



K V MATRIC. HR. SEC. SCHOOL

CREATIVITY * PROSPERITY * ACHIEVEMENT

KURUMBAPALAYAM, COIMBATORE – 641 107.

UNIT – VII

7. SUBSIDIARY BOOKS – II

CASH BOOK

SUM No.01 /146.

IN THE SINGLE COLUMN CASH BOOK OF SESHADRI.

DATE	RECEIPTS	R.N	LF	AMOUNT (₹)	DATE	PAYMENTS	V.N	LF	AMOUNT (₹)
2017 May 1	To Balance b/d			40,000	2017 May 7	By wages			2,000
5	To Swathi a/c			4,000	10	By Purchase a/c			6000
15	To Sales a/c			9,000	18	By Computer a/c			15,000
30	To Interest Received			500	22	By Sabapathi a/c			5,000
					28	By Salary a/c			2,500
					31	By Balance c/d			23,000
				53,500					53,500
June	To Balance b/d			23,000					



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SUM No.02 /147.

IN THE SINGLE COLUMN CASH BOOK OF RAMALINGAM

DATE	RECEIPTS	R.N	LF	AMOUNT (₹)	DATE	PAYMENTS	V.N	LF	AMOUNT (₹)
2017 July1	To Balance b/d			32,000	2017 July 6	By packing charges			300
5	To Keerthana a/c			5,000	7	By Purchase a/c			12,400
8	To Sales a/c			2,600	10	By salary a/c			7,000
27	To Bank a/c			2,000	11	By Bala a/c			3,000
					24	By Bank a/c			4,000
					31	By office Rent a/c			6,000
					31	By Balance c/d			8,900
				41,600					41,600
Aug.1	To Balance b/d			8,900					



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SUM No.03 /147.

IN THE BOOKS OF AHAMED'S CASH BOOK (WITH CASH & DISCOUNT COLUMNS)

DATE	RECEIPTS	R N	L F	DIS COUNT(₹)	AMOUNT (₹)	DATE	PAYMENTS	V N	L F	DIS COUNT (₹)	AMOUNT (₹)
2017 Oct 1	To Balance b/d				37,500	2017 July 6	By Velan a/c			150	15,850
3	To Sales a/c				33,000	15	By Drawings a/c				4,800
25	To Perumal a/c			200	19,000	22	By Bank a/c				22,700
26	To Bank a/c				17,500	27	By Gopala Krishnan a/c			50	2,950
						28	By Subramaniam a/c			100	14,200
						29	By Purchase a/c				13,500
						30	By Advertising a/c				1,500
						31	By Balance c/d				31,500
				200	1,07,000					300	1,07,000
Nov 1	To Balance b/d				31,500						



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SUM No.04 /148.

IN THE BOOKS OF ANAND'S CASH BOOK (WITH CASH & DISCOUNT COLUMNS)

DATE	RECEIPTS	R N	L F	DISCOUNT (₹)	AMOUNT (₹)	DATE	PAYMENTS	V N	L F	DISCOUNT (₹)	AMOUNT (₹)
2017 Dec 1	To Balance b/d				19,500	2017 Dec 15	By Electric Charges a/c				12,500
4	To Sales a/c				32,000	17	By Computer a/c				16,800
9	To Gopu a/c			200	11,800	25	By Gandhi a/c			300	19,700
28	To Thiruvengadam a/c			100	8,900	30	By Trade Expenses a/c				3,500
						31	By Balance c/d				19,700
				300	72,200					300	72,200
2018 Jan	To Balance b/d				19,700						



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SUM No.05 /148.

IN THE BOOKS OF KALYANA SUNDARAM'S CASH BOOK (WITH CASH, DISCOUNT & BANK COLUMNS)

DATE	RECEIPTS	R N	L F	DIS (₹)	CASH (₹)	BANK (₹)	DATE	PAYMENTS	V N	L F	DIS (₹)	CASH (₹)	BANK (₹)
2017 Jan 1	To Balance b/d				42,500	35,000	2017 Jan 4	By Bank a/c		c		11,500	
3	To Sales a/c				15,700		6	By Purchase a/c				14,300	
4	To Cash a/c		c			11,500	10	By Pongal advance a/c					17,000
9	To Dividend Rec. a/c					2,000	17	By Magesh a/c			300	19,700	
12	To Nagarajan a/c			150	11,850		20	By Drawings a/c				20,000	
30	To Bank a/c		c		1,500		30	By Cash a/c		c			1,500
							31	By Balance c/d				6,050	30,000
				150	71,550	48,500					150	71,550	48,500
Feb 1	To Balance b/d				6,050	30,000							



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SUM No.06 /149.

IN THE BOOKS OF Mr. JOHN'S CASH BOOK (WITH CASH, DISCOUNT & BANK COLUMNS)

DATE	RECEIPTS	R N	L F	DIS (₹)	CASH (₹)	BANK (₹)	DATE	PAYMENTS	V N	L F	DIS (₹)	CASH (₹)	BANK (₹)
2017 Dec 1	To Balance b/d				12,600		2017 Dec 1	By Balance b/d					36,000
5	To Sales a/c				12,000		1	By Petty Cashier					3,000
7	To Dividend a/c					1,000	13	By Bank a/c		c		10,000	
13	To Cash a/c		c			10,000	14	By Bank Charges a/c					1,500
24	To Insurance claim a/c					17,000	18	By Siddique a/c			200		8,000
28	To Baskar a/c			150	15,000		31	By Bank a/c		c		11,000	
31	To Cash a/c		c			11,000	31	By Balance c/d				18,600	
31	To Balance c/d					9,500							
				150	39,600	48,500					200	39,600	48,500
2018 Jan 1	To Balance b/d				18,600		2018 Jan 1	By Balance b/d					9,500



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SUM No.07 /149.

IN THE BOOKS OF Mr. RAHIM's CASH BOOK (WITH CASH, DISCOUNT & BANK COLUMNS)

DATE	RECEIPTS	R N	L F	DIS (₹)	CASH (₹)	BANK (₹)	DATE	PAYMENTS	V N	L F	DIS (₹)	CASH (₹)	BANK (₹)
2017 Feb 1	To Balance b/d				25,000	10,000	2017 Feb 5	By Water purifier a/c					8,000
8	To Daniel a/c			100	9,900		6	By Purchase a/c				9,000	
10	To Sales a/c					40,000	12	By Amala a/c			500		14,500
14	To Bank a/c		c		20,000		13	By Transport Charge a/c				5,000	
24	To Kumar a/c					15,000	14	By Cash a/c		c			20,000
							28	By Kumar a/c					15,000
							31	By Balance c/d				40,900	7,500
				100	54,900	65,000					500	54,900	65,000
Mar 1	To Balance b/d				40,900	7,500							



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SUM No.08/150

ANALYTICAL PETTY CASH BOOK – ANALYSIS OF PAYMENTS:

RECEIPTS (₹)	C.B.F.N	DATE	PARTICULARS	V.N	TOTAL PAYMENTS (₹)	PRINTING & STATIONAR Y (₹)	CONVEYANC E (₹)	WAGES (₹)	POSTAGE & TELEGRAM (₹)	CARRIAGE (₹)	SUNDRIES (₹)	LF	PERSONAL ACCOUNTS (₹)
2,000		2017 JULY 1	To Cash a/c										
		7	By Writing pads & Register		100	100							
		8	By White papers		50	50							
		10	By Auto charges		200		200						
		15	By Wages		300			300					
		18	By Postal Charges		100				100				
		21	By Stationary		450	450							
		23	By Tea Expense		60						60		
		25	By Speed post		150				150				
		27	By Refreshment Expenses		250						250		
		31	By Carriage		150					150			
					1,810	600	200	300	250	150	310		
		31	By Balance c/d		190								
2,000					2,000								
190		August 1	To Balance b/d										
1,810			To Cash a/c										



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UNIT – 8

8. BANK RECONCILIATION STATEMENT.

SUM No. 1/172.

BANK RECONCILIATION STATEMENT OF JAYAKUMAR AS ON 31ST DECEMBER, 2016

PARTICULARS	AMOUNT (₹)	AMOUNT(₹)
Balance as per cash book		7,130
<u>Add:</u>		
Direct deposited by customer	800	800
		7,930
<u>Less :</u>		
Cheque deposited but not cleared	1,000	1,000
BALANCE AS PER BANK STATEMENT		6,930



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SUM No. 2/172.

BANK RECONCILIATION STATEMENT OF KAMAKSHI TRADERS AS ON 31ST MARCH, 2018

PARTICULARS	AMOUNT (₹)	AMOUNT(₹)
Balance as per cash book (Debit Balance)		10,500
<u>Add:</u>		
Cash deposited by a customer but not recorded	1,000	1,000
		11,500
<u>Less :</u>		
Cash deposited into bank	5,500	
Cheque issued and presented for payment	7,000	
Bank charges	200	12,700
<u>OVERDRAFT BALANCE AS PER BANK STATEMENT</u>		1,200



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KURUMBAPALAYAM, COIMBATORE – 641 107.

SUM No. 3/173.

BANK RECONCILIATION STATEMENT AS ON 31ST DECEMBER, 2017.

PARTICULARS	AMOUNT (₹)	AMOUNT(₹)
Balance as per cash book		15,000
Add:		
Cheque Issued but not presented	1,500	
Dividend Received	200	
Net payment entered in twice in cash book	300	2,000
		17,000
Less :		
Cheque deposited but not yet credited	1,000	
Direct payment made by bank for rent	1,000	
Locker rent charged by the bank	1,200	
Wrong debit given by the bank	500	3,700
BALANCE AS PER BANK STATEMENT		13,300



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SUM No. 4/173.

BANK RECONCILIATION STATEMENT OF RAHEEM TRADERS AS ON 31ST MARCH, 2018,

PARTICULARS	AMOUNT (₹)	AMOUNT(₹)
Overdraft as per cash book		2,500
Add:		
Insurance premium paid	1,000	1,000
		3,500
Less :		
Interest on debentures received by the bank	700	
Amount received by bank through RTGS amounting	2,00,000	
cheques issued but not presented for payment	1,800	2,02,500
BALANCE AS PER BANK STATEMENT		1,99,000



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SUM No. 5/173.

BANK RECONCILIATION STATEMENT AS ON 31st DECEMBER, 2017.

PARTICULARS	AMOUNT (₹)	AMOUNT(₹)
Bank Overdraft as per cash book		20,000
Add:		
Cheques deposited but not yet credited	4,000	
Interest on overdraft	2,000	
Amount wrongly debited by bank	300	
cheque deposited but dishonoured	2,000	8,300
		28,300
Less :		
Cheque issued but not yet presented	1,000	
Rent collected by the bank	500	
Cheque issued but dishonoured	5,000	6,500
OVERDRAFT AS PER BANK STATEMENT		21,800



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SUM No. 6/174.

BANK RECONCILIATION STATEMENT AS ON 31st MARCH, 2018.

PARTICULARS	AMOUNT (₹)	AMOUNT(₹)
Bank Balance as per Bank Statement		15,000
Add:		
Bank charges not recorded in the cash book	250	
Interest charged by bank	500	
Bank paid insurance premium	300	
Cheques deposited but not yet credited	900	1,950
		16,950
Less :		
Cheques issued but not yet presented for payment	2,500	2,500
BALANCE AS PER CASH BOOK		14,450



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SUM No. 7/174.

BANK RECONCILIATION STATEMENT AS ON 31st MARCH, 2018.

PARTICULARS	AMOUNT (₹)	AMOUNT(₹)
Balance as per Bank Statement		5,000
Add:		
Cheques deposited but not yet cleared	800	
Credit side of cash book was undercast	700	
Insurance premium paid by Bank	1,000	2,500
		7,500
Less:		
Amount received by Bank	3,000	
Cheques issued but not yet presented for payment	2,000	
Subsidy received directly by the bank	10,000	15,000
<u>OVERDRAFT BALANCE AS PER CASH BOOK</u>		<u>7,500</u>

SUM No. 8/174 & 175.



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BANK RECONCILIATION STATEMENT OF SIMON TRADERS AS ON 31st MARCH, 2018.

PARTICULARS	AMOUNT (₹)	AMOUNT(₹)
Debit Balance as per Bank Statement		2,500
Add: NIL		0
		2,500
Less :		
Cheques deposited but not yet cleared	10,000	
Payment through net banking	2,000	12,000
BALANCE AS PER CASH BOOK		9,500



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SUM No. 9/175.

BANK RECONCILIATION STATEMENT AS ON 31st MARCH, 2018.

PARTICULARS	AMOUNT (₹)	AMOUNT(₹)
Overdraft Balance as per Bank Statement		1,26,640
Add:		
Cheques issued but not yet presented for payment	23,360	
Interest on investment collected by the bank	24,000	47,360
		1,74,000
Less :		
Interest on overdraft entered but not recorded	3,200	
Bank charges entered	600	
Cheques deposited into the bank but not yet credited	43,400	47,200
<u>OVERDRAFT BALANCE AS PER CASH BOOK</u>		<u>1,26,800</u>



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SUM No. 10/175.

BANK RECONCILIATION STATEMENT AS ON 31st MARCH, 2017.

PARTICULARS	AMOUNT (₹)	AMOUNT (₹)	AMOUNT (₹)
Balance as per Bank Statement			2,250
Add:			
Amount ₹ 700 withdrawn by the proprietor was wrongly entered (1700-700)		1,000	
Cheque Issued but not yet presented for payment :			
Pooja	4,200		
Sam	2,000		
Raheem	1,100		
Rent	1,100	8,400	
Interest Credited by the Bank		900	10,300
			12,550
Less : Cheques deposited but not yet credited			
Pavithra	3,400		
Mani	1,100		
Shankar	350	4,850	
Bank Charges debited by Bank		15	4,865
BALANCE AS PER BANK STATEMENT			7,685