



Ex 1

Enter the following transactions in a single column Cash Book:—

2025		₹
March 1	Commenced business with Cash	2,00,000
2	Bought goods for Cash	84,000
5	Sold goods for Cash	65,500
10	Goods purchased from Rohit on Credit	1,50,000
13	Paid to Rohit	90,000
15	Cash Sales	72,000
18	Purchased furniture for Cash	40,000
20	Paid Wages	12,800
24	Paid Rent	15,000
26	Received Commission	6,600
28	Withdrew for personal expenses	10,000
31	Paid Salary	8,000

SOLUTION:

In the Book of.....

CASH BOOK

Dr.

Cr.

Date	Particulars (Receipts)	V. No.	L. F.	Amount	Date	Particulars (Payments)	V. No.	L. F.	Amount
2025				₹	2025				₹
March 1	To Capital A/c			2,00,000	March 1	By Purchases A/c			84,000
5	To Sales A/c			65,500	13	By Rohit			90,000
15	To Sales A/c			72,000	18	By Furniture A/c			40,000
26	To Commission A/c			6,600	20	By Wages A/c			12,800
					24	By Rent A/c			15,000
					28	By Drawing A/c			10,000
					31	By Salary A/c			8,000
	Total Receipts			3,44,100	31	Total Payments			2,59,800
				<u>3,44,100</u>	31	By Balance c/d			84,300
April 1				84,300					<u>3,44,100</u>

Hint:—Cash Book never records credit transactions. Hence no record will be made in the cash book of the credit purchase of goods from Rohit on March 10th.





Ex 2

Enter the following transaction in Sudhir Kumar’s Single Column Cash Book:

2025		₹
March 1	Balance of Cash in Hand	1,25,000
March 5	Goods purchased	40,000
March 10	Goods purchased from Vasudev	75,000
March 15	Goods purchased from Shruti in Cash	22,000
March 18	Goods sold	58,000
March 20	Goods sold to Prisha	72,000
March 25	Goods sold to Dinesh in Cash	25,000
March 28	Received from Prisha	60,000
March 31	Paid salary to office clerk	20,000
March 31	Paid officer rent	10,000

SOLUTION:

In the Book of Sudhir Kumar

CASH BOOK

Dr.

Cr.

Date	Particulars (Receipts)	V. No.	L. F.	Amount	Date	Particulars (Payments)	V. No.	L. F.	Amount
2025				₹	2025				₹
March 1	To Balance b/d			1,25,000	March 5	By Purchases A/c (See Note 1)			40,000
18	To Sale A/c (See Note 1)			85,000	15	By Purchases A/c (See Note 3)			22,000
25	To Sale A/c (see Note 3)			25,000	31	By Sale A/c			20,000
28	To Prisha			60,000	31	By Office Rent A/c			10,000
				<u>2,68,000</u>	31	By Balance c/d			1,76,000
April 1	To Balance b/d			1,76,000					<u>2,68,000</u>

IMPORTANT NOTES

1. Transaction in which party name is not given, are treated as cash transactions. For example, goods purchased on 5th March and goods sold on 18th March in the above stated illustration will be treated as cash transactions and are recorded in the Cash Book.
2. Transaction in which party name is given, are treated as credit transactions. For example, goods purchased from Vasudev on 10th March and goods sold to Prisha on 20th March in the above stated illustration will be treated as credit transactions and are not recorded in the Cash Book.
3. Transactions in which both party name and cash are given will be treated as cash transactions. For example, goods purchased from Shruti in cash on 15th March and goods sold to Dinesh in cash on 25th March will be treated as cash transactions.



Ex 3

Write up Single-Column Cash Book for the month of April, 2025 of Mr. Surya Kant, from the following transactions:

2025		₹
April 1	Balance from last month	3,00,000
2	Deposited into Bank	1,25,000
5	Purchased goods	50,000
6	Purchased goods from Shivansh	40,000
10	Purchased furniture for Cash	35,000
11	Loan given to Govind	25,000
12	Paid to Shivansh	38,800
	Discount Received	1,200
14	Issued cheque to a creditor	75,000
15	Sold goods to Vishnu for Cash	52,000
16	Cash sales of ₹1,80,000 of which banked on 20th April	1,50,000
22	Received from Rohan	22,700
	Discount allowed	300
24	Withdrew cash from bank	50,000
25	Purchased Stationery	6,400
28	Salary paid to Accountant	15,000
29	Paid for furniture repair	2,500

SOLUTION:

In the books of Surya Kant

CASH BOOK

Dr.

Cr.

Date	Particulars (Receipts)	V. No.	L. F.	Amount	Date	Particulars (Payments)	V. No.	L. F.	Amount
2025				₹	2025				₹
April 1	To Balance b/d			3,00,000	April 2	By Bank A/c			1,25,000
April 15	To Sales A/c			52,000	April 5	By Purchases A/c			50,000
April 16	To Sales A/c			1,80,000	April 10	By Furniture A/c			35,000
April 22	To Rohan			22,700	April 11	By Govind (Loan)			25,000
April 24	To Bank A/c			50,000	April 12	By Shivansh			38,800
					April 20	By Bank A/c			1,50,000
					April 25	By Stationery A/c			6,400
					April 28	By Salary A/c			15,000
					April 29	By Repairs A/c			2,500
					April 30	By Balanced c/d			1,57,000
				<u>6,04,700</u>					<u>6,04,700</u>
May 1	To Balance b/d			1,57,000					

Working Note:

- (i) On April 6, Purchased goods from Shivansh is credit purchase. It will not be recorded
- (ii) Entries for discount received and discount allowed will be passed in Journal Proper. In the above illustration entry for discount will be:

April 12	Shivansh	Dr.	1,200	
	To Discount Received A/c			1,200
	(Discount received from Shivansh)			
April 22	Discount Allowed A/c	Dr.	300	

Acc 2.5x Cash Book

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|-------|-----------------------------|-----------------------------------------------------------------------------------|
|       | To Rohan                    | 300                                                                               |
|       | (Discount allowed to Rohan) |                                                                                   |
| (iii) | On April 14,                | Cheque issued to a Creditor ₹75,000 is not recorded in a Single-Column Cash Book. |
| (iv)  | On April 20,                | Cash is deposited into bank.                                                      |

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Ex 4

Enter the following transactions in a Single Column Cash Book and Journal:—

2025		₹
March 1	Balance in Shop—Cash	1,60,000
5	Bought goods (CGST 6% and SGST 6%)	50,000
7	Sold goods (CGST 6% and SGST 6%)	75,000
10	Paid to Gulzar & Co. on account	40,000
14	Received from Amit Enterprises and discount allowed	20,400 600
16	Loan repaid	15,000
22	Paid for Travelling	9,500
23	Received from Ravi Kishan and discount allowed	17,760 240
25	Paid to Gulzar & Co. Discount allowed by them	58,200 1,800
30	Paid Rent for godown (CGST 6% and SGST 6%) Paid to Mega Stores in full settlement of their account of ₹12,000	20,000 11,400

SOLUTION:

CASH BOOK

Dr.

Cr.

Date	Particulars (Receipts)	Vr. No.	L. F.	Cash	Date	Particulars (Payments)	Vr. No.	L. F.	Cash
2025				₹	2025				₹
March 1	To Balance b/d			1,60,000	March 5	By Purchases A/c			50,000
7	To Sales A/c			75,000	"	By Input CGST A/c			3,000
"	To Output CGST A/c			4,500	"	By Input SGST A/c			3,000
"	To Output SGST A/c			4,500	10	By Gulzar & Co.			40,000
14	To Amit Enterprises			20,400	16	By Loan A/c			15,000
23	To Ravi Kishan			17,760	22	By Travelling Exp. A/c			9,500
					25	By Gulzar & Co.			58,200
					30	By Rent A/c			20,000
					"	By Input CGST A/c			1,200
					"	By Input SGST A/c			1,200
					30	By Mega Store			11,400
	Total Receipts			2,82,160		Total payment			2,12,500
				<u>2,82,160</u>	31	By Balance c/d			69,600
April 1	To Balance b/d			69,600					<u>2,82,160</u>

Note: Bought goods on March 5 and Sold goods on March 7 will be treated as Cash transactions because the name of the party is not given.

CGST means Central GST and SGST mean State GST.

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| <i>Date</i> | <i>Particulars</i>                                                    | <i>L.F.</i> | <i>Dr. (₹)</i> | <i>Cr. (₹)</i> |
|-------------|-----------------------------------------------------------------------|-------------|----------------|----------------|
| 2025        |                                                                       |             | ₹              | ₹              |
| March 14    | Discount Allowed A/c Dr.<br>To Amit Enterprises<br>(Discount allowed) |             | 600            | 600            |
| March 23    | Discount Allowed A/c Dr.<br>To Ravi Kishan<br>(Discount allowed)      |             | 240            | 240            |
| March 25    | Gulzar & Co. Dr.<br>To Discount Received A/c<br>(Discount received)   |             | 1,800          | 1,800          |
| March 28    | Mega Stores Dr.<br>To Discount Received A/c<br>(Discount received)    |             | 600            | 600            |

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**Ex 5**

Prepare Single Column Cash Book of Mr. Ronald:

| 2025    |                                                                       | ₹      |
|---------|-----------------------------------------------------------------------|--------|
| Feb. 1  | Cash Balance                                                          | 95,000 |
| Feb. 3  | Sold goods for ₹40,000 to Ram for cash <i>less</i> 2% discount.       |        |
| Feb. 5  | Bought goods                                                          | 40,000 |
| Feb. 7  | Received cash from Sunil                                              | 67,000 |
|         | And discount allowed                                                  | 3,000  |
| Feb. 10 | Paid to Ram Store                                                     | 48,000 |
|         | And discount received                                                 | 2,000  |
| Feb. 12 | Bought goods from Mohan for ₹60,000 for cash <i>less</i> 2% discount. |        |
| Feb. 15 | Bought furniture on credit                                            | 30,000 |
| Feb. 18 | Paid wages ₹20,000 and rent ₹10,000.                                  |        |
| Feb. 21 | Received cash from Gopal After deducting 2% cash discount.            | 49,000 |
| Feb. 25 | Received interest ₹2,000 & commission ₹3,000.                         |        |

**SOLUTION:**

In the Books of Mr. Raman

**CASH BOOK**

Dr.

Cr.

| Date     | Particulars<br>(Receipts) | Vr.<br>No. | L.<br>F. | Cash            | Date    | Particulars<br>(Payments) | Vr.<br>No. | L.<br>F. | Cash            |
|----------|---------------------------|------------|----------|-----------------|---------|---------------------------|------------|----------|-----------------|
| 2025     |                           |            |          | ₹               | 2025    |                           |            |          | ₹               |
| Feb.1    | To Balance b/d            |            |          | 95,000          | Feb. 5  | By Purchases A/c          |            |          | 40,000          |
| Feb. 3   | To Sales A/c              |            |          | 39,200          | Feb. 10 | By Ram Store              |            |          | 48,000          |
| Feb. 7   | To Sunil                  |            |          | 67,000          | Feb. 12 | By Purchases A/c          |            |          | 58,800          |
| Feb. 21  | To Gopal                  |            |          | 49,000          | Feb. 18 | By Wages A/c              |            |          | 20,000          |
| Feb. 25  | To Interest               |            |          | 2,000           | Feb. 18 | By Rent A/c               |            |          | 10,000          |
| Feb. 25  | To Commission             |            |          | 3,000           | Feb. 28 | By Balance c/d            |            |          | 78,400          |
|          |                           |            |          | <u>2,55,200</u> |         |                           |            |          | <u>2,55,200</u> |
| March. 1 | To Balanced b/d           |            |          | 78,400          |         |                           |            |          |                 |

Working Note:

- (1) Entries for discount received and discount allowed will be recorded in Journal Proper.
- (2) Feb. 5 Bought goods for ₹40,000: It will be treated as cash transaction because the name of the party is not given.
- (3) Feb. 15 Bought furniture on credit will not be recorded in Cash Book. It will be recorded in Journal.

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Ex 6

Enter the following transaction in the Cash Book with Cash and Bank Columns:—

2025		₹
March 1	Cash in Hand	50,000
	Cash at Bank	75,000
4	Sold goods for cash	39,600
5	Received from Suresh	7,500
6	Received a Cheque from Ravi and immediately deposited it into Bank	20,200
7	Salary paid to office staff by Cheque	22,800
10	Paid Sudhir by Cheque	28,000
12	Paid for travelling expenses	13,500
15	Cash Purchases	3,000
16	Cash deposited into Bank	25,000
20	Cash Sales	48,000
	Purchased Machinery and payment made by Cash	20,000
21	Paid wages for erection of above Machinery	2,100
22	Withdrew from Bank for office use	15,000
23	Received a Cheque from Anil and deposited it into Bank	32,500
27	Anil's Cheque returned by Bank dishonoured	32,500
28	Purchased a Computer and paid by Cheque	40,000
30	Paid Charity	1,500
31	Paid into Bank	18,000

SOLUTION:

CASH BOOK (With Cash and Bank Columns)

Dr.

Cr.

Date	Particulars (Receipts)	Vr. No.	L. F.	Cash	Bank	Date	Particulars (Payment)	Vr. No.	L. F.	Cash	Bank
2025				₹	₹	2025				₹	₹
March 1	To Balance b/d			50,000	75,000	March 7	By Salary A/c				22,800
4	To Sales A/c			39,000		10	By Sudhir				28,000
5	To Suresh			7,500		12	By traveling Expenses A/c			13,500	
6	To Ravi				20,200	15	By Purchases A/c			3,000	
16	To Cash A/c		C		25,000	16	By Bank A/c		C	25,000	
20	To Sales A/c			48,000		20	By Machinery A/c			20,000	
22	To Bank A/c		C	15,000		21	By Machinery A/c			2,100	
23	To Anil				32,500	22	By Cash A/c		C		15,000
31	To Cash A/c		C		18,000	27	By Anil				32,500
						28	By Office Equipment A/c				40,000
						30	By Charity A/c			1,500	
						31			C	18,000	
	Total Receipts			1,60,100	1,70,700	31	Total Payments			83,100	1,38,300
				<u>1,60,100</u>	<u>1,70,700</u>		By Balance c/d			77,000	32,400
April 1	To Balance b/d			77,000	32,400					<u>1,60,100</u>	<u>1,70,700</u>

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**Ex 7**

| 2025     |                                                                                  | ₹      |
|----------|----------------------------------------------------------------------------------|--------|
| April 1  | Cash in hand                                                                     | 75,000 |
|          | Bank overdraft                                                                   | 46,000 |
| April 4  | Sold goods for Cash                                                              | 50,000 |
| April 5  | Cash deposited into bank                                                         | 80,000 |
| April 6  | Purchased goods from Rajni                                                       | 30,000 |
| April 7  | Cheque issued to Rajni in full settlement                                        | 28,000 |
| April 8  | Withdrawn from bank for personal use                                             | 5,000  |
| April 12 | Sold goods to Dhiraj and Cheque received from him                                | 25,000 |
| April 17 | Cheque received from Dhiraj deposited into Bank                                  |        |
| April 20 | Bank charges                                                                     | 500    |
| April 22 | Interest charged by bank                                                         | 2,500  |
| April 23 | Received cash from Mayank                                                        | 28,000 |
| April 28 | Paid Maria's life insurance premium by cheque                                    | 15,000 |
| April 30 | Deposited into bank the entire balance after retaining ₹10,000 cash in business. |        |

**SOLUTION:**

**CASH BOOK**

Dr.

Cr.

| Date    | Particulars<br>(Receipts) | Vr.<br>No. | L.<br>F. | Cash            | Bank            | Date    | Particulars<br>(Payments) | Vr.<br>No. | L.<br>F. | Cash            | Bank            |
|---------|---------------------------|------------|----------|-----------------|-----------------|---------|---------------------------|------------|----------|-----------------|-----------------|
| 2025    |                           |            |          | ₹               | ₹               | 2025    |                           |            |          | ₹               | ₹               |
| April 1 | To balance b/d            |            |          | 75,000          |                 | April 1 | By balance b/d            |            |          |                 | 46,000          |
| 4       | To sales A/c              |            |          | 50,000          |                 | 5       | By Bank                   |            | C        | 80,000          |                 |
| 5       | To Cash                   |            | C        |                 | 80,000          | 7       | By Rajni                  |            |          |                 | 28,800          |
| 17      | To Cheques in<br>Hand A/c |            |          |                 | 25,000          | 8       | By Drawings               |            |          |                 | 5,000           |
| 23      | To Mayank                 |            |          | 28,000          |                 | 20      | By Bank Charges           |            |          |                 | 500             |
| 30      | To Cash A/c               |            | C        |                 | 63,000          | 22      | By Interest Charged       |            |          |                 | 2,500           |
|         |                           |            |          |                 |                 | 28      | By Drawing                |            |          |                 | 15,000          |
|         |                           |            |          |                 |                 | 30      | By Bank A/c               |            | C        | 63,000          |                 |
|         |                           |            |          |                 |                 | 30      | By Balance c/d            |            |          | 10,000          | 70,200          |
|         |                           |            |          | <u>1,53,000</u> | <u>1,68,000</u> |         |                           |            |          | <u>1,53,000</u> | <u>1,68,000</u> |
| May 1   | To Balance b/d            |            |          | 10,000          | 70,200          |         |                           |            |          |                 |                 |

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Ex 8

Enter the following transactions in the Cash Book with Cash and Bank columns.
Also pass Journal entries where necessary:—

2025		₹
June 1	Cash in Hand	6,000
	Bank Overdraft	14,500
2	Received a cheque from Ravi and paid it into bank on the same day	1,800
3	Received a cheque from Raj Kumar	2,800
5	Cheque received from Raj Kumar deposited into bank	
5	Purchased goods and paid by cheque	24,000
	Freight paid (in cash)	250
6	Sold goods for cash	12,420
8	Sold goods for cash	16,000
9	Sale proceeds of April 8 deposited into Bank	
11	Withdrew cash for private use	1,000
12	Withdrew by cheque for private use	5,000
14	Goods purchased from Bhanu on Credit	2,500
16	Paid to Bhanu by Cheque	2,500
17	Received a cheque from Ajay (Not banked)	3,700
20	Cheque received from Ajay endorsed to Vijay	
22	Received Cheque from Mahesh and deposited it into Bank	2,700
24	Received Cash ₹1,000 and Cheque ₹1,200 cash sales	
25	Paid into Bank 10,000	
26	Received a Cheque from Prem and sent it to bank immediately	4,150
28	Bank notifies that Prem's Cheque has been dishonoured, Bank Charged ₹20 on this Cheque	
28	Kishore deposited directly in our Bank account	3,000
30	Bank has charged ₹60 for Bank Charges and interest on overdraft	720

SOLUTION:

CASH BOOK (with Cash and Bank Columns)

Dr.

Cr.

Date	Particulars (Receipts)	Vr. No.	L. F.	Cash	Bank	Date	Particulars (Payments)	Vr. No.	L. F.	Cash	Bank
2025				₹	₹	2025				₹	₹
June 1	To Balance b/d			6,000		June 1	By Balance b/d				14,500
2	To Ravi				1,800	5	By Purchases A/c				24,000
5	To Cheques in Hand A/c (Note 1)				2,800	5	By Freight A/c			250	
6	To Sales A/c			12,420		9	By Bank A/c		C	16,000	
8	To Sales A/c			16,000		11	By Drawings A/c			1,000	
9	To Cash A/c		C		16,000	12	By Drawings A/c				5,000
22	To Mahesh				2,700	16	By Bhanu				2,500
24	To Sales A/c (Note 3)			1,000	1,200	25	By Bank A/c		C	10,000	
25	To Cash A/c		C		10,000	28	By Prem				4,170
26	To Prem				4,150	30	By Bank Charges A/c				60
28	To Kishore				3,000	30	By Interest A/c				720
	Total Receipts			35,420	41,650		Total Payments			27,250	50,950
30	To Balance c/d				9,300	30	By Balance c/d			8,170	
				<u>35,420</u>	<u>50,950</u>					<u>35,420</u>	<u>50,950</u>
July 1	To Balance b/d			8,170		July 1	By Balance b/d				9,300

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<i>Date</i>	<i>particulars</i>	<i>L.F</i>	<i>Dr. (₹)</i>	<i>Cr. (₹)</i>
2025 June 3	Cheques in Hand A/c Dr. To Ran Kumar (Cheque received from Raj Kumar not yet banked)		2,800	2,800
” 14	Purchase A/c Dr. To Bhanu (Goods purchased from Bhanu on Credit)		2,500	2,500
” 17	Cheque in Hand A/c Dr. To Ajay (Cheque received from Ajay not deposited into bank)		3,700	3,700
” 20	Vijay Dr. To Cheques in Hand A/c (Cheque received from Ajay endorsed to Vijay)		3,700	3,700

Working Notes:

(1) It is mentioned in the question that the cheque received from Raj Kumar on 3rd June has been deposited into bank on 5th June. It will be recorded through Journal on receipt on 3rd June. When the above cheque is deposited into bank on 5th June, it will be recorded on the debit side of bank column of Cash Book.

(2) When a cheque is received but endorsed to some other person, it is recorded through Journal and not the Cash Book. Hence, Cheque received from Ajay and endorsed to Vijay is recorded through Journal entries.

(3) It is not mentioned in the question as to when the cheque received on 24th June for ₹1,200 was deposited into bank. Hence, it will be assumed that the cheque was deposited on the same day and thus will be recorded on the debit side of bank column on the same day.

Ex 9

2025		₹
April 1	Commenced business with cash	2,00,000
2	Opened a current account in Central Bank and deposited	1,80,000
3	Further capital introduced ₹50,000, out of which ₹40,000 deposited into the Bank.	
3	Goods purchased for ₹60,000 plus CGST and SGST @6% each and issued a cheque for the same.	
4	Sold goods for ₹40,000 plus CGST and SGST @6% each. Cheque received which was immediately deposited bank.	
8	Sold goods to Ram on credit plus CGST and SGST @6% each	15,000
10	Received cheque from Ram in full settlement of his Account	16,500
12	Cheque received on 10th April deposited into bank.	
15	Paid rent by Cheque plus CGST and SGST @6% each	4,000
16	Paid Commission by Cheque including CGST and SGST @ 6% each.	11,200
18	Drew cheque for personal use	2,000
25	Withdrew from bank for office use	10,000
25	Received a cheque from X and endorsed it to Y on 29 th April	6,000
30	Paid salary	8,000

SOLUTION 9

In the book of

TWO COLUMN CASH BOOK

Dr.

Cr.

Date	Particulars (Receipts)	Vr. No.	L. F.	Cash	Bank	Date	Particulars (Payments)	Vr. No.	L. F.	Cash	Bank
2025				₹	₹	2025				₹	₹
April 1	To Capital A/c			2,00,000		April 2	By Bank A/c		C	1,80,000	
2	To Cash A/c		C		1,80,000	3	By Purchased A/c				60,000
3	To Capital A/c			10,000	40,000	"	By Input CGST A/c				3,600
4	To Sales A/c				40,000	"	By Input SGST A/c				3,600
"	To Output CGST A/c				2,400	15	By Rent A/c				4,000
"	To Output SGST A/c				2,400	"	By Input CGST A/c				240
12	To Cheques in Hand A/c				16,500	"	By Input CGST A/c				240
25	To Bank A/c		C	10,000		16	By Commission A/c				10,000
						"	By Input CGST A/c				600
						"	By Input SGST A/c				600
						18	By Drawing A/c				2,000
						25	By Cash A/c		C		10,000
						30	By Salary A/c			8,000	
	Total Receipts			2,20,000	2,81,300		Total Payments			1,88,000	94,880
				<u>2,20,000</u>	<u>2,81,300</u>	30	By Balance c/d			32,000	1,86,420
May 1	To Balance b/d			32,000	1,86,420					<u>2,20,000</u>	<u>2,81,300</u>

Working Notes:

(1) On 8th April Entry for Credit sale of ₹15,000 plus CGST and SGST @ 6% each will be recorded in Journal.

Acc 2.5x Cash Book

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(2) Cheque received from Ram on 10th April, 2025 will be recorded in the Journal as follows:

|                      |     |        |        |
|----------------------|-----|--------|--------|
| Cheques in Hand A/c  | Dr. | 16,500 |        |
| Discount Allowed A/c | Dr. | 300    |        |
| To Ram               |     |        | 16,800 |

Where the above Cheque is deposited into bank on 12th April, 2025, it will be recorded in the Cash book on the debit side in bank column.

(3) The receipt as well as endorsement of Cheque will not be recorded in Cash Book. It will be recorded in Journal as follows:

|                                        |     |       |       |
|----------------------------------------|-----|-------|-------|
| April 25 Cheques in Hand A/c           | Dr. | 6,000 |       |
| To X                                   |     |       | 6,000 |
| (Cheque received from X)               |     |       |       |
| April 29 Y                             | Dr. | 6,000 |       |
| To Cheques in Hand A/c                 |     |       | 6,000 |
| (Cheque received from X endorsed to Y) |     |       |       |

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Ex 10

2025		₹
Sept.1	Cash in Hand	41,500
	Cash at Bank	75,800
2	Received a cheque for rent and paid it into bank	19,500
5	Bought goods for ₹50,000; Trade Discount 20%. Payment made by cheque. (CGST 6%, SGST 6%)	
15	Paid trade expenses	4,200
16	Paid for Advertisement	15,000
17	Paid insurance charges	6,000
25	Sold goods for ₹80,000, Trade Discount 10%; (CGST 6%, SGST 6%); Received a cheque for the same.	
28	Received cheque from John & Co.	6,000
30	Purchased 1,000 Government Bonds of ₹100 each @ ₹95 each and paid for them by cheque	

SOLUTION:

In the Books of.....

TWO COLUMN CASH BOOK

Date	Particulars (Receipts)	Vr. No.	L. F.	Cash	Bank	Date	Particulars (Payments)	Vr. No.	L. F.	Cash	Bank
2025				₹	₹	2025				₹	₹
Sept.1	To Balance b/d			41,500	75,800	Sept. 5	By Purchases A/c				40,000
2	To Rent A/c				19,500	"	By Input CGST A/c				2,400
25	To Sales A/c				72,000	"	By Input SGST A/c				2,400
	To Output CGST A/c				4,320	15	By Trade Expenses A/c			4,200	
	To Output CGST A/c				4,320	16	By Advertisement A/c			15,000	
28	To John & Co. (Note 1)				6,000	17	By Insurance Charges A/c			6,000	
	Total Receipts			41,500	1,81,940	30	By Government Bonds				95,000
				<u>41,500</u>	<u>1,81,940</u>	30	Total Payment			25,200	1,39,800
				<u>41,500</u>	<u>1,81,940</u>		By Balance c/d			16,300	42,140
Oct.1	To Balance b/d			16,300	42,140					<u>41,500</u>	<u>1,81,940</u>

Note: 1. If there is no information about the date of deposit of the cheque, it is assumed that the cheque has been deposited on the same day.

Ex 11

Enter the following transaction in a Cash Book with Cash and Bank Columns. Also pass necessary entries in the Journal.

2025		₹
Jan. 1	Bank overdraft	60,000
	Cash in hand	22,000
5	Purchased goods for ₹40,000; Trade Discount 15%; IGST 12%; Payment made by cheque.	
6	Sold goods for ₹30,000; Trade Discount 10% IGST 12%; Payment received by cheque.	
7	Cheque received from Amit & Co.	48,000
	Discount allowed	2,000
9	Cheque received from Amit & Co. deposited in bank	
12	Cheque paid to Himani and discount received	24,600 400
15	Amit & Co's cheque dishonoured	
20	Money withdrawn from bank for office use	30,000
23	Fees of children paid by cheque	25,000
25	Cheque received from Hira and endorsed it to Sunita on 27th Jan.	45,000
27	Bank charges	300
31	Paid into Bank the entire balance after retaining ₹15,000 at office.	

SOLUTION:

In the Book of.....

TWO COLUMN CASH BOOK

Dr.

Cr.

Date	Particulars (Receipts)	L. F.	Cash	Bank	Date	Particulars (Payments)	L. F.	Cash	Bank
2025			₹	₹	2025			₹	₹
Jan. 1	To Balance b/d		22,000		Jan. 1	By Balance b/d			60,000
6	To Sales A/c			27,000	5	By Purchases A/c			34,000
"	To Output IGST A/c			3,240	"	By Input IGST A/c			4,080
9	To Cheques in Hand A/c			48,000	12	By Himani			24,600
20	To Bank A/c	C	30,000		15	By Amit & Co.			48,000
31	To Cash A/c	C		37,000	20	By Cash A/c	C	30,000	
					23	By Drawing A/c		25,000	
					27	By Bank charges A/c			300
					31	By Bank A/c	C	37,000	
	Total receipts		52,000	1,15,240		Total Payments		37,000	2,25,980
Jan. 31	To Balance c/d			1,10,470	31	By Balance c/d		15,000	
			<u>52,000</u>	<u>2,25,980</u>				<u>52,000</u>	<u>2,25,980</u>
Feb. 1	To Balance b/d		15,000		Feb. 1	By Balance b/d			1,10,470

Note: IGST means Integrated GST.

Working Notes:

(1) Receipts as well as endorsement of Cheque will not be recorded in Cash book. It will be recorded in Journal.

Acc 2.5x Cash Book

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(2) On 31st January, the balance of Cash Column comes to ₹52,000. As such, after retaining ₹15,000 at office, the remaining amount of ₹37,000 will be deposited into the Bank.

| <i>Date</i> | <i>Particulars</i>                                                                                                              | <i>L.F.</i> | <i>Dr. (₹)</i>  | <i>Cr. (₹)</i> |
|-------------|---------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------|----------------|
| 2025        |                                                                                                                                 |             | ₹               | ₹              |
| Jan. 7      | Cheque in Hand A/c Dr.<br>Discount Allowed A/c Dr.<br>To Amit & Co.<br>(Cheque received not deposited in bank on the same date) |             | 48,000<br>2,000 | 50,000         |
| Jan. 12     | Himani Dr.<br>To Discount Allowed A/c<br>(Discount received from Himani against payment of ₹2,500)                              |             | 400             | 400            |
| Jan. 15     | Amit & Co. Dr.<br>To Discount Allowed A/c<br>(Discount allowed to Amit & Co. Withdrawn on dishonour of his cheque)              |             | 2,000           | 2,000          |
| Jan. 25     | Cheques in Hand A/c Dr.<br>To Hira<br>(Cheque received not deposited into bank on the same day)                                 |             | 45,000          | 45,000         |
| Jan. 27     | Sunita Dr.<br>To Cheques in Hand A/c<br>(Cheque received from Hira endorsed to Sunita)                                          |             | 45,000          | 45,000         |

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Ex 12

Record the following transaction in a Two Column Cash Book of Shri Sat Narain:

2025		₹
Jan. 1	Cash in hand	12,100
	Bank balance	8,000
5	Received a cheque from Mohan & Co.	4,000
	Discount allowed	200
7	Cash received from sale of shares	12,000
8	Received cash ₹900 and cheque for ₹700 for cash sales	
10	Paid into bank, including cheques received on 5th and 8th January	10,000
12	Paid for repairs of typewriter	200
14	Drew a cheque for office use ₹2,000 and for personal use ₹1,500	
15	Paid to Chandarpal by cheque	600
	Discount received	50
16	Gave a cheque to Surrender for cash purchase of furniture for office	5,000
20	Received a cheque from Naresh & Co. for commission	1,800
20	Rent paid by cheque on personal account of Sat Narain	800
22	Issued a cheque for petty cash	100
24	Instructed the Bank to issue a Bank Draft for ₹6,000 in favour of Amrit Lal. The bank charged ₹20 for issuing the draft.	
29	Received a Bank Draft for ₹3,900 from Raghubir in full settlement of ₹4,000 due from him. Discount claimed by him was disallowed.	
30	Bank collected interest on securities.	250
31	Withdrew cash from bank to maintain a cash balance of ₹30,000 at office	

SOLUTION:

In the Book of Shri Sat Narain

TWO COLUMN CASH BOOK

Dr.

Cr.

Date	Particulars (Receipts)	Vr. No.	L. F.	Cash	Bank	Date	Particulars (Payments)	Vr. No.	L. F.	Cash	Bank
2025				₹	₹	2025				₹	₹
Jan. 1	To Balance b/d			12,100	8,000	Jan. 10	By Bank A/c		C	5,300	
7	To Investment A/c			12,100		12	By Repairs A/c			200	
8	To Sales A/c			900		14	By Cash A/c		C		2,000
10	To Cheque in Hand A/c (Note 1)				4,700	14	By Drawings A/c				1,500
10	To Cash A/c		C		5,300	15	By Chandarpal				600
14	To Bank A/c		C	2,000		16	By Furniture A/c				5,000
20	To Commission A/c (Note 2)				1,800	20	By Drawings A/c				800
29	To Raghubir (Note 3)				3,900	22	By Petty Cash A/c				100
30	To Interest A/c				250	24	By Amrit Lal				6,000
	Total			27,000		24	By Bank Charges A/c				20
31	To Bank A/c (Note 4)		C	8,500		31	By Cash A/c		C		8,500
	Total Receipts			35,500	23,950		Total Payments			5,500	24,520
Jan. 31	To Balance c/d				570	Jan. 31	By Balance c/d			30,000	

Acc 2.5x Cash Book

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|        |                |  |                        |               |        |                |  |               |                      |
|--------|----------------|--|------------------------|---------------|--------|----------------|--|---------------|----------------------|
| Feb. 1 | To Balance b/d |  | <u>35,500</u><br>30,00 | <u>24,520</u> | Feb. 1 | By Balance b/d |  | <u>35,500</u> | <u>24,520</u><br>570 |
|--------|----------------|--|------------------------|---------------|--------|----------------|--|---------------|----------------------|

### Notes:

- (1) (i) Cheque received from Mohan & Co. will be recorded in Journal as follows :

|                      |     |       |       |
|----------------------|-----|-------|-------|
| Cheques in Hand A/c  | Dr. | 4,000 |       |
| Discount Allowed A/c | Dr. | 200   |       |
|                      |     |       | 4,200 |
| To Mohan & Co.       |     |       |       |

- (ii) Cheque received for Cash Sales on Jan. 8:

|                     |     |     |     |
|---------------------|-----|-----|-----|
| Cheques in Hand A/c | Dr. | 700 |     |
|                     |     |     | 700 |
| To Sales A/c        |     |     |     |

On 10th January both these Cheques (₹4,000 + ₹700) will be recorded in Cash Book on the debit side in Bank Column.

- (2) Since there be no information about the date of deposit of the cheque, it is assumed that the cheque has been deposited on the same day.

- (3) It is assumed that bank draft has been deposited into the bank on the same day.

- (4) On Jan 31: Cash Balance is ₹ 27,000 – ₹ 5,500 = ₹21,500; In order to maintain a cash balance of ₹30,000 at office, an amount of ₹8,500 will be withdrawn from the bank.

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Ex 13

Enter the following transactions in a Cash Book with Cash and Bank Columns. Also record necessary entries in Journal:

2024

May 1 Balance of Cash-in-Hand ₹15,600; Overdraft at Bank ₹7,400.

- 2 Further Capital introduced ₹30,000, out of which ₹25,000 deposited into Bank.
- 3 Purchased goods on credit from Mohan of the list price of ₹15,000 plus CGST and SGST @ 6% each. He allowed us a trade discount of 20%.
- 6 Settled the account of Mohan by paying cash ₹13,000.
- 8 An amount of ₹2,500 due from Chaturvedi & Sons written off as bad-debts in the previous year, now recovered.
- 10 Cashed a cheque for ₹7,500.
- 14 Drew from bank for household expenses ₹3,000 and for Income Tax ₹800.
- 15 Sale of old chairs for ₹500 plus CGST and SGST @ 6% each, payment received in Cash.
- 20 Received from X on behalf of Y ₹2,200. Discount allowed ₹100.
- 22 Received a cheque from Naresh ₹4,210 in full settlement of his account of ₹4,400.
- 22 Cheque received from Naresh sent to bank.
- 25 Sagar Chand, who owed us ₹10,000 became bankrupt and paid us 40 paise in a rupee.
- 26 Received repayment of a loan of ₹3,600 and deposited out of it ₹2,000 into the bank.
- 28 Cheque received from Naresh dishonoured, Bank debits ₹20 in respect of this cheque for Bank Charges.
- 31 Interest debited by bank ₹650. Deposited with the bank the entire balance after retaining ₹5,000 at office.

SOLUTION:

In the Book of.....

TWO COLUMN CASH BOOK

Acc 2.5x Cash Book

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Dr.

Cr.

| Date   | Particulars<br>(Receipts)     | Vr.<br>No. | L.<br>F. | Cash          | Bank          | Date  | Particulars<br>(Payments) | Vr.<br>No. | L.<br>F. | Cash          | Bank          |
|--------|-------------------------------|------------|----------|---------------|---------------|-------|---------------------------|------------|----------|---------------|---------------|
| 2024   |                               |            |          | ₹             | ₹             | 2024  |                           |            |          | ₹             | ₹             |
| May 1  | To Balance b/d                |            |          | 15,600        |               | May 1 | By Balance b/d            |            |          |               | 7,400         |
| 2      | To Capital A/c                |            |          | 5,000         | 25,000        | 6     | By Mohan                  |            |          | 13,000        |               |
| 8      | To Bad-Debts<br>Recovered A/c |            |          | 2,500         |               | 10    | By Cash A/c               |            | C        |               | 7,500         |
| 10     | To Bank A/c                   |            | C        | 7,500         |               | 10    | By Drawing A/c            |            |          |               | 3,800         |
| 14     | To Furniture A/c              |            |          | 500           |               | 28    | By Naresh                 |            |          |               | 4,230         |
|        | To Output CGST A/c            |            |          | 30            |               | 31    | By Interest A/c           |            |          |               | 650           |
|        | To Output SGST A/c            |            |          | 30            |               | 31    | By Bank A/c               |            | C        | 20,960        |               |
| 15     | To Y                          |            |          | 2,200         |               |       |                           |            |          |               |               |
| 22     | To Cheques in Hand<br>A/c     |            |          |               | 4,210         |       |                           |            |          |               |               |
| 25     | To Sagar Chand                |            |          | 4,000         |               |       |                           |            |          |               |               |
| 26     | To Loan A/c                   |            |          | 1,600         | 2,000         |       |                           |            |          |               |               |
| 31     | To Cash A/c                   |            | C        |               | 20,960        |       |                           |            |          |               |               |
|        | Total Receipts                |            |          | 38,960        | 52,170        |       | Total Payments            |            |          | 33,960        | 23,580        |
|        |                               |            |          | <u>38,960</u> | <u>52,170</u> | 31    | By Balance c/d            |            |          | 5,000         | 28,590        |
|        |                               |            |          | <u>5,000</u>  | <u>28,590</u> |       |                           |            |          | <u>38,960</u> | <u>52,170</u> |
| June 1 | To Balance b/d                |            |          |               |               |       |                           |            |          |               |               |

### Working Notes:

(1) May 10 — Income tax is the personal expense of the proprietor, as such, it will be treated as drawings.

(2) May 31 — Bank has debited ₹650 for interest. It indicates that the bank has charged interest from us. As such, it will be recorded on the credit side in the Bank Column.

(3) May 31 — Cash balance is ₹38,960 – ₹13,000 = ₹25,960. Out of this amount, after retaining ₹5,000 at office, the balance of ₹20,960 will be deposited in the bank.

### JOURNAL

| Date   | Particulars                                                                                               | L.F. | Dr. (₹) | Cr. (₹) |
|--------|-----------------------------------------------------------------------------------------------------------|------|---------|---------|
| 2024   |                                                                                                           |      | ₹       | ₹       |
| May 3  | Purchases A/c Dr.                                                                                         |      | 12,000  |         |
|        | Input CGST A/c Dr.                                                                                        |      | 720     |         |
|        | Input SGST A/c Dr.                                                                                        |      | 720     |         |
|        | To Mohan                                                                                                  |      |         | 13,440  |
|        | <i>(Goods of ₹15,000 purchased at trade discount of 20%)</i>                                              |      |         |         |
| May 6  | Mohan Dr.                                                                                                 |      | 440     |         |
|        | To Discount Received A/c                                                                                  |      |         | 440     |
|        | <i>(Discount received)</i>                                                                                |      |         |         |
| May 15 | Discount Allowed A/c Dr.                                                                                  |      | 100     |         |
|        | To Y                                                                                                      |      |         | 100     |
|        | <i>(Discount allowed)</i>                                                                                 |      |         |         |
| May 20 | Cheques in Hand A/c Dr.                                                                                   |      | 4,210   |         |
|        | Discount Allowed A/c Dr.                                                                                  |      | 190     |         |
|        | To Naresh                                                                                                 |      |         | 4,400   |
|        | <i>(Cheque received from Naresh and allowed him discount. Cheque received not deposited the same day)</i> |      |         |         |
| May 25 | Bad Debts A/c Dr.                                                                                         |      | 6,000   |         |
|        | To Sagar Chand                                                                                            |      |         | 6,000   |
|        | <i>(Bad debts due to insolvency of Sagar)</i>                                                             |      |         |         |

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Acc 2.5x Cash Book

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|        |                                                                                                                   |     |     |     |
|--------|-------------------------------------------------------------------------------------------------------------------|-----|-----|-----|
| May 28 | <i>Chand who owed us ₹10,000)</i>                                                                                 |     |     |     |
|        | Naresh<br>To Discount Allowed A/c<br><i>(Discount allowed to Naresh withdrawn<br/>on dishonour of his cheque)</i> | Dr. | 190 | 190 |

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Ex 14

Enter the following transactions in a Two Column Cash Book:—

2025

- July 1 Opening balance: Cash ₹12,000 and Bank ₹36,000.
- 2 Cashed a cheque for ₹15,000 and paid salaries for the month of June in Cash ₹12,500.
- 4 Direct deposit by Mr. Sunil Seth in our bank account ₹3,000. Discount allowed ₹100.
- 10 Received from an outstanding customer a cheque of ₹9,500 in full settlement of ₹10,000.

Cheque was deposited into the bank on 12th July.
The bank debited ₹20 as collection charges.
- 11 Gobind settled his account of ₹6,000 by cheque of ₹5,900. Cheque was deposited into the bank on 15th July.
- 16 Settled Ravi's Account of ₹8,200 after deducting ₹200 as discount, by giving a cheque for ₹6,000 and the balance in cash.
- 17 Withdrawn from Bank ₹15,000 and an Office Equipment

(Typewriter) was purchased for ₹12,000 and the balance taken by the owner.
- 18 Sold goods to Sanjay on Credit ₹8,000.
- 19 Sanjay returned goods worth ₹500 and settled his account by a cheque.
- 22 Bank notifies that Sanjay's cheque has been dishonoured and bank debited ₹20 towards its charges for this cheque.
- 24 Issued a cheque of ₹3,000 to Ashok as advance against our order of furniture worth ₹5,000.
- 25 Received the amount of returned cheque and bank charges in cash from Sanjay.
- 26 Goods worth ₹12,000 were purchased from Shyam Sunder on 15th instant. Its payment was made today by cheque after deducting 5% cash discount.
- 28 Paid to Manohar ₹8,000 by cheque.
- 29 Cash sale to date ₹80,000 of which ₹60,000 banked.
- 30 Bank collects interest on securities ₹300.

Acc 2.5x Cash Book

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31 Deposited into bank cash retaining ₹10,000.

**SOLUTION:**

In the Books of.....

**TWO COLUMN CASH BOOK**

Dr.

Cr.

| Dr.    |                                    |            |          |               | Cr.             |        |                           |            |          |               |                 |
|--------|------------------------------------|------------|----------|---------------|-----------------|--------|---------------------------|------------|----------|---------------|-----------------|
| Date   | Particulars<br>(Receipts)          | Vr.<br>No. | L.<br>F. | Cash          | Bank            | Date   | Particulars<br>(Payments) | Vr.<br>No. | L.<br>F. | Cash          | Bank            |
| 2025   |                                    |            |          | ₹             | ₹               | 2025   |                           |            |          | ₹             | ₹               |
| July 1 | To Balance b/d                     |            |          | 12,000        | 36,000          | July 2 | By Cash A/c               |            | C        |               | 15,000          |
| 2      | To Bank A/c                        |            | C        | 15,000        |                 | 2      | By Salaries A/c           |            |          | 12,500        |                 |
| 4      | To Sunil Seth                      |            |          |               | 3,000           | 12     | By Bank Charges A/c       |            |          |               | 20              |
| 12     | To Cheques in Hand<br>A/c (Note 1) |            |          |               | 9,500           | 16     | By Ravi                   |            |          | 2,000         | 6,000           |
| 15     | To Cheques in Hand<br>A/c (Note 2) |            |          |               | 5,900           | 17     | By Office Equip. A/c      |            |          |               | 12,000          |
| 19     | To Sanjay (Note 3)                 |            |          |               | 7,500           | 17     | By Drawings A/c           |            |          |               | 3,000           |
| 25     | To Sanjay                          |            |          | 7,520         |                 | 22     | By Sanjay                 |            |          |               | 7,520           |
| 29     | To Sales A/c                       |            |          | 20,000        | 60,000          | 24     | By Ashok                  |            |          |               | 3,000           |
| 30     | To Interest A/c                    |            |          |               | 300             | 26     | By Shyam Sunder           |            |          |               | 11,400          |
| 31     | To Cash A/c                        |            | C        |               | 30,020          | 28     | By Manohar                |            |          |               | 8,000           |
|        |                                    |            |          |               |                 | 31     | By Bank A/c               |            | C        | 14,500        |                 |
|        |                                    |            |          | 54,520        | 1,52,220        |        |                           |            |          | 30,020        |                 |
|        |                                    |            |          | <u>54,520</u> | <u>1,52,220</u> | 31     | By Balance c/d            |            |          | 44,520        | 65,940          |
| Aug. 1 | To Balance b/d                     |            |          | 10,000        | 86,280          |        |                           |            |          | 10,000        | 86,280          |
|        |                                    |            |          |               |                 |        |                           |            |          | <u>54,520</u> | <u>1,52,220</u> |

**Notes:**

(1) Cheque received from Customer for ₹9,500 on 10th July will be recorded through Journal Entry

|                      |     |       |        |
|----------------------|-----|-------|--------|
| Cheques in Hand A/c  | Dr. | 9,500 |        |
| Discount Allowed A/c | Dr. | 500   |        |
| To Customer's A/c    |     |       | 10,000 |

On 12th July, when it is deposited into bank, it will be recorded in the Bank Column of the Cash Book on the Dr. side.

(2) Cheque received from Gobind for ₹5,900 will also be recorded in the same manner.

(3) It is assumed that the cheque was immediately deposited into bank.

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Ex 15

2024	
July 1	Received ₹ 10,000 from the Cashier.
3	Purchased Stationery ₹ 800.
6	Paid for wages ₹ 500, for charity ₹ 300
7	Purchased soap ₹ 200, Paid for Newspaper bill ₹700.
9	Paid taxi fare ₹ 800, Cartage ₹ 200
12	Paid postal expenses ₹ 600.
14	Paid auto fare ₹ 380, Paid for courier services ₹ 70.
25	Speed Post Charges ₹ 400, Wages ₹ 600.
26	Paid cartage ₹ 450.
27	Refreshment Expenses ₹ 800, Photostating charges ₹ 400.
28	Pen/Pencils ₹ 750.
29	Wages ₹ 300.
31	Loading charges ₹ 150.

SOLUTION:

PETTY CASH BOOK

Dr.		Cr.			Analysis of Payments						
Amount Received	Cash book Folio	Date	Particular	V. No.	Total Payment	Postage & Courier	Wages	Conveyance	cartage	Stationery	Miscellaneous Expenses
₹		2024			₹	₹	₹	₹	₹	₹	₹
10,000		July 1	To Cash A/c							800	
		3	By Stationery		800						
		6	By Wages		500		500				
		6	By Charity		300						300
		7	By Soap		200						200
		7	By Newspapers		700						
		9	By Taxi		800			800			
		9	By Cartage		200				200		
		12	By Postal Exp.		600	600					
		14	By Auto		380			380			
		14	By Courier services		70	70					
		25	By Speed Post char.		400	400					
		25	By Wages		600		600				
		26	By Cartage		450				450		
		27	By Refreshment		800						800
		27	By Photostating ch.		400						400
		28	By Pen/Pencils		750					750	
		29	By Wages		300		300				
		31	By Loading Char.		150				150		
			Total Payments		8,400	1,070	1,400	1,180	800	1,550	2,400
		31	By Balance c/d		1,600						
					10,000						
10,000											
1,600		Aug. 1	To Balance b/d								
8,400		Aug.1	To Cash A/c								

Ex 16

Enter the following transactions in the petty cash book of Sh. Prem Sagar with appropriate analysis columns. Balance it on 15th May 2024 and show the amount which should be received from the cashier to make up the amount of the 'imprest' ₹5,000.

2024		₹
May 1	Received from cashier ₹4,720, the amount required to make up the amount of the 'imprest' viz.,	5,000
	Purchased stamps	400
	Paid for carriage	300
May 3	Paid for office cleaning	200
	Paid for wages	250
	Paid railway fare	350
	Paid bus fare	400
May 8	Paid for wages	240
	Tea to office staff	220
May 10	Paid reward to servants	150
	Bought shorthand note books for office	580
	Paid wages to casual labour	400
May 12	Purchased Pens and Pencils	520
	Paid for envelopes	250
May 15	Paid for repairs to typewriter	200

SOLUTION:

PETTY CASH BOOK

Dr.		Cr.			Analysis of Payments						
Amount Received	Cash book Folio	Date	Particulars	V. No.	Total Payments	Postage & Courier	Wages	Conveyance	cartage	Stationery	Miscellaneous Expenses
₹		2024			₹	₹	₹	₹	₹	₹	₹
280		May 1	To Bal. b/d								
4,720		1	To Cash A/c								
		1	By Stamps		400	400					
		1	By Carriage		300				300		
		3	By Office cleaning		200						200
		3	By Wages		250		250				
		3	By Railway Fare		350			350			
		3	By Bus Fare		400			400			
		8	By Wages		240		240				
		8	By Tea to Office Staff		220						220
		10	By Reward to Servants		150						150
		10	By Note Books		580					580	
		10	By Wages		400		400				
		12	By Pens & Pencils		520					520	
		12	By Envelopes		250					250	
		12	By Repairs		200						200
			Total Payments		4,460	400	890	750	300	1,350	770
		15	By Bal. c/d		540						
					<u>5,000</u>						
5,000		May 16	To Bal. b/d								
540		May 16	To Cash A/c								
4,460											

Ex 17

Prepare Petty Cash Book from the following transactions. The imprest amount is ₹10,000.

January		₹
1	Paid cartage	250
2	Wages	700
2	Bus fare	100
3	Postage	300
4	Refreshment for employees	400
6	Courier charges	150
8	Refreshment of customer	600
10	Cartage	400
15	Taxi fare to manager	800
18	stationery	700
20	Bus fare	50
22	Wages	300
25	Wages	600
27	Postage stamps	1,000
29	Entertainment Expenses	800
30	Laundry expenses	600
31	Locks Purchased	500

SOLUTION:

PETTY CASH BOOK

Dr.		Cr.			Analysis of Payments						
Amount Received	Cash book Folio	Date	Particulars	V. No.	Total Payments	Postage & Courier	Wages	Conveyance	cartage	Stationery	Miscellaneous Expenses
₹					₹	₹	₹	₹	₹	₹	₹
10,000		Jan. 1	To Cash A/c								
		1	By Cartage		250				250		
		2	By Wages		700		700				
		2	By Bus Fare		100			100			
		3	By Postage		300	300					
		4	By Refreshment		400						400
		6	By Courier charge		150	150					
		8	By Refreshment		600						600
		10	By Cartage		400				400		
		15	By Taxi Fare		800			800			
		18	By Stationery		700					700	
		20	By Bus Fare		50			50			
		22	By Wages		300		300				
		25	By Wages		600		600				
		27	By Postage		1,000	1,000					
		29	By Entertainment		800						800
		30	By Laundry Exp.		600						600
		31	By Locks		500						500
			Total Payments		8,250	1,450	1,600	950	650	700	2,900
		31	By Bal. c/d		1,750						
					<u>10,000</u>						
<u>10,000</u>											
1,750		Feb. 1	To Bal. b/d								
8,250		Feb. 1	To Cash A/c								

Book of.....

JOURNAL

Acc 2.5x Cash Book

Date	particulars	L.F.	Dr. Amount	Cr. Amount
Jan. 1	Petty Cash A/c Dr. To Cash A/c (Cash paid to petty cashier)		₹ 10,000	₹ 10,000
Jan. 31	Postage & Courier A/c Dr. Wages A/c Dr. Conveyance A/c Dr. Cartage A/c Dr. Stationery A/c Dr. Miscellaneous Expenses A/c Dr. To Petty Cash A/c (Petty expenses posted to petty cash account)		1,450 1,600 950 650 700 2,900	8,250
Feb. 1	Petty Cash A/c Dr. To Cash A/c (Cash paid to petty cashier)		8,250	8,250

Ledger Accounts

Petty Cash Account

Dr.

Cr.

Date	Particulars	J. F.	Amount	Date	Particulars	J. F.	Amount
Jan. 1	To Cash A/c		₹ 10,000	Jan. 31	By Sundries as per petty cash book		8,250
				Jan. 31	By Balance c/d		1,750
			<u>10,000</u>				<u>10,000</u>
Feb. 1	To Balance b/d		1,750				
Feb. 1	To Cash		8,250				

POSTAGE & COURIER ACCOUNT

Dr.

Cr.

Date	Particulars	J. F.	Amount	Date	Particulars	J. F.	Amount
Jan 31	To Petty Cash A/c		₹ 1,450				₹

WAGES ACCOUNT

Dr.

Cr.

Date	Particulars	J. F.	Amount	Date	Particulars	J. F.	Amount
Jan 31	To Petty Cash A/c		₹ 1,600				₹

CONVEYANCE ACCOUNT

Dr.

Cr.

Date	Particulars	J. F.	Amount	Date	Particulars	J. F.	Amount
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Acc 2.5x Cash Book

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|        |                   |  |          |  |  |  |   |
|--------|-------------------|--|----------|--|--|--|---|
| Jan 31 | To Petty Cash A/c |  | ₹<br>950 |  |  |  | ₹ |
|--------|-------------------|--|----------|--|--|--|---|

CARTAGE ACCOUNT

Dr.

Cr.

| <i>Date</i> | <i>Particulars</i> | <i>J.<br/>F.</i> | <i>Amount</i> | <i>Date</i> | <i>Particulars</i> | <i>J.<br/>F.</i> | <i>Amount</i> |
|-------------|--------------------|------------------|---------------|-------------|--------------------|------------------|---------------|
| Jan 31      | To Petty Cash A/c  |                  | ₹<br>650      |             |                    |                  | ₹             |

STATIONERY ACCOUNT

Dr.

Cr.

| <i>Date</i> | <i>Particulars</i> | <i>J.<br/>F.</i> | <i>Amount</i> | <i>Date</i> | <i>Particulars</i> | <i>J.<br/>F.</i> | <i>Amount</i> |
|-------------|--------------------|------------------|---------------|-------------|--------------------|------------------|---------------|
| Jan 31      | To Petty Cash A/c  |                  | ₹<br>700      |             |                    |                  | ₹             |

MISCELLANEOUS EXPENSES ACCOUNT

Dr.

Cr.

| <i>Date</i> | <i>Particulars</i> | <i>J.<br/>F.</i> | <i>Amount</i> | <i>Date</i> | <i>Particulars</i> | <i>J.<br/>F.</i> | <i>Amount</i> |
|-------------|--------------------|------------------|---------------|-------------|--------------------|------------------|---------------|
| Jan 31      | To Petty Cash A/c  |                  | ₹<br>2,900    |             |                    |                  | ₹             |

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