



INDIAN SCHOOL AL WADI AL KABIR
ACCOUNTANCY-XI

Class: XI	Department: Commerce
Worksheet No: 7	Topic: CASH BOOK

Question 1:

Enter the following transactions of Mr. Ripinder, Delhi in a Single Column Cash Book and balance it:

2018		₹
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

ANSWER:

Cash Book

Dr.				Cr.			
Date	Particulars	L.F.	Cash (₹)	Date	Particulars	L.F.	Cash (₹)
2018				2018			
Jan 01	Capital A/c		2,00,000	Jan 02	Furniture A/c		50,000
Jan 07	Sales A/c		28,000	Jan 03	Purchases A/c		30,000
Jan 15	Sales A/c		10,000	Jan 05	Freight A/c		500
				Jan 10	Ramesh A/c		20,000
				Jan 20	Wages A/c		10,000
				Jan 31	Balance c/d		1,27,500
			2,38,000				2,38,000

Question 2:

Prepare Simple Cash Book from the following transactions of Mr. Suresh, Delhi:

2018		₹	2018		₹
April 1	Mr. Suresh commenced business with cash	80,000	April 17	Paid for stationery	200
April 3	He bought goods	50,000	April 18	Paid for office furniture	3,000
April 5	Sold goods for Cash	40,000	April 21	Received from Mr. Kailash Chand	6,800
April 6	Received cash from Mr. Manohar	3,600	April 22	Paid for advertising	1,008
April 9	Paid into Bank	30,000	April 25	Purchased postage stamps	80
April 13	Paid cash Harikrishan	2,150	April 28	Paid Rent	1,120
			April 30	Paid electricity charges	150

ANSWER:

**Books of Mr. Ram Gopal of Delhi
Cash Book**

Dr.

Date	Particulars	L.F.	Amount (Rs)	Date	Particulars	L.F.	Amount (Rs)
2018				2018			
April 01	Capital		80,000	April 03	Purchases		50,
April 05	Sales		40,000	April 09	Bank		30,
April 06	Mr. Manohar Lal		3,600	April 13	Hari Krishan		2,
April 21	Mr. Kailash Chand		6,800	April 17	Stationery		
				April 18	Office Furniture		3,
				April 22	Advertising		1,
				April 25	Postage Stamps		
				April 28	Rent		1,
				April 30	Electricity Charges		
				April 30	Balance c/d		42,
			1,30,400				1,30,

Question 3:

With Goods and Services Tax (GST)

Prepare Simple Cash book of Sri Gopal of Amritsar from the following transactions:

2018		₹
April 1	Sri Gopal commenced business introducing cash ₹ 60,000 and ₹ 1,50,000 by taking a loan from the Allahabad Bank.	

April 4	Purchased following assets for business: Computer ₹ 16,000; Furniture ₹ 18,500 and Machinery ₹ 32,000 plus CGST and SGST @ 6% each, paid by cheque	
April 6	Purchased goods of ₹ 40,000 plus CGST and SGST @ 6% each from Bhushan, Amritsar, half of the value paid in cash.	
April 8	Paid wages for installation of Machinery	4,000
April 12	Computer repair charges ₹ 1,900 paid along with CGST and SGST @ 6% each	
April 15	Paid wages	15,000
	Purchased Postage Stamps	150
	Paid for stationery of ₹ 2,700 along with CGST and SGST @ 6% each	
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%. Charged CGST and SGST @ 6% each	
April 24	Payment to carpenter for repairs to private property	350
April 26	Paid for medical expenses of Smt. Gopal	1,800
April 30	Paid for shop rent ₹ 2,000 along with CGST and SGST @ 6% each.	

ANSWER:

Cash Book

Dr.				Cr.			
Date	Particulars	L.F.	Cash (₹)	Date	Particulars	L.F.	Cash (₹)
2018				2018			
Apr 01	Capital A/c		60,000	Apr 06	Purchases A/c		20,000
Apr 19	Sales A/c		23,750	Apr 06	Input CGST A/c		1,200
Apr 19	Output CGST A/c		1,425	Apr 06	Input SGST A/c		1,200
Apr 19	Output SGST A/c		1,425	Apr 08	Machinery A/c		4,000
				Apr 12	Repairs A/c		1,900
				Apr 12	Input CGST A/c		114
				Apr 12	Input SGST A/c		114
				Apr 15	Wages A/c		15,000
				Apr 15	Postage A/c		150
				Apr 15	Stationery A/c		2,700
				Apr 15	Input CGST A/c		162
				Apr 15	Input SGST A/c		162
				Apr 24	Drawings A/c		350
				Apr 26	Drawings A/c		1,800
				Apr 30	Rent A/c		2,000
				Apr 30	Input CGST A/c		120
				Apr 30	Input SGST A/c		120
				Apr 30	Balance c/d		35,508
			86,600				86,600

Question 4:

From the following prepare Single Column Cash Book of Suresh, Chennai and post them into ledger accounts:

		₹
2018		
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 plus CGST and SGST @ 6% each	
April 6	Paid Wages	30,000
April 7	Withdrawn from Bank for expenses	30,000
April 8	Purchased goods from Ashok on credit of ₹ 10,000 plus CGST and SGST @ 6% each	
April 9	Cash sales of ₹ 10,000 charged CGST and SGST @ 6% each	
April 11	Drew Cash for domestic purposes	10,000
April 12	Purchased furniture for ₹ 4,000 plus CGST and SGST @ 6% each	
April 13	Paid to Ruma	1,200
April 14	Paid to Ganguly Brothers for office fan ₹ 1,500 plus CGST and SGST @ 6% each	
April 15	Paid own life insurance premium from office cash	800
April 16	Purchased stationery ₹ 1,000 plus CGST and SGST @ 6% each	
April 17	Paid office expenses	500
April 18	Remitted to Raman	900
April 19	Paid electricity charges	100
April 20	Received interest from Gupta & Co.	500
April 30	Deposited all cash into bank in excess of	2,000

ANSWER:

Cash Book

Dr.				Cr.			
Date	Particulars	L.F.	Cash (₹)	Date	Particulars	L.F.	Cash (₹)
2018				2018			
Apr 01	Balance b/d		6,400	Apr 04	Bank A/c		80,000
Apr 03	Anupama A/c		1,00,000	Apr 06	Wages A/c		30,000
Apr 05	Commission A/c		6,000	Apr 11	Drawings A/c		10,000
Apr 05	Output CGST A/c		360	Apr 12	Furniture A/c		4,000
Apr 05	Output SGST A/c		360	Apr 12	Input CGST A/c		240
Apr 07	Bank A/c		30,000	Apr 12	Input SGST A/c		240
Apr 09	Sales A/c		10,000	Apr 13	Rama A/c		1,200

Apr 09	Output CGST A/c	600	Apr 14	Office Fan A/c	1,500
Apr 09	Output SGST A/c	600	Apr 14	Input CGST A/c	90
Apr 20	Interest A/c	500	Apr 14	Input SGST A/c	90
			Apr 15	Drawings A/c	800
			Apr 16	Stationery A/c	1,000
			Apr 16	Input CGST A/c	60
			Apr 16	Input SGST A/c	60
			Apr 17	Office Expenses A/c	500
			Apr 18	Raman A/c	900
			Apr 19	Electricity Charges A/c	100
			Apr 30	Bank A/c	22,040
			Apr 30	Balance c/d	2,000
		1,54,820			1,54,820

Question 5:

Without Goods and Services Tax (GST)

Record the following transactions in Double Columns Cash Book and balance the book on 31st March, 2018:

2018		₹
March 1	Cash in Hand	12,750
	Cash at Bank	72,400
March 4	Received from Asha cash ₹ 1,200 and a cheque for ₹ 3,200, allowed discount ₹ 400	0
March 7	Paid salary to staff by cheque	25,600
March 9	Withdrawn cash from bank for office use	21,900
March 12	Interest paid by bank for office use	0
		1,200

March 16	Purchased furniture in cash	16,500
March 21	Paid Mohan & Co. by cheque, discount received ₹100	10,900
March 24	Proprietor withdrew from office cash for his personal use	11,600
March 29	Sold goods to Manoj for cash	14,800
March 31	Deposited office cash into bank	21,200

ANSWER:

Cash Book

Dr

Cr

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2018					2018				
Mar 01	Balance b/d		12,750	72,400	Mar 07	Salary A/c			25,600
Mar 04	Asha A/c		1,200	3,200	Mar 09	Cash A/c	C		21,900
Mar 09	Bank A/c	C	21,900		Mar 16	Furniture A/c		16,500	
Mar 12	Bank Interest			1,200	Mar 21	Mohan & Co.			10,900
Mar 29	Sales A/c		14,800		Mar 24	Drawings A/c		11,600	
Mar 31	Cash A/c	C		21,200	Mar 31	Bank A/c	C	21,200	
						Balance c/d		1,350	39,600
			50,650	98,000				50,650	98,000

Question 6:

Enter the following transactions in the Double Column Cash Book of M/s. Gupta Store:

2018		₹
June 1	Cash in Hand ₹ 800, Bank overdraft ₹ 5,700	
June 7	Received a cheque from Bharati, discount allowed ₹ 150	3,250
June 9	Deposited the above cheque into Bank	
June 15	Cheque received from Panna Lal	1,200
June 20	Bharati's cheque returned dishonoured	
June 28	Panna Lal's cheque was endorsed to Kamal	

June 30	Income tax paid by cheque	150
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ANSWER:

Cash Book

Dr.

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.
2018 Jun. 01	Balance b/d		800		2018 Jun.01	Balance b/d (Overdraft)	
Jun. 09	Cheques in hand			3,250	Jun.20	Cheques in hand	
Jun. 31	Balance c/d (Overdraft)			5,850	Jun.30	Drawings A/c	
					Jun.30	Balance c/d	
			800	9,100			

Question 7:

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

2018		₹	2018		₹
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 shares	5,000	June 30	Sold goods in cash for ₹ 8,000 plus CGST and SGST @ 6% each and banked the same	
June 6	Cheque received as advance against sale, paid into bank	50,000	June 30	Paid rent by cheque including CGST and SGST @ 6% each	1,120
June 7	Paid S. Bose by cheque	12,500	June 30	Paid into bank	7,500
	Discount received	200			
June 9	Paid wages in cash	3,000			
June 20	Received a cheque from A. Mukherji and sent to bank	6,000			

ANSWER:

Cash Book

Dr.

Cr.

Date	Particulars	L.F.	Cash (Rs)	Bank (Rs)	Date	Particulars	L.F.	Cash (Rs)	Bank (Rs)
2018					2018				

June 01	Balance b/d		5,000	17,500				
June 05	Investment		5,000		June 07	S. Bose		12,500
June 06	Advances A/c			50,000	June 09	Wages A/c	3,000	
June 20	A Mukherji			6,000	June 21	Cash A/c	C	5,000
June 21	Bank A/c	C	5,000		June 29	Office Salaries A/c	4,000	
June 30	Sales A/c			8,000	June 30	Rent A/c		1,000
June 30	Output CGST A/c			480	June 30	Input CGST A/c		60
June 30	Output SGST A/c			480	June 30	Input SGST A/c		60
June 30	Cash A/c	C		7,500	June 30	Bank A/c	C	7,500
					June 30	Balance c/d		500
								71,340
			15,000	89,960			6,500	89,960
			0	0			0	0

Question 8:

Prepare Two-column Cash Book from the following transactions of Mani, Kochi;

2018	
March 1	Cash in Hand ₹ 15,000; Cash at Bank ₹ 5,000
March 3	Purchased goods for cash ₹ 6,720 including CGST and SGST @ 6% p.a; received discount of ₹ 220
March 5	Deposited into bank ₹ 5,000
March 7	Cash sales ₹ 10,000 plus CGST and SGST @ 6% each
March 10	Cash withdrawn from Bank for Office use ₹ 2,000
March 15	Received three months post dated cheque of ₹ 20,000 from Raj and deposited in the bank on the same day, discounted from bank paying discounting charges ₹ 750
March 18	Received cheque from Deepak for ₹ 5,000 (not banked), allowed discount ₹ 200
March 20	Cheque received from Deepak deposited in Bank
March 22	Paid to Chandra by cheque ₹ 2,500; received discount ₹ 100

March 25	Withdrew from bank for personal use ₹ 1,000
March 28	Sold goods on credit to Ashok Mitra, Kolkata ₹ 10,000, charged IGST @ 12%
March 30	Purchased goods on credit from Chander, Delhi ₹ 20,000, paid IGST @ 12%
March 31	Received cheque from Ashok Mitra ₹ 5,000 and deposited in bank, allowed cash discount ₹ 200

ANSWER:

Cash Book

Dr.

Date	Particulars	L.F.	Cash (Rs)	Bank (Rs)	Date	Particulars
2018					2018	
Mar. 01	Balance b/d		15,000	5,000	Mar. 03	Purchases A/c
Mar. 05	Cash A/c	C		5,000	Mar. 03	Input CGST A/c
Mar. 07	Sales A/c		10,000		Mar. 03	Input SGST A/c
Mar. 07	Output CGST A/c		600		Mar. 05	Bank A/c
Mar. 07	Output SGST A/c		600		Mar. 10	Cash A/c
Mar. 10	Bank A/c	C	2,000		Mar. 22	Chandra
Mar. 15	Raj (Cheques-in-hand)			19,250	Mar. 25	Drawings A/c
Mar. 20	Cheques in hand			5,000	Mar. 31	Balance c/d
Mar. 31	Ashok Mitra			5,000		
			28,200	39,250		

Question 9:

Prepare Two-column Cash Book of Vinod, Delhi from the following transactions:

Date	Particulars	₹
2017		
Oct. 1	Cash in Hand	25,000
Oct. 1	Cash at Bank	75,000
Oct. 7	Bought goods for ₹ 15,000 plus IGST @ 12% against cheque	
Oct. 8	Bought goods for ₹ 5,000 plus CGST and SGST @ 6% each	
Oct. 10	Honoured our own acceptance by cheque	5,000
Oct. 14	Paid petty expenses	150
Oct. 18	Ramesh who owed ₹ 5,000 became bankrupt and paid us 50 paise in a rupee	
Oct. 20	Received cash from Manohar	7,500
	Allowed discount	250
Oct. 23	Withdrew from bank	4,000
Oct. 24	Paid to Ghanshyamdas & Co.	3,000
	Received discount	100
Oct. 25	Withdrew from bank for personal expenses	3,000
Oct. 27	Sold goods for ₹ 11,000 plus CGST and SGST @ 6% against cash	

Oct. 28	Received cheque for goods sold for ₹ 9,000 plus CGST and SGST @ 6% each	
Oct. 29	Received repayment of a loan of ₹ 5,000 and deposited ₹ 3,000 out of it.	

ANSWER:

Cash Book

Dr.

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	C
2018					2018			
Oct 01	Balance b/d		25,000	75,000	Oct 01	Purchases A/c		
Oct 18	Ramesh A/c		2,500		Oct 01	Input IGST A/c		
Oct 20	Manohar A/c		7,500		Oct 08	Purchases A/c		5
Oct 23	Bank A/c	C	4,000		Oct 08	Input CGST A/c		
Oct 27	Sales A/c		11,000		Oct 08	Input SGST A/c		
Oct 27	Output CGST A/c		660		Oct 10	Bills Payable A/c		
Oct 27	Output SGST A/c		660		Oct 14	Petty Expenses A/c		
Oct 28	Sales A/c			9,000	Oct 23	Cash A/c		
Oct 28	Output CGST A/c			540	Oct 24	Ghanshyamdas & Co. A/c		3
Oct 28	Output SGST A/c			540	Oct 25	Drawings A/c		
Oct 29	Loan A/c		2,000	3,000	Oct 31	Balance c/d		44
			53,320	88,080				53

Question 10:

Enter the following transactions in the Cash Book of Chandrika of Chandigarh:

Date	Particulars	₹
2018		
Jan 1	Chandrika commences business with cash	1,00,
Jan 3	She opened a Bank Current Account with her Savings Account cheque	19,00,
Jan 4	She receives cheque from Kirti & Co. on account	60,
Jan 7	She pays into Bank Kirti & Co.'s cheque--	60,
Jan 10	She advanced Ratan & Co. by cheque	35,
Jan 12	Tripathi & Co. pays into her Bank A/c	47,
Jan 15	She receives cheque from Warsi and allows him discount ₹ 3,500	45,
Jan 20	She receives cash ₹ 7,500 and cheque ₹ 10,000 from Kalyan against credit balance	
Jan 25	She pays int Bank, including cheques received on 15th and 20th January	1,00,
Jan 27	She pays by cheque for purchases of ₹ 27,500 plus CGST and SGST @ 6% each	
Jan 28	Cheque received from Warsi was dishonoured	
Jan 30	She pays sundry expenses in cash	
Jan 30	She pays John & Co. in cash and is allowed discount ₹ 3,500	37,
Jan 31	She pays office rent ₹ 20,000 plus CGST and SGST @ 6% each by cheque	
Jan 31	She draws a cheque for office use	40,
Jan 31	She pays staff salaries by cheque	30,
Jan 31	She pays cash for stationery ₹ 2,500 plus CGST and SGST @ 6% each	
Jan 31	She purchases goods for cash ₹ 12,500 plus CGST and SGST @ 6% each	

Jan 31	She pays Jagpal by cheque for commission ₹ 30,000 plus CGST and SGST @ 6% each
Jan 31	She receives cheque for commission of ₹50,000 plus CGST and SGST @ 6% each from Raghubir & Co. and pays the same into bank
Jan 31	Cash sales ₹ 45,000 plus CGST and SGST @ 6% each

ANSWER:

Cash Book

Dr

Cr

Date	Particulars	L. F.	Cash (₹)	Bank (₹)	Date	Particulars	L. F.	Cash (₹)	Bank (₹)
2018					2018				
Jan 01	Capital A/c		1,00,000		Jan 10	Loan A/c			35,000
Jan 03	Capital A/c			19,00,000	Jan 25	Bank A/c	C	45,000	
Jan 07	Cheques in Hand A/c			60,000	Jan 27	Purchases A/c			27,500
Jan 12	Tripathi & Co.			47,500	Jan 27	Input CGST A/c			1,650
Jan 20	Kalyan A/c		7,500		Jan 27	Input SGST A/c			1,650
Jan 25	Cheques in Hand A/c			55,000	Jan 28	Warsi A/c			45,000
Jan 25	Cash A/c	C		45,000	Jan 30	Sundry Expenses A/c		50	
Jan 31	Bank A/c	C	40,000		Jan 30	John & Co A/c		37,500	
Jan 31	Commission A/c			50,000	Jan 31	Office Rent A/c			20,000
Jan 31	Output CGST A/c			3,000	Jan 31	Input CGST A/c			1,200
Jan 31	Output SGST A/c			3,000	Jan 31	Input SGST A/c			1,200
Jan 31	Sales A/c		45,000		Jan 31	Cash A/c			40,000
Jan 31	Output CGST A/c		2,700		Jan 31	Salaries A/c			30,000
Jan 31	Output SGST A/c		2,700		Jan 31	Stationery A/c		2,500	
					Jan 31	Input CGST A/c		150	
					Jan 31	Input SGST A/c		150	
					Jan 31	Purchases A/c		12,500	

				Jan 31	Input CGST A/c	750	
				Jan 31	Input SGST A/c	750	
				Jan 31	Commission A/c		30,000
				Jan 31	Input CGST A/c		1,800
				Jan 31	Input SGST A/c		1,800
					Balance c/d	98,550	19,26,700
						1,97,900	21,63,500

Question 11:

Enter the following transactions in Two-column Cash Book of Reema, Chandigarh and find out cash and bank balances:

2018		₹
April 1	Cash balance ₹ 2,000, bank balance ₹ 24,500	
April 2	Cash sales ₹ 60,000 plus CGST and SGST @ 6% each	
April 5	Deposited in Bank	50,000
April 7	Issued cheque to Sohan	10,000
April 9	Sold goods for cash ₹ 10,000 plus CGST and SGST @ 6% each	
April 12	Received a cheque from National Insurance Co. Ltd. against claim lodged last year	19,000
April 14	Sold goods to Niraj of ₹ 25,000 plus CGST and SGST @ 6% each, received cash ₹10,000 and balance by cheque. Allowed him discount ₹500	
April 16	Purchased furniture for ₹10,000 plus CGST and SGST @ 6% each, paid for furniture by cheque	
April 18	Sold old furniture for ₹ 10,000 plus CGST and SGST @ 6% each and received cash	
April 20	Paid into bank cheque of Niraj and cash	2,000
April 22	Paid to Suman by cheque	2,000
April 26	Suman's cheque returned on technical ground and paid cash for equal amount	
April 28	Bank charged its commission of ₹ 300 plus CGST and SGST @ 6% each	
April 29	Bank paid insurance premium as per standing instructions	2,000
April 30	Nigam paid into bank directly, intimation received on the same day	5,000

ANSWER:

Cash Book

Dr.

Cr

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
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Question 12:

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

		₹
2018		
Jan 1	Commenced business with cash	50,000
Jan 2	Opened Bank Account and deposited cash in bank	20,000
	Purchased goods in cash of ₹5,000 plus CGST and SGST @ 6% each	5,000
Jan 4	Paid wages	500
Jan 6	Cash sales of ₹2,000 plus CGST and SGST @ 6% each	2,000
	Purchased goods for ₹10,000 plus CGST and SGST @ 6% each for cash	
Jan 10	Sold goods of ₹ 4,000 plus CGST and SGST @ 6% each and payment received by cheque which is deposited in Bank, allowed cash discount of ₹400	
	Received from Amit	5,900
	Allowed him discount	100
Jan 15	Paid to Bhaskar	2,800
	Received discount	200
Jan 18	Purchased goods from Kanchan, Delhi of ₹10,000 plus IGST @ 12%	
Jan 20	Goods were destroyed during transportation, Transport Company settled the claim for ₹10,000 in full	
Jan 27	Received cheque from the transport company	10,000
Jan 28	Withdrew for office use	5,000

ANSWER:

Cash Book

Dr

Cr

Date	Particulars	L.F	Cash (₹)	Bank (₹)	Date	Particulars	L.F	Cash (₹)	Bank (₹)
2018					2018				
Jan 01	Capital A/c		50,000		Jan 02	Bank A/c	C	20,000	
Jan 02	Cash A/c	C		20,000	Jan 02	Purchases A/c		5,000	
Jan 06	Sales A/c		2,000		Jan 02	Input CGST A/c		300	
Jan 06	Output CGST A/c		120		Jan 02	Input SGST A/c		300	
Jan 06	Output SGST A/c		120		Jan 04	Wages A/c		500	
Jan 10	Sales A/c			3,600	Jan 06	Purchases A/c		10,000	
Jan 10	Output CGST A/c			240	Jan 06	Input CGST A/c	C	600	
Jan 10	Output SGST A/c			240	Jan 06	Input SGST A/c		600	

Jan 10	Amit A/c		5,900		Jan 15	Bhaskar A/c		2,800	
Jan 27	Transport Co.			10,000	Jan 28	Cash A/c	C		5,000
Jan 28	Bank A/c	C	5,000		Jan 31	Balance c/d		23,040	29,080
			63,140	34,080				63,140	34,080

Question 13:

Record the following transactions in Two-column Cash Book of Ripple, Delhi:

2018	
March 1	Cash balance Bank balance
March 4	Paid insurance premium by cheque
March 7	Cash purchases of goods of ₹ 15,000 plus CGST and SGST @ 6% each Received cash discount of 3% of purchase cost of goods
March 8	Cash sale of ₹ 15,000 plus CGST and SGST @ 6% each Allowed cash discount @ 2% of sale value of goods
March 10	Cash deposited into bank
March 11	Telephone bill paid by cheque, including CGST and SGST @ 6% each
March 14	Withdrew from bank for personal use
March 15	Withdrew from bank for official use
March 20	Received cheque from Dinesh in full settlement of ₹ 11,000 and deposited the same into bank
March 23	Cash received from Mohan Discount allowed
March 24	Stationery purchased for cash, including CGST and SGST @ 6% each
March 24	Cheque received from Gupta, allowed him discount ₹ 250
March 28	Cheque received from Gupta deposited into bank
March 31	Cheque deposited on March 28 dishonoured and returned by the bank
March 31	Rent paid by cheque, including CGST and SGST @ 6% each
March 31	Paid cash for postage
March 31	Paid wages to watchman in cash

ANSWER:

Dr.

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars
2018					2018	
Mar.01	Balance b/d		25,000	20,000	Mar.04	Insurance Premium
Mar.08	Sales A/c		14,700		Mar.07	Purchases A/c
Mar.08	Output CGST A/c		900		Mar.07	Input CGST A/c
Mar.08	Output SGST A/c		900		Mar.07	Input SGST A/c
Mar.10	Cash A/c	C		15,000	Mar.10	Bank A/c
Mar.15	Bank A/c	C	14,500		Mar.11	Telephone Bill
					Mar.11	Input CGST A/c
					Mar.11	Input SGST A/c
Mar.20	Dinesh			10,700	Mar.14	Drawings A/c
Mar.23	Mohan		6,850		Mar.15	Cash A/c
Mar.28	Cheque-in-hand A/c			4,500	Mar.24	Stationery
					Mar.24	Input CGST A/c
					Mar.24	Input SGST A/c
					Mar.31	Gupta
					Mar.31	Rent A/c
					Mar.31	Input CGST A/c
					Mar.31	Input SGST A/c
					Mar.31	Postage A/c
					Mar.31	Wages to Watchm
					Mar.31	Balance c/d
			62,850	50,200		

Question 14:

Enter the following transactions in Two-column Cash Book of Gaurav, Delhi:

Date	Particulars	₹
2018		
April 1	Opening Balance of Cash in Hand	1,000
	Opening Balance of Bank Overdraft	5,000
April 2	Sold goods for cash, including CGST and SGST @ 6% each	4,400
April 3	Sold goods including CGST and SGST @ 6% each against cheque and paid into bank the same day	3,300
April 5	Sold goods to Reema, including IGST @ 12%	1,100
April 6	Ram paid by cheque	700
	Discount allowed	
April 7	Bought goods from Rahul, Gurugram for ₹48,000 plus CGST and SGST @ 6% each and paid him by cheque	4,400
	Salary paid to staff by cheque	2,200
April 10	Deposited into bank	3,100
April 11	Received a cheque from Suresh and paid into bank	1,200
	Discount allowed	
April 15	Received from R. Kumar a cheque for a full settlement of his account for ₹1,95,000	1,800
April 18	Paid wages in cash	300

April 20	Bank charges, including CGST and SGST @ 6% each	
April 22	Withdrew from bank for office use	1,0
	Withdrew from Bank for personal use	1,2
April 25	Paid electricity bill by cheque	3
	Issued a cheque in favour of Sudha as advance for purchase of house of Gaurav	2,0
April 26	Received a cheque from Amar	5
	Allowed discount to him	
April 28	Cheque received from Amar sent to bank	
April 30	Bank collected interest received on investments	1
	Paid rent for the month of May, 2018, including CGST and SGST @ 6% each	2

ANSWER:

Cash Book

Dr

Cr

Date	Particulars	L. F.	Cash (₹)	Bank (₹)	Date	Particulars	L. F.	Cash (₹)	Bank (₹)
2018					2018				
Apr 01	Balance b/d		1,00,00		Apr 01	Balance b/d			5,00,000
Apr 02	Sales A/c		4,00,00		Apr 07	Purchases A/c			40,000
Apr 02	Output CGST A/c		24,000		Apr 07	Input CGST A/c			2,400
Apr 02	Output SGST A/c		24,000		Apr 07	Input SGST A/c			2,400
Apr 03	Sales A/c			3,00,00	Apr 07	Salary A/c			2,20,000
Apr 03	Output CGST A/c			18,000	Apr 10	Bank A/c	C	3,10,00	
Apr 03	Output SGST A/c			18,000	Apr 18	Wages A/c		30,000	
Apr 06	Ram A/c			78,000	Apr 20	Bank Charges A/c			5,000
Apr 10	Cash A/c	C		3,10,00	Apr 20	Input CGST A/c			300
Apr 11	Suresh A/c			1,28,50	Apr 20	Input SGST A/c			300
Apr 15	R. Kumar A/c			1,87,50	Apr 22	Cash A/c	C		1,00,000
Apr 22	Bank A/c	C	1,00,00		Apr 22	Drawings A/c			1,20,000
Apr 28	Cheques in Hand A/c			58,200	Apr 25	Electricity A/c			31,500

20,000	April 01	Cash						
0	April 02	Postage	1,600	1,600				
	April 05	Stationery	1,000		1,000			
	April 08	Advertisement	2,000					2,000
	April 12	Wages	800					800
	April 16	Carriage	600				600	
	April 20	Conveyance	880			880		
	April 25	Travelling Expenses	3,200			3,200		
	April 27	Postage	480	480				
	April 28	Office Cleaning	400					400
	April 29	Telegram	800	800				
	April 30	Legal Charges	190	190				
		Balance c/d	8,050					
20,000			20,000	3,070	1,000	4,080	600	3,200
0			0					

Question 16:

Sri R 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, 2017:

2016		₹
Sept. 7	Balance in Hand	1,349
	Received cash reimbursement to make up the imprest	
	Postage	123
	Stationery	321
	Entertainment	54
Sept. 8	Travelling and conveyance	126
	Miscellaneous expenses	11
	Entertainment	72
Sept. 9	Repairs	1,567
Sept. 10	Postage	174
	Entertainment	127
	Travelling	673
Sept. 11	Stationery	41
	Entertainment	12
Sept 12	Miscellaneous expenses	201

Travelling	51
Postage	483
Repairs	30

ANSWER:

**Books of Sri R
Petty Cash Book**

Dr.					Cr.				
Recei pts	Dat e	Vouc her No	Particul ars	Total Paym ents (₹)	Postag e and Statio nery (₹)	Entertain ment (₹)	Travelli ng and Convey ance (₹)	Repa irs (₹)	Expen ses (₹)
1,349	201 7 Sep. 07		Balance b/d						
3,651	Sep. 07		Cash						
	Sep. 07		Postage	123	123				
	Sep. 07		Stationer y	321	321				
	Sep. 07		Entertain ment	54		54			
	Sep. 08		Travellin g and Conveya nce	126			126		
	Sep. 08		Miscella neous Expenses	11					11
	Sep. 08		Entertain ment	72		72			
	Sep. 09		Repairs	1,567				1,567	
	Sep. 10		Postage	174	174				
	Sep. 10		Entertain ment	127		127			
	Sep. 10		Travellin g	673			673		
	Sep. 11		Stationer y	41	41				
	Sep. 11		Entertain ment	12		12			

	Sep. 12	Miscellaneous Expenses	201					201
	Sep. 12	Travelling	51			51		
	Sep. 12	Postage	483	483				
	Sep. 12	Repairs	30				30	
		Balance c/d	934					
5,000			5,000	1,142	265	850	1,597	212
934	Sep. 13	Balance b/d						
4,066	Sep. 13	Cash						

Question 17:

With Goods and Services Tax (GST)

A Petty Cashier in a firm received ₹15,000 as the petty cash imprest on 4th June, 2017. During the week, his expenses were as follows:

2017		₹
June 4	Conveyance charges 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 for ₹1,000 plus CGST and SGST @ 6% each	
June 6	Sent documents to Head Office by registered post	400
June 6	Postage stamps purchased	1,000
June 6	Revenue stamps for payment of wages	500
June 7	Repair of typewriter	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 registered post sent to different suppliers	1,000
June 8	Locks purchased for ₹800 plus CGST and SGST @ 6% each	
June 8	Stationery purchased for ₹400 plus CGST and SGST @ 6% each	
June 8	Refreshments to customers	200

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

ANSWER:

Petty Cash Book						
Cash Receipts	Date	Particulars	V No.	Total Amount Paid	Conveyance	Station
15,000	2017 June 04	Cash A/c				
	June 04	Conveyance A/c		500	500	
	June 04	Wages A/c		1,500		
	June 05	Bus Fare A/c		200	200	
	June 05	Stationery A/c		1,000		1,000
	June 05	Input CGST A/c		60		
	June 05	Input SGST A/c		60		
	June 06	Postage A/c		400		
	June 06	Postage A/c		1,000		
	June 06	Postage A/c		500		
	June 07	Repairs A/c		400		
	June 07	Electricity Expenses A/c		1,700		
	June 08	Wages A/c		400		
	June 08	Conveyance A/c		500	500	
	June 08	Postage A/c		1,000		
	June 08	Locks A/c		800		

	June 08	Input CGST A/c	48		
	June 08	Input SGST A/c	48		
	June 08	Stationery A/c	400		
	June 08	Input CGST A/c	24		
	June 08	Input SGST A/c	24		
	June 08	General Expenses A/c	200		
		Total Payment	10,764	1,200	1,4
	June30	Balance c/d	4,236		
15,000		Grand Total	15,000		
4,236	July 01	Balance b/d			
10,764	July 01	Cash A/c			