



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

<b>Heads of Accounts</b>	<b>L.F.</b>	<b>Dr. Balance (Rs.)</b>	<b>Cr. Balance (Rs.)</b>
Opening Stock		1,02,600	
Returns Outward			48,000
Salaries		36,000	
Creditors			84,000
Bank		1,35,000	
Carriage Inwards		18,000	
Rent Received			9,000
Discount Allowed		6,000	
Purchases		3,00,000	
Other Liabilities			60,000
Debtors		45,000	
Carriage Outwards		15,000	
Capital			1,65,600
Machinery		54,000	
Returns Inward		9,000	
Insurance Claim Received			12,000
Trade Expenses		18,000	
Sales			4,20,000
Building		60,000	
<b>Total</b>		<b>7,98,600</b>	<b>7,98,600</b>