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classmate
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Liquidator's Financial Statement a/c

Receipts.	₹	Payments.	₹
To Realisation of Assets:		By Liq. Remuneration	7500
Sundry Assets	350,000	By Liq. exp.	5000
		By Debentures	250,000
Surplus from Secured Creditors (40,000 - 35,000)	5000	By Pre creditors	6,000
		By Unsecured cr. (140,000)	86500
	355000		355000