**PROBLEM: 22**

From the following transactions write the subsidiary books of Mahadev General Stores.

2020

Jan 1 Bought from Srivani & Co goods of list price of Rs 16,000 at a trade discount of 20% bought as per Invoice No 7

Jan 5 Sold to Lalitha Stores the goods worth Rs 8,000 as per outward invoice No 15

Jan 10 Sent our Debit Note No 5 to Srivani & Co for spoiled goods returned Rs 2000 net

Jan 15 Satyadev and Bros. supplied us goods worth Rs 6,000 at a trade discount of 25% wide Invoice No 8

Jan 20 Sent our credit Note No 5 to Lalitha Stores for goods returned by the worth Rs 800

Jan 25 Satyadev and Bros overcast their Invoice by Rs 100. Hence , sent a debit note No 6 for this excess amount.

Jan 30 Bought from PVR & Co Rs 3,000 worth of goods at a discount of 1% (Invoice No 4)

Jan 30 Sold to SR Enterprises worth Rs 10,000 wide invoice number 16

Jan 31 SR Enterprises returned part of the goods worth Rs 700 as the goods supplied by us are as per specification (credit note No 6)

Jan 31 Sun Stores bought goods from us Rs 3,000 outward invoice number 17

**PROBLEM: 23**

The position of Mr. Radha Krishna as 31st March 2020 was as follows:

Cash in hand 6000; Cash at bank 10,000; Machinery 25,000; Furniture 45,000; Motor Vehicles 75,000; Sundry Debtors 20,000; Sundry Creditors 15,000; Bank Loan 40,000.

Record the above balances in the books of Mr. Radha Krishna on 1st April 2020

PROBLEM: 24

Prepare petty cash book on imprest system from the following particulars

2019

June 1 Received for petty cash payments 1,000

June 2 Paid for postage 80

June 5 Paid for stationery 50

June 8 Paid for advertisement 100

June 12 Paid for wages 40

June 16 Paid for carriage 30

June 17 Paid for Postage 100

June 20 Paid for Conveyance 44

June 25 Paid for Traveling Expenses 160

June 27 Paid for Postage 100

June 28 Wages for office cleaner 20

June 30 Paid for mobile recharge 49

June 30 Sent Registered notice to land lard 16

**PROBLEM: 25**

Enter the following transactions in petty cash book of Shri Manpreet prepared on the imprest system.

2020

Feb 1 Received Rs 1200 from head cashier for petty disbursements

3 Paid for printing 65

3 Paid for traveling expenses 35

4 Purchased Postal Stamps 15

6 Paid for Office Cleaning 25

8 Cartage paid 30

11 Paid for Postage 15

15 Bought Stationery 22

18 Mobile Recharge expenses 50

20 Petrol Expenses Paid 77

22 Auto Charges Paid 35

24 Office Expenses paid 16

26 Wages Paid 55

28 News paper bill paid 75