Sub CreateDictionary()

'get an index of the last row'

Dim rowsData As Long

rowsData = Sheet1.Cells(Rows.Count, 1).End(xlUp).Row

'create dictionary class'

Dim dic As Dictionary

Dim Key As String

Dim Value As Double

Set dic = New Dictionary

dic.RemoveAll

Dim Keyi

Dim i, j As Long

For i = 2 To rowsData

If dic.Exists(Sheet1.Cells(i, 3).Value) = False Then

Key = Sheet1.Cells(i, 3).Value

Value = Sheet1.Cells(i, 4).Value

dic.Add Key, Value

Else

MsgBox "The item is already saved in dic."

End If

Next i

'move data from sheet1 to sheet2'

For j = 0 To dic.Count - 1

Sheet2.Cells(2 + j, 1).Value = dic.Keys(j)

Sheet2.Cells(2 + j, 2).Value = dic.Items(j)

Debug.Print dic.Keys(j)

Next

'Calculate Total expense for the date'

Dim m As Long

Dim a, b, total As Double

For m = 2 To rowsData

If Sheet1.Cells(m, 1) = Sheet1.Cells(m + 1, 1) Then

a = Sheet1.Cells(m, 4)

b = Sheet1.Cells(m + 1, 4)

total = a + b

Else

Sheet1.Cells(m, 6) = total

total = 0

End If

Next m

End Sub