



**MANI, KOCHI
CASH BOOK**

Dr.

Cr.

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2023					2023				
Mar-01	To Balance b/d		15,000	5,000	Mar-03	By Purchases A/c		6,500	
Mar-05	To Cash A/c	C		5,000	Mar-05	By Bank A/c	C	5,000	
Mar-07	To Sales A/c		10,000		Mar-10	By Cash A/c	C		2,000
Mar-10	To Bank A/c	C	2,000		Mar-22	By Chandra			2,500
Mar-15	To Raj			19,250	Mar-25	By Drawings A/c			1,000
Mar-20	To Cheques in Hand A/c			5,000	Mar-31	By Balance c/d		15,500	33,750
Mar-31	To Ashok			5,000					
			27,000	39,250				27,000	39,250
Apr-01	To Balance b/d		15,500	33,750					



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Date	Particulars	L.F	Debit (₹)	Credit (₹)
2022 Mar-03	Purchases A/c Dr. To Discount Received A/c (Being the discount received on payment)		220	220
Mar-15	Discounting Charges A/c Dr. To Raj (Being the cheque discounted from bank)		750	750
Mar-18	Cheques in Hand A/c Dr. Discount Allowed A/c Dr. To Deepak (Being the cheque received from Deepak and discount allowed to him)		5,000 200	5,200
Mar-22	Chandra Dr. To Discount Received A/c (Being the discount received)		100	100
Mar-31	Discount Allowed A/c Dr. To Ashok Mitra (Being the discount allowed to Ashok Mitra)		200	200