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**JOURNAL**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
31-03-2019 (a)	Realisation A/c <span style="float: right;">Dr</span> To Niyati's Capital A/c (Being settlement of unrecorded liability by Niyati)		45,000	45,000
31-03-2019 (b)	Realisation A/c <span style="float: right;">Dr</span> To Cash/Bank A/c (Being amount paid to creditors for settlement of their dues)		32,000	32,000
31-03-2019 (c)	Kartik's Loan A/c <span style="float: right;">Dr</span> To Cash A/c (Being settlement of Kartik's loan)		18,000	18,000
31-03-2019 (d)	Ratik's Capital A/c <span style="float: right;">Dr</span> To Realisation A/c (Being stock taken over by Ratik)		72,000	72,000
31-03-2019 (e)	Realisation A/c <span style="float: right;">Dr</span> To Kartik's Capital A/c (Being expenses on dissolution payable to Kartik)		6,000	6,000
31-03-2019 (f)	Niyati's Capital A/c (40,000 X 5/10) <span style="float: right;">Dr</span> Kartik's Capital A/c (40,000 X 3/10) <span style="float: right;">Dr</span> Ratik's Capital A/c (40,000 X 2/10) <span style="float: right;">Dr</span> To Realisation A/c (Being loss on realisation debited to respective Partners Capital A/c)		20,000 12,000 8,000	40,000