SF/RO Unit/RO Main/ZIET Unit Account

1. **Feeding of Opening Balances**: -

Schedule-1 – (Corpus/Capital Fund – SF)

Tally.ERP 9

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Multi Ledger Display — Mathura Cantt-Test — Ctrl + M

Under Group : 10000 - Capital Account — For 1-Apr-2020

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	10101 - Capital Fund-SF (Sch1)	10100 - Corpus or Capital Fund (Sch-1)	1,65,75,263.00 Cr
2.	10102 - Capital Exp. from CCA/Specific Grant (Sch1)	10100 - Corpus or Capital Fund (Sch-1)	
3.	10103 - Assets created out of VVN, RSCB (BSandG) (Sch1)	10100 - Corpus or Capital Fund (Sch-1)	
4.	10104 - Assets created out of Projects Fund (Sch1)	10100 - Corpus or Capital Fund (Sch-1)	
5.	10105 - Assets Donated/Gift Received (Sch1)	10100 - Corpus or Capital Fund (Sch-1)	
6.	10106 - Other Adjustments-SF (Sch1)	10100 - Corpus or Capital Fund (Sch-1)	
7.	10107 - Excess of Income Over Expenditure (Sch1)	10100 - Corpus or Capital Fund (Sch-1)	
8.	10201 - Designated/Earmarked Fund (Sch2)	10200 -Designated or Earmarked Fund (Sch-2)	
9.	10202 - EMD/Liabilities written off (Sch2)	10200 -Designated or Earmarked Fund (Sch-2)	
10.	10203 - Other Adjustments (Sch2)	10200 -Designated or Earmarked Fund (Sch-2)	
11.	10301 - Donation Received From Other Sources (Sch2)	10300 - Donations Received (Sch2)	
12.	10401 - Contribution to KVSHQ (VVN) by KV (20%) (Sch2)	10400 - Fund transfer btwn KV and RO (Sch2)	
13.	10402 - Contribution to RO VVN (5%) (Sch2)	10400 - Fund transfer btwn KV and RO (Sch2)	
14.	10403 - Fund transfer btwn KV and RO (Computerisation) (Sch2)	10400 - Fund transfer btwn KV and RO (Sch2)	
15.	10404 - Fund transfer btwn KV and RO (Construction) (Sch2)	10400 - Fund transfer btwn KV and RO (Sch2)	
16.	10405 - Fund transfer btwn KV and RO (MandR) (Sch2)	10400 - Fund transfer btwn KV and RO (Sch2)	
17.	10406 - Fund transfer btwn KV and RO (Others) (Sch2)	10400 - Fund transfer btwn KV and RO (Sch2)	
18.	10501 - Fund transfer btwn RO and KVSHQ (VVN) (Sch2)	10500 - Fund transfer btwn RO and KVSHQ (Sch2)	
19.	10502 - Contribution to KVSHQ (VVN) by RO (20%) (Sch2)	10500 - Fund transfer btwn RO and KVSHQ (Sch2)	
20.	10503 - Fund transfer btwn RO and KVSHQ (Computerisation) (Sch2)	10500 - Fund transfer btwn RO and KVSHQ (Sch2)	
21.	10504 - Fund transfer btwn RO and KVSHQ (Construction) (Sch2)	10500 - Fund transfer btwn RO and KVSHQ (Sch2)	
22.	10505 - Fund transfer btwn RO and KVSHQ (MandR) (Sch2)	10500 - Fund transfer btwn RO and KVSHQ (Sch2)	
23.	10506 - Fund transfer btwn RO and KVSHQ (BSandG) (Sch2)	10500 - Fund transfer btwn RO and KVSHQ (Sch2)	
24.	10507 - Fund transfer btwn RO and KVSHQ (RSCB) (Sch2)	10500 - Fund transfer btwn RO and KVSHQ (Sch2)	
25.	10601 - Contribution Rcvd from VVN Account (Sch2)	10600 - Contribution from VVN Account (Sch2)	
26.	10701 - Computer Fees (Sch2)	10700 - Fees and Fines from students (Sch2)	
27.	10702 - Pre-Primary Fees (Sch2)	10700 - Fees and Fines from students (Sch2)	
28.	10703 - Vidyalaya Vikas Nidhi (Sch2)	10700 - Fees and Fines from students (Sch2)	
29.	10801 - Misc. receipts of Revenue nature (Sch2)	10800 - Other Income - Sch2	
30.	10802 - Recoveries of Capital Nature (Sch2)	10800 - Other Income - Sch2	

242 more ... ↓

F3: Company | F3: New Company | F4: Parent | F4: New Parent | Z: Zero Opening Bal | F6: Skip Names | F7: Skip Parent | F8: Skip Details | G: Groups | L: Ledgers | F11: Features

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Schedule-4 (A) – Fixed Assets- SF

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Multi Ledger Display — Mathura Cantt-Test — Ctrl + M

Under Group : **20600 - Tangible Assets-SF** — **For 1-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance	Dr/Cr
1.	20601 - Land -SF	20600 - Tangible Assets-SF		
2.	20602 - Building-SF	20600 - Tangible Assets-SF	2,08,18,170.00	Dr
3.	20603 - Furniture,Fixtures-SF	20600 - Tangible Assets-SF	7,46,982.00	Dr
4.	20604 - Library Books-SF	20600 - Tangible Assets-SF	97,460.00	Dr
5.	20605 - Office Equipments-SF	20600 - Tangible Assets-SF	956.00	Dr
6.	20606 - Vehicles-SF	20600 - Tangible Assets-SF		
7.	20607 - Computer/Peripherals-SF	20600 - Tangible Assets-SF	13,85,807.00	Dr
8.	20608 - Hostel Equipments-SF	20600 - Tangible Assets-SF		
9.	20609 - Lab Equipments-SF	20600 - Tangible Assets-SF		
10.	20610 - Audio Visual and Musical Instruments-SF	20600 - Tangible Assets-SF		
11.	20611 - Sports Equipment-SF	20600 - Tangible Assets-SF		
12.	20612 - Other Fixed Assets-SF	20600 - Tangible Assets-SF	3,15,327.00	Dr
13.	20613 - Accum. Dep.-Building-SF	20600 - Accumulated Dep. Tangible-SF	1,13,08,469.00	Cr
14.	20614 - Accum. Dep.-Furniture,Fixtures-SF	20600 - Accumulated Dep. Tangible-SF	7,16,729.00	Cr
15.	20615 - Accum. Dep.-Library Books-SF	20600 - Accumulated Dep. Tangible-SF	81,213.00	Cr
16.	20616 - Accum. Dep.-Office Equipments-SF	20600 - Accumulated Dep. Tangible-SF	921.00	Cr
17.	20617 - Accum. Dep.-Vehicles-SF	20600 - Accumulated Dep. Tangible-SF		
18.	20618 - Accum. Dep.-Computer or Peripherals-SF	20600 - Accumulated Dep. Tangible-SF	10,71,328.00	Cr
19.	20619 - Accum. Dep.-Hostel Equipments-SF	20600 - Accumulated Dep. Tangible-SF		
20.	20620 - Accum. Dep.-Lab Equipments-SF	20600 - Accumulated Dep. Tangible-SF		
21.	20621 - Accum. Dep.-Audio Visual and Musical Instruments-SF	20600 - Accumulated Dep. Tangible-SF		
22.	20622 - Accum. Dep.-Sports Equipment-SF	20600 - Accumulated Dep. Tangible-SF		
23.	20623 - Accum. Dep.-Other Fixed Assets-SF	20600 - Accumulated Dep. Tangible-SF	2,78,639.00	Cr

F3: Company | F3: New Company | F4: Parent | F4: New Parent | Z: Zero Opening Bal | F6: Skip Names | F7: Skip Parent | F8: Skip Details | G: Groups | L: Ledgers | F11: Features

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Schedule-4(B) – Fixed Assets - CCA (*To be entered in School Fund company in Tally*)

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Under Group : **20300 - Tangible Assets-CCA** — **For 1-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	20301 - Land -CCA	20300 - Tangible Assets-CCA	
2.	20302 - Building-CCA	20300 - Tangible Assets-CCA	
3.	20303 - Furniture,Fixtures-CCA	20300 - Tangible Assets-CCA	
4.	20304 - Library Books-CCA	20300 - Tangible Assets-CCA	
5.	20305 - Office Equipments-CCA	20300 - Tangible Assets-CCA	
6.	20306 - Vehicles-CCA	20300 - Tangible Assets-CCA	
7.	20307 - Computer/Peripherals-CCA	20300 - Tangible Assets-CCA	28,37,253.00 Dr
8.	20308 - Hostel Equipments-CCA	20300 - Tangible Assets-CCA	
9.	20309 - Lab Equipments-CCA	20300 - Tangible Assets-CCA	
10.	20310 - Audio Visual and Musical Instruments-CCA	20300 - Tangible Assets-CCA	
11.	20311 - Sports Equipment-CCA	20300 - Tangible Assets-CCA	
12.	20312 - Other Fixed Assets-CCA	20300 - Tangible Assets-CCA	
13.	20313 - Accum. Dep.-Building-CCA	20300 - Accumulated Dep. Tangible-CCA	
14.	20314 - Accum. Dep.-Furniture,Fixtures-CCA	20300 - Accumulated Dep. Tangible-CCA	
15.	20315 - Accum. Dep.-Library Books-CCA	20300 - Accumulated Dep. Tangible-CCA	
16.	20316 - Accum. Dep.-Office Equipments-CCA	20300 - Accumulated Dep. Tangible-CCA	
17.	20317 - Accum. Dep.-Vehicles-CCA	20300 - Accumulated Dep. Tangible-CCA	
18.	20318 - Accum. Dep.-Computer/Peripherals-CCA	20300 - Accumulated Dep. Tangible-CCA	12,13,648.00 Cr
19.	20319 - Accum. Dep.-Hostel Equipments-CCA	20300 - Accumulated Dep. Tangible-CCA	
20.	20320 - Accum. Dep.-Lab Equipments-CCA	20300 - Accumulated Dep. Tangible-CCA	
21.	20321 - Accum. Dep.-Audio Visual and Musical Instruments-CCA	20300 - Accumulated Dep. Tangible-CCA	
22.	20322 - Accum. Dep.-Sports Equipment-CCA	20300 - Accumulated Dep. Tangible-CCA	
23.	20323 - Accum. Dep.-Other Fixed Assets-CCA	20300 - Accumulated Dep. Tangible-CCA	

F3: Company | F3: New Company | F4: Parent | F4: New Parent | Z: Zero Opening Bal | F6: Skip Names | F7: Skip Parent | F8: Skip Details | G: Groups | L: Ledgers | F11: Features

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Schedule-4(D) – Fixed Assets – VVN/ROVVN (Tangible Assets) (*To be entered in School Fund/RO Main Fund Company in Tally*)

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Multi Ledger Display — Mathura Cantt-Test — Ctrl + M

Under Group : **20800 - Tangible Assets-VVN** — **For 1-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance	Dr/Cr
1.	20801 - Land -VVN	20800 - Tangible Assets-VVN		
2.	20802 - Building-VVN	20800 - Tangible Assets-VVN		
3.	20803 - Furniture,Fixtures-VVN	20800 - Tangible Assets-VVN	26,42,878.00	Dr
4.	20804 - Library Books-VVN	20800 - Tangible Assets-VVN	9,50,576.00	Dr
5.	20805 - Office Equipments-VVN	20800 - Tangible Assets-VVN		
6.	20806 - Vehicles-VVN	20800 - Tangible Assets-VVN		
7.	20807 - Computer/Peripherals-VVN	20800 - Tangible Assets-VVN	34,86,402.00	Dr
8.	20808 - Hostel Equipments-VVN	20800 - Tangible Assets-VVN		
9.	20809 - Lab Equipments-VVN	20800 - Tangible Assets-VVN	11,92,943.00	Dr
10.	20810 - Audio Visual and Musical Instruments-VVN	20800 - Tangible Assets-VVN	4,72,260.00	Dr
11.	20811 - Sports Equipment-VVN	20800 - Tangible Assets-VVN		
12.	20812 - Other Fixed Assets-VVN	20800 - Tangible Assets-VVN	58,17,651.00	Dr
13.	20813 - Accum. Dep.-Building-VVN	20800 - Accumulated Dep. Tangible-VVN		
14.	20814 - Accum. Dep.-Furniture,Fixtures-VVN	20800 - Accumulated Dep. Tangible-VVN	15,17,592.00	Cr
15.	20815 - Accum. Dep.-Library Books-VVN	20800 - Accumulated Dep. Tangible-VVN	4,79,123.00	Cr
16.	20816 - Accum. Dep.-Office Equipments-VVN	20800 - Accumulated Dep. Tangible-VVN		
17.	20817 - Accum. Dep.-Vehicles-VVN	20800 - Accumulated Dep. Tangible-VVN		
18.	20818 - Accum. Dep.-Computer/Peripherals-VVN	20800 - Accumulated Dep. Tangible-VVN	17,00,220.00	Cr
19.	20819 - Accum. Dep.-Hostel Equipments-VVN	20800 - Accumulated Dep. Tangible-VVN		
20.	20820 - Accum. Dep.-Lab Equipments-VVN	20800 - Accumulated Dep. Tangible-VVN	4,23,142.00	Cr
21.	20821 - Accum. Dep.-Audio Visual and Musical Instruments-VVN	20800 - Accumulated Dep. Tangible-VVN	1,19,733.00	Cr
22.	20822 - Accum. Dep.-Sports Equipment-VVN	20800 - Accumulated Dep. Tangible-VVN		
23.	20823 - Accum. Dep.-Other Fixed Assets-VVN	20800 - Accumulated Dep. Tangible-VVN	29,44,806.00	Cr

F3: Company | F3: New Company | F4: Parent | F4: New Parent | Z: Zero Opening Bal | F6: Skip Names | F7: Skip Parent | F8: Skip Details | G: Groups | L: Ledgers | F11: Features

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Schedule-4(D) – VVN (In-tangible Assets)

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Multi Ledger Display — Mathura Cantt-Test — Ctrl + M

Under Group : **21600 - Intangible Assets-VVN** — **For 1-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	21601 - Computer Software-VVN	21600 - Intangible Assets-VVN	6,56,340.00 Dr
2.	21602 - Accum. Dep.-Computer Software-VVN	21600 - Accumulated Dep. Intangible-VVN	1,82,426.00 Cr

F3: Company
F3: New Company
F4: Parent
F4: New Parent
Z: Zero Opening Bal
F6: Skip Names
F7: Skip Parent
F8: Skip Details
G: Groups
L: Ledgers
F11: Features

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Schedule-3 (Current Liabilities and Provisions)

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Under Group : **15100 - Current Liabilities** — **For 1-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	15101 - Deposits from staff	15100 - Current Liabilities	
2.	15102 - Deposits from students (Caution Deposit etc)	15100 - Current Liabilities	
3.	15103 - Deposit from supplier (EMD etc)	15100 - Current Liabilities	5,000.00 Cr
4.	15104 - Liability towards sundry creditors for goods and Service	15100 - Current Liabilities	
5.	15105 - Statutory Liabilities (Professional tax, TDS, WC TAX, etc.	15100 - Current Liabilities	
6.	15106 - Liab.-CBSE Fees Payable	15100 - Current Liabilities	
7.	15107 - Liab.-Scholarships/Award Etc.	15100 - Current Liabilities	
8.	15108 - Liab.-GPF Remittance-Project KVs	15100 - Current Liabilities	
9.	15109 - Liab.-CPF Remittance-Project KVs	15100 - Current Liabilities	
10.	15110 - Liab.-EWS Remittance-Project KVs	15100 - Current Liabilities	
11.	15111 - Liab.-LSPC Remittance-Project KVs	15100 - Current Liabilities	
12.	15112 - Liability towards AOC - Project KVs	15100 - Current Liabilities	
13.	15113 - Liab.-National Pension System - Remittance	15100 - Current Liabilities	
14.	15114 - Liability towards Retirement Benefits	15100 - Current Liabilities	
15.	15115 - Liability towards other remittances	15100 - Current Liabilities	

F3: Company | F3: New Company | F4: Parent | F4: New Parent | Z: Zero Opening Bal | F6: Skip Names | F7: Skip Parent | F8: Skip Details | G: Groups | L: Ledgers | F11: Features

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Under Group : **15500 - Provisions** — **For 1-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	15501 - Provision-Academic Expenses	15500 - Provisions	
2.	15502 - Provision-Administrative and General Exp.	15500 - Provisions	
3.	15503 - Provision-Staff Payment and Benefits	15500 - Provisions	38,31,368.00 Cr
4.	15504 -Provision - Repairs and Maintenance	15500 - Provisions	
5.	15505 - Provision-Fixed Assets	15500 - Provisions	

F3: Company
F3: New Company
F4: Parent
F4: New Parent
Z: Zero Opening Bal
F6: Skip Names
F7: Skip Parent
F8: Skip Details
G: Groups
L: Ledgers
F11: Features

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Schedule-7 (Current Assets)

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Under Group : **22200 - Bank Account** — **For 1-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	22801 - Money-in-Transit (MIT)	22800 - Money-in-Transit	
2.	Term Deposit at UBI	22600 - A. With Schedule Bank	
3.	Union Bank of India	22300 - A. With Schedule Bank	6,951.00 Dr

F3: Company
F3: New Company
F4: Parent
F4: New Parent
Z: Zero Opening Bal
F6: Skip Names
F7: Skip Parent
F8: Skip Details
G: Groups
L: Ledgers
F11: Features

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Schedule-8 (Loans and Advances)

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Multi Ledger Display — Mathura Cantt-Test — Ctrl + M

Under Group : 23100 - Advances To Employees : (Non-Interest Bearing) — For 1-Apr-2020

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	23101 - Salary Advance (NIB)	23100 - Advances To Employees : (Non-Interest Bearing)	
2.	23102 - LTC Advance (NIB)	23100 - Advances To Employees : (Non-Interest Bearing)	8,000.00 Dr
3.	23103 - Medical Advance (NIB)	23100 - Advances To Employees : (Non-Interest Bearing)	
4.	23104 - TA or TTA Advance (NIB)	23100 - Advances To Employees : (Non-Interest Bearing)	18,000.00 Dr
5.	23105 - Other Advance (NIB)	23100 - Advances To Employees : (Non-Interest Bearing)	7,000.00 Dr

F3: Company | F3: New Company | F4: Parent | F4: New Parent | Z: Zero Opening Bal | F6: Skip Names | F7: Skip Parent | F8: Skip Details | G: Groups | L: Ledgers | F11: Features

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Multi Ledger Display — **Mathura Cantt-Test** — Ctrl + M

Under Group : **23300 - Advances** — **For 1-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	23301 - Adv. on Capital Acct (Non recurring exp.)	23300 - Advances	
2.	23302 - Adv-Deposit with Constr. Agency-Construction work (CCA)	23300 - Advances	9,78,864.00 Dr
3.	23303 - Adv-Deposit with Constr. Agency-Construction work	23300 - Advances	
4.	23304 - Adv-Deposit with Constr. Agency-Maintenance Work	23300 - Advances	
5.	23305 - Adv to Suppliers (Recurring exp.)	23300 - Advances	
6.	23306 - Adv-Escorting Students or Participants (VVN)	23300 - Advances	
7.	23307 - Adv-Regional or National Meet (VVN)	23300 - Advances	
8.	23308 - Adv-Other (VVN)	23300 - Advances	
9.	23309 - Advances from RSCB/B$andG Account	23300 - Advances	
10.	23310 - Adv-Deposit with Constr. Agency-HEFA	23300 - Advances	

F3: Company
F3: New Company
F4: Parent
F4: New Parent
Z: Zero Opening Bal
F6: Skip Names
F7: Skip Parent
F8: Skip Details
G: Groups
L: Ledgers
F11: Features

Q: Quit | A: Accept | D: Delete | R: Remove Line | U: Restore Line | U: Restore All | Ctrl + N

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Multi Ledger Display — **Mathura Cantt-Test** — Ctrl + M

Under Group : **23400 - Security Deposits** — **For 1-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	23401 - Security Deposit-Tele.,Elect. or Water	23400 - Security Deposits	
2.	23402 - Security Deposit-Others	23400 - Security Deposits	9,800.00 Dr
3.	23403 - Security Dep.- Escrow Account	23400 - Security Deposits	

F3: Company
F3: New Company
F4: Parent
F4: New Parent
Z: Zero Opening Bal
F6: Skip Names
F7: Skip Parent
F8: Skip Details
G: Groups
L: Ledgers
F11: Features

Q: Quit | A: Accept | D: Delete | R: Remove Line | U: Restore Line | U: Restore All | Ctrl + N

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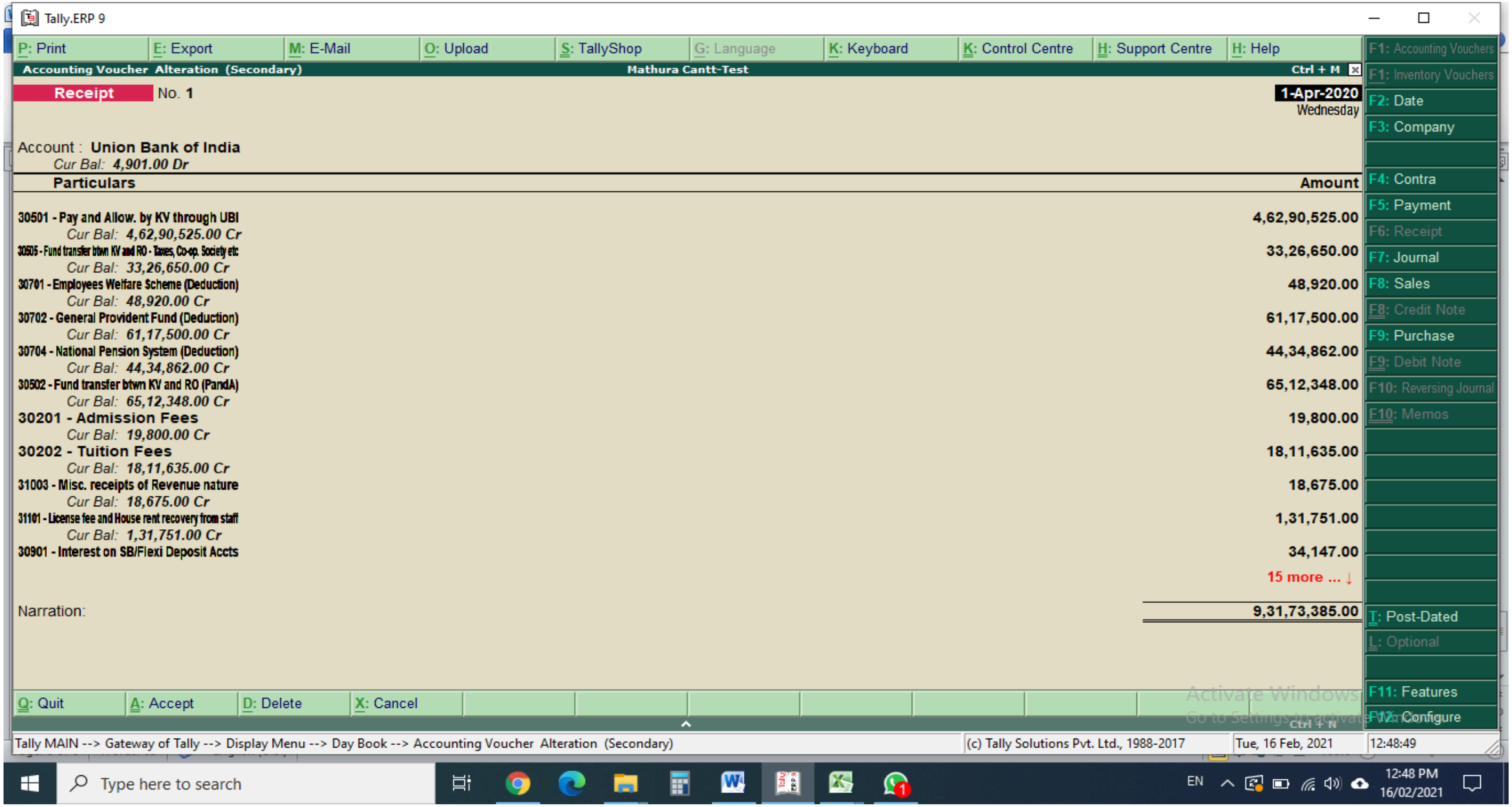
2. **Making Transactions of Recurring Incomes/Receipts, Recurring Expenditures/Payments and Journal**:-

(The following screen shot is only for example irrespective of the fact that entries shall be passed in appropriate voucher viz. – Receipt, Payment, Journal, Contra etc.) :-



Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Mathura Cantt-Test — Ctrl + M

Payment No. 1 — **1-Apr-2020** Wednesday

Account : **Union Bank of India**
Cur Bal: 4,901.00 Dr

Particulars	Amount
40201 - Basic Pay - Teaching Staff *Cur Bal: 4,78,23,624.00 Dr*	**4,78,23,624.00**
40202 - DA on Pay - Teaching Staff *Cur Bal: 75,71,226.00 Dr*	**75,71,226.00**
40203 - TPT Allowance - Teaching Staff *Cur Bal: 16,36,842.00 Dr*	**16,36,842.00**
40204 - DA on TPT Allowance - Teaching Staff *Cur Bal: 2,59,770.00 Dr*	**2,59,770.00**
40205 - House Rent Allowance - Teaching Staff *Cur Bal: 22,58,555.00 Dr*	**22,58,555.00**
40207 - Children Edu. Allow. - Teaching Staff *Cur Bal: 8,91,000.00 Dr*	**8,91,000.00**
40208 - LTC - Teaching Staff *Cur Bal: 52,273.00 Dr*	**52,273.00**
40210 - Medical Reimbursement - Teaching Staff *Cur Bal: 82,712.00 Dr*	**82,712.00**
40311 - Cash Handling Allowance - Non Teaching Staff *Cur Bal: 4,900.00 Dr*	**4,900.00**
40213 - Mgt. Cont. to NPS - Teaching Staff *Cur Bal: 23,61,461.00 Dr*	**23,61,461.00**
26 more ... ↓	
Narration:	**9,31,75,435.00**

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel

Ctrl + N

Tally MAIN --> Gateway of Tally --> Display Menu --> Day Book --> Accounting Voucher Alteration (Secondary) | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Tue, 16 Feb, 2021 | 12:49:05

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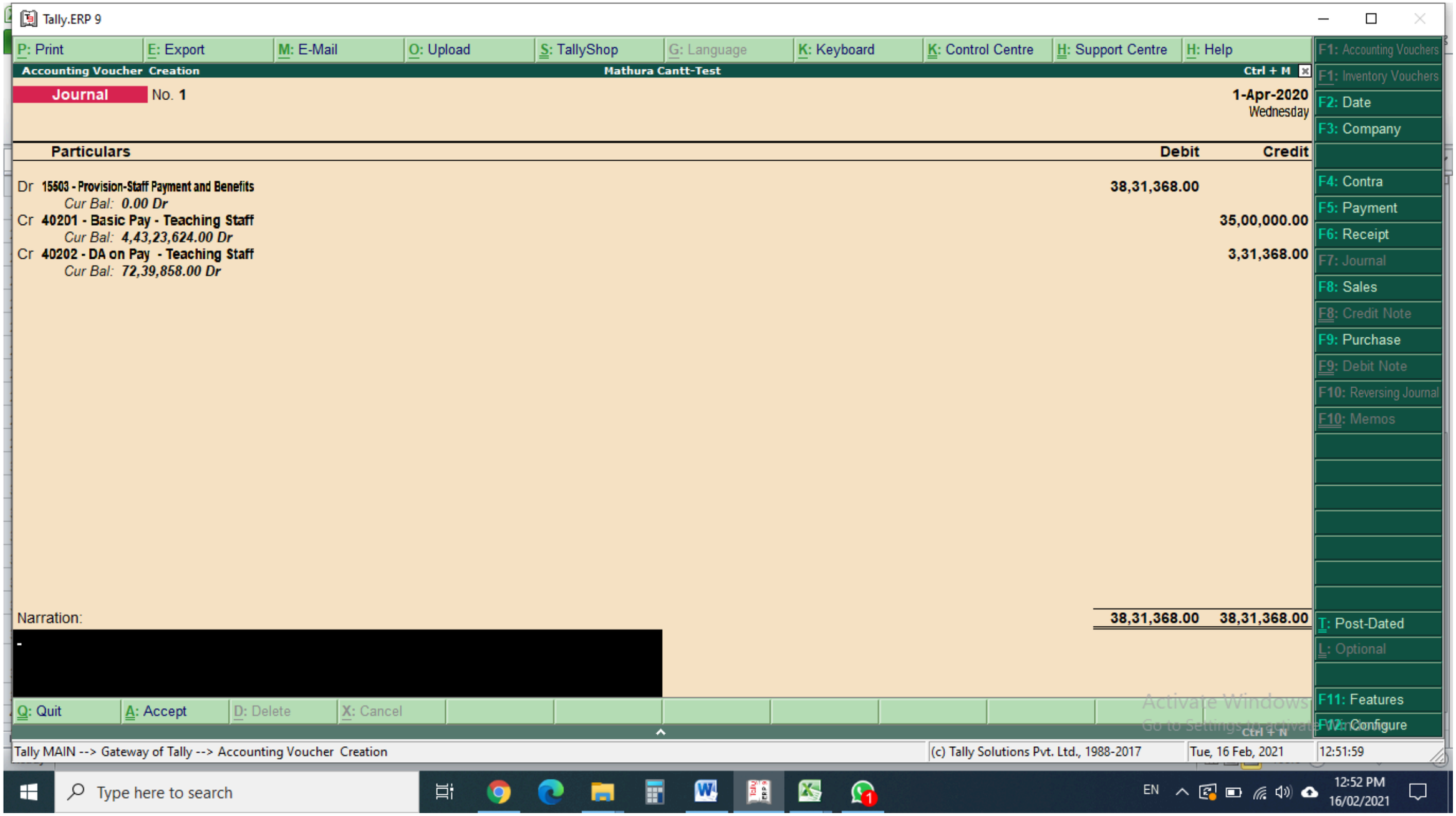
EN 12:49 PM 16/02/2021

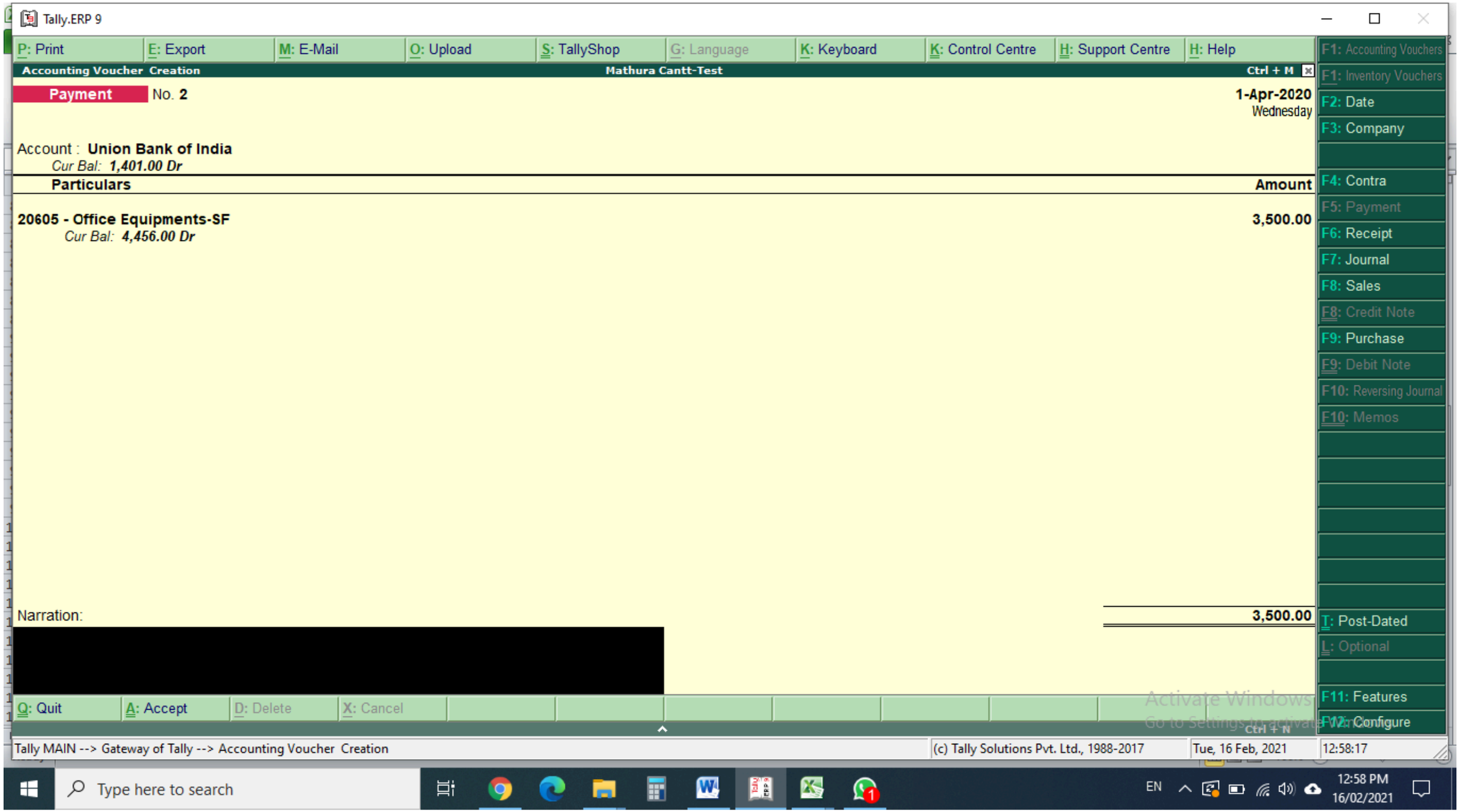
3. **Settlement of previous year provisions in the current year (Preferably on 01st April of current year)**:-

Outstanding provisions of last financial year may be settled on 1st April of Current Year. Herein, provisions for Staff payment and benefits are being settled as below: -



4. **<u>Making Transactions for creation of Fixed Assets under SF/VVN/CCA</u>:-**

(a) Payment and creation of Fixed Assets under Office Equipment out of School Fund: - (*Payment shall be made out of School Fund Account*)



(b) Creation of Fixed Assets out of VVN:-

(*Payment shall be made out of VVN Company, but Fixed Assets shall be created under School Fund Company on the same dates on which Fixed Assets have been received*)

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — Mathura Cantt-Test — Ctrl + M

Journal No. 2 — 1-Apr-2020 Wednesday

Particulars	Debit	Credit
Dr **20803 - Furniture,Fixtures-VVN** *Cur Bal: 26,63,778.00 Dr*	20,900.00	
Dr **20804 - Library Books-VVN** *Cur Bal: 9,51,376.00 Dr*	800.00	
Dr **20809 - Lab Equipments-VVN** *Cur Bal: 12,12,693.00 Dr*	19,750.00	
Dr **20810 - Audio Visual and Musical Instruments-VVN** *Cur Bal: 4,93,960.00 Dr*	21,700.00	
Dr **20812 - Other Fixed Assets-VVN** *Cur Bal: 61,82,161.00 Dr*	3,64,510.00	
Cr **10103 - Assets created out of VVN, RSCB /BSandG (Sch1)** *Cur Bal: 4,27,660.00 Cr*		4,27,660.00
	4,27,660.00	4,27,660.00

Narration: [redacted]

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | F7: Journal | F8: Sales | F8: Credit Note | F9: Purchase | F9: Debit Note | F10: Reversing Journal | F10: Memos | T: Post-Dated | L: Optional | F11: Features | F12: Configure

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Tue, 16 Feb, 2021 | 13:06:02

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(c) Creation of Fixed Assets (Computerization, Furniture etc) out of CCA:-

(*Through Book Adjustment against purchase made by KVSHQ on behalf of Vidyalayas/RO under CCA Fund*)

Step-1

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — Mathura Cantt-Test — Ctrl + M

Journal No. 5 — 5-Apr-2020 Sunday

Particulars	Debit	Credit
Dr 15402 - CCA Grant-Computerisation (Sch3A) *Cur Bal: 2,00,000.00 Dr*	2,00,000.00	
Cr 15401 - Unutilised CCA/Specific Grants (Sch3A) *Cur Bal: 2,00,000.00 Cr*		2,00,000.00
	2,00,000.00	2,00,000.00

Narration:

Book Adjustment as per instructions received from KVSHQ / RO vide letter no. ..... dated .....

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | F7: Journal | F8: Sales | F8: Credit Note | F9: Purchase | F9: Debit Note | F10: Reversing Journal | F10: Memos | T: Post-Dated | L: Optional | F11: Features | F12: Configure

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Fri, 19 Feb, 2021 | 13:43:31

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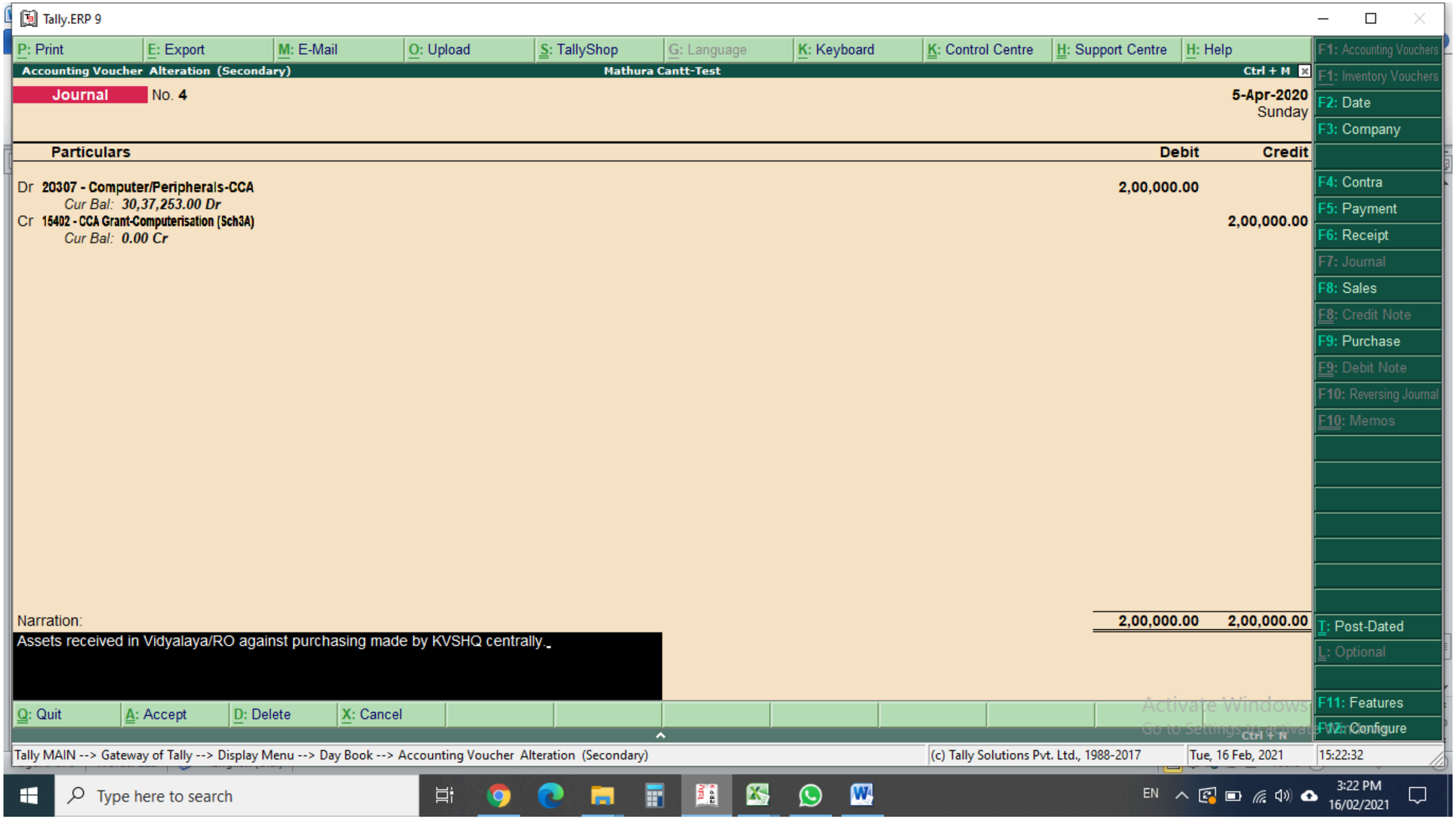
Step-2 Assets have been received in Vidyalaya/RO, hence the following entry will be passed on the same day :-



Step-3 Since amount has been utilized for Capital Expenditure under CCA, hence an entry will be passed for utilization as below on the same day:-

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — Mathura Cantt-Test — Ctrl + M

Journal No. **5** — **6-Apr-2020** Monday

Particulars	Debit	Credit
Dr 15401 - Unutilised CCA/Specific Grants (Sch3A) *Cur Bal: 0.00 Dr*	2,00,000.00	
Cr 15409 - CCA and Specific Grant-Utilised for Capital Exp (Sch3A) *Cur Bal: 2,00,000.00 Cr*		2,00,000.00
	2,00,000.00	2,00,000.00

Narration:
Amount has been utilised under CCA for computerisation.

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Ctrl + N

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Tue, 16 Feb, 2021 | 15:25:52

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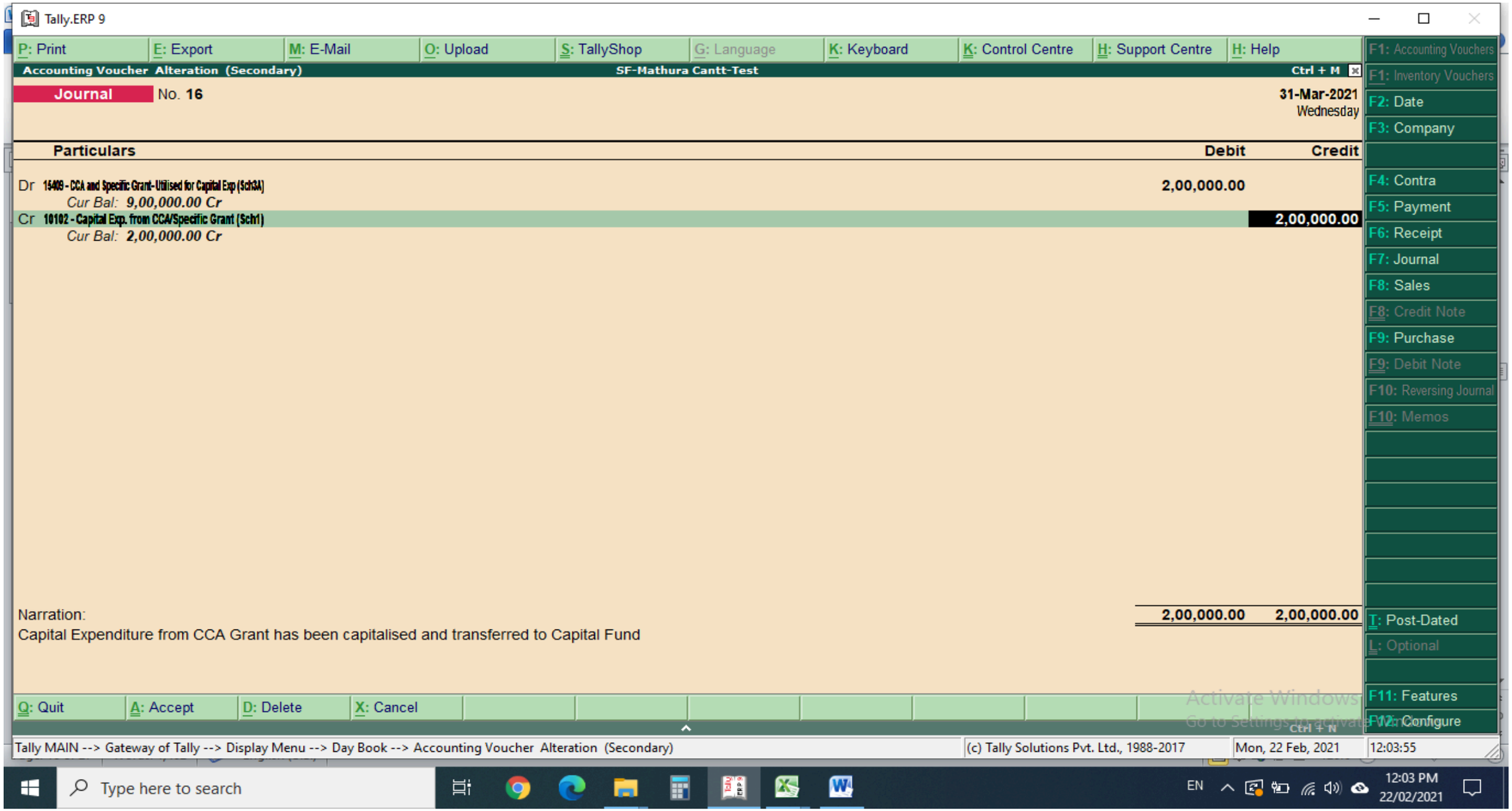
Step-4 As per norms, CCA amount to the extent utilized for Capital Expenditure should be added to the Corpus/Capital Fund (Sch-1). Hence an entry with the same effect **will be passed as hereunder on 31st March of the current year** as below: -

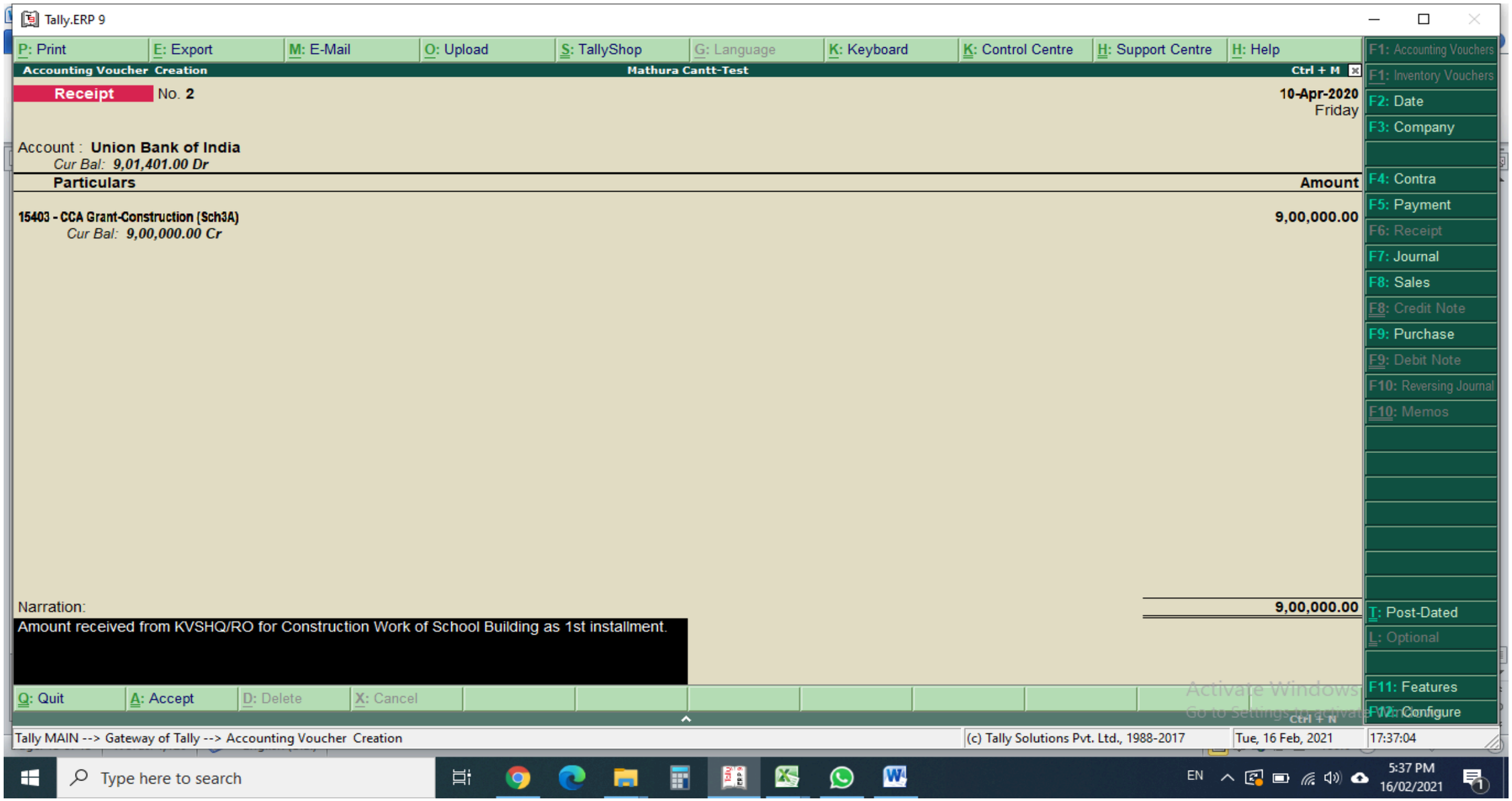


On perusal of the above, it is obvious that in the whole year, the amount which was utilized for capital expenditure under CCA has been capitalized i.e. credited in Corpus/Capital Fund (Sch-1)

5. **Receipt and Utilisation of Funds towards Construction Work under CCA:-**

(A) **Case-1 :- If amount is received physically in School Fund Account:-**

A-1 :- Receipt of Rs.900000/- under 'Construction Work-CCA' from RO/HQ so as to release the same to the construction agency concerned as advance.



A-2 :-Make an entry the received amount against unutilized fund:-

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — Mathura Cantt-Test — Ctrl + M

Journal No. 6 — 10-Apr-2020 Friday

Particulars	Debit	Credit
Dr 15403 - CCA Grant-Construction (Sch3A) *Cur Bal: 0.00 Dr*	9,00,000.00	
Cr 15401 - Unutilised CCA/Specific Grants (Sch3A) *Cur Bal: 9,00,000.00 Cr*		9,00,000.00
	9,00,000.00	9,00,000.00

Narration:
Unutilised amount received for Construction work

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Tue, 16 Feb, 2021 | 17:42:11

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A-3 :-Payment of Rs.900000/- to the construction agency:-

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — Mathura Cantt-Test — Ctrl + M

Payment No. **3** — **10-Apr-2020** Friday

Account : **Union Bank of India**
Cur Bal: ***1,401.00 Dr***

Particulars	Amount
23302 - Adv-Deposit with Constr. Agency-Construction work (CCA) *Cur Bal:* ***18,78,864.00 Dr***	**9,00,000.00**
	9,00,000.00

Narration:
advance paid to the construction agency

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | F7: Journal | F8: Sales | F8: Credit Note | F9: Purchase | F9: Debit Note | F10: Reversing Journal | F10: Memos | T: Post-Dated | L: Optional | F11: Features | F12: Configure

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Tue, 16 Feb, 2021 | 17:45:59

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A-4 :-Since, the amount has been utilized for capital expenditure under CCA, hence an entry will be passed as below:-

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — Mathura Cantt-Test — Ctrl + M

Journal No. 7 — 10-Apr-2020 Friday

Particulars	Debit	Credit
Dr 15401 - Unutilised CCA/Specific Grants (Sch3A) Cur Bal: 0.00 Dr	9,00,000.00	
Cr 15409 - CCA and Specific Grant-Utilised for Capital Exp (Sch3A) Cur Bal: 11,00,000.00 Cr		9,00,000.00
	9,00,000.00	9,00,000.00

Narration:
Rs.900000/- has been utilised for Capital Expenditure.

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | F7: Journal | F8: Sales | F8: Credit Note | F9: Purchase | F9: Debit Note | F10: Reversing Journal | F10: Memos | T: Post-Dated | L: Optional | F11: Features | F12: Configure

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Tue, 16 Feb, 2021 | 17:51:49

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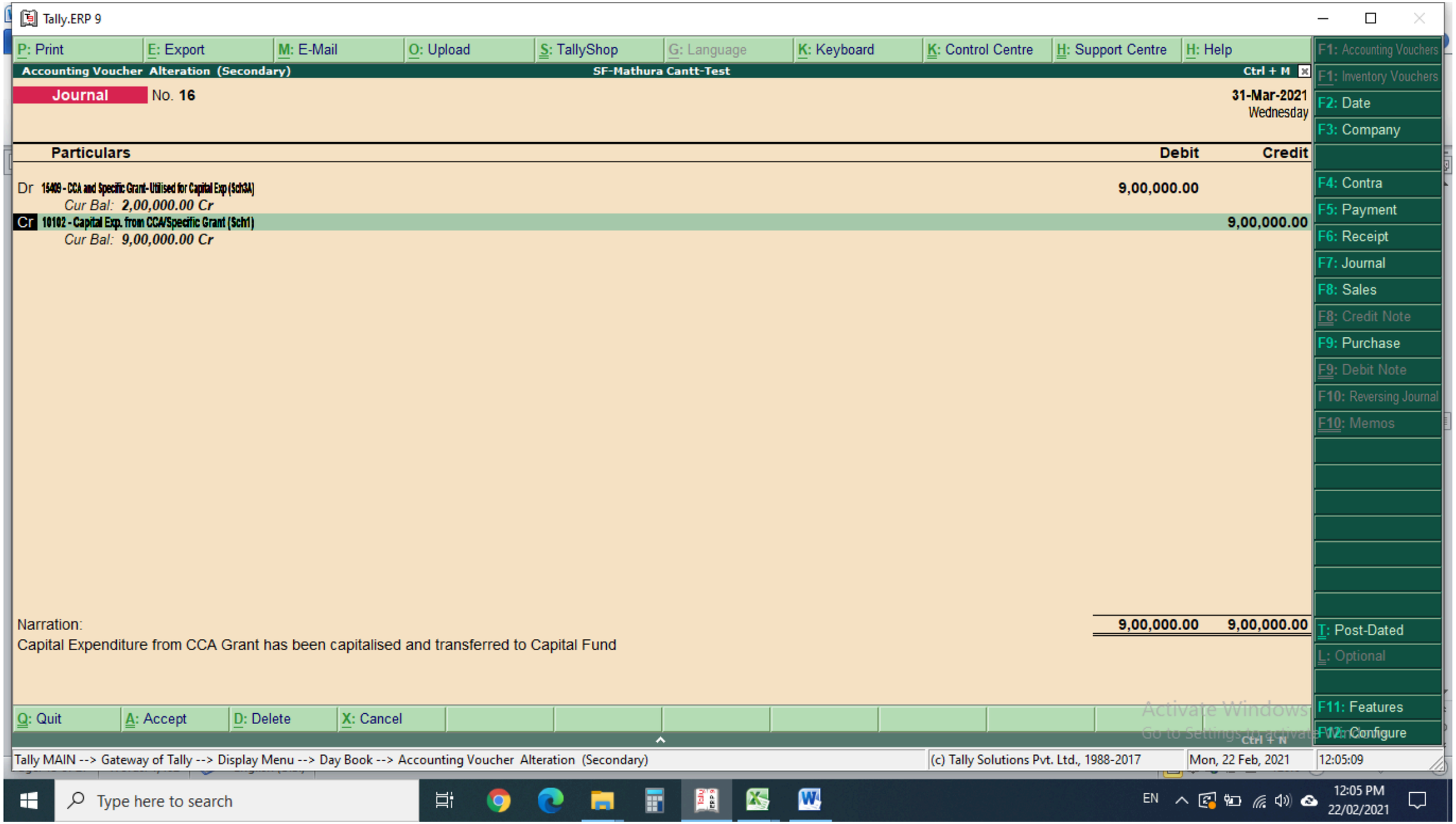
A-5 :-As per norms, CCA amount to the extent utilized for Capital Expenditure should be added to the Corpus/Capital Fund (Sch-1). Hence an entry with the same effect **will be passed as hereunder on 31st March of the current year** as below **(Journal Entry on 31st March)**:-



(B) <u>Case-2 :- If amount is a book adjustment in School Fund Account (on instructions of KVSHQ/RO)</u>:-

<u>B-1 :-</u> Rs.900000/- has been remitted by KVSHQ directly to the construction agency, entry will be passed in School Fund as below:-

B-2 :- A subsequent entry will be passed in School Fund Account:-

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — Mathura Cantt-Test — Ctrl + M

Journal No. **9** — **10-Apr-2020** Friday

Particulars	Debit	Credit
Dr 23302 - Adv-Deposit with Constr. Agency-Construction work (CCA) *Cur Bal: 27,78,864.00 Dr*	9,00,000.00	
Cr 15403 - CCA Grant-Construction (Sch3A) *Cur Bal: 0.00 Cr*		9,00,000.00
	9,00,000.00	9,00,000.00

Narration:
Amount remitted to Construction Agency directly by KVSHQ as informed to this KV/RO vide letter no. ..... dated.....

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Ctrl + N

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Fri, 19 Feb, 2021 | 13:57:56

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EN 1:57 PM 19/02/2021

B-3 :- Since the amount has been utilized for capital expenditure as the payment has been made to the construction agency. Hence an entry will be passed to the extent of utilized amount as below: -

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — Mathura Cantt-Test — Ctrl + M

Journal No. 10 — 10-Apr-2020 Friday

Particulars	Debit	Credit
Dr 15401 - Unutilised CCA/Specific Grants (Sch3A) *Cur Bal: 0.00 Dr*	9,00,000.00	
Cr 15409 - CCA and Specific Grant-Utilised for Capital Exp (Sch3A) *Cur Bal: 20,00,000.00 Cr*		9,00,000.00
	9,00,000.00	9,00,000.00

Narration:
CCA Amount utilised for Capital Expenditure

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | F7: Journal | F8: Sales | F8: Credit Note | F9: Purchase | F9: Debit Note | F10: Reversing Journal | F10: Memos | T: Post-Dated | L: Optional | F11: Features | F12: Configure

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Fri, 19 Feb, 2021 | 14:34:30

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B-4 :- *(Same as point no.-A5)*

6. Entry of Depreciation:-

(a) S-4(a) – SF – Depreciation of Current Year:- On 31.03.2021

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — Mathura Cantt-Test — Ctrl + M

Journal No. **8** — **31-Mar-2021** Wednesday

Particulars	Debit	Credit
Dr **45101 - Dep.-Building**	9,50,970.00	
Cur Bal: 9,50,970.00 Dr		
Dr **45102 - Dep.-Furniture,Fixtures**	3,025.00	
Cur Bal: 3,025.00 Dr		
Dr **45103 - Dep.-Library Books**	1,625.00	
Cur Bal: 1,625.00 Dr		
Dr **45104 - Dep.-Office Equipments**	512.00	
Cur Bal: 512.00 Dr		
Dr **45106 - Dep.-Computer/Peripherals**	62,896.00	
Cur Bal: 62,896.00 Dr		
Dr **45112 - Dep.-Other Fixed Assets**	3,669.00	
Cur Bal: 3,669.00 Dr		
Cr **20613 - Accum. Dep.-Building-SF**		9,50,970.00
Cur Bal: 1,22,59,439.00 Cr		
Cr **20614 - Accum. Dep.-Furniture,Fixtures-SF**		3,025.00
Cur Bal: 7,19,754.00 Cr		
Cr **20615 - Accum. Dep.-Library Books-SF**		1,625.00
Cur Bal: 82,838.00 Cr		
Cr **20616 - Accum. Dep.-Office Equipments-SF**		512.00
Cur Bal: 1,433.00 Cr		
Cr **20618 - Accum. Dep.-Computer or Peripherals-SF**		62,896.00
Cur Bal: 11,34,224.00 Cr		
Cr **20623 - Accum. Dep.-Other Fixed Assets-SF**		3,669.00
		1 more ... ↓
	10,22,697.00	**10,22,697.00**

Narration:
Depreciation of Fixed Assets of SF/RO Unit A/c during Currenty Year

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | F7: Journal | F8: Sales | F8: Credit Note | F9: Purchase | F9: Debit Note | F10: Reversing Journal | F10: Memos | T: Post-Dated | L: Optional | F11: Features | F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Fri, 19 Feb, 2021 | 15:20:54

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Particulars			Debit	Credit
	45101 - Dep.-Building	*Dr*	**950970.00**	
	45102 - Dep.-Furniture,Fixtures	*Dr*	**3025.00**	
	45103 - Dep.-Library Books	*Dr*	**1625.00**	
	45104 - Dep.-Office Equipments	*Dr*	**512.00**	
	45106 - Dep.-Computer/Peripherals	*Dr*	**62896.00**	
	45112 - Dep.-Other Fixed Assets	*Dr*	**3669.00**	
	20613 - Accum. Dep.-Building-SF	*Cr*		**950970.00**
	20614 - Accum. Dep.-Furniture,Fixtures-SF	*Cr*		**3025.00**
	20615 - Accum. Dep.-Library Books-SF	*Cr*		**1625.00**
	20616 - Accum. Dep.-Office Equipments-SF	*Cr*		**512.00**
	20618 - Accum. Dep.-Computer or Peripherals-SF	*Cr*		**62896.00**
	20623 - Accum. Dep.-Other Fixed Assets-SF	*Cr*		**3669.00**
On Account of :				
Depreciation of Fixed Assets of SF/RO Unit A/c during Currenty Year				
			₹ 1022697.00	**₹ 1022697.00**
				Authorised Signatory

(b) S-4(b) – CCA – Depreciation of Current Year:- On 31.03.2021

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — Mathura Cantt-Test — Ctrl + M

Journal No. **9** — **31-Mar-2021** Wednesday

Particulars	Debit	Credit
Dr **45106 - Dep.-Computer/Peripherals** *Cur Bal: 4,27,617.00 Dr*	**3,64,721.00**	
Cr **20318 - Accum. Dep.-Computer/Peripherals-CCA** *Cur Bal: 15,78,369.00 Cr*		**3,64,721.00**
	3,64,721.00	**3,64,721.00**

Narration:
Depreciation of CCA Assets during Current Year

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | F7: Journal | F8: Sales | F8: Credit Note | F9: Purchase | F9: Debit Note | F10: Reversing Journal | F10: Memos | T: Post-Dated | L: Optional | F11: Features | F12: Configure

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Fri, 19 Feb, 2021 | 15:31:23

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S-4(d) – VVN – Depreciation of Current Year:- On 31.03.2021

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Mathura Cantt-Test — Ctrl + M

Journal No. **10** — **31-Mar-2021** Wednesday

Particulars	Debit	Credit
↑ ... 4 more		
Dr **45106 - Dep.-Computer/Peripherals**	3,57,236.00	
Cur Bal: 7,84,853.00 Dr		
Dr **45109 - Dep.-Lab Equipments**	78,955.00	
Cur Bal: 78,955.00 Dr		
Dr **45110 - Dep.-Audio Visual and Musical Instruments**	37,423.00	
Cur Bal: 37,423.00 Dr		
Dr **45112 - Dep.-Other Fixed Assets**	3,23,736.00	
Cur Bal: 3,27,405.00 Dr		
Dr **45107 - Dep.-Computer Software**	94,783.00	
Cur Bal: 94,783.00 Dr		
Cr **20814 - Accum. Dep.-Furniture,Fixtures-VVN**		1,14,619.00
Cur Bal: 16,32,211.00 Cr		
Cr **20815 - Accum. Dep.-Library Books-VVN**		47,225.00
Cur Bal: 5,26,348.00 Cr		
Cr **20818 - Accum. Dep.-Computer/Peripherals-VVN**		3,57,236.00
Cur Bal: 20,57,456.00 Cr		
Cr **20820 - Accum. Dep.-Lab Equipments-VVN**		78,955.00
Cur Bal: 5,02,097.00 Cr		
Cr **20810 - Audio Visual and Musical Instruments-VVN**		37,423.00
Cur Bal: 4,56,537.00 Dr		
Cr **20823 - Accum. Dep.-Other Fixed Assets-VVN**		3,23,736.00
Cur Bal: 32,68,542.00 Cr		
Cr **21602 - Accum. Dep.-Computer Software-VVN**		94,783.00
		1 more ... ↓
	10,53,977.00	10,53,977.00

Narration:
Depreciation of VVN Fixed Assets during current year

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | F7: Journal | F8: Sales | F8: Credit Note | F9: Purchase | F9: Debit Note | F10: Reversing Journal | F10: Memos | T: Post-Dated | L: Optional | F11: Features | F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel

Tally MAIN --> Gateway of Tally --> Display Menu --> Day Book --> Accounting Voucher Alteration (Secondary) | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Fri, 19 Feb, 2021 | 15:59:22

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No.:	**10**	Dated:	**31/03/2021**	
Particulars			Debit	Credit
	45102 - Dep.-Furniture,Fixtures	*Dr*	**114619.00**	
	45103 - Dep.-Library Books	*Dr*	**47225.00**	
	45106 - Dep.-Computer/Peripherals	*Dr*	**357236.00**	
	45109 - Dep.-Lab Equipments	*Dr*	**78955.00**	
	45110 - Dep.-Audio Visual and Musical Instruments	*Dr*	**37423.00**	
	45112 - Dep.-Other Fixed Assets	*Dr*	**323736.00**	
	45107 - Dep.-Computer Software	*Dr*	**94783.00**	
	20814 - Accum. Dep.-Furniture,Fixtures-VVN	*Cr*		**114619.00**
	20815 - Accum. Dep.-Library Books-VVN	*Cr*		**47225.00**
	20818 - Accum. Dep.-Computer/Peripherals-VVN	*Cr*		**357236.00**
	20820 - Accum. Dep.-Lab Equipments-VVN	*Cr*		**78955.00**
	20810 - Audio Visual and Musical Instruments-VVN	*Cr*		**37423.00**
	20823 - Accum. Dep.-Other Fixed Assets-VVN	*Cr*		**323736.00**
	21602 - Accum. Dep.-Computer Software-VVN	*Cr*		**94783.00**
On Account of :				
Depreciation of VVN Fixed Assets during current year				
			₹ 1053977.00	**₹ 1053977.00**

7. **Entries for Written-Off/Condemned Fixed Assets (VVN)**:-

Particulars of Assets Written-Off (VVN)	**Purchase Value of Fixed Assets to be written-off**	**Depreciated Amount**	**Net amount of Asset (Loss)**
Furniture,Fixtures	50000	47500	2500
Library Books	6700	6365	335
Computer/Peripherals	65000	61750	3250
Other Fixed Assets	890	846	44
TOTAL	**122590**	**116461**	**6129**

The following entry will be passed in School Fund Company:-

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — Mathura Cantt-Test — Ctrl + M

Journal No. **11** — **31-Mar-2021** Wednesday

Particulars	Debit	Credit
Dr **20814 - Accum. Dep.-Furniture,Fixtures-VVN** *Cur Bal: 15,84,711.00 Cr*	47,500.00	
Dr **20815 - Accum. Dep.-Library Books-VVN** *Cur Bal: 5,19,983.00 Cr*	6,365.00	
Dr **20818 - Accum. Dep.-Computer/Peripherals-VVN** *Cur Bal: 19,95,706.00 Cr*	61,750.00	
Dr **20823 - Accum. Dep.-Other Fixed Assets-VVN** *Cur Bal: 32,67,696.00 Cr*	846.00	
Cr **20803 - Furniture,Fixtures-VVN** *Cur Bal: 26,13,778.00 Dr*		50,000.00
Cr **20804 - Library Books-VVN** *Cur Bal: 9,44,676.00 Dr*		6,700.00
Cr **20807 - Computer/Peripherals-VVN** *Cur Bal: 34,21,402.00 Dr*		65,000.00
Cr **20812 - Other Fixed Assets-VVN** *Cur Bal: 61,81,271.00 Dr*		890.00
Dr **40516 - Loss on disposal of Fixed Assets** *Cur Bal: 6,129.00 Dr*	6,129.00	
	1,22,590.00	**1,22,590.00**

Narration:
Assets Written Off out of VVN with the approval of competent authority vide order/letter no. .... dated.....

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | F7: Journal | F8: Sales | F8: Credit Note | F9: Purchase | F9: Debit Note | F10: Reversing Journal | F10: Memos | T: Post-Dated | L: Optional | F11: Features | F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Fri, 19 Feb, 2021 | 16:36:11

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No.:	11	Dated:	31/03/2021	

Particulars			Debit	Credit
	20814 - Accum. Dep.-Furniture,Fixtures-VVN	*Dr*	**47500.00**	
	20815 - Accum. Dep.-Library Books-VVN	*Dr*	**6365.00**	
	20818 - Accum. Dep.-Computer/Peripherals-VVN	*Dr*	**61750.00**	
	20823 - Accum. Dep.-Other Fixed Assets-VVN	*Dr*	**846.00**	
	40516 - Loss on disposal of Fixed Assets	*Dr*	**6129.00**	
	20803 - Furniture,Fixtures-VVN	*Cr*		**50000.00**
	20804 - Library Books-VVN	*Cr*		**6700.00**
	20807 - Computer/Peripherals-VVN	*Cr*		**65000.00**
	20812 - Other Fixed Assets-VVN	*Cr*		**890.00**
On Account of :				
Assets Written Off out of VVN with the approval of competent authority vide order/letter no. ..... dated.....				
			₹ 122590.00	**₹ 122590.00**

8. **Transfer of amount from Capital work in progress to Building**:-

As per balance sheet of previous year, Rs. 978864/- is opening balance under '23302 - Adv-Deposit with Constr. Agency-Construction work (CCA)'. During the current year Final Expenditure report has been submitted by the agency and building has also been handed over to KVS.

Hence the above amount is required to be transferred under Capital work in Progress and thereafter under Building-CCA.

Hence the following entries shall be passed:-

(a) 'Advance' to 'Capital work in Progress'

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Mathura Cantt-Test — Ctrl + M

Journal No. **12** — **31-Mar-2021** Wednesday

Particulars	Debit	Credit
Dr **21702 - Capital Work in Progress-CCA** *Cur Bal: 9,78,864.00 Dr*	**9,78,864.00**	
Cr **23302 - Adv-Deposit with Constr. Agency-Construction work (CCA)** *Cur Bal: 9,00,000.00 Dr*		**9,78,864.00**
	9,78,864.00	**9,78,864.00**

Narration:
Final Expenditure Report has been submitted in respect of work carried out by CPWD for construction of .....

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel

Tally MAIN --> Gateway of Tally --> Display Menu --> Day Book --> Accounting Voucher Alteration (Secondary) | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Fri, 19 Feb, 2021 | 16:52:38

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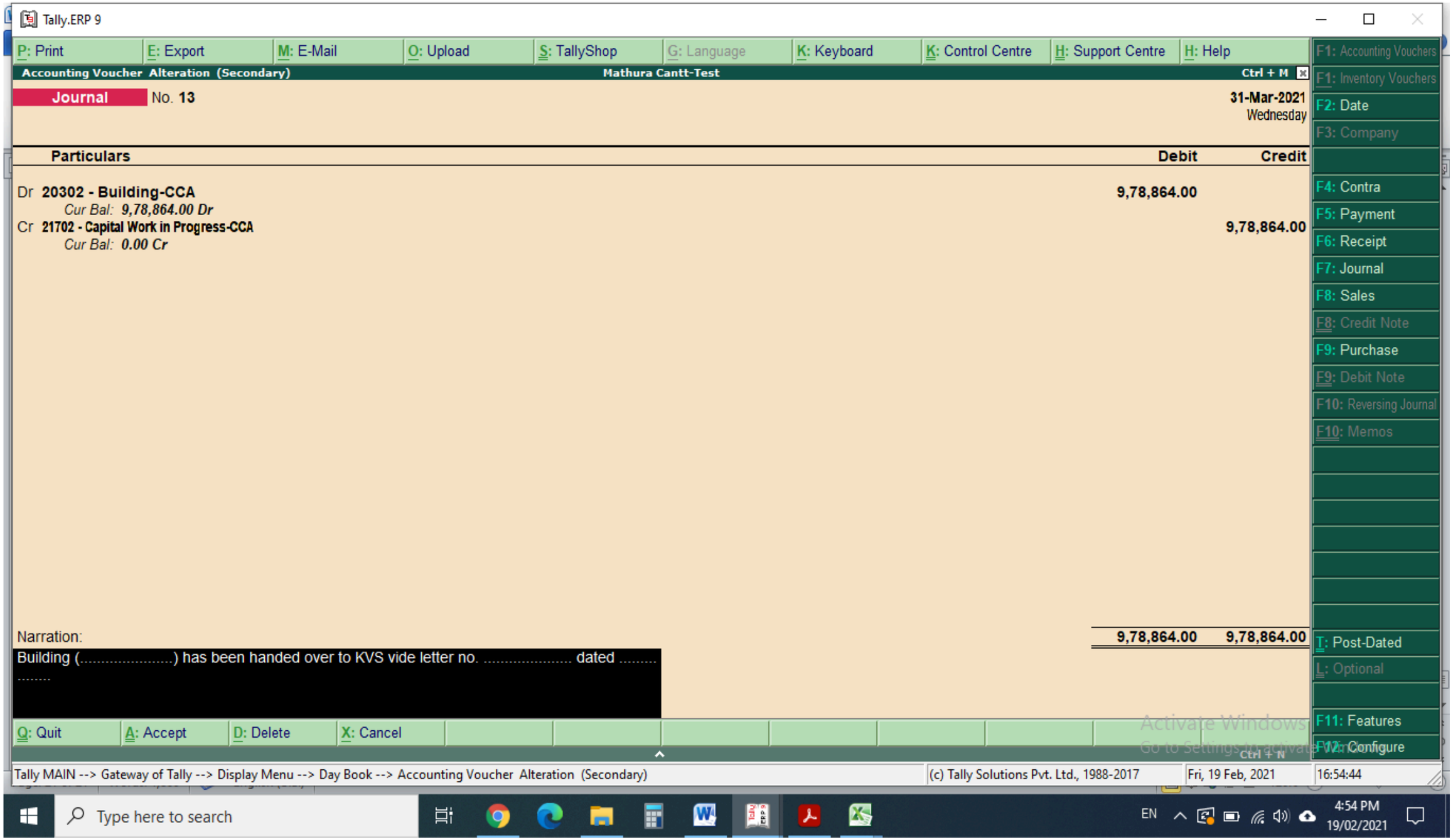
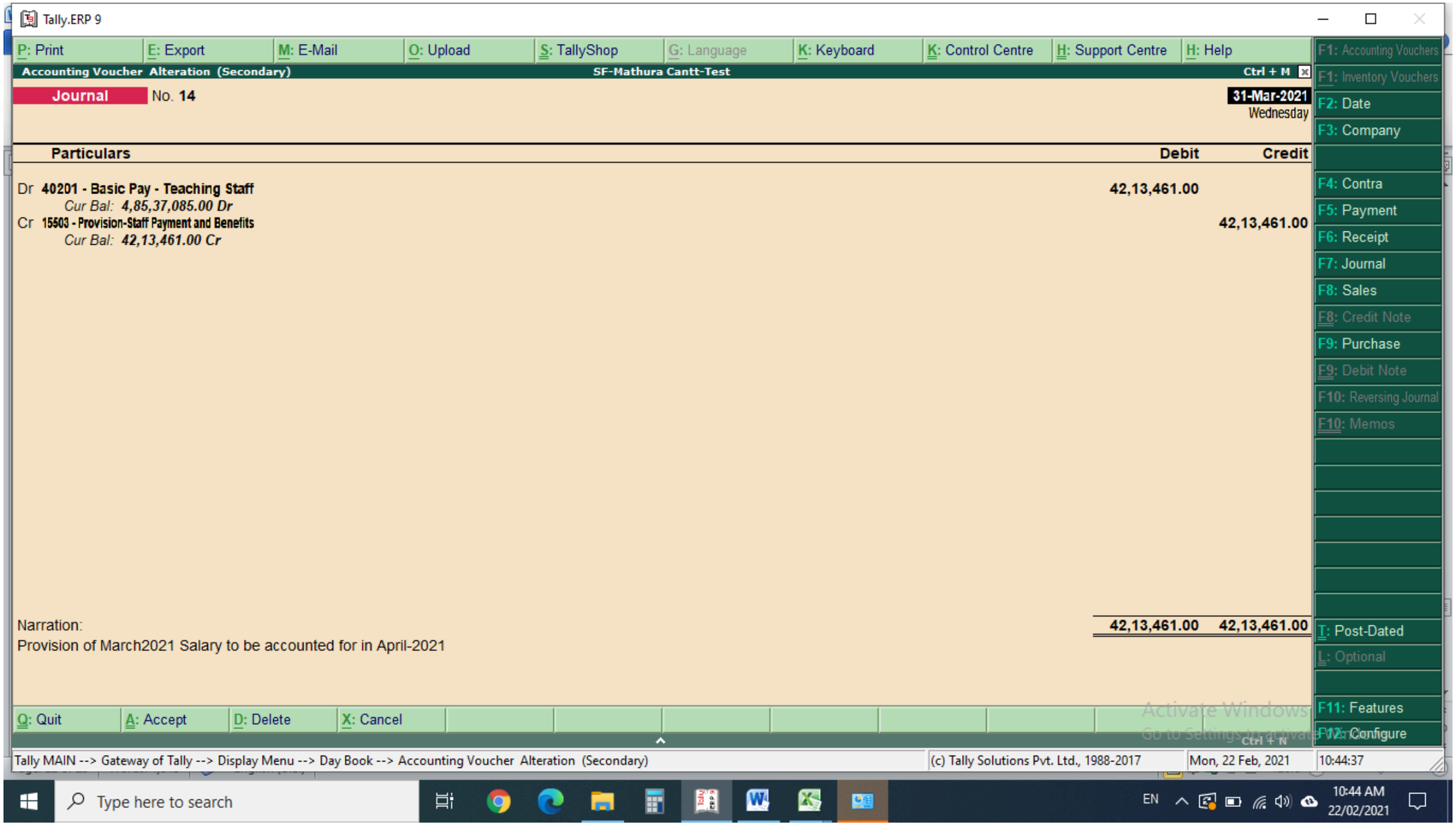
(b) 'Work in Progress to 'Building'

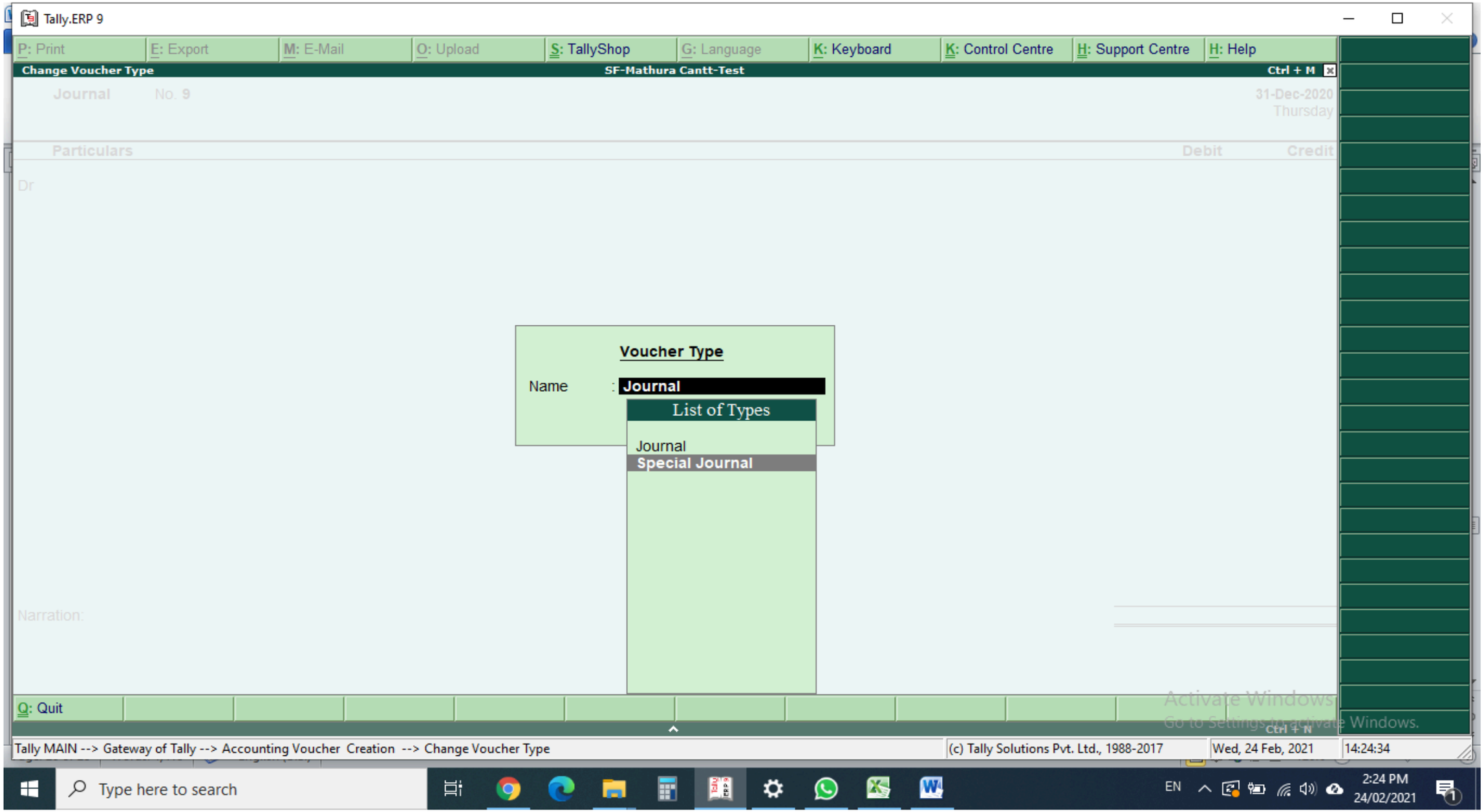


9. **Provision of Salary**:- On 31st March 2021 (*Figure of provision is being booked under 'Basic Pay' head only for example. Proper head-wise booking may be done at unit level*)



10. **Special Journal Entry (To be passed on 31st March)**:-

Special Journal Entry is introduced in Tally as voucher type under Journal to make final adjustment after completion of all accounts. It will be selected as below by pressing F7 as below: -



The trial balance as on 31st March before making final adjustment through Special Journal will be as follow:-

	SF-Mathura Cantt-Test			
Particulars	1-Apr-2020 to 31-Mar-2021			
	Opening	**Transactions**		**Closing**
	Balance	Debit	Credit	**Balance**
10101 - Capital Fund-SF (Sch1)	16575263.00 Cr			16575263.00 Cr
10102 - Capital Exp. from CCA/Specific Grant (Sch1)			*1100000.00*	1100000.00 Cr
10103 - Assets created out of VVN, RSCB /BSandG (Sch1)			*627660.00*	627660.00 Cr
15103 - Deposit from supplier (EMD etc)	5000.00 Cr			5000.00 Cr
15105 - Statutory Liabilities (Professional tax, TDS, WC TAX, etc.		*3978787.00*	*3978787.00*	
15106 - Liab.-CBSE Fees Payable		*744550.00*	*744550.00*	
15113 - Liab.-National Pension System - Remittance		*288070.00*	*288070.00*	
15114 - Liability towards Retirement Benefits		*15321948.00*	*15321948.00*	
15115 - Liability towards other remittances		*3857217.00*	*3857217.00*	
15401 - Unutilised CCA/Specific Grants (Sch3A)		*1100000.00*	*1100000.00*	
15402 - CCA Grant-Computerisation (Sch3A)		*200000.00*	*200000.00*	
15403 - CCA Grant-Construction (Sch3A)		*900000.00*	*900000.00*	
15409 - CCA and Specific Grant- Utilised for Capital Exp (Sch3A)		*1100000.00*	*1100000.00*	
15503 - Provision-Staff Payment and Benefits	3831368.00 Cr	*3831368.00*	*4213461.00*	4213461.00 Cr
20302 - Building-CCA		*978864.00*		978864.00 Dr
20307 - Computer/Peripherals-CCA	2837253.00 Dr	*200000.00*		3037253.00 Dr
20318 - Accum. Dep.-Computer/Peripherals-CCA	1213648.00 Cr		*364721.00*	1578369.00 Cr
20602 - Building-SF	20818170.00 Dr			20818170.00 Dr
20603 - Furniture,Fixtures-SF	746982.00 Dr			746982.00 Dr
20604 - Library Books-SF	97460.00 Dr			97460.00 Dr
20605 - Office Equipments-SF	956.00 Dr	*3500.00*		4456.00 Dr
20607 - Computer/Peripherals-SF	1385807.00 Dr			1385807.00 Dr
20612 - Other Fixed Assets-SF	315327.00 Dr			315327.00 Dr
20613 - Accum. Dep.-Building-SF	11308469.00 Cr		*950970.00*	12259439.00 Cr
20614 - Accum. Dep.-Furniture,Fixtures-SF	716729.00 Cr		*3025.00*	719754.00 Cr
20615 - Accum. Dep.-Library Books-SF	81213.00 Cr		*1625.00*	82838.00 Cr
20616 - Accum. Dep.-Office Equipments-SF	921.00 Cr		*512.00*	1433.00 Cr
20618 - Accum. Dep.-Computer or Peripherals-SF	1071328.00 Cr		*62896.00*	1134224.00 Cr
20623 - Accum. Dep.-Other Fixed Assets-SF	278639.00 Cr		*3669.00*	282308.00 Cr
20803 - Furniture,Fixtures-VVN	2642878.00 Dr	*20900.00*	*50000.00*	2613778.00 Dr

20804 - Library Books-VVN	950576.00 Dr	*800.00*	*6700.00*	944676.00 Dr
20807 - Computer/Peripherals-VVN	3486402.00 Dr		*65000.00*	3421402.00 Dr
20809 - Lab Equipments-VVN	1192943.00 Dr	*19750.00*		1212693.00 Dr
20810 - Audio Visual and Musical Instruments-VVN	472260.00 Dr	*21700.00*		493960.00 Dr
20812 - Other Fixed Assets-VVN	5817651.00 Dr	*364510.00*	*890.00*	6181271.00 Dr
20814 - Accum. Dep.-Furniture,Fixtures-VVN	1517592.00 Cr	*47500.00*	*114619.00*	1584711.00 Cr
20815 - Accum. Dep.-Library Books-VVN	479123.00 Cr	*6365.00*	*47225.00*	519983.00 Cr
20818 - Accum. Dep.-Computer/Peripherals-VVN	1700220.00 Cr	*61750.00*	*357236.00*	1995706.00 Cr
20820 - Accum. Dep.-Lab Equipments-VVN	423142.00 Cr		*78955.00*	502097.00 Cr
20821 - Accum. Dep.-Audio Visual and Musical Instruments-VVN	119733.00 Cr		*37423.00*	157156.00 Cr
20823 - Accum. Dep.-Other Fixed Assets-VVN	2944806.00 Cr	*846.00*	*323736.00*	3267696.00 Cr
21601 - Computer Software-VVN	656340.00 Dr			656340.00 Dr
21602 - Accum. Dep.-Computer Software-VVN	182426.00 Cr		*94783.00*	277209.00 Cr
21702 - Capital Work in Progress-CCA		*978864.00*	*978864.00*	
21706 - Capital Work in Progress-VVN		*200000.00*		200000.00 Dr
23102 - LTC Advance (NIB)	8000.00 Dr	*51000.00*	*51000.00*	8000.00 Dr
23104 - TA or TTA Advance (NIB)	18000.00 Dr			18000.00 Dr
23105 - Other Advance (NIB)	7000.00 Dr	*273000.00*	*185000.00*	95000.00 Dr
23302 - Adv-Deposit with Constr. Agency-Construction work (CCA)	978864.00 Dr	*900000.00*	*978864.00*	900000.00 Dr
23402 - Security Deposit-Others	9800.00 Dr			9800.00 Dr
30201 - Admission Fees			*19800.00*	19800.00 Cr
30202 - Tuition Fees			*1811635.00*	1811635.00 Cr
30501 - Pay and Allow. by KV through UBI			*46290525.00*	46290525.00 Cr
30502 - Fund transfer btwn KV and RO (PandA)			*6512348.00*	6512348.00 Cr
30505 - Fund transfer btwn KV and RO - Taxes, Co-op. Society etc			*3326650.00*	3326650.00 Cr
30701 - Employees Welfare Scheme (Deduction)			*48920.00*	48920.00 Cr
30702 - General Provident Fund (Deduction)			*6117500.00*	6117500.00 Cr
30704 - National Pension System (Deduction)			*4434862.00*	4434862.00 Cr
30901 - Interest on SB/Flexi Deposit Accts			*34147.00*	34147.00 Cr
31003 - Misc. receipts of Revenue nature			*18675.00*	18675.00 Cr
31101 - License fee and House rent recovery from staff			*131751.00*	131751.00 Cr
40201 - Basic Pay - Teaching Staff		*52037085.00*	*3500000.00*	48537085.00 Dr
40202 - DA on Pay - Teaching Staff		*7571226.00*	*331368.00*	7239858.00 Dr
40203 - TPT Allowance - Teaching Staff		*1636842.00*		1636842.00 Dr
40204 - DA on TPT Allowance - Teaching Staff		*259770.00*		259770.00 Dr
40205 - House Rent Allowance - Teaching Staff		*2258555.00*		2258555.00 Dr

40207 - Children Edu. Allow. - Teaching Staff		*891000.00*		891000.00 Dr
40208 - LTC - Teaching Staff		*52273.00*		52273.00 Dr
40210 - Medical Reimbursement - Teaching Staff		*82712.00*		82712.00 Dr
40213 - Mgt. Cont. to NPS - Teaching Staff		*2361461.00*		2361461.00 Dr
40215 - 7th CPC Arrear - Teaching Staff		*3145765.00*		3145765.00 Dr
40216 - TA or TTA Expenditure - Teaching Staff		*2416101.00*		2416101.00 Dr
40219 - Dress Allowance - Teaching Staff		*30000.00*		30000.00 Dr
40311 - Cash Handling Allowance - Non Teaching Staff		*4900.00*		4900.00 Dr
40401 - Examination Fees for SC or ST Students		*54000.00*		54000.00 Dr
40404 - Refresher Course and Training		*69154.00*		69154.00 Dr
40405 - Refund of Fees and Fines		*3480.00*		3480.00 Dr
40516 - Loss on disposal of Fixed Assets		*6129.00*		6129.00 Dr
45101 - Dep.-Building		*950970.00*		950970.00 Dr
45102 - Dep.-Furniture,Fixtures		*117644.00*		117644.00 Dr
45103 - Dep.-Library Books		*48850.00*		48850.00 Dr
45104 - Dep.-Office Equipments		*512.00*		512.00 Dr
45106 - Dep.-Computer/Peripherals		*784853.00*		784853.00 Dr
45107 - Dep.-Computer Software		*94783.00*		94783.00 Dr
45109 - Dep.-Lab Equipments		*78955.00*		78955.00 Dr
45110 - Dep.-Audio Visual and Musical Instruments		*37423.00*		37423.00 Dr
45112 - Dep.-Other Fixed Assets		*327405.00*		327405.00 Dr
Union Bank of India	6951.00 Dr	*94073385.00*	*94078935.00*	1401.00 Dr
Grand Total		***204846522.00***	***204846522.00***	

The following entries shall be made under '**Special Journal'**:-

(a) **Income and Expenditure**:- After passing entries in heads of Income and Expenditure, every head will have some balances. These balances shall be shifted under '10106 - Excess of Income Over Expenditure (Sch1)'. Thereafter every head under Income and Expenditure will have NIL balance. In the instant example, this entry will be passed as below:-

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — SF-Mathura Cantt-Test — Ctrl + M

Special Journal No. 1 — 31-Mar-2021 Wednesday

Particulars	Debit	Credit
↑ ... 52 more		
Cr 40405 - Refund of Fees and Fines *Cur Bal: 0.00 Cr*		3,480.00
Cr 40516 - Loss on disposal of Fixed Assets *Cur Bal: 0.00 Cr*		6,129.00
Cr 45101 - Dep.-Building *Cur Bal: 0.00 Cr*		9,50,970.00
Cr 45102 - Dep.-Furniture,Fixtures *Cur Bal: 0.00 Cr*		1,17,644.00
Cr 45103 - Dep.-Library Books *Cur Bal: 0.00 Cr*		48,850.00
Cr 45104 - Dep.-Office Equipments *Cur Bal: 0.00 Cr*		512.00
Cr 45106 - Dep.-Computer/Peripherals *Cur Bal: 0.00 Cr*		7,84,853.00
Cr 45107 - Dep.-Computer Software *Cur Bal: 0.00 Cr*		94,783.00
Cr 45109 - Dep.-Lab Equipments *Cur Bal: 0.00 Cr*		78,955.00
Cr 45110 - Dep.-Audio Visual and Musical Instruments *Cur Bal: 0.00 Cr*		37,423.00
Cr 45112 - Dep.-Other Fixed Assets *Cur Bal: 0.00 Cr*		3,27,405.00
Dr 10107 - Excess of Income Over Expenditure (Sch1)	27,43,667.00	
1 more ... ↓		
	7,14,90,480.00	7,14,90,480.00

Narration:
Transfer of Balances of Income and Expenditure (Direct & Indirect) to 10107-Excess of Income over Expenditure (Sch.1)

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel | Ctrl + N

Activate Windows
Go to Settings to activate Windows.

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Wed, 24 Feb, 2021 | 15:26:42

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The above voucher entry will be shown as below in Excel sheet:-

	SF-Mathura Cantt-Test			
	Special Journal Voucher			
No.:	**1**	Dated:	**31/03/2021**	
Particulars			Debit	Credit
	30201 - Admission Fees	*Dr*	**19800.00**	
	30202 - Tuition Fees	*Dr*	**1811635.00**	
	30501 - Pay and Allow. by KV through UBI	*Dr*	**46290525.00**	
	30502 - Fund transfer btwn KV and RO (PandA)	*Dr*	**6512348.00**	
	30505 - Fund transfer btwn KV and RO - Taxes, Co-op. Society etc	*Dr*	**3326650.00**	
	30701 - Employees Welfare Scheme (Deduction)	*Dr*	**48920.00**	
	30702 - General Provident Fund (Deduction)	*Dr*	**6117500.00**	
	30704 - National Pension System (Deduction)	*Dr*	**4434862.00**	
	30901 - Interest on SB/Flexi Deposit Accts	*Dr*	**34147.00**	
	31003 - Misc. receipts of Revenue nature	*Dr*	**18675.00**	
	31101 - License fee and House rent recovery from staff	*Dr*	**131751.00**	
	10106 - Excess of Income Over Expenditure (Sch1)	*Dr*	**2743667.00**	
To	40201 - Basic Pay - Teaching Staff			**48537085.00**
To	40202 - DA on Pay - Teaching Staff			**7239858.00**
To	40203 - TPT Allowance - Teaching Staff			**1636842.00**
To	40204 - DA on TPT Allowance - Teaching Staff			**259770.00**
To	40205 - House Rent Allowance - Teaching Staff			**2258555.00**
To	40207 - Children Edu. Allow. - Teaching Staff			**891000.00**
To	40208 - LTC - Teaching Staff			**52273.00**
To	40210 - Medical Reimbursement - Teaching Staff			**82712.00**
To	40213 - Mgt. Cont. to NPS - Teaching Staff			**2361461.00**
To	40215 - 7th CPC Arrear - Teaching Staff			**3145765.00**
To	40216 - TA or TTA Expenditure - Teaching Staff			**2416101.00**
To	40219 - Dress Allowance - Teaching Staff			**30000.00**
To	40311 - Cash Handling Allowance - Non Teaching Staff			**4900.00**
To	40401 - Examination Fees for SC or ST Students			**54000.00**
To	40404 - Refresher Course and Training			**69154.00**
To	40405 - Refund of Fees and Fines			**3480.00**
To	40516 - Loss on disposal of Fixed Assets			**6129.00**
To	45101 - Dep.-Building			**950970.00**
To	45102 - Dep.-Furniture,Fixtures			**117644.00**
To	45103 - Dep.-Library Books			**48850.00**

To	45104 - Dep.-Office Equipments			**512.00**
To	45106 - Dep.-Computer/Peripherals			**784853.00**
To	45107 - Dep.-Computer Software			**94783.00**
To	45109 - Dep.-Lab Equipments			**78955.00**
To	45110 - Dep.-Audio Visual and Musical Instruments			**37423.00**
To	45112 - Dep.-Other Fixed Assets			**327405.00**
On Account of :				
Transfer of Balances of Income and Expenditure (Direct & Indirect) to 10106-Excess of Income over Expenditure (Sch.1)				
			₹ 71490480.00	**₹ 71490480.00**
				Authorised Signatory

After passing the above entry, trial balances shall be as below: -

	SF-Mathura Cantt-Test			
Particulars	1-Apr-2020 to 31-Mar-2021			
	Opening	**Transactions**		**Closing**
	Balance	Debit	Credit	**Balance**
10101 - Capital Fund-SF (Sch1)	16575263.00 Cr			16575263.00 Cr
10102 - Capital Exp. from CCA/Specific Grant (Sch1)			*1100000.00*	1100000.00 Cr
10103 - Assets created out of VVN, RSCB /BSandG (Sch1)			*627660.00*	627660.00 Cr
10106 - Excess of Income Over Expenditure (Sch1)		*2743667.00*		2743667.00 Dr
15103 - Deposit from supplier (EMD etc)	5000.00 Cr			5000.00 Cr
15503 - Provision-Staff Payment and Benefits	3831368.00 Cr	*3831368.00*	*4213461.00*	4213461.00 Cr
20302 - Building-CCA		*978864.00*		978864.00 Dr
20307 - Computer/Peripherals-CCA	2837253.00 Dr	*200000.00*		3037253.00 Dr
20318 - Accum. Dep.-Computer/Peripherals-CCA	1213648.00 Cr		*364721.00*	1578369.00 Cr
20602 - Building-SF	20818170.00 Dr			20818170.00 Dr
20603 - Furniture,Fixtures-SF	746982.00 Dr			746982.00 Dr
20604 - Library Books-SF	97460.00 Dr			97460.00 Dr
20605 - Office Equipments-SF	956.00 Dr	*3500.00*		4456.00 Dr
20607 - Computer/Peripherals-SF	1385807.00 Dr			1385807.00 Dr
20612 - Other Fixed Assets-SF	315327.00 Dr			315327.00 Dr
20613 - Accum. Dep.-Building-SF	11308469.00 Cr		*950970.00*	12259439.00 Cr
20614 - Accum. Dep.-Furniture,Fixtures-SF	716729.00 Cr		*3025.00*	719754.00 Cr

20615 - Accum. Dep.-Library Books-SF	81213.00 Cr		*1625.00*	82838.00 Cr
20616 - Accum. Dep.-Office Equipments-SF	921.00 Cr		*512.00*	1433.00 Cr
20618 - Accum. Dep.-Computer or Peripherals-SF	1071328.00 Cr		*62896.00*	1134224.00 Cr
20623 - Accum. Dep.-Other Fixed Assets-SF	278639.00 Cr		*3669.00*	282308.00 Cr
20803 - Furniture,Fixtures-VVN	2642878.00 Dr	*20900.00*	*50000.00*	2613778.00 Dr
20804 - Library Books-VVN	950576.00 Dr	*800.00*	*6700.00*	944676.00 Dr
20807 - Computer/Peripherals-VVN	3486402.00 Dr		*65000.00*	3421402.00 Dr
20809 - Lab Equipments-VVN	1192943.00 Dr	*19750.00*		1212693.00 Dr
20810 - Audio Visual and Musical Instruments-VVN	472260.00 Dr	*21700.00*		493960.00 Dr
20812 - Other Fixed Assets-VVN	5817651.00 Dr	*364510.00*	*890.00*	6181271.00 Dr
20814 - Accum. Dep.-Furniture,Fixtures-VVN	1517592.00 Cr	*47500.00*	*114619.00*	1584711.00 Cr
20815 - Accum. Dep.-Library Books-VVN	479123.00 Cr	*6365.00*	*47225.00*	519983.00 Cr
20818 - Accum. Dep.-Computer/Peripherals-VVN	1700220.00 Cr	*61750.00*	*357236.00*	1995706.00 Cr
20820 - Accum. Dep.-Lab Equipments-VVN	423142.00 Cr		*78955.00*	502097.00 Cr
20821 - Accum. Dep.-Audio Visual and Musical Instruments-VVN	119733.00 Cr		*37423.00*	157156.00 Cr
20823 - Accum. Dep.-Other Fixed Assets-VVN	2944806.00 Cr	*846.00*	*323736.00*	3267696.00 Cr
21601 - Computer Software-VVN	656340.00 Dr			656340.00 Dr
21602 - Accum. Dep.-Computer Software-VVN	182426.00 Cr		*94783.00*	277209.00 Cr
21706 - Capital Work in Progress-VVN		*200000.00*		200000.00 Dr
23102 - LTC Advance (NIB)	8000.00 Dr	*51000.00*	*51000.00*	8000.00 Dr
23104 - TA or TTA Advance (NIB)	18000.00 Dr			18000.00 Dr
23105 - Other Advance (NIB)	7000.00 Dr	*273000.00*	*185000.00*	95000.00 Dr
23302 - Adv-Deposit with Constr. Agency-Construction work (CCA)	978864.00 Dr	*900000.00*	*978864.00*	900000.00 Dr
23402 - Security Deposit-Others	9800.00 Dr			9800.00 Dr
Union Bank of India	6951.00 Dr	*94073385.00*	*94078935.00*	1401.00 Dr

(b) **Schedule-1 (Capital Fund/Corpus)**:- In Tally.ERP9 software, Schedule-1 is created as a sub-group namely '10100 - Corpus or Capital Fund (Sch-1)' in which the following heads are existed:-

10101 - Capital Fund-SF (Sch1)

10102 - Capital Exp. from CCA/Specific Grant (Sch1)

10103 - Assets created out of VVN, RSCB /BSandG (Sch1)

10104 - Assets Donated/Gift Received (Sch1)

10105 - Other Adjustments-SF (Sch1)

10106 - Excess of Income Over Expenditure (Sch1)

On 31st March, the above heads shall have some balances which will be shifted to '10101 - Capital Fund-SF (Sch1)' through Special Journal on 31st March. Hence the **Special Journal** entry will be passed as below:-

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — SF-Mathura Cantt-Test — Ctrl + M

Special Journal No. **2** — **31-Mar-2021** Wednesday

Particulars	Debit	Credit
Dr **10102 - Capital Exp. from CCA/Specific Grant (Sch1)**	**11,00,000.00**	
Cur Bal: 0.00 Dr		
Dr **10103 - Assets created out of VVN, RSCB /BSandG (Sch1)**	**6,27,660.00**	
Cur Bal: 0.00 Dr		
Cr **10107 - Excess of Income Over Expenditure (Sch1)**		**27,43,667.00**
Cur Bal: 0.00 Cr		
Dr **10101 - Capital Fund-SF (Sch1)**	**10,16,007.00**	
Cur Bal: 1,55,59,256.00 Cr		
	27,43,667.00	**27,43,667.00**

Narration:
Special Journal Entry for transfer of balance amount in '10101-Capital Fund (Sch-1)

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Ctrl + N

Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Wed, 24 Feb, 2021 | 15:45:50

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EN 3:45 PM 24/02/2021

11. **Balance Sheet of School Fund (after making Special Journal Entries) will be as below**:-

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Balance Sheet — SF-Mathura Cantt-Test — Ctrl + M

Liabilities	SF-Mathura Cantt-Test as at 31-Mar-2021	
10000 - Capital Account		**1,55,59,256.00**
10100 - Corpus or Capital Fund (Sch-1)	*1,55,59,256.00*	
10200 -Designated or Earmarked Fund (Sch-2)		
12500 - Restricted Fund (Sch-2A)		
16000 - Secured Loan		
15000 - Current Liabilities and Provisions		**42,18,461.00**
15500 - Provisions	*42,13,461.00*	
15100 - Current Liabilities	*5,000.00*	
15200 - Liabilities on Account of receipt in Advance		
15300 - Other Current Liabilities		
15600 – Payable to Vidyalayas/ZIET/RO		
Excess of expenditure over income		
Opening Balance		
Current Period		
Total		**1,97,77,717.00**

Assets	SF-Mathura Cantt-Test as at 31-Mar-2021	
20000 - Fixed Assets		**1,87,45,516.00**
20100 - A. Tangible Assets	*1,81,66,385.00*	
20900 - B. Intangible Asssets	*3,79,131.00*	
21700 - C. Capital Work in Progress	*2,00,000.00*	
22000 - Current Assets		**1,401.00**
22100 - Cash in Hand		
22200 - Bank Account	*1,401.00*	
23000 - Loans, Advance and deposits		**10,30,800.00**
23100 - Advances To Employees : (Non-Interest Bearing)	*1,21,000.00*	
23200 - Long Term Advances To Employees (Interest Bearing)		
23300 - Advances	*9,00,000.00*	
23400 - Security Deposits	*9,800.00*	
23500 - Prepaid Expenses		
23600 - Interest Accrued		
23700 - Other Current Assets Receivable		
Total		**1,97,77,717.00**

F1: Condensed
F2: Period
F3: Company
F7: Valuation
S: Schedule VI
C: New Column
A: Alter Column
D: Delete Column
N: Auto Column
F9: Inventory Reports
F10: A/c Reports
F11: Features
F12: Configure
F12: Range
F12: Value

Q: Quit | R: Remove Line | U: Restore Line | U: Restore All | Space: Select | Ctrl + N

Tally MAIN --> Gateway of Tally --> Balance Sheet | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Wed, 24 Feb, 2021 | 15:48:50

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Vidyalaya Vikas Nidhi (Civil KV)

1. **Feeding of Opening Balances**:- Schedule-2

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Multi Ledger Alteration — VVN-Test-MathuraCantt — Ctrl + M

Under Group : 10200 -Designated or Earmarked Fund (Sch-2) — 1-Apr-2020 to 10-Apr-2020

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	10201 - Designated/Earmarked Fund (Sch2)	10200 -Designated or Earmarked Fund (Sch-2)	1,89,828.00 Cr
2.	10202 - EMD/Liabilities written off (Sch2)	10200 -Designated or Earmarked Fund (Sch-2)	
3.	10203 - Other Adjustments (Sch2)	10200 -Designated or Earmarked Fund (Sch-2)	
4.	10301 - Donation Received From Other Sources (Sch2)	10300 - Donations Received (Sch2)	
5.	10401 - Contribution to KVSHQ (VVN) by KV (20%) (Sch2)	10400 - Fund transfer btwn KV and RO (Sch2)	
6.	10402 - Contribution to RO VVN (5%) (Sch2)	10400 - Fund transfer btwn KV and RO (Sch2)	
7.	10403 - Fund transfer btwn KV and RO (Computerisation) (Sch2)	10400 - Fund transfer btwn KV and RO (Sch2)	
8.	10404 - Fund transfer btwn KV and RO (Construction) (Sch2)	10400 - Fund transfer btwn KV and RO (Sch2)	
9.	10405 - Fund transfer btwn KV and RO (MandR) (Sch2)	10400 - Fund transfer btwn KV and RO (Sch2)	
10.	10406 - Fund transfer btwn KV and RO (Others) (Sch2)	10400 - Fund transfer btwn KV and RO (Sch2)	
11.	10501 - Fund transfer btwn RO and KVSHQ (VVN) (Sch2)	10500 - Fund transfer btwn RO and KVSHQ (Sch2)	
12.	10502 - Contribution to KVSHQ (VVN) by RO (20%) (Sch2)	10500 - Fund transfer btwn RO and KVSHQ (Sch2)	
13.	10503 - Fund transfer btwn RO and KVSHQ (Computerisation) (Sch2)	10500 - Fund transfer btwn RO and KVSHQ (Sch2)	
14.	10504 - Fund transfer btwn RO and KVSHQ (Construction) (Sch2)	10500 - Fund transfer btwn RO and KVSHQ (Sch2)	
15.	10505 - Fund transfer btwn RO and KVSHQ (MandR) (Sch2)	10500 - Fund transfer btwn RO and KVSHQ (Sch2)	
16.	10506 - Fund transfer btwn RO and KVSHQ (BSandG) (Sch2)	10500 - Fund transfer btwn RO and KVSHQ (Sch2)	
17.	10507 - Fund transfer btwn RO and KVSHQ (RSCB) (Sch2)	10500 - Fund transfer btwn RO and KVSHQ (Sch2)	
18.	10601 - Contribution Rcvd from VVN Account (Sch2)	10600 - Contribution from VVN Account (Sch2)	
19.	10701 - Computer Fees (Sch2)	10700 - Fees and Fines from students (Sch2)	
20.	10702 - Pre-Primary Fees (Sch2)	10700 - Fees and Fines from students (Sch2)	
21.	10703 - Vidyalaya Vikas Nidhi (Sch2)	10700 - Fees and Fines from students (Sch2)	
22.	10801 - Misc. receipts of Revenue nature (Sch2)	10800 - Other Income - Sch2	
23.	10802 - Recoveries of Capital Nature (Sch2)	10800 - Other Income - Sch2	
24.	10901 - Hire Charges of Building (Sch2)	10900 - Income from Land and Building (Sch2)	
25.	11001 - Interest on Loan and Adv to emp. (Sch2)	11000 - Interest Income (Sch2)	
26.	11002 - Interest on SB/Flexi Accts (Sch2)	11000 - Interest Income (Sch2)	
27.	11003 - Interest on Term Deposit Accts (Sch2)	11000 - Interest Income (Sch2)	
28.	11101 - Prior Period Academic Receipts (Sch2)	11100 - Prior Period Income (Sch2)	
29.	11102 - Prior Period Other Receipts (Sch2)	11100 - Prior Period Income (Sch2)	
30.	11201 - Land (Sch2)	11200 - Capital Exp.-Fixed Assets (Sch2)	

97 more ... ↓

F3: Company | F3: New Company | F4: Parent | F4: New Parent | Z: Zero Opening Bal | F6: Skip Names | F7: Skip Parent | F8: Skip Details | F10: Edit Sort | G: Groups | L: Ledgers | F11: Features

Q: Quit | A: Accept | D: Delete | R: Remove Line | U: Restore Line | U: Restore All

Tally MAIN --> Gateway of Tally --> Accounts Info. --> Ledgers --> Multi Ledger Alteration | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Fri, 19 Feb, 2021 | 17:14:34

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Schedule-3

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Multi Ledger Alteration — VVN-Test-MathuraCantt — Ctrl + M

Under Group : **15100 - Current Liabilities** — **1-Apr-2020 to 10-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	**15101 - Deposits from staff**	15100 - Current Liabilities	
2.	15102 - Deposits from students (Caution Deposit etc)	15100 - Current Liabilities	
3.	15103 - Deposit from supplier (EMD etc)	15100 - Current Liabilities	53,500.00 Cr
4.	15104 - Liability towards sundry creditors for goods and Service	15100 - Current Liabilities	
5.	15105 - Statutory Liabilities (Professional tax, TDS, VAT TAX, etc.	15100 - Current Liabilities	
6.	15106 - Liab.-CBSE Fees Payable	15100 - Current Liabilities	
7.	15107 - Liab.-Scholarships/Award Etc.	15100 - Current Liabilities	
8.	15108 - Liab.-GPF Remittance-Project KVs	15100 - Current Liabilities	
9.	15109 - Liab.-CPF Remittance-Project KVs	15100 - Current Liabilities	
10.	15110 - Liab.-EWS Remittance-Project KVs	15100 - Current Liabilities	
11.	15111 - Liab.-LSPC Remittance-Project KVs	15100 - Current Liabilities	
12.	15112 - Liability towards AOC - Project KVs	15100 - Current Liabilities	
13.	15113 - Liab.-National Pension System - Remittance	15100 - Current Liabilities	
14.	15114 - Liability towards Retirement Benefits	15100 - Current Liabilities	
15.	15115 - Liability towards other remittances	15100 - Current Liabilities	2,21,220.00 Cr

F3: Company | F3: New Company | F4: Parent | F4: New Parent | Z: Zero Opening Bal | F6: Skip Names | F7: Skip Parent | F8: Skip Details | F10: Edit Sort | G: Groups | L: Ledgers | F11: Features

Q: Quit | A: Accept | D: Delete | R: Remove Line | U: Restore Line | U: Restore All

Tally MAIN --> Gateway of Tally --> Accounts Info. --> Ledgers --> Multi Ledger Alteration | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Fri, 19 Feb, 2021 | 17:15:32

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Schedule-7

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Multi Ledger Alteration — VVN-Test-MathuraCantt — Ctrl + M

Under Group : **22000 - Current Assets** — **For 1-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	**22101 - Cash in Hand**	22100 - Cash in Hand	
2.	**22102 - Permanent Imprest**	22100 - Cash in Hand	**5,000.00 Dr**
3.	**22801 - Money-in-Transit (MIT)**	22800 - Money-in-Transit	
4.	**Term Deposit at UBI**	22600 - A. With Schedule Bank	
5.	**Union Bank of India**	22300 - A. With Schedule Bank	**2,11,717.00 Dr**

F3: Company
F3: New Company
F4: Parent
F4: New Parent
Z: Zero Opening Bal
F6: Skip Names
F7: Skip Parent
F8: Skip Details
F10: Edit Sort
G: Groups
L: Ledgers
F11: Features

Q: Quit | A: Accept | D: Delete | R: Remove Line | U: Restore Line | U: Restore All

Tally MAIN --> Gateway of Tally --> Accounts Info. --> Ledgers --> Multi Ledger Alteration | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Fri, 19 Feb, 2021 | 17:32:12

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Schedule-8

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Multi Ledger Alteration — VVN-Test-MathuraCantt — Ctrl + M

Under Group : 23300 - Advances — 1-Apr-2020 to 10-Apr-2020

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	23301 - Adv. on Capital Acct (Non recurring exp.)	23300 - Advances	
2.	23302 - Adv-Deposit with Constr. Agency-Construction work (CCA)	23300 - Advances	
3.	23303 - Adv-Deposit with Constr. Agency-Construction work	23300 - Advances	
4.	23304 - Adv-Deposit with Constr. Agency-Maintenance Work	23300 - Advances	
5.	23305 - Adv to Suppliers (Recurring exp.)	23300 - Advances	
6.	23306 - Adv-Escorting Students or Participants (VVN)	23300 - Advances	
7.	23307 - Adv-Regional or National Meet (VVN)	23300 - Advances	1,87,831.00 Dr
8.	23308 - Adv-Other (VVN)	23300 - Advances	60,000.00 Dr
9.	23309 - Advances from RSCB/BSandG Account	23300 - Advances	
10.	23310 - Adv-Deposit with Constr. Agency-HEFA	23300 - Advances	

F3: Company
F3: New Company
F4: Parent
F4: New Parent
Z: Zero Opening Bal
F6: Skip Names
F7: Skip Parent
F8: Skip Details
F10: Edit Sort
G: Groups
L: Ledgers
F11: Features

Q: Quit | A: Accept | D: Delete | R: Remove Line | U: Restore Line | U: Restore All

Ctrl + N

Tally MAIN --> Gateway of Tally --> Accounts Info. --> Ledgers --> Multi Ledger Alteration | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Fri, 19 Feb, 2021 | 17:19:21

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Balance Sheet (Only Opening Balances)

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Balance Sheet — VVN-Test-MathuraCantt — Ctrl + M

Liabilities	VVN-Test-MathuraCantt as at 1-Apr-2020		Assets	VVN-Test-MathuraCantt as at 1-Apr-2020	
10000 - Capital Account		**1,89,828.00**	**20000 - Fixed Assets**		
10100 - Corpus or Capital Fund (Sch-1)			20100 - A. Tangible Assets		
10200 -Designated or Earmarked Fund (Sch-2)	*1,89,828.00*		20900 - B. Intangible Asssets		
12500 - Restricted Fund (Sch-2A)			21700 - C. Capital Work in Progress		
16000 - Secured Loan			**22000 - Current Assets**		**2,16,717.00**
15000 - Current Liabilities and Provisions		**2,74,720.00**	22100 - Cash in Hand	*5,000.00*	
15500 - Provisions			22200 - Bank Account	*2,11,717.00*	
15100 - Current Liabilities	*2,74,720.00*		**23000 - Loans, Advance and deposits**		**2,47,831.00**
15200 - Liabilities on Account of receipt in Advance			23100 - Advances To Employees : (Non-Interest Bearing)		
15300 - Other Current Liabilities			23200 - Long Term Advances To Employees (Interest Bearing)		
15600 – Payable to Vidyalayas/ZIET/RO			23300 - Advances	*2,47,831.00*	
Excess of expenditure over income			23400 - Security Deposits		
Opening Balance			23500 - Prepaid Expenses		
Current Period			23600 - Interest Accrued		
			23700 - Other Current Assets Receivable		
Total		**4,64,548.00**	**Total**		**4,64,548.00**

F1: Condensed
F2: Period
F3: Company
F7: Valuation
S: Schedule VI
C: New Column
A: Alter Column
D: Delete Column
N: Auto Column
F9: Inventory Reports
F10: A/c Reports
F11: Features
F12: Configure
F12: Range
F12: Value

Q: Quit | R: Remove Line | U: Restore Line | U: Restore All | Space: Select | Ctrl + N

Tally MAIN --> Gateway of Tally --> Balance Sheet | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Fri, 19 Feb, 2021 | 17:34:00

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2. **Making Transactions of Recurring Incomes/Receipts, Recurring Expenditures/Payments and Journal**: -

(The following screen shot is only for example irrespective of the fact that entries shall be passed under appropriate voucher i.e. – Receipt, Payment, Journal, Contra etc.)

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — VVN-Test-MathuraCantt — Ctrl + M

Receipt No. 1 — 1-Apr-2020 Wednesday

Account : **Union Bank of India**
Cur Bal: 1,80,63,696.00 Dr

Particulars	Amount
10406 - Fund transfer btwn KV and RO (Others) (Sch2) *Cur Bal: 6,00,000.00 Cr*	6,00,000.00
10703 - Vidyalaya Vikas Nidhi (Sch2) *Cur Bal: 1,17,42,399.00 Cr*	1,17,42,399.00
10701 - Computer Fees (Sch2) *Cur Bal: 21,11,250.00 Cr*	21,11,250.00
10801 - Misc. receipts of Revenue nature (Sch2) *Cur Bal: 1,65,583.00 Cr*	1,65,583.00
10901 - Hire Charges of Building (Sch2) *Cur Bal: 3,30,941.00 Cr*	3,30,941.00
11002 - Interest on SB/Flexi Accts (Sch2) *Cur Bal: 50,757.00 Cr*	50,757.00
23307 - Adv-Regional or National Meet (VVN) *Cur Bal: 13,31,969.00 Cr*	15,19,800.00
23308 - Adv-Other (VVN) *Cur Bal: 1,63,400.00 Cr*	2,23,400.00
15103 - Deposit from supplier (EMD etc) *Cur Bal: 1,20,500.00 Cr*	67,000.00
15107 - Liab.-Scholarships/Award Etc. *Cur Bal: 20,000.00 Cr*	20,000.00
15115 - Liability towards other remittances	10,20,849.00
1 more ... ↓	
Narration:	1,78,51,979.00

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel

Ctrl + N

Tally MAIN --> Gateway of Tally --> Display Menu --> Day Book --> Accounting Voucher Alteration (Secondary) | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Mon, 22 Feb, 2021 | 10:36:15

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EN 10:36 AM 22/02/2021

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — VVN-Test-MathuraCantt — Ctrl + M

Receipt No. 1 — **1-Apr-2020** Wednesday

Account : **Union Bank of India**
Cur Bal: 21,02,210.00 Dr

Particulars	Amount
10406 - Fund transfer btwn KV and RO (Others) (Sch2) *Cur Bal: 6,00,000.00 Cr*	6,00,000.00
10703 - Vidyalaya Vikas Nidhi (Sch2) *Cur Bal: 1,17,42,399.00 Cr*	1,17,42,399.00
10701 - Computer Fees (Sch2) *Cur Bal: 21,11,250.00 Cr*	21,11,250.00
10801 - Misc. receipts of Revenue nature (Sch2) *Cur Bal: 1,65,583.00 Cr*	1,65,583.00
10901 - Hire Charges of Building (Sch2) *Cur Bal: 3,30,941.00 Cr*	3,30,941.00
11002 - Interest on SB/Flexi Accts (Sch2) *Cur Bal: 50,757.00 Cr*	50,757.00
23307 - Adv-Regional or National Meet (VVN) *Cur Bal: 8,02,825.00 Dr*	15,19,800.00
23308 - Adv-Other (VVN) *Cur Bal: 1,06,000.00 Dr*	2,23,400.00
15103 - Deposit from supplier (EMD etc) *Cur Bal: 1,20,500.00 Cr*	67,000.00
15107 - Liab.-Scholarships/Award Etc. *Cur Bal: 0.00 Cr*	20,000.00
15115 - Liability towards other remittances	10,20,849.00
1 more ... ↓	
Narration:	1,78,51,979.00

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel

Ctrl + N

Activate Windows
Go to Settings to activate Windows.

Tally MAIN --> Gateway of Tally --> Display Menu --> Day Book --> Accounting Voucher Alteration (Secondary) | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Mon, 22 Feb, 2021 | 11:18:01

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11:18 AM
22/02/2021

3. **Purchasing of Fixed Assets out of VVN**:-

Step-1:- **Payment from VVN:-**

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) VVN-Test-MathuraCantt Ctrl + M

Payment No. **2** **2-Apr-2020** Thursday

Account : **Union Bank of India**
Cur Bal: 16,74,550.00 Dr

Particulars	Amount
11203 - Furniture,Fixtures (Sch2) *Cur Bal: 20,900.00 Dr*	**20,900.00**
11204 - Library Books (Sch2) *Cur Bal: 800.00 Dr*	**800.00**
11209 - Lab Equipments (Sch2) *Cur Bal: 19,750.00 Dr*	**19,750.00**
11210 - Audio Visual and Musical Instruments (Sch2) *Cur Bal: 21,700.00 Dr*	**21,700.00**
11212 - Other Fixed Assets (Sch2) *Cur Bal: 3,64,510.00 Dr*	**3,64,510.00**
	4,27,660.00

Narration:
P

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel

Ctrl + N

Tally MAIN --> Gateway of Tally --> Display Menu --> Day Book --> Accounting Voucher Alteration (Secondary) | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Mon, 22 Feb, 2021 | 11:21:30

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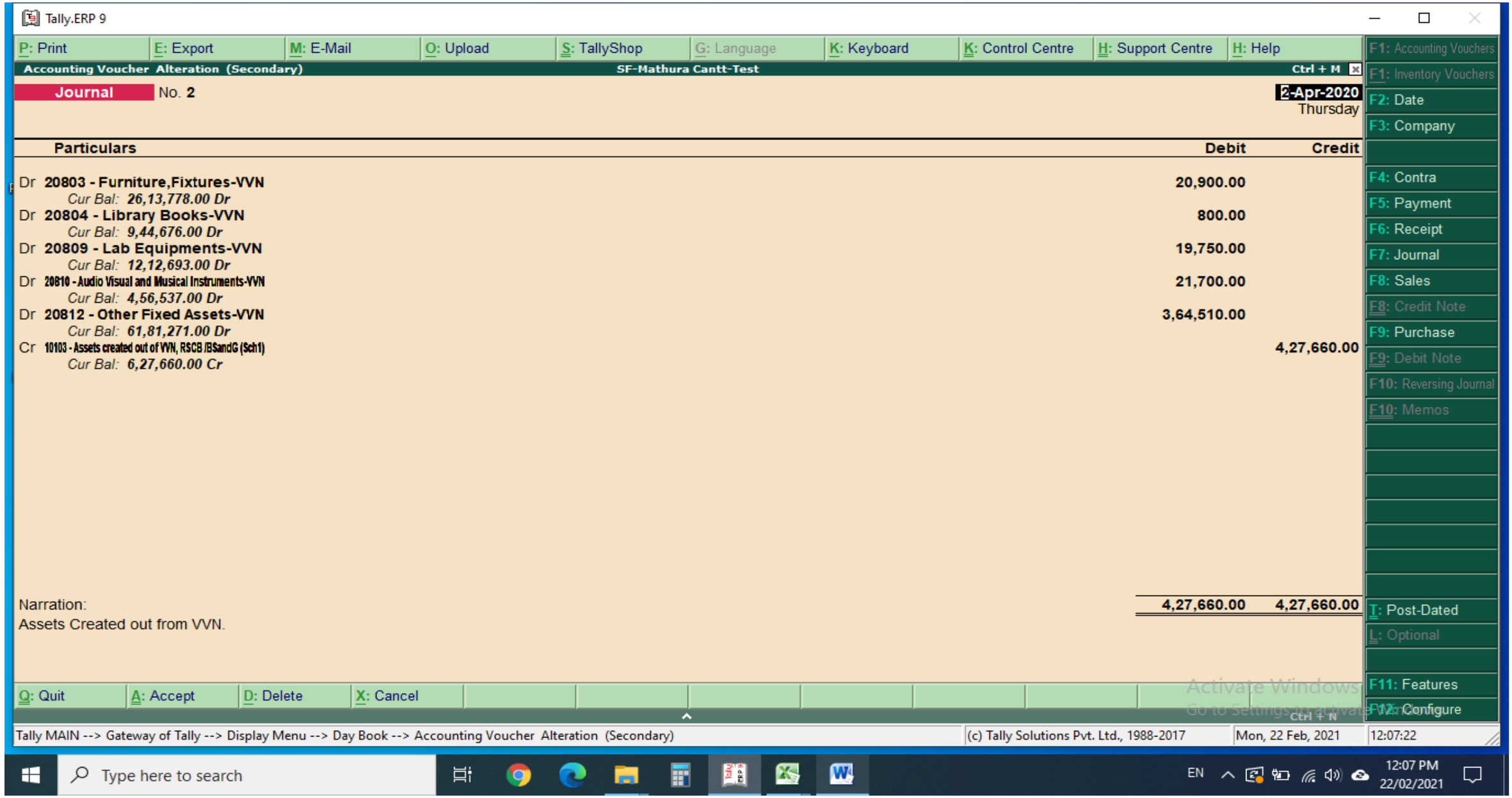
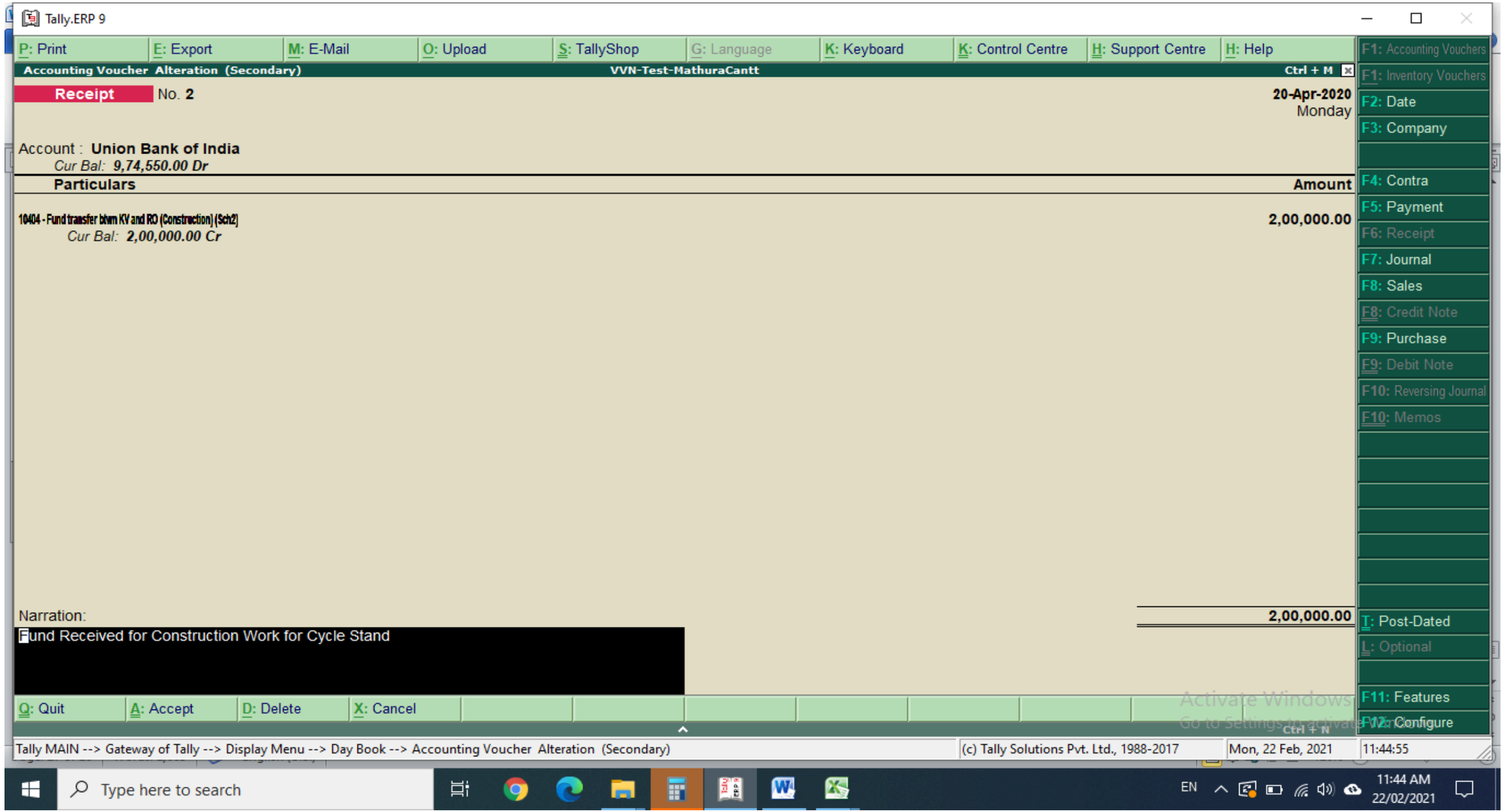
Step-2:- Inclusion of Fixed Assets in Capital Fund/Corpus of Vidyalaya/RO :- (**This entry will be passed in School Fund Account/RO Main Fund Account in respect of Fixed Assets created out from VVN/ROVVN**) On the same day of creation of Fixed Assets



4. **Deposit Work of Construction**:- Construction work in respect of Cycle stand is going on from VVN.
   - 20.04.2020 - Rs.200000/- has been received and paid on 20-4-20 to pay as advance to construction agency.



Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) VVN-Test-MathuraCantt Ctrl + M

Payment No. **3** **20-Apr-2020**
Monday

Account : **Union Bank of India**
Cur Bal: ***16,74,550.00 Dr***

Particulars	Amount
23303 - Adv-Deposit with Constr. Agency-Construction work *Cur Bal:* ***2,00,000.00 Dr***	**2,00,000.00**
	2,00,000.00

Narration:
Advance paid to the construction agency (Cycle Stand Work)

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Ctrl + N

Tally MAIN --> Gateway of Tally --> Display Menu --> Day Book --> Accounting Voucher Alteration (Secondary) | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Mon, 22 Feb, 2021 | 11:45:38

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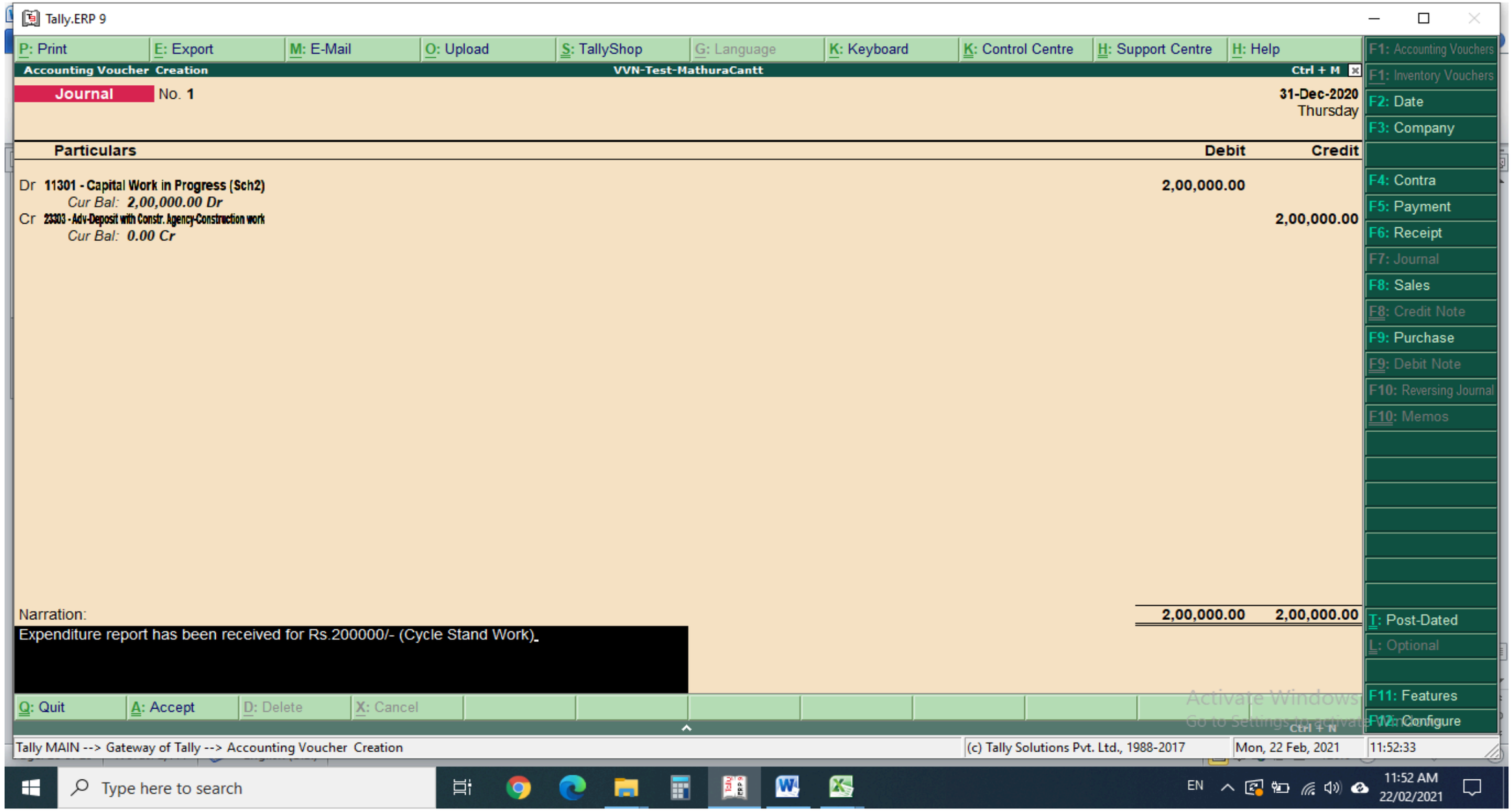
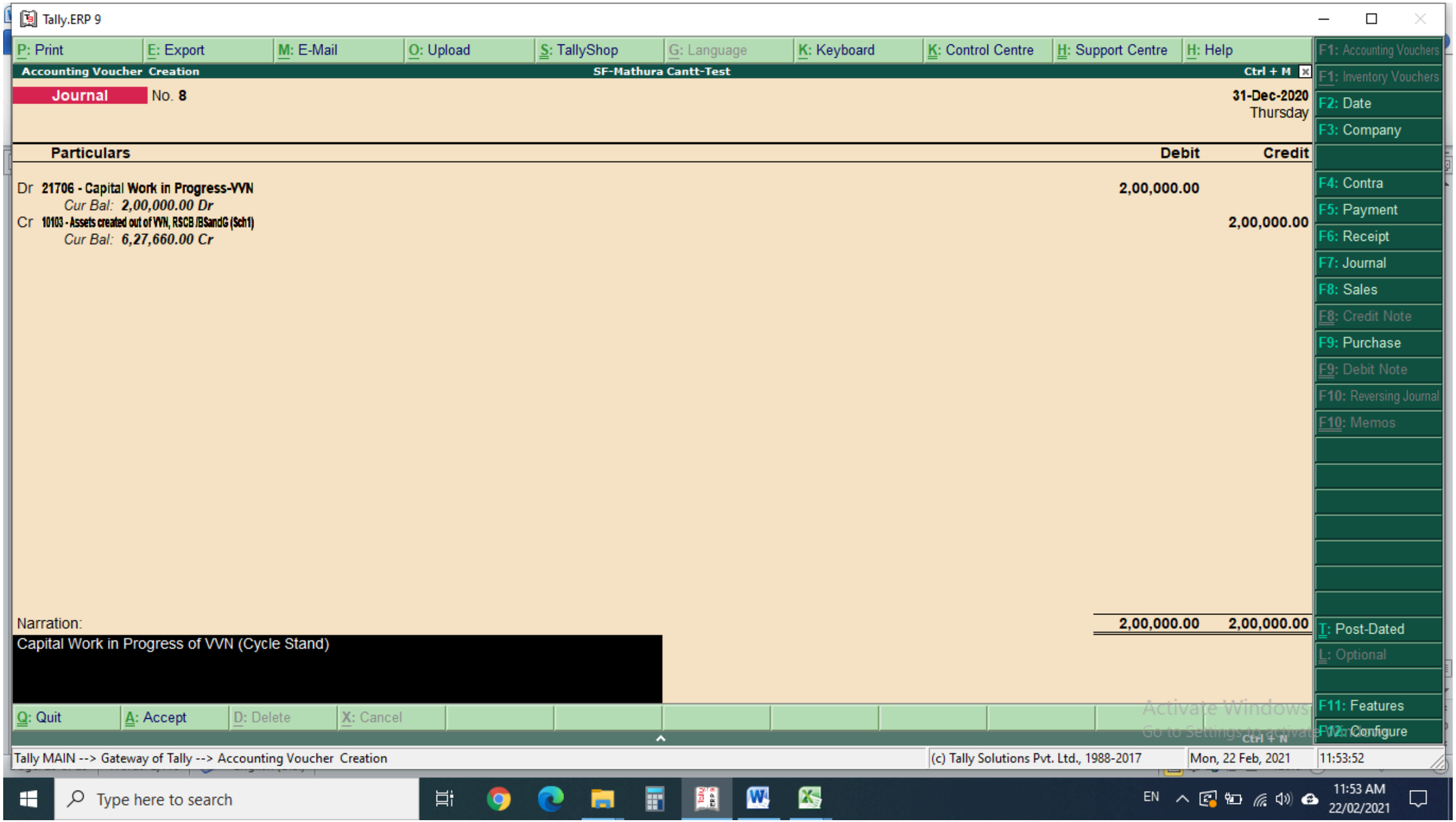
- 31.12.20 - Expenditure report for Rs.200000/- has been submitted to Vidyalaya i.e. Rs.200000/- has been utilized for ‘ Capital Work in Progress under VVN’. Hence an entry in VVN company will be passed as hereunder:-

Step-1



Step-2 :- Since Capital Work in Progress will increase the Capital Fund of Vidyalaya, hence an entry in **School Fund Account** will be passed as on the same day as below:-



5. **Special Journal Entry (To be passed on 31st March)**:- The trial balance as on 31st March before making final adjustment through Special Journal will be as follow (VVN):-

VVN-Test-MathuraCantt

Trial Balance

1-Apr-2020 to 31-Dec-2020

	VVN-Test-MathuraCantt			
Particulars	1-Apr-2020 to 31-Dec-2020			
	Opening	**Transactions**		**Closing**
	Balance	Debit	Credit	**Balance**
10201 - Designated/Earmarked Fund (Sch2)	189828.00 Cr			189828.00 Cr
10401 - Contribution to KVSHQ (VVN) by KV (20%) (Sch2)		*2346779.00*		2346779.00 Dr
10402 - Contribution to RO VVN (5%) (Sch2)		*586695.00*		586695.00 Dr
10404 - Fund transfer btwn KV and RO (Construction) (Sch2)			*200000.00*	200000.00 Cr
10406 - Fund transfer btwn KV and RO (Others) (Sch2)			*600000.00*	600000.00 Cr
10701 - Computer Fees (Sch2)			*2111250.00*	2111250.00 Cr
10703 - Vidyalaya Vikas Nidhi (Sch2)			*11742399.00*	11742399.00 Cr
10801 - Misc. receipts of Revenue nature (Sch2)			*165583.00*	165583.00 Cr
10901 - Hire Charges of Building (Sch2)			*330941.00*	330941.00 Cr
11002 - Interest on SB/Flexi Accts (Sch2)			*50757.00*	50757.00 Cr
11203 - Furniture,Fixtures (Sch2)		*20900.00*		20900.00 Dr
11204 - Library Books (Sch2)		*800.00*		800.00 Dr
11209 - Lab Equipments (Sch2)		*19750.00*		19750.00 Dr
11210 - Audio Visual and Musical Instruments (Sch2)		*21700.00*		21700.00 Dr
11212 - Other Fixed Assets (Sch2)		*364510.00*		364510.00 Dr
11301 - Capital Work in Progress (Sch2)		*200000.00*		200000.00 Dr
11401 - Part-time/Contractual Staff (Sch2)		*1981344.00*		1981344.00 Dr
11501 - Annual Function & other function exp (Sch2)		*3839.00*		3839.00 Dr
11504 - Beautification & Horticulture (Sch2)		*351275.00*		351275.00 Dr
11507 - Computer Maintenance & Consumables (Sch2)		*556155.00*		556155.00 Dr
11509 - Contribution to NSCB KVSHQ 2% (Sch2)		*234678.00*		234678.00 Dr
11510 - Contribution to RSCB RO 3% (Sch2)		*352017.00*		352017.00 Dr
11511 - BSandG Contribution to RO by KV (Sch2)		*18692.00*		18692.00 Dr
11514 - Deployment of Nurses (Sch2)		*162750.00*		162750.00 Dr
11516 - Examination and Study Material Exp. (Sch2)		*185212.00*		185212.00 Dr
11518 - Expenditure on NCC Camp (Sch2)		*80735.00*		80735.00 Dr

11520 - Games & sports exp (Sch2)		*353556.00*		353556.00 Dr
11525 - Library expenses(News papers etc.) (Sch2)		*39840.00*		39840.00 Dr
11526 - Medical Facilities (Sch2)		*20846.00*		20846.00 Dr
11528 - Printing Expenditure (Sch2)		*73976.00*		73976.00 Dr
11532 - Refund of Fees & Fines (Sch2)		*32300.00*		32300.00 Dr
11538 - RTE-Stationery Expenses (Sch2)		*5780.00*		5780.00 Dr
11542 - Scouts and Guides expenses (Sch2)		*142477.00*		142477.00 Dr
11544 - Student Welfare Expenses (Sch2)		*454627.00*		454627.00 Dr
11601 - Advertisement and Publicity (Sch2)		*23873.00*		23873.00 Dr
11602 - Bank Charges (Sch2)		*636.00*		636.00 Dr
11604 - Electricity ,water and power charges (Sch2)		*1837696.00*		1837696.00 Dr
11610 - Postage and Telegram (Sch2)		*4970.00*		4970.00 Dr
11613 - Security of School-Exp. (Sch2)		*1190971.00*		1190971.00 Dr
11801 - Audio Visual and Musical Instruments-RandM (Sch2)		*10530.00*		10530.00 Dr
11802 - Furniture and Fixtures Repair and Maint. (Sch2)		*72441.00*		72441.00 Dr
11803 - House keeping and Conservancy Services (Sch2)		*753921.00*		753921.00 Dr
11807 - School Building-MandR Exp.-Direct Work (Sch2)		*719967.00*		719967.00 Dr
15103 - Deposit from supplier (EMD etc)	53500.00 Cr		*67000.00*	120500.00 Cr
15107 - Liab.-Scholarships/Award Etc.		*20000.00*	*20000.00*	
15115 - Liability towards other remittances	221220.00 Cr	*938714.00*	*1020849.00*	303355.00 Cr
22102 - Permanent Imprest	5000.00 Dr			5000.00 Dr
23303 - Adv-Deposit with Constr. Agency-Construction work		*200000.00*	*200000.00*	
23307 - Adv-Regional or National Meet (VVN)	187831.00 Dr	*2134794.00*	*1519800.00*	802825.00 Dr
23308 - Adv-Other (VVN)	60000.00 Dr	*269400.00*	*223400.00*	106000.00 Dr
Union Bank of India	211717.00 Dr	*18051979.00*	*16589146.00*	1674550.00 Dr
Grand Total		***34841125.00***	***34841125.00***	

(a) **Designated Fund/Earmarked Fund (Schedule-2)**:- In Tally.ERP9 software, Schedule-2 is created as a sub-group namely '10200 -Designated or Earmarked Fund (Sch-2)' in which the following subgroups and heads are existed:-

Subgroup	Code/Name (s) of heads (as per COA)
10200 -Designated or Earmarked Fund (Sch-2)	**10201 - Designated/Earmarked Fund (Sch2)** 10202 - EMD/Liabilities written off (Sch2) 10203 - Other Adjustments (Sch2)
10300 - Donations Received (Sch2)	10301 - Donation Received From Other Sources (Sch2)
10400 - Fund transfer btwn KV and RO (Sch2)	10401 to 10406 *(Nomenclature as mentioned in list of COA)*
10500 - Fund transfer btwn RO and KVSHQ (Sch2)	10501 to 10507 *(Nomenclature as mentioned in list of COA)*
10600 - Contribution from VVN Account (Sch2)	10601 - Contribution Rcvd from VVN Account (Sch2)
10700 - Fees and Fines from students (Sch2)	10701 - Computer Fees (Sch2) 10702 - Pre-Primary Fees (Sch2) 10703 - Vidyalaya Vikas Nidhi (Sch2)
10800 - Other Income - Sch2	10801 - Misc. receipts of Revenue nature (Sch2) 10802 - Recoveries of Capital Nature (Sch2)
10900 - Income from Land and Building (Sch2)	10901 - Hire Charges of Building (Sch2)
11000 - Interest Income (Sch2)	11001 - Interest on Loan and Adv to emp. (Sch2) 11002 - Interest on SB/Flexi Accts (Sch2) 11003 - Interest on Term Deposit Accts (Sch2)
11100 - Prior Period Income (Sch2)	11101 - Prior Period Academic Receipts (Sch2) 11102 - Prior Period Other Receipts (Sch2)
11200 - Capital Exp.-Fixed Assets (Sch2)	11201 to 11214 *(Nomenclature as mentioned in list of COA)*
11300 - Capital Exp.-Capital Work in Progresss (Sch2)	11301 - Capital Work in Progress (Sch2)
11400 - Staff Payment and Benefits (Sch2)	11401 - Part-time/Contractual Staff (Sch2)
11500 - Academic Expenses (Sch2)	11501 to 11547 *(Nomenclature as mentioned in list of COA)*

11600 - Administrative and General Expenses (Sch2)	11601 to 11617 *(Nomenclature as mentioned in list of COA)*
11700 - Transportation Expenses (Sch2)	11701 to 11705 *(Nomenclature as mentioned in list of COA)*
11800 - Repairs & Maintenance - Sch 2	11801 to 11807 *(Nomenclature as mentioned in list of COA)*
11900 - Prior Period Expenses (Sch2)	11901 to 11906 *(Nomenclature as mentioned in list of COA)*

On 31st March, the above heads shall have some balances which will be shifted to '10201 - Designated/Earmarked Fund (Sch2)' through **Special Journal Entry on 31st March**. Hence the **Special Journal** entry will be passed as below in the instant case:-

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — VVN-Test-MathuraCantt — Ctrl + M

Special Journal No. 1 — 31-Mar-2021 Wednesday

Particulars	Debit	Credit
↑ ... 62 more		
Cr 11542 - Scouts and Guides expenses (Sch2) *Cur Bal: 0.00 Cr*		1,42,477.00
Cr 11544 - Student Welfare Expenses (Sch2) *Cur Bal: 0.00 Cr*		4,54,627.00
Cr 11601 - Advertisement and Publicity (Sch2) *Cur Bal: 0.00 Cr*		23,873.00
Cr 11602 - Bank Charges (Sch2) *Cur Bal: 0.00 Cr*		636.00
Cr 11604 - Electricity ,water and power charges (Sch2) *Cur Bal: 0.00 Cr*		18,37,696.00
Cr 11610 - Postage and Telegram (Sch2) *Cur Bal: 0.00 Cr*		4,970.00
Cr 11613 - Security of School-Exp. (Sch2) *Cur Bal: 0.00 Cr*		11,90,971.00
Cr 11801 - Audio Visual and Musical Instruments-RandM (Sch2) *Cur Bal: 0.00 Cr*		10,530.00
Cr 11802 - Furniture and Fixtures Repair and Maint. (Sch2) *Cur Bal: 0.00 Cr*		72,441.00
Cr 11803 - House keeping and Conservancy Services (Sch2) *Cur Bal: 0.00 Cr*		7,53,921.00
Cr 11807 - School Building-MandR Exp.-Direct Work (Sch2) *Cur Bal: 0.00 Cr*		7,19,967.00
Cr 10201 - Designated/Earmarked Fund (Sch2)		19,74,692.00
		1 more ... ↓
	1,52,00,930.00	1,52,00,930.00

Narration:
Spcial Journal Entry - Income and Expenditure made out of VVN has been shifted to Schedule-2 i.e. '10201-Designated/Earmarked Fund (Sch2)' on 31.03.2021

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | F7: Journal | F8: Sales | F8: Credit Note | F9: Purchase | F9: Debit Note | F10: Reversing Journal | F10: Memos | T: Post-Dated | L: Optional | F11: Features | F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel

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Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Wed, 24 Feb, 2021 | 17:12:30

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EN 5:12 PM 24/02/2021

The above voucher will be reflected in Excel as below:-

	VVN-Test-MathuraCantt			
	Special Journal Voucher			
No.:	**1**	Dated:	**31/03/2021**	
Particulars			Debit	Credit
	10404 - Fund transfer btwn KV and RO (Construction) (Sch2)	*Dr*	**200000.00**	
	10406 - Fund transfer btwn KV and RO (Others) (Sch2)	*Dr*	**600000.00**	
	10701 - Computer Fees (Sch2)	*Dr*	**2111250.00**	
	10703 - Vidyalaya Vikas Nidhi (Sch2)	*Dr*	**11742399.00**	
	10801 - Misc. receipts of Revenue nature (Sch2)	*Dr*	**165583.00**	
	10901 - Hire Charges of Building (Sch2)	*Dr*	**330941.00**	
	11002 - Interest on SB/Flexi Accts (Sch2)	*Dr*	**50757.00**	
To	10401 - Contribution to KVSHQ (VVN) by KV (20%) (Sch2)			**2346779.00**
To	10402 - Contribution to RO VVN (5%) (Sch2)			**586695.00**
To	11203 - Furniture,Fixtures (Sch2)			**20900.00**
To	11204 - Library Books (Sch2)			**800.00**
To	11209 - Lab Equipments (Sch2)			**19750.00**
To	11210 - Audio Visual and Musical Instruments (Sch2)			**21700.00**
To	11212 - Other Fixed Assets (Sch2)			**364510.00**
To	11301 - Capital Work in Progress (Sch2)			**200000.00**
To	11401 - Part-time/Contractual Staff (Sch2)			**1981344.00**
To	11501 - Annual Function & other function exp (Sch2)			**3839.00**
To	11504 - Beautification & Horticulture (Sch2)			**351275.00**
To	11507 - Computer Maintenance & Consumables (Sch2)			**556155.00**
To	11509 - Contribution to NSCB KVSHQ 2% (Sch2)			**234678.00**
To	11510 - Contribution to RSCB RO 3% (Sch2)			**352017.00**
To	11511 - BSandG Contribution to RO by KV (Sch2)			**18692.00**
To	11514 - Deployment of Nurses (Sch2)			**162750.00**

To	11516 - Examination and Study Material Exp. (Sch2)			**185212.00**
To	11518 - Expenditure on NCC Camp (Sch2)			**80735.00**
To	11520 - Games & sports exp (Sch2)			**353556.00**
To	11525 - Library expenses (News papers etc.) (Sch2)			**39840.00**
To	11526 - Medical Facilities (Sch2)			**20846.00**
To	11528 - Printing Expenditure (Sch2)			**73976.00**
To	11532 - Refund of Fees & Fines (Sch2)			**32300.00**
To	11538 - RTE-Stationery Expenses (Sch2)			**5780.00**
To	11542 - Scouts and Guides expenses (Sch2)			**142477.00**
To	11544 - Student Welfare Expenses (Sch2)			**454627.00**
To	11601 - Advertisement and Publicity (Sch2)			**23873.00**
To	11602 - Bank Charges (Sch2)			**636.00**
To	11604 - Electricity ,water and power charges (Sch2)			**1837696.00**
To	11610 - Postage and Telegram (Sch2)			**4970.00**
To	11613 - Security of School-Exp. (Sch2)			**1190971.00**
To	11801 - Audio Visual and Musical Instruments-RandM (Sch2)			**10530.00**
To	11802 - Furniture and Fixtures Repair and Maint. (Sch2)			**72441.00**
To	11803 - House keeping and Conservancy Services (Sch2)			**753921.00**
To	11807 - School Building-MandR Exp.-Direct Work (Sch2)			**719967.00**
To	10201 - Designated/Earmarked Fund (Sch2)			**1974692.00**
On Account of :				
Spcial Journal Entry - Income and Expenditure made out of VVN has been shifted to Schedule-2 i.e. '10201-Designated/Earmarked Fund (Sch2)' on 31.03.2021				
			₹ 15200930.00	**₹ 15200930.00**
				Authorised Signatory

After entry of the above Special Journal, the Trial Balance will be as below:-

VVN-Test-MathuraCantt		
Trial Balance		

1-Apr-2020 to 31-Mar-2021				
	VVN-Test-MathuraCantt			
Particulars	1-Apr-2020 to 31-Mar-2021			
	Opening Balance		**Closing Balance**	
	Debit	Credit	Debit	Credit
10000 - Capital Account		**189828.00**		**2164520.00**
10200 -Designated or Earmarked Fund (Sch-2)		189828.00		2164520.00
15000 - Current Liabilities and Provisions		**274720.00**		**423855.00**
15100 - Current Liabilities		274720.00		423855.00
22000 - Current Assets	**216717.00**		**1679550.00**	
22100 - Cash in Hand	5000.00		5000.00	
22200 - Bank Account	211717.00		1674550.00	
23000 - Loans, Advance and deposits	**247831.00**		**908825.00**	
23300 - Advances	247831.00		908825.00	
Grand Total	**464548.00**	**464548.00**	**2588375.00**	**2588375.00**

Reports in Group Company:-

(A) Combined Balance Sheet:- The combined balance sheet of the both will be as below:-

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Balance Sheet — Group-MathuraCantt — Ctrl + M

Liabilities	Group-MathuraCantt as at 31-Mar-2021		Assets	Group-MathuraCantt as at 31-Mar-2021	
10000 - Capital Account		**1,77,23,776.00**	**20000 - Fixed Assets**		**1,87,45,516.00**
10100 - Corpus or Capital Fund (Sch-1)	*1,55,59,256.00*		20100 - A. Tangible Assets	*1,81,66,385.00*	
10200 -Designated or Earmarked Fund (Sch-2)	*21,64,520.00*		20900 - B. Intangible Asssets	*3,79,131.00*	
12500 - Restricted Fund (Sch-2A)			21700 - C. Capital Work in Progress	*2,00,000.00*	
16000 - Secured Loan			**22000 - Current Assets**		**16,80,951.00**
15000 - Current Liabilities and Provisions		**46,42,316.00**	22100 - Cash in Hand	*5,000.00*	
15500 - Provisions	*42,13,461.00*		22200 - Bank Account	*16,75,951.00*	
15100 - Current Liabilities	*4,28,855.00*		**23000 - Loans, Advance and deposits**		**19,39,625.00**
15200 - Liabilities on Account of receipt in Advance			23100 - Advances To Employees : (Non-Interest Bearing)	*1,21,000.00*	
15300 - Other Current Liabilities			23200 - Long Term Advances To Employees (Interest Bearing)		
15600 – Payable to Vidyalayas/ZIET/RO			23300 - Advances	*18,08,825.00*	
			23400 - Security Deposits	*9,800.00*	
			23500 - Prepaid Expenses		
			23600 - Interest Accrued		
			23700 - Other Current Assets Receivable		
			Excess of expenditure over income		
			Opening Balance		
			Current Period	*27,43,667.00*	
			Less: Transferred	*(-)27,43,667.00*	
Total		**2,23,66,092.00**	**Total**		**2,23,66,092.00**

F1: Condensed
F2: Period
F3: Company
F7: Valuation
C: New Column
A: Alter Column
D: Delete Column
N: Auto Column
F9: Inventory Reports
F10: A/c Reports
F11: Features
F12: Configure
F12: Range
F12: Value

Q: Quit | R: Remove Line | U: Restore Line | U: Restore All | Space: Select | Ctrl + N

Activate Windows
Go to Settings to activate Windows.

Tally MAIN --> Gateway of Tally --> Balance Sheet | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Wed, 24 Feb, 2021 | 17:25:17

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In excel form, the above will be reflected as below:-

Group-MathuraCantt					
Balance Sheet					
1-Apr-2020 to 31-Mar-2021					
	Group-MathuraCantt			**Group-MathuraCantt**	
Liabilities	as at 31-Mar-2021		**Assets**	as at 31-Mar-2021	
10000 - Capital Account		**17723776.00**	**20000 - Fixed Assets**		**18745516.00**
10100 - Corpus or Capital Fund (Sch-1)	*15559256.00*		20100 - A. Tangible Assets	*18166385.00*	
10200 -Designated or Earmarked Fund (Sch-2)	*2164520.00*		20900 - B. Intangible Asssets	*379131.00*	
12500 - Restricted Fund (Sch-2A)			21700 - C. Capital Work in Progress	*200000.00*	
16000 - Secured Loan			**22000 - Current Assets**		**1680951.00**
15000 - Current Liabilities and Provisions		**4642316.00**	22100 - Cash in Hand	*5000.00*	
15500 - Provisions	*4213461.00*		22200 - Bank Account	*1675951.00*	
15100 - Current Liabilities	*428855.00*		**23000 - Loans, Advance and deposits**		**1939625.00**
15200 - Liabilities on Account of receipt in Advance			23100 - Advances To Employees : (Non-Interest Bearing)	*121000.00*	
15300 - Other Current Liabilities			23200 - Long Term Advances To Employees (Interest Bearing)		
15600 – Payable to Vidyalayas/ZIET/RO			23300 - Advances	*1808825.00*	
			23400 - Security Deposits	*9800.00*	
			23500 - Prepaid Expenses		
			23600 - Interest Accrued		
			23700 - Other Current Assets Receivable		
			Excess of expenditure over income		
			Opening Balance		
			Current Period	*2743667.00*	
			Less: Transferred	*-2743667.00*	
Total		**22366092.00**	**Total**		**22366092.00**

(B) **Schedule-1 (Capital Fund/Corpus)**:-

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Ledger Vouchers — SF-Mathura Cantt-Test — Ctrl + M

Ledger: **10101 - Capital Fund-SF (Sch1)** — **1-Apr-2020 to 31-Mar-2021**

Date	Particulars	Vch Type	Vch No.	Debit	Credit
31-3-2021	**(as per details)**	Special Journal	2	**10,16,007.00**	
	10102 - Capital Exp. from CCA/Specific Grant (Sch1)			11,00,000.00 Dr	
	10103 - Assets created out of WVN, RSCB/BSandG (Sch1)			6,27,660.00 Dr	
	10107 - Excess of Income Over Expenditure (Sch1)			27,43,667.00 Cr	

Opening Balance :		**1,65,75,263.00**
Current Total :	**10,16,007.00**	
Closing Balance :		**1,55,59,256.00**

F1: Condensed
F2: Period
F3: Company
F4: Ledger
F5: Reconcile
F5: e-Payments
F6: Multi Ch. Print
F6: Deposit Slip Print
F6: Dly Brk-up
F7: Monthly
F8: Columnar
B: Bill-wise
C: Contact
L: Include Post-dated
F8: Related Reports
F9: Inventory Reports
F10: A/c Reports
F11: Features
F12: Configure
F12: Range
F12: Values

Q: Quit | Enter: Alter | D: Delete | X: Cancel | 2: Duplicate | A: Add Voucher | I: Insert Voucher | R: Remove Line | U: Restore Line | U: Restore All | Space: Select | Space: Select All | Ctrl + N

Tally MAIN --> Gateway of Tally --> Display Menu --> Account Books --> Ledger Vouchers | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Wed, 24 Feb, 2021 | 17:32:08

Type here to search | EN | 5:32 PM 24/02/2021

In the excel, it will be reflected as below:-

SF-Mathura Cantt-Test						
10101 - Capital Fund-SF (Sch1)						
Ledger Account						
1-Apr-2020 to 31-Mar-2021						
Date		**Particulars**	Vch Type	Vch No.	**Debit**	**Credit**
01/04/2020	Dr	**Opening Balance**				**16575263.00**
31/03/2021	Cr	**(as per details)**	**Special Journal**	2	**1016007.00**	
		10102 - Capital Exp. from CCA/Specific Grant (Sch1)			**1100000.00 Dr**	
		10103 - Assets created out of VVN, RSCB /BSandG (Sch1)			**627660.00 Dr**	
		10106 - Excess of Income Over Expenditure (Sch1)				**2743667.00 Cr**
					1016007.00	16575263.00
	Cr	**Closing Balance**			15559256.00	
					16575263.00	**16575263.00**

(C) **Schedule-2 (Designated/Earmarked Fund)**:-

VVN-Test-MathuraCantt						
10201 - Designated/Earmarked Fund (Sch2)						
Ledger Account						
1-Apr-2020 to 31-Mar-2021						
Date		**Particulars**	**Vch Type**	**Vch No.**	**Debit**	**Credit**
01/04/2020	Dr	Opening Balance				189828.00
31/03/2021	Dr	(as per details)	Special Journal	1		1974692.00
		10404 - Fund transfer btwn KV and RO (Construction) (Sch2)			200000.00 Dr	
		10406 - Fund transfer btwn KV and RO (Others) (Sch2)			600000.00 Dr	
		10701 - Computer Fees (Sch2)			2111250.00 Dr	
		10703 - Vidyalaya Vikas Nidhi (Sch2)			11742399.00 Dr	
		10801 - Misc. receipts of Revenue nature (Sch2)			165583.00 Dr	
		10901 - Hire Charges of Building (Sch2)			330941.00 Dr	
		11002 - Interest on SB/Flexi Accts (Sch2)			50757.00 Dr	
		10401 - Contribution to KVSHQ (VVN) by KV (20%) (Sch2)				2346779.00 Cr
		10402 - Contribution to RO VVN (5%) (Sch2)				586695.00 Cr
		11203 - Furniture,Fixtures (Sch2)				20900.00 Cr

		11204 - Library Books (Sch2)				800.00 Cr
		11209 - Lab Equipments (Sch2)				19750.00 Cr
		11210 - Audio Visual and Musical Instruments (Sch2)				21700.00 Cr
		11212 - Other Fixed Assets (Sch2)				364510.00 Cr
		11301 - Capital Work in Progress (Sch2)				200000.00 Cr
		11401 - Part-time/Contractual Staff (Sch2)				1981344.00 Cr
		11501 - Annual Function & other function exp (Sch2)				3839.00 Cr
		11504 - Beautification & Horticulture (Sch2)				351275.00 Cr
		11507 - Computer Maintenance & Consumables (Sch2)				556155.00 Cr
		11509 - Contribution to NSCB KVSHQ 2% (Sch2)				234678.00 Cr
		11510 - Contribution to RSCB RO 3% (Sch2)				352017.00 Cr
		11511 - BSandG Contribution to RO by KV (Sch2)				18692.00 Cr
		11514 - Deployment of Nurses (Sch2)				162750.00 Cr
		11516 - Examination and Study Material Exp. (Sch2)				185212.00 Cr
		11518 - Expenditure on NCC Camp (Sch2)				80735.00 Cr
		11520 - Games & sports exp (Sch2)				353556.00 Cr
		11525 - Library expenses(News papers etc.) (Sch2)				39840.00 Cr
		11526 - Medical Facilities (Sch2)				20846.00 Cr
		11528 - Printing Expenditure (Sch2)				73976.00 Cr
		11532 - Refund of Fees & Fines (Sch2)				32300.00 Cr
		11538 - RTE-Stationery Expenses (Sch2)				5780.00 Cr
		11542 - Scouts and Guides expenses (Sch2)				142477.00 Cr
		11544 - Student Welfare Expenses (Sch2)				454627.00 Cr
		11601 - Advertisement and Publicity (Sch2)				23873.00 Cr
		11602 - Bank Charges (Sch2)				636.00 Cr
		11604 - Electricity ,water and power charges (Sch2)				1837696.00 Cr
		11610 - Postage and Telegram (Sch2)				4970.00 Cr
		11613 - Security of School-Exp. (Sch2)				1190971.00 Cr
		11801 - Audio Visual and Musical Instruments-RandM (Sch2)				10530.00 Cr
		11802 - Furniture and Fixtures Repair and Maint. (Sch2)				72441.00 Cr
		11803 - House keeping and Conservancy Services (Sch2)				753921.00 Cr
		11807 - School Building-MandR Exp.-Direct Work (Sch2)				719967.00 Cr
						2164520.00
	Cr	Closing Balance			2164520.00	
					2164520.00	2164520.00

(D) Schedule-3 (Current Liabilities and Provisions) Report under 'Group-15000-Current Liabilities and Provisions'

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Group Summary — Group-MathuraCantt — Ctrl + M

Particulars	15000 - Current Liabilities and Provisions Group-MathuraCantt 1-Apr-2020 to 31-Mar-2021 Closing Balance Debit	Credit
15500 - Provisions		**42,13,461.00**
15503 - Provision-Staff Payment and Benefits		*42,13,461.00*
15100 - Current Liabilities		**4,28,855.00**
15103 - Deposit from supplier (EMD etc)		*1,25,500.00*
15115 - Liability towards other remittances		*3,03,355.00*
15300 - Other Current Liabilities		
15400 - Unutilised CCA or Specific Grants		
Grand Total		**46,42,316.00**

F1: Condensed
F2: Period
F3: Company
F4: Group
F5: Ledger-wise
F6: Monthly
F7: Vouchers
C: New Column
A: Alter Column
D: Delete Column
N: Auto Column
B: Budget Variance
F8: Related Reports
F9: Inventory Reports
F10: A/c Reports
F11: Features
F12: Configure
F12: Range
F12: Value

Q: Quit | R: Remove Line | U: Restore Line | U: Restore All | Space: Select | Ctrl + N

Tally MAIN --> Gateway of Tally --> Display Menu --> Account Books --> Group Summary | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Wed, 24 Feb, 2021 | 17:42:05

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(E) **Schedule-4 (Fixed Assets)**:- S-4(A) – Tangible Assets (SF):-

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Group Summary — Group-MathuraCantt — Ctrl + M

Particulars	20600 - Tangible Assets-SF Group-MathuraCantt 1-Apr-2020 to 31-Mar-2021 Closing Balance Debit	Credit
20600 - Accumulated Dep. Tangible-SF		**1,44,79,996.00**
20613 - Accum. Dep.-Building-SF		*1,22,59,439.00*
20614 - Accum. Dep.-Furniture,Fixtures-SF		*7,19,754.00*
20615 - Accum. Dep.-Library Books-SF		*82,838.00*
20616 - Accum. Dep.-Office Equipments-SF		*1,433.00*
20618 - Accum. Dep.-Computer or Peripherals-SF		*11,34,224.00*
20623 - Accum. Dep.-Other Fixed Assets-SF		*2,82,308.00*
20602 - Building-SF	2,08,18,170.00	
20603 - Furniture,Fixtures-SF	7,46,982.00	
20604 - Library Books-SF	97,460.00	
20605 - Office Equipments-SF	4,456.00	
20607 - Computer/Peripherals-SF	13,85,807.00	
20612 - Other Fixed Assets-SF	3,15,327.00	
Grand Total	**2,33,68,202.00**	**1,44,79,996.00**

F1: Condensed | F2: Period | F3: Company | F4: Group | F5: Ledger-wise | F6: Monthly | F7: Vouchers | C: New Column | A: Alter Column | D: Delete Column | N: Auto Column | B: Budget Variance | F8: Related Reports | F9: Inventory Reports | F10: A/c Reports | F11: Features | F12: Configure | F12: Range | F12: Value

Q: Quit | R: Remove Line | U: Restore Line | U: Restore All | Space: Select | Ctrl + N

Tally MAIN --> Gateway of Tally --> Display Menu --> Account Books --> Group Summary | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Tue, 16 Mar, 2021 | 17:53:16

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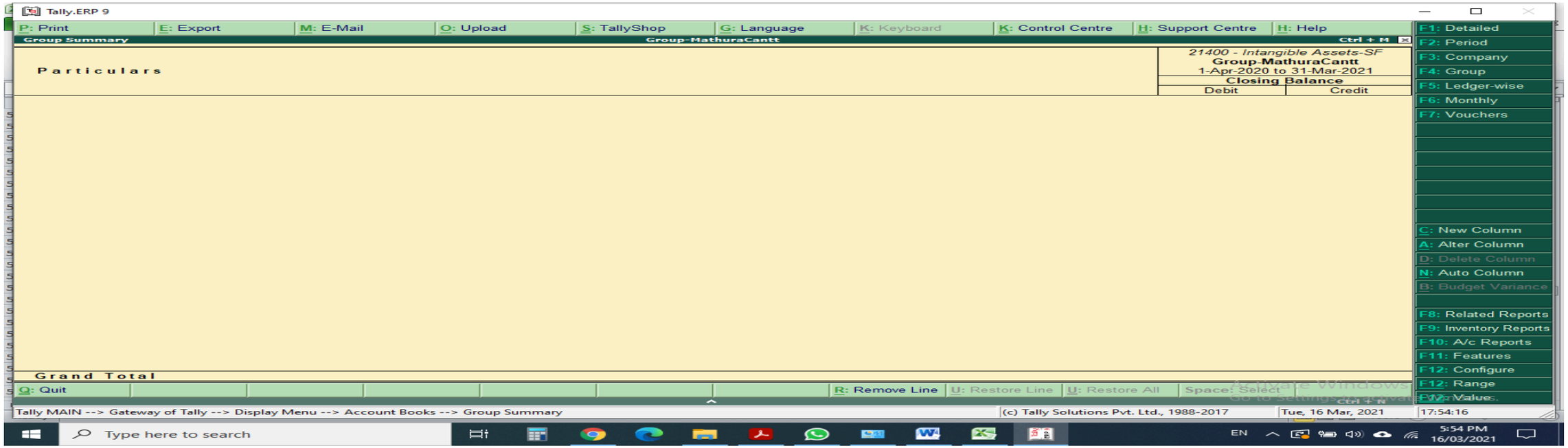
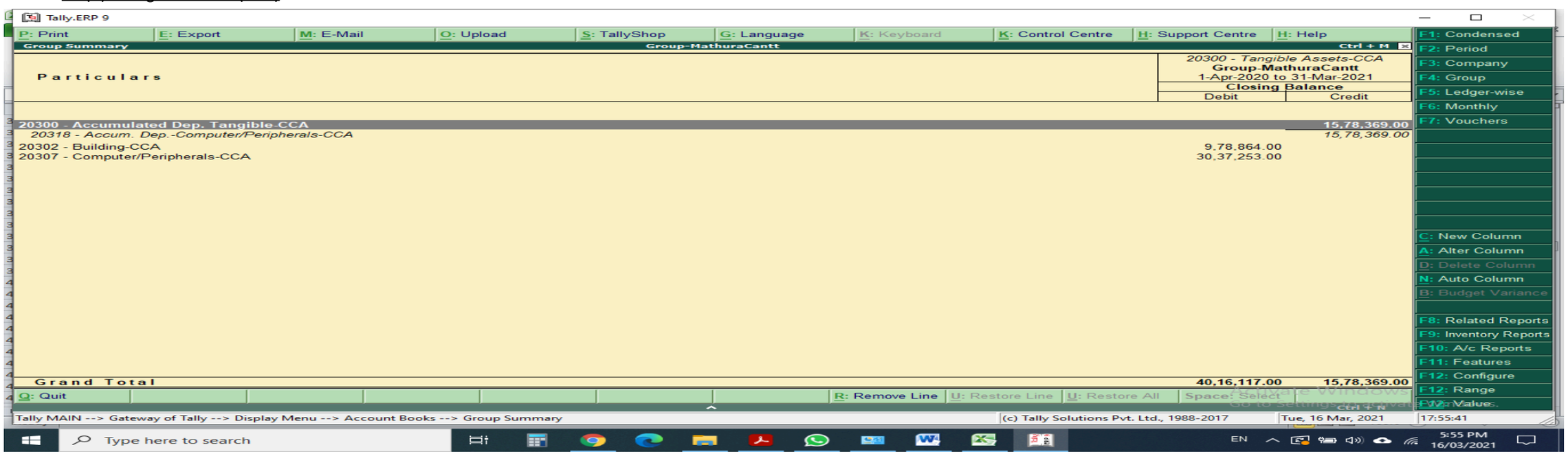
S-4(A) – In-tangible Assets (SF)



S-4(B) - Tangible Assets (CCA)



S-4(B) – In-tangible Assets (CCA)

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Group Summary — Group-MathuraCantt — Ctrl + M

Particulars	21100 - Intangible Assets-CCA Group-MathuraCantt 1-Apr-2020 to 31-Mar-2021 Closing Balance Debit	Credit
Grand Total		

F1: Detailed
F2: Period
F3: Company
F4: Group
F5: Ledger-wise
F6: Monthly
F7: Vouchers
C: New Column
A: Alter Column
D: Delete Column
N: Auto Column
B: Budget Variance
F8: Related Reports
F9: Inventory Reports
F10: A/c Reports
F11: Features
F12: Configure
F12: Range
F12: Values

Q: Quit | R: Remove Line | U: Restore Line | U: Restore All | Space: Select

Tally MAIN --> Gateway of Tally --> Display Menu --> Account Books --> Group Summary | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Tue, 16 Mar, 2021 | 17:56:16

Type here to search | EN | 5:56 PM 16/03/2021

S-4(D) - Tangible Assets (VVN)

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Group Summary — Group-MathuraCantt — Ctrl + M

Particulars	20800 - Tangible Assets-VVN Group-MathuraCantt 1-Apr-2020 to 31-Mar-2021 Closing Balance Debit	Credit
20800 - Accumulated Dep. Tangible-VVN		**80,27,349.00**
20814 - Accum. Dep.-Furniture,Fixtures-VVN		*15,84,711.00*
20815 - Accum. Dep.-Library Books-VVN		*5,19,983.00*
20818 - Accum. Dep.-Computer/Peripherals-VVN		*19,95,706.00*
20820 - Accum. Dep.-Lab Equipments-VVN		*5,02,097.00*
20821 - Accum. Dep.-Audio Visual and Musical Instruments-VVN		*1,57,156.00*
20823 - Accum. Dep.-Other Fixed Assets-VVN		*32,67,696.00*
20803 - Furniture,Fixtures-VVN	26,13,778.00	
20804 - Library Books-VVN	9,44,676.00	
20807 - Computer/Peripherals-VVN	34,21,402.00	
20809 - Lab Equipments-VVN	12,12,693.00	
20810 - Audio Visual and Musical Instruments-VVN	4,93,960.00	
20812 - Other Fixed Assets-VVN	61,81,271.00	
Grand Total	**1,48,67,780.00**	**80,27,349.00**

F1: Condensed
F2: Period
F3: Company
F4: Group
F5: Ledger-wise
F6: Monthly
F7: Vouchers
C: New Column
A: Alter Column
D: Delete Column
N: Auto Column
B: Budget Variance
F8: Related Reports
F9: Inventory Reports
F10: A/c Reports
F11: Features
F12: Configure
F12: Range
F12: Values

Q: Quit | R: Remove Line | U: Restore Line | U: Restore All | Space: Select

Tally MAIN --> Gateway of Tally --> Display Menu --> Account Books --> Group Summary | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Tue, 16 Mar, 2021 | 17:56:55

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S-4(D) – In-tangible Assets (VVN)

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Group Summary — Group-MathuraCantt — Ctrl + M

Particulars	21600 - Intangible Assets-VVN Group-MathuraCantt 1-Apr-2020 to 31-Mar-2021 Closing Balance Debit	Credit
21600 - Accumulated Dep. Intangible-VVN		**2,77,209.00**
21602 - Accum. Dep.-Computer Software-VVN		*2,77,209.00*
21601 - Computer Software-VVN	6,56,340.00	
Grand Total	**6,56,340.00**	**2,77,209.00**

F1: Condensed
F2: Period
F3: Company
F4: Group
F5: Ledger-wise
F6: Monthly
F7: Vouchers
C: New Column
A: Alter Column
D: Delete Column
N: Auto Column
B: Budget Variance
F8: Related Reports
F9: Inventory Reports
F10: A/c Reports
F11: Features
F12: Configure
F12: Range
F12: Value

Q: Quit | R: Remove Line | U: Restore Line | U: Restore All | Space: Select

Tally MAIN --> Gateway of Tally --> Display Menu --> Account Books --> Group Summary | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Tue, 16 Mar, 2021 | 17:57:38

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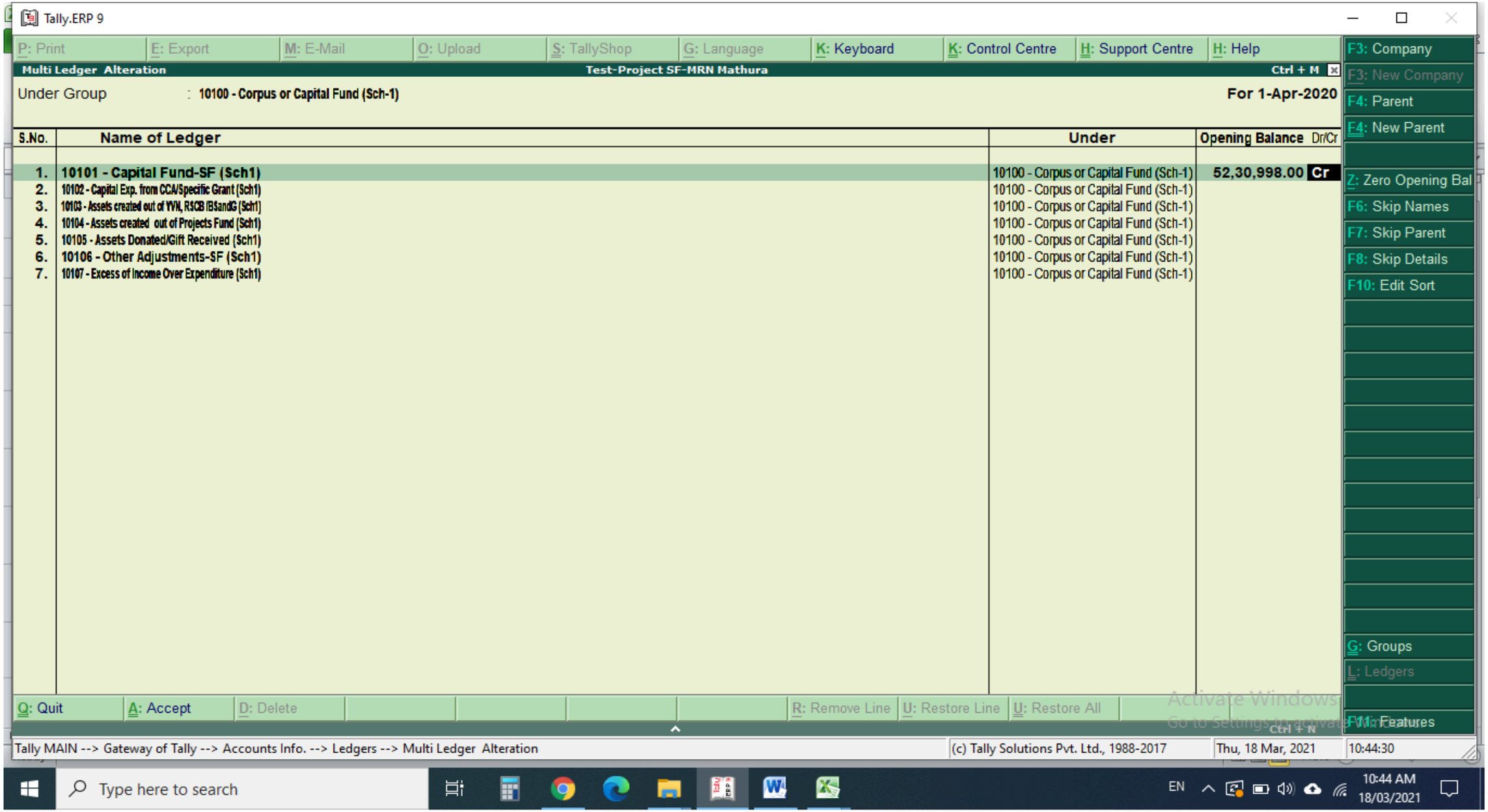
SF Account – Project KV

12. **Feeding of Opening Balances**:- Schedule-1 – (Corpus/Capital Fund – SF)



Schedule-2A (Restricted Funds)

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Multi Ledger Alteration — **Test-Project SF-MRN Mathura** — Ctrl + M

Under Group : **12500 - Restricted Fund (Sch-2A)** — **For 1-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	12501 - Restricted Fund-Project KV (Sch2A)	12500 - Restricted Fund (Sch-2A)	68,44,354.00 Cr
2.	12502 - EMD or Liabilities written off (Sch2A)	12500 - Restricted Fund (Sch-2A)	
3.	12503 - Other Adjustments-Project KV (Sch2A)	12500 - Restricted Fund (Sch-2A)	
4.	12601 - Grant Received from Project Authorities (Sch2A)	12600 - Grant from Sponsoring Authorities for Project KV's (Sch2A)	
5.	12701 - Donation Received From Other Sources (Sch2A)	12700 - Donations Received (Sch2A)	
6.	12801 - Admission Fees (Sch2A)	12800 - Fees and Fines from students (Sch2A)	
7.	12802 - Tuition Fees (Sch2A)	12800 - Fees and Fines from students (Sch2A)	
8.	12901 - Contribution towards CGHS recovery from staff (Sch2A)	12900 - Other Income - Sch2A	
9.	12902 - Misc. receipts of Revenue nature (Sch2A)	12900 - Other Income - Sch2A	
10.	12903 - Recoveries of Capital Nature (Sch2A)	12900 - Other Income - Sch2A	
11.	12904 - RTI fees (Sch2A)	12900 - Other Income - Sch2A	
12.	13001 - Hire Charges of Building (Sch2A)	13000 - Income from Land and Building (Sch2A)	
13.	13002 - License fee and House rent recovery from staff (Sch2A)	13000 - Income from Land and Building (Sch2A)	
14.	13101 - Interest on Loan and Adv to emp. (Sch2A)	13100 - Interest Income (Sch2A)	
15.	13102 - Interest on SB/Flexi Accts (Sch2A)	13100 - Interest Income (Sch2A)	
16.	13103 - Interest on Term Deposit Accts (Sch2A)	13100 - Interest Income (Sch2A)	
17.	13201 - Prior Period Academic Receipts (Sch2A)	13200 - Prior Period Income (Sch2A)	
18.	13202 - Prior Period Other Receipts (Sch2A)	13200 - Prior Period Income (Sch2A)	
19.	13301 - Land -Project(Sch2A)	13300 - Tangible Assets-Project(Sch2A)	
20.	13302 - Building-Project(Sch2A)	13300 - Tangible Assets-Project(Sch2A)	
21.	13303 - Furniture,Fixtures-Project(Sch2A)	13300 - Tangible Assets-Project(Sch2A)	
22.	13304 - Library Books-Project(Sch2A)	13300 - Tangible Assets-Project(Sch2A)	
23.	13305 - Office Equipments-Project(Sch2A)	13300 - Tangible Assets-Project(Sch2A)	
24.	13306 - Vehicles-Project(Sch2A)	13300 - Tangible Assets-Project(Sch2A)	
25.	13307 - Computer/Peripherals-Project(Sch2A)	13300 - Tangible Assets-Project(Sch2A)	
26.	13308 - Hostel Equipments-Project(Sch2A)	13300 - Tangible Assets-Project(Sch2A)	
27.	13309 - Lab Equipments-Project(Sch2A)	13300 - Tangible Assets-Project(Sch2A)	
28.	13310 - Audio Visual and Musical Instruments-Project(Sch2A)	13300 - Tangible Assets-Project(Sch2A)	
29.	13311 - Sports Equipment-Project(Sch2A)	13300 - Tangible Assets-Project(Sch2A)	
30.	13312 - Other Fixed Assets-Project(Sch2A)	13300 - Tangible Assets-Project(Sch2A)	

108 more ... ↓

F3: Company | F3: New Company | F4: Parent | F4: New Parent | Z: Zero Opening Bal | F6: Skip Names | F7: Skip Parent | F8: Skip Details | F10: Edit Sort | G: Groups | L: Ledgers | F1: Features

Q: Quit | A: Accept | D: Delete | R: Remove Line | U: Restore Line | U: Restore All

Ctrl + N

Tally MAIN --> Gateway of Tally --> Accounts Info. --> Ledgers --> Multi Ledger Alteration | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Thu, 18 Mar, 2021 | 10:45:04

Type here to search

EN 10:45 AM 18/03/2021

Schedule-3 (Current Liabilities and Provisions)

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Multi Ledger Alteration — Test-Project SF-MRN Mathura — Ctrl + M

Under Group : 15000 - Current Liabilities and Provisions — For 1-Apr-2020

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
↑ ... 6 more			
7.	15107 - Liab.-Scholarships/Award Etc.	15100 - Current Liabilities	
8.	15108 - Liab.-GPF Remittance-Project KVs	15100 - Current Liabilities	
9.	15109 - Liab.-CPF Remittance-Project KVs	15100 - Current Liabilities	
10.	15110 - Liab.-EWS Remittance-Project KVs	15100 - Current Liabilities	
11.	15111 - Liab.-LSPC Remittance-Project KVs	15100 - Current Liabilities	
12.	15112 - Liability towards AOC - Project KVs	15100 - Current Liabilities	
13.	15113 - Liab.-National Pension System - Remittance	15100 - Current Liabilities	
14.	15114 - Liability towards Retirement Benefits	15100 - Current Liabilities	
15.	15115 - Liability towards other remittances	15100 - Current Liabilities	52,252.00 Cr
16.	15201 - Liab.-Fees and Fines Rcvd in Adv.	15200 - Liabilities on Account of receipt in Advance	
17.	15202 - Liab.-Other Income Rcvd in Adv.	15200 - Liabilities on Account of receipt in Advance	
18.	15203 - Liab.-Advance funds rcvd from Project Auth.	15200 - Liabilities on Account of receipt in Advance	
19.	15301 - Provision-Grants in advance	15300 - Other Current Liabilities	
20.	15302 - Liab.-Income from Land and Building Rcvd in Adv.	15300 - Other Current Liabilities	
21.	15303 -Liab.-Interest Rcvd on SB Acct payable to MHRD	15300 - Other Current Liabilities	
22.	15304 -Liab.-Interest Rcvd in Adv.	15300 - Other Current Liabilities	
23.	15401 - Unutilised CCA/Specific Grants (Sch3A)	15400 - Unutilised CCA or Specific Grants	
24.	15402 - CCA Grant-Computerisation (Sch3A)	15400 - Unutilised CCA or Specific Grants	
25.	15403 - CCA Grant-Construction (Sch3A)	15400 - Unutilised CCA or Specific Grants	
26.	15404 - Other Specific Grant (Sch3A)	15400 - Unutilised CCA or Specific Grants	
27.	15405 - CCA and Specific Grant-Interest on Bank account (Sch3A)	15400 - Unutilised CCA or Specific Grants	
28.	15406 - Refunded - CCA and Specific Grant (Sch3A)	15400 - Unutilised CCA or Specific Grants	
29.	15407 - CCA and Specific Grant-Other Adjustments (Sch3A)	15400 - Unutilised CCA or Specific Grants	
30.	15408 - CCA and Specific Grant- Utilised for Revenue Exp (Sch3A)	15400 - Unutilised CCA or Specific Grants	
31.	15409 - CCA and Specific Grant- Utilised for Capital Exp (Sch3A)	15400 - Unutilised CCA or Specific Grants	
32.	15501 - Provision-Academic Expenses	15500 - Provisions	
33.	15502 - Provision-Administrative and General Exp.	15500 - Provisions	
34.	15503 - Provision-Staff Payment and Benefits	15500 - Provisions	28,36,164.00 Cr
35.	15504 -Provision - Repairs and Maintenance	15500 - Provisions	
36.	15505 - Provision-Fixed Assets	15500 - Provisions	
			1 more ... ↓

Q: Quit | A: Accept | D: Delete | R: Remove Line | U: Restore Line | U: Restore All

F3: Company | F3: New Company | F4: Parent | F4: New Parent | Z: Zero Opening Bal | F6: Skip Names | F7: Skip Parent | F8: Skip Details | F10: Edit Sort | G: Groups | L: Ledgers | F11: Features

Ctrl + N

Tally MAIN --> Gateway of Tally --> Accounts Info. --> Ledgers --> Multi Ledger Alteration | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Thu, 18 Mar, 2021 | 10:49:58

Type here to search

EN 10:49 AM 18/03/2021

Schedule-4(B) – CCA (Tangible Fixed Assets)

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Multi Ledger Alteration — Test-Project SF-MRN Mathura — Ctrl + M

Under Group : 20300 - Tangible Assets-CCA — For 1-Apr-2020

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	20301 - Land -CCA	20300 - Tangible Assets-CCA	
2.	20302 - Building-CCA	20300 - Tangible Assets-CCA	
3.	20303 - Furniture,Fixtures-CCA	20300 - Tangible Assets-CCA	
4.	20304 - Library Books-CCA	20300 - Tangible Assets-CCA	
5.	20305 - Office Equipments-CCA	20300 - Tangible Assets-CCA	
6.	20306 - Vehicles-CCA	20300 - Tangible Assets-CCA	
7.	20307 - Computer/Peripherals-CCA	20300 - Tangible Assets-CCA	3,09,668.00 Dr
8.	20308 - Hostel Equipments-CCA	20300 - Tangible Assets-CCA	
9.	20309 - Lab Equipments-CCA	20300 - Tangible Assets-CCA	
10.	20310 - Audio Visual and Musical Instruments-CCA	20300 - Tangible Assets-CCA	
11.	20311 - Sports Equipment-CCA	20300 - Tangible Assets-CCA	
12.	20312 - Other Fixed Assets-CCA	20300 - Tangible Assets-CCA	
13.	20313 - Accum. Dep.-Building-CCA	20300 - Accumulated Dep. Tangible-CCA	
14.	20314 - Accum. Dep.-Furniture,Fixtures-CCA	20300 - Accumulated Dep. Tangible-CCA	
15.	20315 - Accum. Dep.-Library Books-CCA	20300 - Accumulated Dep. Tangible-CCA	
16.	20316 - Accum. Dep.-Office Equipments-CCA	20300 - Accumulated Dep. Tangible-CCA	
17.	20317 - Accum. Dep.-Vehicles-CCA	20300 - Accumulated Dep. Tangible-CCA	
18.	20318 - Accum. Dep.-Computer/Peripherals-CCA	20300 - Accumulated Dep. Tangible-CCA	1,64,322.00 Cr
19.	20319 - Accum. Dep.-Hostel Equipments-CCA	20300 - Accumulated Dep. Tangible-CCA	
20.	20320 - Accum. Dep.-Lab Equipments-CCA	20300 - Accumulated Dep. Tangible-CCA	
21.	20321 - Accum. Dep.-Audio Visual and Musical Instruments-CCA	20300 - Accumulated Dep. Tangible-CCA	
22.	20322 - Accum. Dep.-Sports Equipment-CCA	20300 - Accumulated Dep. Tangible-CCA	
23.	20323 - Accum. Dep.-Other Fixed Assets-CCA	20300 - Accumulated Dep. Tangible-CCA	

F3: Company | F3: New Company | F4: Parent | F4: New Parent | Z: Zero Opening Bal | F6: Skip Names | F7: Skip Parent | F8: Skip Details | F10: Edit Sort | G: Groups | L: Ledgers | F11: Features

Q: Quit | A: Accept | D: Delete | R: Remove Line | U: Restore Line | U: Restore All

Tally MAIN --> Gateway of Tally --> Accounts Info. --> Ledgers --> Multi Ledger Alteration | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Thu, 18 Mar, 2021 | 10:26:36

Type here to search | EN | 10:26 AM 18/03/2021

Schedule-4(D) – VVN (Tangible Fixed Assets)

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Multi Ledger Alteration — Test-Project SF-MRN Mathura — Ctrl + M

Under Group : **20800 - Tangible Assets-VVN** — **For 1-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	20801 - Land -VVN	20800 - Tangible Assets-VVN	
2.	20802 - Building-VVN	20800 - Tangible Assets-VVN	
3.	20803 - Furniture,Fixtures-VVN	20800 - Tangible Assets-VVN	28,26,586.00 Dr
4.	20804 - Library Books-VVN	20800 - Tangible Assets-VVN	6,26,524.00 Dr
5.	20805 - Office Equipments-VVN	20800 - Tangible Assets-VVN	38,986.00 Dr
6.	20806 - Vehicles-VVN	20800 - Tangible Assets-VVN	
7.	20807 - Computer/Peripherals-VVN	20800 - Tangible Assets-VVN	70,71,370.00 Dr
8.	20808 - Hostel Equipments-VVN	20800 - Tangible Assets-VVN	
9.	20809 - Lab Equipments-VVN	20800 - Tangible Assets-VVN	29,465.00 Dr
10.	20810 - Audio Visual and Musical Instruments-VVN	20800 - Tangible Assets-VVN	58,278.00 Dr
11.	20811 - Sports Equipment-VVN	20800 - Tangible Assets-VVN	3,93,870.00 Dr
12.	20812 - Other Fixed Assets-VVN	20800 - Tangible Assets-VVN	21,24,636.00 Dr
13.	20813 - Accum. Dep.-Building-VVN	20800 - Accumulated Dep. Tangible-VVN	
14.	20814 - Accum. Dep.-Furniture,Fixtures-VVN	20800 - Accumulated Dep. Tangible-VVN	15,26,703.00 Cr
15.	20815 - Accum. Dep.-Library Books-VVN	20800 - Accumulated Dep. Tangible-VVN	3,11,953.00 Cr
16.	20816 - Accum. Dep.-Office Equipments-VVN	20800 - Accumulated Dep. Tangible-VVN	10,819.00 Cr
17.	20817 - Accum. Dep.-Vehicles-VVN	20800 - Accumulated Dep. Tangible-VVN	
18.	20818 - Accum. Dep.-Computer/Peripherals-VVN	20800 - Accumulated Dep. Tangible-VVN	51,84,152.00 Cr
19.	20819 - Accum. Dep.-Hostel Equipments-VVN	20800 - Accumulated Dep. Tangible-VVN	
20.	20820 - Accum. Dep.-Lab Equipments-VVN	20800 - Accumulated Dep. Tangible-VVN	13,231.00 Cr
21.	20821 - Accum. Dep.-Audio Visual and Musical Instruments-VVN	20800 - Accumulated Dep. Tangible-VVN	25,810.00 Cr
22.	20822 - Accum. Dep.-Sports Equipment-VVN	20800 - Accumulated Dep. Tangible-VVN	1,06,050.00 Cr
23.	20823 - Accum. Dep.-Other Fixed Assets-VVN	20800 - Accumulated Dep. Tangible-VVN	12,02,903.00 Cr
24.			

F3: Company | F3: New Company | F4: Parent | F4: New Parent | Z: Zero Opening Bal | F6: Skip Names | F7: Skip Parent | F8: Skip Details | F10: Edit Sort | G: Groups | L: Ledgers | F11: Features

Q: Quit | A: Accept | D: Delete | R: Remove Line | U: Restore Line | U: Restore All | Ctrl + N

Tally MAIN --> Gateway of Tally --> Accounts Info. --> Ledgers --> Multi Ledger Alteration | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Thu, 18 Mar, 2021 | 10:31:19

Type here to search | EN | 10:31 AM 18/03/2021

Schedule-4(D) – VVN (Intangible Fixed Assets)

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Multi Ledger Alteration — Test-Project SF-MRN Mathura — Ctrl + M

Under Group : **21600 - Intangible Assets-VVN** — **For 1-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	21601 - Computer Software-VVN	21600 - Intangible Assets-VVN	4,07,473.00 Dr
2.	21602 - Accum. Dep.-Computer Software-VVN	21600 - Accumulated Dep. Intangible-VVN	1,09,915.00 Cr
3.	[redacted]		

F3: Company
F3: New Company
F4: Parent
F4: New Parent
Z: Zero Opening Bal
F6: Skip Names
F7: Skip Parent
F8: Skip Details
F10: Edit Sort
G: Groups
L: Ledgers
F11: Features

Q: Quit | A: Accept | D: Delete | R: Remove Line | U: Restore Line | U: Restore All | Ctrl + N

Tally MAIN --> Gateway of Tally --> Accounts Info. --> Ledgers --> Multi Ledger Alteration | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Thu, 18 Mar, 2021 | 10:32:54

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Schedule-7 (Current Assets)

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Multi Ledger Alteration — Test-Project SF-MRN Mathura — Ctrl + M

Under Group : **22000 - Current Assets** — **For 1-Apr-2020**

S.No.	Name of Ledger	Under	Opening Balance Dr/Cr
1.	22101 - Cash in Hand	22100 - Cash in Hand	
2.	22102 - Permanent Imprest	22100 - Cash in Hand	
3.	22801 - Money-in-Transit (MIT)	22800 - Money-in-Transit	
4.	Term Deposit at UBI	22600 - A. With Schedule Bank	
5.	Union Bank of India	22300 - A. With Schedule Bank	96,70,270.00 Dr

F3: Company
F3: New Company
F4: Parent
F4: New Parent
Z: Zero Opening Bal
F6: Skip Names
F7: Skip Parent
F8: Skip Details
F10: Edit Sort
G: Groups
L: Ledgers
F11: Features

Q: Quit | A: Accept | D: Delete | R: Remove Line | U: Restore Line | U: Restore All

Tally MAIN --> Gateway of Tally --> Accounts Info. --> Ledgers --> Multi Ledger Alteration | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Thu, 18 Mar, 2021 | 10:34:20

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Schedule-8 (Loans and Advances)

13. **<u>Making Transactions of Recurring Incomes/Receipts, Recurring Expenditures/Payments and Journal</u>**:-

(The following screen shot is only for example irrespective of the fact that entries shall be passed in appropriate voucher viz. – Receipt, Payment, Journal, Contra etc.)

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Test-Project SF-MRN Mathura — Ctrl + M

Receipt No. 1 — 28-Jan-2021 Thursday

Account : **Union Bank of India**
Cur Bal: 8,19,67,535.00 Dr

Particulars	Amount
12601 - Grant Received from Project Authorities (Sch2A)	4,12,11,901.00
Cur Bal: 4,12,11,901.00 Cr	
12801 - Admission Fees (Sch2A)	2,950.00
Cur Bal: 2,950.00 Cr	
12802 - Tuition Fees (Sch2A)	7,15,520.00
Cur Bal: 7,15,520.00 Cr	
12902 - Misc. receipts of Revenue nature (Sch2A)	9,617.00
Cur Bal: 9,617.00 Cr	
13002 - License fee and House rent recovery from staff (Sch2A)	93,615.00
Cur Bal: 93,615.00 Cr	
13102 - Interest on SB/Flexi Accts (Sch2A)	4,63,376.00
Cur Bal: 4,63,376.00 Cr	
13508 - LTC - Teaching Staff (Sch2A)	1,12,500.00
Cur Bal: 1,12,500.00 Cr	
23104 - TA or TTA Advance (NIB)	77,500.00
Cur Bal: 15,000.00 Cr	
23105 - Other Advance (NIB)	3,34,700.00
Cur Bal: 3,34,700.00 Cr	
15105 - Statutory Liabilities (Professional tax, TDS, WC TAX, etc.	18,49,218.00
Cur Bal: 18,49,218.00 Cr	
15108 - Liab.-GPF Remittance-Project KVs	24,49,500.00
11 more ... ↓	
Narration:	7,22,97,265.00

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
T: Post-Dated
L: Optional
F11: Features
F12: Configure

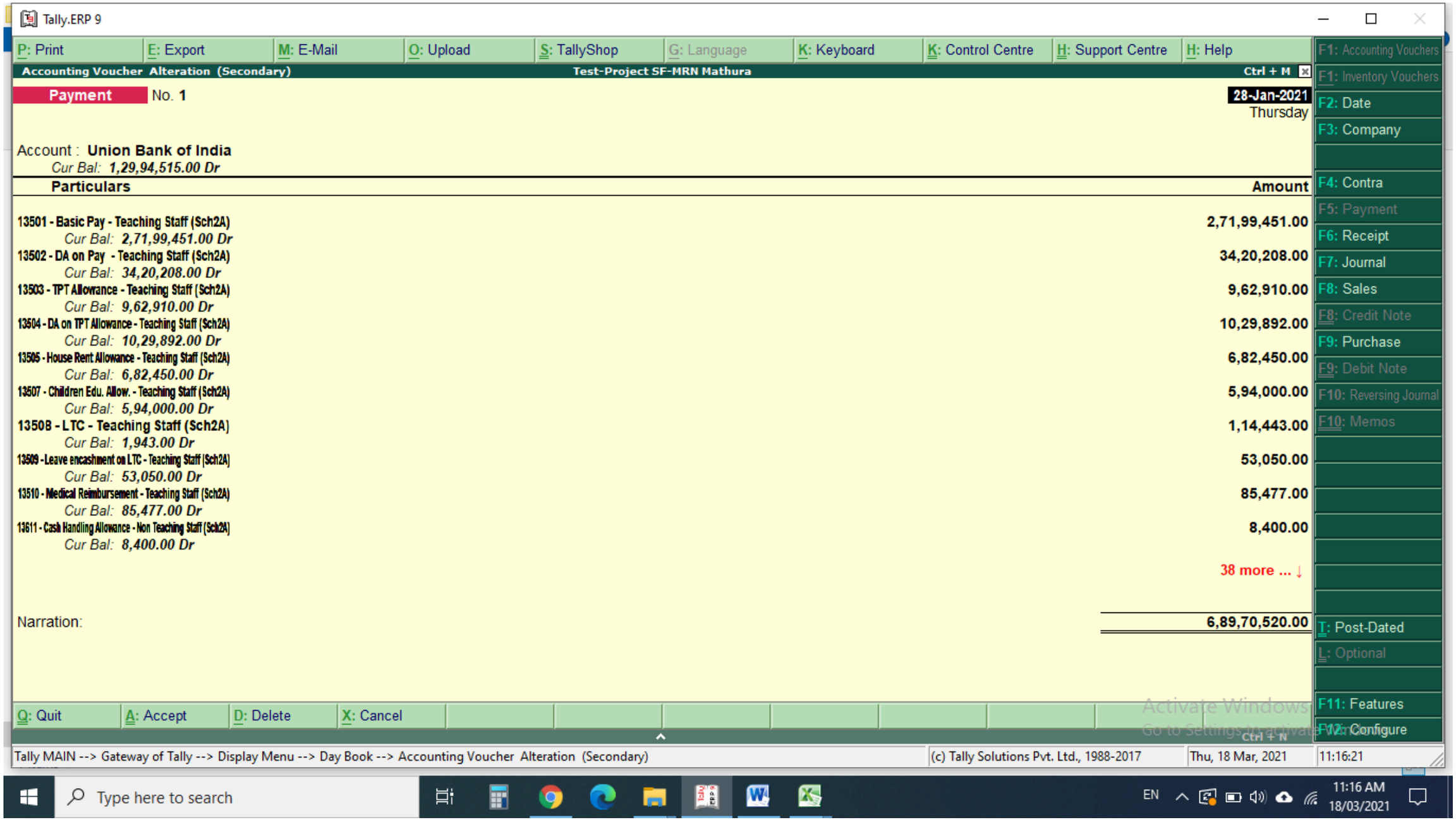
Q: Quit | A: Accept | D: Delete | X: Cancel

Ctrl + N

Tally MAIN --> Gateway of Tally --> Display Menu --> Day Book --> Accounting Voucher Alteration (Secondary) | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Thu, 18 Mar, 2021 | 11:07:04

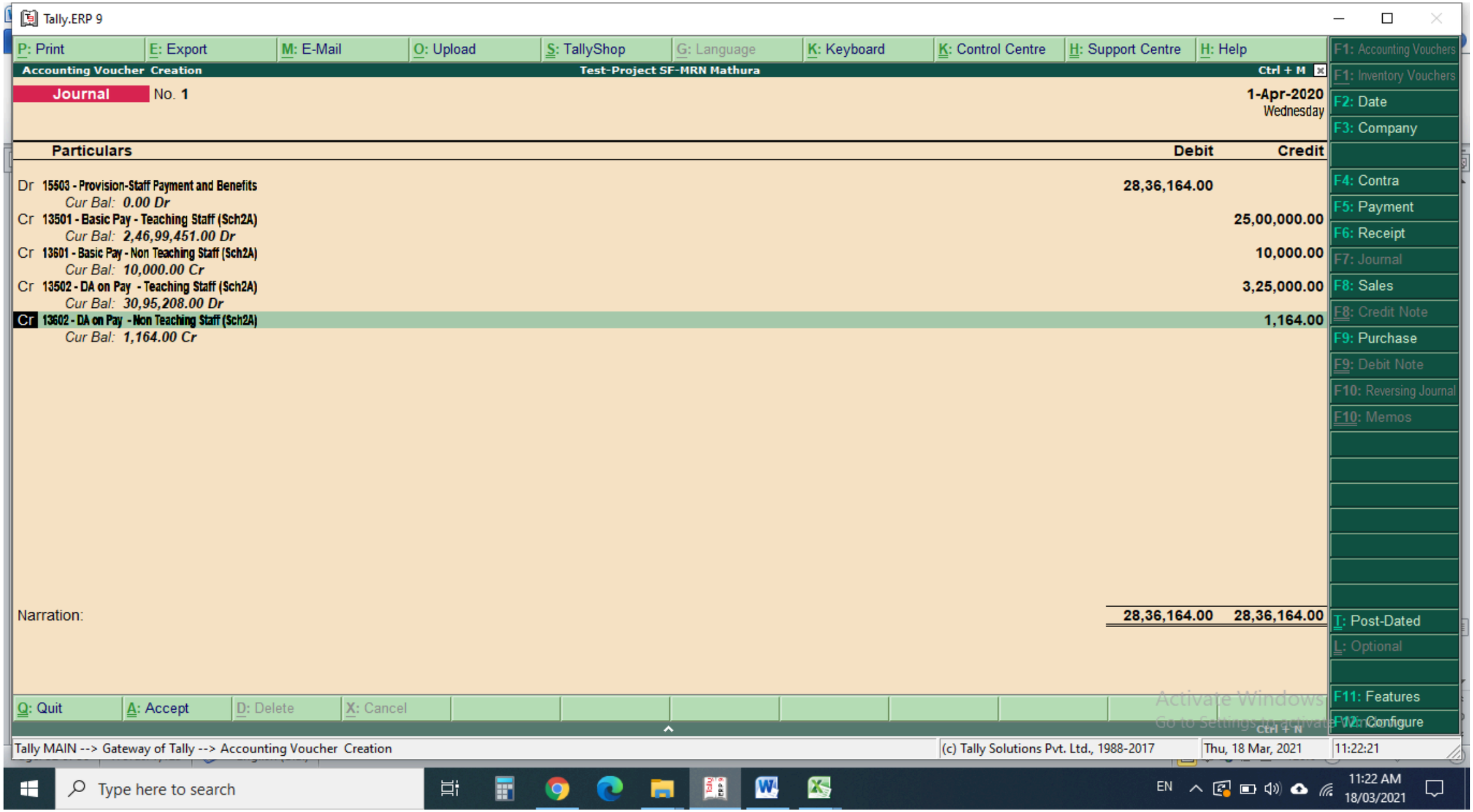
Type here to search

EN 11:07 AM 18/03/2021



14. **<u>Settlement of previous year provisions in the current year (Preferably on 01st April of current year)</u>**:-

Outstanding provisions of last financial year may be settled on 1st April of Current Year. Herein, provisions for Staff payment and benefits are being settled as below:-



15. **<u>Making Transactions for creation of Fixed Assets under SF-ProjectKV/VVN/CCA</u>:-**

(a) Payment and creation of Fixed Assets under Office Equipment out of School Fund:- (*Payment shall be made out of School Fund Account*)

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Creation — Test-Project SF-MRN Mathura — Ctrl + M

Payment No. **1** — **1-Apr-2020** Wednesday

Account : **Union Bank of India**
Cur Bal: ***1,29,72,015.00 Dr***

Particulars	Amount
13307 - Computer/Peripherals-Project(Sch2A) *Cur Bal:* ***25,000.00 Dr***	**25,000.00**
	25,000.00

Narration:

[redacted]

Q: Quit | A: Accept | D: Delete | X: Cancel

F1: Accounting Vouchers
F1: Inventory Vouchers
F2: Date
F3: Company
F4: Contra
F5: Payment
F6: Receipt
F7: Journal
F8: Sales
F8: Credit Note
F9: Purchase
F9: Debit Note
F10: Reversing Journal
F10: Memos
T: Post-Dated
L: Optional
F11: Features
F12: Configure

Ctrl + N

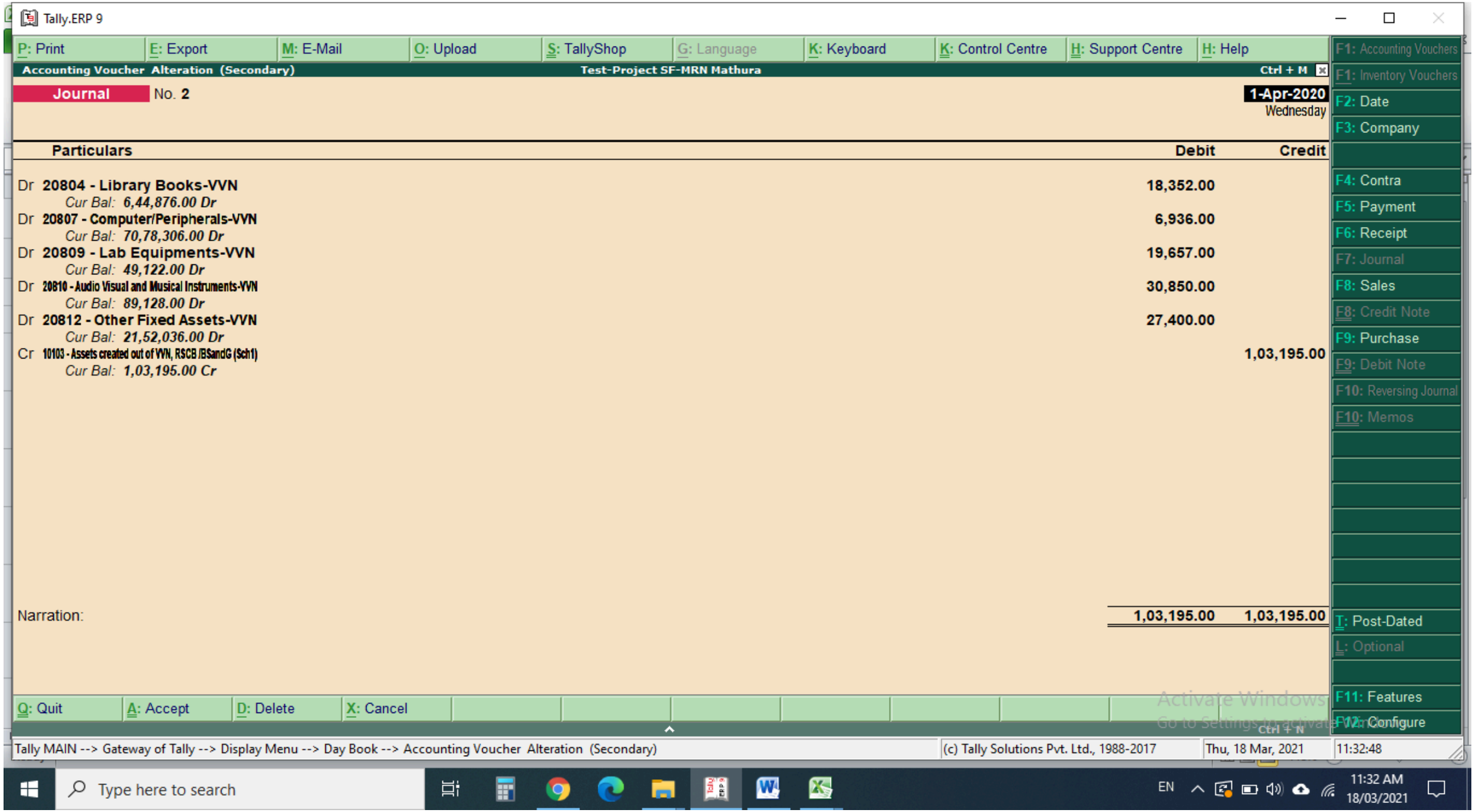
Tally MAIN --> Gateway of Tally --> Accounting Voucher Creation | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Thu, 18 Mar, 2021 | 11:28:18

Type here to search

EN 11:28 AM 18/03/2021

(b) Creation of Fixed Assets out of VVN:-

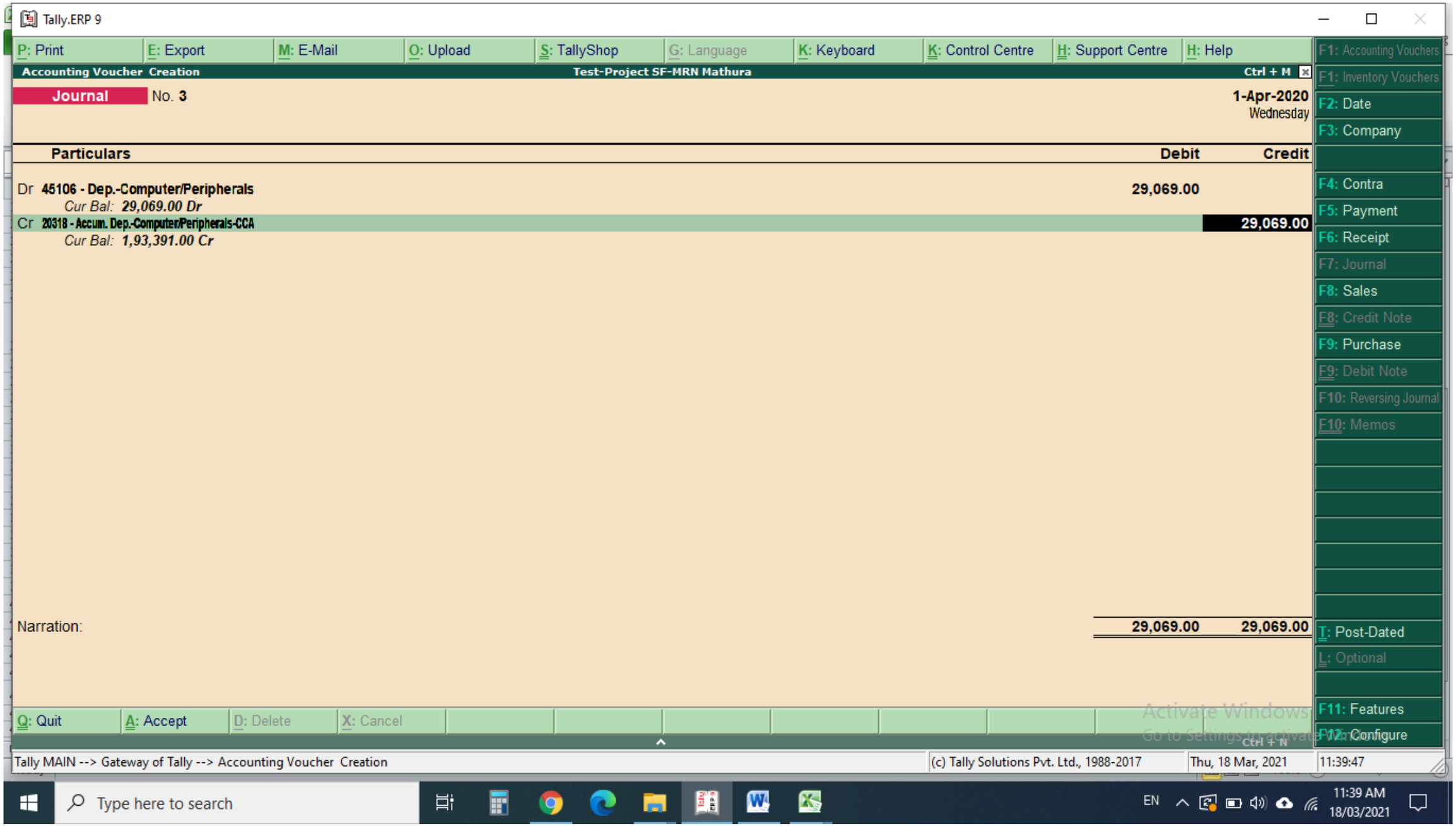
(*Payment shall be made out of VVN Company, but Fixed Assets shall be created under School Fund Company on the same dates on which Fixed Assets have been received*)



(c) Creation of Fixed Assets (Computerization, Furniture etc) out of CCA:- *(Same as Civil SF KV)*

16. Entry of Depreciation:-

(a) S-4(B) – CCA – Depreciation of Current Year:- On 31.03.2021



(b) S-4(D) – VVN – Depreciation of Current Year:-

On 31.03.2021

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Accounting Voucher Alteration (Secondary) — Test-Project SF-MRN Mathura — Ctrl + M

Journal No. 4 — 1-Apr-2020 Wednesday

Particulars	Debit	Credit
↑ ... 8 more		
Dr 45109 - Dep.-Lab Equipments Cur Bal: 3,589.00 Dr	3,589.00	
Dr 45110 - Dep.-Audio Visual and Musical Instruments Cur Bal: 6,332.00 Dr	6,332.00	
Dr 45111 - Dep.-Sports Equipment Cur Bal: 28,782.00 Dr	28,782.00	
Dr 45112 - Dep.-Other Fixed Assets Cur Bal: 94,913.00 Dr	94,913.00	
Cr 20814 - Accum. Dep.-Furniture,Fixtures-VVN Cur Bal: 16,56,691.00 Cr		1,29,988.00
Cr 20815 - Accum. Dep.-Library Books-VVN Cur Bal: 3,45,245.00 Cr		33,292.00
Cr 20816 - Accum. Dep.-Office Equipments-VVN Cur Bal: 15,044.00 Cr		4,225.00
Cr 20818 - Accum. Dep.-Computer/Peripherals-VVN Cur Bal: 55,62,983.00 Cr		3,78,831.00
Cr 20820 - Accum. Dep.-Lab Equipments-VVN Cur Bal: 16,820.00 Cr		3,589.00
Cr 20821 - Accum. Dep.-Audio Visual and Musical Instruments-VVN Cur Bal: 32,142.00 Cr		6,332.00
Cr 20822 - Accum. Dep.-Sports Equipment-VVN Cur Bal: 1,34,832.00 Cr		28,782.00
Cr 20823 - Accum. Dep.-Other Fixed Assets-VVN		94,913.00
		1 more ... ↓
	6,79,952.00	6,79,952.00

Narration:
Current Year Depreciation of VVN Fixed Assets

F1: Accounting Vouchers | F1: Inventory Vouchers | F2: Date | F3: Company | F4: Contra | F5: Payment | F6: Receipt | F7: Journal | F8: Sales | F8: Credit Note | F9: Purchase | F9: Debit Note | F10: Reversing Journal | F10: Memos | T: Post-Dated | L: Optional | F11: Features | F12: Configure

Q: Quit | A: Accept | D: Delete | X: Cancel

Ctrl + N

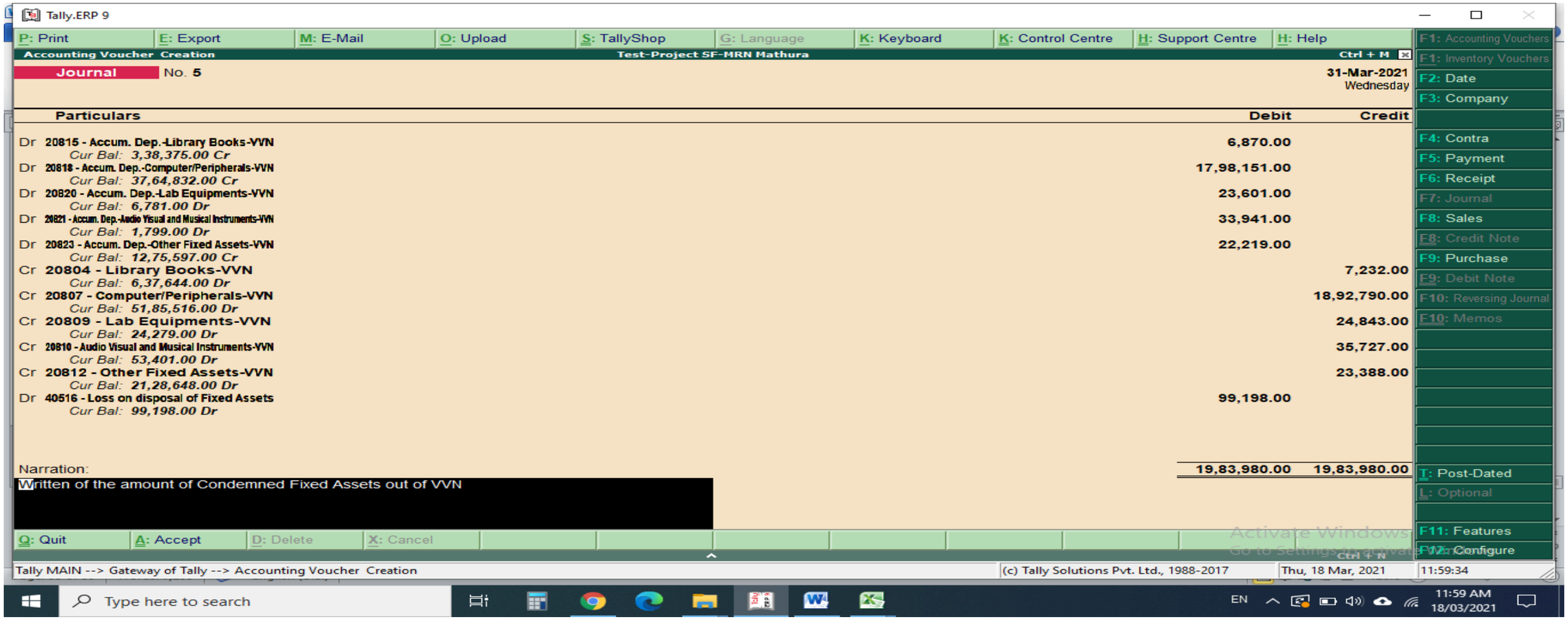
Tally MAIN --> Gateway of Tally --> Display Menu --> Day Book --> Accounting Voucher Alteration (Secondary) | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Thu, 18 Mar, 2021 | 11:45:02

Type here to search | EN | 11:45 AM 18/03/2021

17. **Entries for Written-Off/Condemned Fixed Assets (VVN)**:-

Particulars of Assets Written-Off (VVN)	**Purchase Value of Fixed Assets to be written-off**	**Depreciated Amount**	**Net amount of Asset (Loss)**
Library Books	7232	6870	362
Computer/Peripherals	1892790	1798151	94639
Lab Equipments	24843	23601	1242
Audio Visual & Musical Instruments	35727	33941	1786
Other Fixed Assets	23388	22219	1169
TOTAL	**1983980**	**1884782**	**99198**

The following entry will be passed in School Fund Company :-

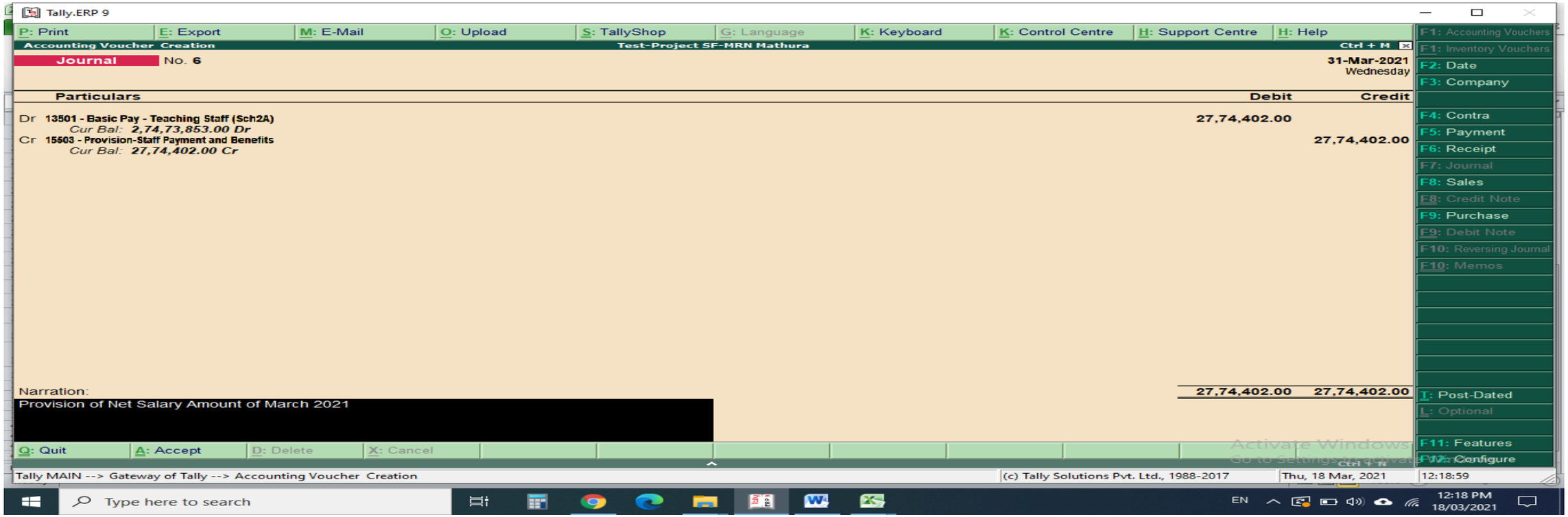


The above entry is being displayed in excel form: -

5	Dated:	31/03/2021	
		Debit	Credit
20815 - Accum. Dep.-Library Books-VVN	*Dr*	**6870.00**	
20818 - Accum. Dep.-Computer/Peripherals-VVN	*Dr*	**1798151.00**	
20820 - Accum. Dep.-Lab Equipments-VVN	*Dr*	**23601.00**	
20821 - Accum. Dep.-Audio Visual and Musical Instruments-VVN	*Dr*	**33941.00**	
20823 - Accum. Dep.-Other Fixed Assets-VVN	*Dr*	**22219.00**	
40516 - Loss on disposal of Fixed Assets	*Dr*	**99198.00**	
20804 - Library Books-VVN			**7232.00**
20807 - Computer/Peripherals-VVN			**1892790.00**
20809 - Lab Equipments-VVN			**24843.00**

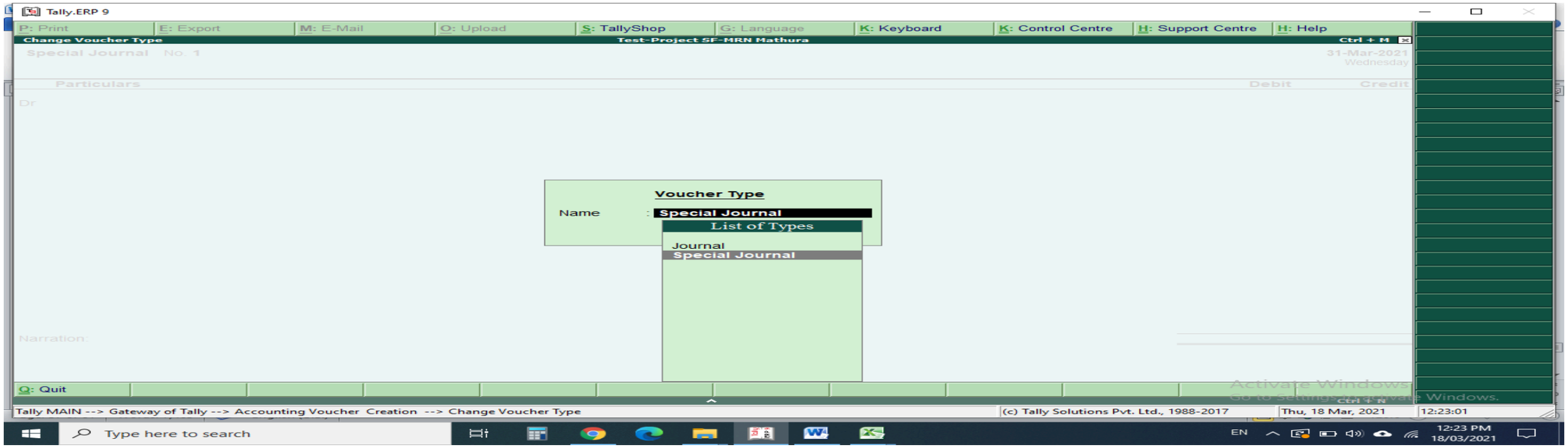
20810 - Audio Visual and Musical Instruments-VVN			**35727.00**
20812 - Other Fixed Assets-VVN			**23388.00**
		1983980	**1983980**

18. **Provision of Salary**:- On 31st March 2021 (*Figure of provision is being booked under 'Basic Pay' head only for example. Proper head-wise booking may be done at unit level*)



19. **Special Journal Entry (To be passed on 31st March)**:-

Special Journal Entry is introduced in Tally as voucher type under 'Journal' to make final adjustment after completion of all accounts. It will be selected by pressing F7 (*under 'Accounting Vouchers')* as below:-



The trial balance as on 31st March before making final adjustment through Special Journal is as below:-

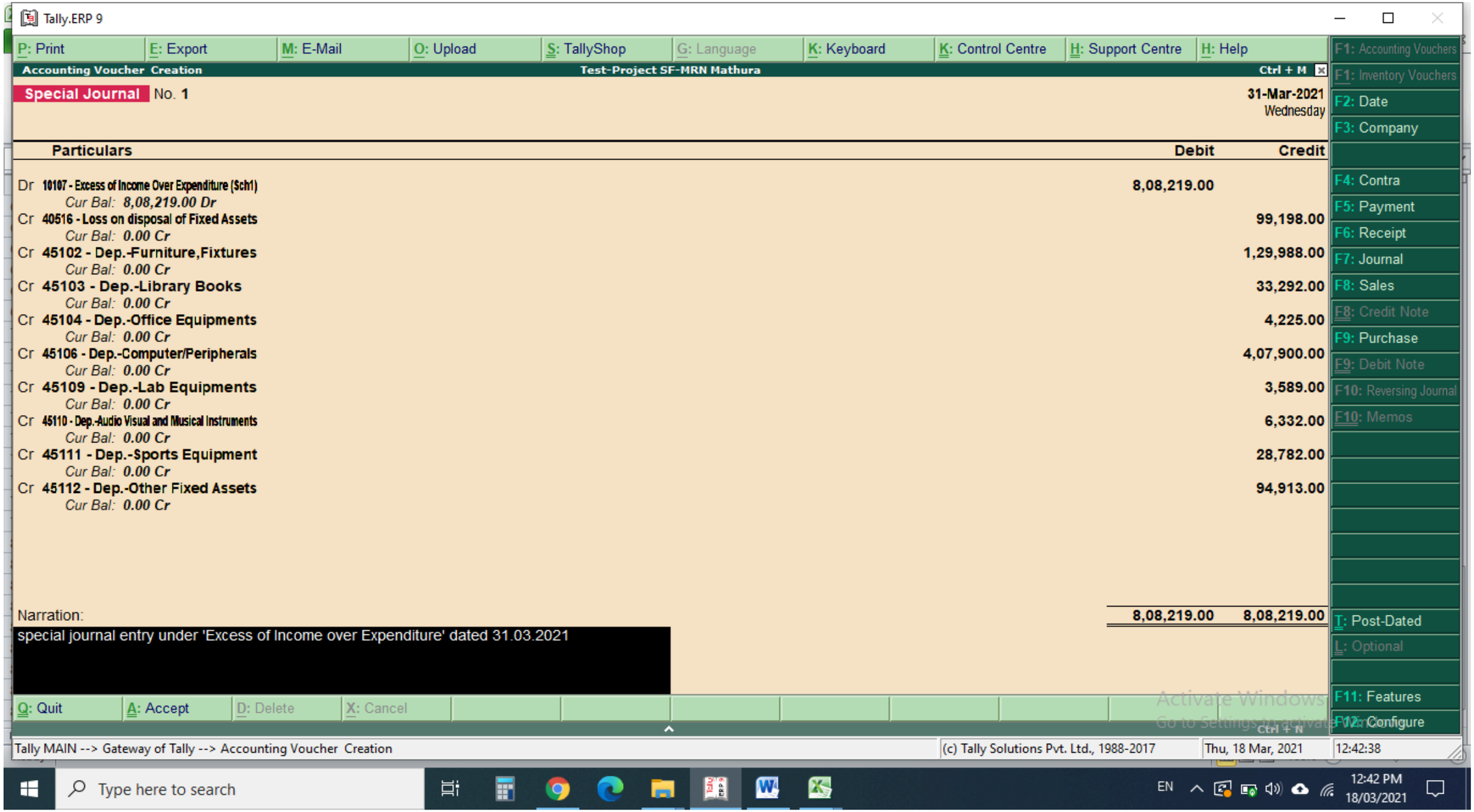
Test-Project SF-MRN Mathura				
Trial Balance				
1-Apr-2020 to 31-Mar-2021				
	Test-Project SF-MRN Mathura			
Particulars	1-Apr-2020 to 31-Mar-2021			
	Opening	**Transactions**		**Closing**
	Balance	Debit	Credit	**Balance**
10101 - Capital Fund-SF (Sch1)	5230998.00 Cr			5230998.00 Cr
10103 - Assets created out of VVN, RSCB /BSandG (Sch1)			*103195.00*	103195.00 Cr
12501 - Restricted Fund-Project KV (Sch2A)	6844354.00 Cr			6844354.00 Cr
12601 - Grant Received from Project Authorities (Sch2A)			*41211901.00*	41211901.00 Cr
12801 - Admission Fees (Sch2A)			*2950.00*	2950.00 Cr
12802 - Tuition Fees (Sch2A)			*715520.00*	715520.00 Cr
12902 - Misc. receipts of Revenue nature (Sch2A)			*9617.00*	9617.00 Cr

13002 - License fee and House rent recovery from staff (Sch2A)			93615.00	93615.00 Cr
13102 - Interest on SB/Flexi Accts (Sch2A)			463376.00	463376.00 Cr
13307 - Computer/Peripherals-Project(Sch2A)		25000.00		25000.00 Dr
13501 - Basic Pay - Teaching Staff (Sch2A)		29973853.00	2500000.00	27473853.00 Dr
13502 - DA on Pay - Teaching Staff (Sch2A)		3420208.00	325000.00	3095208.00 Dr
13503 - TPT Allowance - Teaching Staff (Sch2A)		962910.00		962910.00 Dr
13504 - DA on TPT Allowance - Teaching Staff (Sch2A)		1029892.00		1029892.00 Dr
13505 - House Rent Allowance - Teaching Staff (Sch2A)		682450.00		682450.00 Dr
13507 - Children Edu. Allow. - Teaching Staff (Sch2A)		594000.00		594000.00 Dr
13508 - LTC - Teaching Staff (Sch2A)		114443.00	112500.00	1943.00 Dr
13509 - Leave encashment on LTC - Teaching Staff (Sch2A)		53050.00		53050.00 Dr
13510 - Medical Reimbursement - Teaching Staff (Sch2A)		85477.00		85477.00 Dr
13513 - Mgt. Cont. to NPS - Teaching Staff (Sch2A)		1438843.00		1438843.00 Dr
13514 - LSPC Payment- Teaching Staff (Sch2A)		1476196.00		1476196.00 Dr
13516 - TA or TTA Expenditure - Teaching Staff (Sch2A)		1099240.00		1099240.00 Dr
13519 - Dress Allowance - Teaching Staff (Sch2A)		20000.00		20000.00 Dr
13530 - Part-time/Contractual Staff - Teaching Staff (Sch2A)		865471.00		865471.00 Dr
13601 - Basic Pay - Non Teaching Staff (Sch2A)			10000.00	10000.00 Cr
13602 - DA on Pay - Non Teaching Staff (Sch2A)			1164.00	1164.00 Cr
13611 - Cash Handling Allowance - Non Teaching Staff (Sch2A)		8400.00		8400.00 Dr
13702 - Examination Fees for SC/ST Students (Sch2A)		37500.00		37500.00 Dr
13704 - Refresher Course and Training (Sch2A)		39154.00		39154.00 Dr
13804 - Electricity ,water and power charges (Sch2A)		91610.00		91610.00 Dr
13806 - Other (Admin and General exp.) (Sch2A)		19639.00		19639.00 Dr
15105 - Statutory Liabilities (Professional tax, TDS, WC TAX, etc.		1849218.00	1849218.00	
15108 - Liab.-GPF Remittance-Project KVs		2449500.00	2449500.00	
15110 - Liab.-EWS Remittance-Project KVs		26340.00	26340.00	
15111 - Liab.-LSPC Remittance-Project KVs		1476196.00	1476196.00	
15113 - Liab.-National Pension System - Remittance		2877686.00	2877686.00	
15114 - Liability towards Retirement Benefits		14729403.00	14729403.00	
15115 - Liability towards other remittances	52252.00 Cr	5867243.00	5867243.00	52252.00 Cr
15503 - Provision-Staff Payment and Benefits	2836164.00 Cr	2836164.00	2774402.00	2774402.00 Cr
20307 - Computer/Peripherals-CCA	309668.00 Dr			309668.00 Dr

20318 - Accum. Dep.-Computer/Peripherals-CCA	164322.00 Cr		*29069.00*	193391.00 Cr
20803 - Furniture,Fixtures-VVN	2826586.00 Dr			2826586.00 Dr
20804 - Library Books-VVN	626524.00 Dr	*18352.00*	*7232.00*	637644.00 Dr
20805 - Office Equipments-VVN	38986.00 Dr			38986.00 Dr
20807 - Computer/Peripherals-VVN	7071370.00 Dr	*6936.00*	*1892790.00*	5185516.00 Dr
20809 - Lab Equipments-VVN	29465.00 Dr	*19657.00*	*24843.00*	24279.00 Dr
20810 - Audio Visual and Musical Instruments-VVN	58278.00 Dr	*30850.00*	*35727.00*	53401.00 Dr
20811 - Sports Equipment-VVN	393870.00 Dr			393870.00 Dr
20812 - Other Fixed Assets-VVN	2124636.00 Dr	*27400.00*	*23388.00*	2128648.00 Dr
20814 - Accum. Dep.-Furniture,Fixtures-VVN	1526703.00 Cr		*129988.00*	1656691.00 Cr
20815 - Accum. Dep.-Library Books-VVN	311953.00 Cr	*6870.00*	*33292.00*	338375.00 Cr
20816 - Accum. Dep.-Office Equipments-VVN	10819.00 Cr		*4225.00*	15044.00 Cr
20818 - Accum. Dep.-Computer/Peripherals-VVN	5184152.00 Cr	*1798151.00*	*378831.00*	3764832.00 Cr
20820 - Accum. Dep.-Lab Equipments-VVN	13231.00 Cr	*23601.00*	*3589.00*	6781.00 Dr
20821 - Accum. Dep.-Audio Visual and Musical Instruments-VVN	25810.00 Cr	*33941.00*	*6332.00*	1799.00 Dr
20822 - Accum. Dep.-Sports Equipment-VVN	106050.00 Cr		*28782.00*	134832.00 Cr
20823 - Accum. Dep.-Other Fixed Assets-VVN	1202903.00 Cr	*22219.00*	*94913.00*	1275597.00 Cr
21601 - Computer Software-VVN	407473.00 Dr			407473.00 Dr
21602 - Accum. Dep.-Computer Software-VVN	109915.00 Cr			109915.00 Cr
23102 - LTC Advance (NIB)		*112500.00*		112500.00 Dr
23104 - TA or TTA Advance (NIB)	62500.00 Dr		*77500.00*	15000.00 Cr
23105 - Other Advance (NIB)		*344500.00*	*334700.00*	9800.00 Dr
40516 - Loss on disposal of Fixed Assets		*99198.00*		99198.00 Dr
45102 - Dep.-Furniture,Fixtures		*129988.00*		129988.00 Dr
45103 - Dep.-Library Books		*33292.00*		33292.00 Dr
45104 - Dep.-Office Equipments		*4225.00*		4225.00 Dr
45106 - Dep.-Computer/Peripherals		*407900.00*		407900.00 Dr
45109 - Dep.-Lab Equipments		*3589.00*		3589.00 Dr
45110 - Dep.-Audio Visual and Musical Instruments		*6332.00*		6332.00 Dr
45111 - Dep.-Sports Equipment		*28782.00*		28782.00 Dr
45112 - Dep.-Other Fixed Assets		*94913.00*		94913.00 Dr
Union Bank of India	9670270.00 Dr	*72297265.00*	*68995520.00*	12972015.00 Dr
Grand Total		***149699547.00***	***149699547.00***	

The following entries under 'Special Journal' vouchers shall be passed on 31st March:-

(a) **<u>Excess of Income over Expenditure</u>**: - Balances of heads under groups of '30000 - Direct Income', '35000 - Indirect Income', '40000 - Direct Expenses' and '45000 - Indirect Expenses' shall be shifted to '10106 - Excess of Income Over Expenditure (Sch1)'. Hence the entry will be passed under 'Special Journal' as below: -



The above entry is exported as below:-

Test-Project SF-MRN Mathura				
Special Journal Voucher				
No.:	**1**	Dated:	**31/03/2021**	
Particulars			Debit	Credit
	10106 - Excess of Income Over Expenditure (Sch1)	***Dr***	**808219.00**	
To	40516 - Loss on disposal of Fixed Assets			**99198.00**
To	45102 - Dep.-Furniture,Fixtures			**129988.00**
To	45103 - Dep.-Library Books			**33292.00**
To	45104 - Dep.-Office Equipments			**4225.00**
To	45106 - Dep.-Computer/Peripherals			**407900.00**
To	45109 - Dep.-Lab Equipments			**3589.00**
To	45110 - Dep.-Audio Visual and Musical Instruments			**6332.00**
To	45111 - Dep.-Sports Equipment			**28782.00**
To	45112 - Dep.-Other Fixed Assets			**94913.00**
On Account of :				
special journal entry under 'Excess of Income over Expenditure' dated 31.03.2021				
			₹ 808219.00	**₹ 808219.00**

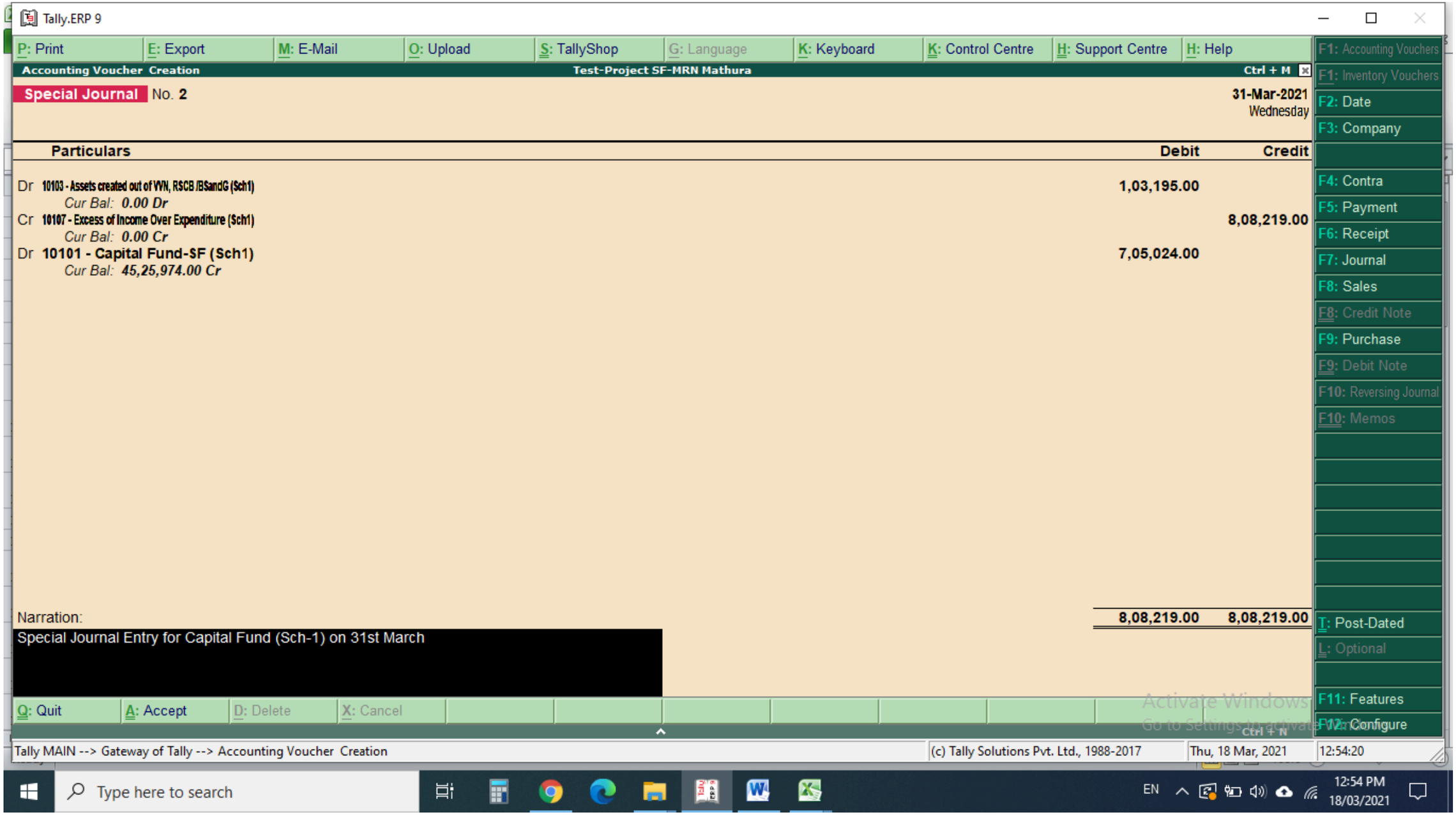
* After making the above entry under 'Special Journal', the Trial balance will be as below: -

Test-Project SF-MRN Mathura				
Trial Balance				
1-Apr-2020 to 31-Mar-2021				
	Test-Project SF-MRN Mathura			
Particulars	1-Apr-2020 to 31-Mar-2021			
	Opening	**Transactions**		**Closing**
	Balance	Debit	Credit	**Balance**
10101 - Capital Fund-SF (Sch1)	5230998.00 Cr			5230998.00 Cr
10103 - Assets created out of VVN, RSCB /BSandG (Sch1)			*103195.00*	103195.00 Cr
10106 - Excess of Income Over Expenditure (Sch1)		*808219.00*		808219.00 Dr
12501 - Restricted Fund-Project KV (Sch2A)	6844354.00 Cr			6844354.00 Cr
12601 - Grant Received from Project Authorities (Sch2A)			*41211901.00*	41211901.00 Cr
12801 - Admission Fees (Sch2A)			*2950.00*	2950.00 Cr
12802 - Tuition Fees (Sch2A)			*715520.00*	715520.00 Cr
12902 - Misc. receipts of Revenue nature (Sch2A)			*9617.00*	9617.00 Cr
13002 - License fee and House rent recovery from staff (Sch2A)			*93615.00*	93615.00 Cr

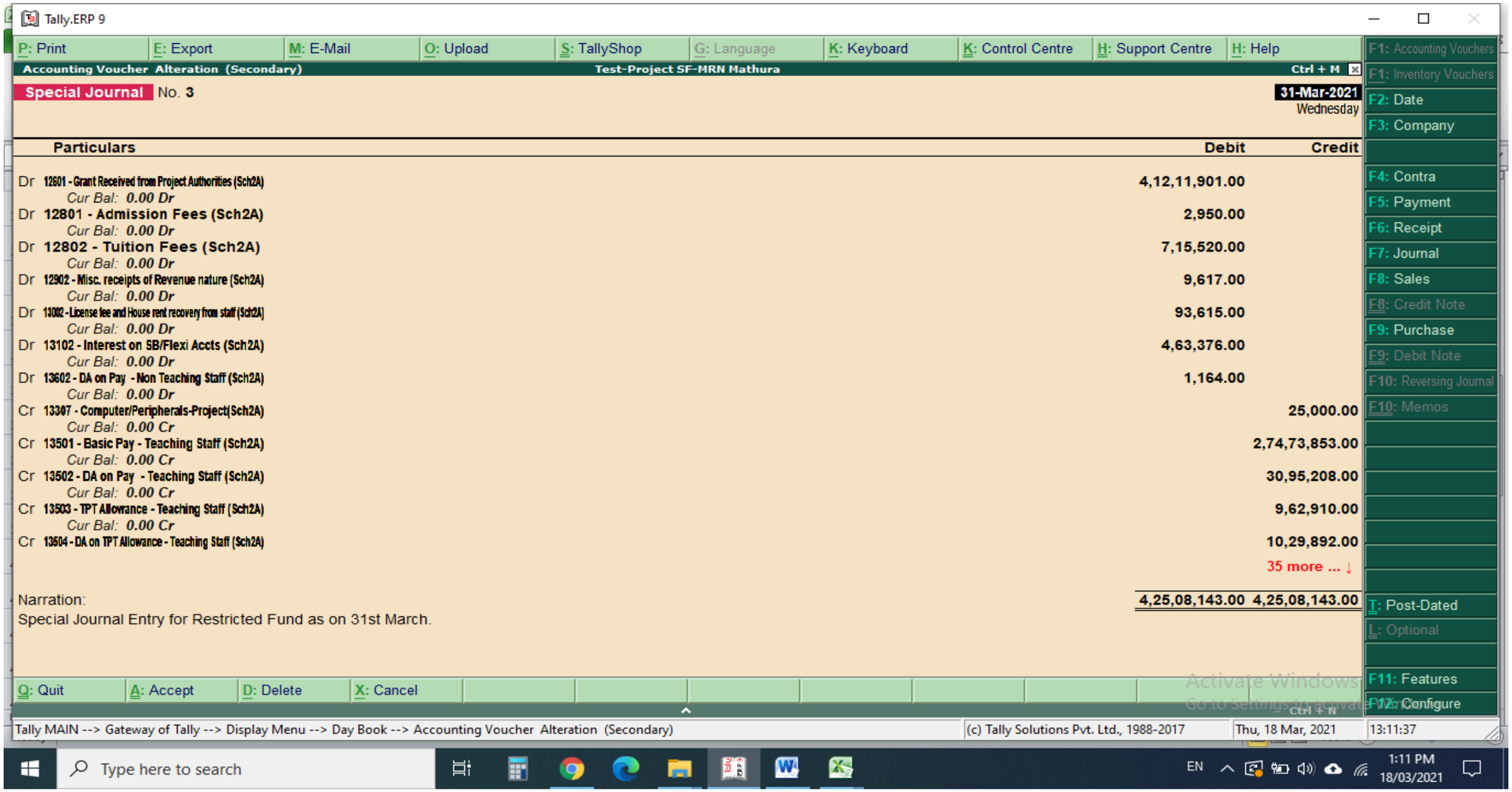
13102 - Interest on SB/Flexi Accts (Sch2A)			463376.00	463376.00 Cr
13307 - Computer/Peripherals-Project(Sch2A)		25000.00		25000.00 Dr
13501 - Basic Pay - Teaching Staff (Sch2A)		29973853.00	2500000.00	27473853.00 Dr
13502 - DA on Pay - Teaching Staff (Sch2A)		3420208.00	325000.00	3095208.00 Dr
13503 - TPT Allowance - Teaching Staff (Sch2A)		962910.00		962910.00 Dr
13504 - DA on TPT Allowance - Teaching Staff (Sch2A)		1029892.00		1029892.00 Dr
13505 - House Rent Allowance - Teaching Staff (Sch2A)		682450.00		682450.00 Dr
13507 - Children Edu. Allow. - Teaching Staff (Sch2A)		594000.00		594000.00 Dr
13508 - LTC - Teaching Staff (Sch2A)		114443.00	112500.00	1943.00 Dr
13509 - Leave encashment on LTC - Teaching Staff (Sch2A)		53050.00		53050.00 Dr
13510 - Medical Reimbursement - Teaching Staff (Sch2A)		85477.00		85477.00 Dr
13513 - Mgt. Cont. to NPS - Teaching Staff (Sch2A)		1438843.00		1438843.00 Dr
13514 - LSPC Payment- Teaching Staff (Sch2A)		1476196.00		1476196.00 Dr
13516 - TA or TTA Expenditure - Teaching Staff (Sch2A)		1099240.00		1099240.00 Dr
13519 - Dress Allowance - Teaching Staff (Sch2A)		20000.00		20000.00 Dr
13530 - Part-time/Contractual Staff - Teaching Staff (Sch2A)		865471.00		865471.00 Dr
13601 - Basic Pay - Non Teaching Staff (Sch2A)			10000.00	10000.00 Cr
13602 - DA on Pay - Non Teaching Staff (Sch2A)			1164.00	1164.00 Cr
13611 - Cash Handling Allowance - Non Teaching Staff (Sch2A)		8400.00		8400.00 Dr
13702 - Examination Fees for SC/ST Students (Sch2A)		37500.00		37500.00 Dr
13704 - Refresher Course and Training (Sch2A)		39154.00		39154.00 Dr
13804 - Electricity ,water and power charges (Sch2A)		91610.00		91610.00 Dr
13806 - Other (Admin and General exp.) (Sch2A)		19639.00		19639.00 Dr
15105 - Statutory Liabilities (Professional tax, TDS, WC TAX, etc.		1849218.00	1849218.00	
15108 - Liab.-GPF Remittance-Project KVs		2449500.00	2449500.00	
15110 - Liab.-EWS Remittance-Project KVs		26340.00	26340.00	
15111 - Liab.-LSPC Remittance-Project KVs		1476196.00	1476196.00	
15113 - Liab.-National Pension System - Remittance		2877686.00	2877686.00	
15114 - Liability towards Retirement Benefits		14729403.00	14729403.00	
15115 - Liability towards other remittances	52252.00 Cr	5867243.00	5867243.00	52252.00 Cr
15503 - Provision-Staff Payment and Benefits	2836164.00 Cr	2836164.00	2774402.00	2774402.00 Cr
20307 - Computer/Peripherals-CCA	309668.00 Dr			309668.00 Dr
20318 - Accum. Dep.-Computer/Peripherals-CCA	164322.00 Cr		29069.00	193391.00 Cr
20803 - Furniture,Fixtures-VVN	2826586.00 Dr			2826586.00 Dr

20804 - Library Books-VVN	626524.00 Dr	*18352.00*	*7232.00*	637644.00 Dr
20805 - Office Equipments-VVN	38986.00 Dr			38986.00 Dr
20807 - Computer/Peripherals-VVN	7071370.00 Dr	*6936.00*	*1892790.00*	5185516.00 Dr
20809 - Lab Equipments-VVN	29465.00 Dr	*19657.00*	*24843.00*	24279.00 Dr
20810 - Audio Visual and Musical Instruments-VVN	58278.00 Dr	*30850.00*	*35727.00*	53401.00 Dr
20811 - Sports Equipment-VVN	393870.00 Dr			393870.00 Dr
20812 - Other Fixed Assets-VVN	2124636.00 Dr	*27400.00*	*23388.00*	2128648.00 Dr
20814 - Accum. Dep.-Furniture,Fixtures-VVN	1526703.00 Cr		*129988.00*	1656691.00 Cr
20815 - Accum. Dep.-Library Books-VVN	311953.00 Cr	*6870.00*	*33292.00*	338375.00 Cr
20816 - Accum. Dep.-Office Equipments-VVN	10819.00 Cr		*4225.00*	15044.00 Cr
20818 - Accum. Dep.-Computer/Peripherals-VVN	5184152.00 Cr	*1798151.00*	*378831.00*	3764832.00 Cr
20820 - Accum. Dep.-Lab Equipments-VVN	13231.00 Cr	*23601.00*	*3589.00*	6781.00 Dr
20821 - Accum. Dep.-Audio Visual and Musical Instruments-VVN	25810.00 Cr	*33941.00*	*6332.00*	1799.00 Dr
20822 - Accum. Dep.-Sports Equipment-VVN	106050.00 Cr		*28782.00*	134832.00 Cr
20823 - Accum. Dep.-Other Fixed Assets-VVN	1202903.00 Cr	*22219.00*	*94913.00*	1275597.00 Cr
21601 - Computer Software-VVN	407473.00 Dr			407473.00 Dr
21602 - Accum. Dep.-Computer Software-VVN	109915.00 Cr			109915.00 Cr
23102 - LTC Advance (NIB)		*112500.00*		112500.00 Dr
23104 - TA or TTA Advance (NIB)	62500.00 Dr		*77500.00*	15000.00 Cr
23105 - Other Advance (NIB)		*344500.00*	*334700.00*	9800.00 Dr
40516 - Loss on disposal of Fixed Assets		*99198.00*	*99198.00*	
45102 - Dep.-Furniture,Fixtures		*129988.00*	*129988.00*	
45103 - Dep.-Library Books		*33292.00*	*33292.00*	
45104 - Dep.-Office Equipments		*4225.00*	*4225.00*	
45106 - Dep.-Computer/Peripherals		*407900.00*	*407900.00*	
45109 - Dep.-Lab Equipments		*3589.00*	*3589.00*	
45110 - Dep.-Audio Visual and Musical Instruments		*6332.00*	*6332.00*	
45111 - Dep.-Sports Equipment		*28782.00*	*28782.00*	
45112 - Dep.-Other Fixed Assets		*94913.00*	*94913.00*	
Union Bank of India	9670270.00 Dr	*72297265.00*	*68995520.00*	12972015.00 Dr
Grand Total		***150507766.00***	***150507766.00***	

(b) **Capital Fund (School Fund/RO Main/RO Unit):-** After making Special Journal of Income and Expenditure (as mentioned in the previous step), Balances of heads 10102 to 10106 will be shifted to '10101 - Capital Fund-SF (Sch1)' on 31st March. Hence the special journal entry will be passed as below:-



(c) **<u>Restricted Fund (Project KV School Fund)</u>**:- All Balances under subgroups of 12500 - Restricted Fund (Sch-2A) shall be shifted to '*12501 - Restricted Fund-Project KV (Sch2A)*'. Hence an entry will be passed under 'Special Journal' as below:-



The above entry is exported as below:-

Test-Project SF-MRN Mathura				
Special Journal Voucher				
No.:	**3**	Dated:	**31/03/2021**	
Particulars			Debit	Credit
	12601 - Grant Received from Project Authorities (Sch2A)	*Dr*	**41211901.00**	
	12801 - Admission Fees (Sch2A)	*Dr*	**2950.00**	
	12802 - Tuition Fees (Sch2A)	*Dr*	**715520.00**	
	12902 - Misc. receipts of Revenue nature (Sch2A)	*Dr*	**9617.00**	
	13002 - License fee and House rent recovery from staff (Sch2A)	*Dr*	**93615.00**	
	13102 - Interest on SB/Flexi Accts (Sch2A)	*Dr*	**463376.00**	
	13602 - DA on Pay - Non Teaching Staff (Sch2A)	*Dr*	**1164.00**	
	13601 - Basic Pay - Non Teaching Staff (Sch2A)	*Dr*	**10000.00**	
To	13307 - Computer/Peripherals-Project(Sch2A)			**25000.00**
To	13501 - Basic Pay - Teaching Staff (Sch2A)			**27473853.00**
To	13502 - DA on Pay - Teaching Staff (Sch2A)			**3095208.00**
To	13503 - TPT Allowance - Teaching Staff (Sch2A)			**962910.00**
To	13504 - DA on TPT Allowance - Teaching Staff (Sch2A)			**1029892.00**
To	13505 - House Rent Allowance - Teaching Staff (Sch2A)			**682450.00**
To	13507 - Children Edu. Allow. - Teaching Staff (Sch2A)			**594000.00**
To	13508 - LTC - Teaching Staff (Sch2A)			**1943.00**
To	13509 - Leave encashment on LTC - Teaching Staff (Sch2A)			**53050.00**
To	13510 - Medical Reimbursement - Teaching Staff (Sch2A)			**85477.00**
To	13513 - Mgt. Cont. to NPS - Teaching Staff (Sch2A)			**1438843.00**
To	13514 - LSPC Payment- Teaching Staff (Sch2A)			**1476196.00**
To	13516 - TA or TTA Expenditure - Teaching Staff (Sch2A)			**1099240.00**
To	13519 - Dress Allowance - Teaching Staff (Sch2A)			**20000.00**
To	13530 - Part-time/Contractual Staff - Teaching Staff (Sch2A)			**865471.00**
To	13611 - Cash Handling Allowance - Non Teaching Staff (Sch2A)			**8400.00**
To	13702 - Examination Fees for SC/ST Students (Sch2A)			**37500.00**
To	13704 - Refresher Course and Training (Sch2A)			**39154.00**
To	13804 - Electricity ,water and power charges (Sch2A)			**91610.00**
To	13806 - Other (Admin and General exp.) (Sch2A)			**19639.00**
To	12501 - Restricted Fund-Project KV (Sch2A)			**3408307.00**
On Account of :				
Special Journal Entry for Restricted Fund as on 31st March.				
			₹ 42508143.00	**₹ 42508143.00**

20. Therefore, **<u>the Balance Sheet of Project School Fund</u>** will reflect as below:-

Tally.ERP 9

P: Print | E: Export | M: E-Mail | O: Upload | S: TallyShop | G: Language | K: Keyboard | K: Control Centre | H: Support Centre | H: Help

Balance Sheet — Test-Project SF-MRN Mathura — Ctrl + M

Liabilities	Test-Project SF-MRN Mathura as at 31-Mar-2021	
10000 - Capital Account		**1,46,21,623.00**
10100 - Corpus or Capital Fund (Sch-1)	*44,66,462.00*	
10200 -Designated or Earmarked Fund (Sch-2)		
12500 - Restricted Fund (Sch-2A)	*1,01,55,161.00*	
16000 - Secured Loan		
15000 - Current Liabilities and Provisions		**28,26,654.00**
15500 - Provisions	*27,74,402.00*	
15100 - Current Liabilities	*52,252.00*	
15200 - Liabilities on Account of receipt in Advance		
15300 - Other Current Liabilities		
15600 – Payable to Vidyalayas/ZIET/RO		
Excess of expenditure over income		
Opening Balance		
Current Period		
Total		**1,74,48,277.00**

Assets	Test-Project SF-MRN Mathura as at 31-Mar-2021	
20000 - Fixed Assets		**44,66,462.00**
20100 - A. Tangible Assets	*42,28,416.00*	
20900 - B. Intangible Asssets	*2,38,046.00*	
21700 - C. Capital Work in Progress		
22000 - Current Assets		**1,29,72,015.00**
22100 - Cash in Hand		
22200 - Bank Account	*1,29,72,015.00*	
23000 - Loans, Advance and deposits		**9,800.00**
23100 - Advances To Employees : (Non-Interest Bearing)	*9,800.00*	
23200 - Long Term Advances To Employees (Interest Bearing)		
23300 - Advances		
23400 - Security Deposits		
23500 - Prepaid Expenses		
23600 - Interest Accrued		
23700 - Other Current Assets Receivable		
Total		**1,74,48,277.00**

F1: Condensed | F2: Period | F3: Company | F7: Valuation | S: Schedule VI | C: New Column | A: Alter Column | D: Delete Column | N: Auto Column | F9: Inventory Reports | F10: A/c Reports | F11: Features | F12: Configure | F12: Range | F12: Values

Q: Quit | R: Remove Line | U: Restore Line | U: Restore All | Space: Select | Ctrl + N

Tally MAIN --> Gateway of Tally --> Balance Sheet | (c) Tally Solutions Pvt. Ltd., 1988-2017 | Thu, 18 Mar, 2021 | 14:49:57

Type here to search | EN | 2:49 PM 18/03/2021

1. Please see section 'Vidyalaya Vikas Nidhi (Civil KV)'. Entries in VVN of Project KVs shall be same as VVN of Civil KVs.

2. It is reiterated that Fixed Assets created out of VVN of Project KV shall be the part of Capital Fund (Sch-1) and accordingly the amount should be booked under '20800 - Tangible Assets-VVN' and '21600 - Intangible Assets-VVN' as well as '10103 - Assets created out of VVN, RSCB /BSandG (Sch1)' in SF of Project KV.

Special Journal Entry

1. **Income & Expenditure (School Fund/RO Main/RO Unit/ZIET Unit)**:- Balances under subgroups of Income and Expenditures shall be shifted to '*10106 - Excess of Income Over Expenditure (Sch1)*'

Subgroup	Codes/Names of Heads	Balance is to be shifted under the head
30200 - Fees and Fines from Student	30201 to 30202 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
30400 - Donation Received	30401 - Donation Received from other Sources	*10106 - Excess of Income Over Expenditure (Sch1)*
30500 - Fund transfer btwn KV and RO	30501 - 30505 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
30600 - Fund transfer btwn RO/ZIET and KVSHQ	30601 - 30605 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
30700 - Pay & Allowance - Deductions	30701 – 30706 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
30800 - Fund Remitted by KVSHQ to Ministry	30807 - - Fund Remitted by KVSHQ to Ministry (Unutilised)	*10106 - Excess of Income Over Expenditure (Sch1)*
30800 - Grant Received from Ministry of Education	30801 – 30805 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
30800 - Grant Received from VVN Surplus Fund	30806 - Fund Received from VVN Surplus Fund	*10106 - Excess of Income Over Expenditure (Sch1)*
30900 - Interest Received	30901 – 30903 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
31000 - Other Income	31001 – 31008 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
31100 - Income from Land and Building	31101 – 31102 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
31300 - Prior Period Income	31301 – 31302 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
35000 - Indirect Income	35001- 35002 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
40100 - Staff Payment and Benefits (Estt.) Expenses 40200 - Teaching Staff	40201 – 40234 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*

40100 - Staff Payment and Benefits (Estt.) Expenses 40300 - Non Teaching Staff	40301 – 40334 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
40400 - Academic Expenses	40401 – 40416 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
40500 - Administrative and General Expenses	40501 – 40523 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
40600 - Transportation Expenses	40601 – 40606 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
40700 - Repairs and Maintenance	40701 – 40709 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
40800 - Prior Period Expenses	40801 -40807 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*
45100 - Depreciation Current Year	45101 – 45113 (*Names of heads mentioned in the list*)	*10106 - Excess of Income Over Expenditure (Sch1)*

2. **Capital Fund (School Fund/RO Main/RO Unit/ZIET Unit):**- After making Special Journal of Income and Expenditure (*as mentioned in the previous step*), Balances of heads **10102 to 10106** will be shifted to '*10101 - Capital Fund-SF (Sch1)*' on 31st March.

3. **Designated/Earmarked Fund (VVN/RSCB/BS&G)**:- Balances under subgroups of 10200 -Designated or Earmarked Fund (Sch-2) shall be shifted to '*10201 - Designated/Earmarked Fund (Sch2)*'

Subgroup	**Codes/Names of Heads**	**Balance is to be shifted under the head**
10200 -Designated or Earmarked Fund (Sch-2)	10202 - EMD/Liabilities written off (Sch2) 10203 - Other Adjustments (Sch2)	*10201 - Designated/Earmarked Fund (Sch2)*
10300 - Donations Received (Sch2)	10301 - Donation Received From Other Sources (Sch2)	*10201 - Designated/Earmarked Fund (Sch2)*
10400 - Fund transfer btwn KV and RO (Sch2)	10401-10406 (*Names of heads mentioned in the list*)	*10201 - Designated/Earmarked Fund (Sch2)*
10500 - Fund transfer btwn RO and KVSHQ (Sch2)	10501-10507 (*Names of heads mentioned in the list*)	*10201 - Designated/Earmarked Fund (Sch2)*
10600 - Contribution from VVN Account (Sch2)	10601 - Contribution Rcvd from VVN Account (Sch2)	*10201 - Designated/Earmarked Fund (Sch2)*
10700 - Fees and Fines from students (Sch2)	10701-10703 (*Names of heads mentioned in the list*)	*10201 - Designated/Earmarked Fund (Sch2)*

10800 - Other Income - Sch2	10801-10802 (*Names of heads mentioned in the list*)	*10201 - Designated/Earmarked Fund (Sch2)*
10900 - Income from Land and Building (Sch2)	10901 - Hire Charges of Building (Sch2)	*10201 - Designated/Earmarked Fund (Sch2)*
11000 - Interest Income (Sch2)	11001-11002 (*Names of heads mentioned in the list*)	*10201 - Designated/Earmarked Fund (Sch2)*
11100 - Prior Period Income (Sch2)	11101-11102 (*Names of heads mentioned in the list*)	*10201 - Designated/Earmarked Fund (Sch2)*
11200 - Capital Exp.-Fixed Assets (Sch2)	11201-11214 (*Names of heads mentioned in the list*)	*10201 - Designated/Earmarked Fund (Sch2)*
11300 - Capital Exp.-Capital Work in Progresss (Sch2)	11301 - Capital Work in Progress (Sch2)	*10201 - Designated/Earmarked Fund (Sch2)*
11400 - Staff Payment and Benefits (Sch2)	11401 - Part-time/Contractual Staff (Sch2)	*10201 - Designated/Earmarked Fund (Sch2)*
11500 - Academic Expenses (Sch2)	11501-11547 (*Names of heads mentioned in the list*)	*10201 - Designated/Earmarked Fund (Sch2)*
11600 - Administrative and General Expenses (Sch2)	11601-11617 (*Names of heads mentioned in the list*)	*10201 - Designated/Earmarked Fund (Sch2)*
11700 - Transportation Expenses (Sch2)	11701-11705 (*Names of heads mentioned in the list*)	*10201 - Designated/Earmarked Fund (Sch2)*
11800 - Repairs & Maintenance - Sch 2	11801-11807 (*Names of heads mentioned in the list*)	*10201 - Designated/Earmarked Fund (Sch2)*
11900 - Prior Period Expenses (Sch2)	11901-11906 (*Names of heads mentioned in the list*)	*10201 - Designated/Earmarked Fund (Sch2)*

4. **Restricted Fund (Project KV School Fund)**:-

(a) Balances under subgroups of 12500 - Restricted Fund (Sch-2A) shall be shifted to '*12501 - Restricted Fund-Project KV (Sch2A)*'

Subgroup	**Codes/Names of Heads**	**Balance is to be shifted under the head**

12500 - Restricted Fund (Sch-2A)	12502 - EMD or Liabilities written off (Sch2A) 12503 - Other Adjustments-Project KV (Sch2A)	*12501 - Restricted Fund-Project KV (Sch2A)*
12600 - Grant from Sponsoring Authorities for Project KV's (Sch2A)	12601 - Grant Received from Project Authorities (Sch2A)	*12501 - Restricted Fund-Project KV (Sch2A)*
12700 - Donations Received (Sch2A)	12701 - Donation Received From Other Sources (Sch2A)	*12501 - Restricted Fund-Project KV (Sch2A)*
12800 - Fees and Fines from students (Sch2A)	12801 - Admission Fees (Sch2A) 12802 - Tuition Fees (Sch2A)	*12501 - Restricted Fund-Project KV (Sch2A)*
12900 - Other Income - Sch2A	12901-12904 (*Names of heads mentioned in the list*)	*12501 - Restricted Fund-Project KV (Sch2A)*
13000 - Income from Land and Building (Sch2A)	13001-13002 (*Names of heads mentioned in the list*)	*12501 - Restricted Fund-Project KV (Sch2A)*
13100 - Interest Income (Sch2A)	13101-13103 (*Names of heads mentioned in the list*)	*12501 - Restricted Fund-Project KV (Sch2A)*
13200 - Prior Period Income (Sch2A)	13201-13202 (*Names of heads mentioned in the list*)	*12501 - Restricted Fund-Project KV (Sch2A)*
13300 - Capital Exp.-Fixed Assets (Project KV) 13300 - Tangible Assets-Project(Sch2A)	13301-13313 (*Names of heads mentioned in the list*)	*12501 - Restricted Fund-Project KV (Sch2A)*
13500 - Teaching Staff (Sch2A)	13501-13530 (*Names of heads mentioned in the list*)	*12501 - Restricted Fund-Project KV (Sch2A)*
13600 - Non Teaching Staff (Sch2A)	13601-13630 (*Names of heads mentioned in the list*)	*12501 - Restricted Fund-Project KV (Sch2A)*
13700 - Academic Expenses (Sch2A)	13701-13714 (*Names of heads mentioned in the list*)	*12501 - Restricted Fund-Project KV (Sch2A)*
13800 - Administrative and General Expenses (Sch2A)	13801-13814 (*Names of heads mentioned in the list*)	*12501 - Restricted Fund-Project KV (Sch2A)*
13900 - Transportation Expenses (Sch2A)	13901-13905 (*Names of heads mentioned in the list*)	*12501 - Restricted Fund-Project KV (Sch2A)*
14000 - Repairs & Maintenance - Sch2A	14001-14008 (*Names of heads mentioned in the list*)	*12501 - Restricted Fund-Project KV (Sch2A)*
14100 - Prior Period Expenses (Sch2A)	14101-14106 (*Names of heads mentioned in the list*)	*12501 - Restricted Fund-Project KV (Sch2A)*

(b) Balances of remaining heads pertains to Expenditure of Project KVs will be shifted as below:-

Subgroup	Codes/Names of Heads	Balance is to be shifted under the head
40100 - Staff Payment and Benefits (Estt.) Expenses	40101 - Staff Payment and Benefits (Estt.) Expenses - Project KV	30301 - Restricted Fund - Revenue Expenditure
40400 - Academic Expenses	40416 - Academic Expenses - Project KV	30301 - Restricted Fund - Revenue Expenditure
40500 - Administrative and General Expenses	40523 - Administrative and General Expenses - Project KV	30301 - Restricted Fund - Revenue Expenditure
40600 - Transportation Expenses	40606 - Transportation Expenses - Project KV	30301 - Restricted Fund - Revenue Expenditure
40700 - Repairs and Maintenance	40709 - Repairs and Maintenance - Project KV	30301 - Restricted Fund - Revenue Expenditure
40800 - Prior Period Expenses	40807 - Prior Period Expenses - Project KV	30301 - Restricted Fund - Revenue Expenditure