

Record the following transactions of B. Ghati in the Cash Book and Journal. Only transactions not suitable for the Cash Book are to be taken to the Journal. Balance the Cash Book.

2020		Rs.	
March	1	Balance of cash in hand	2,000
		Overdraft at bank	1,500
		Petty cash advance by cheque	500
	2	Received from A. Adhikari cheque for Rs. 2,500 in settlement of his account of Rs. 2,550 and paid into bank.	
	3	Received from G. Gulati S. Sharma's acceptance for Rs. 1,500 and discounted the same with bank which charged Rs. 50 for discount.	
	3	Paid into bank	750
	5	Received R. Sen's acceptance from C. Guha	1,750
	8	A. Karim gave a cheque for Rs. 500 written off last year as bad.	
	10	Paid wages Rs. 600 and fire insurance premium by cheque Rs. 300.	
	12	Drew cheque for office cash	750
	15	Bought goods from B. Aich and paid by cheque	7,000
	15	Sold D. Dastidar goods for Rs. 5,000 subject to 10% trade discount and 5% for cash in 10 days.	
	20	S. Sharma's acceptance returned dishonoured. Noting charges paid by bank	20
	24	Bought of M. Alam goods Rs. 2,750 and endorsed in his favour R. Sen's acceptance and A. Karim's cheque.	
	24	D. Dastidar gave a cheque in settlement of account.	
	25	Paid M. Alam by cheque the balance due.	
	26	Goods value Rs. 2,000 insured with United Insurance Co. for Rs. 1,750 destroyed by fire. The company accepted the claim and sent a cheque for the amount.	
	27	Paid into bank	1,000
	28	Auctioned a typewriter — book value Rs. 2,000 for	1,200
	31	Salaries due Rs. 1,000, wages due Rs. 500.	