

CASH BOOK

8.31

SOLUTION ;

SIMPLE PETTY CASH BOOK

Dr.

Cr.

| Date | Particulars (Receipts) | Vr. No. | L.F. | Amount | Date | Particulars (Payments) | Vr. No. | L.F. | Amount |
|--------|---------------------------|------------|------|---------------|--------|---------------------------|------------|------|---------------|
| 1994 | | | | Rs. | 1994 | | | | Rs. |
| Jan. 1 | To Cash A/c | | | 100.00 | Jan. 3 | By Bus fare | | | 4.00 |
| | | | | | | By Cartage | | | 8.00 |
| | | | | | 4 | By Postage Stamps | | | 10.00 |
| | | | | | | By Stationery | | | 5.00 |
| | | | | | 5 | By Wages | | | 6.00 |
| | | | | | | By Refreshment | | | 7.50 |
| | | | | | 6 | By Repairs | | | 4.00 |
| | | | | | | By Telegram | | | 9.00 |
| | | | | | | By Refreshment | | | 6.50 |
| | | | | | 7 | By Postage | | | 12.00 |
| | | | | | | By Printing | | | 7.00 |
| | | | | | 8 | By Coolie Wages | | | 5.00 |
| | | | | | | By Cartage | | | 6.00 |
| | Total Receipts | | | <u>100.00</u> | | Total Payments | | | <u>90.00</u> |
| | | | | <u>100.00</u> | 8 | By Balance c/d | | | <u>10.00</u> |
| | | | | <u>100.00</u> | | | | | <u>100.00</u> |
| Jan. 9 | To Balance b/d | | | 10.00 | | | | | |
| Jan. 9 | To Cash A/c | | | 90.00 | | | | | |