

# Tally Prime Exercise Note PDF



Repair Company		
List of Companies		
Data Path/Name	Number	Period
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◆ ***** ◆	(48000)	
ABC - No Accounting Allocation	(70002)	1-Apr-10 to 31-Mar-11
ABC- Cost Category MisMatch	(70001)	1-Apr-08 to 31-Mar-09
ABC- Unit of Measurement MisMatch	(70003)	1-Apr-08 to 31-Mar-09
ABC-Voucher Total MisMatch	(70004) Migration Required	1-Apr-09 to 31-Mar-10
Ganeshji Traders	(10014) Repair Required	1-Apr-18 to 31-Mar-20
Incorrect Ledger Selected in the Bank Allocation Screen	(70009)	1-Apr-15 to 31-Mar-16
Media Worldwide Limited (From 1-Apr-2013)	(70010) Migration Required	1-Apr-13 to 31-Mar-18
National Enterprises - (from 1-Sep-20)	(10010)	1-Sep-20 to 31-Aug-21
Parent Belongs to Different Category	(70008)	1-Apr-15 to 31-Mar-16
The Kothari Wheels Workshop 2015-16 - (From 1-Apr-2016)	(30001)	1-Apr-16 to 31-Mar-18

Mr. Dheeraj Kumar, Mr. Vikash Verma and Mr. Madan Lal Sharma started a business in partnership under name & style “UPCISS COMPUTERS” The board of director’s has to decide to maintain their accounts on Tally Prime Software from 1<sup>st</sup> July, 2020. Trial Balance of the company on June 30, 2020 is as per given below.

<b>Trial Balance (Closing Balance)</b>		
<b>Particulars</b>	<b>Group</b>	<b>Amount</b>
Assembling Table	Fixed Assets	15000 Dr
Cash	Cash-in-hand	553000 Dr
Computer	Fixed Assets	25000 Dr
Electrical Equipment	Fixed Assets	12000 Dr
Electrical Fittings	Fixed Assets	15000 Dr
Furniture & Fixture	Fixed Assets	25000 Dr
ICICI Bank	Bank Account	1300000 Dr
Mr. Dheeraj Kumar	Capital Account	700000 Cr
Mr. Vikash Verma	Capital Account	500000 Cr
Mr. Madan Lal Sharma	Capital Account	800000 Cr
Security Deposits	Deposits Assets	45000 Dr
Voltage Meter	Fixed Assets	10000 Dr

Create New Company in Tally Prime. Financial Year 1-Apr-2020 Books Beginning From 1-Jul-2020. Company GST No. 07ARCPS7755L1ZR (New Delhi).

<b>Capital Account</b>	<b>20,00,000.00</b>
Mr. Dheeraj Kumar	7,00,000.00
Mr. Madan Lal Sharma	8,00,000.00
Mr. Vikash Verma	5,00,000.00
<b>Fixed Assets</b>	<b>1,02,000.00</b>
Assembling Table	15,000.00
Computer	25,000.00
Electrical Equipment	12,000.00
Electrical Fittings	15,000.00
Furniture & Fixture	25,000.00
Voltage Meter	10,000.00
<b>Current Assets</b>	<b>18,98,000.00</b>
Deposits (Asset)	45,000.00
Cash-in-Hand	5,53,000.00
Bank Accounts	13,00,000.00
<b>Grand Total</b>	<b>20,00,000.00</b>

1	1-7-2020	Company deposited cash of Rs.80000 into ICICI Bank.						
2	2-7-2020	Company purchased following items from <b>Neha Computer</b> , New Delhi on credit. <b>07CKSPK5050M1ZU</b> .						
		Items	HSN	Qty	Rate	Amount	GST	Total
		Cabinet	84732900	100	650	65000	18%	76700
		Mouse	84733010	100	175	17500	18%	20650
		Keyboard	84733010	100	200	20000	18%	23600
		RAM	84733030	100	750	75000	18%	88500
		HDD	84733030	100	3500	350000	18%	413000
		DVD-ROM	84733030	100	800	80000	18%	94400
		Monitors	85283020	50	4000	200000	18%	236000
		Total				807500		952850
<b>Note:</b> Company maintain all Stock items in different Location (godown). <b>Raw Materials Godown, Job Work Godown, Finished Goods Godown.</b>								
3	7-7-2020	Company deposited cash of Rs.120000 into ICICI Bank.						
4	10-7-2020	Company hired the following employee.						
		Name	Designation		Monthly Salary			
		Ganesh Rathore	Hardware Engineer		4000			
		Bhawani Singh	Salesman		3000			
		Imran Khan	Accountant		3000			
		Kamlesh Raj	Peon		2500			
<b>Salary will be Started from 1<sup>st</sup> July 2020.</b>								
5	18-7-2020	Company hired two building for office and godown. The Rent of office and godown is Rs.3000 and 2000 per month. Company issued a cheque of Rs.25000 towards security of buildings. <b>Note:</b> Create Voucher Class – Bank Payment and Cash Payment.						
6	21-7-2020	Company purchased following items from Vintron System Bangalore on credit (29BAOPK0366L1ZU).						
		Items	HSN	Qty	Rate	Amount	GST	Total
		Motherboard (Intel)	84733020	50	3200	160000	18%	188800
		Motherboard (AMD)	84733020	50	2500	125000	18%	147500
		Motherboard (VIA)	84733020	50	2200	110000	18%	129800

		Processor (Intel)	84714110	50	3500	175000	18%	206500
		Processor (AMD)	84714110	50	3000	150000	18%	177000
		Processor (VIA)	84714110	50	2500	125000	18%	147500
		<b>Total</b>				<b>845000</b>		<b>997100</b>
		<b>Godown – Raw Materials Godown.</b>						
7	25-7-2020	Company issue a cheque of Rs.500000 to Neha Computers.						
8	28-7-2020	Company purchase following items from Surya Hardware, New Delhi on credit. (07AKQPR0650M1ZR).						
		<b>Items</b>	<b>HSN</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>	<b>GST</b>	<b>Total</b>
		Screw	73181500	5 KG	600	3000	18%	3540
		Packing Materials	42029100	100 KG	50	5000	28%	6400
		<b>Godown – Job Work Godown.</b>						
9	31-7-2020	Company paid cash of Rs.9940 to Surya Hardware.						

### Stock Summary

1-Apr-20 to 1-Jul-20

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Particulars	Closing Balance		
	Quantity	Rate	Value
<b>Assembling Goods</b>	<b>105.00 KG</b>	<b>76.19</b>	<b>8,000.00</b>
Packing Materials	100.00 KG	50.00	5,000.00
Screw	5.00 KG	600.00	3,000.00
<b>Raw Material</b>	<b>950 Nos</b>	<b>1,739.47</b>	<b>16,52,500.00</b>
Cabinet	100 Nos	650.00	65,000.00
DVD-ROM	100 Nos	800.00	80,000.00
HDD	100 Nos	3,500.00	3,50,000.00
Keyboard	100 Nos	200.00	20,000.00
Monitors	50 Nos	4,000.00	2,00,000.00
Motherboard (AMD)	50 Nos	2,500.00	1,25,000.00
Motherboard (Intel)	50 Nos	3,200.00	1,60,000.00
Motherboard (VIA)	50 Nos	2,200.00	1,10,000.00
Mouse	100 Nos	175.00	17,500.00
Processor (AMD)	50 Nos	3,000.00	1,50,000.00
Processor (Intel)	50 Nos	3,500.00	1,75,000.00
Processor (VIA)	50 Nos	2,500.00	1,25,000.00
RAM	100 Nos	750.00	75,000.00
<b>Grand Total</b>			<b>16,60,500.00</b>



## Trial Balance

1-Apr-20 to 1-Jul-20

	Closing Balance	
	Debit	Credit
<b>Capital Account</b>		<b>20,00,000.00</b>
Mr. Dheeraj Kumar		7,00,000.00
Mr. Madan Lal Sharma		8,00,000.00
Mr. Vikash Verma		5,00,000.00
<b>Current Liabilities</b>	<b>2,99,390.00</b>	<b>14,49,950.00</b>
Duties & Taxes	2,99,390.00	
Sundry Creditors		14,49,950.00
<b>Fixed Assets</b>	<b>1,02,000.00</b>	
Assembling Table	15,000.00	
Computer	25,000.00	
Electrical Equipment	12,000.00	
Electrical Fittings	15,000.00	
Furniture & Fixture	25,000.00	
Voltage Meter	10,000.00	
<b>Current Assets</b>	<b>13,88,060.00</b>	
Opening Stock		
Deposits (Asset)	70,000.00	
Cash-in-Hand	3,43,060.00	
Bank Accounts	9,75,000.00	
<b>Purchase Accounts</b>	<b>16,60,500.00</b>	
Purchase	16,60,500.00	
<b>Grand Total</b>	<b>34,49,950.00</b>	<b>34,49,950.00</b>

## Day Book

For 1-Jul-20

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Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount
				Inwards Qty	Outwards Qty
1-Jul-20	Cash	Contra	1		80,000.00
	ICICI Bank			80,000.00	
1-Jul-20	Cash	Contra	2		1,20,000.00
	ICICI Bank			1,20,000.00	
1-Jul-20	Security Deposits	Payment	1	25,000.00	
	ICICI Bank				25,000.00
1-Jul-20	Neha Computer	Payment	2	5,00,000.00	
	ICICI Bank				5,00,000.00
1-Jul-20	Surya Hardware	Payment	3	9,940.00	
	Cash				9,940.00
1-Jul-20	Neha Computer	Purchase	1		9,52,850.00
	Purchase			8,07,500.00	
	CGST			72,675.00	
	SGST			72,675.00	
1-Jul-20	Vintron System	Purchase	2		9,97,100.00
	Purchase			8,45,000.00	
	IGST			1,52,100.00	
1-Jul-20	Surya Hardware	Purchase	3		9,940.00
	Purchase			8,000.00	
	CGST			970.00	
	SGST			970.00	

10	1-8-2020	Company issued a cheque of Rs.5000 towards rent, office Rs.3000, godown 2000. <b>Use Cost center and define % rate.</b>										
11	5-8-2020	Company paid cash of Rs.12500 towards salary. <table><tr><th>Name</th><th>Salary</th></tr><tr><td>Ganesh Rathore</td><td>4000</td></tr><tr><td>Bhawani Singh</td><td>3000</td></tr><tr><td>Imran Khan</td><td>3000</td></tr><tr><td>Kamlesh Raj</td><td>2500</td></tr></table> <b>Use Cost center and define % rate.</b>	Name	Salary	Ganesh Rathore	4000	Bhawani Singh	3000	Imran Khan	3000	Kamlesh Raj	2500
Name	Salary											
Ganesh Rathore	4000											
Bhawani Singh	3000											
Imran Khan	3000											
Kamlesh Raj	2500											
12	7-8-2020	Company has to set the details of components for assembling a computer as brand <b>Computer-Intel</b> (HSN-85283030, GST-18%). Details for assembling a computer is given below. <b>Cabinet - 1Nos, Motherboard (Intel) - 1Nos, Processor (Intel) - 1Nos, RAM - 1Nos, HDD - 1Nos, DVD-ROM - 1Nos, Keyboard - 1Nos, Mouse - 1Nos, Monitor – 1Nos.</b>										
13	8-8-2020	Company issue a cheque of Rs.452850 to Neha Computer.										
14	10-8-2020	Company issue a cheque of Rs.500000 to Vintron System.										
15	12-8-2020	Company transfer following materials from Raw Materials Godown to Job Work Materials. <b>Cabinet – 20 Nos, Motherboard (Intel) – 20 Nos, RAM – 20 Nos, Processor (Intel) – 20 Nos, HDD – 20 Nos, DVD-ROM – 20 Nos, Keyboard – 20 Nos, Mouse – 20 Nos, Monitor – 20 Nos.</b>										
16	14-8-2020	Company assembled 20 Computer (Computer-Intel) and incurred the wages of Rs.20000 and overheads Rs.1000.										
17	17-8-2020	Company paid Rs.10000 reimbursement to partners in cash. <table><tr><th>Name of Person</th><th>Reimbursement</th></tr><tr><td>Madan Lal Sharma</td><td>4000</td></tr><tr><td>Dheeraj Kumar</td><td>3500</td></tr><tr><td>Vikash Verma</td><td>2500</td></tr></table> <b>Use Cost center and define % rate.</b>	Name of Person	Reimbursement	Madan Lal Sharma	4000	Dheeraj Kumar	3500	Vikash Verma	2500		
Name of Person	Reimbursement											
Madan Lal Sharma	4000											
Dheeraj Kumar	3500											
Vikash Verma	2500											
18	18-8-2020	Company has to set the details of components for assembling a computer as brad Computer-AMD. (HSN Code: 85283030 GST-18%).										

		<b>Cabinet - 1Nos, Motherboard (AMD) - 1Nos, Processor (AMD) - 1Nos, RAM - 1Nos, HDD - 1Nos, DVD-ROM - 1Nos, Keyboard - 1Nos, Mouse - 1Nos, Monitor – 1Nos.</b>																														
19	18-8-2020	Company has to set the details of components for assembling a computer as brad Computer-VIA. (HSN Code: 85283030 GST-18%). <b>Cabinet - 1Nos, Motherboard (VIA) - 1Nos, Processor (VIA) - 1Nos, RAM - 1Nos, HDD - 1Nos, DVD-ROM - 1Nos, Keyboard - 1Nos, Mouse - 1Nos, Monitor – 1Nos.</b>																														
20	19-8-2020	Company transfer following materials from Raw Materials Godown to Job Work Materials. <b>Cabinet – 30 Nos, Motherboard (AMD) – 15 Nos, Motherboard (VIA) – 15 Nos, Processor (AMD) – 15 Nos, RAM – 30 Nos, Processor (VIA) – 15 Nos, HDD – 30 Nos, DVD-ROM – 30 Nos, Keyboard – 30 Nos, Mouse – 30 Nos, Monitor – 30 Nos.</b>																														
21	20-8-2020	Company assembled 15 computers Computer-AMD and incurred the wages of Rs.15000 and overheads of Rs.1000.																														
22	22-8-2020	Company assembled 15 computers Computer-VIA and incurred the wages of Rs.15000 and overheads of Rs.1000.																														
23	25-8-2020	Company sold following computers to Shree Shyam Computers, New Delhi on credit. (07ACCPL5252M1ZU) <table><tr><td>Items</td><td>Qty</td><td>Rate</td><td>Amount</td><td>GST</td><td>Total</td></tr><tr><td>Computer-Intel</td><td>10</td><td>22500</td><td>225000</td><td>18%</td><td>265500</td></tr><tr><td>Computer-AMD</td><td>10</td><td>19500</td><td>195000</td><td>18%</td><td>230100</td></tr><tr><td>Computer-VIA</td><td>10</td><td>19000</td><td>190000</td><td>18%</td><td>224200</td></tr><tr><td colspan="3">Total</td><td>610000</td><td></td><td>719800</td></tr></table>	Items	Qty	Rate	Amount	GST	Total	Computer-Intel	10	22500	225000	18%	265500	Computer-AMD	10	19500	195000	18%	230100	Computer-VIA	10	19000	190000	18%	224200	Total			610000		719800
Items	Qty	Rate	Amount	GST	Total																											
Computer-Intel	10	22500	225000	18%	265500																											
Computer-AMD	10	19500	195000	18%	230100																											
Computer-VIA	10	19000	190000	18%	224200																											
Total			610000		719800																											
24	27-8-2020	Company sold following computers to Joy Computers, New Delhi on cash. (Consumer) <table><tr><td>Items</td><td>Qty</td><td>Rate</td><td>Amount</td><td>GST</td><td>Total</td></tr><tr><td>Computer-Intel</td><td>5</td><td>23000</td><td>115000</td><td>18%</td><td>135700</td></tr><tr><td>Computer-AMD</td><td>5</td><td>20000</td><td>100000</td><td>18%</td><td>118000</td></tr><tr><td>Computer-VIA</td><td>5</td><td>19000</td><td>95000</td><td>18%</td><td>112100</td></tr><tr><td colspan="3">Total</td><td>310000</td><td></td><td>365800</td></tr></table>	Items	Qty	Rate	Amount	GST	Total	Computer-Intel	5	23000	115000	18%	135700	Computer-AMD	5	20000	100000	18%	118000	Computer-VIA	5	19000	95000	18%	112100	Total			310000		365800
Items	Qty	Rate	Amount	GST	Total																											
Computer-Intel	5	23000	115000	18%	135700																											
Computer-AMD	5	20000	100000	18%	118000																											
Computer-VIA	5	19000	95000	18%	112100																											
Total			310000		365800																											
25	29-8-2020	Company received a cheque of Rs.719800 from Shree Shyam Computers in full settlement.																														
26	31-8-2020	Company deposited cash of Rs.500000 in to ICICI Bank.																														

**Stock Summary**  
1-Apr-20 to 1-Aug-20

Page 1

Particulars	Closing Balance		
	Quantity	Rate	Value
<b>Assembling Goods</b>	<b>105.00 KG</b>	<b>76.19</b>	<b>8,000.00</b>
<i>Packing Materials</i>	100.00 KG	50.00	5,000.00
<i>Screw</i>	5.00 KG	600.00	3,000.00
<b>Finished Goods</b>	<b>5 Nos</b>	<b>17,825.00</b>	<b>89,125.00</b>
<i>Computer-Intel</i>	5 Nos	17,825.00	89,125.00
<b>Raw Material</b>	<b>500 Nos</b>	<b>1,723.50</b>	<b>8,61,750.00</b>
<i>Cabinet</i>	50 Nos	650.00	32,500.00
<i>DVD-ROM</i>	50 Nos	800.00	40,000.00
<i>HDD</i>	50 Nos	3,500.00	1,75,000.00
<i>Keyboard</i>	50 Nos	200.00	10,000.00
<i>Motherboard (AMD)</i>	35 Nos	2,500.00	87,500.00
<i>Motherboard (Intel)</i>	30 Nos	3,200.00	96,000.00
<i>Motherboard (VIA)</i>	35 Nos	2,200.00	77,000.00
<i>Mouse</i>	50 Nos	175.00	8,750.00
<i>Processor (AMD)</i>	35 Nos	3,000.00	1,05,000.00
<i>Processor (Intel)</i>	30 Nos	3,500.00	1,05,000.00
<i>Processor (VIA)</i>	35 Nos	2,500.00	87,500.00
<i>RAM</i>	50 Nos	750.00	37,500.00
<b>Grand Total</b>			<b>9,58,875.00</b>

**Trial Balance**  
1-Apr-20 to 1-Aug-20

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	Closing Balance	
	Debit	Credit
<b>Capital Account</b>		<b>20,00,000.00</b>
<i>Mr. Dheeraj Kumar</i>		7,00,000.00
<i>Mr. Madan Lal Sharma</i>		8,00,000.00
<i>Mr. Vikash Verma</i>		5,00,000.00
<b>Current Liabilities</b>	<b>1,52,100.00</b>	<b>5,15,410.00</b>
Duties & Taxes	1,52,100.00	18,310.00
Sundry Creditors		4,97,100.00
<b>Fixed Assets</b>	<b>1,02,000.00</b>	
<i>Assembling Table</i>	15,000.00	
<i>Computer</i>	25,000.00	
<i>Electrical Equipment</i>	12,000.00	
<i>Electrical Fittings</i>	15,000.00	
<i>Furniture &amp; Fixture</i>	25,000.00	
<i>Voltage Meter</i>	10,000.00	
<b>Current Assets</b>	<b>14,93,310.00</b>	
Opening Stock		
Deposits (Asset)	70,000.00	
Sundry Debtors		
Cash-in-Hand	1,98,860.00	
Bank Accounts	12,24,450.00	
<b>Sales Accounts</b>		<b>9,20,000.00</b>
<i>Sales</i>		9,20,000.00
<b>Purchase Accounts</b>	<b>16,60,500.00</b>	
<i>Purchase</i>	16,60,500.00	
<b>Indirect Expenses</b>	<b>27,500.00</b>	
<i>Reimbursement</i>	10,000.00	
<i>Rent Expenses</i>	5,000.00	
<i>Salary Exp</i>	12,500.00	
<b>Grand Total</b>	<b>34,35,410.00</b>	<b>34,35,410.00</b>



# Day Book

For 1-Aug-20

Page 1

Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount
				Inwards Qty	Outwards Qty
1-Aug-20	Cash	Contra	3		5,00,000.00
1-Aug-20	Salary Exp	Payment	4	12,500.00	
1-Aug-20	Rent Expenses	Payment	5	5,000.00	
1-Aug-20	Neha Computer	Payment	6	4,52,850.00	
1-Aug-20	Vintron System	Payment	7	5,00,000.00	
1-Aug-20	Reimbursement	Payment	8	10,000.00	
1-Aug-20	Shree Shyam Computers	Receipt	1		7,19,800.00
1-Aug-20	Shree Shyam Computers	Sales	1	7,19,800.00	
1-Aug-20	Cash	Sales	2	3,65,800.00	
1-Aug-20	Computer-Intel	Manufacturing	1	20 Nos	
1-Aug-20	Computer-AMD	Manufacturing	2	15 Nos	
1-Aug-20	Computer-VIA	Manufacturing	3	15 Nos	
1-Aug-20	Cabinet	Stock Journal	1	20 Nos	
1-Aug-20	Cabinet	Stock Journal	2	30 Nos	

27	1-9-2020	Company Paid Tax (GST) of Rs.18310.
28	3-9-2020	Company issued a cheque of Rs.5000 towards rent.
29	5-9-2020	Company paid cash of Rs.12500 towards salary.
30	6-9-2020	Company paid Rs.10000 reimbursement to partners in cash.
31	12-9-2020	Company received a job work statement of Rs.52500 form Sharma Job Worker, New Delhi (07CVPPV7755M1ZR). <b>Job Work (Wages) = Rs.50000</b> <b>GST@5% = Rs.2500</b>
32	14-9-2020	Company issue a cheque of Rs.52500 to Sharma job worker.
33	20-9-2020	Company adjusts the physical stock verification for following stock item. <b>Screw 4.5Kg, Packing Materials 90Kg.</b>
34	25-9-2020	Company issue a cheque of Rs.497100 to Vintron System.

**Trial Balance**  
1-Apr-20 to 1-Sep-20

Page 1

	Closing Balance	
	Debit	Credit
<b>Capital Account</b>		<b>20,00,000.00</b>
<i>Mr. Dheeraj Kumar</i>		7,00,000.00
<i>Mr. Madan Lal Sharma</i>		8,00,000.00
<i>Mr. Vikash Verma</i>		5,00,000.00
<b>Current Liabilities</b>	<b>1,54,600.00</b>	
Duties & Taxes	1,54,600.00	
Sundry Creditors		
<b>Fixed Assets</b>	<b>1,02,000.00</b>	
<i>Assembling Table</i>	15,000.00	
<i>Computer</i>	25,000.00	
<i>Electrical Equipment</i>	12,000.00	
<i>Electrical Fittings</i>	15,000.00	
<i>Furniture &amp; Fixture</i>	25,000.00	
<i>Voltage Meter</i>	10,000.00	
<b>Current Assets</b>	<b>8,97,900.00</b>	
<i>Opening Stock</i>		
Deposits (Asset)	70,000.00	
Sundry Debtors		
Cash-in-Hand	1,76,360.00	
Bank Accounts	6,51,540.00	
<b>Sales Accounts</b>		<b>9,20,000.00</b>
<i>Sales</i>		9,20,000.00
<b>Purchase Accounts</b>	<b>16,60,500.00</b>	
<i>Purchase</i>	16,60,500.00	
<b>Direct Expenses</b>	<b>50,000.00</b>	
<i>Wages</i>	50,000.00	
<b>Indirect Expenses</b>	<b>55,000.00</b>	
<i>Reimbursement</i>	20,000.00	
<i>Rent Expenses</i>	10,000.00	
<i>Salary Exp</i>	25,000.00	
<b>Grand Total</b>	<b>29,20,000.00</b>	<b>29,20,000.00</b>

**Balance Sheet**  
1-Apr-20 to 1-Sep-20

Liabilities		as at 1-Sep-20		Assets		as at 1-Sep-20	
<b>Capital Account</b>		<b>20,00,000.00</b>		<b>Current Liabilities</b>		<b>1,54,600.00</b>	
<i>Mr. Dheeraj Kumar</i>	7,00,000.00			Duties & Taxes	1,54,600.00		
<i>Mr. Madan Lal Sharma</i>	8,00,000.00						
<i>Mr. Vikash Verma</i>	5,00,000.00			<b>Fixed Assets</b>		<b>1,02,000.00</b>	
<b>Loans (Liability)</b>				<i>Assembling Table</i>	15,000.00		
				<i>Computer</i>	25,000.00		
<b>Profit &amp; Loss A/c</b>		<b>1,12,575.00</b>		<i>Electrical Equipment</i>	12,000.00		
<i>Opening Balance</i>				<i>Electrical Fittings</i>	15,000.00		
<i>Current Period</i>	1,12,575.00			<i>Furniture &amp; Fixture</i>	25,000.00		
				<i>Voltage Meter</i>	10,000.00		
				<b>Current Assets</b>		<b>18,55,975.00</b>	
				<i>Closing Stock</i>	9,58,075.00		
				Deposits (Asset)	70,000.00		
				Cash-in-Hand	1,76,360.00		
				Bank Accounts	6,51,540.00		
<b>Total</b>		<b>21,12,575.00</b>		<b>Total</b>		<b>21,12,575.00</b>	

## Cost Category Summary

1-Apr-20 to 1-Sep-20

Page 1

	Transactions		Closing Balance
	Debit	Credit	
<b>Reimbursement</b>	20,000.00		<b>20,000.00 Dr</b>
Anurag Sharma	7,000.00		7,000.00 Dr
Satish Chandra	5,000.00		5,000.00 Dr
Vikash Mathur	8,000.00		8,000.00 Dr
<b>Rent</b>	10,000.00		<b>10,000.00 Dr</b>
Godown	4,000.00		4,000.00 Dr
Office	6,000.00		6,000.00 Dr
<b>Salary</b>	25,000.00		<b>25,000.00 Dr</b>
Bhawani Singh	6,000.00		6,000.00 Dr
Ganesh Rathore	8,000.00		8,000.00 Dr
Imran Khan	6,000.00		6,000.00 Dr
Kamlesh Raj	5,000.00		5,000.00 Dr

## Day Book

For 1-Sep-20

Page 1

Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount
				Inwards Qty	Outwards Qty
1-Sep-20	CGST	Payment	9	9,155.00	
	SGST			9,155.00	
	ICICI Bank				18,310.00
1-Sep-20	Rent Expenses	Payment	10	5,000.00	
	ICICI Bank				5,000.00
1-Sep-20	Salary Exp	Payment	11	12,500.00	
	Cash				12,500.00
1-Sep-20	Reimbursement	Payment	12	10,000.00	
	Cash				10,000.00
1-Sep-20	Sharma Job Worker	Payment	13	52,500.00	
	ICICI Bank				52,500.00
1-Sep-20	Vintron System	Payment	14	4,97,100.00	
	ICICI Bank				4,97,100.00
1-Sep-20	Sharma Job Worker	Purchase	4		52,500.00
	Wages			50,000.00	
	CGST			1,250.00	
	SGST			1,250.00	
1-Sep-20	Screw	Physical Stock	1	4.50 KG	
	Packing Materials			90.00 KG	

## Stock Summary

1-Apr-20 to 1-Sep-20

Page 1

Particulars	Closing Balance		
	Quantity	Rate	Value
<b>Assembling Goods</b>	<b>94.50 KG</b>	<b>76.19</b>	<b>7,200.00</b>
<i>Packing Materials</i>	90.00 KG	50.00	4,500.00
<i>Screw</i>	4.50 KG	600.00	2,700.00
<b>Finished Goods</b>	<b>5 Nos</b>	<b>17,825.00</b>	<b>89,125.00</b>
<i>Computer-Intel</i>	5 Nos	17,825.00	89,125.00
<b>Raw Material</b>	<b>500 Nos</b>	<b>1,723.50</b>	<b>8,61,750.00</b>
<i>Cabinet</i>	50 Nos	650.00	32,500.00
<i>DVD-ROM</i>	50 Nos	800.00	40,000.00
<i>HDD</i>	50 Nos	3,500.00	1,75,000.00
<i>Keyboard</i>	50 Nos	200.00	10,000.00
<i>Motherboard (AMD)</i>	35 Nos	2,500.00	87,500.00
<i>Motherboard (Intel)</i>	30 Nos	3,200.00	96,000.00
<i>Motherboard (VIA)</i>	35 Nos	2,200.00	77,000.00
<i>Mouse</i>	50 Nos	175.00	8,750.00
<i>Processor (AMD)</i>	35 Nos	3,000.00	1,05,000.00
<i>Processor (Intel)</i>	30 Nos	3,500.00	1,05,000.00
<i>Processor (VIA)</i>	35 Nos	2,500.00	87,500.00
<i>RAM</i>	50 Nos	750.00	37,500.00
<b>Grand Total</b>			<b>9,58,075.00</b>

## Profit & Loss A/c

1-Apr-20 to 1-Sep-20

Particulars	1-Apr-20 to 1-Sep-20	Particulars	1-Apr-20 to 1-Sep-20
Opening Stock		<b>Sales Accounts</b>	<b>9,20,000.00</b>
Assembling Goods		<i>Sales</i>	9,20,000.00
Finished Goods		<i>Sales Bills to Make</i>	
Raw Material			
<b>Purchase Accounts</b>	<b>16,60,500.00</b>	Closing Stock	<b>9,58,075.00</b>
<i>Purchase</i>	16,60,500.00	Assembling Goods	7,200.00
<i>Purchase Bills to Come</i>		Finished Goods	89,125.00
		Raw Material	8,61,750.00
<b>Direct Expenses</b>	<b>50,000.00</b>		
<i>Wages</i>	50,000.00		
Gross Profit c/o	<b>1,67,575.00</b>		
	<b>18,78,075.00</b>		<b>18,78,075.00</b>
<b>Indirect Expenses</b>	<b>55,000.00</b>	Gross Profit b/f	<b>1,67,575.00</b>
<i>Reimbursement</i>	20,000.00		
<i>Rent Expenses</i>	10,000.00		
<i>Salary Exp</i>	25,000.00		
Nett Profit	<b>1,12,575.00</b>		
<b>Total</b>	<b>1,67,575.00</b>	<b>Total</b>	<b>1,67,575.00</b>