## **General Ledger**

## Sales ledger Control

2003		RM	2003		RM
	Balance bld	21,886	Jan 1	Balance b/d	18
	Sales			Sales Returns And	
	Bod Debts Recovered	60		Allowances	3,920
	Bonk (Cheque			Bod Debts	3,784
	Distrangured)	148		Discounts Allowed	2,542
31	Balance cld	114		Bonk (264,178 - 60)	264,178
				Bank (Bad Debts	
				Recovered)	60
				Purchases ledger	
				Control (Contra)	450
<u> </u>				Balance cld	167,946
<u> </u>		447,898			447,898
2004			2004		
Jon 1	Bolance bld	167,946	Jan 1	Balance bld	114

## Purchases Ledger control

	RM	2003		RM
Balance b/d	138	Jan 1	Balance bld	18,524
Discounts Received	2,826	Dec31	Purchases	300,477
Purchases Returns		31	Book (Refund)	350
And Allowonces	1,972	31	Balonce <u>c/d</u>	264
Book	183,770			
Purchases Ledger				
control (Contra)	450			
Babace cld	130,457			
	319,615			319,615
		2004		
Bolance bld	264	Jan 1	Balance b/d	130,457
	Discounts Received Purchases Returns And Allowances Book Purchases Ledger Control (Contra) Babace ald	Balance b/d 138 Discounts Received 2,826 Purchases Returns And Allowances 1,972 Bank 183,772 Purchases Ledger Control (Contra) 450 Balance ald 130,457 319,615	Balance b/d Discounts Received Discounts Discount	Balance b/d  138 Jan 1 Balance b/d  Discounts Received  2,826 Dec31 Purchases  Purchases Returns  31 Bank (Refund)  1,972 31 Balance c/d  Bank  Purchases Leager  Control (Contra)  Balance c/d  130,457  319,615