

### CASH BOOK

Dr.

Cr.

Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2023					2023				
Apr-01	To Balance b/d		2,000	24,500	Apr-05	By Bank A/c		50,000	
Apr-02	To Sales A/c		60,000		Apr-07	By Sohan			10,000
Apr-05	To Cash A/c			50,000	Apr-16	By Furniture A/c			10,000
Apr-12	To National Insurance Co.			19,800	Apr-20	By Bank A/c		2,500	
Apr-14	To Sales A/c		10,000		Apr-22	By Suman			2,500
Apr-18	To Furniture A/c		10,000		Apr-26	By Suman		2,500	
Apr-20	To Cheques in Hand			14,500	Apr-28	By Bank Charges A/c			300
Apr-20	To Cash A/c			2,500	Apr-29	By Insurance Premium A/c			2,500
Apr-26	To Suman			2,500	Apr-30	By Balance c/d		27,000	93,500
Apr-30	To Nigam			5,000					
			<b>82,000</b>	<b>1,18,800</b>				<b>82,000</b>	<b>1,18,800</b>
May-01	To Balance b/d		27,000	93,500					

### JOURNAL

Date	Particulars	L.F.	Debit (₹)	Credit (₹)
2023				
Apr-14	Cheques in Hand A/c	Dr.	14,500	
	Discount Allowed A/c	Dr.	500	
	To Sales A/c			15,000
	(Being the cheque received and discount allowed)			