



Institute of Human Resources Development

Prajo'e Towers, Vazhuthacaud, Thiruvananthapuram-14.

Description of Approved IHRD Account Heads Ver 1.6

Sl.	Ledger head/Description	Sub-Group	Accounting Group
1	Bank Account(FD) Fixed deposits in banks		Bank Account
2	Bank Account(SB) SB Bank Account of Institution		Bank Account
3	IHRD Head Quarters Amount transferred to/from IHRD HQ like NRI/lapsed deposits.		Branch/Division
4	Bridge Loan Loan received/refunded from Associated Instn./HQ	Non-Inst. receipts	Branch/Division
5	Grant-in-Aid(Plan) Grant-in-Aid received from HQ(plan fund)	Non-Inst. receipts	Branch/Division
6	HSE Exam Advance HSE Exam advance received from HSE board.	Advance Received	Current Liabilities
7	THSLC Exam Advance THSLC exam advance received from Pareeksha Bhavan	Advance Received	Current Liabilities
8	University Exam Advance Exam. Expenditure Advance received from University	Advance Received	Current Liabilities
9	Caution Deposit Caution Deposit collected/refunded	Deposits(Liabilities)	Current Liabilities
10	Earnest Money Deposit EMD collected/refunded	Deposits(Liabilities)	Current Liabilities
11	Lapsed Deposits Unclaimed/Lapsed deposits like SD/EMD/CD etc.	Deposits(Liabilities)	Current Liabilities
12	Mess Deposit Mess Deposit collected/refunded	Deposits(Liabilities)	Current Liabilities
13	NRI Deposit NRI Interest Free Deposit collected(EC)	Deposits(Liabilities)	Current Liabilities
14	Notice Pay Notice pay deposited by/refunded to guest faculty	Deposits(Liabilities)	Current Liabilities
15	Revaluation Fee(JCTE) Amount Collected from PTC Students for revaluation(JCTE)	Deposits(Liabilities)	Current Liabilities
16	Security Deposit Security Deposit collected/refunded	Deposits(Liabilities)	Current Liabilities
17	KCWWF Remittance The amount due to KCWWF from construction bill.	Duties & Taxes	Current Liabilities
18	Professional Tax Professional tax collected from employees	Duties & Taxes	Current Liabilities

19	Sales Tax Sales tax collected from sale of tender forms/other items.	Duties & Taxes	Current Liabilities
20	Service Tax Service Tax collected & payable to Central Govt.	Duties & Taxes	Current Liabilities
21	TDS-Contract TDS collected from contractors	Duties & Taxes	Current Liabilities
22	TDS-Rent TDS collected from Rent paid	Duties & Taxes	Current Liabilities
23	TDS-Salary TDS collected from salary/wages of employees	Duties & Taxes	Current Liabilities
24	Value Added Tax VAT collected and payable to Govt.	Duties & Taxes	Current Liabilities
25	Cert. Verify./Transcript Fee Certificate Verification/Official Transcript Fee due to HQ	IHRD Fee	Current Liabilities
26	Duplicate Certificate Fee Duplicate Certificate Fee collected & payable to IHRD	IHRD Fee	Current Liabilities
27	IHRD Exam Fee Exam fee/Re-registration fee collected & payable to IHRD	IHRD Fee	Current Liabilities
28	Revaluation/Scrutiny Fee(IHRD) Revaluation/Scrutiny fee collected for IHRD Exams.	IHRD Fee	Current Liabilities
29	Sale of Application Forms Sales proceeds from app. forms of IHRD Courses.	IHRD Fee	Current Liabilities
30	Special Sanction Fee(IHRD) Special Sanction Fee(IHRD) collected & payable to IHRD	IHRD Fee	Current Liabilities
31	CPF Advance(NR) CPF Non-Refundable advance received from Trust	Receipts(Employee)	Current Liabilities
32	CPF Advance(Temp.) CPF Temp. Advance received from Trust.	Receipts(Employee)	Current Liabilities
33	CPF Closure Closure of CPF/Gratuity account of employees.	Receipts(Employee)	Current Liabilities
34	CPF Subscription CPF Subscription collected from employees	Receipts(Employee)	Current Liabilities
35	Contribution-Relief Fund Contribution to CM/PM Relief Funds	Receipts(Employee)	Current Liabilities
36	GPA Insurance Premium GPA Insurance premium collected from employees	Receipts(Employee)	Current Liabilities
37	Insurance Premium(LIC) Insurance premium collected for LIC	Receipts(Employee)	Current Liabilities
38	Insurance Premium(Non-LIC) Insurance Premium collected for Non-LIC Institutions.	Receipts(Employee)	Current Liabilities

39	Recovery-Bank Loan Loan Recovery from emp.salary	Receipts(Employee) for fin. Institutions	Current Liabilities
40	Recovery-Co-op. Act Recovery as per Co-operative Act for Fin. Institutions.	Receipts(Employee)	Current Liabilities
41	Recovery-IHRD Co-op Society Recovery from salary to IHRD Co-op society	Receipts(Employee)	Current Liabilities
42	Refund-CPF Temp. Advance Refund of Temp. CPF advance collected from salary	Receipts(Employee)	Current Liabilities
43	Contribution-Endowment Fund Contribution to Endowment Fund from parent/public	Receipts(Other)	Current Liabilities
44	University Exam Remuneration Remuneration recevd. from University & payable to teachers	Receipts(Other)	Current Liabilities
45	Certificate Fee-HSE Certificate fee collected for HSE Exam & payable to board	Receipts(Student)	Current Liabilities
46	Certificate Fee-THSLC Certificate fee collected for THSLC exam & payable to DPI	Receipts(Student)	Current Liabilities
47	Condonation Fee(non-IHRD) Condonation fee collected and payable to other Institutions	Receipts(Student)	Current Liabilities
48	Education Concession(non-SC/ST) Education Concession(Non SC/ST) from other agencies.	Receipts(Student)	Current Liabilities
49	Education Loan Education Loan received from an agency & payable to students	Receipts(Student)	Current Liabilities
50	Exam Fee-HSE board HS exam fee collected and payable to HSE Board	Receipts(Student)	Current Liabilities
51	Exam Fee-PTC-JCTE Exam Fee Collected from PTC Students payable to JCTE	Receipts(Student)	Current Liabilities
52	Exam Fee-THSLC THSLC Exam fee collected and payable to Pareeksha bhavan	Receipts(Student)	Current Liabilities
53	Hostel Fee from SC/ST Dept. Hostel fee received from SC/ST Dept.	Receipts(Student)	Current Liabilities
54	Matriculation Fee-HSE HSE matriculation fee collected and payable to HSE board	Receipts(Student)	Current Liabilities
55	Mess Charge Collected Mess Charge Collected from Students	Receipts(Student)	Current Liabilities
56	Refund of Scholarship Scholarship refunded to the Scholarship Issuing Agencies	Receipts(Student)	Current Liabilities
57	Refund-Revaluation Fee(PTC) Revaluation fee refunded to PTC-JCTE exam candidates.	Receipts(Student)	Current Liabilities
58	Revaluation Fee(Non IHRD) Revaluation fee collected for Unty./HSE/THSLC/DTE etc.	Receipts(Student)	Current Liabilities

59	SAY/Improvement Fee SAY/Improvement fee collected & payable to DPI/HSE board.	Receipts(Student)	Current Liabilities
60	SC/ST/OEC Stipend Stipend/scholarship from SC/ST Dept & payable to students.	Receipts(Student)	Current Liabilities
61	Sale of Stamps Sale of Navy/Children day stamp etc.	Receipts(Student)	Current Liabilities
62	Student Insurance Fee Student Insurance Fee collected and payable to Ins. Agency	Receipts(Student)	Current Liabilities
63	Student Scholarship Student scholarship received from scholarship schemes	Receipts(Student)	Current Liabilities
64	Text book Fee Text book fee collected from students	Receipts(Student)	Current Liabilities
65	University Affiliation Fee Affiliation fee collected & payable to University	University	Current Liabilities
66	University Arts Fee Arts Fee collected & payable to University	University	Current Liabilities
67	University Exam Fee University exam fee collected & payable to University	University	Current Liabilities
68	University Magazine Fee Magazine fee collected & payable to University	University	Current Liabilities
69	University Mark List Fee Mark list fee collected & payable to University	University	Current Liabilities
70	University Matriculation Fee Matriculation fee collected & payable to University	University	Current Liabilities
71	University Senate Fee Senate fee collected & payable to University	University	Current Liabilities
72	University Special Fee Various University fee collected & payable to University	University	Current Liabilities
73	University Sports Affl.Fee Sports affiliation fee collected & payable to University	University	Current Liabilities
74	University Student Welfare fee Student Welfare fee collected from students	University	Current Liabilities
75	University Union Fee University union fee collected & payable to University	University	Current Liabilities
76	Statutory Deposit Amount Deposited in EB/BSNL/University etc.		Deposits(Assets)
77	Books & Journals(NP) Books/Periodicals purchased to Library using non-plan fund	Non-Plan	Fixed Assets
78	Building & Construction(NP) Cost of construction/Building using non-plan fund	Non-Plan	Fixed Assets

79	Computer HW/Accessories(NP) Cost of Computer hardware/Accessories using non-plan fund	Non-Plan	Fixed Assets
80	Furniture & Fixtures(NP) Cost of furniture/fixtures using non-plan fund	Non-Plan	Fixed Assets
81	Lab Equipment(NP) Cost of Lab equipment(non-computer items) using NP fund	Non-Plan	Fixed Assets
82	Land(NP) Expenses on Land purchase/lease etc. using non-plan fund	Non-Plan	Fixed Assets
83	Machinery & Equipment(NP) Purchase of Machinery & Equipment using non-plan fund	Non-Plan	Fixed Assets
84	Motor Vehicles(NP) Purchase of Motor vehicle using non-plan fund	Non-Plan	Fixed Assets
85	Software License(NP) Cost of Software License purchased using non-plan fund	Non-Plan	Fixed Assets
86	Books & Journals(Plan) Books/Periodicals purchased to Library using plan fund	Plan Fund	Fixed Assets
87	Building & Construction(Plan) Cost of construction/Building using plan fund	Plan Fund	Fixed Assets
88	Computer HW/Accessories(Plan) Cost of Computer hardware/Accessories using plan fund	Plan Fund	Fixed Assets
89	Furniture & Fixtures(Plan) Cost of furniture/fixtures using plan fund	Plan Fund	Fixed Assets
90	Lab Equipment(Plan) Cost of Lab equipment(non-computer items) using plan fund	Plan Fund	Fixed Assets
91	Land(Plan) Expenses on Land purchase/lease etc. using plan fund	Plan Fund	Fixed Assets
92	Machinery & Equipment(Plan) Purchase of Machinery & Equipment using plan fund	Plan Fund	Fixed Assets
93	Motor Vehicles(Plan) Purchase of Motor vehicle using plan fund	Plan Fund	Fixed Assets
94	Software License(Plan) Cost of Software License purchased using plan fund	Plan Fund	Fixed Assets
95	Salary Salary paid to Regular employees		Indirect Expenses
96	Wages Amount paid as daily/hourly/consolidated rate to employees		Indirect Expenses
97	Building Rent Paid Rent of Building paid	Contingencies	Indirect Expenses
98	Electricity Charges Electricity charges paid	Contingencies	Indirect Expenses

99	Fuel Charges Fuel expenses for vehicles & Generator sets.	Contingencies	Indirect Expenses
100	Newspaper & Periodicals Cost of Newspaper/periodicals paid	Contingencies	Indirect Expenses
101	Postage Charges Postage/courier charges paid	Contingencies	Indirect Expenses
102	Telephone Charges Telephone/CUG mobile charges paid	Contingencies	Indirect Expenses
103	Water Charges Water charges paid	Contingencies	Indirect Expenses
104	Administration Fee Annual Administration fee paid to Head Quarters.	Estt. Expenses	Indirect Expenses
105	Course Affiliation Fee Annual Course Affiliation fee paid to University	Estt. Expenses	Indirect Expenses
106	Property/Service Tax Property/service tax paid to Corp./Municipality/Panchayat.	Estt. Expenses	Indirect Expenses
107	Recognition Fee Recognition fee paid to University	Estt. Expenses	Indirect Expenses
108	University Annual Admin. Fee Annual Admin. Fee paid to University	Estt. Expenses	Indirect Expenses
109	University Charges paid Charges paid for affiliation/seat increase/new course etc.	Estt. Expenses	Indirect Expenses
110	Maintenance of Building Buildings Maintenance charges paid	Maintenance Charges	Indirect Expenses
111	Maintenance of Furniture Furniture Maintenance charges paid	Maintenance Charges	Indirect Expenses
112	Maintenance of Library Books Library books maintenance charges paid	Maintenance Charges	Indirect Expenses
113	Maintenance of Mach.&Equipment Machinery & Equipment maintenance charges paid	Maintenance Charges	Indirect Expenses
114	Maintenance of Vehicle Vehicle Maintenance charges paid	Maintenance Charges	Indirect Expenses
115	Advertisement Charges Advertisement charges paid	Misc. Expenses	Indirect Expenses
116	Audit Fee Audit fee paid	Misc. Expenses	Indirect Expenses
117	Campus Cleaning Charges Campus Cleaning charges paid	Misc. Expenses	Indirect Expenses
118	Consultancy Charges paid Charges paid for consultancy services.	Misc. Expenses	Indirect Expenses

119	Legal Expenses Legal Service Charges paid	Misc. Expenses	Indirect Expenses
120	Other Expenses For Expenses not included in any other expense heads only.	Misc. Expenses	Indirect Expenses
121	Spectacle Allowance Spectacle Allowance paid to employees	Misc. Expenses	Indirect Expenses
122	TDS Service Charges Charges paid for preparation/uploading of TDS statements	Misc. Expenses	Indirect Expenses
123	Valuation Camp Expenses Expenses on Exam. evaluation camps	Misc. Expenses	Indirect Expenses
124	Bank Charges Bank charges paid for bank services	Office Expenses	Indirect Expenses
125	Hospitality Hospitality charges paid	Office Expenses	Indirect Expenses
126	Office Consumables Expenses on consumables for office purchased	Office Expenses	Indirect Expenses
127	Photocopy Charges Photocopy charges paid for office purpose.	Office Expenses	Indirect Expenses
128	Printing and Stationery Printing & stationery charges paid	Office Expenses	Indirect Expenses
129	Travelling Expenses Travelling Expenses paid.	Office Expenses	Indirect Expenses
130	CPF Contribution Contribution to CPF paid by the Institution	Remuneration	Indirect Expenses
131	Ex-Gracie Allowance Ex-Gracie Allowance paid to Employees	Remuneration	Indirect Expenses
132	Festival Allowance/Bonus Festival Allowance/Bonus paid to employees	Remuneration	Indirect Expenses
133	Gratuity Premium Gratuity premium paid for employees	Remuneration	Indirect Expenses
134	Honorarium Honorarium paid	Remuneration	Indirect Expenses
135	Medical Reimbursement Medical bill reimbursement paid to employees	Remuneration	Indirect Expenses
136	Remuneration paid Remuneration paid to employees other than salary/wages.	Remuneration	Indirect Expenses
137	Remuneration-Exam Remuneration paid for conducting exam.(Internal/Lab etc)	Remuneration	Indirect Expenses
138	Arts and Sports Expenses Expenses on Arts & Sports events conducted	Student Expenses	Indirect Expenses

139	E-Journal Subscription E-Journal Subscription charges paid	Student Expenses	Indirect Expenses
140	Internal Exam Expenses Expenses to conduct Internal/Model examinations	Student Expenses	Indirect Expenses
141	Internet Charges Internet charges paid to service provider	Student Expenses	Indirect Expenses
142	Lab Consumables Cost of Lab consumables purchased	Student Expenses	Indirect Expenses
143	Placement Cell Expenses Expenses on Student Placement Cell unit	Student Expenses	Indirect Expenses
144	Refund of Course Fee Refund of Course fees to students	Student Expenses	Indirect Expenses
145	Refund of Fee(SC/ST/OEC) Fee of discontinued students refunded to SC/ST Dev. Dept	Student Expenses	Indirect Expenses
146	Student Amenities Expenses on Student Amenities provided	Student Expenses	Indirect Expenses
147	Student Stationery Expenses on Student Stationery/rail concession form etc.	Student Expenses	Indirect Expenses
148	Student Study Materials Expenses on Study materials provided	Student Expenses	Indirect Expenses
149	Additional Exam Fee(PTC) Addl. Exam Fee collected from PTC students for Internal Exam	Course Fee	Indirect Income
150	Admission Fee Admission/Re-admission fee collected	Course Fee	Indirect Income
151	Arts/Sports Fee Arts/Sports Fee collected	Course Fee	Indirect Income
152	College Union Fee College union fee collected	Course Fee	Indirect Income
153	Course Fee(IHRD) Fee received for IHRD courses	Course Fee	Indirect Income
154	Diary Fee Diary fee collected from students	Course Fee	Indirect Income
155	Documentation Fee Documentation fee collected from students	Course Fee	Indirect Income
156	IDE Course Fee IDE Course fee share for Learner support Centre	Course Fee	Indirect Income
157	Internal Exam Fee(HS) Exam fee collected from High School students	Course Fee	Indirect Income
158	Internal Exam Fee(Plus Two) Exam fee collected from plus one/plus two students	Course Fee	Indirect Income

159	Internet Fee Internet fee collected from students	Course Fee	Indirect Income
160	Lab Fee Lab Fee collected from students	Course Fee	Indirect Income
161	Library Fee Library fee collected from students	Course Fee	Indirect Income
162	Magazine fee Magazine fee collected from students.	Course Fee	Indirect Income
163	Medical Inspection Fee Medical Inspection Fee collected from students	Course Fee	Indirect Income
164	Project Fee Fee collected for academic project from students	Course Fee	Indirect Income
165	SC/ST/OEC Fee(E-grantz) SC/ST/OEC Fee received through E-grantz	Course Fee	Indirect Income
166	Special Fee Special fee collected from students	Course Fee	Indirect Income
167	Special Training Programme Spl.Training Prog. conducted for staff/Instns.	Course Fee	Indirect Income
168	Student Aid Fund Fee Student Aid Fund fee collected	Course Fee	Indirect Income
169	Student Amenities Fee Student Amenities fee collected	Course Fee	Indirect Income
170	Tuition Fee Tuition fee collected from students	Course Fee	Indirect Income
171	ATM Rent received Rent received for ATM room/space provided	Misc. Income	Indirect Income
172	Advertisement Fee(Magazine) Advertisement charges collected for school/college magazine	Misc. Income	Indirect Income
173	Auction Sale Income from Auction sale of scrap items	Misc. Income	Indirect Income
174	Auction Sale of Usufructs Income from Auction sale of usufructs	Misc. Income	Indirect Income
175	Bank Interest-FD Bank Interest-FD received	Misc. Income	Indirect Income
176	Bank Interest-SB Bank interest-SB received	Misc. Income	Indirect Income
177	CAP Helpdesk Transactions on CAP Help desk	Misc. Income	Indirect Income
178	College Transfer Fee Fee collected for Inter College transfer (IHRD)	Misc. Income	Indirect Income

179	Condonation Fee(IHRD) Condonation fee collected for IHRD courses	Misc. Income	Indirect Income
180	Consultancy Fee Consultancy fee collected for service provided.	Misc. Income	Indirect Income
181	Exam Expenditure Refund Exam Expenditure refunded from University	Misc. Income	Indirect Income
182	Fine Collected All types of fine collected from students	Misc. Income	Indirect Income
183	ID Card Fee Cost of ID card/Duplicate card collected	Misc. Income	Indirect Income
184	Liquidation Damages Collected Liquidation Damages collected from employees	Misc. Income	Indirect Income
185	NRI Registration Fee NRI Registration Fee collected	Misc. Income	Indirect Income
186	Notice Pay Collected Notice pay collected from guest/reg. faculty on termination.	Misc. Income	Indirect Income
187	Other Income Income from other sources not included in any other heads	Misc. Income	Indirect Income
188	Phone Charge(CUG) Collected Excess Phone charge collected from CUG connections	Misc. Income	Indirect Income
189	Photocopy Charge Collected Amount collected for photocopying documents	Misc. Income	Indirect Income
190	Postal Charges Collected Postal charges collected for sale of forms through post.	Misc. Income	Indirect Income
191	RIA Document Fee RIA Document fee collected from applicants	Misc. Income	Indirect Income
192	Re-imbursement of Salary(WA) Re-imbursement 90% Salary of staff on Working Arrangement	Misc. Income	Indirect Income
193	Recoupment of Bank Charges Charges for outstation Instruments collected from students	Misc. Income	Indirect Income
194	Refund of Excess Pay/Allowance Refund of Excess Pay/Allowance to employees	Misc. Income	Indirect Income
195	Registration Fee Registration fee collected	Misc. Income	Indirect Income
196	Rent for Conducting Exam. Rent for Conducting Exam. received	Misc. Income	Indirect Income
197	Rent for Land Rent for Land leased/rented for specific purpose.	Misc. Income	Indirect Income
198	Rent from Canteen/Hostel Rent from Canteen/Hostel received	Misc. Income	Indirect Income

199	Sale of Bus Coupons Collection from coupon sales	Misc. Income	Indirect Income
200	Sale of Old Paper Sale of old news/other papers	Misc. Income	Indirect Income
201	Sale of Tender Form Amount received from sale of tender forms	Misc. Income	Indirect Income
202	Stationary Charges(University) Stationary charges received from University for exams.	Misc. Income	Indirect Income
203	Stationary Fee for IHRD Exam. Stationary fee collected for conducting IHRD Exams.	Misc. Income	Indirect Income
204	Advance Paid Advance paid to employee which will be settled subsequently		Loans & Advances
205	Festival Advance Paid Festival Advance paid to employees		Loans & Advances
206	Fuel Advance Fuel advance paid to driver		Loans & Advances
207	Loan to NSS A/c Temporary Loan to NSS A/c(refundable)		Loans & Advances
208	Medical Advance Medical Advance paid to Employees		Loans & Advances
209	PWD Construction Deposit Amount paid towards advance for PWD Construction contracts		Loans & Advances
210	Suspense Amount Suspense Amount accounted.		Suspense A/c

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Description of Approved IHRD Account Heads for Cost Centres

1	CC-SC/ST/OEC Scholarship Stipend/scholarship from SC/ST Dept & payable to students.	Receipts(Student)	Current Liabilities
2	CC-Books & Journals(NP) Books/Periodicals purchased to Library using non-plan fund	Non-Plan	Fixed Assets
3	CC-Computer HW/Accessories(NP) Cost of Computer hardware/Accessories using non-plan fund	Non-Plan	Fixed Assets
4	CC-Furniture & Fixtures(NP) Cost of furniture/fixtures using non-plan fund	Non-Plan	Fixed Assets
5	CC-Lab Equipment(NP) Cost of Lab equipment(non-computer items) using NP fund	Non-Plan	Fixed Assets
6	CC-Other Expenses For Expenses not included in any other expense heads only.	Misc. Expenses	Indirect Expenses

7	CC-Hospitality Hospitality charges paid	Office Expenses	Indirect Expenses
8	CC-Office Consumables Expenses on consumables for office purchased	Office Expenses	Indirect Expenses
9	CC-Photocopying Charges Photocopying charges paid for office purpose.	Office Expenses	Indirect Expenses
10	CC-Printing and Stationery Printing & stationery charges paid	Office Expenses	Indirect Expenses
11	CC-Travelling Expenses Travelling Expenses paid.	Office Expenses	Indirect Expenses
12	CC-Honorarium Honorarium paid	Remuneration	Indirect Expenses
13	CC-Remuneration paid Remuneration paid to employees other than salary/wages.	Remuneration	Indirect Expenses
14	CC-Lab Consumables Cost of Lab consumables purchased	Student Expenses	Indirect Expenses
15	CC-Refund of Course Fee Refund of Course fees to students	Student Expenses	Indirect Expenses
16	CC-Student Study Materials Expenses on Study materials provided	Student Expenses	Indirect Expenses
17	CC-Project fund received Fund received for specific project like RR club,ED Club etc.		Indirect Income
18	CC-Admission Fee Admission/Re-admission fee collected	Course Fee	Indirect Income
19	CC-Course Fee(IHRD) Fee received for IHRD courses	Course Fee	Indirect Income
20	CC-Special Training Programme Spl.Training Prog. conducted for staff/Instns.	Course Fee	Indirect Income
21	CC-Registration Fee Registration fee collected	Misc. Income	Indirect Income
22	CC-Advance Paid Advance paid to employee which will be settled subsequently		Loans & Advances

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