



**Institute of Human Resources Development**  
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**CIRCULAR**

No. EA4/6204/2012/HRD

August 10, 2012

Sub: IHRD - Automation of Accounts - Implementation of Tally.ERP9 Software – Finalising Account Heads – remarks - reg.

Ref: circular even no. dt. July 5, 2012 of Director, IHRD.

As per the reference cited above, a Circular was issued to verify the List of Ledger heads prepared to report missing account heads in the list. Only one third of the associated institutions has reported as per the instruction and forwarded valuable suggestions.

Now the above list is modified and finalized with the suggestions received from associated Institutions and being forwarded to the tally expert for creating template for Associate Institutions. The final version of list of accounts forwarded to the tally expert is attached for your verification. Once a template is prepared and distributed to associated institutions along with the Tally license, it will be a difficult procedure to incorporate any change in account heads in the associated institutions. A revised format for monthly Receipt & Expenditure statement suitable for implementation using Tally is also prepared and is attached for your information and valuable suggestion.

All head of Institutions/Accountants are requested to verify the list of account heads attached and inform any last minute modification required. Your remarks/suggestions may be forwarded to mail id : [ihrd.tally@gmail.com](mailto:ihrd.tally@gmail.com) before 15-08-2012. (No. hard copy is required.)

- Copy to: 1) All head of Institutions concerned.  
2) Finance Officer  
3) Administrative Officer  
4) CA to Director  
5) SF  
6) OC

Sd/-  
Special Officer(IT)

Remarks on the list of Account heads attached.

The following points brought to your attention regarding the List of Account heads.

1. The List of Account heads are common for all Associated Institutions of IHRD. So not all account heads in the list is required for any single Institution.
2. Even though only one bank account is given in the list, associate institutions can create additional bank account entry, if more than one account is already in use.
3. Standard account heads already available as built-in the Tally.ERP9 software like cash account, suspense account etc. are not included in the list.
4. A sub-group is mentioned to group account heads of similar nature under the Main Accounting group. So it will be easy to define and prepare a sub-group total in the statement.
5. Projects (Including funded projects) will be implemented in the Tally Software using the "Cost Centre" option. So receipt & expenditure heads required shall be debited/credited to these cost centers to get a balance statement under these projects. So the account heads which was included in the previous list and proposed to implement as Cost Centre option is not included in this list.

Please forward your remarks to mail id : [ihrd.tally@gmail.com](mailto:ihrd.tally@gmail.com) only.

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## Accounting Heads for IHRD Institutions - Tally.ERP9 - Ver.1.1

Sl.	Ledger Head	Sub-Group	Accounting Group
1	Bank Account(FD)		Bank Account
2	Bank Account(SB) No.		Bank Account
3	Bridge Loan	Non-Inst. receipts	Branch/Division
4	Grant-in-Aid(Plan)	Non-Inst. receipts	Branch/Division
5	HSE Exam Advance	Advance Received	Current Liabilities
6	THSLC Exam Advance	Advance Received	Current Liabilities
7	Caution Deposit	Deposits(Liabilities)	Current Liabilities
8	Earnest Money Deposit	Deposits(Liabilities)	Current Liabilities
9	Lapsed Deposits	Deposits(Liabilities)	Current Liabilities
10	Mess Deposit	Deposits(Liabilities)	Current Liabilities
11	NRI Deposit	Deposits(Liabilities)	Current Liabilities
12	Notice Pay	Deposits(Liabilities)	Current Liabilities
13	Security Deposit	Deposits(Liabilities)	Current Liabilities
14	KCWWF Remittance	Duties & Taxes	Current Liabilities
15	Professional Tax	Duties & Taxes	Current Liabilities
16	Sales Tax Collected	Duties & Taxes	Current Liabilities
17	Service Tax	Duties & Taxes	Current Liabilities
18	TDS-Contract	Duties & Taxes	Current Liabilities
19	TDS-Rent	Duties & Taxes	Current Liabilities
20	TDS-Salary	Duties & Taxes	Current Liabilities
21	Value Added Tax	Duties & Taxes	Current Liabilities
22	Cert. Verify./Transcript Fee	IHRD Fee	Current Liabilities
23	Duplicate Certificate Fee	IHRD Fee	Current Liabilities
24	IHRD Exam Fee	IHRD Fee	Current Liabilities
25	Special Sanction Fee(IHRD)	IHRD Fee	Current Liabilities
26	CPF Advance(NR)	Other Receipts	Current Liabilities
27	CPF Advance(Temp.)	Other Receipts	Current Liabilities
28	CPF Subscription	Other Receipts	Current Liabilities
29	Certificate Fee-HSE	Other Receipts	Current Liabilities
30	Certificate Fee-THSLC	Other Receipts	Current Liabilities
31	Closure CPF/Gratuity	Other Receipts	Current Liabilities
32	Co-op. Act Recovery	Other Receipts	Current Liabilities
33	Condonation Fee(non-IHRD)	Other Receipts	Current Liabilities
34	Contribution-Endowment Fund	Other Receipts	Current Liabilities
35	Contribution-Relief Fund	Other Receipts	Current Liabilities
36	Education Loan	Other Receipts	Current Liabilities
37	Educational Concession	Other Receipts	Current Liabilities
38	GPA Insurance Premium	Other Receipts	Current Liabilities
39	Gratuity Premium	Other Receipts	Current Liabilities
40	HSE Exam Fee	Other Receipts	Current Liabilities
41	Hostel Fee from SC/ST Dept	Other Receipts	Current Liabilities
42	IDE Course Fee(University)	Other Receipts	Current Liabilities
43	Insurance Premium(Non-LIC)	Other Receipts	Current Liabilities
44	LIC Premium	Other Receipts	Current Liabilities
45	Matriculation Fee(University)	Other Receipts	Current Liabilities
46	Mess Charge Collection	Other Receipts	Current Liabilities
47	Recovery-Bank Loan	Other Receipts	Current Liabilities
48	Recovery-IHRD Co-op Society	Other Receipts	Current Liabilities
49	Refund-CPF Temp. Advance	Other Receipts	Current Liabilities
50	Revaluation Fee(Non IHRD)	Other Receipts	Current Liabilities
51	Revaluation/Scrutiny Fee(IHRD)	Other Receipts	Current Liabilities
52	SAY/Improvement Fee	Other Receipts	Current Liabilities
53	SC/ST/OEC Scholarship	Other Receipts	Current Liabilities
54	Sale of Application Forms	Other Receipts	Current Liabilities
55	Sale of Stamps	Other Receipts	Current Liabilities

56	Student Insurance Fee	Other Receipts	Current Liabilities
57	Student Scholarship	Other Receipts	Current Liabilities
58	THSLC Exam Fee	Other Receipts	Current Liabilities
59	Text book Fee	Other Receipts	Current Liabilities
60	University Affiliation Fee	University	Current Liabilities
61	University Arts Fee	University	Current Liabilities
62	University Exam Fee	University	Current Liabilities
63	University Exam Remuneration	University	Current Liabilities
64	University Fee	University	Current Liabilities
65	University Magazine Fee	University	Current Liabilities
66	University Mark List Fee	University	Current Liabilities
67	University Matriculation Fee	University	Current Liabilities
68	University Senate Fee	University	Current Liabilities
69	University Sports Affl.Fee	University	Current Liabilities
70	University Union Fee	University	Current Liabilities
71	Statutory Deposit		Deposits(Assets)
72	Books & Journals(NP)	Non-Plan	Fixed Assets
73	Building & Construction(NP)	Non-Plan	Fixed Assets
74	Computer HW/Accessories(NP)	Non-Plan	Fixed Assets
75	Furniture & Fixtures(NP)	Non-Plan	Fixed Assets
76	Lab Equipment(NP)	Non-Plan	Fixed Assets
77	Land(NP)	Non-Plan	Fixed Assets
78	Machinery & Equipment(NP)	Non-Plan	Fixed Assets
79	Motor Vehicles(NP)	Non-Plan	Fixed Assets
80	Software License(NP)	Non-Plan	Fixed Assets
81	Books & Journals(Plan)	Plan Fund	Fixed Assets
82	Building & Construction(Plan)	Plan Fund	Fixed Assets
83	Computer HW/Accessories(Plan)	Plan Fund	Fixed Assets
84	Furniture & Fixtures(Plan)	Plan Fund	Fixed Assets
85	Lab Equipment(Plan)	Plan Fund	Fixed Assets
86	Land(Plan)	Plan Fund	Fixed Assets
87	Machinery & Equipment(Plan)	Plan Fund	Fixed Assets
88	Motor Vehicles(Plan)	Plan Fund	Fixed Assets
89	Software License(Plan)	Plan Fund	Fixed Assets
90	Salary		Indirect Expenses
91	Electricity Charges	Contingencies	Indirect Expenses
92	Newspaper & Periodicals	Contingencies	Indirect Expenses
93	Postage Charges	Contingencies	Indirect Expenses
94	Rent Paid(Building)	Contingencies	Indirect Expenses
95	Telephone Charges	Contingencies	Indirect Expenses
96	Water Charges	Contingencies	Indirect Expenses
97	Administration Fee	Estt.Exp	Indirect Expenses
98	Course Affiliation Fee	Estt.Exp	Indirect Expenses
99	Recognition Fee	Estt.Exp	Indirect Expenses
100	University Charges paid	Estt.Exp	Indirect Expenses
101	University-Annual Admin. Fee	Estt.Exp	Indirect Expenses
102	Maintenance of Building	Maintenance Charges	Indirect Expenses
103	Maintenance of Furniture	Maintenance Charges	Indirect Expenses
104	Maintenance of Library Books	Maintenance Charges	Indirect Expenses
105	Maintenance of Mach.&Equipment	Maintenance Charges	Indirect Expenses
106	Maintenance of Vehicle	Maintenance Charges	Indirect Expenses
107	Bank Charges	Office Exp.	Indirect Expenses
108	Consumables	Office Exp.	Indirect Expenses
109	Hospitality	Office Exp.	Indirect Expenses
110	Office Expenses-Consumables	Office Exp.	Indirect Expenses
111	Other Expenses	Office Exp.	Indirect Expenses
112	Photocopying Charges	Office Exp.	Indirect Expenses

113	Printing and Stationery	Office Exp.	Indirect Expenses
114	Travelling Expenses	Office Exp.	Indirect Expenses
115	Advertisement Charges	Other Expenses	Indirect Expenses
116	Audit Fee	Other Expenses	Indirect Expenses
117	Campus Cleaning Charges	Other Expenses	Indirect Expenses
118	Consultancy Charges paid	Other Expenses	Indirect Expenses
119	Legal Expenses	Other Expenses	Indirect Expenses
120	Spectacle Allowance	Other Expenses	Indirect Expenses
121	TDS Service Charges	Other Expenses	Indirect Expenses
122	Valuation Camp Expenses	Other Expenses	Indirect Expenses
123	CPF Contribution	Remuneration	Indirect Expenses
124	Ex-Gracie Allowance	Remuneration	Indirect Expenses
125	Festival Allowance/Bonus	Remuneration	Indirect Expenses
126	Honorarium	Remuneration	Indirect Expenses
127	Medical Reimbursement	Remuneration	Indirect Expenses
128	Remuneration	Remuneration	Indirect Expenses
129	Remuneration-Exam	Remuneration	Indirect Expenses
130	Wages	Remuneration	Indirect Expenses
131	Arts and Sports	Student Exp.	Indirect Expenses
132	E-Journal Subscription	Student Exp.	Indirect Expenses
133	Internal Exam Expenses	Student Exp.	Indirect Expenses
134	Internet Charges	Student Exp.	Indirect Expenses
135	Lab Consumables	Student Exp.	Indirect Expenses
136	Placement Cell	Student Exp.	Indirect Expenses
137	Railway Concession Form	Student Exp.	Indirect Expenses
138	Refund of Fee	Student Exp.	Indirect Expenses
139	Student Amenities	Student Exp.	Indirect Expenses
140	Student Stationery	Student Exp.	Indirect Expenses
141	Student Study Materials	Student Exp.	Indirect Expenses
142	Bank Interest-FD		Indirect Income
143	Bank Interest-SB		Indirect Income
144	Cost of Tender Form		Indirect Income
145	Other Income		Indirect Income
146	Project fund received		Indirect Income
147	Re-imbusement of Salary(WA)		Indirect Income
148	Admission Fee	Course Fee	Indirect Income
149	Arts/Sports Fee	Course Fee	Indirect Income
150	College Union Fee	Course Fee	Indirect Income
151	Course Fee(IHRD)	Course Fee	Indirect Income
152	Diary Fee	Course Fee	Indirect Income
153	Documentation Fee	Course Fee	Indirect Income
154	Exam Fee(HS)	Course Fee	Indirect Income
155	Exam Fee(THSS)	Course Fee	Indirect Income
156	IDE Course Fee(College)	Course Fee	Indirect Income
157	Internet Fee	Course Fee	Indirect Income
158	Lab Fee	Course Fee	Indirect Income
159	Library Fee	Course Fee	Indirect Income
160	Magazine fee	Course Fee	Indirect Income
161	Medical Inspection Fee	Course Fee	Indirect Income
162	Project Fee	Course Fee	Indirect Income
163	SC/ST/OEC Fee(e-grantz)	Course Fee	Indirect Income
164	Special Fee	Course Fee	Indirect Income
165	Special Training Programme	Course Fee	Indirect Income
166	Student Aid Fund Fee	Course Fee	Indirect Income
167	Student Amenities Fee	Course Fee	Indirect Income
168	Tuition Fee	Course Fee	Indirect Income
169	ATM Rent received	Other Income	Indirect Income

170	Advertisement Fee(Magazine)	Other Income	Indirect Income
171	Auction Sale	Other Income	Indirect Income
172	Auction Sale of Usufructs	Other Income	Indirect Income
173	Bus Coupons	Other Income	Indirect Income
174	CAP Helpdesk	Other Income	Indirect Income
175	College Transfer Fee	Other Income	Indirect Income
176	Condonation Fee(IHRD)	Other Income	Indirect Income
177	Consultancy Fee	Other Income	Indirect Income
178	Exam Expenditure Refund	Other Income	Indirect Income
179	Fine Collected	Other Income	Indirect Income
180	ID Card Fee	Other Income	Indirect Income
181	Liquidation Damages	Other Income	Indirect Income
182	NRI Registration Fee	Other Income	Indirect Income
183	Notice Pay Collected	Other Income	Indirect Income
184	Phone Charge Collected	Other Income	Indirect Income
185	Photocopy Charge Collected	Other Income	Indirect Income
186	Postal Charges Fee	Other Income	Indirect Income
187	RIA Document Fee	Other Income	Indirect Income
188	Recoupment of Bank Charges	Other Income	Indirect Income
189	Refund of Excess Pay/Allowance	Other Income	Indirect Income
190	Registration Fee	Other Income	Indirect Income
191	Rent for Conducting Exam.	Other Income	Indirect Income
192	Rent for Land	Other Income	Indirect Income
193	Rent from Canteen/Hostel	Other Income	Indirect Income
194	Sale of Old Paper	Other Income	Indirect Income
195	Stationary Charges(University)	Other Income	Indirect Income
196	Stationary Fee for IHRD Exam.	Other Income	Indirect Income
197	Advance Paid		Loans & Advances
198	Festival Advance Paid		Loans & Advances
199	Fuel Advance/Bill		Loans & Advances
200	Fund Transfer to NSS A/c		Loans & Advances
201	Medical Advance		Loans & Advances
202	PWD Construction Deposit		Loans & Advances

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