

Q. → [आज्ञित शाखा में शाखा की सम्पत्तियाँ]

Jhun Jhun Wala had a branch at churu. Goods are invoiced to the branch at cost + 25%. Branch is instructed to deposit cash every day in the Head office Account in the bank. All expenses are paid by cheque by the head office except petty cash expenses which are paid by the branch Manager. From the following particulars, prepare Branch Account in the books of Head office.

Stock on 1st January - 2500

Stock on 31 December - 3000

Sundry Debtors on 1st January - 1400

Sundry Debtors on 31st

1800

Cash Sales for the year 10,800

Credit Sales for the year 7600

Cash remitted to H.O 15,700

Furniture purchased by the branch Manager 1,200

Goods invoiced from the H.O 18,200

Expenses paid by the H.O 1,640

Expenses paid by the branch 120

Head office sent cash to purchase

safe for the branch 1,300

Solution

Particulars	Amount	Particulars	Amount
To Opening balance :-		By Cash (Remittance)	15,700
Stock — 2500		" closing balance	
Debtor 1400	3,900	Debtors 1800	
" Goods supplied to branch	18,200	Stock 3000	
" Cash (Exps paid by H.O)	1,640	Safe 1,300	
" Cash (safe)	1,300	Furniture 1,200	
" Stock Reserve 600		Cash — 380	
			7,680
Net Profit	1,880	" Stock Reserve	500
		Goods supplied to Branch (Adv)	3,640
	27,520		
			27,520

क्रियात्मक टिप्पणी:

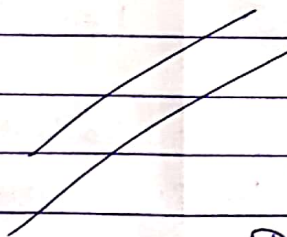
① ~~अग्नि वाक्य निक प्रकार निकानी गई है।~~

Cash Sales	10800	
Received from D/S	<u>6600</u>	17400
Less Petty Exp paid by Branch	120	
" Furniture purchased by Branch	1200	
" Cash remitted to H.O.	<u>15700</u>	
		<u>17020</u>
		380

② देवारा स प्राप्त रकम निक प्रकार निकानी गई है।

Branch Debtors A/c (Memorandum)

Particulars	Amount Rs	Particulars	Amount Rs
To balance b/d	1400	By cash (Balancing figure)	6600
To credit Sales	7000	By balance d	1800
	<u>8400</u>		<u>8400</u>



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