

HW - Chapter 10 - Working Capital - Q4

Cash Budget

	Jan Rs.	Feb Rs.	Mar Rs.	Apr Rs.	May Rs.	June Rs.
Opening Balance	72,500	96,340	1,21,330	1,55,650	1,51,292	2,05,767
Receipts						
Cash sales	36,000	48,500	43,000	44,300	51,250	54,350
Collections from debtors	-	36,000	48,500	43,000	44,300	51,250
Bank loan	-	-	-	-	30,000	-
Total of Receipts	36,000	84,500	91,500	87,300	1,25,550	1,05,600
Payments						
Materials	-	25,000	31,000	25,500	30,600	37,000
Salaries and wages	10,000	12,100	10,600	25,000	22,000	23,000
Production overheads	-	6,000	6,300	6,000	6,500	8,000
Office & selling overheads	-	5,500	6,700	7,500	8,900	11,000
Sales commission	2,160	2,910	2,580	2,658	3,075	3,261
Capital expenditure	-	8,000	-	25,000	-	-
Dividend	-	-	-	-	-	35,000
Total of Payments	12,160	59,510	57,180	91,658	71,075	1,17,261
Closing Balance	96,340	1,21,330	1,55,650	1,51,292	2,05,767	1,94,106