MANI, KOCHI CASH BOOK

								Cr.
Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
				2023				
To Balance b/d		15,000	5,000	Mar-03	By Purchases A/c		6,500	
To Cash A/c	С		5,000	Mar-05	By Bank A/c	С	5,000	
To Sales A/c		10,000		Mar-10	By Cash A/c	С		2,000
To Bank A/c	С	2,000		Mar-22	By Chandra			2,500
To Raj			19,250	Mar-25	By Drawings A/c			1,000
To Cheques in Hand			5,000	Mar-31	By Balance c/d		15,500	33,750
A/c			-		1			
To Ashok			5,000					
	-	27,000	39,250	HINT	8		27,000	39,250
To Balance b/d		15,500	33,750	and a				
1			APTI				1	1
	To Balance b/d To Cash A/c To Sales A/c To Bank A/c To Raj To Cheques in Hand A/c To Ashok	To Balance b/d To Cash A/c C To Sales A/c C To Bank A/c C To Raj To Cheques in Hand A/c To Ashok	To Balance b/d15,000To Cash A/cCTo Sales A/c10,000To Bank A/cCTo Raj2,000To Cheques in Hand4/cA/c27,000	To Balance b/d 15,000 5,000 To Cash A/c C 5,000 To Sales A/c 10,000 5,000 To Bank A/c C 2,000 19,250 To Cheques in Hand 1 5,000 5,000 A/c 5,000 5,000 5,000 To Ashok 27,000 39,250	Image: Constraint of the state of	Image: Constraint of the state of	Image: Construction Image: Construction	Image: Construction Image: Construction



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