



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			6,000
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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KURUMBAPALAYAM, COIMBATORE – 641 107.

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 July 1	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					



K V MATRIC. HR. SEC. SCHOOL

CREATIVITY * PROSPERITY * ACHIEVEMENT
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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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CREATIVITY * PROSPERITY * ACHIEVEMENT
KURUMBAPALAYAM, COIMBATORE – 641 107.

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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CREATIVITY * PROSPERITY * ACHIEVEMENT
KURUMBAPALAYAM, COIMBATORE – 641 107.

SUM No.05 /148.

IN THE BOOKS OF KALYANA SUNDARAM'S CASH BOOK (MTH 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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KURUMBAPALAYAM, COIMBATORE – 641 107.

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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CREATIVITY * PROSPERITY * ACHIEVEMENT
KURUMBAPALAYAM, COIMBATORE – 641 107.

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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