

## **CASH BOOK**

### **1. Prepare simple cash book from the following transactions of Raju for February, 2024**

2024

Feb. 1 Cash on hand ₹ 5000.

3. Goods of ₹ 3000 sold to Gita for cash.

5. Goods of ₹ 2000 purchased from Amit for cash.

7. Cash of ₹ 5000 brought in the business, as more funds are required in the business.

9. Insurance premium ₹ 800 paid.

10 Furniture of ₹ 4000 purchased from Ganesh Furniture Mart for cash.

12. ₹ 1500 received towards commission and ₹ 1200 paid towards brokerage.

14. ₹ 3000 received from Mahesh towards receivable.

16. Salary ₹ 1000 and freight ₹ 200 paid.

18. ₹ 3000 paid to Prakruti towards an old account

20. Machinery purchased for the business ₹ 2000.

23. As more funds are required in the business, ₹10,000 borrowed as loan bearing 10% rate of interest from Rameshbhai.

26. Cash purchase ₹7000.

28. ₹ 3000 deposited in Prime Co-operative Bank.

### **2. Prepare two columnar cash book (cash and discount columns) of Shri Sagar from the following transactions:**

2024

March 1. Opening cash balance ₹ 8000.

4. Goods of ₹ 6000 purchased at 10% trade discount.

7 Goods of ₹ 3000 sold to Pravin for cash at 5% cash discount.

10. Goods of ₹ 4000 sold for cash at 10% trade discount and 5% cash discount.

12. Furniture of ₹ 5000 is purchased from Gopal Furniture Mart.

15. ₹ 1000 paid to Vishnu towards full settlement of ₹ 1020.

16. ₹ 900 paid for commission.

18. ₹ 1500 received from Kamlesh towards full settlement of ₹ 1560.

20. Paid ₹ 2000 for salary and ₹ 400 for wages.

23. Goods of ₹ 2000 purchased from Vishwa for cash at 10% trade discount and 10% Cash discount.

26. Cash of ₹ 4000 brought in the business.

28. Machine of 8000 is purchased from Maheshwari Engineering, for which 5000 is paid And the balance amount is agreed to be paid after one month.

**3. From the following transactions, prepare cash and bank columnar cash book in the book of Geeta.**

2024

April 1. Opening cash balance ₹ 6000.

Opening bank balance ₹ 5000.

3. Goods of ₹ 10,000 sold to Pankaj for cash at 10% trade discount.

5. Goods of ₹ 3000 purchased for cash from Janki.

7. Cash of ₹ 1500 is deposited in the bank.

9. Stationery expenses of ₹ 1000 and salary of ₹ 3000 paid by cheque.

11. 1100 paid towards shop rent.

14. Cheque of ₹ 3000 received from Yesha, which is immediately deposited in the bank.

17. ₹ 1000 withdrawn from the bank to pay fire insurance premium.

21. Furniture of ₹ 800 purchased for household and cheque for the necessary amount is Issued from the bank account of the business.

23. Fire insurance premium paid.

27. Placed an order with Akbarbhai for supply of goods of ₹5000.

**4. From the following transactions, prepare cash and bank columnar cash book in the books of Dharmina.**

2024 May 1. Cash balance ₹ 7000, bank overdraft ₹ 2500.

2. Goods of ₹ 7000 sold to Urvashi crossed cheque is received from her, which is deposited in the bank.

4. Goods of ₹ 2000 sold to Ashok at 10% trade discount. 50% amount received in cash and for the balance amount cheque is received, which is deposited in the bank.

5. ₹ 2000 cash deposited in the bank.

7. Machine of ₹ 5000 purchased. Cheque of necessary amount is issued.

9. Cheque of ₹ 6000 is received from Mansi towards receivable which is immediately deposited in the bank.

11. Wages ₹ 500, telephone bill ₹ 500 and electricity bill ₹ 1200 paid by cheque.

13. ₹ 2000 withdrawn from the bank for the payment of insurance premium.

15. Insurance premium is paid of ₹1600.

21. Bank debited ₹150 to our account for interest on overdraft and ₹ 100 for bank charges and it is informed to us through bank advice.

23. Goods of ₹ 3000 sold to Dharti. Crossed cheque is received.

24. Cheque of ₹ 3000 received from Tejal, which is endorsed to Sejal.

26. Bank inform about the dishonour of cheque issued by Dharti.

28. ₹ 1500 paid to Vibodh for settlement of account. ₹ 2000 withdrawn for personal use from the bank.

29. Cheque of ₹ 3000 received from the customer Virendra.

30. Cheque of ₹ 3000 received from the customer Virendra, which is endorsed in favour of Surendra.

**5. From the following transactions, prepare bank and discount columnar cash book in the books of Suresh stores.**

2024

June 1 Bank overdraft 12,000.

7. Goods of ₹ 9000 sold to Nila at 10% trade discount. Nila gave a cheque after deducting discount, which is deposited in the bank.

14. Cheque of ₹ 5000 issued to Nayana in full settlement of account of ₹ 5050.

16. Commission of ₹ 1100 paid by cheque.

20. Vipul has given a cheque of ₹ 11,000 towards amount payable of ₹11,125 in full settlement of account.

23. Goods of ₹4000 sold to Chandulal at 10% trade discount and 10% cash discount. Chandulal made the payment immediately by cheque. Cheque is deposited in the bank.

26. ₹ 1800 paid to Devanshi by cheque.

28. Cheque issued by Vipul is dishonoured.

**6. From the following transactions, prepare three columnar cash book of Shri Jethalal.**

2024.

July 1. Opening cash balance ₹ 10,000, bank overdraft ₹4000.

3. Goods of ₹ 3000 purchased from Iyer at 10% cash discount and issued cheque of the necessary amount.
5. Salary of ₹ 800 and stationery of ₹ 700 paid by cheque.
7. Goods of ₹ 6000 purchased from Babita at 10% trade discount. Half of the amount paid by cash and the balance amount is paid by cheque.
9. ₹ 4000 deposited in the bank.
10. Cheque of ₹ 6000 issued to Papatlal towards the full settlement of the account of ₹ 6050.
12. Atmaram has given ₹ 6000 cash and cheque of ₹ 4000 which is deposited in the bank towards the amount payable ₹ 10,070.
14. Cheque of ₹ 5000 received from Sundar towards payment of an old debt, which is deposited in the bank.
19. ₹ 3000 cash paid towards Income Tax of Jethalal.
20. Cheque of Sundar is dishonoured.
22. 50 paise dividend received from receiver of Sundar.
28. Goods of ₹ 10,000 sold to Tipendra at 10% cash discount. For 60% of the amount cheque received which is deposited and the remaining amount is received in cash.
31. After keeping cash on hand of 2000, remaining amount is deposited in the bank.

**7: From the following transactions, prepare three columnar cash book of Shri Jamnadas for first fortnight of April 2024.**

April 1. Opening cash balance ₹ 30,000, bank balance ₹ 8,00,000

3. Goods of ₹ 3,00,000 purchased from Nilesh at 2% cash discount and amount paid by RTGS. RTGS charges ₹ 30. Bank has debited the amount.
5. Goods of ₹ 1,00,000 sold to Rajesh. He has sent amount through NEFT. Bank has credited the amount.
6. Goods of ₹ 4,00,000 sold to Mahesh at 2% cash discount. He has sent the amount through RTGS. Bank has credited the amount.
7. Insurance premium of ₹ 10,000 paid through NEFT and NEFT charges incurred ₹ 3. Bank has debited the amount in our account.
9. Salary of ₹ 15,000 paid in cash.
10. Cash sales ₹ 30,000.
11. ₹ 10,000 withdrawn from bank for personal expenses.
12. ₹ 12,000 paid to Ramesh towards payable amount.

13. Raman has paid ₹ 22,000 through NEFT towards our receivable amount. Bank has credited the amount.

14. Rent paid ₹ 5000.

15. Bank has credited ₹ 3000 of dividend.

**8. From the following transactions, prepare State Bank of India (SBI) and Bank of India (BOI) columnar Bank book in the books of Mahipatsingh.**

2024.

August 1. Opening bank overdraft (SBI) ₹ 6000, Bank balance (BOI) ₹ 4000.

4. Goods of ₹ 4000 sold, against that a cheque received, which is deposited in SBI Account.

5. Goods of ₹ 6000 purchased, against that a cheque of ₹ 2000 of BOI is issued and SBI cheque of ₹ 4000 is issued.

7. Cheque of SBI of ₹ 1400 issued for salary.

11. Bank interest ₹ 500 and ₹ 2500 collected by SBI and credited in the account.

13. A cheque of ₹ 7000 received from Anuj towards the payment of an old debt which was deposited in BOI.

18. Cheque of ₹ 3000 issued from BOI account and deposited in the SBI account.

23. Goods of ₹ 2500 purchased for which a cheque of full amount is issued from BOI Account.

26. Machinery of ₹ 6000 purchased, for which a cheque of 50 % amount from SBI account and for the remaining amount cheque is issued from BOI account.

**9. From the following transactions, prepare petty cash book of Shri Bharatbhai.**

2024. Sept. 1

1. Opening cash balance (with petty cashier) ₹ 3500.

1. Amount received from main cashier ₹ 1500.

3. ₹ 1200 paid for stationery.

4. ₹ 800 paid for sundry wages.

5. ₹ 100 paid for carriage.

7. ₹ 200 paid for tea and refreshments.

8. ₹ 250 paid for postage and courier expenses.

10. ₹ 1200 paid to Tushar towards advance salary.

11. ₹ 150 paid for carriage.

12. ₹ 180 paid for wages and ₹ 170 paid for postal stamps.

13. ₹ 150 paid for tea-refreshment expenses.

14. ₹ 150 paid for carriage.

15. Other misc, expenses amounted to ₹ 100.

**10. The following information has been obtained in respect of the petty cash book Maintained as per petty cash book on imprest system for the month ending on Dt. 31-3-2023.**

From this information pass journal entries as chief cashier: Carriage ₹ 100; misc. expenses ₹ 50, Tea-refreshment expenses ₹ 50; stationery expenses ₹ 90 and postage expenses ₹ 60.

**11. From the following transactions, prepare petty cash book of Shri Darshanbhai on imprest system.**

March, 2024 1 Cash received from chief cashier ₹ 4000.

3. ₹ 120 paid for carriage.

5. ₹ 130 paid for misc. expenses.

7. ₹ 500 paid to Arpit as advance salary.

10. ₹ 100 paid for postage expenses.

12. ₹ 250 paid for printing of Bill-book.

15. ₹ 100 paid for Tea-refreshment and ₹ 100 paid for stationery expenses.

18. ₹ 100 paid for misc, expenses.

23. ₹ 100 paid for carriage and ₹ 150 paid for stationery.

28. ₹ 50 paid for postal stamps.

29. ₹ 120 paid for carriage and ₹ 80 for Tea-refreshments.

The petty cashier is given cash at the beginning and end of the month.

