

Ledger Account

1-Apr-07 to 31-May-07

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Date	Particulars	Vch Type	Debit	Credit
<u>Anil Capital A/c</u>				
1-Apr-07	Dr Opening Balance			2,03,000.00
7-May-07	Cr Income Tax (Anil)	Journal	800.00	
31-May-07	Cr (as per details)	Journal	5,742.00	
	Sunil Capital A/c			5,742.93 Dr
	Profit & Loss A/c			11,484.93 Cr
			6,542.00	2,03,000.00
	Cr Closing Balance		1,96,458.00	
			2,03,000.00	2,03,000.00
<u>Bad Debts A/c</u>				
25-Apr-07	Cr (as per details)	Receipt	15,000.00	
	Mukesh, Mhow			30,000.00 Cr
	Cash			15,000.00 Dr
			15,000.00	
	Dr Closing Balance			15,000.00
			15,000.00	15,000.00
<u>Bank Charges A/c</u>				
26-Apr-07	Cr (as per details)	Payment	150.00	
	Kalkatta Tea Com.			52,000.00 Dr
	State Bank C.C. A/c			52,150.00 Cr
			150.00	
	Dr Closing Balance			150.00
			150.00	150.00
<u>Bhagwan Ji Sindhi, Indore</u>				
1-Apr-07	Dr Opening Balance			26,300.00
22-Apr-07	Cr Cash	Payment	2,000.00	
27-Apr-07	Cr (as per details)	Payment	24,300.00	
	Sunil Sainy, Indore			760.00 Dr
	State Bank C.C. A/c			25,060.00 Cr
			26,300.00	26,300.00
<u>Building A/c</u>				
1-Apr-07	Cr Opening Balance		5,60,000.00	
<u>Cash</u>				
1-Apr-07	Cr Opening Balance		39,645.00	
12-Apr-07	Cr Wagbakri Tea Sales A/c	Sales	11,200.00	
20-Apr-07	Dr Sunil's Drawing A/c	Payment		1,200.00
	Cr Jagannath, Mhow	Receipt	12,000.00	
22-Apr-07	Dr Gopal Nagada, Umariya	Payment		19,100.00
	Dr Bhagwan Ji Sindhi, Indore	Payment		2,000.00
23-Apr-07	Dr Loss by Theft A/c	Payment		2,000.00
25-Apr-07	Cr (as per details)	Receipt	15,000.00	
	Mukesh, Mhow			30,000.00 Cr
	Bad Debts A/c			15,000.00 Dr
27-Apr-07	Cr Punjab National Bank	Contra	10,000.00	

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Date	Particulars	Vch Type	Debit	Credit
Cash (Continued)				
29-Apr-07	Dr Jeep Repair A/c	Payment		800.00
1-May-07	Dr Salary A/c	Payment		2,500.00
5-May-07	Cr Loss by Theft A/c	Receipt	2,000.00	
6-May-07	Dr State Bank C.C. A/c	Contra		62,245.00
			89,845.00	89,845.00
Furniture A/c				
1-Apr-07	Cr Opening Balance		30,000.00	
Gopal Nagada, Umariya				
1-Apr-07	Dr Opening Balance			19,100.00
22-Apr-07	Cr Cash	Payment	19,100.00	
			19,100.00	19,100.00
Harish Kirana, Mhow				
1-Apr-07	Cr Opening Balance		26,200.00	
30-Apr-07	Dr (as per details)	Receipt		26,200.00
	Jagnnath, Mhow		28,500.00 Cr	
	Punjab National Bank		54,700.00 Dr	
2-May-07	Cr (as per details)	Sales	15,050.00	
	Wagbakri Tea Sales A/c		4,650.00 Cr	
	Loose Tea Sales A/c		10,400.00 Cr	
			41,250.00	26,200.00
	Dr Closing Balance			15,050.00
			41,250.00	41,250.00
Harish, Umariya				
1-Apr-07	Cr Opening Balance		20,000.00	
Harnarayan, Indore				
1-Apr-07	Cr Opening Balance		12,980.00	
Income Tax (Anil)				
7-May-07	Cr Punjab National Bank	Payment	800.00	
	Dr Anil Capital A/c	Journal		800.00
			800.00	800.00
Jagnnath, Mhow				
1-Apr-07	Cr Opening Balance		40,500.00	
20-Apr-07	Dr Cash	Receipt		12,000.00
30-Apr-07	Dr (as per details)	Receipt		28,500.00
	Harish Kirana, Mhow		26,200.00 Cr	
	Punjab National Bank		54,700.00 Dr	
			40,500.00	40,500.00
Jeep Ac				
1-Apr-07	Cr Opening Balance		2,40,000.00	
Jeep Repair A/c				

Date	Particulars	Vch Type	Debit	Credit
<u>Jeep Repair A/c</u> (Continued)				
29-Apr-07	Cr Cash	Payment	800.00	
			800.00	
	Dr Closing Balance			800.00
			800.00	800.00
<u>Kalkatta Tea Com.</u>				
1-Apr-07	Dr Opening Balance			52,000.00
26-Apr-07	Cr (as per details)	Payment	52,000.00	
	Bank Charges A/c			150.00 Dr
	State Bank C.C. A/c			52,150.00 Cr
			52,000.00	52,000.00
<u>Kuldeep Singh, Indore</u>				
1-Apr-07	Cr Opening Balance		1,735.00	
<u>Loose Tea Purchase A/c</u>				
6-Apr-07	Cr Siligudi Tea Co.	Purchase	27,690.00	
			27,690.00	
	Dr Closing Balance			27,690.00
			27,690.00	27,690.00
<u>Loose Tea Sales A/c</u>				
2-May-07	Dr (as per details)	Sales		10,400.00
	Harish Kirana, Mhow			15,050.00 Dr
	Wagbakri Tea Sales A/c			4,650.00 Cr
				10,400.00
	Cr Closing Balance		10,400.00	
			10,400.00	10,400.00
<u>Loss by Theft A/c</u>				
23-Apr-07	Cr Cash	Payment	2,000.00	
5-May-07	Dr Cash	Receipt		2,000.00
			2,000.00	2,000.00
<u>Machinery A/c</u>				
1-Apr-07	Cr Opening Balance		60,000.00	
<u>Mukesh, Mhow</u>				
1-Apr-07	Cr Opening Balance		30,000.00	
25-Apr-07	Dr (as per details)	Receipt		30,000.00
	Cash			15,000.00 Dr
	Bad Debts A/c			15,000.00 Dr
			30,000.00	30,000.00
<u>Outstanding Audit Fees</u>				
1-Apr-07	Dr Opening Balance			2,000.00
<u>Profit & Loss A/c</u>				

Date	Particulars	Vch Type	Debit	Credit
Profit & Loss A/c (Continued)				
31-May-07	Dr (as per details) Anil Capital A/c Sunil Capital A/c	Journal	5,742.00 Dr 5,742.93 Dr	11,484.93
	Cr			11,484.93
	Closing Balance		11,484.93	11,484.93
Punjab National Bank				
1-Apr-07	Cr Opening Balance		36,400.00	
27-Apr-07	Dr Cash	Contra		10,000.00
30-Apr-07	Cr (as per details) Harish Kirana, Mhow Jagnnath, Mhow	Receipt	26,200.00 Cr 28,500.00 Cr	54,700.00
7-May-07	Dr Income Tax (Anil)	Payment		800.00
	Dr		91,100.00	10,800.00
	Closing Balance			80,300.00
			91,100.00	91,100.00
Salary A/c				
1-May-07	Cr Cash	Payment	2,500.00	
	Dr		2,500.00	
	Closing Balance			2,500.00
			2,500.00	2,500.00
Siligudi Tea Co.				
1-Apr-07	Dr Opening Balance			1,16,200.00
6-Apr-07	Dr Loose Tea Purchase A/c	Purchase		27,690.00
	Cr			1,43,890.00
	Closing Balance		1,43,890.00	1,43,890.00
State Bank C.C. A/c				
1-Apr-07	Dr Opening Balance			5,02,600.00
26-Apr-07	Dr (as per details) Kalkatta Tea Com. Bank Charges A/c	Payment	52,000.00 Dr 150.00 Dr	52,150.00
27-Apr-07	Dr (as per details) Bhagwan Ji Sindhi, Indore Sunil Sainy, Indore	Payment	24,300.00 Dr 760.00 Dr	25,060.00
6-May-07	Cr Cash	Contra	62,245.00	
	Cr		62,245.00	5,79,810.00
	Closing Balance		5,17,565.00	5,79,810.00
			5,79,810.00	5,79,810.00
Sunil's Drawing A/c				
20-Apr-07	Cr Cash	Payment	1,200.00	
31-May-07	Dr Sunil Capital A/c	Journal		1,200.00
			1,200.00	1,200.00
Sunil Capital A/c				

Date	Particulars	Vch Type	Debit	Credit
<u>Sunil Capital A/c</u> (Continued)				
1-Apr-07	Dr Opening Balance			2,55,000.00
31-May-07	Cr (as per details)	Journal	5,742.93	
	Anil Capital A/c		5,742.00 Dr	
	Profit & Loss A/c		11,484.93 Cr	
	Cr Sunil's Drawing A/c	Journal	1,200.00	
			6,942.93	2,55,000.00
	Cr Closing Balance		2,48,057.07	
			2,55,000.00	2,55,000.00
<u>Sunil Sainy, Indore</u>				
1-Apr-07	Dr Opening Balance			760.00
27-Apr-07	Cr (as per details)	Payment	760.00	
	Bhagwan Ji Sindhi, Indore		24,300.00 Dr	
	State Bank C.C. A/c		25,060.00 Cr	
			760.00	760.00
<u>Wagbakri Tea Sales A/c</u>				
12-Apr-07	Dr Cash	Sales		11,200.00
2-May-07	Dr (as per details)	Sales		4,650.00
	Harish Kirana, Mhow		15,050.00 Dr	
	Loose Tea Sales A/c		10,400.00 Cr	
				15,850.00
	Cr Closing Balance		15,850.00	
			15,850.00	15,850.00