



**SHIVAM**  
**TRIAL BALANCE as on 31st March, 2024**

<b>Heads of Accounts</b>	<b>L.F.</b>	<b>Dr. Balance (Rs.)</b>	<b>Cr. Balance (Rs.)</b>
Purchases		1,04,000	
Sundry Debtors		18,550	
Premises		62,000	
Sales			1,49,000
Returns Outward			8,900
Discount Allowed		780	
Cash at Bank		1,560	
Carriage Inwards		650	
Salaries		3,900	
Stock (1st April, 2023)		25,000	
Input IGST A/c		5,000	
Input CGST A/c		2,500	
Input SGST A/C		2,500	
Drawings		7,950	
Sundry Creditors			8,300
Returns Inward		5,360	
Furniture		15,600	
Cash in Hand		390	
Capital			85,000
Factory Wages		5,830	
Carriage Outwards		260	
Rent Received			2,990
Insurance		2,100	
Bad Debts		260	
Output IGST A/C			10,000
<b>Total</b>		<b>2,64,190</b>	<b>2,64,190</b>