

Bright Ideas Consulting

Journal Report

Basis: Accrual

From 01/04/2023 To 30/04/2023

| 01/04/2023 - Owners Contribution 1 | Debit | Credit |
|------------------------------------|-------------|-------------|
| ICICI Bank-001 | 1,00,000.00 | 0.00 |
| Owner's Equity | 0.00 | 1,00,000.00 |
| | 1,00,000.00 | 1,00,000.00 |

| 05/04/2023 - Bill 01 (Randstad Technologies) | Debit | Credit |
|--|-------------|-------------|
| Furniture and Equipment | 2,00,000.00 | 0.00 |
| Input CGST | 18,000.00 | 0.00 |
| Input SGST | 18,000.00 | 0.00 |
| Accounts Payable | 0.00 | 2,36,000.00 |
| | 2,36,000.00 | 2,36,000.00 |

| 10/04/2023 - Bill 02 (Amazon Web Services) | Debit | Credit |
|--|-----------|-----------|
| Cost of Goods Sold | 50,000.00 | 0.00 |
| Input CGST | 4,500.00 | 0.00 |
| Input SGST | 4,500.00 | 0.00 |
| Accounts Payable | 0.00 | 59,000.00 |
| | 59,000.00 | 59,000.00 |

| 10/04/2023 - Bill 03 (Raj Kamal External Consulting) | Debit | Credit |
|--|-------------|-------------|
| Subcontractor | 1,00,000.00 | 0.00 |
| Accounts Payable | 0.00 | 1,00,000.00 |
| | 1,00,000.00 | 1,00,000.00 |

| 10/04/2023 - Invoice INV-000001 (TechWise Solutions Pvt Ltd) | Debit | Credit |
|--|-------------|-------------|
| Accounts Receivable | 1,18,000.00 | 0.00 |
| Output CGST | 0.00 | 9,000.00 |
| Output SGST | 0.00 | 9,000.00 |
| Sales | 0.00 | 1,00,000.00 |
| | 1,18,000.00 | 1,18,000.00 |

| 10/04/2023 - Expense 2 | Debit | Credit |
|------------------------|----------|----------|
| Other Expenses | 5,000.00 | 0.00 |
| Petty Cash | 0.00 | 5,000.00 |
| | 5,000.00 | 5,000.00 |

| 10/04/2023 - Transfer Fund 4 | Debit | Credit |
|------------------------------|-----------|-----------|
| Petty Cash | 10,000.00 | 0.00 |
| ICICI Bank-001 | 0.00 | 10,000.00 |
| | 10,000.00 | 10,000.00 |

| 12/04/2023 - Customer Payment 1 (TechWise Solutions Pvt Ltd) | Debit | Credit |
|--|-------------|-------------|
| ICICI Bank-001 | 1,18,000.00 | 0.00 |
| Unearned Revenue | 0.00 | 1,18,000.00 |
| | 1,18,000.00 | 1,18,000.00 |

| 12/04/2023 - Invoice Payment INV-000001 (TechWise Solutions Pvt Ltd) | Debit | Credit |
|--|-------------|-------------|
| Unearned Revenue | 1,18,000.00 | 0.00 |
| Accounts Receivable | 0.00 | 1,18,000.00 |
| | 1,18,000.00 | 1,18,000.00 |

| 15/04/2023 - Invoice INV-000003 (DigitalEdge Technologies Pvt Ltd) | Debit | Credit |
|--|-------------|-------------|
| Accounts Receivable | 3,54,000.00 | 0.00 |
| Output CGST | 0.00 | 27,000.00 |
| Output SGST | 0.00 | 27,000.00 |
| Sales | 0.00 | 3,00,000.00 |
| | 3,54,000.00 | 3,54,000.00 |

| 15/04/2023 - Invoice INV-000002 (SmartTech Innovations) | Debit | Credit |
|---|-------------|-------------|
| Accounts Receivable | 2,36,000.00 | 0.00 |
| Output CGST | 0.00 | 18,000.00 |
| Output SGST | 0.00 | 18,000.00 |
| Sales | 0.00 | 2,00,000.00 |
| | 2,36,000.00 | 2,36,000.00 |

| 20/04/2023 - Invoice Payment INV-000002 (SmartTech Innovations) | Debit | Credit |
|---|-------------|-------------|
| ICICI Bank-001 | 2,36,000.00 | 0.00 |
| Accounts Receivable | 0.00 | 2,36,000.00 |
| | 2,36,000.00 | 2,36,000.00 |

| 25/04/2023 - Vendor Payment 2 (Randstad Technologies) | Debit | Credit |
|---|-------------|-------------|
| Prepaid Expenses | 2,36,000.00 | 0.00 |
| ICICI Bank-001 | 0.00 | 2,36,000.00 |
| | 2,36,000.00 | 2,36,000.00 |

| 25/04/2023 - Payments Made 02 (Amazon Web Services) | Debit | Credit |
|---|-----------|-----------|
| Accounts Payable | 59,000.00 | 0.00 |
| ICICI Bank-001 | 0.00 | 59,000.00 |
| | 59,000.00 | 59,000.00 |

| 25/04/2023 - Invoice Payment INV-000003 (DigitalEdge Technologies Pvt Ltd) | Debit | Credit |
|--|-------------|-------------|
| ICICI Bank-001 | 3,54,000.00 | 0.00 |
| Accounts Receivable | 0.00 | 3,54,000.00 |
| | 3,54,000.00 | 3,54,000.00 |

| 25/04/2023 - Payments Made 03 (Raj Kamal External Consulting) | Debit | Credit |
|---|-------------|-------------|
| Accounts Payable | 1,00,000.00 | 0.00 |
| ICICI Bank-001 | 0.00 | 1,00,000.00 |
| | 1,00,000.00 | 1,00,000.00 |

| 30/04/2023 - Journal 01 | Debit | Credit |
|-----------------------------|-------------|-------------|
| Salaries and Employee Wages | 1,00,000.00 | 0.00 |
| salary payable | 0.00 | 1,00,000.00 |
| | 1,00,000.00 | 1,00,000.00 |

| 30/04/2023 - Journal 02 | Debit | Credit |
|-------------------------|-------------|-------------|
| salary payable | 1,00,000.00 | 0.00 |
| ICICI Bank-001 | 0.00 | 1,00,000.00 |
| | 1,00,000.00 | 1,00,000.00 |

| 30/04/2023 - Expense 001 | Debit | Credit |
|--------------------------|-------------|-------------|
| Input CGST | 9,000.00 | 0.00 |
| Input SGST | 9,000.00 | 0.00 |
| Rent Expense | 1,00,000.00 | 0.00 |
| ICICI Bank-001 | 0.00 | 1,18,000.00 |
| | 1,18,000.00 | 1,18,000.00 |

Amount is displayed in your base currency **INR