

Q.1 From the information given below, prepare Receipts and Payments A/c of Railway Club for the year ended March 31st, 2019:

	₹		₹
Cash in Hand on 1st April, 2018.	4,390	Salaries	21,500
Subscription	37,600	Honorarium to Secretary	2,500
Donations	8,000	Interest Received on Investments	2,950
Entrance Fees	4,300	Printing and Stationery	350
Rent Received for Club Halls	5,250	Petty Cash Expenses	900
Electricity Charges	3,440	Insurance Premium Paid	310
Taxes paid	490		

The solution for this question is as follows:

Dr.	Receipts and Payments A/c. as on March 31st, 2019		Cr.
Receipts	₹	Payments	₹
To balance b/d	4,390	By Electricity Charges	3,440
To Subscriptions	37,600	By Taxes Paid	490
To Donations	8,000	By Salaries	21,500
To Entrance Fees	4,300	By Honorarium to Secretary	2,500
To Rent Received for Club Halls	5,250	By Printing and Stationery	350
To Interest Received on Investments	2,950	By Petty Cash Expenses	900
		By Insurance Premium Paid	310
		By balance c/d	33,000
	62,490		62,490

Ts Grewal Solutions Accounts Class 12

F Rizvi



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