Numerical and Conceptual Accuracy will be assessed separately.

Textual faults will be classified as entering dates and text.

Numerical faults will be classified as entering and calculating monetary amounts.

Conceptual faults will be classified against understanding relevant procedures.

- 2 In order to achieve a Pass, candidates will need to satisfy the examiner that each of the components of Textual, Numerical and Conceptual Accuracy have been demonstrated to the prescribed level:

**TEXT**                      No more than 2 faults

**NUMERIC**                      No more than 2 faults

**CONCEPT**                      No more than 2 faults

Folio	96	
PETTY CASH VOUCHER	Date	4 May 2010
For what required	AMOUNT £ p	
Plant for reception	6	80
VAT	1	19
	7	99
Signature	Jane Smith	
Passed by	Mary Dixon	

Folio	97	
PETTY CASH VOUCHER	Date	9 May 2010 T
For what required	AMOUNT £ p	
First class stamps	8	00
Milk	9	40
	17	40
Signature	Paul Jones	
Passed by	Mary Dixon	

Folio	98	
PETTY CASH VOUCHER	Date	10 May 2010
For what required	AMOUNT £ p	
Electric kettle	N 15	90
VAT	2	79
Figures do not calculate	N 18	76
Signature	Karen Botica	
Passed by	Mary Dixon	

Folio	99	
PETTY CASH VOUCHER	Date	18 May 2010
For what required	AMOUNT £ p	
Envelopes T	4	02
Tea bags	3	65
VAT		70
	8	37
Signature	Susan Wong	
Passed by	Mary Dixon	

Folio	100	
PETTY CASH VOUCHER	Date	24 May 2010
For what required	AMOUNT £ p	
Recorded parcel	13	63
Paperclips	1	10
VAT		19
	14	92
Signature	Jane Smith	
Passed by	Mary Dixon	

Folio	110 T	
PETTY CASH VOUCHER	Date	28 May 2010
For what required	AMOUNT £ p	
Petrol	16	98
Coffee T	4	75
VAT	2	97
	24	70
Signature	William Dyson	
Passed by	Mary Dixon	

**PETTY CASH BOOK**

RECEIPTS	DATE	DETAILS	VOUCHER NO	TOTAL PAYMENTS		VAT		Postage		Stationery		Refreshments		Sundry Expenses	
				£	p	£	p	£	p	£	p	£	p	£	p
	<b>2010</b>														
20.74	1 May	Balance b/d													
79.26	1 May	Bank													
	4 May	Plant for reception	96		7.99		1.19								6.80
	9 May	First class stamps, milk	97		17.40				8.00					9.40	
	10 May	Electric kettle	98		18.76		2.79							<i>C</i> 15.90	<i>incorrectly analysed</i>
	18 May	Envelops, tea bags	99		8.37		0.70			4.02				3.65	
	24 May	Recorded parcel, paper clips	100		14.92		0.19		1.10	<i>C</i> 13.63				<i>incorrectly analysed</i>	
	28 May	Petrol, coffe	110		24.70		2.97							4.75	
					92.14		7.84		9.10	17.65				16.98	
	31 May	Balance c/d			7.86									33.70	23.78
100.00					100.00										
7.86	1 Jun	Balance b/d													
<i>N</i>	<i>T</i>	<i>C Reimbursement omitted</i>													

CASH IN HAND FORM		
Date		
	Quantity	Total
<b>Notes</b>		
£10		
£5		
<b>Coins</b>		
£2		
£1	2	2.00
50p	5	2.55
20p	7	1.40
10p	13	1.30
5p	5	0.25
2p	12	0.24
1p	17	0.17
<b>Total</b>		<b>£7.86</b>

N

N does not calculate

**PETTY CASH REIMBURSEMENT REQUEST**

Please arrange for a cheque for £ <sup>N</sup>7.86 to restore imprest.

Signed *Mary Dixon* Petty cashier