2011 Sept. 22 27 27 29 To Rakesh To Ravi To Rup Narain	The same of the same of the same of	21 26 29	By Suresh By Suraj By Swatantra By Commission Account By Balance clfd	4,200 2,000 1,100 100 2,250
toward on SEE French Walling with the	18,150	2 SUNING		18,150

### Bank Pass Book

Date	Particulars	Debit	Credit	200	Balance
2011		•	7		,
Sept. 1	By Balance b/fd			Cr.	8,000
127 ac 4	To Cheque—Drawings	700	OF ACCOMMON AND	Cr.	7,300
5	By Cheque—Raj Kumar	to little and may be	2,200	Cr.	9,500
10	To Cheque—Sunder	3,300		Cr.	6,200
11	By Cheque—Rameshwar		1,500	Cr.	7,700
12	To Cheque—Salary	2,800	not ted to a	Cr.	4,900
17	To Cheque—Shyam	1,700		Cr.	3,200
20	By Cheque—Rakesh		2,600	Cr.	5,800
29	By Dividend Received	for an a fine and account	900	Cr.	6,700
	To Bank Charges	15		Cr.	6,685
	To Electricity Bill	60		Cr.	6,625
	To Cheque—Commission	100		Cr.	6,525

#### Solution:

# Bank Reconciliation Statement as on 30th September, 2011

Particulars	series from the series of the Sile.	Plus items	Minus items
Balance as per Cash Book Cheques deposited but not yet cleared:	OF THE REAL PROPERTY OF	₹ 2,250	₹
Ram Nath	3,400	AL TON C MARKS SCHOOLS	
Ravi	100		
Rup Narain	350		3,850
Collection charges and electricity charges recorded in Bank Pass Book only			7:
Cheques issued but not yet presented for payment:	A STATE OF THE STA		
Suresh	4,200	DEAT OF EXPENDENCES ON	
Suraj	2,000	TOTAL TOTAL SERVICE	
Swatantra	1,100	7,300	
Dividend directly collected by the Bank	terrorig to Elizadi katuna	900	
Balance as per Pass Book	artis all behaviors and oil and out of the contract of the con	900	6,525
Def. 10		10,450	10,450

## Problem No. 15

Perfect Private Limited has two accounts with Ever Bank Limited. The accounts were known as "Account I" and "Account II". As at March 31, 2012, the date of closing of the accounts, the Accounts Books reflected the following— Account I—₹ 1,25,000 (Dr.)

Account II-7 1,11,250 (Cr.)

- The accountant failed to tally the balance with the Pass Book and the following information was available—

  (a) The Bank has charged interest on Account II, ₹ 11,375, and credited interest in Account I, ₹ 1,250. These were not recorded by the Accountant.

  (b) ₹ 12,500 drawn on March 10, 2012 from Account I was recorded in the Books in Account II.

  (c) Bank charges of ₹ 150 and ₹ 1,125 for Account I and Account II were not recorded in the Books.

(d)

A deposit of ₹ 17,500 in Account I was wrongly entered in Account II in the Books.

Two cheques of ₹ 12,500 and ₹ 13,750 deposited in Account I, but entered in Account II in the Books, were dishonoured. The entries for dishonoured cheques were made in Account II.

Cheques issued for ₹ 1,50,000 and ₹ 15,000 respectively from Account I and II respectively were not presented (1) until April 5, 2010.

(g) Cheques deposited, ₹ 1,25,000 and ₹ 1,17,500, in Account I and II respectively, were credited by Bank only on April 3, 2010.

You are required to prepare the Bank Reconciliation Statement, for Account II and, in this respect, state the amount to be shown in the Balance Sheet.

#### Solution:

### Bank Reconciliation Statement for Account II as at March 31, 2012

	Life State Burger	7
Overdraft, corrected, as per Accounts Books	To Chaque—Drawings	1,28,750
Add: Cheques deposited but not yet credited	By Chenne-Ral Keens	1,17,500
Less: Cheques issued but not yet presented	To Chaque Stader By Chaque - Batterione The Chaque - Batterione The Chaque - Selection	,2,46,250 15,000
Overdraft as per Bank Statement	# Male - Support A #3"	2,31,250

Overdraft to be shown in the Balance Sheet is ₹ 1,28,750.

#### Working Notes:

(i) Rough Reconciliation Statement for Account II

Particulars	Plus Items ₹	Minus Items ₹ 1,11,250 11,375
Overdraft as per Accounts Books Interest charged by bank but not yet entered in the Books		
Wrong entry for withdrawal on 10.3.2010 Bank charges not recorded in the Books Wrong entry for deposit	12,500	1,125 17,500
Cheques issued but not yet presented Cheques deposited but not yet credited Overdraft as per Pass Book	15,000 2,31,250	1\17,500
A CONTRACT OF THE PROPERTY OF	2,58,750	2,58,750

(ii) No adjustment is required in respect of item (e) in the problem.

(iii) Adjustment of Bank "Balance" in the Accounts Books:

n to the same of t	7
Bank Overdraft as per Accounts Books at present	1,11,250
Add: Interest and Bank Charges to be recorded in the Books	12,500
Entry for deposit to be rectified	17,500
AND THE REAL PROPERTY OF THE PARTY OF THE PA	1,41,250
Less: Entry for withdrawal to be rectified	12,500
Overdraft to be shown in the Balance Sheet	1,28,750

### Problem No. 16

On 31st October, 2011 the petty cashier at Hoffmans left in mysterious circumstances, taking the petty cash box and its contents with him

The petty cash book was last written up to 30th September 2011 at which date the balance carried down was ₹ 2,540.

On that date the accountant had noted that there was ₹ 650 cash in the box.

You ascertain that, prior to 30th September 2011, vouchers for ₹ 470 had not been entered and that there was a traveller's float outstanding of ₹ 320 and ₹ 400 had been loaned by the cashier to wages department. The debit side of the petty cash book had been overcast by ₹ 100.

During the month ended 31st October 2011, the following transactions took place:

(1) Cash was drawn from the bank totalling ₹ 7,430.

(2) The traveller claimed expenses amounting to ₹ 760 and increased his float to ₹ 400.

(3) Petty cash payments totalling ₹ 4,720 were made in addition to (2) above.

(4) Wages department repaid the loan.

- (4) (5) A payment entered on a voucher as ₹ 430 should have stated ₹ 340. You establish that the amount overpaid had been refunded by the claimant to the petty cashier.
- The sales manager took out a float for ₹ 1,000 in cash.

(7) A cheque was cashed for ₹ 750 by the manager. The cheque was banked on 29th October.

You are required to draft a memorandum to the manager, incorporating your calculation of the petty cashier's

By Bank (Cheque cashed) By Balance in hand 1,260 8,570 8,570 Redrafting of trial balance after rectification of errors	defalcation.	Late Back Supply	and the period of the period o	
Prior to October 1, 2011, Working Note (i)				
Prior to October 1, 2011, Working Note (i)	Statement Sho	wing Defal	cation Made by the Petty Cashier	
Defalcation   2,580	75,709		A used considerable and the state of the sta	STATE OF THE PARTY OF THE PARTY.
Defalcation   2,580		leina Mata (		
## Working Notes:  ## (i) Correct petty cash balance as on 30th September, 2011 and defalcation prior to 30-9-2011:  ## Balance shown in the books on 30-9-2011		STATE OF THE PARTY	is not a title privilege is men anatomic part the second	-
Working Notes:	Defalcation	HT. Physical		2,580
(i) Correct petty cash balance as on 30th September, 2011 and defalcation prior to 30-9-2011:  Balance shown in the books on 30-9-2011	Washington and the same of the same			(1)
Balance shown in the books on 30-9-2011	Total and the second			
Balance shown in the books on 30-9-2011	(1) Correct petty cash balance as on 30	in Septembe	er, 2011 and detaication prior to 30-9-2011:	
Less: Vouchers not entered Overcasting of the debit side	No. of the second		Shares and the same of the sam	eld ?
Description of the debit side   100   570   1,970		)-2011	and the second s	2,540
Less: Actual balance in hand   650			and system and friend sometimes and alone of 470.	
Less: Actual balance in hand	Overcasting of the debit side	Constitution of the last	100 (	570
Less: Actual balance in hand	tor.st		Sharman Land Land Land Control of the Control of th	1.070
Defalcation prior to October 1, 2011   1,320	Less: Actual balance in hand		and the formation of between \$2.35 pm.	MARKET CONTRACTOR OF THE SECOND OF
Defalcation prior to October 1, 2011   1,320   (ii)   Petty Cash Account for October 1, 2011   7   7   7   7   7   7   7   7   7	Provided at Joseph Co. Co. Co. Co.	Additional and	The state of the s	050
(ii) Petty Cash Account for October 1, 2011  To Balance in hand bl/d 650 To Bank (Amount drawn) 7,430 To Wages Deptt. (Loan) 400 To Petty Cash Payments (Refund) 90 By Petty Cash Payments 9 By Float to Sales Manager 1,000 By Bank (Cheque cashed) 750 By Balance in hand 1,260 By Bank (Cheque cashed) 750 By Balance in hand 1,260 By Balance in hand 2,260 By Balance in hand 2,260 By Brott (Sales Manager 1,260 By Brott (Increase) 80 By Petty Cash Payments 90 By Petty Clash 90 By Petty Clash 90 By Petty Clash Payments 90 By Petty Clash 90 By Betty Clash	Defalcation prior to October 1, 2011	I was a set of		1.320
To Balance in hand b/fd 650 To Bank (Amount drawn) 7,430 To Wages Deptt. (Loan) 400 To Petty Cash Payments (Refund) 90 By Petty Cash Payments (Refund) 8,570  Redrafting of trial balance after rectification of errors  Problem No. 17  The trial balance of M/s G & G Co. Ltd. on 1st April, 2011 was follows: Dr. Cr. 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	blot mod bot 000 AT You politonessen; 3 The south		the stage based become description than bread one is at Asset	
To Balance in hand b/fd To Bank (Amount drawn) To Wages Deptt. (Loan) To Petty Cash Payments (Refund)  Redrafting of trial balance after rectification of errors Problem No. 17  The trial balance of M/s G & G Co. Ltd. on 1st April, 2011 was follows:  Fixed assets Bank overdraft Bank overdraft Bank overdraft Bank overdraft Equity share capital Wages Bank overdraft B	(ii) Per	ty Cash Acc	count for October 1, 2011	אין כם מנים
To Balance in hand b/fd To Bank (Amount drawn) To Wages Deptt. (Loan) To Petty Cash Payments (Refund)  Redrafting of trial balance after rectification of errors Problem No. 17  The trial balance of M/s G & G Co. Ltd. on 1st April, 2011 was follows:  Fixed assets Bank overdraft Bank overdraft Bank overdraft Bank overdraft Equity share capital Wages Bank overdraft B	200 co. 1 2 34, 294 congress first \$1.00 2005	7	beginst take him recommend in designed publicly	181
To Bank (Amount drawn) To Wages Deptt. (Loan) To Petty Cash Payments (Refund) To Petty Cash Pa	To Balance in hand b/fd	AND THE REST PROPERTY AND THE	By Travelling Expenses	AND STREET
To Wages Deptt. (Loan) To Petty Cash Payments (Refund)  8	To Bank (Amount drawn)	Charles and the second		A CONTRACTOR OF STREET
To Petty Cash Payments (Refund)  By Float to Sales Manager By Bank (Cheque cashed) By Balance in hand  8,570  Redrafting of trial balance after rectification of errors  Problem No. 17  The trial balance of M/s G & G Co. Ltd. on 1st April, 2011 was follows:  Fixed assets Bank overdraft Purchases ledger balances Sales ledger balances Sales ledger balances Sales ledger balances Fixed assets Fixed assets Sales ledger balances Sales ledger balances Fixed assets Fi	To Wages Deptt. (Loan)	400		4,720
By Balance in hand   1,260   8,570     7,529     8,570	To Petty Cash Payments (Refund)	90		
Redrafting of trial balance after rectification of errors   Problem No. 17		The second	By Bank (Cheque cashed)	750
Redrafting of trial balance after rectification of errors   Problem No. 17	The second translate and the second	4 35 757	By Balance in hand	1,260
Redrafting of trial balance after rectification of errors  Problem No. 17  The trial balance of M/s G & G Co. Ltd. on 1st April, 2011 was follows:  Fixed assets  1,75,291  Bank overdraft  Purchases ledger balances  Sales ledger balances  Equity share capital  Wages  P.F. and E.S.I. dues  Expense accruals and repayments  Profit and loss account  Stocks  Cash in hand  Dr. Cr.  7  7  7  7  8  10,000  10,00	arte de la companya del companya de la companya del companya de la	8 570	Chimalification to share page 1	9 570
Problem No. 17           The trial balance of M/s G & G Co. Ltd. on 1st April, 2011 was follows:         Dr.         Cr.         Cr	though the first the second se	0,570	Charles of Act and Act	0,370
Fixed assets 1,75,291 46,240 Bank overdraft 27,291 Purchases ledger balances 640 1,42,592 Sales ledger balances 71,754 Equity share capital 10,000 Wages 2,497 P.F. and E.S.I. dues 12,420 Expense accruals and repayments 6,925 7,400 Profit and loss account 27,240 Stocks 20,870 Cash in hand 200	Redrafting of trial balance after rectificate Problem No. 17	tion of err	rors state of popular construction for the construction of the con	
Fixed assets 1,75,291 46,240 Bank overdraft 27,291 Purchases ledger balances 640 1,42,592 Sales ledger balances 71,754 Equity share capital 10,000 Wages 2,497 P.F. and E.S.I. dues 12,420 Expense accruals and repayments 6,925 7,400 Profit and loss account 27,240 Stocks 20,870 Cash in hand 200	The trial balance of M/s G & G Co. Ltd. on 1st A	April. 2011	was follows : Dr.	Cr
Fixed assets       1,75,291       46,240         Bank overdraft       27,291         Purchases ledger balances       640       1,42,592         Sales ledger balances       71,754         Equity share capital       10,000         Wages       2,497         P.F. and E.S.I. dues       12,420         Expense accruals and repayments       6,925       7,400         Profit and loss account       27,240         Stocks       20,870         Cash in hand       200				
Bank overdraft       27,291         Purchases ledger balances       640       1,42,592         Sales ledger balances       71,754         Equity share capital       10,000         Wages       2,497         P.F. and E.S.I. dues       12,420         Expense accruals and repayments       6,925       7,400         Profit and loss account       27,240         Stocks       20,870         Cash in hand       200	Fixed assets			46,240
Sales ledger balances       71,754         Equity share capital       10,000         Wages       2,497         P.F. and E.S.I. dues       12,420         Expense accruals and repayments       6,925       7,400         Profit and loss account       27,240         Stocks       20,870         Cash in hand       200	Bank overdraft		www.mountain	27,291
Equity share capital       10,000         Wages       2,497         P.F. and E.S.I. dues       12,420         Expense accruals and repayments       6,925       7,400         Profit and loss account       27,240         Stocks       20,870         Cash in hand       200	Purchases ledger balances			1,42,592
Wages       2,497         P.F. and E.S.I. dues       12,420         Expense accruals and repayments       6,925       7,400         Profit and loss account       27,240         Stocks       20,870         Cash in hand       200	Sales ledger balances		71,754	
P.F. and E.S.I. dues 12,420 Expense accruals and repayments 6,925 7,400 Profit and loss account 27,240 Stocks 20,870 Cash in hand 200	Equity share capital		And the second second second second	10,000
Expense accruals and repayments 6,925 7,400 Profit and loss account 27,240 Stocks 20,870 Cash in hand 200	Wages		was a supplied that the supplied the supplie	2,497
Profit and loss account         27,240           Stocks         20,870           Cash in hand         200	P.F. and E.S.I. dues		State Action Services	Marie Control of the
Stocks 20,870 Cash in hand 200	Expense accruais and repayments		6,925	
Cash in hand	Ctooks		The same of the sa	27,240
	Cach in hand		20,870	
2.75.680 2.75.680	Cash in hand		200	
	ALL DE DE L'ORD DE DE DE DE		2.75.680	2.75 680

You are provided with the following information regarding transactions which took place during the year ended 31st March, 2012:

(1) Fixed assets costing ₹ 27,209 with a written down value of ₹ 1,500 were scrapped.
(2) 'Purchases' included in the purchases ledger totalled ₹ 5,97,291 and comprised the following:

Raw materials	4,48,201
Establishment charges	15,410
Sundries	2,437
Manufacturing expenses	1,31,243

In addition to the above, there were returns of ₹ 27,240 all relating to raw materials, and discounts received ₹ 2,400. The debit balance on the purchase ledger was repaid by the supplier.

(3) Sales included in the sales ledger totalled ₹ 8,40,729 and comprised the following:

Manufactured goods	7,65,020
Plant and machinery	 75,709

The plant and machinery cost ₹ 90,000 with a net book value of ₹ 70,000.

Returns totalled ₹ 6,901 all relating to manufactured goods. There were contras during the year between the sales and purchases ledgers totalling ₹ 27,094.

(4) Petty cash is maintained on an imprest system with a balance of ₹ 200. Expenses paid during the year were:

Sundries	275
Manufacturing	958
Distribution	2,707
(5) Details relating to wages paid are as follows:	my free det
Gross wages	2,94,207
Employer's P.F. and E.S.I.	29,205
P.F. and E.S.I. deducted	29,205

During the year payments to P.F. and E.S.I. authorities totalled ₹ 61,362.

(6) Bad debts totalling ₹ 7,205 were written off during the year.

(7) The stock had been damaged by flood on 1st April 2011 and written off. Compensation of ₹ 16,000 had been paid

by the insurance company.

(8) Closing balances on purchases and sales ledgers total ₹ 1,39,205 and ₹ 84,291 respectively.

You are required to prepare a trial balance as on 31st March, 2012.

### Solution :

### Trial Balance of M/s. G and G as on March 31, 2012

remarks with as built on the theretain the state of	Dr.	Cr.
	7	7
Fixed Assets and Provision for Depreciation Account	58,082	531
Fixed Assets Scrapped Account	1,500	
Profit and Loss Account, Opening Balance		27,240
Bank Account (Overdraft)		97,907
Purchases Ledger Balances	Inda Inda	1,39,205
Sales Ledger Balances	84,291	
Share Capital Account		10,000
P.F. & E.S.I. Dues Account		9,468
Cash Account	200	
Discount Received Account		2,400
Raw Material Purchases Account	4,20,961	
Establishment Charges Account	15,410	240
Sundries Account	2,712	
Manufacturing Expenses Account	1,31,726	
Distribution Expenses Account	2,707	
Sales Account	是是是特別的	7,58,119
Profit on Sale of Machinery Account		5,709
Loss of Stock Account	4,870	
Wages Account	3,20,915	
Bad Debts Account	7,205	
		-
	10,50,579	10,50,579

Dr.		Ledger Fixed	Accounts Assets	And the state of t	C
1.4.2011	To Balance b/fd	₹ 1,75,291	31.3.2012	By Fixed Assets Scrapped Account By Fixed Assets Sold Account 2 By Balance c/d	27,209 90,000 58,082
	To Subsect of	1,75,291		terminal terminal legitic I	1,75,291
1.4.2012	To Balance b/d	58,082	100 PA	The second of the second	Francis e
Dr.	Provis	sion for Dep	reciation	Account	Cr.
31.3.2012	To Fixed Assets Scrapped Account (₹ 27,209 - ₹ 1,500)  To Fixed Assets Sold Account (₹ 90,000 - ₹ 70,000)  To Balance c/d	25,709 20,000 531	1.4.2011	By Balance b/fd	₹ 46,240
	Control Service (control)	46,240	进步	And resided at the second and a second at	46,240
1000	Interzyk (mrejsell) eslek yd Americká skistě tak	The second secon	1.4.2012	By Balance b/d	
Dr.	Fixe	d Assets Sc	Carlot St.		Cr.
530 Ž 1,0	To Fixed Assets Account (Cost)	27,209	PALLY.	By Provision for Depreciation A/c By Balance c/d	₹ 25,709 1,500
140000		27,209	ejir y vesak	of the second	27,209
1.4.2012	To Balance, b/d	1,500			11
Dr.	and remain Fi	xed Assets	Sold Accou	unt Sandler of	Cr.
160/2	To Fixed Assets Account (Cost) To Profit on Sale	90,000 5,709	stript) w	By Provision for Depreciation Account By Sales Ledger Control Account (Sale Proceeds)	20,000 75,709
0		95,709	Roman San		95,709
Dr.		Profit & Lo	ss Accoun		Cr.
COLUMN TO THE STREET	To Personal State of the American State of the Control of the Cont	*	1.4.2012	By Balance b/fd	₹ 27,240
Or.		Bank A	ccount		Cr.
1.3.2012	To Purchases Ledger Control Account To Insurers (Claim for Stock) To Sales Ledger Control Account To Balance c/d	640 16,000 7,86,992 97,907		By Balance b/fd By (Petty) Cash Account By Wages Account By P.F. and E.S.I. Dues Account By Purchases Ledger Control Account	27,291 3,940 2,65,002 61,362 5,43,944
		9,01,539			9,01,539
	The second second second		1.4.2012	By Balance b/d	97,907

Dr.	Purchases Ledger	Control A	count (Su	ndry Creditors)	Cr.			
1.4.2011	To Balance blfd To Raw Material Purchases Account (Returns) To Discount Received Account	₹ 640 27,240 2,400	100,000	By Balance blfd By Raw Materials Account By Establishment Charges Account By Sundries Account	1,42,592 4,48,201 15,410 2,437			
	To Sales Ledger Control Account (contra) To Bank	27,094		By Manufacturing Expenses A/c By Bank	1,31,243 640			
31.3.2012	(Balancing Figure) To Balance c/d	5,43,944 1,39,205		Not Someted of	2115.38			
		7,40,523	1 100 W	-least	7,40,523			
line A	and a state of the state of	100.71	1.4.2012	By Balance b/d	1,39,205			
Dr. Sales Ledger Control Account (Sundry Debtors)								
1.4.2011	To Balance b/fd To Sales Account To Fixed Assets Account	71,754 7,65,020 75,709		By Purchase Ledger Control Account (contra) By Sales (Returns) Account By Bad Debts Account By Bak	27,094 6,901 7,205			
	Stylica		31.3.2012	(Balancing Figure) By Balance c/d	7,86,992 84,291			
	Continue to the second of	9,12,483	of the second	Account if cert	9,12,483			
1.4.2012	To Balance b/d	84,291						
Dr.		Share Capi	tal Accou	nt	Cr.			
31.3.2012	To Balance c/d	10,000	1.4.2011	By Balance b/fd	10,000			
			1.4.2012	By Balance b/d	10,000			
Dr.	Wages Outstanding Account							
1.4,2011	To Wages Account—transfer	2,497	1.4.2011	By Balance b/fd	2,497			
Dr.	P.	F. and E.S.J	. Dues Ac	count	Cr.			
31.3.2012	To Bank To Balance c/d	61,362 9,468	1.4.2011	By Balance b/fd By Wages Account	₹ 12,420 58,410			
		70,830	double	6000	70,830			
The State of the S			1.4.2013	2 By Balance b/d	9,468			
Dr.		Prepaid Exp	enses Acc	ount*	Cr			
1.4.2011	To Balance b/fd	6,925	1.4.201	By Manufacturing Expenses A/c-transfer	6,925			

\* Presumed to pertain to Manufacturing Expenses.

Dr.	Out	standing E	rpenses Ac	count*	Cr
1.4.2011	To Manufacturing Expenses Account—transfer	7,400	1.4.2011	By Balance b/fd	₹ 7,400
Dr.	to Trial Rations	(Opening) S	Stock Accou	unt Hallo Florida (187	Cr.
1.4.2011	To Balance b/fd	₹ 20,870	301.88.1	By Bank (Compensation) By Loss of Stock Account	16,000 4,870
Mary Mary	and the second s	20,870	A CONTRACTOR OF THE PARTY OF TH	sapit.	20,870
Dr.	election of the second	Cash	Account	Towns Constitution of the State	Cr.
1.4.2011	To Balance b/fd To Bank (Petty Cash Expenses)	₹ 200 3,940	31,3,2012	By Sundries Account By Manufacturing Expenses A/c By Distribution Expenses A/c By Balance c/d	275 958 2,707 200
1.4.2012	To Balance b/d	4,140	100.5 811.82.1		4,140
Dr.	D	sicount Rec	elved Acco	unt	Cr.
	Annon	735 m (1870)	( la subset	By Purchases Ledger Control Account	2,400
Dr.	Raw	Material P	urchases A	ccount	Cr.
	To Purchases Ledger Control Account	₹ 4,48,201	3 058.6	By Purchases Ledger Control Account (Returns) By Balance to	₹ 27,240
no property and the		10.932.94	eng W	appear in Trial Balance	4,20,961
	Constitution of Problems V (17)	4,48,201			4,48,201
Dr.	Estal	olishment C	harges Ac	count Park Little A 1971	Cr.
	To Purchases Ledger Control Account	₹ 15,410			
Or.	SE THE RESIDENCE OF THE SECOND	Sundries	Account		Cr.
	To Purchases Ledger Control Account To Cash Account	₹ 2,437 275		Pic falles V adapte Coulete Account	
		2,712			
Court last to the	be bridge business for the World of Sun Will		THE RESERVE	<del></del>	-

<sup>\*</sup> Presumed to pertain to Manufacturing Expenses.