

**AFCO ERP Company**  
123 Business Street, Karachi, Pakistan

**JOURNAL VOUCHER**

**Voucher No:** JV-2024-001 **Date:** 2024-12-21

Account Code	Account Name	Description	Debit	Credit
1-1-1	Cash in Hand	Opening cash balance	100,000.00	0.00
4-1-1	Capital Account	Owner's capital	0.00	100,000.00
TOTAL			100,000.00	100,000.00

**Description:** Opening entries for cash and capital account