



CASH BOOK

Dr.					Cr.				
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2022					2022				
Oct-01	To Balance b/d		25,000	75,000	Oct-07	By Purchases A/c			15,000
Oct-18	To Ramesh		2,500		Oct-08	By Purchases A/c		5,000	
Oct-20	To Manohar		7,500		Oct-14	By Misc. Expenses A/c		150	
Oct-23	To Bank A/c	C	4,000		Oct-23	By Cash A/c	C		4,000
Oct-27	To Sales A/c		11,000		Oct-24	By Ghanshyam & Co.		3,000	
Oct-28	To Sales A/c			19,000	Oct-25	By Drawings A/c			3,000
Oct-29	To Akhil		5,000		Oct-29	By Bank A/c	C	3,000	
Oct-29	To Cash A/c	C		3,000	Oct-31	By Balance c/d		43,850	75,000
			55,000	97,000				55,000	97,000
Nov-01	To Balance b/d		43,850	75,000					

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Date	Particulars	L.F.	Debit (₹)	Credit (₹)
2022				
Oct-20	Discount Allowed A/c To Manohar (Being the discount allowed to Manohar)	Dr.	250	250
Oct-24	Ghanshyam & Co To Discount Received A/c (Being the discount received)	Dr.	100	100