|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Debit Side | | | | | Credit Side | | | | |
|  |  |  |  |  |  |  |  |  |  |
| Date | Particulars | L.F.no. | Cash ( Rs.) | Bank (Rs.) | Date | Particulars | L.F.no. | Cash ( Rs.) | Bank (Rs.) |
|  |  |  |  |  |  |  |  |  |  |
| 01.01.2016 | To Opening Balance |  | 15000 |  | 05.05.2016 | By Mohan |  | 2000 |  |
| 05.05.2016 | To Bank |  |  | 5000 | 06.05.2016 | By Stationary |  | 1500 |  |
| 10.05.2016 | To Vijay |  | 9800 |  | 12.05.2017 | By Supplier |  | 2950 |  |
| 10.05.2016 | To Bank |  |  | 5200 | 13.05.2017 | By Wages |  | 500 |  |
| 11.05.2016 | To Cash sales of Greeting cards |  | 4000 |  | 15.05.2017 | By Rajesh |  | 3900 |  |
|  |  |  |  |  |  | To balance c/d |  | 17950 |  |
|  | Total |  | 28800 | 10200 |  | Total |  | 28800 | 10200 |
| 15.05.2017 | To Balance b/d |  |  |  |  |  |  |  |  |