



| Dr. | | | | | | Cr. | | | | | |
|-----------|-------------------------------|------|---------------|-------------------|-----------------|--------|----------------------|------|---------------|-------------------|-----------------|
| CASH BOOK | | | | | | | | | | | |
| Date | Particulars | L.F. | Cash (₹) | Hongkong Bank (₹) | Citi Bank (₹) | Date | Particulars | L.F. | Cash (₹) | Hongkong Bank (₹) | Citi Bank (₹) |
| 2022 | | | | | | 2022 | | | | | |
| May-01 | To Balance b/d | | 34,000 | 75,200 | 1,20,000 | May-03 | By Cash A/c | C | | | 25,000 |
| May-03 | To Citi Bank | C | 25,000 | | | May-12 | By Purchases A/c | | 8,000 | | 24,000 |
| May-08 | To Sales A/c | | 20,000 | | | May-15 | By Bank Charges A/c | | | 25 | |
| May-09 | To Cheques in Hand A/c | | | 60,000 | | May-20 | By Wages A/c | | 36,000 | | |
| May-22 | To Citi Bank | C | | 50,000 | | May-20 | By Salaries A/c | | 4,000 | | |
| May-25 | To Mohan | | 10,100 | | | May-22 | By Hongkong Bank | C | | | 50,000 |
| May-26 | To Cash A/c | C | | 30,000 | | May-23 | By Land A/c | | | 3,20,000 | |
| May-28 | To Office Equipment A/c | | 2,000 | | | May-24 | By Mohan | | | | 10,100 |
| May-28 | To Miscellaneous Receipts A/c | | 200 | | | May-26 | By Hongkong Bank | C | 30,000 | | |
| May-31 | To Balance c/d | | | 1,05,565 | | May-30 | By Bank Interest A/c | | | 400 | |
| | | | | | | May-31 | By Bank Charges A/c | | | 340 | 180 |
| | | | | | | May-31 | By Balance c/d | | 13,300 | | 10,720 |
| | Total | | 91,300 | 3,20,765 | 1,20,000 | | Total | | 91,300 | 3,20,765 | 1,20,000 |