



NAGRATH
TRIAL BALANCE as on 31st March, 2024

Heads of Accounts	L.F.	Dr. Balance (Rs.)	Cr. Balance (Rs.)
Capital			75,00,000
Plant		15,00,000	
Cash in Hand		2,500	
Commission Received			1,75,000
Discount (Dr.)		55,000	
Purchases Return			50,000
Interest Received			30,000
Repairing Charges		1,25,000	
General Expenses		3,00,000	
Wages		5,00,000	
Furnitures		1,20,000	
Sales Return		90,000	
Loan Advanced		6,00,000	
Office Salaries		6,25,000	
Building		7,50,000	
Stock on 1st April, 2023		12,50,000	
Cash at Bank		5,75,000	
Rates, Taxes and Insurance		30,000	
Discount (Cr)			45,000
Sundry Creditors			2,50,000
Sales			62,50,000
Book Debts		15,00,000	
Rent		62,500	



Heads of Accounts	L.F.	Dr. Balance (Rs.)	Cr. Balance (Rs.)
Purchases		48,00,000	
Carriage and Freight		75,000	
Delivery Van		5,00,000	
Travelling Expenses		50,000	
Drawings		6,00,000	
Suspense A/c		1,90,000	
Total		1,43,00,000	1,43,00,000

