

Chart of Accounts

Liabilities

Group Head in Tally	Ledger's Name	Type of A/c	Debit / Credit in voucher entry
Capital Account	Proprietor Capital A/c	Real	Credit
	Partners Capital A/c	Real	Credit
	Share Capital A/c	Real	Credit
Reserved & Surplus	Drawing, House hold expenses, Self Insurance Policy	Real	Debit
	General Reserve	Real	Credit
	Capital Reserve	Real	Credit
Secured Loans	Investment Allowance Reserve	Real	Credit
	Bank Term Loan against Machinery , Premises, Equipment, FDR/Investment	Real	
Unsecured Loans	Bank Car Loan or any other loan which is secured on any assets	Real	
	Advance from Customers	Real	
	Deposit Received from Family Members, any other loan which is not secured against any assets	Real	
	जब Loan प्राप्त होता		Credit
	जब Loan का श्रुतान करने		Debit
Bank OD	Bank Overdraft A/c	Real	
	Bank Bill Discounted Hypothec. Pledges	Real	
Bank OCC Account	Bank CC Limit	Real	
	जब हम Cash या Cheque से प्राप्ति करना करने		Debit
	जब हम Cash या Cheque से श्रुतान करने		Credit
Provision	Gratuity Provision	Real	Credit
	Income Tax Provision	Real	Credit
	Audit Fee Provision	Real	Credit
	Legal Charge Provision	Real	Credit
Duties & Taxes	VAT Tax	Real	
	Sales Tax	Real	
	Service Tax	Real	
	Excise Duty	Real	
	Input Vat / Sales Tax / Service Tax / Excise Duty A/c (Purchase करते समय)		Debit
	Output Vat / Sales Tax / Service Tax / Excise Duty A/c (Sales करते समय)		Credit
	TDS	Real	
	TDS on Rent/ Sub Contract etc (जब हमने TDS की कटौती की)		Credit
	TDS on Rent/ Sub Contract etc (जब Third Party ने हम पर TDS की कटौती की)		Debit
Sundry Creditors	Suppliers (जिसमें हम उधार मांग या देना करते है)	Personal	
	जब पार्टी से उधार मांग करीदेंगे		Credit
	जब पार्टी को श्रुतान करने		Debit
Current Liabilities	Current Liabilities में अन्दर सब चीज Payable बनावर लिखन चाहते हैं		
	Salary, Wages, Bonus Payable	Real	Credit
	Expenses Payable	Real	Credit
	Outstanding Payable	Real	Credit
	Interest Payable	Real	Credit
	Tax Payable on Salary Interest	Real	Credit
	Sales Tax Payable	Real	Credit
	Excise Duty Payable	Real	Credit
	Credit Card Bills Payable	Real	Credit
	VAT Payable	Real	Credit
	Service Tax Payable	Real	Credit
Branch / Divisions	Current Liabilities का श्रुतान करने समय उधार वाले सभी अकाउंट Debit होने		Debit
	Different location branch is coming under this head	Real	
	जब Goods / Cash हम Branch को Transfer करें		Debit
	जब Branch हमें Goods / Cash Transfer करें		Credit

Assets

Group Head in Tally	Ledger's Name	Type of A/c	Debit / Credit in voucher entry	
Fixed Assets	Building	Real	Debit	
	Furniture & Fixture	Real	Debit	
	Computers	Real	Debit	
	Mobiles	Real	Debit	
	All Type of Vehicles	Real	Debit	
	Air Conditioner	Real	Debit	
	Land	Real	Debit	
	Office Premises	Real	Debit	
	CCTV Camera	Real	Debit	
	Machinery	Real	Debit	
	Tools	Real	Debit	
	Printer Fax Machine	Real	Debit	
	Electrical Fitting of permanent nature	Real	Debit	
	Laboratory Testing Equipment	Real	Debit	
	Material Movement Equipment	Real	Debit	
	Weighing (Toll Kanta)	Real	Debit	
	Pollutions Control Equipment	Real	Debit	
	Factory Maintenance Equipment	Real	Debit	
	Transformer	Real	Debit	
	Generator	Real	Debit	
	Fire Extinguishers	Real	Debit	
	Photocopy Machine	Real	Debit	
	Jewellery & Ornamant	Real	Debit	
	House	Real	Debit	
	Factory Store Equipment	Real	Debit	
	Inventors and all Assets which have useful life more than One Year	Real	Debit	
	अब इन कैश में Asset को Sale करने या Depreciation लगाने			Credit
	Investment	Shares	Real	Debit
Debentures		Real	Debit	
Bond, Government Securities		Real	Debit	
PPF		Real	Debit	
LIC Policy		Real	Debit	
Infrastructure Bond		Real	Debit	
FDR		Real	Debit	
Mutual Fund		Real	Debit	
Share Application Money Given, Share Margin Money Given		Real	Debit	
अब इन कैश में Investment को Sale करने				Credit
Bank Account		Bank Current A/c	Personal	
		Bank Saving A/c	Personal	
	अब इन Cash वा Cheque से रुपये जमा करने		Debit	
	अब इन Cash निकालने वा Cheque से भुगतान करने		Credit	
Cash in hand	Cash	Real		
	Petty Cash	Real		
	अब इन Cash प्राप्त करने		Debit	
	अब इन Cash वा भुगतान करने		Credit	
Stock in Hand	Stock in Hand	Real	Debit	
	For Manufacturere	Real	Debit	
	Stock in Hand - Raw Material, Finished Goods, Work in Progress, Packing Material, Fuel Stores etc.	Real	Debit	
	Stock in Hand of spare parts and any other parts which is regularly use	Real	Debit	
Current Assets	Interest Accrued on Deposits	Real	Debit	
	Tax Deducted at Source (Receivable)	Real	Debit	
	Advance Income Tax	Real	Debit	
	Current Assets में अन्दर अब वा Refund / Claim Receivable बनाकर निम्न वाले जोरें			
	Sales Tax Refund Receivable	Real	Debit	
	Excise Moderate Claim Receivable	Real	Debit	
	VAT Receivable	Real	Debit	
Insurance Claim Receivable	Real	Debit		
Deposit (Assets)	Deposit with Electric Supply Company	Real	Debit	
	Deposit with Municipality	Real	Debit	
	Deposit For Rent	Real	Debit	
	Earnest Money Deposit	Real	Debit	
	Tender Depos	Real	Debit	
	Deposit with Telephone Company	Real	Debit	
Loans & Advances (Assets)	Advance against Salary to Staff	Real	Debit	
	Advance for Order to Supplier	Real	Debit	
	Advance for Expenses	Real	Debit	
	Short Term Advances	Real	Debit	
Misc. Expenses (Assets)	Preincorporating Expenses	Real	Debit	
Sundry Debtors	Customer (जिनके इन उधार माह वा सेवार्थ देते हैं)	Personal		
	अब हाटों को उधार माह बेचने		Debit	
	अब हाटों से Cash / Cheque प्राप्त होना		Credit	

Income

Group Head in Tally	Ledger's Name	Type of A/c	Debit / Credit in voucher entry
Sales A/c	Sales A/c	Nominal	Credit
	Sales Return A/c	Nominal	Debit
Direct Income	Job Work Income	Nominal	Credit
	Consultancy Fee	Nominal	Credit
	For Individual		
	Salary from Employer	Nominal	Credit
	Bonus Allowance Received	Nominal	Credit
	Commission Brokerage Received	Nominal	Credit
	Share of Profit from Business	Nominal	Credit
	House Rent Income	Nominal	Credit
	Dividend Received	Nominal	Credit
	Interest from Investment	Nominal	Credit
	Interest Received from Loan	Nominal	Credit
	Long Term Profit on Sales of Share	Nominal	Credit
	Short Term Profit on Sales of Share	Nominal	Credit
	Speculative Income	Nominal	Credit
Indirect Income	For Traders		
	Sales Tax Refund	Nominal	Credit
	Claims Refund Received	Nominal	Credit
	Discount on Purchases	Nominal	Credit
	Share Dividend Income	Nominal	Credit
	Misc. Receipts	Nominal	Credit
	Interest Received from Bonds, Bank Deposit, Loan Given, Debenture, Customers	Nominal	Credit
	For Manufacturers		
	Excise Duty Drawback / Moderate Claims	Nominal	Credit
	Claims Received	Nominal	Credit
	Discount on Purchases	Nominal	Credit
	Commission, Brokerage Received	Nominal	Credit
	Interest Income	Nominal	Credit
	Income on Investment	Nominal	Credit
	Profit on Sales of Assets	Nominal	Credit
	Other Misc. Income	Nominal	Credit
	Sales of Scrap	Nominal	Credit

Expenses

Group Head in Tally	Ledger's Name	Type of A/c	Debit / Credit in voucher entry
Purchase A/c	Purchase A/c	Nominal	Debit
	Purchase Return A/c	Nominal	Credit
Direct Expenses	For Traders		
	Packing Material Exp	Nominal	Debit
	Packing Exp	Nominal	Debit
	Commission Brokerage on Purchase	Nominal	Debit
	Freight on Purchase	Nominal	Debit
	Handling Exp. on Purchase	Nominal	Debit
	Labor & Wages	Nominal	Debit
	Other Trading Taxes which are not Refundable	Nominal	Debit
	For Manufacture		
	Packing Material Exp	Nominal	Debit
	Fuel Consumed Exp	Nominal	Debit
	Laboratory Material Consumed Exp	Nominal	Debit
	Consumable & Store Items Consumed Exp	Nominal	Debit
	All expenses related to workman at factory like workman Wages, Welfare, Incentive, Allowances, Bonus etc.	Nominal	Debit
	Freight on Purchase	Nominal	Debit
	Octroi on Purchase	Nominal	Debit
	Material Purchase Exp.	Nominal	Debit
	Loading / Unloading on Purchases	Nominal	Debit
	Labour Processing Charges	Nominal	Debit
	Factory Power Exp	Nominal	Debit
	For Individual		
	Car exp. For Professionals	Nominal	Debit
	Charity, Donation	Nominal	Debit
	Consultant Fee for Tax Return	Nominal	Debit
	Conveyance Exp	Nominal	Debit
	Interest on Loan	Nominal	Debit
	Other Business Exp	Nominal	Debit
	Membership Fee	Nominal	Debit
	Professional Tax	Nominal	Debit
Indirect Expenses	For Traders / Manufacturer		
	Salary and Bonus Exp	Nominal	Debit
	Staff Welfare Exp	Nominal	Debit
	Staff Festival Benefit Exp	Nominal	Debit
	Freight On Sales	Nominal	Debit
	Incentive to Staff	Nominal	Debit
	Bad Debts	Nominal	Debit
	Depreciation	Nominal	Debit
	Indirect Expenses के अन्दर सब कुछ Administrative Exp बतानाकर दिखाने वाले होते		
	Printing and Stationery Exp	Nominal	Debit
	Traveling Exp	Nominal	Debit
	Conveyance Exp	Nominal	Debit
	Telephone Exp	Nominal	Debit
	Mobile Exp	Nominal	Debit
	Courier and Postage	Nominal	Debit
	Repair and Maintenance Exp	Nominal	Debit
	Rent Exp	Nominal	Debit
	Electricity Exp	Nominal	Debit
	License Fee Municipal Tax	Nominal	Debit
	Fuel Exp (Fuel exp on Vehicle, Generator)	Nominal	Debit
	Ware Housing Exp	Nominal	Debit
	Hire Charges	Nominal	Debit
	Insurance Exp	Nominal	Debit
	Legal Exp	Nominal	Debit
	Consultancy Fee	Nominal	Debit
	Computer Exp	Nominal	Debit
	Loss due to Theft, Fire, Pilferage, Damage	Nominal	Debit
	Discount on Sales Rebate Given	Nominal	Debit
	Indirect Expenses के अन्दर सब कुछ Marketing Exp बतानाकर दिखाने वाले होते		
	Advertisement Exp	Nominal	Debit
	Sales Promotion Exp	Nominal	Debit
	Entertainment Exp	Nominal	Debit
	conference Exp	Nominal	Debit
	Exhibition Exp	Nominal	Debit
	Indirect Expenses के अन्दर सब कुछ Financial Exp बतानाकर दिखाने वाले होते		
	Interest on Loan	Nominal	Debit
	Interest Charge by Supplier	Nominal	Debit
	Bank Charges	Nominal	Debit
	Commission / Brokerage on Finance	Nominal	Debit
	Bill Discounting Exp	Nominal	Debit
	Laboratory Exp	Nominal	Debit
	Inspection Fees	Nominal	Debit
	Testing Fees	Nominal	Debit
	General Exp	Nominal	Debit
	Professional Tax	Nominal	Debit
	Miscellaneous Exp.	Nominal	Debit

Suspense Account

Group Head in Tally	Ledger's Name	Type of A/c	Debit / Credit in voucher entry
Suspense Account	जिन Transactions में हमें खाते के सही नाम की जानकारी नहीं होती है उनकी पूरी अस्थायी रूप से Suspense A/c में की जाती है		