

## Chart of Accounts

Sno	Ledger's Name	Group Head in Tally	Type of A/c	Debit / Credit
1	Proprietor Capital A/c	Capital Account	Real	Credit
2	Partners Capital A/c	Capital Account	Real	Credit
3	Share Capital A/c	Capital Account	Real	Credit
4	Drawing, House hold expenses, Self Insurance Policy	Capital Account	Real	Debit
5	General Reserve	Reserved & Surplus	Real	Credit
6	Capital Reserve	Reserved & Surplus	Real	Credit
7	Investment Allowance Reserve	Reserved & Surplus	Real	Credit
8	Bank Term Loan against Machinery , Premises, Equipment, FDR/Investment	Secured Loans	Real	-
9	Bank Car Loan or any other loan which is secured on any assets	Secured Loans	Real	-
10	Advance from Customers	Unsecured Loans	Real	-
11	Deposit Received from Family Members, any other loan which is not secured against any assets	Unsecured Loans	Real	-
12	Whe Loan Received	Unsecured Loans	-	Credit
13	Whe Loan Paid	Unsecured Loans	-	Debit
14	Bank Overdraft A/c	Bank OD	Real	-
15	Bank Bill Discounted Hypothec. Pledges	Bank OD	Real	-
16	Bank CC Limit	Bank OCC Account	Real	-
17	Whe Amount Received via Cash / Bank /Chq	Bank OCC Account	-	Debit
18	Whe Amount Pead via Cash / Bank /Chq	Bank OCC Account	-	Credit
19	Gratuity Provision	Provision	Real	Credit
20	Income Tax Provision	Provision	Real	Credit
21	Audit Fee Provision	Provision	Real	Credit
22	Legal Charge Provision	Provision	Real	Credit
23	VAT Tax	Duties & Taxes	Real	-
24	Sales Tax	Duties & Taxes	Real	-
25	Service Tax	Duties & Taxes	Real	-
26	Excise Duty	Duties & Taxes	Real	-
27	Input Vat / Sales Tax / Service Tax / Excise Duty A/c ( Purchase )	Duties & Taxes	-	Debit
28	Output Vat / Sales Tax / Service Tax / Excise Duty A/c ( Sales )	Duties & Taxes	-	Credit
29	TDS	Duties & Taxes	Real	-
30	TDS on Rent/ Sub Contract etc	Duties & Taxes	-	Credit
31	TDS on Rent/ Sub Contract etc	Duties & Taxes	-	Debit
32	Suppliers ( Creditor's )	Sundry Creditors	Personal	-
33	Whe Goods Purchased on credit	Sundry Creditors	-	Credit
34	Whe paid to Creditor's	Sundry Creditors	-	Debit
35	Current Liabilities	Current Liabilities	-	-
36	Salary, Wages, Bonus Payable	Current Liabilities	Real	Credit
37	Expenses Payable	Current Liabilities	Real	Credit
38	Outstanding Payable	Current Liabilities	Real	Credit
39	Interest Payable	Current Liabilities	Real	Credit
40	Tax Payable on Salary Interest	Current Liabilities	Real	Credit
41	Sales Tax Payable	Current Liabilities	Real	Credit
42	Excise Duty Payable	Current Liabilities	Real	Credit
43	Credit Card Bills Payable	Current Liabilities	Real	Credit
44	VAT Payable	Current Liabilities	Real	Credit
45	Service Tax Payable	Current Liabilities	Real	Credit

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46	Different location branch is coming under this head	Branch / Divisions	Real	-
47	When Goods /cash /bank transfar to branch account	Branch / Divisions	-	Debit
48	When Goods /cash /bank transfar from branch account	Branch / Divisions	-	Credit
49	Building	Fixed Assets	Real	Debit
50	Furniture & Fixture	Fixed Assets	Real	Debit
51	Computers	Fixed Assets	Real	Debit
52	Mobiles	Fixed Assets	Real	Debit
53	All Type of Vehicles	Fixed Assets	Real	Debit
54	Air Conditioner	Fixed Assets	Real	Debit
55	Land	Fixed Assets	Real	Debit
56	Office Premises	Fixed Assets	Real	Debit
57	CCTV Camera	Fixed Assets	Real	Debit
58	Machinery	Fixed Assets	Real	Debit
59	Tools	Fixed Assets	Real	Debit
60	Printer , Fax Machine	Fixed Assets	Real	Debit
61	Electrical Fitting of permanent nature	Fixed Assets	Real	Debit
62	Laboratory Testing Equipment	Fixed Assets	Real	Debit
63	Material Movement Equipment	Fixed Assets	Real	Debit
64	Weighing ( Toll Kanta )	Fixed Assets	Real	Debit
65	Pollutions Control Equipment	Fixed Assets	Real	Debit
66	Factory Maintenance Equipment	Fixed Assets	Real	Debit
67	Transformer	Fixed Assets	Real	Debit
68	Generator	Fixed Assets	Real	Debit
69	Fire Extinguishers	Fixed Assets	Real	Debit
70	Photocopy Machine	Fixed Assets	Real	Debit
71	Jewellery & Ornament	Fixed Assets	Real	Debit
72	House	Fixed Assets	Real	Debit
73	Factory Store Equipment	Fixed Assets	Real	Debit
74	Invertors and all Assets which have useful life more than One Year	Fixed Assets	Real	Debit
75	When any asstes sales or charge depreciation on asstes	Fixed Assets	-	Credit
76	Shares	Investment	Real	Debit
77	Debentures	Investment	Real	Debit
78	Bond, Government Securities	Investment	Real	Debit
79	PPF	Investment	Real	Debit
80	LIC Policy	Investment	Real	Debit
81	Infrastructure Bond	Investment	Real	Debit
82	FDR	Investment	Real	Debit
83	Mutual Fund	Investment	Real	Debit
84	Share Application Money Given, Share Margin Money Given	Investment	Real	Debit
85	When any investment sales to the market	Investment	-	Credit
86	Bank Current A/c	Bank Account	Personal	-
87	Bank Saving A/c	Bank Account	Personal	-
88	When Cash Deposit to bank	Bank Account	-	Debit
89	When amount withdrawal from bank	Bank Account	-	Credit
90	Cash	Cash in hand	Real	-

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91	Petty Cash	Cash in hand	Real	-
92	Cash deposite	Cash in hand	-	Debit
93	Cash withdrwal	Cash in hand	-	Credit
94	Stock in Hand	Stock in Hand	Real	Debit
95	For Manufacturers	Stock in Hand	Real	Debit
96	Stock in Hand - Raw Material, Finished Goods, Work in Progress, Packing Material, Fuel Stores etc	Stock in Hand	Real	Debit
97	Stock in Hand of spare parts and any other parts which is regularly use	Stock in Hand	Real	Debit
98	Interest Accrued on Deposits	Current Assets	Real	Debit
99	Tax Deducted at Source ( Receivable )	Current Assets	Real	Debit
100	Advance Income Tax	Current Assets	Real	Debit
101	Sales Tax Refund Receivable	Current Assets	Real	Debit
102	Excise Moderate Claim Receivable	Current Assets	Real	Debit
103	VAT Receivable	Current Assets	Real	Debit
104	Insurance Claim Receivable	Current Assets	Real	Debit
105	Deposit with Electric Supply Company	Deposit ( Assets )	Real	Debit
106	Deposit with Municipality	Deposit ( Assets )	Real	Debit
107	Deposit For Rent	Deposit ( Assets )	Real	Debit
108	Earnest Money Deposit	Deposit ( Assets )	Real	Debit
109	Tender Deposit	Deposit ( Assets )	Real	Debit
110	Deposit with Telephone Company	Deposit ( Assets )	Real	Debit
111	Advance against Salary to Staff	Loans & Advances	Real	Debit
112	Advance for Order to Supplier	( Assets )	Real	Debit
113	Advance for Expenses	( Assets )	Real	Debit
114	Short Term Advances	( Assets )	Real	Debit
115	Preincorporating Expenses	Misc. Expenses	Real	Debit
116	Sales	Sundry Debtors	-	Debit
117	Payment received	Sundry Debtors	-	Credit
118	Sales A/c	Sales A/c	Nominal	Credit
119	Sales Return A/c	Sales A/c	Nominal	Debit
120	Job Work Income	Direct Income	Nominal	Credit
121	Consultancy Fee	Direct Income	Nominal	Credit
122	Salary from Employer	Direct Income	Nominal	Credit
123	Bonus Allowance Received	Direct Income	Nominal	Credit
124	Commission Brokerage Received	Direct Income	Nominal	Credit
125	Share of Profit from Business	Direct Income	Nominal	Credit
126	House Rent Income	Direct Income	Nominal	Credit
127	Dividend Received	Direct Income	Nominal	Credit
128	Interest from Investment	Direct Income	Nominal	Credit
129	Interest Received from Loan	Direct Income	Nominal	Credit
130	Long Term Profit on Sales of Share	Direct Income	Nominal	Credit
131	Short Term Profit on Sales of Share	Direct Income	Nominal	Credit
132	Speculative Income	Direct Income	Nominal	Credit
133	Sales Tax Refund	Indirect Income	Nominal	Credit
134	Claims Refund Received	Indirect Income	Nominal	Credit

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135	Discount on Purchases	Indirect Income	Nominal	Credit
136	Share Dividend Income	Indirect Income	Nominal	Credit
137	Misc. Receipts	Indirect Income	Nominal	Credit
138	Interest Received from Bonds, Bank Deposit, Loan Given, Debenture, Customers	Indirect Income	Nominal	Credit
139	Excise Duty Drawback / Moderate Claims	Indirect Income	Nominal	Credit
140	Claims Received	Indirect Income	Nominal	Credit
141	Discount on Purchases	Indirect Income	Nominal	Credit
142	Commission , Brokerage Received	Indirect Income	Nominal	Credit
143	Interest Income	Indirect Income	Nominal	Credit
144	Income on Investment	Indirect Income	Nominal	Credit
145	Profit on Sales of Assets	Indirect Income	Nominal	Credit
146	Other Misc. Income	Indirect Income	Nominal	Credit
147	Sales of Scrap	Indirect Income	Nominal	Credit
148	Purchase A/c	Purchase A/c	Nominal	Debit
149	Purchase Return A/c	Purchase A/c	Nominal	Credit
150	Packing Material Exp	Direct Expenses	Nominal	Debit
151	Packing Exp	Direct Expenses	Nominal	Debit
152	Commission Brokerage on Purchase	Direct Expenses	Nominal	Debit
153	Freight on Purchase	Direct Expenses	Nominal	Debit
154	Handling Exp. on Purchase	Direct Expenses	Nominal	Debit
155	Labor & Wages	Direct Expenses	Nominal	Debit
156	Other Trading Taxes which are not Refundable	Direct Expenses	Nominal	Debit
157	Packing Material Exp	Direct Expenses	Nominal	Debit
158	Fuel Consumed Exp	Direct Expenses	Nominal	Debit
159	Laboratory Material Consumed Exp	Direct Expenses	Nominal	Debit
160	Consumable & Store Items Consumed Exp	Direct Expenses	Nominal	Debit
161	All expenses related to workman at factory like workman Wages, Welfare, Incentive, Allowances, Bonus etc	Direct Expenses	Nominal	Debit
162	Freight on Purchase	Direct Expenses	Nominal	Debit
163	Octroi on Purchase	Direct Expenses	Nominal	Debit
164	Material Purchase Exp.	Direct Expenses	Nominal	Debit
165	Loading / Unloading on Purchases	Direct Expenses	Nominal	Debit
166	Labour Processing Charges	Direct Expenses	Nominal	Debit
167	For Individual	Direct Expenses	Nominal	Debit
168	Car exp. For Professionals	Direct Expenses	Nominal	Debit
169	Charity, Donation	Direct Expenses	Nominal	Debit
170	Consultant Fee for Tax Return	Direct Expenses	Nominal	Debit
171	Conveyance Exp	Direct Expenses	Nominal	Debit
172	Interest on Loan	Direct Expenses	Nominal	Debit
173	Other Business Exp	Direct Expenses	Nominal	Debit
174	Membership Fee	Direct Expenses	Nominal	Debit
175	Professional Tax	Direct Expenses	Nominal	Debit
176	Salary and Bonus Exp	Indirect Expenses	Nominal	Debit
177	Staff Welfare Exp	Indirect Expenses	Nominal	Debit
178	Staff Festival Benefit Exp	Indirect Expenses	Nominal	Debit

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179	Freight On Sales	Indirect Expenses	Nominal	Debit
180	Incentive to Staff	Indirect Expenses	Nominal	Debit
181	Bad Debts	Indirect Expenses	Nominal	Debit
182	Depreciation	Indirect Expenses	Nominal	Debit
183	Printing and Stationery Exp	Indirect Expenses	Nominal	Debit
184	Traveling Exp	Indirect Expenses	Nominal	Debit
185	Conveyance Exp	Indirect Expenses	Nominal	Debit
186	Telephone Exp	Indirect Expenses	Nominal	Debit
187	Mobile Exp	Indirect Expenses	Nominal	Debit
188	Courier and Postage	Indirect Expenses	Nominal	Debit
189	Repair and Maintenance Exp	Indirect Expenses	Nominal	Debit
190	Rent Exp	Indirect Expenses	Nominal	Debit
191	Electricity Exp	Indirect Expenses	Nominal	Debit
192	License Fee Municipal Tax	Indirect Expenses	Nominal	Debit
193	Fuel Exp ( Fuel exp on Vehicle, Genrator )	Indirect Expenses	Nominal	Debit
194	Ware Housing Exp	Indirect Expenses	Nominal	Debit
195	Hire Charges	Indirect Expenses	Nominal	Debit
196	Insurance Exp	Indirect Expenses	Nominal	Debit
197	Legal Exp	Indirect Expenses	Nominal	Debit
198	Consultancy Fee	Indirect Expenses	Nominal	Debit
199	Computer Exp	Indirect Expenses	Nominal	Debit
200	Loss due to Theft, Fire, Pilferage, Damage	Indirect Expenses	Nominal	Debit
201	Discount on Sales Rebate Given	Indirect Expenses	Nominal	Debit
202	Advertisement Exp	Indirect Expenses	Nominal	Debit
203	Sales Promotion Exp	Indirect Expenses	Nominal	Debit
204	Entertainment Exp	Indirect Expenses	Nominal	Debit
205	conference Exp	Indirect Expenses	Nominal	Debit
206	Exhibition Exp	Indirect Expenses	Nominal	Debit
207	Interest on Loan	Indirect Expenses	Nominal	Debit
208	Interest Charge by Supplier	Indirect Expenses	Nominal	Debit
209	Bank Charges	Indirect Expenses	Nominal	Debit
210	Commission / Brokerage on Finance	Indirect Expenses	Nominal	Debit
211	Bill Discounting Exp	Indirect Expenses	Nominal	Debit
212	Laboratory Exp	Indirect Expenses	Nominal	Debit
213	Inspection Fees	Indirect Expenses	Nominal	Debit
214	Testing Fees	Indirect Expenses	Nominal	Debit
215	General Exp	Indirect Expenses	Nominal	Debit
216	Professional Tax	Indirect Expenses	Nominal	Debit
217	Miscellaneous Exp.	Indirect Expenses	Nominal	Debit