



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
31-03-23	(1) Purchases A/c Dr. To Sales Return/Return Inwards A/c To C (Rectification towards error in totalling of Sales Return Book, carry forward of Purchase Book and Goods purchased from C for 400 wrongly debited to his account as ₹40)		540	100 440
31-03-23	(2) Furniture A/c Dr. To Wages A/c (Amount paid for wages to workmen for making office table wrongly debited to wages account earlier now rectified)		425	425
31-03-23	(3) Rent A/c Dr. To Suspense A/c (Rent paid ₹1,500 were posted to the credit of Rent account as ₹150 earlier now rectified)		1,650	1,650
31-03-23	(4) Suspense A/c Dr. To Ghanshyam (Cash received from Ghanshyam short posted to his account earlier now rectified)		450	450



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
31-03-23	(5) Kamal To Kamlesh To Suspense A/c (₹720 paid to Kamal wrongly debited to Kamlesh A/c as ₹520 earlier now rectified)	Dr.	720	520 200
31-03-23	(6) Suspense A/c To Purchases Return/Return Outwards A/c (Purchase Return Book total omitted to be posted earlier now recorded)	Dr.	2,500	2,500





Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
31-03-23	To Ghanshyam		450	31-03-23	By Balance b/d		1100
31-03-23	To Purchases Return/Return Outwards A/c		2,500	31-03-23	By Rent A/c		1650
				31-03-23	By Kamal		200
	Total		2,950		Total		2,950

