



## Institute of Human Resources Development

Prajo'e Towers, Vazhuthacaud, Thiruvananthapuram-14.

### Approved Account heads list for IHRD Institutions - Ver 1.6

Sl.	Ledger Head	Sub-Group	Accounting Group
1	Bank Account(FD)		Bank Account
2	Bank Account(SB)		Bank Account
3	IHRD Head Quarters		Branch/Division
4	Bridge Loan	Non-Inst. receipts	Branch/Division
5	Grant-in-Aid(Plan)	Non-Inst. receipts	Branch/Division
6	HSE Exam Advance	Advance Received	Current Liabilities
7	THSLC Exam Advance	Advance Received	Current Liabilities
8	University Exam Advance	Advance Received	Current Liabilities
9	Caution Deposit	Deposits(Liabilities)	Current Liabilities
10	Earnest Money Deposit	Deposits(Liabilities)	Current Liabilities
11	Lapsed Deposits	Deposits(Liabilities)	Current Liabilities
12	Mess Deposit	Deposits(Liabilities)	Current Liabilities
13	NRI Deposit	Deposits(Liabilities)	Current Liabilities
14	Notice Pay	Deposits(Liabilities)	Current Liabilities
15	Revaluation Fee(JCTE)	Deposits(Liabilities)	Current Liabilities
16	Security Deposit	Deposits(Liabilities)	Current Liabilities
17	KCWWF Remittance	Duties & Taxes	Current Liabilities
18	Professional Tax	Duties & Taxes	Current Liabilities
19	Sales Tax	Duties & Taxes	Current Liabilities
20	Service Tax	Duties & Taxes	Current Liabilities
21	TDS-Contract	Duties & Taxes	Current Liabilities
22	TDS-Rent	Duties & Taxes	Current Liabilities
23	TDS-Salary	Duties & Taxes	Current Liabilities
24	Value Added Tax	Duties & Taxes	Current Liabilities
25	Cert. Verify./Transcript Fee	IHRD Fee	Current Liabilities
26	Duplicate Certificate Fee	IHRD Fee	Current Liabilities
27	IHRD Exam Fee	IHRD Fee	Current Liabilities
28	Revaluation/Scrutiny Fee(IHRD)	IHRD Fee	Current Liabilities
29	Sale of Application Forms	IHRD Fee	Current Liabilities
30	Special Sanction Fee(IHRD)	IHRD Fee	Current Liabilities
31	CPF Advance(NR)	Receipts(Employee)	Current Liabilities
32	CPF Advance(Temp.)	Receipts(Employee)	Current Liabilities
33	CPF Closure	Receipts(Employee)	Current Liabilities
34	CPF Subscription	Receipts(Employee)	Current Liabilities
35	Contribution-Relief Fund	Receipts(Employee)	Current Liabilities
36	GPA Insurance Premium	Receipts(Employee)	Current Liabilities
37	Insurance Premium(LIC)	Receipts(Employee)	Current Liabilities
38	Insurance Premium(Non-LIC)	Receipts(Employee)	Current Liabilities
39	Recovery-Bank Loan	Receipts(Employee)	Current Liabilities
40	Recovery-Co-op. Act	Receipts(Employee)	Current Liabilities
41	Recovery-IHRD Co-op Society	Receipts(Employee)	Current Liabilities
42	Refund-CPF Temp. Advance	Receipts(Employee)	Current Liabilities
43	Contribution-Endowment Fund	Receipts(Other)	Current Liabilities
44	University Exam Remuneration	Receipts(Other)	Current Liabilities
45	Certificate Fee-HSE	Receipts(Student)	Current Liabilities
46	Certificate Fee-THSLC	Receipts(Student)	Current Liabilities
47	Condonation Fee(non-IHRD)	Receipts(Student)	Current Liabilities
48	Education Concession(non-SC/ST)	Receipts(Student)	Current Liabilities

49	Education Loan	Receipts(Student)	Current Liabilities
50	Exam Fee-HSE board	Receipts(Student)	Current Liabilities
51	Exam Fee-PTC-JCTE	Receipts(Student)	Current Liabilities
52	Exam Fee-THSLC	Receipts(Student)	Current Liabilities
53	Hostel Fee from SC/ST Dept.	Receipts(Student)	Current Liabilities
54	Matriculation Fee-HSE	Receipts(Student)	Current Liabilities
55	Mess Charge Collected	Receipts(Student)	Current Liabilities
56	Refund of Scholarship	Receipts(Student)	Current Liabilities
57	Refund-Revaluation Fee(PTC)	Receipts(Student)	Current Liabilities
58	Revaluation Fee(Non IHRD)	Receipts(Student)	Current Liabilities
59	SAY/Improvement Fee	Receipts(Student)	Current Liabilities
60	SC/ST/OEC Stipend	Receipts(Student)	Current Liabilities
61	Sale of Stamps	Receipts(Student)	Current Liabilities
62	Student Insurance Fee	Receipts(Student)	Current Liabilities
63	Student Scholarship	Receipts(Student)	Current Liabilities
64	Text book Fee	Receipts(Student)	Current Liabilities
65	University Affiliation Fee	University	Current Liabilities
66	University Arts Fee	University	Current Liabilities
67	University Exam Fee	University	Current Liabilities
68	University Magazine Fee	University	Current Liabilities
69	University Mark List Fee	University	Current Liabilities
70	University Matriculation Fee	University	Current Liabilities
71	University Senate Fee	University	Current Liabilities
72	University Special Fee	University	Current Liabilities
73	University Sports Affl.Fee	University	Current Liabilities
74	University Student Welfare fee	University	Current Liabilities
75	University Union Fee	University	Current Liabilities
76	Statutory Deposit		Deposits(Assets)
77	Books & Journals(NP)	Non-Plan	Fixed Assets
78	Building & Construction(NP)	Non-Plan	Fixed Assets
79	Computer HW/Accessories(NP)	Non-Plan	Fixed Assets
80	Furniture & Fixtures(NP)	Non-Plan	Fixed Assets
81	Lab Equipment(NP)	Non-Plan	Fixed Assets
82	Land(NP)	Non-Plan	Fixed Assets
83	Machinery & Equipment(NP)	Non-Plan	Fixed Assets
84	Motor Vehicles(NP)	Non-Plan	Fixed Assets
85	Software License(NP)	Non-Plan	Fixed Assets
86	Books & Journals(Plan)	Plan Fund	Fixed Assets
87	Building & Construction(Plan)	Plan Fund	Fixed Assets
88	Computer HW/Accessories(Plan)	Plan Fund	Fixed Assets
89	Furniture & Fixtures(Plan)	Plan Fund	Fixed Assets
90	Lab Equipment(Plan)	Plan Fund	Fixed Assets
91	Land(Plan)	Plan Fund	Fixed Assets
92	Machinery & Equipment(Plan)	Plan Fund	Fixed Assets
93	Motor Vehicles(Plan)	Plan Fund	Fixed Assets
94	Software License(Plan)	Plan Fund	Fixed Assets
95	Salary		Indirect Expenses
96	Wages		Indirect Expenses
97	Building Rent Paid	Contingencies	Indirect Expenses
98	Electricity Charges	Contingencies	Indirect Expenses
99	Fuel Charges	Contingencies	Indirect Expenses
100	Newspaper & Periodicals	Contingencies	Indirect Expenses
101	Postage Charges	Contingencies	Indirect Expenses
102	Telephone Charges	Contingencies	Indirect Expenses

103	Water Charges	Contingencies	Indirect Expenses
104	Administration Fee	Estt. Expenses	Indirect Expenses
105	Course Affiliation Fee	Estt. Expenses	Indirect Expenses
106	Property/Service Tax	Estt. Expenses	Indirect Expenses
107	Recognition Fee	Estt. Expenses	Indirect Expenses
108	University Annual Admin. Fee	Estt. Expenses	Indirect Expenses
109	University Charges paid	Estt. Expenses	Indirect Expenses
110	Maintenance of Building	Maintenance Charges	Indirect Expenses
111	Maintenance of Furniture	Maintenance Charges	Indirect Expenses
112	Maintenance of Library Books	Maintenance Charges	Indirect Expenses
113	Maintenance of Mach.&Equipment	Maintenance Charges	Indirect Expenses
114	Maintenance of Vehicle	Maintenance Charges	Indirect Expenses
115	Advertisement Charges	Misc. Expenses	Indirect Expenses
116	Audit Fee	Misc. Expenses	Indirect Expenses
117	Campus Cleaning Charges	Misc. Expenses	Indirect Expenses
118	Consultancy Charges paid	Misc. Expenses	Indirect Expenses
119	Legal Expenses	Misc. Expenses	Indirect Expenses
120	Other Expenses	Misc. Expenses	Indirect Expenses
121	Spectacle Allowance	Misc. Expenses	Indirect Expenses
122	TDS Service Charges	Misc. Expenses	Indirect Expenses
123	Valuation Camp Expenses	Misc. Expenses	Indirect Expenses
124	Bank Charges	Office Expenses	Indirect Expenses
125	Hospitality	Office Expenses	Indirect Expenses
126	Office Consumables	Office Expenses	Indirect Expenses
127	Photocopy Charges	Office Expenses	Indirect Expenses
128	Printing and Stationery	Office Expenses	Indirect Expenses
129	Travelling Expenses	Office Expenses	Indirect Expenses
130	CPF Contribution	Remuneration	Indirect Expenses
131	Ex-Gracie Allowance	Remuneration	Indirect Expenses
132	Festival Allowance/Bonus	Remuneration	Indirect Expenses
133	Gratuity Premium	Remuneration	Indirect Expenses
134	Honorarium	Remuneration	Indirect Expenses
135	Medical Reimbursement	Remuneration	Indirect Expenses
136	Remuneration paid	Remuneration	Indirect Expenses
137	Remuneration-Exam	Remuneration	Indirect Expenses
138	Arts and Sports Expenses	Student Expenses	Indirect Expenses
139	E-Journal Subscription	Student Expenses	Indirect Expenses
140	Internal Exam Expenses	Student Expenses	Indirect Expenses
141	Internet Charges	Student Expenses	Indirect Expenses
142	Lab Consumables	Student Expenses	Indirect Expenses
143	Placement Cell Expenses	Student Expenses	Indirect Expenses
144	Refund of Course Fee	Student Expenses	Indirect Expenses
145	Refund of Fee(SC/ST/OEC)	Student Expenses	Indirect Expenses
146	Student Amenities	Student Expenses	Indirect Expenses
147	Student Stationery	Student Expenses	Indirect Expenses
148	Student Study Materials	Student Expenses	Indirect Expenses
149	Additional Exam Fee(PTC)	Course Fee	Indirect Income
150	Admission Fee	Course Fee	Indirect Income
151	Arts/Sports Fee	Course Fee	Indirect Income
152	College Union Fee	Course Fee	Indirect Income
153	Course Fee(IHRD)	Course Fee	Indirect Income
154	Diary Fee	Course Fee	Indirect Income
155	Documentation Fee	Course Fee	Indirect Income
156	IDE Course Fee	Course Fee	Indirect Income

157	Internal Exam Fee(HS)	Course Fee	Indirect Income
158	Internal Exam Fee(Plus Two)	Course Fee	Indirect Income
159	Internet Fee	Course Fee	Indirect Income
160	Lab Fee	Course Fee	Indirect Income
161	Library Fee	Course Fee	Indirect Income
162	Magazine fee	Course Fee	Indirect Income
163	Medical Inspection Fee	Course Fee	Indirect Income
164	Project Fee	Course Fee	Indirect Income
165	SC/ST/OEC Fee(E-grantz)	Course Fee	Indirect Income
166	Special Fee	Course Fee	Indirect Income
167	Special Training Programme	Course Fee	Indirect Income
168	Student Aid Fund Fee	Course Fee	Indirect Income
169	Student Amenities Fee	Course Fee	Indirect Income
170	Tuition Fee	Course Fee	Indirect Income
171	ATM Rent received	Misc. Income	Indirect Income
172	Advertisement Fee(Magazine)	Misc. Income	Indirect Income
173	Auction Sale	Misc. Income	Indirect Income
174	Auction Sale of Usufructs	Misc. Income	Indirect Income
175	Bank Interest-FD	Misc. Income	Indirect Income
176	Bank Interest-SB	Misc. Income	Indirect Income
177	CAP Helpdesk	Misc. Income	Indirect Income
178	College Transfer Fee	Misc. Income	Indirect Income
179	Condonation Fee(IHRD)	Misc. Income	Indirect Income
180	Consultancy Fee	Misc. Income	Indirect Income
181	Exam Expenditure Refund	Misc. Income	Indirect Income
182	Fine Collected	Misc. Income	Indirect Income
183	ID Card Fee	Misc. Income	Indirect Income
184	Liquidation Damages Collected	Misc. Income	Indirect Income
185	NRI Registration Fee	Misc. Income	Indirect Income
186	Notice Pay Collected	Misc. Income	Indirect Income
187	Other Income	Misc. Income	Indirect Income
188	Phone Charge(CUG) Collected	Misc. Income	Indirect Income
189	Photocopy Charge Collected	Misc. Income	Indirect Income
190	Postal Charges Collected	Misc. Income	Indirect Income
191	RIA Document Fee	Misc. Income	Indirect Income
192	Re-imbursement of Salary(WA)	Misc. Income	Indirect Income
193	Recoupment of Bank Charges	Misc. Income	Indirect Income
194	Refund of Excess Pay/Allowance	Misc. Income	Indirect Income
195	Registration Fee	Misc. Income	Indirect Income
196	Rent for Conducting Exam.	Misc. Income	Indirect Income
197	Rent for Land	Misc. Income	Indirect Income
198	Rent from Canteen/Hostel	Misc. Income	Indirect Income
199	Sale of Bus Coupons	Misc. Income	Indirect Income
200	Sale of Old Paper	Misc. Income	Indirect Income
201	Sale of Tender Form	Misc. Income	Indirect Income
202	Stationary Charges(University)	Misc. Income	Indirect Income
203	Stationary Fee for IHRD Exam.	Misc. Income	Indirect Income
204	Advance Paid		Loans & Advances
205	Festival Advance Paid		Loans & Advances
206	Fuel Advance		Loans & Advances
207	Loan to NSS A/c		Loans & Advances
208	Medical Advance		Loans & Advances
209	PWD Construction Deposit		Loans & Advances
210	Suspense Amount		Suspense A/c

### Account heads for Cost Centres

S1.	Ledger Head	Sub-Group	Accounting Group
1	CC-SC/ST/OEC Scholarship	Receipts(Student)	Current Liabilities
2	CC-Books & Journals(NP)	Non-Plan	Fixed Assets
3	CC-Computer HW/Accessories(NP)	Non-Plan	Fixed Assets
4	CC-Furniture & Fixtures(NP)	Non-Plan	Fixed Assets
5	CC-Lab Equipment(NP)	Non-Plan	Fixed Assets
6	CC-Other Expenses	Misc. Expenses	Indirect Expenses
7	CC-Hospitality	Office Expenses	Indirect Expenses
8	CC-Office Consumables	Office Expenses	Indirect Expenses
9	CC-Photocopying Charges	Office Expenses	Indirect Expenses
10	CC-Printing and Stationery	Office Expenses	Indirect Expenses
11	CC-Travelling Expenses	Office Expenses	Indirect Expenses
12	CC-Honorarium	Remuneration	Indirect Expenses
13	CC-Remuneration paid	Remuneration	Indirect Expenses
14	CC-Lab Consumables	Student Expenses	Indirect Expenses
15	CC-Refund of Course Fee	Student Expenses	Indirect Expenses
16	CC-Student Study Materials	Student Expenses	Indirect Expenses
17	CC-Project fund received		Indirect Income
18	CC-Admission Fee	Course Fee	Indirect Income
19	CC-Course Fee(IHRD)	Course Fee	Indirect Income
20	CC-Special Training Programme	Course Fee	Indirect Income
21	CC-Registration Fee	Misc. Income	Indirect Income
22	CC-Advance Paid		Loans & Advances