

**Transactions causing an irregular balance in the Sales and Purchases Ledger**

Certain transactions will cause an unusual balance to be carried down in the debtor(s) and creditor(s) accounts. Returns inwards and outwards after payment has been made or an overpayment of an account are examples of transactions causing irregular balances.

**General Ledger**

Dr	<b>Bank Account</b>		Cr
	\$		\$
1/1/X9 Debtor	100	12/1/X9 Creditor	200

Dr	<b>Returns Outwards Account</b>		Cr
	\$		\$
		13/1/X9 Creditor	200

Dr	<b>Returns Inwards Account</b>		Cr
	\$		\$
12/1/X9 Debtor	100		

Dr	<b>Purchases Account</b>		Cr
	\$		\$
11/1/X9 Creditor	200		

Dr	<b>Sales Account</b>		Cr
	\$		\$
		1/1/X9 Debtor	100

**Sales Ledger**

Dr	Debtor Account		Cr
	\$		\$
1/1/X9 Sales	100	11/1/X9 Bank	100
31/12/X9 Bal. c/d	100	12/1/X9 R. Inwards	100 *
	200		200
		1/1/X0 Bal. b/d	200

**Purchases Ledger**

Dr	Creditor Account		Cr
	\$		\$
12/1/X9 Bank	200	11/1/X9 Purchases	200
13/1/X9 R. Outward	200 *	31/12/X9 Bal. c/d	200
	400		400
1/1/X0 Bal. b/d	200		

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\* Irregular balances b/d as a result of returns inwards and outwards that have been made after payments have occurred.

