FNSACC321 Bright Spark FY26/27
Unit 12, 30-50 Eastern Highway
Spence ACT 2615
02 9852 2222

Journal entries report

30 Sep 2026 - 30 Sep 2026

Transaction type	Issue date	Description	Debit ($)	Credit ($)
General journal	**30/09/2026**	**Reallocation of expense for purchase of cleaning products**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
GJ000001	6-1190	Cleaning	44.00	
GJ000001	6-4280	Printing & Stationery		44.00
Total amount			**44.00**	**44.00**
General journal	**30/09/2026**	**Account for private portion of telephone bill**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
GJ000002	3-2000	Drawings	88.00	
GJ000002	6-4460	Telephone & Internet		80.00
GJ000002	2-1212	GST Balance		8.00
Total amount			**88.00**	**88.00**
General journal	**30/09/2026**	**Quarterly depreciation on tools and equipment**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
GJ000003	6-1300	Depreciation	600.00	
GJ000003	1-2120	Accum. Depr. Tools & Equipment		600.00
Total amount			**600.00**	**600.00**
General journal	**30/09/2026**	**Capital contributed - funds from Sam**		
Ref no	**Code**	**Category name**	**Debit ($)**	**Credit ($)**
GJ000004	1-1110	ANZ Business Account	5,000.00	
GJ000004	3-1000	Capital Contributed		5,000.00
Total amount			**5,000.00**	**5,000.00**