

Q. 20. Enter the following transactions in a Cash Book with Cash and Bank Columns :—

2025		₹
March 1	Commenced business with ₹1,00,000 of which ₹20,000 were borrowed from Mr. Ratan	
2	Opened current account with Punjab National Bank	75,000
4	Bought goods by cheque	60,000
5	Purchased a typewriter for ₹4,000 and spent ₹500 on its repairs	
8	Paid petty cash expenses	200
10	Transferred from Current account to Fixed Deposit Account in the Bank	5,000
12	Sold goods for Cash ₹25,000 and Cheque ₹15,000	
13	Deposited the above cheque into bank	
15	Purchased goods from Ram Singh on Credit	25,000
18	Settled Ram Singh's Account by cheque	24,750
20	Sent a cheque in payment of the fees of Proprietor's son	500
25	Cash sales, received a cheque	4,000
28	Deposited the above cheque into bank, collection charges	25
31	Repaid the loan taken from Mr. Ratan including interest @ 18% p.a.	

Q. 23. Prepare a Cash Book with Cash and Bank Columns from the following particulars :—

2025		₹
Feb. 1	Cash in Hand ₹14,800; Bank Overdraft ₹32,700	
4	Sold goods, received cheque (deposited same day)	4,950
5	Sold goods to Navin on Credit	10,000
8	Received from Navin a cheque for ₹9,500 in settlement of his account.	
10	Sold goods to Murlidhar on Credit	6,000
12	Cheque received from Navin endorsed to Praveen in full settlement of his account	9,800
15	Received cheque from Ram	12,800
	Allowed him discount	200
16	Paid into Bank (including Ram's cheque)	15,000
18	Cheque from Ram returned dishonoured and bank debits our account in respect of charges on this cheque ₹20. Discount not withdrawn.	
19	Received the amount of returned cheque and bank charges in cash from Ram.	
20	Instructed the bank to issue a bank draft for ₹5,000 in favour of Shyam. Bank charged ₹40 for issuing the draft.	
22	Murlidhar settled his account by means of a cheque for ₹6,200; including ₹200 as the interest charged from him. Lodged the cheque into bank.	
24	Paid ₹5,000 by cheque for cash purchases.	
25	Sudhir who owed us ₹8,000 became bankrupt and paid us 50 paise per rupee.	
28	Paid salary to Manohar Lal	3,000
28	Banked	20,000