**Import (WO):**

**1. Voucher Point: GRN Received**

Voucher Type: Inventory Voucher

Dr: Inventory

Product Ref

Cr: Account Payable Local (A/P)

Sub ledger: Party

Order Ref: GRN No

**2. Voucher Point: Bill Received (Approved)**

Voucher Type: Purchase Voucher

Dr: Account Payable Local (A/P)

Sub ledger: Party

Order Ref: GRN No

Cr: Bill Payable Local (B/P)

Sub ledger: Party

Order Ref: Bill No

**3. Voucher Point: Payment Settlement Approved)**

Voucher Type: Payment Voucher (Cash/Bank)

Dr: Bill Payable Local (B/P)

Sub ledger: Party

Order Ref: Bill No

Dr: Cash/Bank

Cheque Ref (if Bank)

**Import (B2B):**

1. **Voucher Point: Given B2B LC (Approved)**

Voucher Type: Journal Voucher

Dr: M.I.T (Material in Transit)

Sub ledger: Party

Order Ref: PI No

Cr: B2B Liability

Sub ledger: Party

Order Ref: B2B LC

**2. Voucher Point: GRN Received**

Voucher Type: Inventory Voucher

Dr: Inventory

Product Ref

Cr: M.I.T (Material in Transit)

Sub ledger: Party

Order Ref: PI No

**3. Voucher Point: Given Import Invoice Acceptance**

Voucher Type: Purchase Voucher

Dr: B2B Liability

Sub ledger: Party

Order Ref: B2B LC

Cr: Bill Payable B2B (B/P)

Sub ledger: Party

Bill Ref: Import Invoice No

Order Ref: LC Number

**4. Voucher Point: Import Invoice Payment Settlement**

Voucher Type: Journal Voucher

Dr: Bill Payable B2B (B/P)

Sub ledger: Party

Bill Ref: Import Invoice Bill No

Order Ref: LC Number

Cr: **Loan A/C** or **Margin Account**

Sub ledger: EDF-41555

Bill Ref: EDF-41555 (Principle)

Order Ref: LC Number

**Payroll / Employee Salary**

1. Voucher Point: Salary Sheet Confirmation

Dr: Employee Benefits

Sub-ledger….. salary & allowance

Sub-ledger…. Wages etc.

Cr: Provision for salary