



# **INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**

**PRAJOE TOWERS, VAZHUTHACAUD, THIRUVANANTHAPURAM-14**

**No. FinC2/9046/2017/HRD**

**Dated: 05.06.2018**

## **CIRCULAR**

**Sub: - IHRD - Tally.ERP9 – New Ledger Head Templates 2018- Instructions issued-reg.**

IHRD has been maintaining its accounts on “Tally.ERP9” accounting software since 2012-13. The accounting software was introduced after providing training and also was supported by accounting guides, circulars etc. Though a good number of institutions have been able to maintain Tally accounts properly; some others lagged, necessitating in an improvement on the system. As part of toning up the accounting system, 10 episodes of video tutorials on Tally accounts were already uploaded in IHRD’s website in April 2018. As a follow up, training was given to Principals and staff of the institutions and the current situation is ideal for launching an updated Tally Accounting Template. Accordingly, the following instructions are issued for strict compliance by the officials concerned.

1. A new Tally Accounting Template has been created and will be made available to all the institutions.
2. The new template shall be effective from 01.04.2018 and it shall be known as Tally Template 2018.
3. Accounts prepared on the previous Tally version will be valid only up to the financial year 2017-18 and accounts for 2018-19 shall be prepared only on the 2018 template.
4. A comprehensive list of ledger account heads (ver 2.0) has been prepared, taking into account the specific needs of IHRD institutions and the same has been incorporated in the 2018 template.
5. There will not be any facility for the institutions to create new ledger heads in the 2018 Template. In case a new ledger has to be created, the institutions shall write to the HQ with details and if it merits inclusion, the Tally Helpdesk at HQ will open a new ledger head.
6. The list of Approved ledger heads ver 2.0 is attached herewith. All the institutions are directed to take copies of the list for ready reference and for proper voucher posting.
7. The transactions on Tally accounts shall be entered on daily basis and the correctness of the transactions shall invariably be verified by the head of institution.
8. It shall be reconciled on monthly basis by utilizing the Bank reconciliation facility

9. Monthly accounts backup data file shall be emailed to the HQ on or before 10<sup>th</sup> of the succeeding month without fail. The monthly data filename shall be in the standard file format (eg. 18xxxJuly18.rar), which is already in existence (Data may be forwarded in .rar/.7z/.zip formats). Un-reconciled Tally accounts will not be accepted.
10. It shall also be ensured that backup data is periodically updated and maintained as instructed earlier and on daily basis. Care shall also be taken to ensure that only latest data is forwarded.
11. The HQ will monitor Tally accounts of all institutions on monthly basis and take corrective measures, wherever necessary.
12. Currently, the institutions are required to forward hardcopies of the Tally accounts on monthly basis, besides mailing the soft copy. Henceforth, authenticated hardcopies need be sent on quarterly basis, i.e., on every 10<sup>th</sup> of July, October, January and April. The hardcopies shall include reports on Income & Expenditure statement, Receipt & payment statement and bank reconciliation statement for the quarter concerned. However, the soft copies shall be submitted on monthly basis itself.
13. As per Circular No Fin C2/16944/2016/HRD dt. 29/08/2017, the institutions are required to upload income and expenditure account on monthly basis and cash balance on daily basis. With the strengthening of Tally accounting system in IHRD, the requirement for furnishing monthly income and expenditure account is discontinued with effect from the financial year 2018-19. However, the system of online updating of daily cash balance will continue and the institutions shall upload the same on daily basis without fail.
14. The monthly data file as well as all correspondences regarding Tally accounts, including clarifications required shall be forwarded to [ihrd.acc@gmail.com](mailto:ihrd.acc@gmail.com) only. Suggestions to improve the system are also welcome and if found feasible, will be imported.
15. All technical problems related to Tally.ERP9 installations such as system/hard disk failure, OS corruption, virus problems or License related issues may be immediately reported to the 'Tally Administrator' via email: [ihrd.tally@gmail.com](mailto:ihrd.tally@gmail.com). No attempt to repair/ reinstall OS etc of Tally installed system shall be made without consulting Tally Administrator.

*Sd/-*  
**DIRECTOR**

**Copy to**

1. All the heads of institutions.
2. The Deputy Director
3. Finance Officer
4. Office copy
5. Stock file

**Approved for issue**  
*Sd/-*  
**Senior Superintendent**



**Approved account heads list for IHRD Institutions( Ver. 2.0 )**

(Effective from 01-04-2018)

SL.	LEDGER NAME	SUB GROUP	ACC. GROUP	LEDGER DESCRIPTION
1	Admission Fee	Course Fee	Indirect Income	Admission/Re-admission fee collected
2	Course Fee(IHRD)	Course Fee	Indirect Income	Fee received for IHRD courses
3	Internal Exam Fee	Course Fee	Indirect Income	Internal Exam fee collected from students
4	Internet Fee	Course Fee	Indirect Income	Internet fee collected from students
5	Lab Fee	Course Fee	Indirect Income	Lab Fee collected from students
6	Library Fee	Course Fee	Indirect Income	Library fee collected from students
7	Project Fee	Course Fee	Indirect Income	Fee collected for academic project from students
8	Special Fee	Course Fee	Indirect Income	Special fee collected from students
9	Special Training Fee	Course Fee	Indirect Income	Spl. Training Prog. conducted for staff/Instns.
10	Tuition Fee	Course Fee	Indirect Income	Tuition fee collected from students
11	Auction Sale	Misc. Income	Indirect Income	Income from Auction sale of usufructs/scrap items
12	Bank Interest-FD	Misc. Income	Indirect Income	Bank Interest for Fixed deposits received.
13	Bank Interest-SB	Misc. Income	Indirect Income	Bank interest for SB a/c received.
14	Certificate verification fee	Misc. Income	Indirect Income	Fee collected for Certificate/student verification from agency.
15	Condonation Fee(IHRD)	Misc. Income	Indirect Income	Condonation fee collected for IHRD courses.
16	Consultancy Fee Received	Misc. Income	Indirect Income	Consultancy fee collected for service provided.
17	Fine Collected	Misc. Income	Indirect Income	All types of fine collected from students.
18	Institution Transfer Fee	Misc. Income	Indirect Income	Fee collected for Inter College/Instn. transfer(IHRD).
19	Notice Pay Recovery	Misc. Income	Indirect Income	Notice pay collected from guest/reg. faculty on termination.
20	Other Income	Misc. Income	Indirect Income	Income from other sources not included in any other income heads.
21	Photocopy Charge Collected	Misc. Income	Indirect Income	Amount collected for photocopying documents.
22	Postal Charges Collected	Misc. Income	Indirect Income	Amount collected from applicants for postal communication.
23	RTI Document Fee	Misc. Income	Indirect Income	RIA Document fee collected from applicants.
24	Recoupment of Bank Charges	Misc. Income	Indirect Income	Charges for outstation Instruments collected from students/recovered by bank.
25	Refund of Excess Pay/Allowance	Misc. Income	Indirect Income	Refund of Excess Pay/Allowance from employees.
26	Reimbursement of Salary(WA)	Misc. Income	Indirect Income	Re-imburement of 90% Salary of staff on Working Arrangement.
27	Rent Received	Misc. Income	Indirect Income	Rent received for ATM/Room/Hall/Space provided.
28	Tender Form Sales	Misc. Income	Indirect Income	Amount received from sale of tender forms.
29	Building Rent Paid	Contingencies	Indirect Expenses	Rent of Building paid.

30	Electricity Charges	Contingencies	Indirect Expenses	Electricity charges paid.
31	Fuel Charges	Contingencies	Indirect Expenses	Fuel expenses for vehicles & Generator sets.
32	Newspaper & Periodicals	Contingencies	Indirect Expenses	Cost of Newspaper/periodicals paid.
33	Postage Charges	Contingencies	Indirect Expenses	Postage/courier charges paid.
34	Telephone Charges	Contingencies	Indirect Expenses	Telephone/CUG mobile charges paid.
35	Water Charges	Contingencies	Indirect Expenses	Water charges paid.
36	Administration Fee(HQ)	Estt. Expenses	Indirect Expenses	Annual Administration fee paid to IHRD Head Quarters.
37	Property/Building Tax	Estt. Expenses	Indirect Expenses	Property/service tax paid to Corp./Municipality/Panchayat.
38	University Charges Paid	Estt. Expenses	Indirect Expenses	Charges paid for affiliation/seat increase/new course etc.
39	Maintenance of Building(Inst.)	Maintenance Charges	Indirect Expenses	Minor Buildings Maintenance charges paid from Institutional fund.
40	Maintenance of Furniture	Maintenance Charges	Indirect Expenses	Furniture Maintenance charges paid.
41	Maintenance of Library Books	Maintenance Charges	Indirect Expenses	Library books maintenance charges paid.
42	Maintenance of Mach.& Equipment	Maintenance Charges	Indirect Expenses	Machinery & Equipment maintenance charges paid.
43	Maintenance of Vehicle	Maintenance Charges	Indirect Expenses	Vehicle Maintenance charges paid.
44	Advertisement Charges	Misc. Expenses	Indirect Expenses	Advertisement charges paid.
45	Audit/Legal/Consultancy/Other Charges	Misc. Expenses	Indirect Expenses	Charges paid for Audit/legal/consultancy/other services.
46	Exam expenses(IHRD)	Misc. Expenses	Indirect Expenses	Remuneration paid for conducting Internal/Lab exam etc.
47	Other Expenses	Misc. Expenses	Indirect Expenses	For Expenses not included in any other expense heads only.
48	Refund of Fee	Misc. Expenses	Indirect Expenses	Course/Tuition Fee etc. refunded to students.
49	Bank Charges	Office Expenses	Indirect Expenses	Bank charges paid for bank services.
50	Hospitality	Office Expenses	Indirect Expenses	Hospitality expenses incurred.
51	Office Consumables/Expenses	Office Expenses	Indirect Expenses	Expenses on purchase of office consumables/expenses.
52	Photocopy/Printing & Stationery	Office Expenses	Indirect Expenses	Photocopy/Printing & stationery charges paid.
53	Travel Expenses	Office Expenses	Indirect Expenses	Travel Expenses paid.
54	CPF Contribution	Pay & Allowances	Indirect Expenses	Contribution to CPF paid by the Institution.
55	Festival Allowance/Bonus	Pay & Allowances	Indirect Expenses	Festival Allowance/Bonus paid to employees.
56	Gratuity Premium	Pay & Allowances	Indirect Expenses	Gratuity premium paid for employees.
57	Medical Reimbursement	Pay & Allowances	Indirect Expenses	Medical bill reimbursement paid to employees.
58	Salary	Pay & Allowances	Indirect Expenses	Salary paid to Regular employees.
59	Spectacle/Other Allowances	Pay & Allowances	Indirect Expenses	Spectacle Allowance paid to employees.
60	Wages	Pay & Allowances	Indirect Expenses	Amount paid as daily/hourly/consolidated rate to employees.
61	Remuneration-Project	Remuneration	Indirect Expenses	Remuneration paid to the staff for doing external projects.
62	Remuneration/Honorarium Paid	Remuneration	Indirect Expenses	Remuneration/Honorarium paid(other than salary/wages) from Instn. fund.
63	Exam Expenses(Internal)	Student Expenses	Indirect Expenses	Expenses(except Remuneration) to conduct Internal examinations.

64	Internet Charges	Student Expenses	Indirect Expenses	Internet charges paid to service provider.
65	Lab Consumables	Student Expenses	Indirect Expenses	Cost of Lab consumables purchased.
66	Student Stationery/Study Materials	Student Expenses	Indirect Expenses	Expenses on Student Stationery/Study materials etc.
67	Books & Journals(Inst.)	Expenses(Instn.fund)	Fixed Assets	Books/Periodicals purchased to Library using Institution fund.
68	Building & Construction(Inst.)	Expenses(Instn.fund)	Fixed Assets	Cost of construction/Building paid using institution fund.
69	Computer HW/Accessories(Inst.)	Expenses(Instn.fund)	Fixed Assets	Cost of Computer hardware/Accessories paid using Institution fund.
70	Furniture & Fixtures(Inst.)	Expenses(Instn.fund)	Fixed Assets	Cost of furniture/fixtures paid using institution fund.
71	Lab Equipment(Inst.)	Expenses(Instn.fund)	Fixed Assets	Cost of Lab equipment(non-computer items) using institution fund.
72	Land(Inst.)	Expenses(Instn.fund)	Fixed Assets	Expenses on Land purchase/lease etc. using Institution fund.
73	Machinery & Equipment(Inst.)	Expenses(Instn.fund)	Fixed Assets	Purchase of Machinery & Equipment using institution fund.
74	Motor Vehicles(Inst.)	Expenses(Instn.fund)	Fixed Assets	Purchase of Motor vehicle using institution fund.
75	Books & Journals(Plan)	Expenses(Plan Fund)	Fixed Assets	Books/Periodicals purchased to Library using Plan fund.
76	Building & Construction(Plan)	Expenses(Plan Fund)	Fixed Assets	Cost of construction/Building/major repair paid using Plan fund.
77	Computer HW/Accessories(Plan)	Expenses(Plan Fund)	Fixed Assets	Cost of Computer hardware/Accessories paid using Plan fund.
78	Furniture & Fixtures(Plan)	Expenses(Plan Fund)	Fixed Assets	Cost of furniture/fixtures paid using institution fund.
79	Lab Equipment(Plan)	Expenses(Plan Fund)	Fixed Assets	Cost of Lab equipment(non-computer items) using Plan fund.
80	Land(Plan)	Expenses(Plan Fund)	Fixed Assets	Expenses on Land purchase/lease etc. using Plan fund.
81	Machinery & Equipment(Plan)	Expenses(Plan Fund)	Fixed Assets	Purchase of Machinery & Equipment using Plan fund.
82	Motor Vehicles(Plan)	Expenses(Plan Fund)	Fixed Assets	Purchase of Motor vehicle using Plan fund.
83	Bank-Fixed Deposit A/c	Bank A/c(Instn)	Bank Account	Fixed deposits in banks.
84	Bank-SB A/c	Bank A/c(Instn)	Bank Account	SB Bank Account of Institution.
85	Bank-Treasury SB A/c	Bank A/c(Instn)	Bank Account	Treasury SB Account of Institution.
86	Cash	Cash-in-hand	Current Assets	Built-in Cash Account.
87	Statutory Deposits	Deposits(Assets)	Current Assets	Amount Deposited as per statutory requirement in EB/BSNL/University etc.
88	E-Journal Subscription(Inst.)	Expenses(Instn.)	Current Assets	E-Journal Subscription using Institutional fund.
89	Software License(Inst.)	Expenses(Instn.)	Current Assets	Cost of Software License purchased using Institutional fund.
90	E-Journal Subscription(Plan)	Expenses(Plan)	Current Assets	E-Journal Subscription using Plan fund.
91	Software License(Plan)	Expenses(Plan)	Current Assets	Cost of Software License purchased using plan fund.
92	Advance Paid	Loans & Advances	Current Assets	Advance paid to employee which will be settled subsequently.
93	Bridge Loan Paid	Loans & Advances	Current Assets	Amount(refundable) paid as Bridge loan to HQ/Other Institutions.
94	Festival Advance Paid	Loans & Advances	Current Assets	Festival Advance paid to/refunded by employees.
95	Loan to NSS A/c	Loans & Advances	Current Assets	Temporary Loan paid to NSS A/c(refundable).
96	Medical Advance	Loans & Advances	Current Assets	Medical Advance paid to Employees.
97	PWD Construction Deposit	Loans & Advances	Current Assets	Amount paid towards advance for PWD Construction contracts.

98	Caution Deposit	Deposits(Liabilities)	Current Liabilities	Caution Deposit collected/refunded.
99	Exam Expenses Advance	Deposits(Liabilities)	Current Liabilities	Exam advance received/spend for conducting Exam. of board/University.
100	Lapsed Deposits	Deposits(Liabilities)	Current Liabilities	Unclaimed/Lapsed deposits like SD/EMD/CD etc. to be transferred to HQ.
101	NRI Deposit	Deposits(Liabilities)	Current Liabilities	NRI Interest Free Deposit collected(EC).
102	Notice Pay Deposit	Deposits(Liabilities)	Current Liabilities	Notice pay deposited by/refunded to guest faculty.
103	Security Deposit	Deposits(Liabilities)	Current Liabilities	Security Deposit collected/refunded.
104	CGST	Duties & Taxes	Current Liabilities	Central Goods & Service Tax collected & payable to Govt.
105	KCWFF Contribution	Duties & Taxes	Current Liabilities	The amount due to KCWWF from construction bill.
106	Profession Tax	Duties & Taxes	Current Liabilities	Profession tax collected from employees.
107	SGST	Duties & Taxes	Current Liabilities	State Goods & Service Tax collected & payable to Govt.
108	TDS-Others	Duties & Taxes	Current Liabilities	TDS collected from contractors/rent/Professional services etc.
109	TDS-Salary	Duties & Taxes	Current Liabilities	TDS collected from salary/wages.
110	Application Registration Fee	IHRD Fee	Current Liabilities	Fee collected for registration of applications for Courses.
111	Certificate Fee	IHRD Fee	Current Liabilities	Orig/Dupl/Provisional certificate Fee(IHRD) collected/remitted..
112	IHRD Exam/Sanction Fee	IHRD Fee	Current Liabilities	Exam fee/Re-registration/Spl. Sanction fee collected & payable to IHRD.
113	Revaluation Fee(IHRD)	IHRD Fee	Current Liabilities	Revaluation fee collected for IHRD Exams & payable to IHRD.
114	Bridge Loan Received	Non-Inst. receipts	Current Liabilities	Bridge Loan received from/refunded to Institutions.
115	CPF Loans & Closure	Receipts(Employee)	Current Liabilities	CPF advance/closure received from Trust to be disbursed to staff.
116	CPF Subscription	Receipts(Employee)	Current Liabilities	CPF Subscription collected from employees.
117	Co-operative/Bank Payment	Receipts(Employee)	Current Liabilities	Payment from emp. salary to fin. Institutions(Banks/Co-operatives).
118	GPA Insurance Premium	Receipts(Employee)	Current Liabilities	GPA Insurance premium collected from state Govt. employees.
119	GPF/GIS/SLI Remittance	Receipts(Employee)	Current Liabilities	GPF/GIS/SLI deducted from salary of State Govt. Staff for Treasury remittance.
120	IHRD Co-op. Society Payment	Receipts(Employee)	Current Liabilities	Payment to IHRD Co-Op. Society from emp. salary.
121	Insurance Premium	Receipts(Employee)	Current Liabilities	Insurance premium collected and payable to Insurance company.
122	Refund-CPF Temp. Advance	Receipts(Employee)	Current Liabilities	Refund of Temp. CPF advance collected from salary.
123	Relief Fund-Contribution	Receipts(Employee)	Current Liabilities	Contribution to CM/PM/Govt. Relief Funds.
124	External Exam Advance/Expenses	Receipts(Other)	Current Liabilities	Exam. Expenses/Advance received from University/board/Other agencies.
125	Other Receipts	Receipts(Other)	Current Liabilities	Any other receipts not included in any ledger under current liabilities.
126	Book Bank Scheme(SC/ST)	Receipts(Student)	Current Liabilities	Amount received/utilised for book bank scheme from SC/ST dev. Dept.
127	Certificate Fee (Non-IHRD)	Receipts(Student)	Current Liabilities	Certificate fee collected for HSE/HS/PTC Exam & payable board.
128	Education Concession/e-Grantz	Receipts(Student)	Current Liabilities	Education concession received from welfare depts & disbursed.
129	Exam/Revaluation/Condon.Fee-External	Receipts(Student)	Current Liabilities	Exam fee collected and payable to external agency/board/University.
130	Hostel/Other Allowances(SC/ST)	Receipts(Student)	Current Liabilities	Hostel fee/Other allowances received from SC/ST Dept. payable to students.
131	Sale of Stamps	Receipts(Student)	Current Liabilities	Sale of Navy/Children's day stamp etc.

132	Stipend for Students	Receipts(Student)	Current Liabilities	Stipend/scholarship from SC/ST Dept & payable to students.
133	Student Amenities Fund	Receipts(Student)	Current Liabilities	Student Amenities fee collected/utilised.
134	Student Insurance Fee	Receipts(Student)	Current Liabilities	Student Insurance Fee collected and payable to Insurance Agency.
135	Student Scholarship	Receipts(Student)	Current Liabilities	Amount received from Govt./Dept. for scholarship schemes.
136	Women Development Cell	Receipts(Student)	Current Liabilities	Fee collected/expenses for activities of Women development Cell.
137	University Exam Fee	University	Current Liabilities	University exam fee collected & payable to University.
138	University Fee	University	Current Liabilities	All fee(other than exam fee) collected from students & payable to University.
139	University Stationery	University	Current Liabilities	Cost of stationery collected from students & payable to University.
140	Grant-Non Plan-Non Salary	Grant-in-aid	Branch/Division	Non-Plan-Non-Salary fund received from IHRD Head Office.
141	Grant-Non Plan-Salary	Grant-in-aid	Branch/Division	Non-Plan-Salary fund received from IHRD Head Office
142	Grant-Plan Fund	Grant-in-aid	Branch/Division	Plan fund received from IHRD Head Office.
143	Suspense Account		Suspense A/c	Suspense account for account adjustment.

### Ledger heads for Cost Centres

1	Cc-Admission Fee	Course Fee	Indirect Income	Admission/Re-admission fee collected
2	Cc-Course Fee	Course Fee	Indirect Income	Fee received for courses
3	Cc-Special Training Fee	Course Fee	Indirect Income	Spl.Training Prog. conducted for staff/Instns.
4	Cc-Application Registration Fee	Misc. Income	Indirect Income	Fee collected for registration of applications for Courses.
5	Cc-Auction Sale	Misc. Income	Indirect Income	Income from Auction sale of usufructs/scrap items
6	Cc-Bank Interest-FD	Misc. Income	Indirect Income	Bank Interest for Fixed deposits received.
7	Cc-Bank Interest-SB	Misc. Income	Indirect Income	Bank interest for SB a/c received.
8	Cc-Certificate Fee	Misc. Income	Indirect Income	Original/Duplicate/Provisional certificate Fee collected.
9	Cc-Other Income	Misc. Income	Indirect Income	Income from other sources not included in any other income heads.
10	Cc-Recoupment of Bank Charges	Misc. Income	Indirect Income	Charges for outstation Instruments collected from students/recovered by bank.
11	Cc-Refund of Excess Pay/Allowance	Misc. Income	Indirect Income	Refund of Excess Pay/Allowance from employees.
12	Cc-Tender Form Sales	Misc. Income	Indirect Income	Amount received from sale of tender forms.
13	Cc-Fuel Charges	Contingencies	Indirect Expenses	Fuel expenses for vehicles & Generator sets.
14	Cc-Postage Charges	Contingencies	Indirect Expenses	Postage/courier charges paid.
15	Cc-Telephone Charges	Contingencies	Indirect Expenses	Telephone/CUG mobile charges paid.
16	Cc-Maintenance of Mach.& Equipment	Maintenance Charges	Indirect Expenses	Machinery & Equipment maintenance charges paid.
17	Cc-Audit/Legal/Consultancy/Other Charges	Misc. Expenses	Indirect Expenses	Charges paid for Audit/legal/consultancy/other services.
18	Cc-Other Expenses	Misc. Expenses	Indirect Expenses	For Expenses not included in any other expense heads only.
19	Cc-Refund of Fee	Misc. Expenses	Indirect Expenses	Course/Tuition Fee etc. refunded to students.
20	Cc-Bank Charges	Office Expenses	Indirect Expenses	Bank charges paid for bank services.

21	Cc-Hospitality	Office Expenses	Indirect Expenses	Hospitality expenses incurred.
22	Cc-Office Consumables/Expenses	Office Expenses	Indirect Expenses	Expenses on purchase of office consumables/expenses.
23	Cc-Photocopy/Printing & Stationery	Office Expenses	Indirect Expenses	Photocopy/Printing & stationery charges paid.
24	Cc-Travel Expenses	Office Expenses	Indirect Expenses	Travelling Expenses paid.
25	Cc-Wages	Pay & Allowances	Indirect Expenses	Amount paid as daily/hourly/consolidated rate to employees.
26	Cc-Remuneration/Honorarium paid	Remuneration	Indirect Expenses	Remuneration/Honorarium paid(other than salary/wages) from Instn. fund.
27	Cc-Internet Charges	Student Expenses	Indirect Expenses	Internet charges paid to service provider.
28	Cc-Lab Consumables	Student Expenses	Indirect Expenses	Cost of Lab consumables purchased.
29	Cc-Student Stationery/Study Materials	Student Expenses	Indirect Expenses	Expenses on Student Stationery/Study materials etc.
30	Cc-Books & Journals	Expenses(Project)	Fixed Assets	Books/Periodicals purchased to Library using Project fund.
31	Cc-Computer HW/Accessories	Expenses(Project)	Fixed Assets	Cost of Computer hardware/Accessories paid using Project fund.
32	Cc-Furniture & Fixtures	Expenses(Project)	Fixed Assets	Cost of furniture/fixtures paid using Project fund.
33	Cc-Lab Equipment	Expenses(Project)	Fixed Assets	Cost of Lab equipment(non-computer items) using Project fund.
34	Cc-Machinery & Equipment	Expenses(Project)	Fixed Assets	Purchase of Machinery & Equipment using Project fund.
35	Cc-Bank A/c-Project(FD)	Bank A/c(Project)	Bank Account	Fixed deposits in banks.
36	Cc-Bank A/c-Project(SB)	Bank A/c(Project)	Bank Account	SB Bank Account of Institution.
37	Cc-Advance Paid	Loans & Advances	Current Assets	Advance paid to employee which will be settled subsequently.
38	Cc-E-Journal Subscription	Project Expenses	Current Assets	E-Journal Subscription using Project fund.
39	Cc-Software License	Project Expenses	Current Assets	Cost of Software License purchased using Project fund.
40	Cc-Caution Deposit	Deposits(Liabilities)	Current Liabilities	Caution Deposit collected/refunded.
41	Cc-CGST	Duties & Taxes	Current Liabilities	Central Goods & Service Tax collected & payable to Govt.
42	Cc-SGST	Duties & Taxes	Current Liabilities	State Goods & Service Tax collected & payable to Govt.
43	Cc-TDS-Others	Duties & Taxes	Current Liabilities	TDS collected from contractors/rent/Professional services etc.
44	Cc-TDS-Salary	Duties & Taxes	Current Liabilities	TDS collected from salary/wages.
45	Cc-Other Receipts	Receipts(Other)	Current Liabilities	Any other receipts not included in any ledger under current liabilities.
46	Cc-Project Fund Received	Receipts(Other)	Current Liabilities	Project fund received from sponsoring Agency.
47	Cc-Education Concession	Receipts(Student)	Current Liabilities	Education concession received/disbursed from welfare depts.
48	Cc-Hostel/Other Allowances(SC/ST)	Receipts(Student)	Current Liabilities	Hostel fee/Other allowances received from SC/ST Dept. payable to students.
49	Cc-Stipend for Students	Receipts(Student)	Current Liabilities	Stipend/scholarship from SC/ST Dept & payable to students.
50	Cc-Student Scholarship	Receipts(Student)	Current Liabilities	Amount received from Govt./Dept. for scholarship schemes.
51	Cc-Suspense Account		Suspense A/c	Suspense account for account adjustment.

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Note: Institutions are not authorised to Create/Alter any ledger heads without permission from the Finance Section of IHRD.

Director