

CLASS-11
CASH BOOK
EXERCISE SOLUTION
(2024-25)

Q1. Enter the following transactions of Ripinder in his Single Column Cash Book and Balance it:

2024		
Jan. 1	Ripinder started business with capital	2,00,000
Jan. 2	Purchased furniture for cash	50,000
Jan. 3	Purchased goods for cash	30,000
Jan. 5	Paid Freight	500
Jan. 7	Sold goods for cash	28,000
Jan.10	Paid to Ramesh	20,000
Jan.15	Sold goods for cash	10,000
Jan. 20	Paid wages	10,000
Jan. 25	Purchased goods from Raj on credit	20,000
Jan. 31	Paid rent by cheque	5,000

Solution – Single Column Book Transaction:

Dr

Cash Book

Cr

Date	Particulars	L.F.	Amount	Date	Particulars	L.F.	Amount
2024				2024			
Jan 01	To Capital A/c		2,00,000	Jan 02	By Furniture A/c		50,000
Jan 07	To Sales A/c		28,000	Jan 03	By Purchases A/c		30,000
Jan 15	To Sales A/c		10,000	Jan 05	By Freight A/c		500
				Jan 10	By Ramesh's A/c		20,000
				Jan 20	By Wages A/c		10,000
				Jan 31	By Balance c/d		1,27,500
			2,38,000				2,38,000

Working Note – Only Cash transaction recorded in cash book so purchased goods from Raj on Credit is not recorded in cash book.

Q2. Prepare Simple Cash Book of Gopal from the Following transaction:

2024		
April 1	Gopal commenced business introducing cash	2,00,000
April 4	Purchased following assets for business: Computer 16,000; Furniture 18,500 and Machinery 32,000, payment made by cheque.	
April 6	Purchased goods from Bhushan in cash	40,000
April 8	Paid wages for installation of Machinery	4,000
April 12	Computer repair charges	1,900

April 15	Paid wages	15,000
	Purchased postage stamps	150
	Paid for Stationery	2,700
April 19	Sold for cash half the goods purchased from Bhushan to anil Krishna at a profit of 25% and allowed him Trade Discount of 5%	
April 24	Payment to Carpenter for repairs to personal furniture	350
April 26	Paid for medical expenses of Smt. Gopal	1,800
April 30	Paid for Shop rent	2,500

Solution - Simple Cash Book Transaction

Dr

Cash Book

Cr

Date	Particulars	L.F.	Amount	Date	Particulars	L.F.	Amount
2024				2024			
April 01	To Capital A/c		2,00,000	April 06	By Purchases A/c		40,000
April 19	To Sales A/c		23,750	April 08	By Machinery A/c		4,000
				April 12	By Repairs A/c		1,900
				April 15	By Wages A/c		15,000
				April 15	By Postage A/c		150
				April 15	By Stationery A/c		2,700
				April 24	By Drawings A/c		350
				April 26	By Drawings A/c		1,800
				April 30	By Rent A/c		2,500
				April 30	By Balance c/d		1,55,350

			2,23,750				2,23,750
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Working Note:—

19 April - Goods purchased from Bhushan – 40,000

Sold Half Goods to Anil = $40,000 \times \frac{1}{2} = 20,000$

Profit of Selling = $20,000 \times 25\% = 5,000$

So Selling Price = $20,000 + 5,000 = 25,000$

Selling Price after Discount = $25,000 - (25,000 \times 5\%)$

= $25,000 - 1,250$

= 23,750

Q3. Prepare Simple Cash Book from the following transactions of Simran:

2024			2024		
Mar 1	Simran Commenced Business with cash	65,000	Mar 17	Paid for miscellaneous expenses	450
Mar 3	Bought goods for cash	6,850	Mar 19	Received Cash from Trilok	4,850
Mar 4	Paid cash to Mohan	950		Allowed Cash Discount	150
Mar 6	Deposited in Bank	40,000	Mar 22	Purchased goods	2,500
Mar 6	Paid for office furniture in cash	4,650	Mar 22	Paid Salary	15,000
Mar 9	Sold goods for cash	30,000	Mar 25	Paid Rent	900
Mar12	Paid wages in cash	1,200	Mar 28	Paid electricity bill	350
Mar13	Paid for stationery	400	Mar 29	Paid for Advertising	400
Mar 15	Sold goods for cash	25,000	Mar 31	Paid into bank	25,000

Solution – Simple Cash Book Transaction:

Dr

Cash Book

Cr

Date	Particulars	L.F.	Amount	Date	Particulars	L.F.	Amount
2024				2024			
Mar 01	To Capital A/c		65,000	Mar 03	By Purchases A/c		6,850
Mar 09	To Sales A/c		30,000	Mar 04	By Mohan's A/c		950
Mar 15	To Sales A/c		25,000	Mar 06	By Bank A/c		40,000
Mar 19	To Trilok Chand's A/c		4,850	Mar 06	By Office Furniture A/c		4,650
					By Wages A/c		
				Mar 12	By Stationery A/c		1,200
				Mar 13	By Mis. Expenses A/c		400
				Mar 17	By Purchases A/c		450
				Mar 22	By Salary A/c		2,500
				Mar 22	By Rent A/c		15,000
				Mar 25	By Electricity Bill A/c		900
				Mar 28	By Advertising A/c		350
				Mar 29	By Bank A/c		400
				Mar 31	By Balance c/d		25,000
				Mar 31			26,200
			1,24,850				1,24,850

Q4. From the following prepare Single Column Cash Book of Suresh and Post them in Ledger Accounts:

2024		
April 1	Cash in Hand	6,400
April 3	Received Cash from Anupama	1,00,000
April 4	Paid into bank	80,000
April 5	Received from Bhumika as Commission	6,000
April 6	Paid wages	30,000
April 7	Withdrawn from Bank	30,000
April 8	Purchased goods in Cash From Ashok	10,000
April 9	Cash Sales	10,000
April 11	Drew cash for personal use	10,000
April 12	Purchased furniture	4,000
April 13	Paid to Ruma	1,200
April 14	Paid to Ganguly Brothers for office fan	1,500
April 15	Paid own life insurance premium from office cash	800
April 16	Purchased stationery	1,000
April 17	Paid office expenses	500
April 19	Paid electricity charges	100
April 20	Received interest from Raman	500
April 30	Deposited all cash in bank in excess of minimum cash balance	2,000

Solution –
Dr

Single Column Cash Book:
Cash Book

Cr

Date	Particulars	L. F	Amount	Date	Particulars	L.F	Amount
2024				2024			
Apr 01	To Balance b/d		6,400	Apr 04	By Bank A/c		80,000
Apr 03	To Anupama's A/c		1,00,000	Apr 06	By Wages A/c		30,000
Apr 05	To Commission A/c		6,000	Apr 08	By Purchases A/c		10,000
	To Bank A/c			Apr 11	By Drawings A/c		10,000
Apr 07	To Sales A/c		30,000	Apr 12	By Furniture A/c		4,000
Apr 09	To Interest A/c		10,000	Apr 13	By Ruma's A/c		1,200
Apr 20			500	Apr 14	By Office Fan A/c		1,500
				Apr 15	By Drawings A/c		800
				Apr 16	By Stationery A/c		1,000
				Apr 17	By Office Expenses A/c		500
				Apr 19	By Electricity Charges A/c		100

				Apr 30	By Bank A/c		2,000
				Apr 30	By Balance c/d		11800
			152900				152900

Q5. Record the following transactions in Double Column Cash Book and Balance the book on 31st March, 2024:

2024		
Mar 1	Cash in Hand	12,750
	Cash at Bank	72,400
Mar 4	Received from Asha cash 1,200 and a cheque for 3,200, allowed discount 400	
Mar 7	Paid salary to staff by cheque	25,600
Mar 9	Withdrawn cash From bank for office use	21,900
Mar 12	Interest paid by bank on bank balance	1,200
Mar 16	Purchased furniture in cash	16,500
Mar 21	Paid to Mohan & Co. by cheque, discount received 100	10,900
Mar 24	Proprietor withdrew from office cash for his personal use	11,600
Mar 29	Sold goods to Manoj for cash	14,800
Mar 31	Deposited office cash in bank	21,200

Solution – Double Column Cash Book Transaction:

Dr			Cash Book		Cr				
Date	Particulars	L F	Cash	Bank	Date	Particular	L F	Cash	Bank
2024					2024				
Mar 1	To Balance b/d		12,750	72,400	Mar 7	By Salary A/c			25,600
	To Asha’s A/c				Mar 9	By Cash A/c			21,900
Mar 4	To Bank A/c		1,200	3,200	Mar 16	By Furniture A/c		16,500	
Mar 9	To Bank Interest A/c		21,900		Mar 21	By Mohan & Co. A/c			10,900
Mar 12	To Sales A/c			1,200		By Drawing A/C			
Mar 29	To Cash A/c		14,800		Mar 24	By Bank A/c		11,600	
Mar 31				21,200	Mar 31	By Balance A/c		21,200	
					Mar 31			1,350	39,600
			50,650	98,000				50,650	98,000

Working Note - Contra entries are the entries which affect both cash and bank, i.e., balance of one will decrease and the other will increase due to such transactions. Such transactions are recorded on both sides of the Cash Book, once in the cash column and once in the bank column.

Q6. Prepare Two-column Cash Book of Bimal, Lucknow from the following transactions:

2023			2023		
June 1	Cash Balance	5,000	June 21	Drawn from Bank	5,000
June 1	Bank Balance	17,500	June 29	Paid office salaries in cash	4,000
June 5	Cash received from sale of personal asset deposited in firm's bank account		June 30	Sold goods in cash and banked the same	8,000
	Cheque received as advance against sale paid into bank	5,000	June 30	Paid rent by cheque	1,000
June 6	Paid to S.Bose by cheque	50,000			
June 7	Discount received	12,500			
	Paid wages in cash	200			
June 9	Received a cheque from A.Mukherjee and sent it to bank	3,000			
June 20					
		6,000			

Solution - Two Column Cash Book Transaction:

Dr					Cr				
Cash Book									
Date	Particulars	L F	Cash	Bank	Date	Particular	L F	Cash	Bank
2024					2024				
June 1	To Balance b/d		5,000	17,500	June 7	By S.Bose A/c			12,500
June 5	To Add. Cap A/c			5,000	June 9	By Wages A/c		3,000	
June 6	To Advances A/c			50,000	June 21	By Cash A/c			5,000
June 20	To A.Mukherjee A/c			6,000	June 29	By Office Salaries A/c		4,000	
June 21	To Bank A/c		5,000		June 30	By Rent A/C			1,000
June 30	To Sales A/c			8,000	June 30	By Balance c/d		3,000	68,000
			10,000	86,500				10,000	86,500

Working Note - When Cheque is received and deposit into bank in the same day then amount show debit side in bank column but is not presented in same day that time it is show in cash column.

Q7. Prepare Two-column Cash Book from the following transactions of Mani, Kochi:

2024	
Mar 1	Cash in Hand 15,000; Cash at Bank 5,000
Mar 3	Purchased goods for cash 6,720; received cash discount of 220
Mar 5	Deposited in the bank 5,000
Mar 7	Cash sales 10,000
Mar 10	Cash withdrawn from Bank 2,000
Mar 15	Received three months post dated cheque of 20,000 from Raj and discounted from bank paying discounting charges 750
Mar 18	Received cheque from Deepak for 5,000 (not Banked), allowed discount 100
Mar 20	Cheque received from Deepak deposited in Bank
Mar 22	Paid to Chandra by cheque 2,500; received discount 100
Mar 25	Withdrew from bank for personal use 1,000
Mar 28	Sold goods to Ashok for 10,000
Mar 30	Purchased goods from Chander for 20,000
Mar 31	Received cheque from Ashok 5,000 and deposited in bank, allowed cash discount 200

Solution – Two Column Cash Book Transaction:

Dr					Cr				
Cash Book									
Date	Particulars	L F	Cash	Bank	Date	Particular	L F	Cash	Bank
2024					2024				
Mar 1	To Balance b/d		15,000	5,000	Mar 3	By Purchases A/c		6500	
Mar 5	To Cash A/c			5,000	Mar 5	By Bank A/c		5,000	
Mar 7	To Sales A/c		10,000		Mar 10	By Cash A/c			2,000

Mar 10	To Bank A/c		2,000		Mar 22	By Chandra's A/c		2,500
Mar 15	To Raj's A/c			19,250	Mar 25	By Drawings A/C		1,000
Mar 20	To Cheque-in-hand A/c			5,000	Mar 31	By Balance c/d	15500	33,750
Mar 31	To Ashok Mitra's A/c			5,000				
			27,000	39,250			27,000	39,250

Working Note –

15 March - $20,000 - 750 = 19,250$ (Bank A/c)

Q8. Prepare Two-column Cash Book of Vinod from the following transactions:

2023		
Oct. 1	Cash in Hand	
Oct. 1	Cash at Bank	25,000
Oct. 7	Bought goods against cheque	75,000
Oct. 8	Bought goods	15,000
Oct. 10	Honoured our own acceptance by cheque	5,000
Oct. 14	Paid Miscellaneous expenses	5,000
Oct. 18	Ramesh who owed 5,000 became bankrupt and paid us 50 paise in a rupee	150
	Received cash from Manohar	
Oct. 20	Allowed discount	
	Withdrew from bank	7,500
Oct. 23	Paid to Ghanshyam & Co.	250

Oct. 24	Received discount	4,000
	Withdrew from bank for personal expenses	3,000
Oct. 25	Sold goods	100
Oct. 27	Received cheque for goods sold	3,000
Oct. 28	Received part payment from Akhil of 5,000 and deposited 3,000 out of it into bank	11,000
Oct. 29		19,000

Solution – Two Column Cash Book Transaction:

Dr					Cr				
Cash Book									
Date	Particulars	L F	Cash	Bank	Date	Particular	L F	Cash	Bank
2024					2024				
Oct. 1	To Balance b/d		25,000	75,000	Oct. 7	By Purchases A/c			15,000
Oct. 18	To Ramesh's A/c		2,500		Oct. 8	By Purchases A/c		5,000	
Oct. 20	To Manohar A/c		7,500		Oct. 10	By Bills Payable A/c			5,000
Oct. 23	To Bank A/c		4,000		Oct. 14	By Petty Expenses A/c		150	
Oct. 27	To Sales A/c		11,000		Oct. 23	By Cash A/c			4,000
Oct. 28	To Sales A/c			19,000	Oct. 24	By Ghanshyamdas A/c		3,000	
Oct. 29	To Akhil A/c		2,000	3,000	Oct. 25	By Drawings A/c			3,000
					Oct. 31	By Balance c/d		43,850	70,000
			52,000	97,000				52,000	97,000

Q9. Enter the following transactions in Two-Column Cash Book of Reema, and find cash and bank balances:

2023		
April 1	Cash balance 2,000, bank balance 24,500	
April 2	Cash sales	60,000
April 5	Deposited in Bank	50,000
April 7	Issued cheque to Sohan	10,000
April 12	Received cheque from National insurance Co.Ltd. against claim lodged last year	19,800
April 14	Sold goods to Niraj of 25,000, received cash 10,000 and balance by cheque	
	Allowed him discount 500	
	Purchased furniture by cheque	
April 16	Sold old furniture by cheque	10,000
April 18	Paid into bank cheque of Niraj along with cash 2,500	10,000
April 20	Paid to Suman by cheque	
April 22	Suman's cheque returned on technical ground and paid cash for equal amount	2,500
April 26	Bank charged bouncing charges	
April 26	Bank paid insurance premium as per standing instructions	300
April 29	Nigam paid into bank directly, intimation received on the same day	2,500
April 30		5,000

Solution – Two-Column Cash Book Transaction:

Dr Cash Book Cr

Date	Particulars	L F	Cash	Bank	Date	Particular	L F	Cash	Bank
2024					2024				
Apr 1	To Balance b/d		2,000	24,500	Apr 5	By Bank A/c		50,000	
Apr 2	To Sales A/c		60,000		Apr 7	By Sohan's A/c			10,000
Apr 5	To Cash A/c			50,000	Apr 16	By Furniture A/c			10,000
Apr 9	To Sales A/c		10,000		Apr 20	By Bank A/c		2,500	
Apr 12	To National Ins. A/c			19,800	Apr 22	By Suman's A/c			2,500
Apr 18	To Old Furniture A/c		10,000		Apr 26	By Suman's A/c		2,500	
Apr 20	To Cash in Hand A/c			14,500	Apr 28	By Commission A/c			300
Apr 20	To Cash A/c			2,500	Apr 29	By Insurance Pre.A/c			2,500
Apr 26	To Suman's A/c			2,500	Apr 30	By Balance c/d		27,000	93,500
Apr 30	To Nigam's A/c			5,000					
			77,000	1,18,800				77,000	1,18,800

Q10. Write the following transactions in the Cash Book of Premium stores, Kolkata (Proprietor Amrit Kumar):

2024		
Jan. 1	Commenced business with cash	50,000
Jan. 2	Opened Bank Account and deposited cash in bank	20,000
	Purchased goods in cash	5,000
Jan. 4	Paid Wages	500

Jan. 6	Cash Sales	2,000
	Purchased goods for cash	6,000
Jan.10	Sold goods of 4,000 and payment received by cheque which is deposited in bank.	
	Allowed cash discount of 400	
	Received advance from Amit by cheque	6,000
Jan.15	Paid to Bhaskar	2,800
	Received discount	200
Jan.18	Purchased goods from Kanchan	10,000
Jan.20	Goods of 10,000 were destroyed during transportation; transport company admitted the claim in full.	
	Received Cheque from the Transport Company	10,000
Jan.27	Withdrew from Bank	5,000
Jan.28	Issued cheque as advance to Grand Machines	50,000
Jan.30		

Solution – Two Column Cash Book Transaction:

Dr Cash Book Cr

Date	Particulars	L F	Cash	Bank	Date	Particular	L F	Cash	Bank
2024					2024				
Jan 1	To Capital A/c		50,000		Jan 2	By Bank A/c		20,000	
Jan 2	To Cash A/c			20,000	Jan 2	By Purchases A/c		5,000	
Jan 6	To Sales A/c		2,000		Jan 4	By Wages A/c		500	
Jan 10	To Sales A/c			3,600	Jan 6	By Purchases A/c		6,000	

Jan 10	To Amit's A/c		6,000	Jan 15	By Bhaskar A/c		2,800	
Jan 27	To Transport Co. A/c		10,000	Jan 28	By Cash A/c			5,000
Jan 28	To Bank A/c	5,000		Jan 30	By Advance A/c			50,000
Jan 31	To Balance c/d (bank o/d)		15,400	Jan 31	By Balance c/d		22,700	
		63,000	55,000				63,000	55,000

Q11. Enter the following transactions in Two-Column Cash Book of Gaurav, Delhi:

2023		
Apr 1	Opening Balance of cash in hand	1,00,000
	Opening Balance of Bank Overdraft	5,00,000
Apr 2	Sold goods	3,48,000
Apr 3	Sold Goods against cheque and paid into bank the same day	3,36,000
Apr 5	Sold goods to Reema, Payment received by cheque	1,00,000
Apr 6	Ram paid by cheque	78,000
	Discount allowed	2,000
	Reema's cheque deposited in bank	
Apr 7	Bought goods from Rahul, paid him by cheque	44,800
	Salaries paid to staff by cheque	2,20,000
Apr 10	Deposited in bank	3,00,000
Apr 11	Received a cheque from Suresh and paid into bank	1,28,500
	Discount allowed	1,500
Apr 15	Received from R.Kumar a cheque for settlement of his account	1,95,000

Apr 18	Paid wages in cash	30,000
Apr 20	Bank Charges	5,000
Apr 22	Withdrew from bank	1,00,000
	Withdrew from Bank for Personal use	1,20,000
Apr 25	Paid electricity bill by cheque	31,500
	Issued a cheque to sudha as advance for purchase of house for Gaurav	2,00,000
Apr 30	Bank collected interest received on investment	15,000

Solution – Two Column Cash Book Transactions:

Dr

Cash Book

Cr

Date	Particulars	L F	Cash	Bank	Date	Particular	L F	Cash	Bank
2024					2024				
Apr 1	To Balance b/d		1,00,000		Apr 1	By Balance b/d			5,00,000
Apr 2	To Sales A/c		3,48,000		Apr 7	By Purchases A/c			44,800
Apr 3	To Sales A/c			3,36,000	Apr 7	By Salary A/c			2,20,000
Apr 5	To Cash in Hand A/c		1,00,000		Apr 6	By Bank A/c		1,00,000	
Apr 6	To Ram's A/c			78,000	Apr 10	By Bank A/c		3,00,000	
Apr 6	To Cash in Hand A/c			1,00,000	Apr 18	By Wages A/c		30,000	
Apr 10	To Cash A/c			3,00,000	Apr 20	By Bank Chg. A/c			5,000
Apr 11	To Suresh's A/c			1,28,500	Apr 22	By Cash A/c			1,00,000
Apr 15	To R.Kumar A/c			1,87,500	Apr 22	By Drawings A/c			1,20,000
Apr 22	To Bank A/c		1,00,000		Apr 25	By Electricity A/c			31,500
Apr 30	To Int on Invest A/c			15,000	Apr 26	By Drawings A/c			2,00,000
Apr 30	To Balance c/d			76,300	Apr 30	By Balance c/d		2,18,000	
			6,48,000	12,79,500				6,48,000	12,79,500

Q12. From the following information, prepare an Analytical Petty Cash Book:

2024		
Apr 1	Received for cash payment	20,000
Apr 2	Paid for postage	1,600
Apr 5	Paid for stationery	1,000
Apr 12	Paid for wages	800
Apr 16	Paid for carriage	600
Apr 20	Paid for conveyance	880
Apr 25	Paid for Travelling expenses	3,200
Apr 28	Paid for office cleaning	400
Apr 29	Paid for courier	800
Apr 30	Sent registered notice to Landlord	190

Solution – Analytical Petty Cash Book Transaction:

Dr

Petty Cash Book

Cr

Receipt	Date	V · n o	Particulars	Total Payment	Postage and Telegram	Stationery	Conveyance and Travelling Expenses	Carriage	Sundries
20,000	2024 Apr 1		To Cash A/c						
	Apr 2		By Postage A/c	1,600	1,600				
	Apr 5		By Stationery A/c	1,000		1,000			
	Apr12		By Wages A/c	800					800
	Apr16		By Carriage A/c	600				600	
	Apr20		By Conveyance A/c	880			880		
	Apr25		By Travelling Expenses A/c	3,200			3,200		
	Apr28		By Office Cleaning A/c	400					400
	Apr29		By Legal Charges A/c	800	800				
	Apr30		Total	190	190				
			By Balance c/d	9,470	2,590	1,000	4,080	600	1,200
				10,530					
<u>20,000</u>				<u>20,000</u>					

Q13. Rajan maintains a Columnar Petty Cash Book on the Imprest System. The Imprest amount is 5,000. From the following information, show how his Petty Cash Book would appear for the week ended 12th September, 2023:

2024		
Sept 7	Balance in Hand	1,349
	Received cash reimbursement to make up the imprest	
	Postage	123
	Stationery	321
Sept 8	Travelling and Conveyance	126
	Miscellaneous expenses	11
	Entertainment	72
Sept 9	Repairs	1,567
Sept 10	Postage	174
	Travelling	673
Sept 12	Miscellaneous expenses	201
	Postage	483
	Repairs	30

Solution – Columnar Petty Cash Book Transaction:

Dr Petty Cash Book Cr

Receipt	Date	V n o	Particulars	Total Payment	Postage and Stationery	Entertain ment	Travelling and Conveyanc e	Repairs	Expense s
	2024								
1,349	Sep 7		To Balance b/d						
3,651	Sep 7		To Cash A/c						
	Sep 7		By Postage A/c	123	123				
	Sep 7		By Stationery A/c	321	321				
	Sep 8		By Travelling and Conveyance A/c	126			126		
	Sep 8		By Miscellaneous Expenses A/c	11					11
	Sep 8		By Entertainment Expenses A/c	72		72			
	Sep 9		By Postage A/c	1,567				1,567	
	Sep10		By Travelling A/c	174	174				
	Sep10		By Miscellaneous Expenses A/c	673			673		
	Sep12		By Postage A/c	201					201
	Sep12		By Repair A/c	483	483				
	Sep12		Total	30				30	
<u>5,000</u>			To Balance b/d	3,781	1,101	72	799	1,597	212
1,219	Sep13		To Cash A/c						

3,781	Sep13							
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Q14. A Petty Cashier in a firm received 15,000 as the petty cash imprest on 4th Jun, 2024. During the week, his expenses were as follows:

2024		
June 4	Conveyance Charge for Manager’s trip to the city	500
June 4	Wages to casual labourers	1,500
June 5	Bus fare to workmen sent to customer’s premises	200
June 5	Stationery purchased	1,000
June 6	Sent Documents to Head office by registered post	400
June 6	Postage stamps purchased	1,000
June 7	Repair of printer	400
June 7	Paid electricity bill	1,700
June 8	Wages paid to coolies for shifting furniture, etc	400

June 8	Taxi fare to assistant Manager	500
June 8	Letters by register post sent to different suppliers	1,000
June 8	Locks purchased	800
June 8	Refreshments to customers	200

Write up the Analytical Petty Cash Book and draft the necessary Journal entries for the payments made.

Solution – Analytical Petty Cash Book Transaction:

Receipt	Date	Particular	V . N o	Total Amount	Convey ance	Station ery	Wages	Postag e & Stamps	Repai r	Electrici ty Bill	LockP urcha sed	Misc Exp
15,000	2024											
	June 4	To Cash A/c										
	June 4	By Conveyance A/c		500	500							
	June 4	By Wages A/c		1,500			1,500					
	June 5	By Bus Fare A/c		200	200							
	June 5	By Stationery A/c		1,000		1,000						
	June 6	By Postage A/c		400				400				
	June 6	By Postage A/c		1,000				1,000				
	June 7	By Repairs A/c		400					400			
	June 7	By Electricity Expenses A/c		1,700						1,700		
	June 8	By Wages A/c		400			400					
	June 8	By Conveyance A/c		500	500							
	June 8	By Postage A/c		1,000				1,000				
	June 8	By Locks A/c		800							800	

	June 8	By Ref. Cust A/c		200								200
		Total Payment		9,600	1,200	1,000	1,900	2,400	400	1,700	800	200
	June	By Balance c/d		5,400								
15,000	30	Grande Total		15,000								

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