



**Solution**

<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
	(i) Building A/c Dr. To Salaries A/c (Wages paid for the construction of office building debited to Salaries Account by mistake earlier now rectified).		25,000	25,000
	(ii) Building A/c Dr. To Purchases A/c (Material purchased for building construction by mistake debited to Purchases Account earlier now rectified).		20,000	20,000
	(iii) Building A/c Dr. To Building Repair A/c (Amount spent on building extension by mistake debited to Building Repairs Account earlier now rectified)		40,000	40,000
	(iv) Building A/c Dr. To Building Repair A/c (Amount spent on whitewash of new building by mistake charged to Building Repairs Account earlier now rectified)		25,000	25,000



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(v) Machinery A/c <span style="float: right;">Dr.</span> To Cartage A/c (Amount paid as installation charges for newly purchased second hand machinery by mistake posted to Cartage account earlier now rectified)		4,000	4,000
	(vi) Machinery A/c <span style="float: right;">Dr.</span> To General Expenses A/c (Amount paid as repairing charges on the reconditioning of a newly purchased second hand machinery by mistake debited to General Expenses Account earlier now rectified)		10,000	10,000
	(vii) Machinery Repair A/c <span style="float: right;">Dr.</span> To Machinery A/c (Amount paid as repairing charges of an existing machine in use by mistake charged to Machinery Account earlier now rectified)		6,000	6,000
	(viii) Printer A/c <span style="float: right;">Dr.</span> To Office Expenses A/c (Amount paid by cheque for a printer was by mistake charged to the Office Expenses Account earlier now rectified)		10,000	10,000