

Agarwal Sweets Private Limited					
DayBook Transaction Summary					
1st April 2023 to 30th April 2023					
Date	Particulars	Journal Entry		Debit	Credit
01-04-2023	Owners Contribution	ICICI Bank-0001	Dr	1,00,000	-
		Owner's Equity	Cr	-	1,00,000
01-04-2023	Petty cash Withdrawl from bank	Petty Cash	Dr	10,000	-
		ICICI Bank-0001	Cr	-	10,000
05-04-2023	Purchase order- Iyyanger Sugar Traders – 200 Kgs Sugar Rs.50 pr kg for Credit Net 30 (GST registered)	Cost of Goods Sold	Dr	10,000	-
		Input CGST	Dr	250	-
		Input SGST	Dr	250	-
		Accounts Payable	Cr	-	10,500
05-04-2023	Purchase Order- Sweet Treats Raw Materials – 500 kgs Flour Rs. 40 per kg in Cash/Bank (GST registered)	Cost of Goods Sold	Dr	20,000	-
		Input CGST	Dr	500	-
		Input SGST	Dr	500	-
		Accounts Payable	Cr	-	21,000
05-04-2023	Purchase Order- Quality Delights Suppliers – 10kgs Dry Fruits Rs.600 kg	Cost of Goods Sold	Dr	6,000	-
		Accounts Payable	Cr	-	6,000
05-04-2023	Purchases Bills- Quality Sweets Ingredients – 20kgs Ghee and Oil Rs.150 per kg in Cash (GST registered)	Cost of Goods Sold	Dr	3,000	-
		Input CGST	Dr	270	-
		Input SGST	Dr	270	-
		Accounts Payable	Cr	-	3,540
05-04-2023	Payments Made to (Quality Sweets Ingredients)	Accounts Payable	Dr	3,540	-
		Petty Cash	Cr	-	3,540
05-04-2023	Purchases Bills- Raj Essence Suppliers – 5 kgs Flavourings and Spices Rs.500	Cost of Goods Sold	Dr	2,500	-
		Accounts Payable	Cr	-	2,500
10-04-2023	Sales Order & Invoice - Suresh Kumar iyer – 100 kgs of Kaju Barfi on credit – paid through bank on 25/04/2023	Accounts Receivable	Dr	1,05,000	-
		Sales	Cr	-	1,00,000
		Output CGST	Cr	-	2,500
		Output SGST	Cr	-	2,500
10-04-2023	Payments Made 04 (Sweet Treats Raw Materials)	Accounts Payable	Dr	21,000	-
		ICICI Bank-0001	Cr	-	21,000
10-04-2023	Payments Made 03 (Iyyanger Sugar Traders)	Accounts Payable	Dr	10,500	-
		ICICI Bank-0001	Cr	-	10,500
10-04-2023	Payments Made 05 (Quality Delights Suppliers)	Accounts Payable	Dr	6,000	-
		ICICI Bank-0001	Cr	-	6,000
15-04-2023	Direct Sale Invoice INV-000001 (Mr. Karthik Krishnan)	Accounts Receivable	Dr	21,000	-
		Sales	Cr	-	20,000
		Output CGST	Cr	-	500
		Output SGST	Cr	-	500
15-04-2023	Invoice Payment INV-000001 (Mr. Karthik Krishnan)	Petty Cash	Dr	12,600	-
		Accounts Receivable	Cr	-	12,600
20-04-2023	Sales order & Invoice INV-000003 (Ms.	Accounts Receivable	Dr	42,000	-

	Priya Ranganathan)	Output IGST	Cr	-	2,000
		Sales	Cr	-	40,000
20-04-2023	Direct Sale Invoice INV-000004 (Mr. Aravindan Mani)	Accounts Receivable	Dr	5,250	-
		Output CGST	Cr	-	125
		Output SGST	Cr	-	125
		Sales	Cr	-	5,000
20-04-2023	Invoice Payment INV-000004 (Mr. Aravindan Mani)	Petty Cash	Dr	5,250	-
		Accounts Receivable	Cr	-	5,250
20-04-2023	Invoice Payment INV-000003 (Ms. Priya Ranganathan)	Petty Cash	Dr	42,000	-
		Accounts Receivable	Cr	-	42,000
20-04-2023	Invoice INV-000005 (Ms. Kavitha Rajendran)	Accounts Receivable	Dr	6,300	-
		Output CGST	Cr	-	150
		Output SGST	Cr	-	150
		Sales	Cr	-	6,000
20-04-2023	Invoice Payment INV-000005 (Ms. Kavitha Rajendran)	Petty Cash	Dr	6,300	-
		Accounts Receivable	Cr	-	6,300
20-04-2023	Invoice Payment INV-000001 (Mr. Karthik Krishnan)	Petty Cash	Dr	8,400	-
		Accounts Receivable	Cr	-	8,400
25-04-2023	Invoice Payment INV-000002 (Mr. Suresh Kumar iyer)	ICICI Bank-0001	Dr	1,05,000	-
		Accounts Receivable	Cr	-	1,05,000
30-04-2023	Expense Entry - Office Rent Rs.20,000/- excluding GST @ 18% Total Invoice Value Rs.23,600/-.	Rent Expense	Dr	20,000	-
		Input CGST	Dr	1,800	-
		Input SGST	Dr	1,800	-
		Rent Payable	Cr	-	23,600
30-04-2023	Expense Entry- Advertisement and Marketing expenses Rs.10,000/- paid in	Advertising And Marketing	Dr	10,000	-
		Petty Cash	Cr	-	10,000
30-04-2023	Expense Entry- Miscellaneous Expenses Rs.5,000/- paid in cash	Miscellaneous Expenses	Dr	5,000	-
		Petty Cash	Cr	-	5,000
30-04-2023	Journal Entry- Employee salaries Rs.5,000/- each for 10 employees Total Rs.50,000/-.	Salaries and Employee Wages	Dr	50,000	-
		Salaries Payable	Cr	-	50,000
30-04-2023	Excess petty cash deposit in Bank	ICICI Bank-0001	Dr	50,000	-
		Petty Cash	Cr	-	50,000