## Preparation and Maintenance of ZOHO books for HealthHub Medical Clinic

## Journal Report

Basis: Accrual From 01/04/2023 To 30/04/2023

01/04/2023 - Owners Contribution 1	Debit	Credit
ICICI Bank	1,00,000.00	0.00
Owner's Equity	0.00	1,00,000.00
	1,00,000.00	1,00,000.00
10/04/2023 - Bill 999312 (Spectrum ratiography supplies)	Debit	Credit
Cost of Goods Sold	1,00,000.00	0.00
Accounts Payable	0.00	1,00,000.00
	1,00,000.00	1,00,000.00
10/04/2023 - Bill 999323 (Medline industries PVT Ltd)	Debit	Credit
Cost of Goods Sold	2,00,000.00	0.00
Input CGST	18,000.00	0.00
Input SGST  Accounts Payable	18,000.00	2,36,000.00
Accounts rayable	2,36,000.00	2,36,000.00
	2,30,000.00	2,50,000.00
10/04/2023 - Bill 999333 (Mega pharmaceuticals PVT Ltd)	Debit	Credit
Cost of Goods Sold	2,00,000.00	0.00
Input CGST	18,000.00	0.00
Input SGST	18,000.00	0.00
Accounts Payable	0.00	2,36,000.00
	2,36,000.00	2,36,000.00
10/04/2023 - Transfer Fund 1	Debit	Credit
Petty Cash	10,000.00	0.00
ICICI Bank	0.00	10,000.00
	10,000.00	10,000.00
10/04/2023 - Invoice INV-000002 (Radiology Retailers)	Debit	Credit
Accounts Receivable	1,18,000.00	0.00
Output CGST	0.00	9,000.00
Output SGST	0.00	9,000.00
Sales	0.00	1,00,000.00
	1,18,000.00	1,18,000.00
15/04/2023 - Customer Payment 1 (Radiology Retailers)	Debit	Credit
ICICI Bank	1,18,000.00	0.00
Unearned Revenue	0.00	1,18,000.00
	1,18,000.00	1,18,000.00
	, ,	, ,
20/04/2023 - Customer Payment 2 (GE Healthcare)	Debit	Credit
20/04/2023 - Customer Payment 2 (GE Healthcare) ICICI Bank	Debit 5,90,000.00	
		0.00
ICICI Bank	5,90,000.00	0.00 5,90,000.00
ICICI Bank	5,90,000.00 0.00	0.00 5,90,000.00
ICICI Bank Unearned Revenue	5,90,000.00 0.00	0.00 5,90,000.00 5,90,000.00
ICICI Bank	5,90,000.00 0.00 5,90,000.00	0.00 5,90,000.00 5,90,000.00
ICICI Bank Unearned Revenue  20/04/2023 - Invoice INV-000001 (GE Healthcare)	5,90,000.00 0.00 5,90,000.00 Debit	0.00 5,90,000.00 5,90,000.00 Credit
ICICI Bank Unearned Revenue  20/04/2023 - Invoice INV-000001 (GE Healthcare) Accounts Receivable Output SGST Output SGST	5,90,000.00 0.00 5,90,000.00  Debit 5,90,000.00	0.00 5,90,000.00 5,90,000.00  Credit 0.00 45,000.00
ICICI Bank Unearned Revenue 20/04/2023 - Invoice INV-000001 (GE Healthcare) Accounts Receivable Output CGST	5,90,000.00  0.00  5,90,000.00  Debit  5,90,000.00  0.00  0.00  0.00	0.00 5,90,000.00 5,90,000.00  Credit  0.00 45,000.00 45,000.00 5,00,000.00
ICICI Bank Unearned Revenue  20/04/2023 - Invoice INV-000001 (GE Healthcare) Accounts Receivable Output SGST Output SGST	5,90,000.00  0.00  5,90,000.00  Debit  5,90,000.00  0.00  0.00	0.00 5,90,000.00 5,90,000.00  Credit 0.00 45,000.00 45,000.00 5,00,000.00
ICICI Bank Unearned Revenue  20/04/2023 - Invoice INV-000001 (GE Healthcare) Accounts Receivable Output CGST Output SGST Sales	5,90,000.00  0.00  5,90,000.00  Debit  5,90,000.00  0.00  0.00  0.00  5,90,000.00	0.00 5,90,000.00 5,90,000.00  Credit  0.00 45,000.00 45,000.00 5,00,000.00
ICICI Bank Unearned Revenue 20/04/2023 - Invoice INV-000001 (GE Healthcare) Accounts Receivable Output CGST Output SGST Sales 25/04/2023 - Vendor Payment 1 (Medline industries PVT Ltd)	5,90,000.00  0.00  5,90,000.00  Debit  5,90,000.00  0.00  0.00  0.00  5,90,000.00  Debit	0.00 5,90,000.00 5,90,000.00  Credit  0.00 45,000.00 5,00,000.00 5,90,000.00
ICICI Bank Unearned Revenue 20/04/2023 - Invoice INV-000001 (GE Healthcare) Accounts Receivable Output CGST Output SGST Sales 25/04/2023 - Vendor Payment 1 (Medline industries PVT Ltd) Prepaid Expenses	5,90,000.00  0.00  5,90,000.00  Debit  5,90,000.00  0.00  0.00  0.00  5,90,000.00  Debit  2,36,000.00	0.00 5,90,000.00 5,90,000.00  Credit 0.00 45,000.00 5,00,000.00 5,90,000.00  Credit
ICICI Bank Unearned Revenue 20/04/2023 - Invoice INV-000001 (GE Healthcare) Accounts Receivable Output CGST Output SGST Sales 25/04/2023 - Vendor Payment 1 (Medline industries PVT Ltd)	5,90,000.00  Debit  5,90,000.00  0.00  0.00  0.00  0.00  5,90,000.00  Debit  2,36,000.00  0.00	0.00 5,90,000.00 5,90,000.00 45,000.00 45,000.00 5,90,000.00  Credit
ICICI Bank Unearned Revenue 20/04/2023 - Invoice INV-000001 (GE Healthcare) Accounts Receivable Output CGST Output SGST Sales 25/04/2023 - Vendor Payment 1 (Medline industries PVT Ltd) Prepaid Expenses	5,90,000.00  0.00  5,90,000.00  Debit  5,90,000.00  0.00  0.00  0.00  5,90,000.00  Debit  2,36,000.00	0.00 5,90,000.00 5,90,000.00 45,000.00 45,000.00 5,90,000.00 Credit
ICICI Bank Unearned Revenue  20/04/2023 - Invoice INV-000001 (GE Healthcare) Accounts Receivable Output CGST Output SGST Sales  25/04/2023 - Vendor Payment 1 (Medline industries PVT Ltd) Prepaid Expenses ICICI Bank	5,90,000.00  0.00  5,90,000.00  Debit  5,90,000.00  0.00  0.00  5,90,000.00  Debit  2,36,000.00  0.00  2,36,000.00	0.00 5,90,000.00 5,90,000.00 45,000.00 45,000.00 5,00,000.00 5,90,000.00 Credit 0.00 2,36,000.00 2,36,000.00
ICICI Bank Unearned Revenue  20/04/2023 - Invoice INV-00001 (GE Healthcare) Accounts Receivable Output CGST Output SGST Sales 25/04/2023 - Vendor Payment 1 (Medline industries PVT Ltd) Prepaid Expenses ICICI Bank 25/04/2023 - Payments Made 999333 (Mega pharmaceuticals PVT Ltd)	5,90,000.00  Debit  5,90,000.00  0.00  0.00  0.00  0.00  5,90,000.00  Debit  2,36,000.00  0.00  2,36,000.00  Debit	0.00 5,90,000.00 5,90,000.00  Credit 0.00 45,000.00 5,00,000.00 5,90,000.00  Credit 0.00 2,36,000.00 2,36,000.00
ICICI Bank Unearned Revenue 20/04/2023 - Invoice INV-000001 (GE Healthcare) Accounts Receivable Output CGST Output SGST Sales 25/04/2023 - Vendor Payment 1 (Medline industries PVT Ltd) Prepaid Expenses	5,90,000.00  0.00  5,90,000.00  Debit  5,90,000.00  0.00  0.00  5,90,000.00  Debit  2,36,000.00  0.00  2,36,000.00	Credit 0.00 5,90,000.00 5,90,000.00 Credit 0.00 45,000.00 5,00,000.00 5,90,000.00 Credit 0.00 2,36,000.00 Credit 0.00 2,36,000.00 Credit 0.00 2,36,000.00

25/04/2023 - Vendor Payment 3 (Spectrum ratiography supplies)	Debit	Credit
Prepaid Expenses	1,00,000.00	0.00
ICICI Bank	0.00	1,00,000.00
	1,00,000.00	1,00,000.00
30/04/2023 - Expense 2	Debit	Credit
Other Expenses	5,000.00	0.00
Petty Cash	0.00	5,000.00
	5,000.00	5,000.00
30/04/2023 - Journal 1	Debit	Credit
Salaries and Employee Wages	1,00,000.00	0.00
Salary Payable	0.00	1,00,000.00
	1,00,000.00	1,00,000.00
30/04/2023 - Expense 4	Debit	Credit
Rent Expense	1,18,000.00	0.00
ICICI Bank	0.00	1,18,000.00
	1,18,000.00	1,18,000.00
30/04/2023 - Expense 5	Debit	Credit
30/04/2023 - Expense 5 Salary Payable	1,00,000.00	Credit 0.00

<sup>\*\*</sup>Amount is displayed in your base currency  ${f INR}$