

# Contra Entry Cash Book Format Detail

## Triple Column Cash Book (Contra Entries Highlighted)

Date	Particulars		Received (Debit Side)			Paid (Credit Side)		
	Receipts	Payments	Cash	Bank	Discount	Cash	Bank	Discount
01-06-2024	To Balance b/d		10,000	5,000	â€”			
03-06-2024	To Bank (Contra)		3,000		â€”		3,000	â€”
05-06-2024		By Cash (Contra)		2,000	â€”	2,000		â€”
06-06-2024	To Sales		4,500		150			
08-06-2024		By Rent				1,200		
10-06-2024	To Cash (Contra)			1,500	â€”	1,500		â€”
12-06-2024		By Bank (Contra)	2,200		â€”		2,200	â€”

### Important Notes

- Contra entries represent transactions between cash and bank accounts within the business.
- Such transactions are marked as "C" or "Contra" in the L.F. (Ledger Folio) column in actual books.
- No effect on external balances; only internal fund transfers are involved.
- Contra entries do not require posting to the ledger, as both accounts are within the Cash Book.
- Common examples include cash deposited into the bank, cash withdrawn from bank for office use, and transfers between cash and bank columns.