



M/s Dwarka Prashad & Sons
TRIAL BALANCE as on 31st March, 2023

Heads of Accounts	L.F.	Dr. Balance (Rs.)	Cr. Balance (Rs.)
Cash in Hand		4,500	
Bank Overdraft			8,000
Opening Stock		20,000	
Purchases		80,000	
Purchases Returns			2,000
Sales			1,30,000
Sales Returns		5,000	
Travelling Expenses		1,800	
Discount Allowed		600	
Discount Received			1,500
Machinery		24,000	
Land & Buildings		50,000	
Debtors		18,400	
Creditors			8,500
Bills Receivable		2,850	
Bills Payable			1,650
Capital			60,000
Drawings		6,000	
Rent		3,700	
Salaries		3,600	
Loan (Cr.)			10,000
Interest on Loan		1,200	
Total		2,21,650	2,21,650