



8(A)

Dr.					CASH BOOK					Cr.	
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)		
2020					2020						
Apr-01	To Balance b/d		2,000	12,000	Apr-06	By Purchases A/c				745	
Apr-03	To Madhav		1,800		Apr-09	By Bank A/c	C	1,850			
Apr-05	To Sales A/c		1,000		Apr-10	By Freight A/c		54			
Apr-09	To Cash A/c	C		1,850	Apr-12	By Cash A/c	C			600	
Apr-12	To Bank A/c	C	600		Apr-13	By Arun & Sons				985	
Apr-16	To Cash A/c	C		715	Apr-16	By Bank A/c	C	715			
Apr-19	To Navin			380	Apr-17	By Drawings A/c		175			
Apr-20	To Sales A/c		200		Apr-25	By Cash A/c	C			200	
Apr-25	To Bank A/c	C	200		Apr-26	By Furniture A/c				1,000	
Apr-30	To Harish			675	Apr-27	By Navin				380	
Apr-30	To Balance c/d			295	Apr-27	By Bank Charges A/c				5	
					Apr-29	By Building A/c				12,000	
					Apr-30	By Balance c/d		3,006			
	Total		5,800	15,915		Total		5,800		15,915	



8(B)

Dr.		CASH BOOK						Cr.	
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2016					2016				
Jun-01	To Balance b/d		800		Jun-01	By Balance b/d			5,700
Jun-09	To Cheques in hand A/c			3,250	Jun-12	By Bhavana			2,425
Jun-20	To Bank A/c	C	250		Jun-15	By Bharti			3,250
Jun-30	To Balance c/d			8,550	Jun-20	By Cash A/c	C		250
					Jun-30	By Drawings A/c			150
					Jun-30	By Bank Charges A/c			25
					Jun-30	By Balance c/d		1,050	
	Total		1,050	11,800		Total		1,050	11,800