



User's Guide to IHRD Accounting Ver 1.6

Legend used:

Voucher type : R - Receipt P-Payment C-Contra J-Journal

Group : subgroup/Group details

Code	SubGroup	Accounting Group
BA		Bank Account
NIR	Non-Inst. receipts	Branch/Division
AR	Advance Received	Current Liabilities
DL	Deposits(Liabilities)	Current Liabilities
DT	Duties & Taxes	Current Liabilities
IF	IHRD Fee	Current Liabilities
RE	Receipts(Employee)	Current Liabilities
RO	Receipts(Other)	Current Liabilities
RS	Receipts(Student)	Current Liabilities
UN	University	Current Liabilities
DA		Deposits(Assets)
NP	Non-Plan	Fixed Assets
PF	Plan Fund	Fixed Assets
CON	Contingencies	Indirect Expenses
EE	Estt. Expenses	Indirect Expenses
MC	Maintenance Charges	Indirect Expenses
ME	Misc. Expenses	Indirect Expenses
OE	Office Expenses	Indirect Expenses
REM	Remuneration	Indirect Expenses
SE	Student Expenses	Indirect Expenses
II		Indirect Income
CF	Course Fee	Indirect Income
MI	Misc. Income	Indirect Income
LA		Loans & Advances

Note: This guide contains examples in the order of Ledger heads given in the approved ledger head list. But examples of similar transactions are not included in this guide.

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- 1 Bridge Loan received from HQ/Other Institutions.
Related Group: NIR Voucher type: R
Dr.: Bank Account(SB) Cr.: Bridge Loan
Reverse transaction for refund of bridge loan
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- 2 Cash Remittance to Bank A/c(SB)
Related Group: BA Voucher type: C
Dr.: Bank Account(SB) Cr.: Cash A/c
Reverse transaction for cash withdrawal from bank
-
- 3 Fund deposited in Fixed Deposits
Related Group: BA Voucher type: J
Dr.: Bank Account(FD) Cr.: Bank Account(SB)
Reverse transaction for closure of FD.
Refer eg.95 for interest posting.
-
- 4 Grant-in-Aid(Plan) received from HQ
Related Group: NIR Voucher type: R
Dr.: Bank Account(SB) Cr.: Grant-in-Aid(Plan)
Reverse transaction for refund of unutilised Plan fund
-
- 5 HSE/THSLC Exam. Advance Received.
Related Group: AR Voucher type: R
Dr.: Bank Account(SB) for cheque/DD Cr.: HSE/THSLC Exam. Advance
Reverse transaction for refund if any.
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- 6 Notice Pay collected from Guest Faculty.
Related Group: DL Voucher type: J
Please refer example 44.
- For refund of notice pay, Dr.: Notice Pay, Cr.: Cash.
In case of termination before notice period,
Dr.: Notice Pay Cr.: Notice Pay Collected
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- 7 Deductions Collected from Salary.
Related Group: DT Voucher type: R
Dr.: Salary Cr.: Cash/Bank a/c, Cr. PF Subscription,
Cr. Refund -CPF Temp. Advance Cr. Insurance Premium
[all deduction from salary....]
Cr. Professional Tax Cr.: TDS-Salary
-
- 8 Receipt of Security Deposit
Related Group: DL Voucher type: R
Dr.: Bank A/c for DD or Cash Cr.: Security deposit
- Reverse transaction for refund of deposits. Similar transaction for other Deposit heads.
-
- 9 Transfer of Lapsed deposits.
Related Group: DL Voucher type: J
Dr.: CD/EMD/SD/NRI/Mess deposits Cr.: Lapsed Deposits
Transfer unclaimed deposits older than 5 Yrs to Lapsed deposits.
Debit appropriate Deposit head.
-

10 TDS collected from contractor
 Related Group: DT Voucher type: R
 Dr.: [Contract a/c] Cr.: Cash/Bank a/c , Cr.: TDS
 on payment of TDS to govt. reverse transaction.
 Similar Transaction for all other heads under Duties & Taxes.

11 Collection of IHRD Exam fee
 Related Group: IF Voucher type: J
 Dr.: Cash Cr.: IHRD Exam fee
 *Cr.: Stationary Fee for IHRD Exam.
 *Amount transferred from Exam Fee payable to IHRD to meet stationary charges
 to conduct IHRD Exams.
 Dr. IHRD Exam fee for fee transferred to IHRD Cr. Bank.
 (Similar transaction for all other fee collected and payable to IHRD)

12 Sales of Application form
 Related Group: IF Voucher type: R
 Dr.: Cash/Bank a/c Cr.: Sale of Application forms
 Dr. Sale of application forms & Cr. Cash/Bank on payment to IHRD

13 Receipt of CPF Advance
 Related Group: RE Voucher type: R
 Dr.: Bank a/c(SB) Cr.: CPF Advance(NR/Temp)
 Reverse transaction for payment of advance to employee

14 Collection of CPF subscription from Salary.
 Refer. Transaction 7

15 Closure of CPF/Gratuity account.
 Related Group: RE Voucher type: R
 Dr.: Bank A/c Cr.: Closure-CPF/Gratuity
 on payment Dr. Closure-CPF/Gratuity Cr. Bank a/c or Cash

16 Contribution received from employees to Relief Funds.
 Related Group: RE Voucher type: J/R
 Dr.: Cash/Bank A/c / Salary Cr.: Contribution-Relief Fund
 on payment Dr. Contribution-Relief Fund Cr. Cash/Bank A/c

17 Insurance Premium(LIC) collected from employee salary.
 Please refer example 7.
 On payment Dr. Ins. premium(LIC) Cr. Bank A/c
 similar transaction for other Insurance related heads.

18 Loan dues recovered from salary of employee as per Co-op Act.
 Please refer example 7.
 on payment Dr. Recovery-Co-op. Act Cr. Bank A/c
 Similar transactions for other loan recovery from salary account.

19 Recovery of Temp. Advance from employee salary.
 Please refer example 7.
 On payment Dr. Refund-CPF Temp. Advance Cr. Bank A/c

20 Contribution received from parent/public to Endowment Fund
 Related Group: RO Voucher type: R
 Dr.: Cash/Bank A/c Cr.: Contribution-Endowment Fund
 On transfer to FD, Dr. Bank(FD) Cr. Bank(SB)
 On payment of Endowment, Dr. Contribution-Endowment Fund Cr. Cash/Bank

21 Exam remuneration received from University
 Related Group: RO Voucher type: R
 Dr.: Bank A/c Cr.: University Exam Remuneration
 on payment Dr. University Exam Remuneration Cr. Cash/Bank A/c

22 Certificate fee collected from HSE students
 Related Group: RS Voucher type: R
 Dr.: Cash Cr.: Certificate fee-HSE
 on payment to HSE Board Dr. Certificate fee-HSE Cr. Bank/Cash
 Similar for Certificate fee collected from THSLC students.

23 Condonation fee(Non IHRD) collected from students.
 Related Group: RS Voucher type: R
 Dr.: Cash Cr.: Condonation fee(Non-IHRD)
 on payment to board/University Dr. Condonation Fee(Non-IHRD) Cr. Bank a/c

24 Education Loan received from Bank/Institution.
 Related Group: RS Voucher type: R
 Dr.: Bank A/c Cr.: Education Loan
 on Refund to Student, Dr. Refund of Fee Cr. Bank/Cash
 Similar transaction for Education Loan received from Agencies

25 Exam Fee collected form HSE Students
 Related Group: RS Voucher type: R
 Dr.: Cash Cr.: Exam Fee-HSE Board
 on payment Dr. Exam Fee-HSE Board Cr. Bank/Cash
 Similar Transaction for Exam fee collected from PTC/THSLC students

26 Hostel Fee received from SC/ST Development Dept.
 Related Group: RS Voucher type: R
 Dr.: Bank A/c Cr.: Hostel Fee from SC/ST Dept.
 on payment Dr. Hostel Fee from SC/ST Dept. Cr. Cash/Bank a/c

27 Matriculation fee Collected from HSE Students
 Related Group: RS Voucher type: R
 Dr.: Cash/Bank a/c Cr.: Matriculation fee-HSE
 on payment to board, Dr Matriculation fee-HSE Cr. Bank/Cash a/c

28 Mess Charge Collected from Students
 Related Group: RS Voucher type: R
 Dr.: Cash Cr.: Mess Charge Collected
 on payment to mess committee, Dr. Mess Charge Collected Cr.Cash/Bank a/c

29 Refund of unclaimed Scholarship to Issuing agency.
 Related Group: RS Voucher type: P
 Dr.: Refund of Scholarship Cr.: Bank a/c
 before this transaction, Dr.[corresponding Scholarship] a/c Cr. Refund of
 scholarship for the same amount.

30 Refund of 90% Revaluation Fee(PTC) to students
 Related Group: RS Voucher type: P
 Dr.: Refund-Revaluation Fee(PTC) Cr.: Cash
 Dr. Cash Cr. Revaluation Fee(JCTE) for 90% refund.
 Dr. Bank a/c Cr. Revaluation Fee(JCTE) for amount paid to JCTE

31 Revaluation fee collected for non-IHRD exams(University/HSE/PTC)
Related Group: RS Voucher type: R
Dr.: Cash/Bank A/c Cr.: Revaluation Fee(Non-IHRD)
on payment to Exam. agency, Dr. Revaluation Fee(Non-IHRD) Cr. Bank a/c

32 SAY/Improvement exam fee collected from students
Related Group: RS Voucher type: R
Dr.: Cash/Bank a/c Cr.: SAY/Improvement fee
on payment to HSE board, Dr. SAY/Improvement fee Cr. Cash/Bank a/c

33 Scholarship received from SC/ST Dev.Dept. for SC/ST/OEC students
Related Group: RS Voucher type: R
Dr.: SC/ST/OEC Scholarship Cr.: Cash, Cr.: [Course fee heads]
on Payment of stipend to students, Dr. Cash, Cr. SC/ST/OEC Scholarship

34 Sale of stamps like Navy/Children's day to students.
Related Group: RS Voucher type: R
Dr.: Cash/Bank a/c Cr.: Sale of Stamps
on payment of amount, Dr. Sale of Stamps Cr. Bank a/c

35 Student Insurance Fee collected from students and paid to Agency.
Related Group: RS Voucher type: R
Dr.: Cash Cr.: Student Insurance Fee
on payment of premium, Dr. Student Insurance Fee Cr. Cash/Bank a/c

36 Student Scholarship received from different Agencies(non-SC/ST)
Related Group: RS Voucher type: R
Dr.: Bank a/c Cr.: Student Scholarship
on payment to students, Dr. Student Scholarship Cr. Cash/Bank a/c
for refund, follow transaction for Refund of unclaimed Scholarship

37 Text Book Fee collected from students
Related Group: RS Voucher type: R
Dr.: Cash/Bank a/c Cr.: Text Book Fee
on payment to issuing agency, Dr. Text Book Fee Cr. Bank/ac

38 University affiliation fee collected from students
Related Group: RS Voucher type: R
Dr.: Cash Cr.: University Affiliation Fee
on payment to university, Dr. University Affiliation Fee Cr. Bank a/c
similar transaction for all fee collected and payable to University.

39 Amount deposited in KSEB/BSNL/University etc as security deposit.
Related Group: DA Voucher type: P
Dr.: Statutory Deposits Cr.: Bank a/c
The amount deposited is an Asset, refundable only in case of closure of
corresponding service.

40 Books & Journals purchased for library using Non-Plan fund
Related Group: NP Voucher type: P
Dr.: Books & Journals(NP) Cr.: Cash/Bank a/c

41 Computer Hardware/Accessories purchased using non-plan fund
Related Group: NP Voucher type: R
Dr.: Computer HW/Accessories(NP) Cr.: Bank a/c
Similar transaction for all purchase/expenses using non-plan fund.

42 Expenditure on Building Construction using Plan Fund
Related Group: PF Voucher type: P
Dr.: Building & Construction(Plan) Cr. Cash/Bank, Cr. Income Tax, ...

43 Expenditure on purchase of Machinery & Equipment using Plan Fund
Related Group: PF Voucher type: P
Dr.: Machinery & Equipment(Plan) Cr.: Bank a/c, Cr. Sales tax ...
Similar transaction for purchase/expenditure using Plan Fund

44 Wages/Stipend paid to temporary employees
Related Group: IE Voucher type: P
Dr.: Wages Cr.: Cash/Bank a/c, Cr. Notice Pay
Cr.: Income Tax etc.
for wages paid to temporary employees on Consolidated/daily/hourly/stipend basis

45 Remuneration paid to employees/others.
Related Group: REM Voucher type: P
Dr.: Remuneration Paid Cr.: Cash/Bank a/c
all types of remuneration paid to employees/others except exam. remuneration received from external agency.

46 Electricity charges paid.
Related Group: CON Voucher type: P
Dr.: Electricity Charges Cr.: Cash/Bank a/c
Similar transaction for all payments under Contingencies sub-group.

47 Administration fee paid to IHRD Head Quarters
Related Group: EE Voucher type: P
Dr.: Administration Fee Cr.: Bank a/c

48 Course Affiliation fee paid to University
Related Group: EE Voucher type: P
Dr.: Course Affiliation Fee Cr.: Bank a/c

49 Property/service tax paid to LSG Institution
Related Group: EE Voucher type: P
Dr.: Property/Service tax Cr.: Cash/Bank a/c

50 Recognition fee paid to University
Related Group: EE Voucher type: P
Dr.: Recognition fee Cr.: Bank a/c

51 Annual Administration fee paid to University
Related Group: EE Voucher type: P
Dr.: University Annual Admin.Fee Cr.: Bank a/c

52 Processing Fee paid for additional Course/batch/seat to University
Related Group: EE Voucher type: P
Dr.: University Charges paid. Cr.: Bank a/c

53 Expenses on Maintenance of Building
Related Group: MC Voucher type: P
Dr.: Maintenance of Building Cr. Cash/Bank, Cr. Income Tax, ...

54 Maintenance charge of Vehicle
Related Group: MC Voucher type: P
Dr.: Maintenance of Vehicle Cr.: Cash/Bank a/c

Similar entries for other heads under Maintenance charges sub-group.

55 Advertisement charges paid
Related Group: ME Voucher type: P
Dr.: Advertisement Charges Cr.: Cash/Bank /ac, Cr.: TDS-Contract

56 Audit fee paid
Related Group: ME Voucher type: P
Dr.: Audit fee Cr.: Bank a/c, Cr.: TDS-Contract

57 Expenses on campus cleaning activities.
Related Group: ME Voucher type: P
Dr.: Campus Cleaning Charges Cr.: Cash/Bank a/c

58 Consultancy charges paid to the consultant.
Related Group: ME Voucher type: P
Dr.: Consultancy Charges paid Cr.: Bank a/c, Cr.: TDS-Contract

59 Legal service fee paid to advocate
Related Group: ME Voucher type: P
Dr.: Legal Expenses Cr.: Bank a/c, Cr.: TDS-Contract

60 Petty expenses incurred(not included in any other expense heads)
Related Group: ME Voucher type: P
Dr.: Other Expenses Cr.: Cash/Bank a/c

Note: Do not use this head for transactions for which ledger heads already exists. Attach details of transactions under this head with monthly stat.

61 Spectacle Allowance paid to employees
Related Group: ME Voucher type: P
Dr.: Spectacle Allowance Cr.: Cash/Bank a/c

62 TDS services charges paid to TIN facilitation Centre.
Related Group: ME Voucher type: P
Dr.: TDS Service Charges Cr.: Bank a/c
Charges paid to TIN Facilitation centre for service like uploading tax
details to Income tax site.

63 Exam. Valuation camp expenses.
Related Group: ME Voucher type: P
Dr.: Valuation Camp Expenses Cr.: Cash/Bank a/c
Expenses incurred in conducting exam. valuation camps

64 Bank charges collected by bank.
Related Group: OE Voucher type: P
Dr.: Bank Charges Cr.: Bank a/c
Amount debited by Bank towards various service charges.

65 Expenses under Hospitality.
Related Group: OE Voucher type: P
Dr.: Hospitality Cr.: Cash/Bank a/c
Expenses incurred for hospitality.

66 Cost of Office consumables paid
Related Group: OE Voucher type: P
Dr.: Office Consumables Cr.: Cash/Bank a/c
Expenses on various office consumables like paper/tonner/ribbon etc.

67 Photocopy charges paid.
Related Group: OE Voucher type: P
Dr.: Photocopy Charges Cr.: Cash/Bank a/c
Charges incurred in photocopying for office purpose.

68 Expenses on Printing & Stationery
Related Group: OE Voucher type: P
Dr.: Printing and Stationery Cr.: Cash/Bank a/c
Expenses incurred in Printing & Stationery items for office purpose.

69 Travelling expenses paid
Related Group: OE Voucher type: P
Dr.: Travelling Expenses Cr.: Cash/Bank a/c

70 CPF contribution paid to CPF Trust
Related Group: REM Voucher type: J
Dr.: CPF Contribution Cr.: Bank a/c

71 Ex-Gracie allowance paid to employee
Related Group: REM Voucher type: P
Dr.: Ex-Gracie Allowance Cr.: Cash/Bank a/c

72 Festival Allowance/Bonus paid to employees
Related Group: REM Voucher type: P
Dr.: Festival Allowance/Bonus Cr.: Cash/Bank a/c

73 Gratuity premium paid for employees
Related Group: REM Voucher type: P
Dr.: Gratuity Premium Cr.: Bank a/c

74 Honorarium paid to faculty/Others
Related Group: REM Voucher type: P
Dr.: Honorarium Cr.: Cash/Bank a/c

75 Medical reimbursement paid to employees
Related Group: REM Voucher type: P
Dr.: Medical Reimbursement Cr.: Cash/Bank a/c

76 Remuneration paid for conducting examination/evaluation etc.
Related Group: REM Voucher type: P
Dr.: Remuneration-Exam Cr.: Cash/Bank a/c
Remuneration paid to exam. related works like invigilation/valuation for
which expenses likely to be re-imbursed from agencies like University.

77 Expenses incurred to conduct Arts & Sports events.
Related Group: SE Voucher type: P
Dr.: Arts and Sports Expenses Cr.: Cash/Bank a/c
All expenses incurred for conducting Arts & Sports events.

78 E-Journal Subscription charges paid.
Related Group: SE Voucher type: P
Dr.: E-Journal Subscription Cr.: Bank a/c

79 Expenses for conducting Internal/Model Examinations.
Related Group: SE Voucher type: P
Dr.: Internal Exam Expenses Cr.: Cash/Bank a/c

80 Internet Charges paid to Internet Service Provider
Related Group: SE Voucher type: P
Dr.: Internet Charges Cr.: Bank a/c
Amount paid to BSNL/ADL etc. for providing Internet/VPN connections.

81 Expenses on purchase of Lab Consumables.
Related Group: SE Voucher type: P
Dr.: Lab Consumables Cr.: Cash/Bank a/c
for Purchase of all type of lab consumables for Electronics/Computer/
Physics/Chemistry labs.

82 Expenses related to Career Placement & Guidance Cell
Related Group: SE Voucher type: P
Dr.: Placement Cell Expenses Cr.: Cash/Bank a/c

83 Course fee refunded to students.
Related Group: SE Voucher type: P
Dr.: Refund of Course Fee Cr.: Cash/Bank A/c
Amount refunded to discontinued students towards eligible part of Course
Fee/Duplicate remittance of fee by Banks sponsoring Educational Loan

84 Refund of Fee paid by SC/ST Dev. Dept.
Related Group: SE Voucher type: P
Dr.: Refund of Fee(SC/ST/OEC) Cr.: Bank a/c
Fee of discontinued SC/ST/OEC students refunded to SC/ST Dev. Dept.

85 Expenses related to Student Amenities
Related Group: SE Voucher type: P
Dr.: Student Amenities Cr.: Cash/Bank a/c

86 Expenses related to purchase of student stationery
Related Group: SE Voucher type: P
Dr.: Student Stationery Cr.: Cash/Bank a/c
purchase of all type of stationery items for academic purpose.

87 Expenses on preparation of student study materials.
Related Group: SE Voucher type: P
Dr.: Student Study Materials Cr.: Cash/Bank a/c

88 Admission fee collected
Related Group: CF Voucher type: R
Dr.: Cash/Bank a/c Cr.: Admission Fee
Similar entries for all types of course fee collected from students.

89 Fee for SC/ST/OEC students received from SC/ST Dev. Dept.(e-grantz)
Related Group: CF Voucher type: R
Dr.: Bank a/c Cr.: SC/ST/OEC Fee(E-grantz)
Course fee directly transferred to bank a/c by SC/ST Dev. Dept.

90 Rent received for space provided for ATM
Related Group: MI Voucher type: R
Dr.: Bank a/c Cr.: ATM Rent received

91 Advertisement fee collected in College SB a/c for college magazine.
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: Advertisement Fee(Magazine)

92 Receipt of amount through auction sale of old/scrap items
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: Auction Sale, Cr.: VAT

93 Reciepts of amount through auction sale of Usufructs
Related Group: MI Voucher type: R
Dr.: Cash/Bank /ac Cr.: Auction Sale of Usufructs,
Cr.: VAT

94 Bank Interest for SB a/c credited in SB Account
Related Group: MI Voucher type: J
Dr.: Bank a/c Cr.: Bank Interest-SB

95 Interest for FD remitted in SB a/c
Related Group: MI Voucher type: J
Dr.: Bank a/c Cr.: Bank Interest-FD

96 Amount received for conducting CAP Helpdesk
Related Group: MI Voucher type: R
Dr.: Bank a/c Cr.: CAP Helpdesk

97 College transfer fee collected for Inter college transfer.
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: College Transfer fee

98 Condonation fee collected for IHRD courses
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: Condonation Fee(IHRD)
Condonation fee collected from students which is a revenue.

99 Consultancy fee collected from other agencies/Institutions.
Related Group: MI Voucher type: R
Dr.: Bank a/c Cr.: Consultancy Fee
Amount collected from clients for consultancy service provided.

100 Exam. Expenditure refunded by HSE Board/DPI/Universities.
Related Group: MI Voucher type: R
Dr.: Bank a/c Cr.: Exam. Expenditure refund

101 Fine collected from students.
Related Group: MI Voucher type: R
Dr.: Cash Cr.: Fine collected
All types of fine collected from students

- 102 Cost of ID card/Duplicate card Collected from students
Related Group: MI Voucher type: R
Dr.: Cash Cr.: ID Card Fee
-
- 103 Liquidation Damages collected from employees on termination of service
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: Liquidation Damages Collected
-
- 104 NRI Registration fee collected from students
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: NRI Registration Fee
-
- 105 Notice pay collected from regular/guest faculty.
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: Notice Pay Collected
Notice pay amount collected from employees on early termination of service.
-
- 106 Other income not included in any other listed heads
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: Other Income
Use this head only if the income cannot be accounted in any other listed
Ledger heads.
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- 107 Excess phone charge collected from CUG users.
Related Group: MI Voucher type: R
Dr.: Cash Cr.: Phone charge(CUG) Collected
Phone charge beyond permissible limit collected from CUG phone users
-
- 108 Photocopying charges collected from students/staff
Related Group: MI Voucher type: R
Dr.: Cash Cr.: Photocopy Charge Collected
fee collected from students/staff for photocopying.
-
- 109 Postal charges collected from applicants.
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: Postal Charges Collected
Postal charge collected for sending application form by post.
-
- 110 Documentation fee collected from applicants as per RTI Act
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: RIA Document fee
-
- 111 Amount received towards refund of 90% of salary from other Institution
Related Group: MI Voucher type: R
Dr.: Bank a/c Cr.: Re-imbursement of Salary(WA)
90% of salary reimbursed by Instn. where employee work on working
arrangement basis.
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- 112 Bank charges recouped from students for outstation instruments
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: Recoupment of Bank Charges
-
- 113 Refund of excess Pay/Allowance by employees
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: Refund of Excess Pay/Allowance
-
- 114 Registration Fee collected from students
Related Group: MI Voucher type: R
Dr.: Cash Cr.: Registration Fee
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- 115 Rent received from other Agencies to conduct Exam. in Institution.
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: Rent for Conducting Exam.
Rent received from external agencies to utilise the Institutional facility
to conduct exam/test etc.
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- 116 Rent received for land allotted for canteen/ATM etc
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: Rent for Land
Cr.: Service Tax
-
- 117 Rent received from building allotted for canteen/Hostel
Related Group: MI Voucher type: R
Dr.: Cash/Bank a/c Cr.: Rent from Canteen/Hostel
-
- 118 Amount received from sale of bus coupons
Related Group: MI Voucher type: R
Dr.: Cash a/c Cr.: Sale of Bus Coupons
-
- 119 Amount received from sale of old paper
Related Group: MI Voucher type: R
Dr.: Cash a/c Cr.: Sale of Old Paper
-
- 120 Sale of Tender forms
Related Group: MI Voucher type: R
Dr.: Cash/Bank /ac Cr.: Sale of Tender Form
Cr.: Value Added Tax
-
- 121 Stationary charges paid by University.
Related Group: MI Voucher type: R
Dr.: Bank a/c Cr.: Stationary Charges(University)
Stationary charges paid by university for conducting exams.
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- 122 Advance paid to employees.
 Related Group: LA Voucher type: P
 Dr.: Advance Paid Cr.: Cash/Bank a/c
 All type of advances paid to employees

- 123 Advance paid earlier settled by employees.
 Related Group: LA Voucher type: J/P
 Step 1: Reverse the transaction of advance paid for the same amount.
 Dr.: Cash Cr.: Advance Paid
 Step 2: Account actual expense
 Dr. [Expense head] Cr.: Cash

- 124 Festival advance paid to employees
 Related Group: LA Voucher type: P
 Dr.: Festival Advance Paid Cr.: Cash/Bank a/c

- 125 Fuel Advance paid to drivers
 Related Group: LA Voucher type: P
 Dr.: Fuel Advance Cr.: Cash
 On settlement, Dr. Fuel Expenses, Dr.: Cash Cr: Fuel Advance

- 126 Loan amount transferred to NSS a/c
 Related Group: LA Voucher type: P
 Dr.: Loan to NSS a/c Cr.: Bank a/c
 Amount transferred to NSS a/c temporarily to meet expenses on NSS activity
 on request from Programme officer.(refundable)

- 127 Medical Advance paid to employees
 Related Group: LA Voucher type: P
 Dr.: Medical Advance Cr.: Cash/Bank a/c

- 128 Amount deposited towards PWD Construction work.
 Related Group: LA Voucher type: P
 Dr.: PWD Construction Deposit Cr.: Bank a/c
 Amount deposited for PWD Construction in advance which will be settled in
 the subsequent construction bill.

Note: This guide will be modified with more examples and corrections and the revised version will be published at the *ihrd website* → *member's area* → *accounts*. Please verify the site for updated version.
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