

CASH BOOK

- 1 - Balance brought down cash 10,000 (Dr)
 - Bank 15,000 (Cr)
 - Cash sales amounting to 18,500/sold goods for sh. 18,500 in cash.
 - Banked 12,000 from the cash till
 - Paid debit in cash sh. 6000

- 2 . -Provides information on balances of cash
 - shows the summary of payments made
 - shows the summary of receipt made
 - shows the summary of discounts received
 - shows the summary of discount allowed
 - Analyzing the cash flow.

3. ***Kiprono's two column cash book***

Details	follo	Cash	Bank	Date	Details	follo	Cash	Bank
Balance b/d		12,000	35,000	Jan 4	Purchases		5,000	
Furniture		8,000		Jan 5	Drawings		1,500	
Sales			10,000	Jan 6	Purchases		5,000	10,000
					Balance c/d		8,500	35,000
		20,000	45,000				20,000	45,000
Balance b/d		8,500	35,000					

4.

Date	Details	Cash	Bank	Date	Details	Cash	Bank
2/12/04	Sales	30 000		8/12/04	Bank	15 000	
8/12/04	Cash		15 000	10/12/04	Cash		10 000
10/12/04	bank	10 000			Bal b/d	<u>25 000</u>	<u>5 000</u>
		<u>40 000</u>	<u>15 000</u>			<u>40 000</u>	<u>15 000</u>

5. *Cash book for Ondiko Traders*

2008		Cash	Bank	2008		Cash	Bank
March 1	Balance b/d	100000	243000	March 3	Rent	5000	
Mach 1	Sales	14000	30000	March 14	Equipment		37000
March	cash			March 20	Bank	30000	
20				March 31	Drawings/Ondiko	10000	
				March 31	Balance c/d	69000	236000
		114000	27300			114000	273000

6.

JABER TRADERS
TWO COLUMN CASH BOOK AS AT 12TH JUNE 2009

RECEIPTS

PAYMENTS

Date	Details	Fol	Cash	Bank	Date	Details	Fol	Cash	Bank
June 1	Balance b/d		5000		June 1	Balance b/d			18000
June 7	Sales		6000		June 3	Purchases			4000
June 12	Cash				June 12	Bank	C ₁	7000	
June 12		C ₁		7000	June 12	Balance c/d		<u>4500</u>	
June 13	Balance c/d			<u>15000</u>	June 13			<u>11500</u>	<u>22000</u>
			<u>11,500</u>	<u>22000</u>		Balance b/d			15,000
	Balance b/d		<u>4500</u>						

7. a) *Contra entry*

- It is a transaction affecting one account twice i.e. on the debit side and credit side

- For instance depositing cash into the bank affecting the cashbook on the debit and credit side

b) *Folio column*

- It is a column in which the page of an account recorded in a particular ledger is found

8. *Sales return journal Laban traders*

Date	Details	Credit no	L.F
Feb 2010 4 th	Otang'e		4,000
8 th	Akamba		15,000
15 th	Punchline		6,000
28 th	<u>Viva</u>		<u>9,600</u>
	Total posted to R.I		34,600
	A/C (Dr.)		

9.

Debtors control A/C

Bal. b/d		Receipts from debtors	
113,000		651,500	
Credit sales		Bad debts	
681,300		1,700	
		Discounts allowed	
		2,600	
		Bal c/d	
<u>794,300</u>		<u>138,500</u>	
		<u>794,300</u>	

Total sales = credit sales + cash sales
= 681,300 + 80,000 = shs.1,481,300

- 10. - Receipt
- Payment voucher
- Cheque

11. **RENT A/C**

	Sh		sh.
Prepaid b/d	40,000	Accrued b/d	20,000
Cash	121,200	P&L A/c	108,600
Prepaid c/d	<u>3,400</u>	Accrued c/d	<u>36,000</u>
	<u>164,600</u>		

CASH BOOK

I.

Date	Details	L. F	Dis allowed	Cash	Bank	Date	Details	L. F	Dis paid	Cash	Bank
1/3/07	Bal Sales			87,000	250,000	3/3/07	Salaries				101500

PSE

2/3/07	Henry		4,000	60,000	76,000	13/3/07	Furniture		8,000	34,200	86,000
7/3/07	Sales Bank		1,000	165,000		17/3/07	Marita Wages			25,000	0
20/3/07	Alvin			32,000		22/3/07	Cash			4,000	32,000
24/3/07	Cash		5,000	0	<u>272,800</u>	24/3/07	Drawi ng Bank			272,800	0
29/3/07	Balb/			<u>0</u>	<u>598,800</u>	25/3/07	Bal c/d			<u>24,000</u>	<u>379,300</u>
31/3/07				<u>360,000</u>	<u>379,300</u>	31/3/07				<u>360,000</u>	<u>00</u>
				<u>24,000</u>	<u>0</u>					<u>00</u>	<u>598,800</u>

2.

Date	Part	F	Amount	Date	Part	F	Total	Tel & post	OF F stat	Travel exp	Off exp
July 1	Bank	CB1	4000	July 1	Tax hire		250			250	130
				1	Office cleaning		130				0
				1	Postage		210	210			
				1	String Parcel		100				100
				2	Tel bill		100	100			0
				2	Envelopes		900	900			
				2	Photo paper		150		150		
				2	Bus fare		500		500		
				3	Tell call		500			500	
				3	Window cream		50	50			
				3	Bus fare		250				
				4	Bus fare		200			200	250
				4	Total		3340	<u>126</u>	<u>650</u>	<u>950</u>	0
				4	Bal c/d		<u>660</u>	<u>0</u>			<u>480</u>
8	Bal c/d	4000			Off statio		4000		400		<u>0</u>
				5	Post stam		400				
				5	Tel bill		210	210			
				5	Train fare		950	950	600	600	
				6	Taxi fare		250			250	
				6	Off clean		150				
				6	Writing p		600				
				6	Off duster				300		
				6	Total		3460		<u>850</u>	<u>850</u>	150
				7	Bal c/d		<u>540</u>	<u>116</u>			0
							<u>4000</u>	<u>0</u>			

4.

**FURAHA TRADERS
CASH BOOK**

DATE	PARTICULARS	D.A	CASH	BANK	DATE	PARTICULARS	D.R	CASH	BANK
2008					2008				
July 1	Balance b/d		16520	19847	July 5	Transport			2000
					6	Kerio traders	200		9800
10	Cash			15000					
12	Sales	240		11760	10	Bank		15000	
16	Kuria	125		2375	14	Drawing		3000	
24	Bank		8000						
26	Capital		9000		24	Cash			8000
28	Sales	1200	3800		27	Babu traders	1650		14850
30	Cash ©			18320	30	Bank ©		18320	
		1565	<u>37320</u>	<u>67302</u>		Balance c/d		1000	32652
	Balance b/d		<u>1000</u>	<u>32652</u>			1850	37320	67302

5. *During the month of March 2010 the petty cashier of Nyangija distributors made the following payment after receiving an imprest of shs12, 000 from the general cashier.*

receipts	date	details	total	travel	Office exp	Staff tea	stationery	postage	sundry	Ledger a/c
12,000	March	Cash								
	1	Travelling	3500	3500						
		Office exp	1000		1000					
	3	Postage	1200					1200		
		Staff tea	800			800				
	6	Stationery	2000				2000			
		Office exp	800		800					
	8	Staff tea	1000			1000				
		Sundry	700						700	
	15	exp	900							900
		Benson								
	19									

			11,900	<u>3500</u>	<u>1800</u>	<u>1800</u>	<u>2000</u>	<u>1200</u>	<u>700</u>	<u>900</u>
	March 31	Bal c/d	100							
<u>12,000</u>			<u>12,000</u>							
100		Bal b/d								

6.

PETTY CASH BOOK

Receipts	Date	Details	Vouch No.	Total	Wages	Traveling	Stationery	Postage	Miscellaneous
500	2009								
2000	Feb 1	Bal b/d Cash							
	" 1	Taxi fare		150		150			
	" 2	Wages		250	250				
	" 2	Reams of paper		125			125		
	" 4	Stamps		30	250			30	
	" 4	Wages		250					
	" 7	Envelope		40					
	" 7	Staff tea		70			40		70
	" 20	Water bill		56					56
	" 20	Electricity		80					80
	" 28	Stamps		40				40	
	" 28			1091	500	150	165	70	206
	" 28			1409					
2500	" 28	Bal c/f		2500					