



**TRIAL BALANCE as on .....**

<b>Heads of Accounts</b>	<b>L.F.</b>	<b>Dr. Balance (Rs.)</b>	<b>Cr. Balance (Rs.)</b>
Capital			8,000
Bad Debts Recovered			250
Creditors			1,250
Returns Outward			350
Bank Overdraft			1,570
Rent		360	
Salaries		850	
Trade Expenses		300	
Cash in Hand		210	
Opening Stock		2,450	
Purchases		11,870	
Debtors		7,580	
Bank Deposits		2,750	
Discount Allowed		40	
Drawings		600	
Returns Inward		450	
Sales			13,690
Miscellaneous Payables			1,350
Grant Received			1,000
<b>Total</b>		<b>27,460</b>	<b>27,460</b>