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Particulars	Rs.
Balance as on 01-04-2009 :	
Petty Cash	4,000
Stock (at invoice price)	80,000
Sundry Debtors	38,400
Sundry Creditors	17,920
Furniture	45,000
Prepaid Rent (upto 30-06-2009)	2,000
Transactions during the year ended 31-03-2010 :	
Good sent to Branch (at invoice price)	6,46,400
Cash sales at Branch	9,28,000
Credit sales at Branch	1,52,000
Allowances to Debtors	2,400
Cash from Debtors	1,28,000
Bad Debts written off	1,920
Cash purchases by the Branch	64,000
Credit purchases by the Branch	1,60,000
Payment made by Head Office :	
Rent for one year (Paid on 01-07-2009)	4,800
Salaries	19,200
Insurance for one year (Paid on 01-07-2009)	1,200
Payment made by the Branch :	
Petty Expenses	800
Balance on 31-3-2010 :	
Stock (at invoice price)	64,000
Creditors	35,000

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