



POWER OF SIMPLICITY

**Sample Reports  
in Tally.ERP 9**

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# Lesson 1: Financial Statements and Reports

## 1.1 Vertical Balance Sheet

Go to **Gateway of Tally > Balance Sheet > press F12** and set **Show Vertical Balance Sheet to Yes**.

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Balance Sheet</b> 1-Apr-2008 to 31-Mar-2009	
as at 31-Mar-2009	
<b>Sources of Funds :</b>	
Capital Account	55,00,000.00
Loans (Liability)	4,63,216.03
Current Liabilities	54,39,840.51
Profit & Loss A/c	62,38,991.92
Opening Balance	
Current Period	<u>62,38,991.92</u>
Unadjusted Forex Gain/Loss	3.55
<b>T o t a l</b>	<u><u>1,76,42,052.01</u></u>
<b>Application of Funds :</b>	
Fixed Assets	34,62,489.68
Investments	5,00,000.00
Current Assets	1,36,79,562.33
<b>T o t a l</b>	<u><u>1,76,42,052.01</u></u>

Figure 1.1 Vertical Balance Sheet

## 1.2 Vertical Balance Sheet with Working Capital

Go to **Gateway of Tally > Balance Sheet > press F12** and set '**Show Vertical Balance Sheet**' and '**Show Working Capital figures**' to '**Yes**' > press **Alt+F1**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Balance Sheet</b> 1-Apr-2008 to 31-Mar-2009		
		as at 31-Mar-2009
<b>Sources of Funds :</b>		
<b>Capital Account</b>		<b>55,00,000.00</b>
<i>Balasubramanian's Share Capital A/c</i>	7,13,000.00	
<i>Kavitha's Share Capital A/c</i>	2,76,500.00	
<i>Mohan's Share Capital A/c</i>	15,00,000.00	
<i>Priya Ganesh's Share Capital A/c</i>	5,65,500.00	
<i>Sathish's Share Capital A/c</i>	14,00,000.00	
<i>Suresh's Share Capital A/c</i>	4,75,500.00	
<i>Vijayakumar's Share Capital A/c</i>	<u>5,69,500.00</u>	
<b>Loans (Liability)</b>		<b>4,63,216.03</b>
<i>Unsecured Loans</i>	4,43,316.03	
<i>HDFC Silver Credit Card</i>	<u>19,900.00</u>	
<b>Profit &amp; Loss A/c</b>		<b>62,38,991.92</b>
<i>Opening Balance</i>		
<i>Current Period</i>	<u>62,38,991.92</u>	
Unadjusted Forex Gain/Loss		3.55
<b>T o t a l</b>		<b><u>1,22,02,211.50</u></b>
<b>Application of Funds :</b>		
<b>Fixed Assets</b>		<b>34,62,489.68</b>
<i>Accumulated Depreciation on Fixed Assets</i>	(-)6,02,622.20	
<i>Land &amp; Building</i>	14,00,000.00	
<i>Plant &amp; Machinery</i>	15,25,000.00	
<i>Airconditioner</i>	21,500.00	
<i>Computers &amp; Peripherals</i>	90,460.00	
<i>Furniture &amp; Fixtures</i>	1,22,420.00	
<i>Motor Car - Hyundai GLX</i>	<u>9,05,731.88</u>	
<b>Investments</b>		<b>5,00,000.00</b>
<i>Investments</i>	<u>5,00,000.00</u>	
<b>Working Capital</b>		<b>82,39,721.82</b>
<b>Current Assets</b>	1,36,79,562.33	
<i>Closing Stock</i>	13,58,831.73	
<i>Loans &amp; Advances (Asset)</i>	15,99,000.00	
<i>Sundry Debtors</i>	65,16,336.68	
<i>Cash-in-hand</i>	10,19,901.25	
<i>Bank Accounts</i>	29,35,492.67	
<i>Advance Tax</i>	<u>2,50,000.00</u>	
Less: <b>Current Liabilities</b>	54,39,840.51	
<i>Duties &amp; Taxes</i>	65,206.54	
<i>Provisions</i>	91,618.38	
<i>Sundry Creditors</i>	50,76,720.00	
<i>ESI Payable</i>	210.00	
<i>Interest on Car Loan A/c</i>	1,56,275.59	
<i>Salary Payable</i>	<u>49,810.00</u>	
<b>T o t a l</b>		<b><u>1,22,02,211.50</u></b>

Figure 1.2 Vertical Balance Sheet with Working Capital

### 1.3 Horizontal Balance Sheet

Go to **Gateway of Tally > Balance Sheet > press Alt+F1**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Balance Sheet</b> 1-Apr-2008 to 31-Mar-2009			
<b>Liabilities</b>	as at 31-Mar-2009	<b>Assets</b>	as at 31-Mar-2009
<b>Capital Account</b>	<b>55,00,000.00</b>	<b>Fixed Assets</b>	<b>34,62,489.68</b>
<i>Balasubramanian's Share Capital A/c</i>	<i>7,13,000.00</i>	<i>Accumulated Depreciation on Fixed Assets</i>	<i>(-)6,02,622.20</i>
<i>Kavitha's Share Capital A/c</i>	<i>2,76,500.00</i>	<i>Land &amp; Building</i>	<i>14,00,000.00</i>
<i>Mohan's Share Capital A/c</i>	<i>15,00,000.00</i>	<i>Plant &amp; Machinery</i>	<i>15,25,000.00</i>
<i>Priya Ganesh's Share Capital A/c</i>	<i>5,65,500.00</i>	<i>Airconditioner</i>	<i>21,500.00</i>
<i>Sathish's Share Capital A/c</i>	<i>14,00,000.00</i>	<i>Computers &amp; Peripherals</i>	<i>90,460.00</i>
<i>Suresh's Share Capital A/c</i>	<i>4,75,500.00</i>	<i>Furniture &amp; Fixtures</i>	<i>1,22,420.00</i>
<i>Vijayakumar's Share Capital A/c</i>	<u><i>5,69,500.00</i></u>	<i>Motor Car - Hyundai GLX</i>	<u><i>9,05,731.88</i></u>
<b>Loans (Liability)</b>	<b>4,63,216.03</b>	<b>Investments</b>	<b>5,00,000.00</b>
<i>Unsecured Loans</i>	<i>4,43,316.03</i>	<i>Investments</i>	<u><i>5,00,000.00</i></u>
<i>HDFC Silver Credit Card</i>	<u><i>19,900.00</i></u>	<b>Current Assets</b>	<b>1,36,79,562.33</b>
<b>Current Liabilities</b>	<b>54,39,840.51</b>	<i>Closing Stock</i>	<i>13,58,831.73</i>
<i>Duties &amp; Taxes</i>	<i>65,206.54</i>	<i>Loans &amp; Advances (Asset)</i>	<i>15,99,000.00</i>
<i>Provisions</i>	<i>91,618.38</i>	<i>Sundry Debtors</i>	<i>65,16,336.68</i>
<i>Sundry Creditors</i>	<i>50,76,720.00</i>	<i>Cash-in-hand</i>	<i>10,19,901.25</i>
<i>ESI Payable</i>	<i>210.00</i>	<i>Bank Accounts</i>	<i>29,35,492.67</i>
<i>Interest on Car Loan A/c</i>	<i>1,56,275.59</i>	<i>Advance Tax</i>	<u><i>2,50,000.00</i></u>
<i>Salary Payable</i>	<u><i>49,810.00</i></u>		
<b>Profit &amp; Loss A/c</b>	<b>62,38,991.92</b>		
<i>Opening Balance</i>			
<i>Current Period</i>	<u><i>62,38,991.92</i></u>		
<i>Unadjusted Forex Gain/Loss</i>	<i>3.55</i>		
<b>Total</b>	<b>1,76,42,052.01</b>	<b>Total</b>	<b>1,76,42,052.01</b>

Figure 1.3 Horizontal Balance Sheet

### 1.4 Horizontal Balance Sheet with Percentage/Working Capital

Go to **Gateway of Tally > Balance Sheet > press F12** and set '**Show Percentages**' and '**Show Working Capital figures**' to '**Yes**' > press **Alt+F1**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Balance Sheet</b> 1-Apr-2008 to 31-Mar-2009			
Liabilities	as at 31-Mar-2009	Assets	as at 31-Mar-2009
<b>Capital Account</b>	<b>55,00,000.00</b> 45.07 %	<b>Fixed Assets</b>	<b>34,62,489.68</b> 28.38 %
Balaraman's Share Capital	7,13,000.00	Accumulated Depreciation on Fixed As	(6,02,622.20)
Kavitha's Share Capital A/c	2,76,500.00	Land & Building	14,00,000.00
Mohan's Share Capital A/c	15,00,000.00	Plant & Machinery	15,25,000.00
Priya Ganesh's Share Capital A/c	5,65,500.00	Airconditioner	21,500.00
Satish's Share Capital A/c	14,00,000.00	Computers & Peripherals	90,460.00
Suresh's Share Capital A/c	4,75,500.00	Furniture & Fixtures	1,22,420.00
Vijaykumar's Share Capital A/c	5,69,500.00	Motor Car - Hyundai GLX	9,05,731.88
<b>Loans (Liability)</b>	<b>4,63,216.03</b> 3.80 %	<b>Investments</b>	<b>5,00,000.00</b> 4.10 %
Unsecured Loans	4,43,316.03	Investments	5,00,000.00
HDFC Silver Credit Card	19,900.00	<b>Working Capital</b>	<b>82,39,721.82</b> 67.53 %
<b>Profit &amp; Loss A/c</b>	<b>62,38,991.92</b> 51.13 %	<b>Current Assets</b>	<b>1,36,79,562.33</b>
Opening Balance	62,38,991.92	Closing Stock	13,58,831.73
Current Period	62,38,991.92	Loans & Advances (Asset)	15,99,000.00
Unadjusted Forex Gain/Loss	3.55	Sundry Debtors	65,16,336.68
		Cash-in-hand	10,19,901.25
		Bank Accounts	29,35,492.67
		Advance Tax	2,50,000.00
		<b>Less: Current Liabilities</b>	<b>54,39,840.51</b>
		Duties & Taxes	65,206.54
		Provisions	91,618.38
		Sundry Creditors	50,76,720.00
		ESI Payable	210.00
		Interest on Car Loan A/c	1,56,275.59
		Salary Payable	49,810.00
<b>Total</b>	<b>1,22,02,211.50</b> 100 %	<b>Total</b>	<b>1,22,02,211.50</b> 100 %

Figure 1.4 Horizontal Balance Sheet with Percentage/Working Capital

## 1.5 Comparative Quarterly Balance Sheet

Go to **Gateway of Tally > Balance Sheet > press Alt+F1 >press Alt+N** (select 'Quarterly' Column Details)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Balance Sheet</b>		
	as at 30-Jun-2008	as at 30-Sep-2008
Page 1 (A)		
<b>Sources of Funds :</b>		
<b>Capital Account</b>	<b>55,00,000.00</b>	<b>55,00,000.00</b>
<i>Balasubramanian's Share Capital A/c</i>	7,13,000.00	7,13,000.00
<i>Kavitha's Share Capital A/c</i>	2,76,500.00	2,76,500.00
<i>Mohan's Share Capital A/c</i>	15,00,000.00	15,00,000.00
<i>Priya Ganesh's Share Capital A/c</i>	5,65,500.00	5,65,500.00
<i>Sathish's Share Capital A/c</i>	14,00,000.00	14,00,000.00
<i>Suresh's Share Capital A/c</i>	4,75,500.00	4,75,500.00
<i>Vijayakumar's Share Capital A/c</i>	5,69,500.00	5,69,500.00
<b>Loans (Liability)</b>	<b>5,57,277.46</b>	<b>4,93,643.65</b>
Unsecured Loans	5,42,407.46	4,89,543.65
<i>HDFC Silver Credit Card</i>	14,870.00	4,100.00
<b>Current Liabilities</b>	<b>52,26,280.47</b>	<b>67,07,388.60</b>
Duties & Taxes	(-)3,84,388.63	(-)2,21,038.83
Provisions		
Sundry Creditors	54,36,342.00	67,60,047.50
<i>ESI Payable</i>	210.00	210.00
<i>Interest on Car Loan A/c</i>	1,74,117.10	1,68,169.93
<i>Salary Payable</i>		
<b>Profit &amp; Loss A/c</b>	<b>8,92,288.48</b>	<b>16,66,069.42</b>
Opening Balance		8,92,288.48
Current Period	8,92,288.48	7,73,780.94
Unadjusted Forex Gain/Loss		
<b>Total</b>	<b>1,21,75,846.41</b>	<b>1,43,67,707.67</b>
<b>Application of Funds :</b>		
<b>Fixed Assets</b>	<b>25,21,191.88</b>	<b>40,46,191.88</b>
Accumulated Depreciation on Fixed Assets		
Land & Building	4,00,000.00	14,00,000.00
Plant & Machinery	10,00,000.00	15,25,000.00
Airconditioner		
Computers & Peripherals	90,460.00	90,460.00
Furniture & Fixtures	1,25,000.00	1,25,000.00
Motor Car - Hyundai GLX	9,05,731.88	9,05,731.88
<b>Investments</b>		<b>5,00,000.00</b>
Investments		5,00,000.00
<b>Current Assets</b>	<b>96,54,654.53</b>	<b>98,20,909.79</b>
Closing Stock	31,57,971.91	24,22,573.41
Loans & Advances (Asset)	7,00,000.00	16,00,000.00
Sundry Debtors	26,46,843.75	30,30,023.75
Cash-in-hand	3,44,758.00	6,73,990.00
Bank Accounts	28,05,080.87	20,94,322.63
Advance Tax		
<b>Total</b>	<b>1,21,75,846.41</b>	<b>1,43,67,707.67</b>

Figure 1.5 Comparative Quarterly Balance Sheet

## 1.6 Comparative Half yearly Balance Sheet

Go to **Gateway of Tally > Balance Sheet > press Alt+F1 > press Alt+N** (select 'Half Yearly' Column Details)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Balance Sheet</b>		
	as at 30-Sep-2008	as at 31-Mar-2009
<b>Sources of Funds :</b>		
<b>Capital Account</b>	<b>55,00,000.00</b>	<b>55,00,000.00</b>
<i>Balasubramanian's Share Capital A/c</i>	<i>7,13,000.00</i>	<i>7,13,000.00</i>
<i>Kavitha's Share Capital A/c</i>	<i>2,76,500.00</i>	<i>2,76,500.00</i>
<i>Mohan's Share Capital A/c</i>	<i>15,00,000.00</i>	<i>15,00,000.00</i>
<i>Priya Ganesh's Share Capital A/c</i>	<i>5,65,500.00</i>	<i>5,65,500.00</i>
<i>Sathish's Share Capital A/c</i>	<i>14,00,000.00</i>	<i>14,00,000.00</i>
<i>Suresh's Share Capital A/c</i>	<i>4,75,500.00</i>	<i>4,75,500.00</i>
<i>Vijayakumar's Share Capital A/c</i>	<i>5,69,500.00</i>	<i>5,69,500.00</i>
<b>Loans (Liability)</b>	<b>4,93,643.65</b>	<b>4,63,216.03</b>
<i>Unsecured Loans</i>	<i>4,89,543.65</i>	<i>4,43,316.03</i>
<i>HDFC Silver Credit Card</i>	<i>4,100.00</i>	<i>19,900.00</i>
<b>Current Liabilities</b>	<b>67,07,388.60</b>	<b>54,39,840.51</b>
<i>Duties &amp; Taxes</i>	<i>(-)2,21,038.83</i>	<i>65,206.54</i>
<i>Provisions</i>		<i>91,618.38</i>
<i>Sundry Creditors</i>	<i>67,60,047.50</i>	<i>50,76,720.00</i>
<i>ESI Payable</i>	<i>210.00</i>	<i>210.00</i>
<i>Interest on Car Loan A/c</i>	<i>1,68,169.93</i>	<i>1,56,275.59</i>
<i>Salary Payable</i>		<i>49,810.00</i>
<b>Profit &amp; Loss A/c</b>	<b>16,66,069.42</b>	<b>62,38,991.92</b>
<i>Opening Balance</i>		<i>16,66,069.42</i>
<i>Current Period</i>	<i>16,66,069.42</i>	<i>45,72,922.50</i>
Unadjusted Forex Gain/Loss		3.55
<b>Total</b>	<b>1,43,67,101.67</b>	<b>1,76,42,052.01</b>
<b>Application of Funds :</b>		
<b>Fixed Assets</b>	<b>40,46,191.88</b>	<b>34,62,489.68</b>
<i>Accumulated Depreciation on Fixed Assets</i>		<i>(-)6,02,622.20</i>
<i>Land &amp; Building</i>	<i>14,00,000.00</i>	<i>14,00,000.00</i>
<i>Plant &amp; Machinery</i>	<i>15,25,000.00</i>	<i>15,25,000.00</i>
<i>Airconditioner</i>		<i>21,500.00</i>
<i>Computers &amp; Peripherals</i>	<i>90,460.00</i>	<i>90,460.00</i>
<i>Furniture &amp; Fixtures</i>	<i>1,25,000.00</i>	<i>1,22,420.00</i>
<i>Motor Car - Hyundai GLX</i>	<i>9,05,731.88</i>	<i>9,05,731.88</i>
<b>Investments</b>	<b>5,00,000.00</b>	<b>5,00,000.00</b>
<i>Investments</i>	<i>5,00,000.00</i>	<i>5,00,000.00</i>
<b>Current Assets</b>	<b>98,20,909.79</b>	<b>1,36,79,562.33</b>
<i>Closing Stock</i>	<i>24,22,573.41</i>	<i>13,58,831.73</i>
<i>Loans &amp; Advances (Asset)</i>	<i>16,00,000.00</i>	<i>15,99,000.00</i>
<i>Sundry Debtors</i>	<i>30,30,023.75</i>	<i>65,16,336.68</i>
<i>Cash-in-hand</i>	<i>6,73,990.00</i>	<i>10,19,901.25</i>
<i>Bank Accounts</i>	<i>20,94,322.63</i>	<i>29,35,492.67</i>
<i>Advance Tax</i>		<i>2,50,000.00</i>
<b>Total</b>	<b>1,43,67,101.67</b>	<b>1,76,42,052.01</b>

Figure 1.6 Comparative Half yearly Balance Sheet

## 1.7 Comparative Yearly Balance Sheet

Go to **Gateway of Tally > Balance Sheet > press Alt+F1 > press Alt+N** (select 'Yearly' Column Details)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Balance Sheet</b> 1-Apr-2008 to 31-Mar-2009			
<b>Liabilities</b>	as at 31-Mar-2009	<b>Assets</b>	as at 31-Mar-2009
<b>Capital Account</b>	<b>55,00,000.00</b>	<b>Fixed Assets</b>	<b>34,62,489.68</b>
Balasubramanian's Share Capital A/c	7,13,000.00	Accumulated Depreciation on Fixed Assets	(-)6,02,622.20
Kavitha's Share Capital A/c	2,76,500.00	Land & Building	14,00,000.00
Mohan's Share Capital A/c	15,00,000.00	Plant & Machinery	15,25,000.00
Priya Ganesh's Share Capital A/c	5,65,500.00	Airconditioner	21,500.00
Sathish's Share Capital A/c	14,00,000.00	Computers & Peripherals	90,460.00
Suresh's Share Capital A/c	4,75,500.00	Furniture & Fixtures	1,22,420.00
Vijayakumar's Share Capital A/c	5,69,500.00	Motor Car - Hyundai GLX	9,05,731.88
<b>Loans (Liability)</b>	<b>4,63,216.03</b>	<b>Investments</b>	<b>5,00,000.00</b>
Unsecured Loans	4,43,316.03	Investments	5,00,000.00
HDFC Silver Credit Card	19,900.00	<b>Current Assets</b>	<b>1,36,79,562.33</b>
<b>Current Liabilities</b>	<b>54,39,840.51</b>	Closing Stock	13,58,831.73
Duties & Taxes	65,206.54	Loans & Advances (Asset)	15,99,000.00
Provisions	91,618.38	Sundry Debtors	65,16,336.68
Sundry Creditors	50,76,720.00	Cash-in-hand	10,19,901.25
ESI Payable	210.00	Bank Accounts	29,35,492.67
Interest on Car Loan A/c	1,56,275.59	Advance Tax	2,50,000.00
Salary Payable	49,810.00		
<b>Profit &amp; Loss A/c</b>	<b>62,38,991.92</b>		
Opening Balance			
Current Period	62,38,991.92		
Unadjusted Forex Gain/Loss	3.55		
<b>Total</b>	<b>1,76,42,052.01</b>	<b>Total</b>	<b>1,76,42,052.01</b>

Figure 1.7 Comparative Yearly Balance Sheet

## 1.8 Vertical Profit and Loss Account

Go to **Gateway of Tally > Profit & Loss A/c > Press F12** and set '**Show Vertical Profit & Loss**' to '**Yes**' > press **Alt+F1**

<b>Universal Enterprises</b>	
Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore	
<b>Profit &amp; Loss A/c</b>	
1-Apr-2008 to 31-Mar-2009	
Particulars	1-Apr-2008 to 31-Mar-2009
<b>Trading Account :</b>	
<b>Sales Accounts</b>	<b>3,15,70,847.50</b>
CST Sales	60,30,125.00
Local Sales	2,46,85,830.00
Sales @ 20%	2,88,000.00
Sales - Advertising Services	56,550.00
Sales AMC for Computers	65,000.00
Sales - Exports	70,342.50
Sales Bills to Make	<u>3,75,000.00</u>
<b>Cost of Sales :</b>	<b>2,28,73,105.77</b>
Opening Stock	
Add: Purchase Accounts	2,41,98,697.50
Less: Closing Stock	<u>13,58,831.73</u>
	2,28,39,865.77
<b>Direct Expenses</b>	<b>33,240.00</b>
Assembling Charges	18,240.00
Carriage Inwards	<u>15,000.00</u>
<b>Gross Profit :</b>	<b>86,97,741.73</b>
<b>Income Statement :</b>	
<b>Indirect Incomes</b>	<b>86,97,741.73</b>
<b>Indirect Expenses</b>	<b>24,58,749.81</b>
Depreciation on Fixed Assets	6,02,622.20
Interest & Finance Charges	55,519.37
Operating Expenses	3,33,568.75
Salaries & Remuneration Paid	12,79,165.00
Selling & Distribution Expenses	19,400.00
Employer ESI Contributions	8,668.00
Employer PF Contributions	44,596.49
Bonus	50,000.00
Business Promotion Expenses	25,500.00
Legal Fees	16,500.00
Miscellaneous Expenses	13,210.00
Research & Development Expenses	<u>10,000.00</u>
<b>Nett Profit :</b>	<b>62,38,991.92</b>

Figure 1.8 Vertical Profit and Loss Account

## 1.9 Horizontal Profit and Loss Account

Go to **Gateway of Tally > Profit & Loss A/c > press Alt+F1**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Profit &amp; Loss A/c</b> 1-Apr-2008 to 31-Mar-2009			
Particulars	1-Apr-2008 to 31-Mar-2009	Particulars	1-Apr-2008 to 31-Mar-2009
Opening Stock		<b>Sales Accounts</b>	<b>3,15,70,847.50</b>
Accessories		CST Sales	60,30,125.00
Components		Local Sales	2,46,85,830.00
Defective Items		Sales @ 20%	2,88,000.00
Dot Matrix Printers		Sales - Advertising Services	56,550.00
Laser Jet Printers		Sales AMC for Computers	65,000.00
IMFL		Sales - Exports	70,342.50
Timber		<b>Sales Bills to Make</b>	<b>3,75,000.00</b>
Timber - OTFL			
<b>Purchase Accounts</b>	<b>2,41,98,697.50</b>	<b>Indirect Incomes</b>	
Purchase @ 12.5%	1,31,95,812.50	Closing Stock	<b>13,58,831.73</b>
Purchase @ 20%	2,00,000.00	Accessories	15,792.76
Purchase @ 4%	1,07,29,380.00	Components	2,573.22
Purchase - Courier Charges	18,170.00	Defective Items	600.00
Purchase - Interstate	40,560.00	Dot Matrix Printers	14,000.00
Purchase - Telephone Services	14,775.00	Laser Jet Printers	17,400.00
<b>Purchase Bills to Come</b>		IMFL	8,000.00
		Timber	12,72,965.75
		Timber - OTFL	<u>27,500.00</u>
<b>Direct Expenses</b>	<b>33,240.00</b>		
Assembling Charges	18,240.00		
Carriage Inwards	<u>15,000.00</u>		
<b>Indirect Expenses</b>	<b>24,58,749.81</b>		
Depreciation on Fixed Assets	6,02,622.20		
Interest & Finance Charges	55,519.37		
Operating Expenses	3,33,568.75		
Salaries & Remuneration Paid	12,79,165.00		
Selling & Distribution Expenses	19,400.00		
Employer ESI Contributions	8,668.00		
Employer PF Contributions	44,596.49		
Bonus	50,000.00		
Business Promotion Expenses	25,500.00		
Legal Fees	16,500.00		
Miscellaneous Expenses	13,210.00		
Research & Development Expenses	<u>10,000.00</u>		
Nett Profit	<b>62,38,991.92</b>		
<b>Total</b>	<b>3,29,29,679.23</b>	<b>Total</b>	<b>3,29,29,679.23</b>

Figure 1.9 Horizontal Profit and Loss Account

## 1.10 Income and Expenditure Statement

Go to **Gateway of Tally** > (press **F11 Company Features** and set '**Income/Expense Stmt instead of P & L**' to '**Yes**') > **Income & Expense A/c** > press **Alt+F1**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Income &amp; Expenditure Statement</b> 1-Apr-2008 to 31-Mar-2009			
Particulars	1-Apr-2008 to 31-Mar-2009	Particulars	1-Apr-2008 to 31-Mar-2009
Opening Stock		<b>Sales Accounts</b>	<b>3,15,70,847.50</b>
Accessories		CST Sales	60,30,125.00
Components		Local Sales	2,46,85,830.00
Defective Items		Sales @ 20%	2,88,000.00
Dot Matrix Printers		Sales - Advertising Services	56,550.00
Laser Jet Printers		Sales AMC for Computers	65,000.00
IMFL		Sales - Exports	70,342.50
Timber		<b>Sales Bills to Make</b>	<b>3,75,000.00</b>
Timber - OTFL			
<b>Purchase Accounts</b>	<b>2,41,98,697.50</b>	<b>Indirect Incomes</b>	
Purchase @ 12.5%	1,31,95,812.50	Closing Stock	<b>13,58,831.73</b>
Purchase @ 20%	2,00,000.00	Accessories	15,792.76
Purchase @ 4%	1,07,29,380.00	Components	2,573.22
Purchase - Courier Charges	18,170.00	Defective Items	600.00
Purchase - Interstate	40,560.00	Dot Matrix Printers	14,000.00
Purchase - Telephone Services	14,775.00	Laser Jet Printers	17,400.00
<b>Purchase Bills to Come</b>		IMFL	8,000.00
		Timber	12,72,965.75
		Timber - OTFL	27,500.00
<b>Direct Expenses</b>	<b>33,240.00</b>		
Assembling Charges	18,240.00		
Carriage Inwards	15,000.00		
<b>Indirect Expenses</b>	<b>24,58,749.81</b>		
Depreciation on Fixed Assets	6,02,622.20		
Interest & Finance Charges	55,519.37		
Operating Expenses	3,33,568.75		
Salaries & Remuneration Paid	12,79,165.00		
Selling & Distribution Expenses	19,400.00		
Employer ESI Contributions	8,668.00		
Employer PF Contributions	44,596.49		
Bonus	50,000.00		
Business Promotion Expenses	25,500.00		
Legal Fees	16,500.00		
Miscellaneous Expenses	13,210.00		
Research & Development Expenses	10,000.00		
Excess of Income over Expenditure	<b>62,38,991.92</b>		
<b>Total</b>	<b>3,29,29,679.23</b>	<b>Total</b>	<b>3,29,29,679.23</b>

Figure 1.10 Income and Expenditure Statement

### 1.11 Comparative Profit and Loss Account

Go to **Gateway of Tally > Profit & Loss A/c > press F2** and change period to **01.04.08 to 30.09.08 >** or press **Alt+N** (select 'Half Yearly' Column Details)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Profit &amp; Loss A/c</b>		
<u>Particulars</u>	1-Apr-2008 to 30-Sep-2008	1-Oct-2008 to 31-Mar-2009
<b><u>Trading Account :</u></b>		
<b>Sales Accounts</b>	<b>1,28,33,600.00</b>	<b>1,87,37,247.50</b>
CST Sales	29,50,125.00	30,80,000.00
Local Sales	98,29,675.00	1,48,56,155.00
Sales @ 20%		2,88,000.00
Sales - Advertising Services	23,800.00	32,750.00
Sales AMC for Computers	30,000.00	35,000.00
Sales - Exports		70,342.50
Sales Bills to Make		<b>3,75,000.00</b>
<b>Cost of Sales :</b>	<b>1,03,45,434.09</b>	<b>1,25,27,671.64</b>
Opening Stock		24,22,573.41
Add: Purchase Accounts	1,27,51,387.50	1,14,47,310.00
Less: Closing Stock	24,22,573.41	13,58,831.73
	<b>1,03,28,814.09</b>	<b>1,25,11,051.68</b>
<b>Direct Expenses</b>	<b>16,620.00</b>	<b>16,620.00</b>
Assembling Charges	9,120.00	9,120.00
Carriage Inwards	7,500.00	7,500.00
<b>Gross Profit :</b>	<b>24,88,165.91</b>	<b>62,09,575.82</b>
<b><u>Income Statement :</u></b>		
<b>Indirect Incomes</b>	<b>24,88,165.91</b>	<b>62,09,575.82</b>
<b>Indirect Expenses</b>	<b>8,22,096.49</b>	<b>16,36,653.32</b>
Depreciation on Fixed Assets		6,02,622.20
Interest & Finance Charges	475.00	55,044.37
Operating Expenses	1,58,736.00	1,74,832.75
Salaries & Remuneration Paid	6,03,255.00	6,75,910.00
Selling & Distribution Expenses	6,100.00	13,300.00
Employer ESI Contributions	4,411.00	4,257.00
Employer PF Contributions	21,989.49	22,607.00
Bonus		50,000.00
Business Promotion Expenses		25,500.00
Legal Fees	16,500.00	
Miscellaneous Expenses	10,630.00	2,580.00
Research & Development Expenses		10,000.00
<b>Nett Profit :</b>	<b>16,66,069.42</b>	<b>45,72,922.50</b>

Figure 1.11 Comparative Profit and Loss Account

## 1.12 Trial Balance

Go to **Gateway of Tally > Display > Trial Balance > Press Alt+F1**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Trial Balance</b> 1-Apr-2008 to 31-Mar-2009		
		Page 1
		Closing Balance
		Debit      Credit
<b>Capital Account</b>		<b>55,00,000.00</b>
<i>Balasubramanian's Share Capital A/c</i>		7,13,000.00
<i>Kavitha's Share Capital A/c</i>		2,76,500.00
<i>Mohan's Share Capital A/c</i>		15,00,000.00
<i>Priya Ganesh's Share Capital A/c</i>		5,65,500.00
<i>Sathish's Share Capital A/c</i>		14,00,000.00
<i>Suresh's Share Capital A/c</i>		4,75,500.00
<i>Vijayakumar's Share Capital A/c</i>		5,69,500.00
<b>Loans (Liability)</b>		<b>4,63,216.03</b>
Unsecured Loans		4,43,316.03
<i>HDFC Silver Credit Card</i>		19,900.00
<b>Current Liabilities</b>		<b>1,35,769.86    55,75,610.37</b>
Duties & Taxes	1,20,769.86	1,85,976.40
Provisions		91,618.38
Sundry Creditors	15,000.00	50,91,720.00
<i>ESI Payable</i>		210.00
<i>Interest on Car Loan A/c</i>		1,56,275.59
<i>Salary Payable</i>		49,810.00
<b>Fixed Assets</b>		<b>40,65,111.88    6,02,622.20</b>
Accumulated Depreciation on Fixed Assets		6,02,622.20
Land & Building	14,00,000.00	
Plant & Machinery	15,25,000.00	
<i>Airconditioner</i>	21,500.00	
<i>Computers &amp; Peripherals</i>	90,460.00	
<i>Furniture &amp; Fixtures</i>	1,22,420.00	
<i>Motor Car - Hyundai GLX</i>	9,05,731.88	
<b>Investments</b>		<b>5,00,000.00</b>
<i>Investments</i>		5,00,000.00
<b>Current Assets</b>		<b>1,24,09,735.66    89,005.06</b>
Opening Stock		
Loans & Advances (Asset)	16,00,000.00	1,000.00
Sundry Debtors	65,20,422.18	4,085.50
Cash-in-hand	10,19,901.25	
Bank Accounts	30,19,412.23	83,919.56
<i>Advance Tax</i>	2,50,000.00	
<b>Sales Accounts</b>		<b>3,15,70,847.50</b>
<b>Sales Bills to Make</b>		3,75,000.00
CST Sales		60,30,125.00
Local Sales		2,46,85,830.00
<i>Sales @ 20%</i>		2,88,000.00
<i>Sales - Advertising Services</i>		56,550.00
<i>Sales AMC for Computers</i>		65,000.00
<i>Sales - Exports</i>		70,342.50
<b>Carried Over</b>		<b>1,71,10,617.40    4,38,01,301.16</b>

continued ...

Figure 1.12 Trial Balance Detailed



Universal Enterprises		Page 2	
Trial Balance : 1-Apr-2008 to 31-Mar-2009			
	Closing Balance		
	Debit	Credit	
<b>Brought Forward</b>	<b>1,71,10,617.40</b>	<b>4,38,01,301.16</b>	
<b>Purchase Accounts</b>	<b>2,41,98,697.50</b>		
<i>Purchase @ 12.5%</i>	1,31,95,812.50		
<i>Purchase @ 20%</i>	2,00,000.00		
<i>Purchase @ 4%</i>	1,07,29,380.00		
<i>Purchase - Courier Charges</i>	18,170.00		
<i>Purchase - Interstate</i>	40,560.00		
<i>Purchase - Telephone Services</i>	14,775.00		
<b>Direct Expenses</b>	<b>33,240.00</b>		
<i>Assembling Charges</i>	18,240.00		
<i>Carriage Inwards</i>	15,000.00		
<b>Indirect Expenses</b>	<b>24,62,249.81</b>	<b>3,500.00</b>	
<i>Depreciation on Fixed Assets</i>	6,02,622.20		
<i>Interest &amp; Finance Charges</i>	55,519.37		
<i>Operating Expenses</i>	3,33,568.75		
<i>Salaries &amp; Remuneration Paid</i>	12,79,165.00		
<i>Selling &amp; Distribution Expenses</i>	22,900.00	3,500.00	
<i>Employer ESI Contributions</i>	8,668.00		
<i>Employer PF Contributions</i>	44,596.49		
<i>Bonus</i>	50,000.00		
<i>Business Promotion Expenses</i>	25,500.00		
<i>Legal Fees</i>	16,500.00		
<i>Miscellaneous Expenses</i>	13,210.00		
<i>Research &amp; Development Expenses</i>	10,000.00		
<b>Unadjusted Forex Gain/Loss</b>		3.55	
<b>Grand Total</b>	<b>4,38,04,804.71</b>	<b>4,38,04,804.71</b>	

Figure 1.13 Trial Balance Detailed

## 1.13 Ratio Analysis

Go to **Gateway of Tally > Ratio Analysis**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Ratio Analysis</b> 1-Apr-2008 to 31-Mar-2009			
Principal Groups	1-Apr-2008 to 31-Mar-2009	Principal Ratios	1-Apr-2008 to 31-Mar-2009
<b>Working Capital</b> <i>(Current Assets-Current Liabilities)</i>	82,39,721.82 Dr	<b>Current Ratio</b> <i>(Current Assets : Current Liabilities)</i>	2.51 : 1
<b>Cash-in-hand</b>	10,19,901.25 Dr	<b>Quick Ratio</b> <i>(Current Assets-Stock-in-hand : Current Liabilities)</i>	2.26 : 1
<b>Bank Accounts</b>	29,35,492.67 Dr	<b>Debt/Equity Ratio</b> <i>(Loans (Liability) : Capital Account + Nett Profit)</i>	0.04 : 1
<b>Bank OD A/c</b>			
<b>Sundry Debtors</b> <i>(due till today)</i>	65,16,336.68 Dr	<b>Gross Profit %</b>	27.55 %
	<b>73,00,627.27 Dr</b>	<b>Nett Profit %</b>	19.76 %
<b>Sundry Creditors</b> <i>(due till today)</i>	50,76,720.00 Cr	<b>Operating Cost %</b> <i>(as percentage of Sales Accounts)</i>	80.24 %
	<b>48,62,156.00 Cr</b>		
<b>Sales Accounts</b>	3,15,70,847.50 Cr	<b>Recv. Turnover in days</b> <i>(payment performance of Debtors)</i>	68.20 days
<b>Purchase Accounts</b>	2,41,98,697.50 Dr		
<b>Stock-in-hand</b>	13,58,831.73 Dr	<b>Return on Investment %</b> <i>(Nett Profit/Capital Account + Nett Profit)</i>	53.15 %
<b>Nett Profit</b>	62,38,991.92 Cr	<b>Return on Wkg. Capital %</b> <i>(Nett Profit/Working Capital) %</i>	75.72 %
<b>Wkg. Capital Turnover</b> <i>(Sales Accounts/Working Capital)</i>	3.83		
<b>Inventory Turnover</b> <i>(Sales Accounts / Closing Stock)</i>	23.23		

Figure 1.14 Ratio Analysis

## 1.14 Comparative Ratio Analysis

Go to **Gateway of Tally > Ratio Analysis > press Alt+N** (select 'Yearly' Column Details)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Ratio Analysis</b> 1-Apr-2008 to 31-Mar-2009	
	1-Apr-2008 to 31-Mar-2009
<b>Principal Groups :</b>	
<b>Working Capital</b> <i>(Current Assets-Current Liabilities)</i>	82,39,721.82 Dr
<b>Cash-in-hand</b>	10,19,901.25 Dr
<b>Bank Accounts</b>	29,35,492.67 Dr
<b>Bank OD A/c</b>	
<b>Sundry Debtors</b> <i>(due till today)</i>	65,16,336.68 Dr
	<b>73,00,627.27 Dr</b>
<b>Sundry Creditors</b> <i>(due till today)</i>	50,76,720.00 Cr
	<b>48,62,156.00 Cr</b>
<b>Sales Accounts</b>	3,15,70,847.50 Cr
<b>Purchase Accounts</b>	2,41,98,697.50 Dr
<b>Stock-in-hand</b>	13,58,831.73 Dr
<b>Nett Profit</b>	62,38,991.92 Cr
<b>Wkg. Capital Turnover</b> <i>(Sales Accounts / Working Capital)</i>	3.83
<b>Inventory Turnover</b> <i>(Sales Accounts / Closing Stock)</i>	23.23
<b>Principal Ratios :</b>	
<b>Current Ratio</b> <i>(Current Assets : Current Liabilities)</i>	2.51 : 1
<b>Quick Ratio</b> <i>(Current Assets-Stock-in-hand : Current Liabilities)</i>	2.26 : 1
<b>Debt/Equity Ratio</b> <i>(Loans (Liability) : Capital Account + Nett Profit)</i>	0.04 : 1
<b>Gross Profit %</b>	27.55 %
<b>Nett Profit %</b>	19.76 %
<b>Operating Cost %</b> <i>(as percentage of Sales Accounts)</i>	80.24 %
<b>Recv. Turnover in days</b> <i>(payment performance of Debtors)</i>	68.20 days
<b>Return on Investment %</b> <i>(Nett Profit / Capital Account + Nett Profit)</i>	53.15 %
<b>Return on Wkg. Capital %</b> <i>(Nett Profit / Working Capital) %</i>	75.72 %

Figure 1.15 Comparative Ratio Analysis

## 1.15 Cash Flow Summary

Go to **Gateway of Tally > Display > Cash/Funds Flow > Cash Flow** (Select the required month or press **F2** and specify the required period)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Cash Flow Summary</b> 1-Apr-2008 to 31-Mar-2009			
Inflow	1-Apr-2008 to 31-Mar-2009	Outflow	1-Apr-2008 to 31-Mar-2009
<b>Capital Account</b>	<b>55,00,000.00</b>	<b>Loans (Liability)</b>	<b>3,46,603.97</b>
Balasubramanian's Share Capital A/c	7,13,000.00	Unsecured Loans	3,35,833.97
Kavitha's Share Capital A/c	2,76,500.00	HDFC Silver Credit Card	10,770.00
Mohan's Share Capital A/c	15,00,000.00		
Priya Ganesh's Share Capital A/c	5,65,500.00	<b>Current Liabilities</b>	<b>2,73,47,752.19</b>
Sathish's Share Capital A/c	14,00,000.00	Duties & Taxes	6,59,585.58
Suresh's Share Capital A/c	4,75,500.00	Provisions	2,36,114.56
Vijayakumar's Share Capital A/c	5,69,500.00	Sundry Creditors	2,51,38,836.27
		EDLI Admin Charges @ 0.01%	33.92
<b>Loans (Liability)</b>	<b>2,51,500.00</b>	EDLI Contribution @ 0.5%	122.00
Unsecured Loans	2,51,500.00	Employee's ESI Contribution @ 1.75%	3,119.00
		Employee's PF Contribution @ 12%	40,709.00
<b>Current Liabilities</b>	<b>2,54,458.91</b>	ESI Payable	8,458.00
Duties & Taxes	4,458.91	Interest on Car Loan A/c	21,806.29
Sundry Creditors	2,50,000.00	PF Admin Charges @ 1.10%	3,731.57
		PF Payable	40,709.00
<b>Current Assets</b>	<b>2,83,30,138.54</b>	Professional Tax	8,310.00
Sundry Debtors	2,83,30,138.54	Salary Payable	11,86,217.00
<b>Sales Accounts</b>	<b>41,521.00</b>	<b>Fixed Assets</b>	<b>21,500.00</b>
Local Sales	41,521.00	Airconditioner	21,500.00
<b>Indirect Expenses</b>	<b>610.00</b>	<b>Investments</b>	<b>5,00,000.00</b>
Operating Expenses	610.00	Investments	5,00,000.00
		<b>Current Assets</b>	<b>18,84,960.00</b>
		Loans & Advances (Asset)	16,10,000.00
		Sundry Debtors	24,960.00
		Advance Tax	2,50,000.00
		<b>Purchase Accounts</b>	<b>12,800.00</b>
		Purchase @ 4%	12,800.00
		<b>Direct Expenses</b>	<b>18,240.00</b>
		Assembling Charges	18,240.00
		<b>Indirect Expenses</b>	<b>2,90,978.37</b>
		Interest & Finance Charges	54,235.62
		Operating Expenses	1,49,112.75
		Salaries & Remuneration Paid	30,000.00
		Business Promotion Expenses	25,500.00
		Legal Fees	16,500.00
		Miscellaneous Expenses	5,630.00
		Research & Development Expenses	10,000.00
<b>Total</b>	<b>3,43,78,228.45</b>	<b>Total</b>	<b>3,04,22,834.53</b>

Figure 1.16 Cash Flow Summary

## 1.16 Funds Flow Summary

Go to **Gateway of Tally > Display > Cash/Funds Flow > Funds Flow** (Select the required month or press **F2** and specify the required period)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Funds Flow Summary</b> 1-Apr-2008 to 31-Mar-2009			
Sources	1-Apr-2008 to 31-Mar-2009	Applications	1-Apr-2008 to 31-Mar-2009
<b>Capital Account</b>	<b>55,00,000.00</b>	<b>Fixed Assets</b>	<b>34,62,489.68</b>
Balasubramanian's Share Capital A/c	7,13,000.00	Accumulated Depreciation on Fixed Assets	(-)6,02,622.20
Kavitha's Share Capital A/c	2,76,500.00	Land & Building	14,00,000.00
Mohan's Share Capital A/c	15,00,000.00	Plant & Machinery	15,25,000.00
Priya Ganesh's Share Capital A/c	5,65,500.00	Airconditioner	21,500.00
Sathish's Share Capital A/c	14,00,000.00	Computers & Peripherals	90,460.00
Suresh's Share Capital A/c	4,75,500.00	Furniture & Fixtures	1,22,420.00
Vijayakumar's Share Capital A/c	5,69,500.00	Motor Car - Hyundai GLX	9,05,731.88
<b>Loans (Liability)</b>	<b>4,63,216.03</b>	<b>Investments</b>	<b>5,00,000.00</b>
Unsecured Loans	4,43,316.03	Investments	5,00,000.00
HDFC Silver Credit Card	19,900.00		
Nett Profit	62,38,991.92		
Unadjusted Forex Gain/Loss	3.55		
<b>Total</b>	<b>1,22,02,211.50</b>	<b>Total</b>	<b>39,62,489.68</b>

  

Particulars		Opening Balance	Closing Balance	Wkg Cap Increase
<b>Current Assets</b>			1,36,79,562.33	Dr 1,36,79,562.33
<b>Current Liabilities</b>			54,39,840.51	Cr (-)54,39,840.51
<b>Working Capital</b>			82,39,721.82	Dr 82,39,721.82

Figure 1.17 Funds Flow Summary

### 1.17 Budgets

Go to **Gateway of Tally > Display > Trial Balance >** press **Alt+B** and select '**Expenditure Budget**' and Press **Enter** (also create one more column for variance)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Trial Balance</b> 1-Apr-2008 to 31-Mar-2009		
Page 1 (A)		
	Actuals	
	Closing Balance	
	Debit	Credit
Capital Account		55,00,000.00
Loans (Liability)		4,63,216.03
Current Liabilities	1,35,769.86	55,75,610.37
Fixed Assets	40,65,111.88	6,02,622.20
Investments	5,00,000.00	
Current Assets	1,24,09,735.66	89,005.06
Sales Accounts		3,15,70,847.50
Purchase Accounts	2,41,98,697.50	
Direct Expenses	33,240.00	
Indirect Expenses	24,62,249.81	3,500.00
Profit & Loss A/c		
Unadjusted Forex Gain/Loss		3.55
<b>Grand Total</b>	<b>4,38,04,804.71</b>	<b>4,38,04,804.71</b>

Figure 1.18 Budgets

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Trial Balance</b> 1-Apr-2008 to 31-Mar-2009		
Page 1 (B)		
	Expenditure Budget Variance	
	Closing Balance	
	Debit	Credit
Capital Account		
Loans (Liability)		
Current Liabilities		
Fixed Assets		
Investments		
Current Assets		
Sales Accounts		3,15,60,847.50 99.99%
Purchase Accounts		
Direct Expenses	760.00 2.235%	
Indirect Expenses	(-)22,12,249.81 89.89%	
Profit & Loss A/c		(-)2,74,000.00 (-)100%
Unadjusted Forex Gain/Loss		
<b>Grand Total</b>	<b>(-)22,11,489.81</b>	<b>3,12,86,847.50</b>

Figure 1.19 Budgets

### 1.18 Cost Category Summary

Go to **Gateway of Tally > Display > Statement of Accounts > Cost Centres > Category Summary**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Cost Category Summary</b> 1-Apr-2008 to 31-Mar-2009			
			Page 1
	Transactions		Closing Balance
	Debit	Credit	
<b>Branch Office</b>	331.90		<b>331.90 Dr</b>
<i>Salaries</i>	331.90		331.90 Dr
<b>Primary Cost Category</b>	26,49,951.49	13,52,429.49	<b>12,97,522.00 Dr</b>
Accounts	2,27,804.75	1,20,126.25	1,07,678.50 Dr
Administration	5,04,694.63	2,58,633.73	2,46,060.90 Dr
Sales	19,17,452.11	9,73,669.51	9,43,782.60 Dr

Figure 1.20 Cost Category Summary

### 1.19 Cost Centre BreakUp

Go to **Gateway of Tally > Display > Statement of Accounts > Cost Centres > Cost Centre Break-up** (select the required Cost Centre and press Enter)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Breakup of Cost Centre</b> 1-Apr-2008 to 31-Mar-2009			
			Page 1
	Cost Centre: Sales		Closing Balance
	Debit	Credit	
<b>Current Liabilities</b>	3,34,28,174.07	3,88,68,014.58	<b>54,39,840.51 Cr</b>
EDLI Admin Charges @ 0.01%	33.92	33.92	
EDLI Contribution @ 0.5%	122.00	122.00	
Employee's ESI Contribution @ 1.75%	3,119.00	3,119.00	
Employee's PF Contribution @ 12%	40,709.00	40,709.00	
ESI Payable	8,458.00	8,668.00	210.00 Cr
PF Admin Charges @ 1.10%	3,731.57	3,731.57	
PF Payable	40,709.00	40,709.00	
Professional Tax	8,310.00	8,310.00	
Salary Payable	11,86,217.00	12,36,027.00	49,810.00 Cr
<b>Indirect Expenses</b>	25,27,869.81	69,110.00	<b>24,58,749.81 Dr</b>
Salaries & Remuneration Paid	12,79,165.00		12,79,165.00 Dr
Employer ESI Contributions	8,668.00		8,668.00 Dr
Employer PF Contributions	44,596.49		44,596.49 Dr
<b>Grand Total</b>	<b>3,59,56,033.88</b>	<b>3,89,37,124.58</b>	<b>29,81,090.70 Cr</b>

Figure 1.21 Cost Centre Breakup

## 1.20 Ledger Cost BreakUp

Go to **Gateway of Tally > Display > Statement of Accounts > Cost Centres > Ledger Break-up** (select the required Ledger and Press **Enter**)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore			
<b>Cost Breakup of Ledger</b> 1-Apr-2008 to 31-Mar-2009			
Page 1			
	<i>Ledger: Basic Pay</i>		<b>Closing Balance</b>
	<b>Transactions</b>		
	Debit	Credit	
<b>Primary Cost Category</b>	<b>8,25,192.00</b>		<b>8,25,192.00 Dr</b>
Accounts	54,617.00		54,617.00 Dr
Administration	1,46,538.00		1,46,538.00 Dr
Sales	6,24,037.00		6,24,037.00 Dr

Figure 1.22 Ledger Cost Breakup

## 1.21 Group Cost BreakUp

Go to **Gateway of Tally > Display > Statement of Accounts > Cost Centres > Group Break-up** (select the required Group and Press **Enter**)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore			
<b>Cost Breakup of Group</b> 1-Apr-2008 to 31-Mar-2009			
Page 1			
	<i>Group: Indirect Expenses</i>		<b>Closing Balance</b>
	<b>Transactions</b>		
	Debit	Credit	
<b>Branch Office</b>	<b>331.90</b>		<b>331.90 Dr</b>
Salaries	331.90		331.90 Dr
<b>Primary Cost Category</b>	<b>13,48,542.00</b>		<b>13,48,542.00 Dr</b>
Accounts	1,19,496.00		1,19,496.00 Dr
Administration	2,57,337.00		2,57,337.00 Dr
Sales	9,71,709.00		9,71,709.00 Dr

Figure 1.23 Group Cost Breakup

## 1.22 Stock Valuation Methods

Go to **Gateway of Tally > Balance Sheet > press Alt+N** and select **Stock Valuation Methods** and press **Enter**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Balance Sheet</b> 1-Apr-2008 to 31-Mar-2009		
	Stocks Valued at: Default	Stocks Valued at: FIFO
	as at 31-Mar-2009	as at 31-Mar-2009
Page 1 (A)		
<b>Sources of Funds :</b>		
<b>Capital Account</b>	<b>55,00,000.00</b>	<b>55,00,000.00</b>
<i>Balasubramanian's Share Capital A/c</i>	7,13,000.00	7,13,000.00
<i>Kavitha's Share Capital A/c</i>	2,76,500.00	2,76,500.00
<i>Mohan's Share Capital A/c</i>	15,00,000.00	15,00,000.00
<i>Priya Ganesh's Share Capital A/c</i>	5,65,500.00	5,65,500.00
<i>Sathish's Share Capital A/c</i>	14,00,000.00	14,00,000.00
<i>Suresh's Share Capital A/c</i>	4,75,500.00	4,75,500.00
<i>Vijayakumar's Share Capital A/c</i>	5,69,500.00	5,69,500.00
<b>Loans (Liability)</b>	<b>4,63,216.03</b>	<b>4,63,216.03</b>
Unsecured Loans	4,43,316.03	4,43,316.03
<i>HDFC Silver Credit Card</i>	19,900.00	19,900.00
<b>Current Liabilities</b>	<b>54,39,840.51</b>	<b>54,39,840.51</b>
Duties & Taxes	65,206.54	65,206.54
Provisions	91,618.38	91,618.38
Sundry Creditors	50,76,720.00	50,76,720.00
<i>ESI Payable</i>	210.00	210.00
<i>Interest on Car Loan A/c</i>	1,56,275.59	1,56,275.59
<i>Salary Payable</i>	49,810.00	49,810.00
<b>Profit &amp; Loss A/c</b>	<b>62,38,991.92</b>	<b>61,67,726.44</b>
<i>Opening Balance</i>		
<i>Current Period</i>	62,38,991.92	61,67,726.44
Unadjusted Forex Gain/Loss	3.55	3.55
<b>T o t a l</b>	<b>1,76,42,052.01</b>	<b>1,75,70,786.53</b>
<b>Application of Funds :</b>		
<b>Fixed Assets</b>	<b>34,62,489.68</b>	<b>34,62,489.68</b>
Accumulated Depreciation on Fixed Assets	(-)6,02,622.20	(-)6,02,622.20
Land & Building	14,00,000.00	14,00,000.00
Plant & Machinery	15,25,000.00	15,25,000.00
<i>Airconditioner</i>	21,500.00	21,500.00
<i>Computers &amp; Peripherals</i>	90,460.00	90,460.00
<i>Furniture &amp; Fixtures</i>	1,22,420.00	1,22,420.00
<i>Motor Car - Hyundai GLX</i>	9,05,731.88	9,05,731.88
<b>Investments</b>	<b>5,00,000.00</b>	<b>5,00,000.00</b>
<i>Investments</i>	5,00,000.00	5,00,000.00
<b>Current Assets</b>	<b>1,36,79,562.33</b>	<b>1,36,04,296.85</b>
Closing Stock	13,58,831.73	12,87,566.25
Loans & Advances (Asset)	15,99,000.00	15,99,000.00
Sundry Debtors	65,16,336.68	65,16,336.68
Cash-in-hand	10,19,901.25	10,19,901.25
Bank Accounts	29,35,492.67	29,35,492.67
<i>Advance Tax</i>	2,50,000.00	2,50,000.00

continued ...

Figure 1.24 Stock Valuation Methods



<b>Universal Enterprises</b>		Page 2 (A)	
Balance Sheet : 1-Apr-2008 to 31-Mar-2009		<i>Stocks Valued at: Default</i>	<i>Stocks Valued at: FIFO</i>
		<i>as at 31-Mar-2009</i>	<i>as at 31-Mar-2009</i>
<b>Total</b>		<u>1,76,42,052.01</u>	<u>1,75,70,786.53</u>

Figure 1.25 Stock Valuation Methods

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Balance Sheet</b> 1-Apr-2008 to 31-Mar-2009		
Page 1 (B)		
	Stocks Valued at: LIFO Perpetual as at 31-Mar-2009	Stocks Valued at: LIFO Annual as at 31-Mar-2009
<b>Sources of Funds :</b>		
<b>Capital Account</b>	<b>55,00,000.00</b>	<b>55,00,000.00</b>
<i>Balasubramanian's Share Capital A/c</i>	7,13,000.00	7,13,000.00
<i>Kavitha's Share Capital A/c</i>	2,76,500.00	2,76,500.00
<i>Mohan's Share Capital A/c</i>	15,00,000.00	15,00,000.00
<i>Priya Ganesh's Share Capital A/c</i>	5,65,500.00	5,65,500.00
<i>Sathish's Share Capital A/c</i>	14,00,000.00	14,00,000.00
<i>Suresh's Share Capital A/c</i>	4,75,500.00	4,75,500.00
<i>Vijayakumar's Share Capital A/c</i>	5,69,500.00	5,69,500.00
<b>Loans (Liability)</b>	<b>4,63,216.03</b>	<b>4,63,216.03</b>
<i>Unsecured Loans</i>	4,43,316.03	4,43,316.03
<i>HDFC Silver Credit Card</i>	19,900.00	19,900.00
<b>Current Liabilities</b>	<b>54,39,840.51</b>	<b>54,39,840.51</b>
<i>Duties &amp; Taxes</i>	65,206.54	65,206.54
<i>Provisions</i>	91,618.38	91,618.38
<i>Sundry Creditors</i>	50,76,720.00	50,76,720.00
<i>ESI Payable</i>	210.00	210.00
<i>Interest on Car Loan A/c</i>	1,56,275.59	1,56,275.59
<i>Salary Payable</i>	49,810.00	49,810.00
<b>Profit &amp; Loss A/c</b>	<b>63,61,966.44</b>	<b>63,61,966.44</b>
<i>Opening Balance</i>		
<i>Current Period</i>	63,61,966.44	63,61,966.44
<i>Unadjusted Forex Gain/Loss</i>	3.55	3.55
<b>Total</b>	<b>1,77,65,026.53</b>	<b>1,77,65,026.53</b>
<b>Application of Funds :</b>		
<b>Fixed Assets</b>	<b>34,62,489.68</b>	<b>34,62,489.68</b>
<i>Accumulated Depreciation on Fixed Assets</i>	(-)6,02,622.20	(-)6,02,622.20
<i>Land &amp; Building</i>	14,00,000.00	14,00,000.00
<i>Plant &amp; Machinery</i>	15,25,000.00	15,25,000.00
<i>Airconditioner</i>	21,500.00	21,500.00
<i>Computers &amp; Peripherals</i>	90,460.00	90,460.00
<i>Furniture &amp; Fixtures</i>	1,22,420.00	1,22,420.00
<i>Motor Car - Hyundai GLX</i>	9,05,731.88	9,05,731.88
<b>Investments</b>	<b>5,00,000.00</b>	<b>5,00,000.00</b>
<i>Investments</i>	5,00,000.00	5,00,000.00
<b>Current Assets</b>	<b>1,38,02,536.85</b>	<b>1,38,02,536.85</b>
<i>Closing Stock</i>	14,81,806.25	14,81,806.25
<i>Loans &amp; Advances (Asset)</i>	15,99,000.00	15,99,000.00
<i>Sundry Debtors</i>	65,16,336.68	65,16,336.68
<i>Cash-in-hand</i>	10,19,901.25	10,19,901.25
<i>Bank Accounts</i>	29,35,492.67	29,35,492.67
<i>Advance Tax</i>	2,50,000.00	2,50,000.00

continued ...

Figure 1.26 Stock Valuation Methods



<b>Universal Enterprises</b>		Page 2 (B)	
Balance Sheet : 1-Apr-2008 to 31-Mar-2009			
	<i>Stocks Valued at LIFO Perpetual as at 31-Mar-2009</i>	<i>Stocks Valued at LIFO Annual as at 31-Mar-2009</i>	
<b>Total</b>	<b>1,77,65,026.53</b>	<b>1,77,65,026.53</b>	

Figure 1.27 Stock Valuation Methods

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Balance Sheet</b> 1-Apr-2008 to 31-Mar-2009		
	Stocks Valued at: Std. Cost as at 31-Mar-2009	Stocks Valued at: Avg. Cost as at 31-Mar-2009
Page 1 (C)		
<b>Sources of Funds :</b>		
<b>Capital Account</b>	<b>55,00,000.00</b>	<b>55,00,000.00</b>
<i>Balasubramanian's Share Capital A/c</i>	7,13,000.00	7,13,000.00
<i>Kavitha's Share Capital A/c</i>	2,76,500.00	2,76,500.00
<i>Mohan's Share Capital A/c</i>	15,00,000.00	15,00,000.00
<i>Priya Ganesh's Share Capital A/c</i>	5,65,500.00	5,65,500.00
<i>Sathish's Share Capital A/c</i>	14,00,000.00	14,00,000.00
<i>Suresh's Share Capital A/c</i>	4,75,500.00	4,75,500.00
<i>Vijayakumar's Share Capital A/c</i>	5,69,500.00	5,69,500.00
<b>Loans (Liability)</b>	<b>4,63,216.03</b>	<b>4,63,216.03</b>
Unsecured Loans	4,43,316.03	4,43,316.03
<i>HDFC Silver Credit Card</i>	19,900.00	19,900.00
<b>Current Liabilities</b>	<b>54,39,840.51</b>	<b>54,39,840.51</b>
Duties & Taxes	65,206.54	65,206.54
Provisions	91,618.38	91,618.38
Sundry Creditors	50,76,720.00	50,76,720.00
<i>ESI Payable</i>	210.00	210.00
<i>Interest on Car Loan A/c</i>	1,56,275.59	1,56,275.59
<i>Salary Payable</i>	49,810.00	49,810.00
<b>Profit &amp; Loss A/c</b>	<b>62,14,390.19</b>	<b>62,38,991.92</b>
<i>Opening Balance</i>		
<i>Current Period</i>	62,14,390.19	62,38,991.92
Unadjusted Forex Gain/Loss	3.55	3.55
<b>Total</b>	<b>1,76,17,450.28</b>	<b>1,76,42,052.01</b>
<b>Application of Funds :</b>		
<b>Fixed Assets</b>	<b>34,62,489.68</b>	<b>34,62,489.68</b>
Accumulated Depreciation on Fixed Assets	(-)6,02,622.20	(-)6,02,622.20
Land & Building	14,00,000.00	14,00,000.00
Plant & Machinery	15,25,000.00	15,25,000.00
<i>Airconditioner</i>	21,500.00	21,500.00
<i>Computers &amp; Peripherals</i>	90,460.00	90,460.00
<i>Furniture &amp; Fixtures</i>	1,22,420.00	1,22,420.00
<i>Motor Car - Hyundai GLX</i>	9,05,731.88	9,05,731.88
<b>Investments</b>	<b>5,00,000.00</b>	<b>5,00,000.00</b>
<i>Investments</i>	5,00,000.00	5,00,000.00
<b>Current Assets</b>	<b>1,36,54,960.60</b>	<b>1,36,79,562.33</b>
Closing Stock	13,34,230.00	13,58,831.73
Loans & Advances (Asset)	15,99,000.00	15,99,000.00
Sundry Debtors	65,16,336.68	65,16,336.68
Cash-in-hand	10,19,901.25	10,19,901.25
Bank Accounts	29,35,492.67	29,35,492.67
<i>Advance Tax</i>	2,50,000.00	2,50,000.00

continued ...

Figure 1.28 Stock Valuation Methods



<b>Universal Enterprises</b>		Page 2 (C)	
Balance Sheet : 1-Apr-2008 to 31-Mar-2009			
		<i>Stocks Valued at: Std. Cost</i>	<i>Stocks Valued at: Avg. Cost</i>
		<i>as at 31-Mar-2009</i>	<i>as at 31-Mar-2009</i>
<b>Total</b>		<b>1,76,17,450.28</b>	<b>1,76,42,052.01</b>

Figure 1.29 Stock Valuation Methods

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Balance Sheet</b> 1-Apr-2008 to 31-Mar-2009		
Page 1 (D)		
	Stocks Valued at: Last Purchase Cost as at 31-Mar-2009	Stocks Valued at: Std. Price as at 31-Mar-2009
<b>Sources of Funds :</b>		
<b>Capital Account</b>	<b>55,00,000.00</b>	<b>55,00,000.00</b>
<i>Balasubramanian's Share Capital A/c</i>	7,13,000.00	7,13,000.00
<i>Kavitha's Share Capital A/c</i>	2,76,500.00	2,76,500.00
<i>Mohan's Share Capital A/c</i>	15,00,000.00	15,00,000.00
<i>Priya Ganesh's Share Capital A/c</i>	5,65,500.00	5,65,500.00
<i>Sathish's Share Capital A/c</i>	14,00,000.00	14,00,000.00
<i>Suresh's Share Capital A/c</i>	4,75,500.00	4,75,500.00
<i>Vijayakumar's Share Capital A/c</i>	5,69,500.00	5,69,500.00
<b>Loans (Liability)</b>	<b>4,63,216.03</b>	<b>4,63,216.03</b>
<i>Unsecured Loans</i>	4,43,316.03	4,43,316.03
<i>HDFC Silver Credit Card</i>	19,900.00	19,900.00
<b>Current Liabilities</b>	<b>54,39,840.51</b>	<b>54,39,840.51</b>
<i>Duties &amp; Taxes</i>	65,206.54	65,206.54
<i>Provisions</i>	91,618.38	91,618.38
<i>Sundry Creditors</i>	50,76,720.00	50,76,720.00
<i>ESI Payable</i>	210.00	210.00
<i>Interest on Car Loan A/c</i>	1,56,275.59	1,56,275.59
<i>Salary Payable</i>	49,810.00	49,810.00
<b>Profit &amp; Loss A/c</b>	<b>62,14,390.19</b>	<b>70,86,466.19</b>
<i>Opening Balance</i>		
<i>Current Period</i>	62,14,390.19	70,86,466.19
<i>Unadjusted Forex Gain/Loss</i>	3.55	3.55
<b>Total</b>	<b>1,76,17,450.28</b>	<b>1,84,89,526.28</b>
<b>Application of Funds :</b>		
<b>Fixed Assets</b>	<b>34,62,489.68</b>	<b>34,62,489.68</b>
<i>Accumulated Depreciation on Fixed Assets</i>	(-)6,02,622.20	(-)6,02,622.20
<i>Land &amp; Building</i>	14,00,000.00	14,00,000.00
<i>Plant &amp; Machinery</i>	15,25,000.00	15,25,000.00
<i>Airconditioner</i>	21,500.00	21,500.00
<i>Computers &amp; Peripherals</i>	90,460.00	90,460.00
<i>Furniture &amp; Fixtures</i>	1,22,420.00	1,22,420.00
<i>Motor Car - Hyundai GLX</i>	9,05,731.88	9,05,731.88
<b>Investments</b>	<b>5,00,000.00</b>	<b>5,00,000.00</b>
<i>Investments</i>	5,00,000.00	5,00,000.00
<b>Current Assets</b>	<b>1,36,54,960.60</b>	<b>1,45,27,036.60</b>
<i>Closing Stock</i>	13,34,230.00	22,06,306.00
<i>Loans &amp; Advances (Asset)</i>	15,99,000.00	15,99,000.00
<i>Sundry Debtors</i>	65,16,336.68	65,16,336.68
<i>Cash-in-hand</i>	10,19,901.25	10,19,901.25
<i>Bank Accounts</i>	29,35,492.67	29,35,492.67
<i>Advance Tax</i>	2,50,000.00	2,50,000.00

continued ...

Figure 1.30 Stock Valuation Methods



<b>Universal Enterprises</b>		Page 2 (D)	
Balance Sheet : 1-Apr-2008 to 31-Mar-2009			
	<i>Stocks Valued at Last Purchase Cost as at 31-Mar-2009</i>	<i>Stocks Valued at Std. Price as at 31-Mar-2009</i>	
<b>Total</b>	<b>1,76,17,450.28</b>	<b>1,84,89,526.28</b>	

Figure 1.31 Stock Valuation Methods

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Balance Sheet</b> 1-Apr-2008 to 31-Mar-2009		
	Stocks Valued at: Avg. Price as at 31-Mar-2009	Stocks Valued at: Monthly Avg. Cost as at 31-Mar-2009
Page 1 (E)		
<b>Sources of Funds :</b>		
<b>Capital Account</b>	<b>55,00,000.00</b>	<b>55,00,000.00</b>
<i>Balasubramanian's Share Capital A/c</i>	7,13,000.00	7,13,000.00
<i>Kavitha's Share Capital A/c</i>	2,76,500.00	2,76,500.00
<i>Mohan's Share Capital A/c</i>	15,00,000.00	15,00,000.00
<i>Priya Ganesh's Share Capital A/c</i>	5,65,500.00	5,65,500.00
<i>Sathish's Share Capital A/c</i>	14,00,000.00	14,00,000.00
<i>Suresh's Share Capital A/c</i>	4,75,500.00	4,75,500.00
<i>Vijayakumar's Share Capital A/c</i>	5,69,500.00	5,69,500.00
<b>Loans (Liability)</b>	<b>4,63,216.03</b>	<b>4,63,216.03</b>
Unsecured Loans	4,43,316.03	4,43,316.03
<i>HDFC Silver Credit Card</i>	19,900.00	19,900.00
<b>Current Liabilities</b>	<b>54,39,840.51</b>	<b>54,39,840.51</b>
Duties & Taxes	65,206.54	65,206.54
Provisions	91,618.38	91,618.38
Sundry Creditors	50,76,720.00	50,76,720.00
<i>ESI Payable</i>	210.00	210.00
<i>Interest on Car Loan A/c</i>	1,56,275.59	1,56,275.59
<i>Salary Payable</i>	49,810.00	49,810.00
<b>Profit &amp; Loss A/c</b>	<b>68,89,606.71</b>	<b>62,22,712.26</b>
<i>Opening Balance</i>		
<i>Current Period</i>	68,89,606.71	62,22,712.26
Unadjusted Forex Gain/Loss	3.55	3.55
<b>Total</b>	<b>1,82,92,666.80</b>	<b>1,76,25,772.35</b>
<b>Application of Funds :</b>		
<b>Fixed Assets</b>	<b>34,62,489.68</b>	<b>34,62,489.68</b>
Accumulated Depreciation on Fixed Assets	(-)6,02,622.20	(-)6,02,622.20
Land & Building	14,00,000.00	14,00,000.00
Plant & Machinery	15,25,000.00	15,25,000.00
<i>Airconditioner</i>	21,500.00	21,500.00
<i>Computers &amp; Peripherals</i>	90,460.00	90,460.00
<i>Furniture &amp; Fixtures</i>	1,22,420.00	1,22,420.00
<i>Motor Car - Hyundai GLX</i>	9,05,731.88	9,05,731.88
<b>Investments</b>	<b>5,00,000.00</b>	<b>5,00,000.00</b>
<i>Investments</i>	5,00,000.00	5,00,000.00
<b>Current Assets</b>	<b>1,43,30,177.12</b>	<b>1,36,63,282.67</b>
Closing Stock	20,09,446.52	13,42,552.07
Loans & Advances (Asset)	15,99,000.00	15,99,000.00
Sundry Debtors	65,16,336.68	65,16,336.68
Cash-in-hand	10,19,901.25	10,19,901.25
Bank Accounts	29,35,492.67	29,35,492.67
<i>Advance Tax</i>	2,50,000.00	2,50,000.00

continued ...

Figure 1.32 Stock Valuation Methods



<b>Universal Enterprises</b>		Page 2 (E)
Balance Sheet : 1-Apr-2008 to 31-Mar-2009		
	<i>Stocks Valued at: Avg. Price as at 31-Mar-2009</i>	<i>Stocks Valued at: Monthly Avg. Cost as at 31-Mar-2009</i>
<b>Total</b>	<b>1,82,92,666.80</b>	<b>1,76,25,772.35</b>

Figure 1.33 Stock Valuation Methods

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Balance Sheet</b> 1-Apr-2008 to 31-Mar-2009	
	Page 1 (F)
	Stocks Valued at: Last Sale Price as at 31-Mar-2009
<b>Sources of Funds :</b>	
<b>Capital Account</b>	<b>55,00,000.00</b>
<i>Balasubramanian's Share Capital A/c</i>	<i>7,13,000.00</i>
<i>Kavitha's Share Capital A/c</i>	<i>2,76,500.00</i>
<i>Mohan's Share Capital A/c</i>	<i>15,00,000.00</i>
<i>Priya Ganesh's Share Capital A/c</i>	<i>5,65,500.00</i>
<i>Sathish's Share Capital A/c</i>	<i>14,00,000.00</i>
<i>Suresh's Share Capital A/c</i>	<i>4,75,500.00</i>
<i>Vijayakumar's Share Capital A/c</i>	<i>5,69,500.00</i>
<b>Loans (Liability)</b>	<b>4,63,216.03</b>
Unsecured Loans	4,43,316.03
<i>HDFC Silver Credit Card</i>	<i>19,900.00</i>
<b>Current Liabilities</b>	<b>54,39,840.51</b>
Duties & Taxes	65,206.54
Provisions	91,618.38
Sundry Creditors	50,76,720.00
<i>ESI Payable</i>	<i>210.00</i>
<i>Interest on Car Loan A/c</i>	<i>1,56,275.59</i>
<i>Salary Payable</i>	<i>49,810.00</i>
<b>Profit &amp; Loss A/c</b>	<b>70,87,306.19</b>
<i>Opening Balance</i>	
<i>Current Period</i>	<i>70,87,306.19</i>
Unadjusted Forex Gain/Loss	3.55
<b>Total</b>	<b>1,84,90,366.28</b>
<b>Application of Funds :</b>	
<b>Fixed Assets</b>	<b>34,62,489.68</b>
Accumulated Depreciation on Fixed Assets	(-)6,02,622.20
Land & Building	14,00,000.00
Plant & Machinery	15,25,000.00
<i>Airconditioner</i>	<i>21,500.00</i>
<i>Computers &amp; Peripherals</i>	<i>90,460.00</i>
<i>Furniture &amp; Fixtures</i>	<i>1,22,420.00</i>
<i>Motor Car - Hyundai GLX</i>	<i>9,05,731.88</i>
<b>Investments</b>	<b>5,00,000.00</b>
<i>Investments</i>	<i>5,00,000.00</i>
<b>Current Assets</b>	<b>1,45,27,876.60</b>
Closing Stock	22,07,146.00
Loans & Advances (Asset)	15,99,000.00
Sundry Debtors	65,16,336.68
Cash-in-hand	10,19,901.25
Bank Accounts	29,35,492.67
<i>Advance Tax</i>	<i>2,50,000.00</i>

continued ...

Figure 1.34 Stock Valuation Methods



<b>Universal Enterprises</b>	
Balance Sheet : 1-Apr-2008 to 31-Mar-2009	Page 2 (F)
	<i>Stocks Valued at Last Sale Price</i>
	as at 31-Mar-2009
<b>Total</b>	<b>1,84,90,366.28</b>

Figure 1.35 Stock Valuation Methods

## 1.23 Daybook

Go to **Gateway of Tally > Display > Day Book**

**Universal Enterprises**  
 Plot No. 113 & 114,  
 Industrial Estate, Hongasandra  
 Bangalore  
**Day Book**  
 For 31-Mar-2009

Date	Particulars	Vch Type	Vch No.	Debit Amount		Credit Amount	
				Inwards Qty	Outwards Qty	Inwards Qty	Outwards Qty
31-3-2009	MNO Ltd Canara Bank	Payment	364	30,000.00			30,000.00
31-3-2009	DEF Ltd Cash	Payment	365	21,000.00			21,000.00
31-3-2009	New Era Computers Canara Bank	Payment	366	45,000.00			45,000.00
31-3-2009	Ashok Financiers Canara Bank	Payment	367	1,00,000.00			1,00,000.00
31-3-2009	Postage & Telegraph Cash	Payment	368	680.00			680.00
31-3-2009	Interest on Bank Overdraft HDFC Bank	Payment	369	52,341.62			52,341.62
31-3-2009	Assembling Charges HDFC Bank	Payment	370	1,520.00			1,520.00
31-3-2009	Bank Charges HDFC Bank	Payment	371	530.00			530.00
31-3-2009	Bank Charges Canara Bank	Payment	372	174.00			174.00
31-3-2009	ESI Payable Employee's ESI Contribution @ 1.25% HDFC Bank	Payment	373	780.00 287.00			1,067.00
31-3-2009	PF Payable Employee's PF Contribution @ 12% EDLI Contribution @ 0.5% EDLI Admin Charges @ 0.01% PF Admin Charges @ 1.10% HDFC Bank	Payment	374	3,438.00 3,438.00 10.00 2.87 315.19			7,204.06
31-3-2009	Salary Payable HDFC Bank	Payment	375	1,03,355.00			1,03,355.00
31-3-2009	Professional Tax HDFC Bank	Payment	376	760.00			760.00
31-3-2009	Professional Tax HDFC Bank	Payment	377	190.00			190.00
31-3-2009	FBT Ledger Canara Bank	Payment	378	1,370.00			1,370.00
31-3-2009	DEF Ltd Cash	Receipt	114		5,500.00		5,500.00
31-3-2009	MNO Ltd Cash	Receipt	115		45,000.00		45,000.00
31-3-2009	Ashok Financiers Canara Bank	Receipt	116		2,50,000.00		2,50,000.00
31-3-2009	Modern Advertisers HDFC Bank	Receipt	117		7,303.40		7,303.40
31-3-2009	Electricity Charges Provision for Outstanding Expenditure	Journal	83		2,415.00		2,415.00
31-3-2009	Office Rent Provision for Outstanding Expenditure	Journal	84		2,500.00		2,500.00

continued ...

Figure 1.36 Daybook

Universal Enterprises						
Day Book : For 31-Mar-2009						
Date	Particulars	Vch Type	Vch No.	Debit Amount		Credit Amount
				Inwards Qty	Outwards Qty	
31-3-2009	Petrol Expenses Bharat Petroleum	Journal	85	1,520.00		1,520.00
31-3-2009	Carriage Inwards Pee Jee Transports	Journal	86	1,250.00		1,250.00
31-3-2009	Transportation & Packaging Jet Roadways (P) Ltd.,	Journal	87	5,000.00		5,000.00
31-3-2009	Dep. on Building Dep. on Air conditioner Dep. on Computers & Pher. Dep. on Furniture & Fbdt. Dep. on Plant & Machinery - I Dep on Plant & Machinery - II Dep. on Motor Car Accum. Dep. on Building Accum. Dep. on Air conditioner Accum. Dep. on Computer & Per. Accum. Dep. on Furn. & Fbdt. Accum. Dep. on P & M - I Accum. Dep. on P & M - II Accum. Dep. on Motor Car	Journal	88	1,40,000.00 4,300.00 36,184.00 12,242.00 1,50,000.00 78,750.00 1,81,146.20		1,40,000.00 4,300.00 36,184.00 12,242.00 1,50,000.00 78,750.00 1,81,146.20
31-3-2009	PF Admin Expense PF Admin Charges @ 1.10% EDLI Contribution @ 0.5% EDLI Admin Charges @ 0.01%	Journal	89	328.06		315.19 10.00 2.87
31-3-2009	Output VAT @ 12.5% Output VAT @ 4% Input VAT @ 12.5% Input VAT @ 4% VAT Adjustment A/c	Journal	90	1,83,813.13 25,400.00		1,15,313.00 29,268.00 64,632.13
31-3-2009	VAT Adjustment A/c VAT Payable	Journal	91	64,632.13		64,632.13
31-3-2009	Ajay - Present Ajay Present Mahesh Present Rahul Present Suresh Present Vijay Kumar Present	Attendance	22			
31-3-2009	Ajay - Overtime Ajay Overtime Rahul Overtime	Attendance	23			
31-3-2009	Basic Pay House Rent Allowance Conveyance Overtime Pay Variable Pay Employee's PF Contribution @ 12% Professional Tax Staff Salary Advance Employee's ESI Contribution @ 1.75% Salary Payable	Payroll	34	70,885.00 26,355.00 5,200.00 4,400.00 3,000.00		3,438.00 760.00 2,000.00 287.00 1,03,355.00
31-3-2009	Employer EPS @ 8.33% Employer EPF @ 3.67% PF Payable	Payroll	35	2,386.00 1,052.00		3,438.00
31-3-2009	Employer ESI @ 4.75% ESI Payable	Payroll	36	780.00		780.00
31-3-2009	Bonus Professional Tax Salary Payable	Payroll	37	50,000.00		190.00 49,810.00

Figure 1.37 Daybook

### 1.24 Scenario- Projected Half yearly Gross Profit

Go to **Gateway of Tally > Profit & Loss A/c > press F2** and change date to **01.04.08 to 30.09.08** and press **Alt+C** and type date as **01.10.08 to 31.03.09** and select '**Gross Profit Scenario**' as '**Types of Value to Show**' and press **Enter**

Universal Enterprises Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore		
Profit & Loss A/c		
Particulars	Actuals 1-Apr-2008 to 30-Sep-2008	Gross Profit Scenario 1-Oct-2008 to 31-Mar-2009
<b>Trading Account :</b>		
<b>Sales Accounts</b>	<b>1,28,33,600.00</b>	<b>1,87,37,247.50</b>
CST Sales	29,50,125.00	30,80,000.00
Local Sales	98,29,675.00	1,48,56,155.00
Sales @ 20%		2,88,000.00
Sales - Advertising Services	23,800.00	32,750.00
Sales AMC for Computers	30,000.00	35,000.00
Sales - Exports		70,342.50
Sales Bills to Make		<b>3,75,000.00</b>
<b>Cost of Sales :</b>	<b>1,03,45,434.09</b>	<b>1,25,27,671.64</b>
Opening Stock		24,22,573.41
Add: Purchase Accounts	1,27,51,387.50	1,14,47,310.00
Less: Closing Stock	24,22,573.41	13,58,831.73
	<b>1,03,28,614.09</b>	<b>1,25,11,051.68</b>
<b>Direct Expenses</b>	<b>16,620.00</b>	<b>16,620.00</b>
Assembling Charges	9,120.00	9,120.00
Carriage Inwards	7,500.00	7,500.00
<b>Gross Profit :</b>	<b>24,88,165.91</b>	<b>62,09,575.82</b>
<b>Income Statement :</b>		
<b>Indirect Incomes</b>	<b>24,88,165.91</b>	<b>62,09,575.82</b>
<b>Indirect Expenses</b>	<b>8,22,096.49</b>	<b>16,36,653.32</b>
Depreciation on Fixed Assets		6,02,622.20
Interest & Finance Charges	475.00	55,044.37
Operating Expenses	1,58,736.00	1,74,832.75
Salaries & Remuneration Paid	6,03,255.00	6,75,910.00
Selling & Distribution Expenses	6,100.00	13,300.00
Employer ESI Contributions	4,411.00	4,257.00
Employer PF Contributions	21,989.49	22,607.00
Bonus		50,000.00
Business Promotion Expenses		25,500.00
Legal Fees	16,500.00	
Miscellaneous Expenses	10,630.00	2,580.00
Research & Development Expenses		10,000.00
<b>Nett Profit :</b>	<b>16,66,069.42</b>	<b>45,72,922.50</b>

Figure 1.38 Scenario- Projected Half yearly Gross Profit

## Lesson 2: Account Books and Registers

### 2.1 Ledger

Go to **Gateway of Tally > Display > Account Books > Ledger** (select the required ledger and press **Enter**)

Universal Enterprises Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore					
Silverplus Computers Ledger Account 1-Apr-2008 to 31-Mar-2009					
Page 1					
Date	Particulars	Vch Type	Vch No.	Debit	Credit
25-4-2008	To (as per details)	Sales	11	4,61,100.00	
	Sales @ 4%			4,40,000.00 Cr	
	Output VAT @ 4%			17,600.00 Cr	
	Packing Charges			3,500.00 Cr	
10-6-2008	To (as per details)	Sales	25	2,57,300.00	
	Sales @ 4%			2,45,000.00 Cr	
	Output VAT @ 4%			9,800.00 Cr	
	Transportation & Packaging			2,500.00 Cr	
10-7-2008	To (as per details)	Sales	38	3,76,900.00	
	Sales @ 4%			3,60,000.00 Cr	
	Output VAT @ 4%			14,400.00 Cr	
	Transportation & Packaging			2,500.00 Cr	
31-7-2008	By HDFC Bank	Receipt	37		10,00,000.00
10-8-2008	To (as per details)	Sales	47	2,52,100.00	
	Interstate Sales @ 4%			2,40,000.00 Cr	
	Transportation & Packaging			2,500.00 Cr	
	CST Tax @ 4%			9,600.00 Cr	
10-9-2008	To (as per details)	Sales	56	2,52,100.00	
	Sales @ 4%			2,40,000.00 Cr	
	Output VAT @ 4%			9,600.00 Cr	
	Transportation & Packaging			2,500.00 Cr	
10-10-2008	To (as per details)	Sales	64	2,57,300.00	
	Sales @ 4%			2,45,000.00 Cr	
	Output VAT @ 4%			9,800.00 Cr	
	Transportation & Packaging			2,500.00 Cr	
30-10-2008	By HDFC Bank	Receipt	65		6,00,000.00
26-11-2008	To (as per details)	Sales	80	5,22,500.00	
	Sales @ 4%			5,00,000.00 Cr	
	Output VAT @ 4%			20,000.00 Cr	
	Transportation & Packaging			2,500.00 Cr	
10-12-2008	To (as per details)	Sales	88	2,62,500.00	
	Sales @ 4%			2,50,000.00 Cr	
	Output VAT @ 4%			10,000.00 Cr	
	Transportation & Packaging			2,500.00 Cr	
31-12-2008	By HDFC Bank	Receipt	89		2,00,000.00
25-2-2009	To (as per details)	Sales	108	5,22,500.00	
	Sales @ 4%			5,00,000.00 Cr	
	Output VAT @ 4%			20,000.00 Cr	
	Transportation & Packaging			2,500.00 Cr	
28-2-2009	By HDFC Bank	Receipt	108		6,00,000.00
25-3-2009	To (as per details)	Sales	115	5,22,500.00	
	Sales @ 4%			5,00,000.00 Cr	
	Output VAT @ 4%			20,000.00 Cr	
	Transportation & Packaging			2,500.00 Cr	
	By Closing Balance			36,86,800.00	24,00,000.00
				36,86,800.00	12,86,800.00
				<u>36,86,800.00</u>	<u>36,86,800.00</u>

Figure 2.1 Ledger

## 2.2 Cash Book

Go to **Gateway of Tally > Display > Account Books > Cash/Bank Book(s) > Cash** (select the required month and press **Enter**)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Cash Book</b> 1-Dec-2008 to 31-Dec-2008						
						Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	
1-12-2008	To Opening Balance			8,93,695.00		
1-12-2008	To Canara Bank	Contra	22	25,000.00		
	To (as per details)	Sales	83	1,602.00		
	Sales @ 4%           1,540.00 Cr					
	Output VAT @ 4%   62.00 Cr					
	To (as per details)	Sales	84	1,544.00		
	Sales @ 4%           1,485.00 Cr					
	Output VAT @ 4%   59.00 Cr					
	To Manjunath Systems	Receipt	79	28,080.00		
4-12-2008	By Staff Welfare Expenses	Payment	249		369.00	
10-12-2008	To (as per details)	Sales	87	4,118.00		
	Sales @ 4%           3,960.00 Cr					
	Output VAT @ 4%   158.00 Cr					
12-12-2008	By Travelling & Conveyance	Payment	256		1,500.00	
15-12-2008	To Sales @ 4%	Sales	90	7,373.00		
	To Sales @ 4%	Sales	91	4,763.00		
	To DEF Ltd	Receipt	81	12,000.00		
	To Narayan	Receipt	82	45,000.00		
	To Prism Softlinks	Receipt	83	25,000.00		
	By Repairs & Maintenance - Guest Accomd.	Payment	257		300.00	
16-12-2008	By HDFC Bank	Contra	23		1,00,000.00	
23-12-2008	By Business Promotion Expenses	Payment	263		15,000.00	
30-12-2008	To HDFC Bank	Contra	24	70,000.00		
31-12-2008	To DEF Ltd	Receipt	88	4,000.00		
	By Postage & Telegraph	Payment	271		450.00	
				11,22,175.00	1,17,619.00	
	By Closing Balance				10,04,556.00	
				<b>11,22,175.00</b>	<b>11,22,175.00</b>	

Figure 2.2 Cash Book

## 2.3 Bank Book

Go to **Gateway of Tally > Display > Account Books > Cash/Bank Book(s) > Canara Bank** (select the required month and press **Enter**)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Canara Bank Book</b> 1-Apr-2008 to 30-Apr-2008					
					Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit
3-4-2008	To <b>Computer Junction</b> <i>Ch. No. :126789 dt 1.4.2008 on HDFC Bank</i>	Receipt	3	49,920.00	
5-4-2008	To <b>InfoSoft Solutions</b> <i>Ch. No. :</i>	Receipt	4	32,937.60	
9-4-2008	To <b>Arvind Kumar</b> <i>Ch. No. :234569 dt 9.4.2008 on HDFC Bank towards balance pa- yment of Bill No.GE/12348 dt.9.4. 2008 received</i>	Receipt	5	15,000.00	
12-4-2008	To <b>Arvind Kumar</b> <i>Ch. No. :234567 dt 5.4.2008 on HDFC Bank towards Advance for one HCL PIV Computer</i>	Receipt	6	10,000.00	
18-4-2008	By <b>New Era Computers</b> <i>Ch. No. :303301 cheque paid to New Era Computers against bill</i>	Payment	8		8,000.00
28-4-2008	To <b>(as per details)</b> <b>Janata Timbers</b> 4,90,437.00 Cr <b>Hindustan Timbers</b> 3,11,572.13 Cr <i>Ch. No. :</i>	Receipt	8	8,02,009.13	
30-4-2008	To <b>Global Traders</b> <i>DD. No. :134567 on SBI DD paid to Global Traders part payment against invoice</i>	Receipt	10	7,500.00	
	By <b>Chandra Timbers</b> <i>Ch. No. :</i>	Payment	19		5,00,000.00
				9,17,366.73	5,08,000.00
By	<b>Closing Balance</b>				4,09,366.73
				9,17,366.73	9,17,366.73

Figure 2.3 Bank Book

## 2.4 Multi- Column Cash Book

Go to **Gateway of Tally > Multi-Account Printing > Account Books > Multi-Column Cash/Bank** (Type the required period and press Enter)

Universal Enterprises Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Multi Column Cash/Bank Book</b> 1-May-2008 to 31-May-2008													
											Page 1		
Date	Particulars	Vou-cher Type	Nu-mer ber	Cash	HDFC Bank	Canara Bank	Date	Particulars	Vou-cher Type	Nu-mer ber	Cash	HDFC Bank	Canara Bank
				Dr	Dr	Dr					Cr	Cr	Cr
1-May-2008	To Opening Balance			1,51,406.00	48,51,466.60	4,09,366.73							
1-May-2008	To Canara Bank	Rcpt	12			1,00,000.00	1-May-2008	By NextGen Systems	Pymt	21			38,000.00
							1-May-2008	By The League Club	Pymt	22	5,000.00		
							2-May-2008	By Office Rent	Pymt	23			2,500.00
3-May-2008	To Canara Bank	Ctra	3		2,00,000.00		3-May-2008	By Canara Bank	Ctra	3		2,00,000.00	
3-May-2008	To Canara Bank	Rcpt	13			900.00	3-May-2008	By New Era Computers	Pymt	24			4,680.00
							4-May-2008	By Output ST - AMC Computers	Pymt	25			2,607.12
5-May-2008	To Canara Bank	Rcpt	14			1,800.00	5-May-2008	By Output ST - AMC Services	Pymt	26			612.00
							5-May-2008	By Computer Junction	Pymt	27			24,960.00
							5-May-2008	By Staff Welfare Expenses	Pymt	28	330.00		
							5-May-2008	By Vinayga Trading Corporation	Pymt	29			2,06,785.00
							5-May-2008	By Advisew Consultants	Pymt	30			10,000.00
							7-May-2008	By TCS @ 2.5% - TUFL	Pymt	31			17,897.00
							8-May-2008	By Jet Roadways (P) Ltd.	Pymt	32		8,000.00	
							10-May-2008	By Bharat Petroleum	Pymt	33			2,640.00
							10-May-2008	By Travelling & Conveyance	Pymt	34	1,560.00		
15-May-2008	To HDFC Bank	Rcpt	15	20,000.00	1,00,000.00		15-May-2008	By Pee Jee Transports	Pymt	35			1,250.00
16-May-2008	To Canara Bank	Rcpt	16			60,000.00	16-May-2008	By Simco Machinery Co.	Pymt	36		5,00,000.00	
							16-May-2008	By Simco Machinery Co.	Pymt	37		2,40,000.00	
17-May-2008	To Canara Bank	Ctra	4			3,00,000.00	17-May-2008	By Canara Bank	Ctra	4		3,00,000.00	
							18-May-2008	By Legal Fees	Pymt	38	1,500.00		
							18-May-2008	By Danno Furniture (P) Ltd.	Pymt	39			1,25,000.00
							19-May-2008	By Fast Couriers	Pymt	40		1,235.96	
							21-May-2008	By CST Tax @ 4%	Pymt	41			9,760.00
							25-May-2008	By Urbanization In Finance Coy.	Pymt	42			19,603.66
28-May-2008	To Canara Bank	Rcpt	17			11,96,226.01							
29-May-2008	To HDFC Bank	Rcpt	18		1,00,000.00		29-May-2008	By Telephone Link Ltd.	Pymt	43		1,460.68	
30-May-2008	To Cash	Ctra	5	1,00,000.00			30-May-2008	By Cash	Ctra	5		1,00,000.00	
31-May-2008	To HDFC Bank	Rcpt	19		2,31,300.00		31-May-2008	By Postage & Telegraph	Pymt	44	950.00		
31-May-2008	To HDFC Bank	Rcpt	20		7,640.48		31-May-2008	By Assembling Charges	Pymt	45		1,520.00	
							31-May-2008	By ES1 Payable	Pymt	46		780.00	
							31-May-2008	By PF Payable	Pymt	47		6,645.30	
							31-May-2008	By Professional Tax	Pymt	48		630.00	
							31-May-2008	By Salary Payable	Pymt	49		91,330.00	
							31-May-2008	By Chandra Timbers	Pymt	50			7,10,761.00
				2,71,406.00	52,90,407.08	22,68,301.74					9,340.00	14,71,206.60	11,56,472.12
				2,71,406.00	52,90,407.08	22,68,301.74		By Closing Balance			2,62,066.00	38,19,201.48	11,11,629.62
				2,71,406.00	52,90,407.08	22,68,301.74					2,71,406.00	52,90,407.08	22,68,301.74

Figure 2.4 Multi- Column Cash/ Bank Book

## 2.5 Receipt Voucher

Go to **Gateway of Tally > Accounting Vouchers > press F6**

No.: 119	Dated 31-Mar-2009
<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra <u>Bangalore</u>	
<b><u>RECEIPT</u></b>	
<i>Recd with thanks from :</i>	<b>Mr.Arvind Kumar</b>
<i>The sum of</i>	<b>: Rs. Twenty Five Thousand Only</b>
<i>By</i>	<b>: Cheque/DD</b>
<i>Remarks</i>	<b>: Ch. No. :725656 dt.31.03.2009 Being amount received from customers</b>
<u>Rs. 25,000.00</u>	Authorised Signatory

Figure 2.5 Receipt Voucher

## 2.6 Payment Voucher

Go to **Gateway of Tally > Accounting Vouchers > press F5**

Universal Enterprises Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore	
Payment Voucher	
No. : 7	Dated : 16-Apr-2008
Through : <b>HDFC Bank</b>	
Particulars	Amount
<b>Account :</b>	
Simco Machinery Co., Agst Ref <b>SMC/3215</b> <b>3,00,000.00 Dr</b>	<b>3,00,000.00</b>
<b>On Account of :</b> Ch. No. :685001	
<b>Amount (in words) :</b> Rs. Three Lakh Only	
	<b>3,00,000.00</b>
Receiver's Signature:	Authorised Signatory

Figure 2.6 Payment Voucher

## 2.7 Purchase Register

Go to **Gateway of Tally > Display > Account Books > Purchase Register** (select the required month and press **Enter**)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Purchase Register</b> 1-May-2008 to 31-May-2008					
Date	Particulars	Vch Type	Vch No.	Debit Amount	Page 1 Credit Amount
1-5-2008	<b>New Era Computers</b> <i>Invoice received from New Era Computers</i>	Purchase	20		46,800.00
1-5-2008	<b>New Era Computers</b> <i>Invoice received from New Era Computers</i>	Purchase	21		46,800.00
2-5-2008	<b>Top Computers</b> <i>Being purchase invoice accounted for 3 No's IBM PIV and IBM Celeron 5No's in stores from Top computers</i>	Purchase	22		1,59,120.00
3-5-2008	<b>Chandra Timbers</b>	Purchase	23		3,12,000.00
5-5-2008	<b>Zen Enterprises</b> <i>Invoice Received from Zen Enterprises</i>	Purchase	24		5,200.00
7-5-2008	<b>Mahaveer Computers</b> <i>Being Components for assembling PIV Computers purchased &amp; received alongwith the Invoice.</i>	Purchase	25		3,01,517.00
8-5-2008	<b>Jain Realtors</b> <i>Being Land Purchased.</i>	Purchase	26		4,00,000.00
11-5-2008	<b>Mahesh Timbers</b>	Purchase	27		29,05,875.00
15-5-2008	<b>Samsung (I) Pvt. Ltd.,</b> <i>Being Printers purchased from Samsung (I) Pvt. Ltd.,</i>	Purchase	28		2,76,750.00
17-5-2008	<b>Fast Couriers</b>	Purchase	29		1,235.96
22-5-2008	<b>Maruthi Traders</b> <i>Being Components for assembling PIV Computers purchased &amp; received alongwith the Invoice.</i>	Purchase	30		4,75,592.00
28-5-2008	<b>Telephone Link Ltd.,</b>	Purchase	31		1,460.68
<b>Total:</b>					<b>49,32,350.64</b>

Figure 2.7 Purchase Register

## 2.8 Purchase Register - Columnar

Go to **Gateway of Tally > Display > Account Books > Purchase Register** (select the required month and press **Enter**) > press **F5** and accept the columns

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Purchase Register</b> 1-May-2008 to 31-May-2008							
Date	Particulars	Voucher Type	Vch No.	Quantity	Rate	Gross Total	Page 1 (A) Purchase @ 4%
1-May-2008	<b>New Era Computers</b> Wireless Keyboard Wireless Mouse	Purchase	20	<b>100 Nos</b> 50 Nos 50 Nos	 600.00/Nos 300.00/Nos	<b>46,800.00</b>	45,000.00
1-May-2008	<b>New Era Computers</b> Wireless Keyboard Wireless Mouse	Purchase	21	<b>100 Nos</b> 50 Nos 50 Nos	 600.00/Nos 300.00/Nos	<b>46,800.00</b>	45,000.00
2-May-2008	<b>Top Computers</b> IBM PIV IBM Celeron	Purchase	22	<b>9 Nos</b> 3 Nos 6 Nos	 21,000.00/Nos 15,000.00/Nos	<b>1,59,120.00</b>	1,53,000.00
3-May-2008	<b>Chandra Timbers</b> Timber - OTFL	Purchase	23	<b>1,000 MT</b> 1,000 MT	 300.00/MT	<b>3,12,000.00</b>	3,00,000.00
5-May-2008	<b>Zen Enterprises</b> Dust Covers Mouse Pad	Purchase	24	<b>300 Nos</b> 100 Nos 200 Nos	 36.00/Nos 7.00/Nos	<b>5,200.00</b>	
7-May-2008	<b>Mahaveer Computers</b> Wireless Mouse Wireless Keyboard Monitor Hard Disk Floppy Drive Mother Board Pentium - IV Processor Mouse Pad USB Pen Drives 64 MB Dust Covers	Purchase	25	<b>150 Nos</b> 15 Nos 15 Nos 15 Nos 15 Nos 15 Nos 15 Nos 15 Nos 15 Nos 15 Nos 15 Nos 15 Nos	 400.00/Nos 750.00/Nos 3,150.00/Nos 4,150.00/Nos 250.00/Nos 5,180.00/Nos 3,800.00/Nos 8.00/Nos 1,600.00/Nos 40.00/Nos	<b>3,01,517.00</b>	2,89,920.00
8-May-2008	<b>Jain Realtors</b>	Purchase	26			<b>4,00,000.00</b>	
11-May-2008	<b>Mahesh Timbers</b> Timber	Purchase	27	<b>350 MT</b> 350 MT	 7,200.00/MT	<b>29,05,875.00</b>	
15-May-2008	<b>Samsung (I) Pvt. Ltd.,</b> Samsung Laserjet 1500	Purchase	28	<b>30 Nos</b> 30 Nos	 8,200.00/Nos	<b>2,76,750.00</b>	
17-May-2008	<b>Fast Couriers</b>	Purchase	29			<b>1,235.96</b>	
22-May-2008	<b>Maruthi Traders</b> Wireless Mouse Wireless Keyboard Monitor Hard Disk Floppy Drive Mother Board Pentium - IV Processor Mouse Pad USB Pen Drives 64 MB Dust Covers	Purchase	30	<b>250 Nos</b> 25 Nos 25 Nos 25 Nos 25 Nos 25 Nos 25 Nos 25 Nos 25 Nos 25 Nos 25 Nos 25 Nos	 350.00/Nos 700.00/Nos 3,000.00/Nos 4,000.00/Nos 200.00/Nos 5,000.00/Nos 3,500.00/Nos 7.00/Nos 1,500.00/Nos 35.00/Nos	<b>4,75,592.00</b>	4,57,300.00
28-May-2008	<b>Telephone Link Ltd.,</b>	Purchase	31			<b>1,460.68</b>	
	<b>Grand Total</b>					<b>49,32,350.64</b>	<b>12,90,220.00</b>

Figure 2.8 Purchase Register – Columnar

**Universal Enterprises**  
 Plot No. 113 & 114,  
 Industrial Estate, Hongasandra  
 Bangalore

**Purchase Register**  
 1-May-2008 to 31-May-2008

Page 1 (B)

Input VAT @ 4%	Purchase - Interstate	Land - I	Purchase @ 12.5%	Input VAT @ 12.5%	Purchase - Courier Charges	Input ST - Courier Charges	Purchase - Telephone Services	Input ST - Telephone Charges
1,800.00								
1,800.00								
6,120.00								
12,000.00	5,200.00							
11,597.00								
		4,00,000.00	25,83,000.00	3,22,875.00				
			2,46,000.00	30,750.00				
18,292.00					1,100.00	135.96		
							1,300.00	160.68
51,609.00	5,200.00	4,00,000.00	28,29,000.00	3,53,625.00	1,100.00	135.96	1,300.00	160.68

Figure 2.9 Purchase Register – Columnar

## 2.9 Purchase Register - Extract

Go to **Gateway of Tally > Display > Account Books > Purchase Register** (Select the required month or press **F2** and specify the required period) > press **F6**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Purchase Register</b> 1-Apr-2008 to 31-Mar-2009		
Particulars	Debit Amount	Credit Amount
Page 1		
<b>Sundry Creditors</b>		<b>2,92,98,726.27</b>
Sundry Creditors - Non Trading		29,86,000.00
Sundry Creditors - Trading		1,26,35,921.00
Chandra Timbers		71,69,227.50
Fast Couriers		20,414.02
Mahesh Timbers		64,80,564.00
Telephone Link Ltd.,		16,599.75
<b>Cash-in-hand</b>		<b>13,312.00</b>
Cash		13,312.00
<b>Purchase Accounts</b>	<b>2,42,04,657.50</b>	
Purchase @ 12.5%	1,31,96,812.50	
Purchase @ 20%	2,00,000.00	
Purchase @ 4%	1,07,30,660.00	
Purchase - Courier Charges	18,170.00	
Purchase - Interstate	45,240.00	
Purchase - Telephone Services	14,775.00	
<b>Current Liabilities</b>	<b>21,82,380.77</b>	
Duties & Taxes	21,82,380.77	
<b>Fixed Assets</b>	<b>29,25,000.00</b>	
Land & Building	14,00,000.00	
Plant & Machinery	15,25,000.00	
<b>Grand Total :</b>		<b>2,93,12,038.27 2,93,12,038.27</b>

Figure 2.10 Purchase Register – Extract

## 2.10 Sales Register

Go to **Gateway of Tally > Display > Account Books > Sales Register** (select the required month and press **Enter**)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Sales Register</b> 1-Apr-2008 to 30-Apr-2008					
Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount
2-4-2008	<b>Computer Junction</b> <i>Being IBM PIV computers sold.</i>	Sales	1	51,420.00	
2-4-2008	<b>InfoSoft Solutions</b>	Sales	2	32,937.60	
5-4-2008	<b>Computer Junction</b>	Sales	3	14,560.00	
8-4-2008	<b>Janata Timbers</b> <i>Being Timber sold at applicable rates of TCS and VAT</i>	Sales	4	4,90,437.00	
9-4-2008	<b>Arvind Kumar</b> <i>Sold against advance received on 5th April 2008</i>	Sales	5	26,000.00	
10-4-2008	<b>Universal Systems</b> <i>Being Assembled PIV Computers sold.</i>	Sales	6	2,31,300.00	
13-4-2008	<b>Hindustan Timbers</b> <i>Being Timber sold at applicable rates of TCS and VAT</i>	Sales	7	3,11,572.13	
24-4-2008	<b>Global Traders</b> <i>Sold 20 CDROM 10's Boxes received back 1 USB Pen Drive 64MB</i>	Sales	8	7,280.00	
25-4-2008	<b>Global Traders</b> <i>Sales invoice raised for 5 No's usb pen drives to global traders.</i>	Sales	9	10,400.00	
25-4-2008	<b>Amar Computer Peripherals</b> <i>Being Laser printers sold.</i>	Sales	10	1,33,125.00	
25-4-2008	<b>Silverplus Computers</b> <i>Being Assembled PIV Computers sold.</i>	Sales	11	4,61,100.00	
30-4-2008	<b>Supreme Computers Peripherals</b> <i>Being Dot Matrix Printers sold.</i>	Sales	12	1,85,625.00	
30-4-2008	<b>Modern Advertisers</b>	Sales	13	5,612.00	
<b>Total:</b>				<b>19,61,368.73</b>	

Figure 2.11 Sales Register

## 2.11 Sales Register - Columnar

Go to **Gateway of Tally > Display > Account Books > Sales Register** (select the required month and press **Enter**) > press **F5** and accept the columns

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Sales Register</b> 1-May-2008 to 31-May-2008								
							Page 1 (A)	
Date	Particulars	Voucher Type	Vch No.	Quantity	Rate	Gross Total	Sales @ 4%	Output VAT @ 4%
1-May-2008	<b>Horizon Systems</b> IBM PIV Wireless Mouse Mouse Pad Wireless Keyboard USB Pen Drives 64 MB	Sales	14	<b>298 Nos</b> 1 Nos 52 Nos 200 Nos 40 Nos 5 Nos	 26,000.00/Nos 700.00/Nos 20.00/Nos 800.00/Nos 2,000.00/Nos	<b>1,12,736.00</b>	1,08,400.00	4,336.00
3-May-2008	<b>Office Automation Systems</b> TVS.MSP 245 80 Col Printer	Sales	15	<b>15 Nos</b> 15 Nos	 7,400.00/Nos	<b>1,24,875.00</b>		
5-May-2008	<b>Computer Junction</b> IBM Celeron	Sales	16	<b>6 Nos</b> 6 Nos	 25,000.00/Nos	<b>1,59,500.00</b>		
5-May-2008	<b>Arvind Kumar</b> Wireless Keyboard Wireless Mouse	Sales	17	<b>113 Nos</b> 63 Nos 50 Nos	 850.00/Nos 500.00/Nos	<b>81,692.00</b>	78,550.00	3,142.00
10-May-2008	<b>Computer World</b> Assembled PIV	Sales	18	<b>15 Nos</b> 15 Nos	 24,000.00/Nos	<b>3,76,900.00</b>	3,60,000.00	
15-May-2008	<b>Nirmaan Timbers</b> Timber	Sales	19	<b>60 MT</b> 60 MT	 8,600.00/MT	<b>5,98,510.13</b>		
25-May-2008	<b>Worldwide Computers</b> Assembled PIV	Sales	20	<b>25 Nos</b> 25 Nos	 25,000.00/Nos	<b>6,52,500.00</b>		
25-May-2008	<b>Hindustan Timbers</b> Timber	Sales	21	<b>60 MT</b> 60 MT	 8,600.00/MT	<b>5,97,724.88</b>		
30-May-2008	<b>Modern Advertisers</b>	Sales	22			<b>7,640.48</b>		
<b>Grand Total</b>						<b>27,12,078.49</b>	<b>5,46,950.00</b>	<b>7,478.00</b>

Figure 2.12 Sales Register - Columnar

**Universal Enterprises**  
Plot No. 113 & 114,  
Industrial Estate, Hongasandra  
Bangalore

**Sales Register**  
1-May-2008 to 31-May-2008

Page 1 (B)

Sales @ 12.5%	Output VAT @ 12.5%	Interstate Sales @ 4%	Transportation & Packaging	CST Tax @ 4%	TCS @ 2.5% - TUFL	Sales - Advertising Services	Output ST - Advt. Services
1,11,000.00	13,875.00	1,50,000.00	3,500.00	6,000.00			
5,16,000.00	66,501.13	6,25,000.00	2,500.00	14,400.00	16,009.00		
5,16,000.00	66,413.88			25,000.00	15,311.00		
						6,800.00	840.48
<b>11,43,000.00</b>	<b>1,46,790.01</b>	<b>7,75,000.00</b>	<b>8,500.00</b>	<b>45,400.00</b>	<b>31,320.00</b>	<b>6,800.00</b>	<b>840.48</b>

Figure 2.13 Sales Register - Columnar

## 2.12 Sales Register - Extract

Go to **Gateway of Tally > Display > Account Books > Sales Register** (Select the required month or press **F2** and specify the required period) > press **F6**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Sales Register</b> 1-Apr-2008 to 31-Mar-2009		
Particulars	Debit Amount	Credit Amount
<b>Sundry Debtors</b>		<b>3,44,73,899.42</b>
East Debtors		13,24,170.00
North Debtors		18,53,300.00
South Debtors		91,96,890.00
Sundry Debtors - Overseas		70,342.50
West Debtors		29,71,720.00
Bright Traders		3,47,640.00
Hindustan Timbers		47,26,378.15
InfoSoft Solutions		71,398.40
Janata Timbers		91,91,820.64
Modern Advertisers		63,533.58
Nirmaan Timbers		46,56,706.15
<b>Cash-in-hand</b>		<b>42,696.00</b>
Cash		42,696.00
<b>Sales Accounts</b>		<b>3,12,20,947.50</b>
CST Sales		60,54,625.00
Local Sales		2,46,06,430.00
Sales @ 20%		2,88,000.00
Sales - Advertising Services		56,550.00
Sales AMC for Computers		65,000.00
Sales - Exports		70,342.50
<b>Current Liabilities</b>		<b>32,27,147.92</b>
Duties & Taxes		32,27,147.92
<b>Indirect Expenses</b>		<b>68,500.00</b>
Selling & Distribution Expenses		68,500.00
<b>Grand Total :</b>		<b>3,45,16,595.42 3,45,16,595.42</b>

Figure 2.14 Sales Register - Extract

## 2.13 Group Summary

Go to **Gateway of Tally > Display > Account Books > Group Summary** (Select the required month or press **F2** and specify the required period)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Sundry Debtors</b> Group Summary 1-Apr-2008 to 31-Mar-2009		
		Page 1
		Closing Balance
		Debit      Credit
<b>Sales Bills to Make</b>	3,75,000.00	
<b>East Debtors</b>	<b>2,33,900.00</b>	
<i>Universal Systems</i>	2,33,900.00	
<b>North Debtors</b>	<b>30,800.00</b>	
<i>Computer World</i>	30,800.00	
<b>South Debtors</b>	<b>22,24,685.25</b>	<b>8,29,085.50</b>
<i>All India Computer Institute</i>	25,320.00	
<i>Amar Computer Peripherals</i>	19,680.00	
<i>Arvind Kumar</i>		8,25,508.00
<i>AVT Computers</i>	58,388.00	
<i>Computer Junction</i>	93,660.00	
<i>Fortune Computer Services</i>	34,240.00	
<i>Futura Systems</i>	67,590.00	
<i>Gaitonde Traders</i>	53,125.00	
<i>Global Traders</i>	3,17,918.00	
<i>Horizon Systems</i>	42,736.00	
<i>Office Automation Systems</i>	79,750.00	
<i>Prism Softlinks</i>	26,534.50	
<i>Silverplus Computers</i>	12,86,800.00	
<i>Step-in Computers</i>	32,500.00	
<i>Sterling Business Solutions</i>	14,062.50	
<i>Supreme Computers Peripherals</i>	12,656.25	
<i>S. V. S Computers</i>		3,577.50
<i>Venkateshwara Softwares</i>	59,725.00	
<b>Sundry Debtors - Overseas</b>	<b>14,949.80</b>	
<i>Fuzitsy Systems</i>	14,949.80	
<b>West Debtors</b>	<b>4,53,000.00</b>	
<i>Worldwide Computers</i>	4,53,000.00	
Bright Traders	3,47,640.00	
Janata Timbers	11,36,062.75	
Nirmaan Timbers	17,04,384.38	
<b>Grand Total</b>	<b>65,20,422.18</b>	<b>8,29,085.50</b>

Figure 2.15 Group Summary

## 2.14 Group Vouchers

Go to **Gateway of Tally > Display > Account Books > Group Vouchers** (Select the required month or press **F2** and specify the required period)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Sundry Creditors</b> 1-Mar-2009 to 31-Mar-2009					
Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-3-2009	By <b>Opening Balance</b>				<b>54,91,782.00</b>
2-3-2009	To <b>HDFC Bank</b> <i>Ch. No. :1256007 Being Amount paid.</i>	Payment	340	1,50,000.00	
5-3-2009	To <b>Canara Bank</b> <i>Ch. No. :</i>	Payment	341	12,68,438.00	
7-3-2009	By <b>Purchase @ 12.5%</b>	Purchase	91		10,37,813.00
8-3-2009	By <b>Purchase @ 4%</b> <i>Being Components for Assembling PIV Computers purchased and received alongwith the Invoice.</i>	Purchase	92		3,80,474.00
	To <b>HDFC Bank</b> <i>Ch. No. :1256010 Being Amount towards transportation charges &amp; delivery of materials to customer place.</i>	Payment	344	5,000.00	
10-3-2009	To <b>Canara Bank</b> <i>Ch. No. : 456521 Being Amount paid towards Feb month fuel charges.</i>	Payment	345	2,670.00	
	To <b>Canara Bank</b> <i>Ch. No. : 456522 Being Amount paid.</i>	Payment	346	4,00,000.00	
12-3-2009	To <b>Canara Bank</b> <i>Ch. No. :</i>	Payment	347	14,235.00	
15-3-2009	To <b>Canara Bank</b> <i>Ch. No. : 456524 Being Amount paid.</i>	Payment	350	1,250.00	
	By <b>Commission Paid</b> <i>commission paid to Eternal consultants for procurement of orders during Feb '08</i>	Journal	82		15,000.00
22-3-2009	By <b>Purchase @ 4%</b> <i>Being Components for Assembling PIV Computers purchased and received alongwith the Invoice.</i>	Purchase	93		3,80,474.00
25-3-2009	To <b>Canara Bank</b> <i>Ch. No. : 456527 Being Amount paid to top computers towards purchase of components for Assembling PIV Computers</i>	Payment	358	5,00,000.00	
	By <b>Purchase - Courier Charges</b>	Purchase	94		4,494.40
27-3-2009	By <b>Purchase - Courier Charges</b>	Purchase	95		1,235.96
	By <b>Purchase - Telephone Services</b>	Purchase	96		1,404.50
29-3-2009	To <b>HDFC Bank</b> <i>Ch. No. :</i>	Payment	361	1,235.96	
	To <b>HDFC Bank</b> <i>Ch. No. :</i>	Payment	362	1,404.50	
30-3-2009	To <b>HDFC Bank</b> <i>Ch. No. :</i>	Payment	363	4,494.40	
	Carried Over			23,48,727.86	73,12,677.86

continued ...

Figure 2.16 Group Vouchers

<b>Universal Enterprises</b>						
Sundry Creditors : 1-Mar-2009 to 31-Mar-2009						
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Page 2
	Brought Forward			23,48,727.86	73,12,677.86	
31-3-2009	By <b>Canara Bank</b>	<b>Receipt</b>	117		2,50,000.00	
	By <b>Petrol Expenses</b> <i>Being Petrol Expenses dur for Mar'08</i>	<b>Journal</b>	85		1,520.00	
	By <b>Carriage Inwards</b> <i>Being transportation charges on purchases.</i>	<b>Journal</b>	86		1,250.00	
	By <b>Transportation &amp; Packaging</b> <i>Being Transportation charges due for the month of Mar'08</i>	<b>Journal</b>	87		5,000.00	
To	<b>Canara Bank</b> <i>Ch. No. : 456529 Being Amount paid.</i>	<b>Payment</b>	366	45,000.00		
To	<b>Canara Bank</b> <i>Ch. No 456530 Being Amount repaid</i>	<b>Payment</b>	367	1,00,000.00		
				24,93,727.86	75,70,447.86	
To	<b>Closing Balance</b>			50,76,720.00		
				<b>75,70,447.86</b>	<b>75,70,447.86</b>	

Figure 2.17 Group Vouchers

## 2.15 Journal Register

Go to **Gateway of Tally > Display > Account Books > Journal Register > Journal Register**  
 (Select the required month or press **F2** and specify the required period)

Universal Enterprises Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Journal Register</b> 1-Feb-2009 to 28-Feb-2009						
						Page 1
Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount	
12-2-2009	Vehicle Repairs & Maintenance Maunil Udyog Service Centre	Journal	71	6,545.00	6,545.00	
15-2-2009	Commission Paid Eternal Consultants	Journal	72	15,000.00	15,000.00	
18-2-2009	Fuzitsy Systems Forex Gain/Loss	Journal	73	1,283.75	1,283.75	
18-2-2009	Training & Orientation Expenses HDFC Silver Credit Card	Journal	74	9,300.00	9,300.00	
25-2-2009	Miscellaneous Expenses Furniture & Fixtures	Journal	75	2,580.00	2,580.00	
28-2-2009	Petrol Expenses Bharat Petroleum	Journal	76	2,670.00	2,670.00	
28-2-2009	Carriage Inwards Pee Jee Transports	Journal	77	1,250.00	1,250.00	
28-2-2009	Transportation & Packaging Jet Roadways (P) Ltd.,	Journal	78	5,000.00	5,000.00	
28-2-2009	Output VAT @ 12.5%	Journal	79	2,44,227.25	1,40,938.00	
	Output VAT @ 4%			20,000.00		
	Input VAT @ 12.5%					
	Input VAT @ 4%					
	VAT Adjustment A/c				51,218.00	
28-2-2009	PF Admin Expense	Journal	80	331.90	319.00	
	PF Admin Charges @ 1.10%				10.00	
	EDLI Contribution @ 0.5%				2.90	
	EDLI Admin Charges @ 0.01%					
28-2-2009	VAT Adjustment A/c VAT Payable	Journal	81	72,071.25	72,071.25	

Figure 2.18 Journal Register

## 2.16 Journal Register - Extract

Go to **Gateway of Tally > Display > Account Books > Journal Register > Journal Register**

(Select the required month or press **F2** and specify the required period) > press **F6**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Journal Register</b> 1-Apr-2008 to 31-Mar-2009		
Particulars	Debit Amount	Credit Amount
Page 1		
<b>Current Assets</b>		<b>1,283.75</b>
Sundry Debtors		1,283.75
<b>Current Liabilities</b>	<b>38,91,538.11</b>	<b>47,51,263.48</b>
Duties & Taxes	33,63,888.11	30,41,070.17
Provisions		3,27,732.94
Sundry Creditors	5,27,660.00	12,00,491.00
EDLI Admin Charges @ 0.01%		33.92
EDLI Contribution @ 0.5%		122.00
Interest on Car Loan A/c		1,78,081.88
PF Admin Charges @ 1.10%		3,731.57
<b>Direct Expenses</b>	<b>15,000.00</b>	
Carriage Inwards	15,000.00	
<b>Fixed Assets</b>	<b>11,21,191.88</b>	<b>6,05,202.20</b>
Accumulated Depreciation on Fixed Assets		6,02,622.20
Computers & Peripherals	90,460.00	
Furniture & Fixtures	1,25,000.00	2,580.00
Motor Car - Hyundai GLX	9,05,731.88	
<b>Indirect Expenses</b>	<b>8,88,339.44</b>	
Depreciation on Fixed Assets	6,02,622.20	
Employer PF Contributions	3,887.49	
Interest & Finance Charges	1,283.75	
Operating Expenses	1,85,086.00	
Selling & Distribution Expenses	87,900.00	
Miscellaneous Expenses	7,580.00	
<b>Loans (Liability)</b>		<b>5,58,320.00</b>
Unsecured Loans		5,27,660.00
HDFC Silver Credit Card		30,670.00
<b>Grand Total :</b>		<b>59,16,069.43 59,16,069.43</b>

Figure 2.19 Journal Register - Extract

## 2.17 Bills Receivable

Go to **Gateway of Tally > Display > Statement of Accounts > Outstandings > Receivables**  
(select All Items or the required group)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Bills Receivable</b> 1-Apr-2008 to 31-Mar-2009					
Date	Ref. No.	Partys' Name	Pending Amount	Due on	Overdue by days
5-Apr-2008	2	Computer Junction	14,560.00	4-Jun-2008	300
24-Apr-2008	071	Global Traders	1,50,356.00	1-May-2008	334
25-Apr-2008	8	Amar Computer Peripherals	15,000.00	25-Apr-2008	340
30-Apr-2008	9	Supreme Computers Peripherals	12,656.25	15-May-2008	320
1-May-2008	8	Horizon Systems	42,736.00	31-May-2008	304
5-May-2008	1254	Adviev Consultants	12,000.00	5-May-2008	330
5-May-2008	10	Arvind Kumar	14,852.00	4-Jun-2008	300
5-May-2008	9	Computer Junction	52,000.00	4-Jun-2008	300
25-May-2008	20	Hindustan Timbers	5,97,724.88	25-May-2008	310
5-Jun-2008	23	Janata Timbers	5,76,061.00	5-Jun-2008	299
28-Jun-2008	32	S.V.S Computers	89,437.50	28-Jun-2008	276
2-Jul-2008	24	Computer Junction	79,040.00	1-Aug-2008	242
7-Jul-2008	22	Prism Softlinks	16,875.00	6-Aug-2008	237
19-Jul-2008	23	Venkateshwara Softwares	59,725.00	19-Jul-2008	255
26-Jul-2008	25	Step-in Computers	32,500.00	26-Jul-2008	248
27-Aug-2008	27	Sterling Business Solutions	14,062.50	27-Aug-2008	216
3-Sep-2008	29	Futura Systems	90.00	3-Sep-2008	209
5-Sep-2008	NECANV0043	New Era Computers	707.00	5-Oct-2008	177
15-Sep-2008	30	Amar Computer Peripherals	4,680.00	15-Sep-2008	197
21-Sep-2008	31	Office Automation Systems	79,750.00	21-Sep-2008	191
8-Oct-2008	33	Gaitonde Traders	53,125.00	8-Oct-2008	174
18-Oct-2008	1397	Adviev Consultants	3,000.00	18-Oct-2008	164
25-Oct-2008	35	Prism Softlinks	9,659.50	25-Oct-2008	157
25-Oct-2008	51	Universal Systems	2,600.00	9-Dec-2008	112
6-Nov-2008	70	Nirmaan Timbers	11,58,298.88	6-Nov-2008	145
22-Nov-2008	52	AVT Computers	58,388.00	22-Nov-2008	129
25-Nov-2008	74	Hindustan Timbers	5,66,865.00	25-Nov-2008	126
27-Nov-2008	38	Futura Systems	67,500.00	27-Nov-2008	124
7-Dec-2008	45	Nirmaan Timbers	6,40,068.00	7-Dec-2008	114
10-Dec-2008	60	Silverplus Computers	2,41,800.00	24-Jan-2009	66
12-Dec-2008	61	Arvind Kumar	1,000.00	11-Jan-2009	79
2-Jan-2009	17	Global Traders	13,440.00	9-Jan-2009	81
10-Jan-2009	66	Computer World	30,800.00	10-Apr-2009	
13-Jan-2009	TC/INV/053	Top Computers	14.00	12-Feb-2009	47
15-Jan-2009	11	All India Computer Institute	25,320.00	16-Mar-2009	15
15-Jan-2009	165971	Global Traders	13,722.00	22-Jan-2009	68
18-Jan-2009	30	Fortune Computer Services	34,240.00	18-Jan-2009	72
21-Jan-2009	100-A	Janata Timbers	5,20,590.38	21-Jan-2009	69
21-Jan-2009	13	Zen Enterprises	3,744.00	7-Mar-2009	24
11-Feb-2009	76	Worldwide Computers	4,53,000.00	12-May-2009	
25-Feb-2009	77	Silverplus Computers	5,22,500.00	11-Apr-2009	
25-Feb-2009	73	Universal Systems	2,31,300.00	11-Apr-2009	
10-Mar-2009	78	Worldwide Computers	4,60,100.00	24-Apr-2009	
15-Mar-2009	99	Nirmaan Timbers	10,64,316.38	15-Mar-2009	16
18-Mar-2009	100	Janata Timbers	5,90,001.75	18-Mar-2009	13
25-Mar-2009	77	Global Traders	1,40,400.00	1-Apr-2009	
25-Mar-2009	81	Silverplus Computers	5,22,500.00	9-May-2009	
			<b>92,93,106.02</b>		

Figure 2.20 Bills Receivable

## 2.18 Bills Payable

Go to **Gateway of Tally > Display > Statement of Accounts > Outstandings > Payables**  
(select All Items or the required group)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Bills Payable</b> 1-Apr-2008 to 31-Mar-2009					
Date	Ref. No.	Partys' Name	Pending Amount	Due on	Overdue by days
2-Apr-2008	12345	Computer Junction	520.00	2-May-2008	333
2-Apr-2008	NG/0036	NextGen Systems	3,800.00	2-May-2008	333
3-Apr-2008	4	Computer Junction	51,420.00	3-May-2008	332
3-Apr-2008	HP/065	HP India Ltd.,	11,500.00	18-May-2008	317
5-Apr-2008	NG/009	NextGen Systems	2,800.00	5-May-2008	330
20-Apr-2008	TVSE/123	TVS Electronics (I) Ltd.,	1,87,500.00	4-Jun-2008	300
21-Apr-2008	TC/13	Top Computers	14,634.00	21-May-2008	314
24-Apr-2008	7	N.C.Jain	468.00	24-May-2008	311
27-Apr-2008	HYNHP/123000B9	Cholamandalam Auto Finance Coy.,	3,33,816.03	27-Apr-2008	338
1-May-2008	12	New Era Computers	1,800.00	31-May-2008	304
2-May-2008	TC/0056	Top Computers	51,120.00	1-Jun-2008	303
3-May-2008	85461	Chandra Timbers	3,12,000.00	3-May-2008	332
28-May-2008	6	Hindustan Timbers	5,97,724.88	28-May-2008	307
1-Jun-2008	HP/161	HP India Ltd.,	720.00	16-Jul-2008	258
12-Jun-2008	ZE/3571b	Zen Enterprises	4,144.00	27-Jul-2008	247
21-Jun-2008	ZE/542	Zen Enterprises	3,640.00	5-Aug-2008	238
28-Jun-2008	17	S.V.S Computers	93,015.00	28-Jun-2008	276
2-Jul-2008	16	HP India Ltd.,	6,600.00	16-Aug-2008	227
2-Jul-2008	NG/0090	NextGen Systems	1,020.00	1-Aug-2008	242
5-Jul-2008	HP/189	HP India Ltd.,	2,92,500.00	19-Aug-2008	224
2-Aug-2008	NG/1236	NextGen Systems	49,000.00	1-Sep-2008	211
16-Aug-2008	SMC/8549	Simco Machinery Co.,	21,000.00	16-Aug-2008	227
22-Aug-2008	MC/63	Mahaveer Computers	1,01,517.00	21-Sep-2008	191
2-Sep-2008	30	New Era Computers	687.00	2-Oct-2008	180
13-Sep-2008	SIP/717	Samsung (I) Pvt. Ltd.,	19,000.00	28-Oct-2008	154
22-Sep-2008	TC/98	Top Computers	14,634.00	22-Oct-2008	160
3-Oct-2008	12009	Chandra Timbers	2,60,000.00	3-Oct-2008	179
22-Oct-2008	17	Hindustan Timbers	5,66,865.00	22-Oct-2008	160
1-Nov-2008	20	Shankar	14,000.00	16-Dec-2008	105
8-Nov-2008	SIPL/85	Sai Infotech (P) Ltd.,	2,53,034.00	8-Nov-2008	143
23-Nov-2008	TC/145	Top Computers	14,634.00	23-Dec-2008	98
29-Nov-2008	16	Nirmaan Timbers	11,58,298.88	29-Nov-2008	122
7-Dec-2008	GE/117	Infinite Infosolutions	1,05,785.00	6-Jan-2009	84
15-Dec-2008	22	Narayan	25,000.00	29-Jan-2009	61
22-Dec-2008	TC/165	Top Computers	14,634.00	21-Jan-2009	69
5-Jan-2009	NG/1352	NextGen Systems	70,000.00	4-Feb-2009	55
8-Jan-2009	66	Arvind Kumar	8,21,040.00	7-Feb-2009	52
30-Jan-2009	19	Janata Timbers	5,20,590.38	30-Jan-2009	60
8-Feb-2009	CS/136	Challenger Systems	3,75,592.00	8-Feb-2009	51
15-Feb-2009	12	Eternal Consultants	765.00	1-Apr-2009	
23-Feb-2009	TC/169	Top Computers	8,53,586.00	25-Mar-2009	6
7-Mar-2009	614	Chandra Timbers	10,37,813.00	7-Mar-2009	24
8-Mar-2009	MT/102	Maruthi Traders	2,17,014.00	7-Apr-2009	
10-Mar-2009	33	Worldwide Computers	4,60,100.00	24-Apr-2009	
15-Mar-2009	26	Eternal Consultants	15,000.00	29-Apr-2009	
22-Mar-2009	CS/156	Challenger Systems	3,80,474.00	22-Mar-2009	9
31-Mar-2009	4212	Bharat Petroleum	1,520.00	31-Mar-2009	0
31-Mar-2009	935	Jet Roadways (P) Ltd.,	5,000.00	31-Mar-2009	0
31-Mar-2009	PJT/212	Pee Jee Transports	1,250.00	30-Apr-2009	
31-Mar-2009	EB for Feb & Mar 09	Provision for Outstanding Expenditure	2,415.00	15-Apr-2009	
31-Mar-2009	Rent for March 2009	Provision for Outstanding Expenditure	2,500.00	7-Apr-2009	
			<b>93,53,490.17</b>		

Figure 2.21 Bills Payable

## 2.19 Overdue Receivables

Go to **Gateway of Tally > Display > Exception Reports > Overdue Receivables**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Bills Receivable</b> 1-Apr-2008 to 31-Mar-2009					
					Page 1
Date	Ref. No.	Partys' Name	Pending Amount	Due on	Overdue by days
5-Apr-2008	2	Computer Junction	14,560.00	4-Jun-2008	300
24-Apr-2008	071	Global Traders	1,50,356.00	1-May-2008	334
25-Apr-2008	8	Amar Computer Peripherals	15,000.00	25-Apr-2008	340
30-Apr-2008	9	Supreme Computers Peripherals	12,656.25	15-May-2008	320
1-May-2008	8	Horizon Systems	42,736.00	31-May-2008	304
5-May-2008	1254	Advview Consultants	12,000.00	5-May-2008	330
5-May-2008	10	Arvind Kumar	14,852.00	4-Jun-2008	300
5-May-2008	9	Computer Junction	52,000.00	4-Jun-2008	300
25-May-2008	20	Hindustan Timbers	5,97,724.88	25-May-2008	310
5-Jun-2008	23	Janata Timbers	5,76,061.00	5-Jun-2008	299
28-Jun-2008	32	S.V.S Computers	89,437.50	28-Jun-2008	276
2-Jul-2008	24	Computer Junction	79,040.00	1-Aug-2008	242
7-Jul-2008	22	Prism Softlinks	16,875.00	6-Aug-2008	237
19-Jul-2008	23	Venkateshwara Softwares	59,725.00	19-Jul-2008	255
26-Jul-2008	25	Step-in Computers	32,500.00	26-Jul-2008	248
27-Aug-2008	27	Sterling Business Solutions	14,062.50	27-Aug-2008	216
3-Sep-2008	29	Futura Systems	90.00	3-Sep-2008	209
5-Sep-2008	NECANV0043	New Era Computers	707.00	5-Oct-2008	177
15-Sep-2008	30	Amar Computer Peripherals	4,680.00	15-Sep-2008	197
21-Sep-2008	31	Office Automation Systems	79,750.00	21-Sep-2008	197
8-Oct-2008	33	Gaitonde Traders	53,125.00	8-Oct-2008	174
18-Oct-2008	1397	Advview Consultants	3,000.00	18-Oct-2008	164
25-Oct-2008	35	Prism Softlinks	9,659.50	25-Oct-2008	157
25-Oct-2008	51	Universal Systems	2,600.00	9-Dec-2008	112
6-Nov-2008	70	Nirmaan Timbers	11,58,298.88	6-Nov-2008	145
22-Nov-2008	52	AVT Computers	58,388.00	22-Nov-2008	129
25-Nov-2008	74	Hindustan Timbers	5,66,865.00	25-Nov-2008	126
27-Nov-2008	38	Futura Systems	67,500.00	27-Nov-2008	124
7-Dec-2008	45	Nirmaan Timbers	6,40,068.00	7-Dec-2008	114
10-Dec-2008	60	Silverplus Computers	2,41,800.00	24-Jan-2009	66
12-Dec-2008	61	Arvind Kumar	1,000.00	11-Jan-2009	79
2-Jan-2009	17	Global Traders	13,440.00	9-Jan-2009	81
13-Jan-2009	TC/INV/053	Top Computers	14.00	12-Feb-2009	47
15-Jan-2009	11	All India Computer Institute	25,320.00	16-Mar-2009	15
15-Jan-2009	165971	Global Traders	13,722.00	22-Jan-2009	68
18-Jan-2009	30	Fortune Computer Services	34,240.00	18-Jan-2009	72
21-Jan-2009	100-A	Janata Timbers	5,20,590.38	21-Jan-2009	69
21-Jan-2009	13	Zen Enterprises	3,744.00	7-Mar-2009	24
15-Mar-2009	99	Nirmaan Timbers	10,64,316.38	15-Mar-2009	16
18-Mar-2009	100	Janata Timbers	5,90,001.75	18-Mar-2009	13
			<b>69,32,506.02</b>		

Figure 2.22 Overdue Receivables

## 2.20 Overdue Payables

Go to **Gateway of Tally > Display > Exception Reports > Overdue Payables**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Bills Payable</b> 1-Apr-2008 to 31-Mar-2009					Page 1
Date	Ref. No.	Partys' Name	Pending Amount	Due on	Overdue by days
2-Apr-2008	12345	Computer Junction	520.00	2-May-2008	333
2-Apr-2008	NG/0036	NextGen Systems	3,800.00	2-May-2008	333
3-Apr-2008	4	Computer Junction	51,420.00	3-May-2008	332
3-Apr-2008	HP/065	HP India Ltd.,	11,500.00	18-May-2008	317
5-Apr-2008	NG/009	NextGen Systems	2,800.00	5-May-2008	330
20-Apr-2008	TVSE/123	TVS Electronics (I) Ltd.,	1,87,500.00	4-Jun-2008	300
21-Apr-2008	TC/13	Top Computers	14,634.00	21-May-2008	314
24-Apr-2008	7	N.C.Jain	468.00	24-May-2008	311
27-Apr-2008	HYNHP/12300089	Cholamandalam Auto Finance Coy.,	3,33,816.03	27-Apr-2008	338
1-May-2008	12	New Era Computers	1,800.00	31-May-2008	304
2-May-2008	TC/0056	Top Computers	51,120.00	1-Jun-2008	303
3-May-2008	85461	Chandra Timbers	3,12,000.00	3-May-2008	332
28-May-2008	6	Hindustan Timbers	5,97,724.88	28-May-2008	307
1-Jun-2008	HP/161	HP India Ltd.,	720.00	16-Jul-2008	258
12-Jun-2008	ZE/3571b	Zen Enterprises	4,144.00	27-Jul-2008	247
21-Jun-2008	ZE/542	Zen Enterprises	3,640.00	5-Aug-2008	238
28-Jun-2008	17	S.V.S Computers	93,015.00	28-Jun-2008	276
2-Jul-2008	16	HP India Ltd.,	6,600.00	16-Aug-2008	227
2-Jul-2008	NG/0090	NextGen Systems	1,020.00	1-Aug-2008	242
5-Jul-2008	HP/189	HP India Ltd.,	2,92,500.00	19-Aug-2008	224
2-Aug-2008	NG/1236	NextGen Systems	49,000.00	1-Sep-2008	211
16-Aug-2008	SMC/8549	Simco Machinery Co.,	21,000.00	16-Aug-2008	227
22-Aug-2008	MC/63	Mahaveer Computers	1,01,517.00	21-Sep-2008	191
2-Sep-2008	30	New Era Computers	687.00	2-Oct-2008	180
13-Sep-2008	SIP/717	Samsung (I) Pvt. Ltd.,	19,000.00	28-Oct-2008	154
22-Sep-2008	TC/98	Top Computers	14,634.00	22-Oct-2008	160
3-Oct-2008	12009	Chandra Timbers	2,60,000.00	3-Oct-2008	179
22-Oct-2008	17	Hindustan Timbers	5,66,865.00	22-Oct-2008	160
1-Nov-2008	20	Shankar	14,000.00	16-Dec-2008	105
8-Nov-2008	SIPL/85	Sai Infotech (P) Ltd.,	2,53,034.00	8-Nov-2008	143
23-Nov-2008	TC/145	Top Computers	14,634.00	23-Dec-2008	98
29-Nov-2008	16	Nirmaan Timbers	11,58,298.88	29-Nov-2008	122
7-Dec-2008	GE/017	Infinite Infosolutions	1,05,785.00	6-Jan-2009	84
15-Dec-2008	22	Narayan	25,000.00	29-Jan-2009	61
22-Dec-2008	TC/165	Top Computers	14,634.00	21-Jan-2009	69
5-Jan-2009	NG/1352	NextGen Systems	70,000.00	4-Feb-2009	55
8-Jan-2009	66	Arvind Kumar	8,21,040.00	7-Feb-2009	52
30-Jan-2009	19	Janata Timbers	5,20,590.38	30-Jan-2009	60
8-Feb-2009	CS/136	Challenger Systems	3,75,592.00	8-Feb-2009	51
23-Feb-2009	TC/169	Top Computers	8,53,586.00	25-Mar-2009	6
7-Mar-2009	614	Chandra Timbers	10,37,813.00	7-Mar-2009	24
22-Mar-2009	CS/156	Challenger Systems	3,80,474.00	22-Mar-2009	9
31-Mar-2009	4212	Bharat Petroleum	1,520.00	31-Mar-2009	0
31-Mar-2009	935	Jet Roadways (P) Ltd.,	5,000.00	31-Mar-2009	0
			<b>86,54,446.17</b>		

Figure 2.23 Overdue Payables

## 2.21 Agewise Bills Receivable

Go to **Gateway of Tally > Display > Statement of Accounts > Outstandings > Receivables** (select All Items or the required group) > press **F6** and select **Ageing by Due Date** and specify the slabs

Universal Enterprises Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Bills Receivable</b> 1-Apr-2008 to 31-Mar-2009								
					Page 1			
Date	Ref. No.	Partys' Name	Pending Amount	(< 30 days)	30 to 60 days	60 to 90 days	90 to 120 days	(> 120 days)
5-Apr-2008	2	Computer Junction	14,560.00					14,560.00
24-Apr-2008	071	Global Traders	1,50,356.00					1,50,356.00
25-Apr-2008	8	Amar Computer Peripherals	15,000.00					15,000.00
30-Apr-2008	9	Supreme Computers Peripherals	12,656.25					12,656.25
1-May-2008	8	Horizon Systems	42,736.00					42,736.00
5-May-2008	1254	Adview Consultants	12,000.00					12,000.00
5-May-2008	10	Arvind Kumar	14,852.00					14,852.00
5-May-2008	9	Computer Junction	52,000.00					52,000.00
25-May-2008	20	Hindustan Timbers	5,97,724.88					5,97,724.88
5-Jun-2008	23	Janata Timbers	5,76,061.00					5,76,061.00
28-Jun-2008	32	S.V.S Computers	89,437.50					89,437.50
2-Jul-2008	24	Computer Junction	79,040.00					79,040.00
7-Jul-2008	22	Prism Softlinks	16,875.00					16,875.00
19-Jul-2008	23	Venkateswara Softwares	59,725.00					59,725.00
26-Jul-2008	25	Step-in Computers	32,500.00					32,500.00
27-Aug-2008	27	Sterling Business Solutions	14,062.50					14,062.50
3-Sep-2008	29	Futura Systems	90.00					90.00
5-Sep-2008	NEC/INV/0043	New Era Computers	707.00					707.00
15-Sep-2008	30	Amar Computer Peripherals	4,680.00					4,680.00
21-Sep-2008	31	Office Automation Systems	79,750.00					79,750.00
8-Oct-2008	33	Gaifonde Traders	53,125.00					53,125.00
18-Oct-2008	1397	Adview Consultants	3,000.00					3,000.00
25-Oct-2008	35	Prism Softlinks	9,659.50					9,659.50
25-Oct-2008	51	Universal Systems	2,600.00				2,600.00	
6-Nov-2008	70	Nirmaan Timbers	11,58,298.88					11,58,298.88
22-Nov-2008	52	AVT Computers	58,388.00					58,388.00
25-Nov-2008	74	Hindustan Timbers	5,66,865.00					5,66,865.00
27-Nov-2008	38	Futura Systems	67,500.00					67,500.00
7-Dec-2008	45	Nirmaan Timbers	6,40,068.00				6,40,068.00	
10-Dec-2008	60	Silverplus Computers	2,41,800.00			2,41,800.00		
12-Dec-2008	61	Arvind Kumar	1,000.00			1,000.00		
2-Jan-2009	17	Global Traders	13,440.00				13,440.00	
10-Jan-2009	66	Computer World	30,800.00	30,800.00				
13-Jan-2009	TC/INV/053	Top Computers	14.00		14.00			
15-Jan-2009	11	All India Computer Institute	25,320.00	25,320.00				
15-Jan-2009	165971	Global Traders	13,722.00				13,722.00	
18-Jan-2009	30	Fortune Computer Services	34,240.00				34,240.00	
21-Jan-2009	100-A	Janata Timbers	5,20,590.38				5,20,590.38	
21-Jan-2009	13	Zen Enterprises	3,744.00	3,744.00				
11-Feb-2009	76	Worldwide Computers	4,53,000.00	4,53,000.00				
25-Feb-2009	77	Silverplus Computers	5,22,500.00	5,22,500.00				
25-Feb-2009	73	Universal Systems	2,31,300.00	2,31,300.00				
10-Mar-2009	78	Worldwide Computers	4,60,100.00	4,60,100.00				
15-Mar-2009	99	Nirmaan Timbers	10,64,316.38	10,64,316.38				
18-Mar-2009	100	Janata Timbers	5,90,001.75	5,90,001.75				
25-Mar-2009	77	Global Traders	1,40,400.00	1,40,400.00				
25-Mar-2009	81	Silverplus Computers	5,22,500.00	5,22,500.00				
			<b>92,93,106.02</b>	<b>40,43,982.13</b>	<b>14.00</b>	<b>8,24,792.38</b>	<b>6,42,668.00</b>	<b>37,81,649.51</b>

Figure 2.24 Agewise Bills Receivable

## 2.22 Negative Ledger

Go to **Gateway of Tally > Display > Exception Reports > Negative Ledgers**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Negative Ledger A/cs</b> 1-Apr-2008 to 31-Mar-2009		
Page 1		
	Closing Balance	
	Debit	Credit
Accum. Dep. on Airconditioner		4,300.00
Accum. Dep. on Building		1,40,000.00
Accum. Dep. on Computer & Per.		36,184.00
Accum. Dep. on Furn. & Fixt.		12,242.00
Accum. Dep. on Motor Car		1,81,146.20
Accum. Dep. on P & M - I		1,50,000.00
Accum. Dep. on P & M - II		78,750.00
Advise Consultants	15,000.00	
Arvind Kumar		8,25,508.00
FBT Ledger	4,672.00	
Input ST - Courier Charges	630.36	
Input ST - Telephone Charges	154.50	
Input VAT @ 4%	1,15,313.00	
Packing Charges		3,500.00
Staff Salary Advance		1,000.00
S.V.S Computers		3,577.50
<b>Grand Total</b>	<b>1,35,769.86</b>	<b>14,36,207.70</b>

Figure 2.25 Negative Ledger

## 2.23 Debit Note Register

Go to **Gateway of Tally > Display > Account Books > Journal Register > Debit Note Register**  
 (Select the required month or press **F2** and specify the required period)

Universal Enterprises Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Debit Note Register</b> 1-Apr-2008 to 31-Mar-2009					
Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount
2-7-2008	<b>NextGen Systems</b> <b>Purchase - Interstate</b> <i>Being 3 no's usb pen drives 64 mb returned due to quality difference</i>	Debit Note	1	4,680.00	4,680.00
5-9-2008	<b>New Era Computers</b> <b>Purchase @ 4%</b> <b>Input VAT @ 4%</b> <i>Being Debit note raised against the rejection note tracking no. NEC/0078- 1 No. wireless keyboard was rejected</i>	Debit Note	2	707.00	680.00 27.00
12-1-2009	<b>New Buzz Traders</b> <b>Purchase @ 4%</b> <b>Input VAT @ 4%</b> <i>Being rate difference due to quality for item Wireless key board 5 No's @ 50/- wide Vendor's credit note no. NBT/CN/005</i>	Debit Note	3	260.00	250.00 10.00
14-1-2009	<b>Top Computers</b> <b>Purchase @ 4%</b> <b>Input VAT @ 4%</b> <i>Being shortage of 1 No. Wireless mouse. Debit note raised for Top computers against purchase invoice no. TC/INV/053</i>	Debit Note	4	364.00	350.00 14.00

Figure 2.26 Debit Note Register

## 2.24 Credit Note Register

Go to **Gateway of Tally > Display > Account Books > Journal Register > Credit Note Register** (Select the required month or press **F2** and specify the required period)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Credit Note Register</b> 1-Apr-2008 to 31-Mar-2009					
Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount
30-4-2008	<b>Global Traders</b> Sales @ 4% Output VAT @ 4% <i>Faulty CDROM 10s returned under their debit note no.123</i>	Credit Note	1	600.00 24.00	624.00
3-5-2008	<b>Computer Junction</b> Interstate Sales @ 4% CST Tax @ 4% <i>Fault IBM PIV returned under their Debit Note No. DN/12</i>	Credit Note	2	24,000.00 960.00	24,960.00
1-8-2008	<b>Computer Junction</b> Interstate Sales @ 4% CST Tax @ 4% <i>Being the competitors offered at low price the Computer Junction issued a credit note and rate was reduced by Rs.500</i>	Credit Note	3	500.00 20.00	520.00

Figure 2.27 Credit Note Register

## 2.25 Memorandum Register

Go to **Gateway of Tally > Display > Exception Reports > Memorandum Vouchers** (Select the required month or press **F2** and specify the required period)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Memorandum Register</b> 1-Apr-2008 to 31-Mar-2009						
Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount	Page 1
27-8-2008	NSC	Memorandum	1	15,000.00		
31-8-2008	Assembling Charges	Memorandum	2	150.00		

Figure 2.28 Memorandum Register

## 2.26 Reversing Journal Register

Go to **Gateway of Tally > Display > Exception Reports > Reversing Journals** (Select the required month or press **F2** and specify the required period)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Reversing Journal Register</b> 1-Apr-2008 to 31-Mar-2009						
Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount	Page 1
30-9-2008	Depreciation	Reversing Journal	1	20,000.00		

Figure 2.29 Reversing Journal Register

## 2.27 Optional Vouchers

Go to **Gateway of Tally > Display > Exception Reports > Optional Vouchers**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Optional Vouchers</b> 1-Apr-2008 to 31-Mar-2009						
Date	Particulars	Vch Type	Vch No.	Page 1		
				Debit Amount Inwards Qty	Credit Amount Outwards Qty	
2-4-2008	Computer Junction Ch. No. :982161 Being Amount received.	Receipt	1		50,440.00	
2-4-2008	Simco Machinery Co., Being Plant & Machinery purchased for manufacturing and Assembling Computers from Simco Machinery Co., vide B.No. SMC/3215	Purchase	2		10,40,000.00	
8-4-2008	Janata Timbers Being Timber sold at applicable rates of TCS and VAT	Sales	4	4,89,069.00		
1-5-2008	CDROM Disks 10s Defective 1 BOX of CDROM 10s replaced with Free 1 box CDROM Disks 10s	Stock Journal	2	1-0 Box		
5-5-2008	Mahaveer Computers Being Purchase Order placed for Assembled PIV Computer.	Purchase Order	3		2,89,920.00	
8-5-2008	Assembled PIV Being PIV Computers Assembled.	Mfg Journal	3	15 Nos		
2-8-2008	IBM PIV Being 2 No's IBM PIV rejected	Rejections Out	1	(-)1 Nos		
7-8-2008	Wireless Mouse Being Components for Assembling PIV Computers received.	Receipt Note	9	10 Nos		

Figure 2.30 Optional Vouchers

## 2.28 Post-dated Vouchers

Go to **Gateway of Tally > Display > Exception Reports > Post-Dated Vouchers**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Post Dated Vouchers</b> 1-Apr-2008 to 31-Mar-2009						
Date	Particulars	Vch Type	Vch No.	Page 1		
				Debit Amount Inwards Qty	Credit Amount Outwards Qty	
21-1-2009	Zen Enterprises Ch. No. : 496506 payment to Zen enterprises against invoice	Payment	296	10,000.00		
29-1-2009	Global Traders Ch. No. : 326451 cheque received from global traders against bill	Receipt	100		12,500.00	

Figure 2.31 Post-dated Vouchers

## 2.29 Interest Calculations

Go to **Gateway of Tally > Display > Statement of Accounts > Interest Calculations > Interest Receivable** (drill down and select the required ledger and press **Enter**)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Silverplus Computers</b> Interest Details 123, Raja Marg, Bannerghatta Road, Bangalore  1-Apr-2008 to 31-Mar-2009									
Date	Ref. No.						Opening Amount	Pending Amount	Page 1 Interest
25-Apr-2008	11						4,61,100.00 Dr		7,882.92 Dr
		4,61,100.00 Dr	9-Jun-2008	31-Jul-2008	52 days	12 %	7,882.92 Dr		
10-Jun-2008	19						2,57,300.00 Dr		507.55 Dr
		2,57,300.00 Dr	25-Jul-2008	31-Jul-2008	6 days	12 %	507.55 Dr		
10-Jul-2008	31						95,300.00 Dr		2,099.21 Dr
		95,300.00 Dr	24-Aug-2008	30-Oct-2008	67 days	12 %	2,099.21 Dr		
10-Aug-2008	36						2,52,100.00 Dr		2,983.76 Dr
		2,52,100.00 Dr	24-Sep-2008	30-Oct-2008	36 days	12 %	2,983.76 Dr		
10-Sep-2008	41						2,52,100.00 Dr		414.41 Dr
		2,52,100.00 Dr	25-Oct-2008	30-Oct-2008	5 days	12 %	414.41 Dr		
10-Oct-2008	47						2,56,800.00 Dr		4,225.57 Dr
		2,56,800.00 Dr	24-Nov-2008	31-Dec-2008	37 days	12 %	3,123.81 Dr		
		56,800.00 Dr	31-Dec-2008	28-Feb-2009	59 days	12 %	1,101.76 Dr		
26-Nov-2008	54						5,22,500.00 Dr		8,417.26 Dr
		5,22,500.00 Dr	10-Jan-2009	28-Feb-2009	49 days	12 %	8,417.26 Dr		
10-Dec-2008	60						2,62,500.00 Dr	2,41,800.00 Dr	5,484.92 Dr
		2,62,500.00 Dr	24-Jan-2009	28-Feb-2009	35 days	12 %	3,020.55 Dr		
		2,41,800.00 Dr	28-Feb-2009	31-Mar-2009	31 days	12 %	2,464.37 Dr		
						<u>26,41,800.00 Dr</u>	<u>2,41,800.00 Dr</u>	<u>32,015.60 Dr</u>	

Figure 2.32 Interest Calculations

### 2.30 Confirmation Letter

Go to **Gateway of Tally > Display > Account Books > Ledger** (select the required ledger and press **Enter**) > press **Alt+P** and select the **Confirmation of A/cs** as **Style of Report** and press **Enter**

<p>To : <b>Silverplus Computers</b> 123, Raja Marg, Bannerghatta Road, Bangalore</p>	<p>From : <b>Universal Enterprises</b> Plot No. 113 &amp; 114, Industrial Estate, Hongasandra Bangalore</p>																																																																																				
<p>Dear Sir/Madam,</p>	<p style="text-align: center;"><b>Sub: Confirmation of Accounts</b> <u>1-Apr-2008 to 31-Mar-2009</u></p>																																																																																				
	<p>Dated: <b>1-Apr-2009</b></p>																																																																																				
<p>Given below is the details of your Accounts as standing in my/our Books of Accounts for the above mentioned period.</p> <p>Kindly return 3 copies stating your I.T. Permanent A/c No., duly signed and sealed, in confirmation of the same. Please note that if no reply is received from you within a fortnight, it will be assumed that you have accepted the balance shown below.</p>																																																																																					
<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Date</th> <th style="width: 35%;">Particulars</th> <th style="width: 15%;">Debit Amount</th> <th style="width: 15%;">Date</th> <th style="width: 15%;">Particulars</th> <th style="width: 20%;">Credit Amount</th> </tr> </thead> <tbody> <tr> <td>25-Apr-2008</td> <td>Sales - 10</td> <td style="text-align: right;">4,61,100.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>10-Jun-2008</td> <td>Sales - 24</td> <td style="text-align: right;">2,57,300.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>10-Jul-2008</td> <td>Sales - 37</td> <td style="text-align: right;">3,76,900.00</td> <td>31-Jul-2008</td> <td>Bank</td> <td style="text-align: right;">10,00,000.00</td> </tr> <tr> <td>10-Aug-2008</td> <td>Sales - 46</td> <td style="text-align: right;">2,52,100.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>10-Sep-2008</td> <td>Sales - 55</td> <td style="text-align: right;">2,52,100.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>10-Oct-2008</td> <td>Sales - 63</td> <td style="text-align: right;">2,57,300.00</td> <td>30-Oct-2008</td> <td>Bank</td> <td style="text-align: right;">6,00,000.00</td> </tr> <tr> <td>26-Nov-2008</td> <td>Sales - 79</td> <td style="text-align: right;">5,22,500.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>10-Dec-2008</td> <td>Sales - 87</td> <td style="text-align: right;">2,62,500.00</td> <td>31-Dec-2008</td> <td>Bank</td> <td style="text-align: right;">2,00,000.00</td> </tr> <tr> <td>25-Feb-2009</td> <td>Sales - 107</td> <td style="text-align: right;">5,22,500.00</td> <td>28-Feb-2009</td> <td>Bank</td> <td style="text-align: right;">6,00,000.00</td> </tr> <tr> <td>25-Mar-2009</td> <td>Sales - 114</td> <td style="text-align: right;">5,22,500.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;"><b>36,86,800.00</b></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;"><b>24,00,000.00</b></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black;"><b>36,86,800.00</b></td> <td></td> <td style="text-align: center;">Closing Balance</td> <td style="text-align: right; border-top: 1px solid black;"><b>12,86,800.00</b></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>36,86,800.00</b></td> <td></td> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b>36,86,800.00</b></td> </tr> </tbody> </table>		Date	Particulars	Debit Amount	Date	Particulars	Credit Amount	25-Apr-2008	Sales - 10	4,61,100.00				10-Jun-2008	Sales - 24	2,57,300.00				10-Jul-2008	Sales - 37	3,76,900.00	31-Jul-2008	Bank	10,00,000.00	10-Aug-2008	Sales - 46	2,52,100.00				10-Sep-2008	Sales - 55	2,52,100.00				10-Oct-2008	Sales - 63	2,57,300.00	30-Oct-2008	Bank	6,00,000.00	26-Nov-2008	Sales - 79	5,22,500.00				10-Dec-2008	Sales - 87	2,62,500.00	31-Dec-2008	Bank	2,00,000.00	25-Feb-2009	Sales - 107	5,22,500.00	28-Feb-2009	Bank	6,00,000.00	25-Mar-2009	Sales - 114	5,22,500.00						<b>36,86,800.00</b>			<b>24,00,000.00</b>			<b>36,86,800.00</b>		Closing Balance	<b>12,86,800.00</b>			<b>36,86,800.00</b>			<b>36,86,800.00</b>
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<p>I/We hereby confirm the above</p>		<p>Yours faithfully,</p>																																																																																			
<p>I.T. PAN No. : AQBPP15258</p>		<p>Our I.T. PAN No. : EEENM16586</p>																																																																																			

Figure 2.33 Confirmation Letter

### 2.31 Reminder Letter

Go to **Gateway of Tally > Display > Statement of Accounts > Outstandings > Ledger** (select the required Ledger and press **Enter**) > press **Alt+P** and set '**Print Reminder Letter**' to '**Yes**' (specify the required slabs) and press **Enter**

<p>To : <b>Silverplus Computers</b> 123, Raja Marg, Bannerghatta Road, Bangalore</p>	<p>From: <b>Universal Enterprises</b> Plot No. 113 &amp; 114, Industrial Estate, Hongasandra Bangalore</p>																																													
<p>Dear Sir/Madam,</p>	<p>Dated: <b>14Apr-2009</b></p>																																													
<p><b>Sub : Outstandings</b></p>																																														
<p>Given below is the detail of amounts outstanding against your name in our books till today.</p> <p>We request you to take immediate steps for settling the overdue bills and oblige.</p>																																														
<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="text-align: left;">Date</th> <th style="text-align: left;">Particulars</th> <th style="text-align: left;">Due on</th> <th style="text-align: left;">Overdue by</th> <th style="text-align: left;">(&lt; 30 days )</th> <th style="text-align: left;">30 to 60 days</th> <th style="text-align: left;">60 to 90 days</th> <th style="text-align: left;">90 to 120 days</th> <th style="text-align: left;">(&gt; 120 days )</th> </tr> </thead> <tbody> <tr> <td>10-Dec-2008</td> <td>60</td> <td>24-Jan-2009</td> <td>( 86 days)</td> <td></td> <td></td> <td>2,41,800.00</td> <td></td> <td></td> </tr> <tr> <td>25-Feb-2009</td> <td>77</td> <td>11-Apr-2009</td> <td></td> <td>5,22,500.00</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>25-Mar-2009</td> <td>81</td> <td>9-May-2009</td> <td></td> <td>5,22,500.00</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="4"><b>Total</b></td> <td colspan="2"><b>12,86,800.00 Dr</b></td> <td colspan="2"><b>10,45,000.00</b></td> <td><b>2,41,800.00</b></td> </tr> </tbody> </table>		Date	Particulars	Due on	Overdue by	(< 30 days )	30 to 60 days	60 to 90 days	90 to 120 days	(> 120 days )	10-Dec-2008	60	24-Jan-2009	( 86 days)			2,41,800.00			25-Feb-2009	77	11-Apr-2009		5,22,500.00					25-Mar-2009	81	9-May-2009		5,22,500.00					<b>Total</b>				<b>12,86,800.00 Dr</b>		<b>10,45,000.00</b>		<b>2,41,800.00</b>
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<b>Total</b>				<b>12,86,800.00 Dr</b>		<b>10,45,000.00</b>		<b>2,41,800.00</b>																																						
<p>Yours faithfully,</p>																																														

Figure 2.34 Reminder Letter

## 2.32 Statistics

Go to **Gateway of Tally > Display > Statement of Accounts > Statistics**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Statistics</b> 1-Apr-2008 to 31-Mar-2009			
Types of Vouchers	1-Apr-2008 to 31-Mar-2009	Types of Accounts	1-Apr-2008 to 31-Mar-2009
Attendance	23	Groups	59
Bank Pay	0	Ledgers	250
Commercial Invoice	0	Cost Categories	4
Contra	30	Cost Centres	5
Credit Note	3	Stock Groups	9
Debit Note	4	Stock Categories	11
Delivery Note	25	Stock Items	33
Excise - Purchase	0	Godowns	6
Excise - Sales	0	Voucher Types	25
Journal	91	Units	12
Memorandum	2	Currencies	2
Mfg Journal	23	Budgets & Scenarios	7
Payment	378	Attendance/Production Types	3
Payroll	37	Employee Groups	3
Physical Stock	0	Employees	6
Purchase	96		
Purchase Order	24		
Receipt	117		
Receipt Note	23		
Rejections In	1		
Rejections Out	2		
Reversing Journal	1		
Sales	117		
Sales Order	1		
Stock Journal	3		
<b>T o t a l</b>	<b>1,001</b>		

Figure 2.35 Statistics

# Lesson 3: Inventory Registers and Reports

## 3.1 Stock Summary

Go to **Gateway of Tally > Stock Summary > press F12** and set **Show Opening Balance, Goods Inwards, Goods Outwards and Closing Balance** to 'Yes'

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Stock Summary</b> 1-Apr-2008 to 31-Mar-2009									
Particulars	Inwards			Outwards			Closing Balance		
	Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Rate	Value
<b>Accessories</b>	<b>9,600 Nos</b>	<b>7.02</b>	<b>67,370.00</b>	<b>8,805 Nos</b>	<b>9.91</b>	<b>87,252.00</b>	<b>795 Nos</b>	<b>19.87</b>	<b>15,792.76</b>
CDROM Disks 100s	20 Box	450.00	9,000.00	15 Box	700.00	10,500.00	5 Box	450.00	2,250.00
CDROM Disks 10s	49 Box	162.04	7,940.00	46 Box	212.28	9,765.00	3 Box	77.08	231.25
CDROM Jackets	500 Box	15.00	7,500.00	495 Box	22.21	10,995.00	5 Box	15.00	75.00
Dust Covers	615 Nos	36.96	22,733.00	540 Nos	66.54	35,930.90	75 Nos	36.96	2,772.32
Floppy Disk	10 Box	100.00	1,000.00	6 Box	125.00	750.00	4 Box	100.00	400.00
KeyBoard	10 Nos	550.00	5,500.00				10 Nos	550.00	5,500.00
Mouse	10 Nos	400.00	4,000.00				10 Nos	400.00	4,000.00
Mouse Pad	1,375 Nos	7.05	9,697.00	1,295 Nos	14.91	19,311.10	80 Nos	7.05	564.19
<b>Components</b>			<b>79,01,690.00</b>			<b>80,03,602.10</b>			<b>2,573.22</b>
USB Pen Drives 64	442 Nos	1,524.71	6,73,920.00	441 Nos	1,524.43	6,72,273.50	1 Nos	1,524.71	1,524.71
Wireless Keyboard	534 Nos	692.45	3,69,770.00	533 Nos	799.61	4,26,194.65	1 Nos	692.45	692.45
Wireless Mouse	619 Nos	356.06	2,20,400.00	618 Nos	464.70	2,87,187.20	1 Nos	356.06	356.06
<b>Computers</b>	<b>532 Nos</b>	<b>17,907.88</b>	<b>95,26,993.70</b>	<b>531 Nos</b>	<b>22,929.38</b>	<b>1,21,75,500.00</b>	<b>1 Nos</b>		
IBM	13 Nos	17,230.77	2,24,000.00	12 Nos	24,958.33	2,99,500.00	1 Nos		
<b>Defective Items</b>			<b>600.00</b>						<b>600.00</b>
CDROM Disks 10s - D	5 Box	120.00	600.00				5 Box	120.00	600.00
<b>Dot Matrix Printers</b>			<b>5,38,000.00</b>			<b>7,16,200.00</b>			<b>14,000.00</b>
TVS MSP 245 132 Col	30 Nos	8,100.00	2,43,000.00	29 Nos	11,344.83	3,29,000.00	1 Nos	8,100.00	8,100.00
TVS MSP 245 80 Col	50 Nos	5,900.00	2,95,000.00	49 Nos	7,902.04	3,87,200.00	1 Nos	5,900.00	5,900.00
<b>Laser Jet Printers</b>			<b>8,80,000.00</b>			<b>10,91,500.00</b>			<b>17,400.00</b>
HP Laserjet 1010 Se	60 Nos	9,200.00	5,52,000.00	59 Nos	11,949.15	7,05,000.00	1 Nos	9,200.00	9,200.00
Samsung Laserjet 15	40 Nos	8,200.00	3,28,000.00	39 Nos	9,910.26	3,86,500.00	1 Nos	8,200.00	8,200.00
IMFL	500 Lts	400.00	2,00,000.00	480 Lts	600.00	2,88,000.00	20 Lts	400.00	8,000.00
Main Location	500 Lts	400.00	2,00,000.00	480 Lts	600.00	2,88,000.00	20 Lts	400.00	8,000.00
Timber	1,825 MT	6,364.83	1,16,15,812.50	1,625 MT	9,233.85	1,50,05,000.00	200 MT	6,364.83	12,72,965.75
Main Location	1,825 MT	6,364.83	1,16,15,812.50	1,625 MT	9,233.85	1,50,05,000.00	200 MT	6,364.83	12,72,965.75
Timber - OTFL	2,000 MT	275.00	5,50,000.00	1,900 MT	600.00	11,40,000.00	100 MT	275.00	27,500.00
Main Location	2,000 MT	275.00	5,50,000.00	1,900 MT	600.00	11,40,000.00	100 MT	275.00	27,500.00
<b>Grand Total</b>			<b>3,12,80,466.20</b>			<b>3,85,07,054.10</b>			<b>13,58,831.73</b>

Figure 3.1 Stock Summary

### 3.2 Stock Summary - Gross Profit

Go to **Gateway of Tally > Stock Summary >** press **F12** and set **Show Opening Balance, Goods Inwards, Goods Outwards** and **Closing Balance** to 'Yes' > press **F7**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Stock Summary</b> 1-Apr-2008 to 31-Mar-2009												
Particulars	Inwards			Outwards				Closing Balance				
	Quantity	Rate	Value	Quantity	Rate	Value	Consumption	Gross Profit	Perc %	Quantity	Rate	Value
Accessories	9,600 Nos	7.02	67,370.00	8,805 Nos	9.91	87,252.00	51,577.24	35,674.76	40.89 %	795 Nos	19.87	15,792.76
Components			79,01,690.00			80,03,602.10	78,99,116.78	1,04,485.32	1.31 %			2,573.22
Computers	532 Nos	17,907.88	95,26,993.70	531 Nos	22,929.38	1,21,75,500.00	95,26,993.70	26,48,506.30	21.75 %	1 Nos		600.00
Defective Items			600.00									600.00
Dot Matrix Printer			5,38,000.00			7,16,200.00	5,24,000.00	1,92,200.00	26.84 %			14,000.00
Laser Jet Printer			8,80,000.00			10,91,500.00	8,62,600.00	2,28,900.00	20.97 %			17,400.00
IMFL	500 Lts	400.00	2,00,000.00	480 Lts	600.00	2,88,000.00	1,92,000.00	96,000.00	33.33 %	20 Lts	400.00	8,000.00
Timber	1,825 MT	6,364.83	1,16,15,812.50	1,625 MT	9,233.85	1,50,05,000.00	1,03,42,846.75	46,62,153.25	31.07 %	200 MT	6,364.83	1,272,966.75
Timber - OTFL	2,000 MT	275.00	5,50,000.00	1,900 MT	600.00	11,40,000.00	5,22,500.00	6,17,500.00	54.17 %	100 MT	275.00	27,500.00
<b>Grand Total</b>			<b>3,12,80,466.20</b>			<b>3,85,07,054.10</b>	<b>2,99,21,634.47</b>	<b>85,85,419.63</b>	<b>22.30 %</b>			<b>13,58,831.73</b>

Figure 3.2 Stock Summary - Gross Profit

### 3.3 Stock Category Summary

Go to **Gateway of Tally > Display > Statement of Inventory > Categories** (select **Primary** and press **Enter**)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Stock Category Summary</b> 1-Apr-2008 to 31-Mar-2009									
Particulars	Inwards			Outwards			Closing Balance		
	Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Rate	Value
<b>Accessories</b>	<b>9,600 Nos</b>	<b>7.02</b>	<b>67,370.00</b>	<b>8,805 Nos</b>	<b>9.91</b>	<b>87,252.00</b>	<b>795 Nos</b>	<b>19.87</b>	<b>15,792.76</b>
CDROM Disks 100s	20 Box	450.00	9,000.00	15 Box	700.00	10,500.00	5 Box	450.00	2,250.00
CDROM Disks 10s	49 Box	162.04	7,940.00	46 Box	212.28	9,765.00	3 Box	77.08	231.25
CDROM Jackets	500 Box	15.00	7,500.00	495 Box	22.21	10,995.00	5 Box	15.00	75.00
Dust Covers	615 Nos	36.96	22,733.00	540 Nos	66.54	36,930.90	75 Nos	36.96	2,772.32
Floppy Disk	10 Box	100.00	1,000.00	6 Box	125.00	750.00	4 Box	100.00	400.00
KeyBoard	10 Nos	550.00	5,500.00				10 Nos	550.00	5,500.00
Mouse	10 Nos	400.00	4,000.00				10 Nos	400.00	4,000.00
Mouse Pad	1,375 Nos	7.05	9,697.00	1,295 Nos	14.91	19,311.10	80 Nos	7.05	564.19
<b>Consumables</b>	<b>3,670 Nos</b>	<b>2,153.05</b>	<b>79,01,690.00</b>	<b>3,667 Nos</b>	<b>2,182.60</b>	<b>80,03,602.10</b>	<b>3 Nos</b>	<b>857.74</b>	<b>2,573.22</b>
USB Pen Drives 64	442 Nos	1,524.71	6,73,920.00	441 Nos	1,524.43	6,72,273.50	1 Nos	1,524.71	1,524.71
Wireless Keyboard	534 Nos	692.45	3,69,770.00	533 Nos	799.61	4,26,194.65	1 Nos	692.45	692.45
Wireless Mouse	619 Nos	356.06	2,20,400.00	618 Nos	464.70	2,87,187.20	1 Nos	356.06	356.06
<b>Defective Items</b>	<b>5 Box</b>	<b>120.00</b>	<b>600.00</b>				<b>5 Box</b>	<b>120.00</b>	<b>600.00</b>
CDROM Disks 10s - 0	5 Box	120.00	600.00				5 Box	120.00	600.00
<b>Hewlett Packard</b>	<b>240 Nos</b>	<b>3,062.50</b>	<b>7,35,000.00</b>	<b>239 Nos</b>	<b>3,956.07</b>	<b>9,45,500.00</b>	<b>1 Nos</b>	<b>9,200.00</b>	<b>9,200.00</b>
HP Laserjet 1010 Se	60 Nos	9,200.00	5,52,000.00	59 Nos	11,949.15	7,05,000.00	1 Nos	9,200.00	9,200.00
<b>IBM</b>	<b>13 Nos</b>	<b>17,230.77</b>	<b>2,24,000.00</b>	<b>12 Nos</b>	<b>24,958.33</b>	<b>2,99,500.00</b>	<b>1 Nos</b>		
IBM PIV	7 Nos	19,142.86	1,34,000.00	6 Nos	24,916.67	1,49,500.00	1 Nos		
<b>Samsung</b>	<b>40 Nos</b>	<b>8,200.00</b>	<b>3,28,000.00</b>	<b>39 Nos</b>	<b>9,910.26</b>	<b>3,86,500.00</b>	<b>1 Nos</b>	<b>8,200.00</b>	<b>8,200.00</b>
Samsung Laserjet 7	40 Nos	8,200.00	3,28,000.00	39 Nos	9,910.26	3,86,500.00	1 Nos	8,200.00	8,200.00
<b>TVS Electronics</b>	<b>80 Nos</b>	<b>6,725.00</b>	<b>5,38,000.00</b>	<b>78 Nos</b>	<b>9,182.05</b>	<b>7,16,200.00</b>	<b>2 Nos</b>	<b>7,000.00</b>	<b>14,000.00</b>
TVS MSP 245 132 Co	30 Nos	8,100.00	2,43,000.00	29 Nos	11,344.83	3,29,000.00	1 Nos	8,100.00	8,100.00
TVS MSP 245 80 Col	50 Nos	5,900.00	2,95,000.00	49 Nos	7,902.04	3,87,200.00	1 Nos	5,900.00	5,900.00
<b>IMFL</b>	<b>500 Lts</b>	<b>400.00</b>	<b>2,00,000.00</b>	<b>480 Lts</b>	<b>600.00</b>	<b>2,88,000.00</b>	<b>20 Lts</b>	<b>400.00</b>	<b>8,000.00</b>
Main Location	500 Lts	400.00	2,00,000.00	480 Lts	600.00	2,88,000.00	20 Lts	400.00	8,000.00
<b>Timber</b>	<b>1,825 MT</b>	<b>6,364.83</b>	<b>1,16,15,812.50</b>	<b>1,825 MT</b>	<b>9,233.85</b>	<b>1,50,05,000.00</b>	<b>200 MT</b>	<b>6,364.83</b>	<b>12,72,965.75</b>
Main Location	1,825 MT	6,364.83	1,16,15,812.50	1,825 MT	9,233.85	1,50,05,000.00	200 MT	6,364.83	12,72,965.75
<b>Timber - OTFL</b>	<b>2,000 MT</b>	<b>275.00</b>	<b>5,50,000.00</b>	<b>1,900 MT</b>	<b>600.00</b>	<b>11,40,000.00</b>	<b>100 MT</b>	<b>275.00</b>	<b>27,500.00</b>
Main Location	2,000 MT	275.00	5,50,000.00	1,900 MT	600.00	11,40,000.00	100 MT	275.00	27,500.00
<b>Grand Total</b>			<b>2,21,60,472.50</b>			<b>2,68,71,554.10</b>			<b>13,58,831.73</b>

Figure 3.3 Stock Category Summary

### 3.4 Purchase Order

Go to **Gateway of Tally > Inventory Vouchers > press Alt+F4**

PURCHASE ORDER						
Invoice To <b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore E-mail : sales@universalenterprises.com	Order No. <b>1</b>	Dated <b>5-Apr-2008</b>				
		Mode/Terms of Payment <b>30 Days</b>				
	Supplier's Ref. <b>GE/001</b>	Other Reference(s)				
Supplier <b>Vinayaga Trading Company</b> 17B kaveri J.P. Nagar 3rd Phase 5th Main Bangalore Karnataka 560078	Despatch through <b>Global Travels</b>	Destination <b>Bangalore</b>				
	Terms of Delivery <b>Cash on Delivery</b>					
Description of Goods	Due on	Quantity	Rate	per	Dist. %	Amount
Wireless Mouse	7-Apr-2008	10 Nos	450.00	Nos		4,500.00
Wireless Keyboard	7-Apr-2008	10 Nos	765.00	Nos		7,650.00
Monitor	7-Apr-2008	10 Nos	3,255.00	Nos		32,550.00
Hard Disk	7-Apr-2008	10 Nos	4,205.00	Nos		42,050.00
Floppy Drive	7-Apr-2008	10 Nos	275.00	Nos		2,750.00
Mother Board	7-Apr-2008	10 Nos	5,215.00	Nos		52,150.00
Pentium - IV Processor	7-Apr-2008	10 Nos	3,965.00	Nos		39,550.00
Mouse Pad	7-Apr-2008	10 Nos	10.00	Nos		100.00
USB Pen Drives 64 MB	7-Apr-2008	10 Nos	1,615.00	Nos		16,150.00
Dust Covers	7-Apr-2008	10 Nos	42.00	Nos		420.00
Total		100 Nos				1,97,870.00
Amount Chargeable (in words)						E. & O.E
<b>Rs. One Lakh Ninety Seven Thousand Eight Hundred Seventy Only</b>						
Company's VAT TIN : 72568562431 Company's CST No. : 32547852161 Buyer's VAT TIN/Sales Tax No. : 56852425612						
					for Universal Enterprises  Authorised Signatory	

Figure 3.4 Purchase Order

### 3.5 Receipt Note

Go to **Gateway of Tally > Inventory Vouchers > press Alt+F9**

Receipt Note					
<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore E-mail : sales@universalenterprises.com	Receipt Note No. <b>3</b>	Dated <b>7-May-2008</b>			
Supplier <b>Mahaveer Computers</b> I/15 DREAM HOME CHPL SMRITI NAGAR NEAR MODEL TOWN MYSORE KARNATAKA	Supplier's Ref. <b>GE/003</b>	Other Reference(s)			
Description of Goods	Quantity	Rate	per	Dist. %	Amount
<b>Wireless Mouse</b>	<b>15 Nos</b>	400.00	Nos		<b>6,000.00</b>
<b>Wireless Keyboard</b>	<b>15 Nos</b>	750.00	Nos		<b>11,250.00</b>
<b>Monitor</b>	<b>15 Nos</b>	3,150.00	Nos		<b>47,250.00</b>
<b>Hard Disk</b>	<b>15 Nos</b>	4,150.00	Nos		<b>62,250.00</b>
<b>Floppy Drive</b>	<b>15 Nos</b>	250.00	Nos		<b>3,750.00</b>
<b>Mother Board</b>	<b>15 Nos</b>	5,180.00	Nos		<b>77,700.00</b>
<b>Pentium - IV Processor</b>	<b>15 Nos</b>	3,800.00	Nos		<b>57,000.00</b>
<b>Mouse Pad</b>	<b>15 Nos</b>	8.00	Nos		<b>120.00</b>
<b>USB Pen Drives 64 MB</b>	<b>15 Nos</b>	1,600.00	Nos		<b>24,000.00</b>
<b>Dust Covers</b>	<b>15 Nos</b>	40.00	Nos		<b>600.00</b>
<b>Total</b>	<b>150 Nos</b>				<b>2,89,920.00</b>
Amount Chargeable (in words)					E. & O.E
<b>Rs. Two Lakh Eighty Nine Thousand Nine Hundred                  Twenty Only</b>					
Company's TIN/Sales Tax No. : 58542474521 Buyer's VAT TIN : 72568562431 Buyer's CST No. : 32547852161					
					for <b>Universal Enterprises</b>  Authorised Signatory

Figure 3.5 Receipt Note



### 3.6 Purchase Voucher

Go to **Gateway of Tally > Accounting Vouchers > press F9**

INVOICE					
<b>Challenger Systems</b> Block-36 Cross Street-1 Sector-1 Gurgaon	Invoice No. <b>86</b>	Dated <b>8-Feb-2009</b>			
	Supplier's Ref. <b>GE/020</b>	Other Reference(s)			
Consignee <b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore E-mail : sales@universalerprises.com					
Description of Goods	Quantity	Rate	per	Dist. %	Amount
Wireless Mouse	25 Nos	350.00	Nos		8,750.00
Wireless Keyboard	25 Nos	700.00	Nos		17,500.00
Monitor	25 Nos	3,000.00	Nos		75,000.00
Hard Disk	25 Nos	4,000.00	Nos		1,00,000.00
Floppy Drive	25 Nos	200.00	Nos		5,000.00
Mother Board	25 Nos	5,000.00	Nos		1,25,000.00
Pentium - IV Processor	25 Nos	3,500.00	Nos		87,500.00
Mouse Pad	25 Nos	7.00	Nos		175.00
USB Pen Drives 64 MB	25 Nos	1,500.00	Nos		37,500.00
Dust Covers	25 Nos	35.00	Nos		875.00
					4,57,300.00
<i>Input VAT @ 4%</i>				4 %	18,292.00
Total	250 Nos				<b>4,75,592.00</b>
Amount Chargeable (in words) <b>Rs. Four Lakh Seventy Five Thousand Five Hundred                  Ninety Two Only</b>					<i>E. &amp; O.E</i>
Company's TIN/Sales Tax No. : 45784512451 Buyer's VAT TIN : 72568562431 Buyer's C&T No. : 32547852161					for Challenger Systems  Authorised Signatory

Figure 3.6 Purchase Invoice

### 3.7 Sales Order

Go to **Gateway of Tally > Inventory Vouchers > press Alt+F5**

SALES ORDER						
<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore E-mail : sales@universalerprises.com		Order No. <b>1</b>		Dated <b>1-Jun-2008</b>		
		Buyer's Ref. <b>1578</b>		Mode/Terms of Payment <b>30 Days Credit</b>		
Invoice to <b>Computer Junction</b> # 10, 6th Main Shivajinagar Pune Maharashtra		Despatch through <b>Road Transport</b>		Destination <b>Pune</b>		
		Terms of Delivery <b>COD if delivered within 7Days</b>				
Description of Goods	Due on	Quantity	Rate	per	Disc. %	Amount
<b>IBM PIV</b>	<b>30-Jun-2008</b>	<b>1 Nos</b>	24,000.00	Nos		<b>24,000.00</b>
Total		<b>1 Nos</b>				<b>24,000.00</b>
Amount Chargeable (in words)						<i>E &amp; O.E</i>
<b>Rs. Twenty Four Thousand Only</b>						
Company's VAT TIN : 72568562431 Company's CST No. : 32547852161 Buyer's VAT TIN/Sales Tax No. : 72567845125						
for <b>Universal Enterprises</b>  Authorised Signatory						

Figure 3.7 Sales Order

### 3.8 Delivery Note

Go to **Gateway of Tally > Inventory Vouchers > press Alt+F8**

DELIVERY NOTE						
<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore E-mail : sales@universalenterprises.com		Delivery Note No.		Dated		
		51		10-Nov-2008		
Buyer <b>Worldwide Computers</b> 4/1 Shastri Nagar G.E Road Near Maurya Cinemas Mysore		Supplier's Ref.		Mode/Terms of Payment		
				90 Days		
		Buyer's Order No.		Other Reference(s)		
		G002		11452		
		Despatch Document No.		Dated		
		D001/45/S2		1-Nov-2008		
		Despatched through		Destination		
		Pandit Travels		Mysore		
		Terms of Delivery				
		COD if delivered on site				
Description of Goods		Quantity	Rate	per	Dist. %	Amount
Assembled PIV		15 Nos	22,000.00	Nos		3,30,000.00
<i>Transportation &amp; Packaging</i>						2,500.00
<i>CST Tax @ 4%</i>				4 %		13,200.00
Total		15 Nos				3,40,700.00
Amount Chargeable (in words)						E. & O.E
Rs. Three Lakh Forty Thousand Seven Hundred Only						
Company's VAT TIN : 72568562431 Company's CST No. : 32547852161 Buyer's VAT TIN/Sales Tax No. : 56457845121						
Recd. in Good Condition		for Universal Enterprises				
		Authorised Signatory				

Figure 3.8 Delivery Note

### 3.9 Sales Invoice with Single Item

Go to **Gateway of Tally > Accounting Vouchers > press F8**

INVOICE						
<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore E-mail : sales@universalenterprises.com		Invoice No. <b>39</b>		Dated <b>13-Jul-2008</b>		
		Delivery Note <b>DN/006</b>		Mode/Terms of Payment <b>30 Days</b>		
Buyer <b>Janata Timbers</b> #23/1 4th Block Jayanagar Bangalore		Supplier's Ref.		Other Reference(s) <b>8754</b>		
		Buyer's Order No.		Dated		
		Despatch Document No. <b>DD45781</b>		Dated <b>13-Jul-2008</b>		
		Despatched through <b>Susmit Travels</b>		Destination <b>Bangalore</b>		
		Terms of Delivery <b>Delivery within 15 Days</b>				
Sl No.	Description of Goods	Quantity	Rate	per	Dist. %	Amount
1	<b>Timber</b>	<b>65 MT</b>	8,650.00	MT		<b>5,62,250.00</b>
	<i>TCS @ 2.5% - TUFL</i>		2.83 %			<b>15,926.00</b>
	<i>Output VAT @ 12.5%</i>		12.50 %			<b>5,78,176.00</b>
						<b>72,272.00</b>
Total		<b>65 MT</b>				<b>6,50,448.00</b>
Amount Chargeable (in words)						<i>E. &amp; O.E</i>
<b>Rs. Six Lakh Fifty Thousand Four Hundred Forty Eight Only</b>						
Company's VAT TIN : <b>72568562431</b> Company's CST No. : <b>32547852161</b> Buyer's VAT TIN/Sales Tax No. : <b>54471363591</b>						
Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.					<b>for Universal Enterprises</b>  Authorised Signatory	
This is a Computer Generated Invoice						

Figure 3.9 Sales Invoice with Single Item



### 3.10 Sales Invoice with Multiple Items

Go to **Gateway of Tally > Accounting Vouchers > press F8 > (press F12 and set 'Use Common Ledger A/c for Item Allocation' to 'No')**

INVOICE						
<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore E-mail : sales@universalerprises.com		Invoice No. <b>40</b>		Dated <b>19-Jul-2008</b>		
		Delivery Note <b>DN/778</b>		Mode/Terms of Payment		
Buyer <b>Venkateshwara Softwares</b> 131, New Civic Centre Behind Geet Cinemas Bangalore		Supplier's Ref.		Other Reference(s)		
		Buyer's Order No.		Dated		
		Despatch Document No. <b>DD45781</b>		Dated <b>1-Jul-2008</b>		
		Despatched through <b>Susmit Travels</b>		Destination <b>Bangalore</b>		
		Terms of Delivery <b>Delivery within 7Days</b>				
Sl No.	Description of Goods	Quantity	Rate	per	Dist. %	Amount
1	TVS MSP 245 80 Col Printer	12 Nos	9,100.00	Nos		1,09,200.00
2	HP 51645A	10 Nos	1,500.00	Nos		15,000.00
	<i>Output VAT @ 12.5%</i>		12.50 %			1,24,200.00
						<b>15,525.00</b>
Total		<b>22 Nos</b>				<b>1,39,725.00</b>
Amount Chargeable (in words)						<i>E. &amp; O.E</i>
<b>Rs. One Lakh Thirty Nine Thousand Seven Hundred Twenty Five Only</b>						
Company's VAT TIN : <b>72568562431</b> Company's GST No. : <b>32547852161</b> Buyer's VAT TIN/Sales Tax No. : <b>65214578451</b>						
Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.						<b>for Universal Enterprises</b>  Authorised Signatory
This is a Computer Generated Invoice						

Figure 3.10 Sales Invoice with Multiple Items

### 3.11 Rejections In Voucher

Go to **Gateway of Tally > Inventory Vouchers > press Ctrl+F6**

Rejection In					
<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore E-mail : sales@universalenterprises.com	Rejection In No.	1	Dated	31-Dec-2008	
Consignee <b>Global Traders</b> 450, JP Nagar 3rd Phase 4th Main Cross Street-3 Bangalore Karnataka					
Description of Goods	Quantity		Rate	per	Amount
	Shipped	Billed			
USB Pen Drives 64 MB	2 Nos	2 Nos	1,500.00	Nos	3,000.00
Total	2 Nos	2 Nos			3,000.00
Amount Chargeable (in words)					E. & O.E
Rs. Three Thousand Only					
for Universal Enterprises					
Authorised Signatory					

Figure 3.11 Rejections In Voucher

### 3.12 Rejections Out Voucher

Go to **Gateway of Tally > Inventory Vouchers > press Alt+F6**

Rejection Out					
<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore E-mail : sales@universalenterprises.com	Rejection Out No. <b>2</b>	Dated <b>2-Aug-2008</b>			
Consignee <b>New Era Computers</b> 131, New Civic Centre Near Geet Cinemas Bangalore					
Description of Goods	Quantity		Rate	per	Amount
	Shipped	Billed			
<b>Wireless Keyboard</b>	1 Nos	<b>1 Nos</b>	680.00	Nos	<b>680.00</b>
Total	<b>1 Nos</b>	<b>1 Nos</b>			<b>680.00</b>
Amount Chargeable (in words) <b>Rs. Six Hundred Eighty Only</b>					<i>E &amp; O/E</i>
<b>for Universal Enterprises</b>  Authorised Signatory					

Figure 3.12 Rejections Out Voucher

### 3.13 Purchase Order Book

Go to **Gateway of Tally > Display > Inventory Books > Purchase Orders Book**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Purchase Order Register</b> 1-Apr-2008 to 31-Mar-2009						
					Page 1	
Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount	
5-4-2008	Vinayaga Trading Corporation	Purchase Order	1		1,97,870.00	
20-4-2008	Top Computers	Purchase Order	2		3,65,840.00	
5-5-2008	Mahaveer Computers	Purchase Order	3		2,89,920.00	
21-5-2008	Maruthi Traders	Purchase Order	4		4,57,300.00	
5-6-2008	Vinayaga Trading Corporation	Purchase Order	5		1,97,870.00	
20-6-2008	Challenger Systems	Purchase Order	6		3,65,840.00	
5-7-2008	Sai Infotech (P) Ltd.,	Purchase Order	7		2,89,920.00	
20-7-2008	Infinite Infosolutions	Purchase Order	8		1,97,870.00	
6-8-2008	Vinayaga Trading Corporation	Purchase Order	9		1,97,870.00	
20-8-2008	Mahaveer Computers	Purchase Order	10		2,89,920.00	
5-9-2008	Infinite Infosolutions	Purchase Order	11		1,97,870.00	
20-9-2008	Top Computers	Purchase Order	12		3,65,840.00	
5-10-2008	Maruthi Traders	Purchase Order	13		3,65,840.00	
20-10-2008	Challenger Systems	Purchase Order	14		3,65,840.00	
5-11-2008	Sai Infotech (P) Ltd.,	Purchase Order	15		2,89,920.00	
20-11-2008	Top Computers	Purchase Order	16		3,65,840.00	
5-12-2008	Infinite Infosolutions	Purchase Order	17		1,97,870.00	
20-12-2008	Top Computers	Purchase Order	18		3,65,840.00	
2-1-2009	NextGen Systems	Purchase Order	19		1,800.00	
5-1-2009	Maruthi Traders	Purchase Order	20		3,65,840.00	
5-2-2009	Challenger Systems	Purchase Order	21		4,57,300.00	
20-2-2009	Top Computers	Purchase Order	22		8,23,140.00	
5-3-2009	Maruthi Traders	Purchase Order	23		3,65,840.00	
20-3-2009	Challenger Systems	Purchase Order	24		3,65,840.00	
<b>Total:</b>					<b>77,44,840.00</b>	

Figure 3.13 Purchase Order Book

### 3.14 Sales Order Book

Go to **Gateway of Tally > Display > Inventory Books > Sales Orders Book**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Sales Order Register</b> 1-Apr-2008 to 31-Mar-2009						
Date	Particulars	Vch Type	Vch No.	Debit Amount	Page 1 Credit Amount	
1-6-2008	<b>Computer Junction Advertisement Charges</b>	<b>Sales Order</b>	1	<b>24,000.00</b>	<b>24,000.00</b>	
	IBM PIV Sales order booked for IBM PIV 1 No.	1 Nos	24,000.00Nos	24,000.00		
<b>Total:</b>				<b>24,000.00</b>		

Figure 3.14 Sales Order Book

### 3.15 Sales Order Book with Profit

Go to **Gateway of Tally > Display > Inventory Books > Sales Orders Book > press F7 (Show Profit)**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Sales Order Register</b> 1-Apr-2008 to 31-Mar-2009							
Date	Particulars	Vch Type	Vch No.	Transaction Value	Gross Revenue	Cost	Gross %-age Profit
1-6-2008	<b>Computer Junction Advertisement Charges</b>	<b>Sales Order</b>	1	<b>24,000.00</b>	<b>24,000.00</b>	<b>19,142.86</b>	<b>4,857.14 20.24 %</b>
	IBM PIV Sales order booked for IBM PIV 1 No.	1 Nos	24,000.00Nos	24,000.00			
<b>Total:</b>				<b>24,000.00</b>	<b>24,000.00</b>	<b>19,142.86</b>	<b>4,857.14 20.24 %</b>

Figure 3.15 Sale Order Book with Profit

### 3.16 Purchase Order Summary

Go to **Gateway of Tally > Display > Statements of Inventory > Purchase Order Summary**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Purchase Order Summary</b> 1-Apr-2008 to 31-Mar-2009			
			Page 1
Particulars	<i>Purchase Orders Outstanding</i>		
	<b>On Order</b>		
	Quantity	Rate	Value
<b>Accessories</b>	<b>140 Nos</b>	23.14	<b>3,240.00</b>
Dust Covers	70 Nos	38.00	2,660.00
Mouse Pad	70 Nos	8.29	580.00
<b>Components</b>			<b>13,22,050.00</b>
Floppy Drive	70 Nos	232.14	16,250.00
Hard Disk	70 Nos	4,087.86	2,86,150.00
Monitor	70 Nos	3,109.29	2,17,650.00
Mother Board	70 Nos	5,092.14	3,56,450.00
Pentium - IV Processor	70 Nos	3,695.00	2,58,650.00
USB Pen Drives 64 MB	70 Nos	1,549.29	1,08,450.00
Wireless Keyboard	70 Nos	727.86	50,950.00
Wireless Mouse	70 Nos	392.86	27,500.00
<b>Grand Total</b>	<b>140 Nos</b>		<b>13,25,290.00</b>

Figure 3.16 Purchase Order Summary

### 3.17 Sales Order Summary

Go to **Gateway of Tally > Display > Statements of Inventory > Sales Order Summary**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Sales Order Summary</b> 1-Apr-2008 to 31-Mar-2009			
			Page 1
Particulars	<i>Sales Orders Outstanding</i>		
	<b>On Order</b>		
	Quantity	Rate	Value
<b>Computers</b>	<b>1 Nos</b>	24,000.00	<b>24,000.00</b>
IBM	1 Nos	24,000.00	24,000.00
<b>Grand Total</b>	<b>1 Nos</b>		<b>24,000.00</b>

Figure 3.17 Sales Order Summary

### 3.18 Purchase Bills Pending

Go to **Gateway of Tally > Display > Statements of Inventory > Purchase Bills Pending**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Purchase Bills Pending</b> 1-Apr-2008 to 31-Mar-2009								
Date	Tracking Number	Partys' Name	Name of Item	Batch/Lot Number	Godown	Pending Quantity	Rate	Value
<b>Goods Recd. but Bills not Recd. :</b>								
5-Apr-2008	12127	Vinayaga Trading Corporation	Wireless Keyboard	Primary Balch	Stores	20 Nos	450.00	9,000.00
7-Jun-2008	12127	Vinayaga Trading Corporation	Wireless Mouse	Primary Balch	Stores	10 Nos	450.00	4,500.00
7-Jun-2008	12127	Vinayaga Trading Corporation	Monitor	Primary Balch	Stores	10 Nos	3,255.00	32,550.00
7-Jun-2008	12127	Vinayaga Trading Corporation	Hard Disk	Primary Balch	Stores	10 Nos	4,205.00	42,050.00
7-Jun-2008	12127	Vinayaga Trading Corporation	Floppy Drive	Primary Balch	Stores	10 Nos	275.00	2,750.00
7-Jun-2008	12127	Vinayaga Trading Corporation	Mother Board	Primary Balch	Stores	10 Nos	5,215.00	52,150.00
7-Jun-2008	12127	Vinayaga Trading Corporation	Pentium - IV Processor	Primary Balch	Stores	10 Nos	3,955.00	39,550.00
7-Jun-2008	12127	Vinayaga Trading Corporation	Mouse Pad	Primary Balch	Stores	10 Nos	10.00	100.00
7-Jun-2008	12127	Vinayaga Trading Corporation	USB Pen Drives 64 MB	Primary Balch	Stores	10 Nos	1,615.00	16,150.00
7-Jun-2008	12127	Vinayaga Trading Corporation	Dust Covers	Primary Balch	Stores	10 Nos	42.00	420.00
						<b>110 Nos</b>		<b>1,99,220.00</b>

Figure 3.18 Purchase Bills Pending

### 3.19 Sales Bills Pending

Go to **Gateway of Tally > Display > Statements of Inventory > Sale Bills Pending**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Sales Bills Pending</b> 1-Apr-2008 to 31-Mar-2009								
Date	Tracking Number	Partys' Name	Name of Item	Batch/Lot Number	Godown	Pending Quantity	Rate	Value
<b>Goods Delivered but Bills not Made :</b>								
25-Feb-2009	12144	Silverplus Computers	Assembled PIV	Primary Balch	Assembly Floor	15 Nos	25,000.00	3,75,000.00
		25-Feb-2008 Sale 108	(-)20 Nos @				25,000.00	
		25-Feb-2008 Sale 109	(-)10 Nos @				22,000.00	
		25-Feb-2008 Cdy Note 72	20 Nos @				22,000.00	
		25-Feb-2008 Cdy Note 73	25 Nos @				22,000.00	
						<b>15 Nos</b>		<b>3,75,000.00</b>

Figure 3.19 Sales Bills Pending

### 3.20 Stock Query

Go to **Gateway of Tally > Display > Statements of Inventory > Stock Query** (select the required Stock Item and press **Enter**)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>CDROM Disks 10s</b> Stock Query 1-Apr-2008 to 31-Mar-2009						
Name : <b>CDROM Disks 10s</b>			Part No. : <b>CD001/56</b>			
Group : <b>Accessories</b>			Category : <b>Accessories</b>			
Closing Balance : <b>3-0 Box</b>			Closing Value : <b>231.25</b>			
Cost Price : <b>162.04/Box</b>			Std. Selling Price : <b>200.00/Box</b>			
Last Purchased on : <b>24-Apr-2008</b> Navin Traders <b>23-0 Box @ 90.00/Box</b> Last Sold on : <b>24-Apr-2008</b> Global Traders <b>35-0 Box @ 200.00/Box</b>						
Godown / Batch Details			Items of the same Category			
Godown	Batch	Quantity	Item Name	Quantity	Cost	Sale Price
Defective Goods Stores	Primary Batch	6-0 Box	CDROM Disks 100s	5- 0 Box	<b>450.00</b>	<b>700.00</b>
Stores	Primary Batch	(-)3-0 Box	CDROM Disks 10s	3-0 Box	<b>162.04</b>	<b>200.00</b>
			CDROM Jackets	5-0 Box	<b>15.00</b>	<b>20.00</b>
	<i>Total</i>	<u><b>3-0 Box</b></u>	Dust Covers	85 Nos	<b>37.04</b>	<b>100.00</b>
			Floppy Disk	4-0 Box	<b>100.00</b>	<b>125.00</b>
			KeyBoard	10 Nos	<b>550.00</b>	
			Mouse	10 Nos	<b>400.00</b>	
			Mouse Pad	90 Nos	<b>7.07</b>	<b>9.50</b>
			<i>Total</i>	<u><b>815 Nos</b></u>		

Figure 3.20 Stock Query

### 3.21 Negative Stock

Go to **Gateway of Tally > Display > Exception Reports > Negative Stock**

**Universal Enterprises**  
Plot No. 113 & 114,  
Industrial Estate, Hongasandra  
Bangalore

**Negative Stock**  
1-Apr-2008 to 31-Mar-2009

Page 1

Particulars	Opening Balance			Inwards			Outwards			Closing Balance		
	Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Rate	Value
ROM Disks 100s Assembly Floor Stores				20 Box	450.00	9,000.00	30 Box	700.00	21,000.00	(-)10 Box	225.00	2,250.00
ROM Disks 10s Assembly Floor Stores				20 Box	450.00	9,000.00	15 Box	700.00	10,500.00	(-)15 Box		
Defective Goods Stor				49 Box	162.04	7,940.00	61 Box	209.26	12,765.00	(-)12 Box	19.27	231.25
Defective Goods Stor				1 Box	120.00	120.00	15 Box	200.00	3,000.00	(-)15 Box		
Defective Goods Stor				48 Box	162.92	7,820.00	(-)5 Box	120.00	(-)600.00	6 Box	120.00	720.00
Defective Goods Stor				10 Box	100.00	1,000.00	51 Box	203.24	10,365.00	(-)3 Box	162.92	(-)488.75
Defective Goods Stor							16 Box	125.00	2,000.00	(-)6 Box	66.67	400.00
Defective Goods Stor				10 Box	100.00	1,000.00	10 Box	125.00	1,250.00	(-)10 Box		
Defective Goods Stor							6 Box	125.00	750.00	4 Box	100.00	400.00
Defective Goods Stor				415 Nos	218.07	90,500.00	435 Nos	205.93	89,580.60	(-)20 Nos		
Defective Goods Stor							20 Nos	15.00	300.00	(-)20 Nos		
<b>Grand Total</b>				<b>3,005 Nos</b>		<b>1,08,440.00</b>	<b>4,205 Nos</b>		<b>1,25,345.60</b>	<b>(-)1,200 Nos</b>		<b>2,881.25</b>

Figure 3.21 Negative Stock

### 3.22 BOM - Cost Estimate

Go to **Gateway of Tally > Display > Statements of Inventory > Cost Estimation** (select the required Stock Group and press **Enter**)

**Universal Enterprises**  
Plot No. 113 & 114,  
Industrial Estate, Hongasandra  
Bangalore

**Item Estimates**  
1-Apr-2008 to 31-Mar-2009

Page 1

Particulars	Qty	Cost	Amount
<b>Assembled PIV</b>	1 Nos	16,965.64/Nos	<b>16,965.64</b>
Mouse	1 Nos	400.00/Nos	400.00
KeyBoard	1 Nos	550.00/Nos	550.00
Monitor	1 Nos	3,063.18/Nos	3,063.18
Hard Disk	1 Nos	4,054.94/Nos	4,054.94
Floppy Drive	1 Nos	219.41/Nos	219.41
Mother Board	1 Nos	5,060.82/Nos	5,060.82
Pentium - IV Processor	1 Nos	3,617.29/Nos	3,617.29

Figure 3.22 Cost Estimation

### 3.23 Item Movement Analysis

Go to **Gateway of Tally > Display > Inventory Books > Movement Analysis > Stock Item Analysis** (select the required Stock Item and press **Enter**)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Assembled PIV</b> Item Movement Analysis 1-Apr-2008 to 31-Mar-2009				
			Page 1	
Particulars	Movement Values			
	Quantity	Basic Rate	Effective Rate	Value
<b>Movement Inward :</b>				
<i>Transfers Inward (Production) :</i>				
Mfg Journal	415 Nos	17,881.11	18,031.31	74,82,993.70
	415 Nos		18,031.31	74,82,993.70
<b>Movement Outward :</b>				
<i>Buyers :</i>				
Computer World	75 Nos		23,600.00	17,70,000.00
Silverplus Computers	145 Nos		24,275.86	35,20,000.00
Universal Systems	55 Nos		22,818.18	12,55,000.00
Worldwide Computers	125 Nos		22,600.00	28,25,000.00
	400 Nos		23,425.00	93,70,000.00

Figure 3.23 Item Movement Analysis

### 3.24 Stock Ageing Analysis

Go to **Gateway of Tally > Display > Inventory Books > Ageing Analysis** (select 'Primary' or the required Stock Group and press **Enter**)

Universal Enterprises Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Stock Ageing Analysis</b> 1-Apr-2008 to 31-Mar-2009						
All Batches (Aged by Date of Purchase)						Page 1 (A)
Particulars	Expiry Date	Total	< 60 days		60 to 120 days	
		Quantity	Quantity	Value	Quantity	Value
CDROM Disks 100s		5- 0 Box				
Stores		5- 0 Box				
CDROM Disks 10s		3-0 Box				
Primary Batch (Defective Goods Stores)	2-Apr-2008	6-0 Box				
Primary Batch (Stores)	2-Apr-2008	(-)3-0 Box				
CDROM Disks 10s - Defective		5-0 Box				
Stores		5-0 Box				
CDROM Jackets		5-0 Box			5-0 Box	75.00
Stores		5-0 Box			5-0 Box	75.00
Dust Covers		85 Nos	85 Nos	2,975.00		
Stores		85 Nos	85 Nos	2,975.00		
Floppy Disk		4-0 Box				
Stores		4-0 Box				
Floppy Drive		10 Nos	10 Nos	2,000.00		
Stores		10 Nos	10 Nos	2,000.00		
Hard Disk		10 Nos	10 Nos	40,000.00		
Stores		10 Nos	10 Nos	40,000.00		
HP Laserjet 1010 Series		1 Nos				
Stores		1 Nos				
IBM PIV		1 Nos				
Defective Goods Stores		1 Nos				
IMFL		20 Lts				
Main Location		20 Lts				
KeyBoard		10 Nos				
Stores		10 Nos				
Monitor		10 Nos	10 Nos	30,000.00		
Stores		10 Nos	10 Nos	30,000.00		
Mother Board		10 Nos	10 Nos	50,000.00		
Stores		10 Nos	10 Nos	50,000.00		
Mouse		10 Nos				
Stores		10 Nos				
Mouse Pad		90 Nos	90 Nos	630.00		
Stores		90 Nos	90 Nos	630.00		
Pentium - IV Processor		10 Nos	10 Nos	35,000.00		
Stores		10 Nos	10 Nos	35,000.00		
Samsung Laserjet 1500		1 Nos				
Stores		1 Nos				
Timber		200 MT	200 MT	11,75,000.00		
Main Location		200 MT	200 MT	11,75,000.00		
Timber - OTFL		100 MT				
Main Location		100 MT				
TVS MSP 245 132 Col Printer		1 Nos				
Stores		1 Nos				
TVS MSP 245 80 Col Printer		1 Nos				
Stores		1 Nos				
USB Pen Drives 64 MB		11 Nos	11 Nos	16,500.00		
Stores		11 Nos	11 Nos	16,500.00		
Wireless Keyboard		21 Nos	21 Nos	14,700.00		
Stores		21 Nos	21 Nos	14,700.00		
Wireless Mouse		11 Nos	11 Nos	3,850.00		
Stores		11 Nos	11 Nos	3,850.00		
<b>Grand Total</b>				<b>13,70,655.00</b>	<b>5-0 Box</b>	<b>75.00</b>

Figure 3.24 Stock Ageing Analysis

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Stock Ageing Analysis</b> 1-Apr-2008 to 31-Mar-2009						
All Batches (Aged by Date of Purchase)					Page 1 (B)	
Particulars	Expiry Date	120 to 180 days		(> 180 days)		Negative Stock
		Quantity	Value	Quantity	Value	Quantity
<b>CDROM Disks 100s</b>				<b>5- 0 Box</b>	<b>2,250.00</b>	
Stores				5- 0 Box	2,250.00	
<b>CDROM Disks 10s</b>				<b>6- 0 Box</b>	<b>120.00</b>	<b>(-)3-0 Box</b>
Primary Batch (Defective Goods Stores)	2-Apr-2008			6- 0 Box	120.00	
Primary Batch (Stores)	2-Apr-2008					(-)3-0 Box
<b>CDROM Disks 10s - Defective</b>				<b>5- 0 Box</b>	<b>600.00</b>	
Stores				5- 0 Box	600.00	
<b>CDROM Jackets</b>						
Stores						
<b>Dust Covers</b>						
Stores						
<b>Floppy Disk</b>				<b>4- 0 Box</b>	<b>400.00</b>	
Stores				4- 0 Box	400.00	
<b>Floppy Drive</b>						
Stores						
<b>Hard Disk</b>						
Stores						
<b>HP Laserjet 1010 Series</b>				<b>1 Nos</b>	<b>9,200.00</b>	
Stores				1 Nos	9,200.00	
<b>IBM PIV</b>				<b>1 Nos</b>		
Defective Goods Stores				1 Nos		
<b>IMFL</b>				<b>20 Lts</b>	<b>8,000.00</b>	
Main Location				20 Lts	8,000.00	
<b>KeyBoard</b>				<b>10 Nos</b>	<b>5,500.00</b>	
Stores				10 Nos	5,500.00	
<b>Monitor</b>						
Stores						
<b>Mother Board</b>						
Stores						
<b>Mouse</b>				<b>10 Nos</b>	<b>4,000.00</b>	
Stores				10 Nos	4,000.00	
<b>Mouse Pad</b>						
Stores						
<b>Pentium - IV Processor</b>						
Stores						
<b>Samsung Laserjet 1500</b>				<b>1 Nos</b>	<b>8,200.00</b>	
Stores				1 Nos	8,200.00	
<b>Timber</b>						
Main Location						
<b>Timber - OTFL</b>						
Main Location		<b>100 MT</b>	<b>25,000.00</b>			
		100 MT	25,000.00			
<b>TVS MSP 245 132 Col Printer</b>				<b>1 Nos</b>	<b>8,100.00</b>	
Stores				1 Nos	8,100.00	
<b>TVS MSP 245 80 Col Printer</b>				<b>1 Nos</b>	<b>5,900.00</b>	
Stores				1 Nos	5,900.00	
<b>USB Pen Drives 64 MB</b>						
Stores						
<b>Wireless Keyboard</b>						
Stores						
<b>Wireless Mouse</b>						
Stores						
<b>Grand Total</b>		<b>100 MT</b>	<b>25,000.00</b>		<b>52,270.00</b>	<b>(-)3-0 Box</b>

Figure 3.25 Stock Ageing Analysis

### 3.25 Price List

Go to **Gateway of Tally > Inventory Info. > Price List** (Select '**All Items**' or the required Stock Group and press **Enter**)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Price List</b> Items under Accessories					
Category : <b>Wholesale</b>			Page 1 Applicable From: <b>5-Apr-2008</b>		
S.No.	Name of Item	Quantities		Rate	Disc. % (if any)
		From:	Less than		
1.	CDROM Disks 100s		6-0 Box	40.00/Box	
2.	CDROM Disks 10s		10-0 Box	45.00/Box	
3.	CDROM Jackets		10-0 Box	15.00/Box	
4.	Dust Covers		6 Nos 12 Nos	45.00/Nos 45.00/Nos 45.00/Nos	
5.	Floppy Disk		25-0 Box	120.00/Box	
6.	KeyBoard		10 Nos	1,250.00/Nos	
7.	Mouse		10 Nos	450.00/Nos	
8.	Mouse Pad		20 Nos 40 Nos	10.00/Nos 10.00/Nos 10.00/Nos	

Figure 3.26 Price List

### 3.26 Stock Transfer Register

Go to **Gateway of Tally > Display > Inventory Books > Stock Transfers** (Select the required month or press **F2** and specify the required period)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Stock Journal Register</b> 1-Apr-2008 to 31-Mar-2009					
Date	Particulars	Vch Type	Vch No.	Inwards Quantity	Outwards Quantity
9-4-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	1	10 Nos	
23-4-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	2	20 Nos	
30-4-2008	<b>CDROM Disks 10s - Defective</b> <i>Defective 5 box CDROM Disk 10s returned by Global Traders</i>	<b>Stock Journal</b>	1	5-0 Box	
1-5-2008	<b>CDROM Disks 10s</b> <i>Defective 1 BOX of CDROM 10s replaced with Free 1 box CDROM Disks 10s</i>	<b>Stock Journal</b>	2	1-0 Box	
8-5-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	3	15 Nos	
23-5-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	4	25 Nos	
8-6-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	5	10 Nos	
23-6-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	6	20 Nos	
9-7-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	7	15 Nos	
23-7-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	8	10 Nos	
8-8-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	9	10 Nos	
23-8-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	10	15 Nos	
8-9-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	11	10 Nos	
24-9-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	12	20 Nos	
8-10-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	13	20 Nos	
23-10-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	14	20 Nos	
8-11-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	15	15 Nos	
23-11-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	16	20 Nos	
30-11-2008	<b>Assembled PIV</b>	<b>Stock Journal</b>	3		
8-12-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	17	10 Nos	
23-12-2008	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	18	20 Nos	

continued ...

Figure 3.27 Stock Transfer Register

Universal Enterprises					Page 2
Stock Journal Register : 1-Apr-2008 to 31-Mar-2009					
Date	Particulars	Vch Type	Vch No.	Inwards Quantity	Outwards Quantity
8-1-2009	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	19	<b>20 Nos</b>	
8-2-2009	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	20	<b>25 Nos</b>	
23-2-2009	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	21	<b>45 Nos</b>	
8-3-2009	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	22	<b>20 Nos</b>	
24-3-2009	<b>Assembled PIV</b> <i>Being PIV Computers Assembled.</i>	<b>Mfg Journal</b>	23	<b>20 Nos</b>	

Figure 3.28 Stock Transfer Register

### 3.27 Reorder Status

Go to **Gateway of Tally > Display > Statements of Inventory > Reorder Status** (Select 'Primary' or the required Stock Group and press Enter)

Universal Enterprises								
Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore								
Inventory Reorder Status								
1-Apr-2008 to 31-Mar-2009								
Page 1								
Name of Item	Closing Stock	Purc Orders Pending	Sale Orders Due	Nett Available	Re-order Level	Short fall	Min Reorder Qty	Order to be Placed
Assembled PIV					30 Nos	30 Nos	10 Nos	30 Nos
CDROM Disks 100s	5 Box			5 Box				
CDROM Disks 10s	3 Box			3 Box				
CDROM Disks 10s - Defective	5 Box			5 Box				
CDROM Jackets	5 Box			5 Box	100 Box	95 Box	50 Box	95 Box
Dust Covers	85 Nos			85 Nos	200 Nos	115 Nos	100 Nos	115 Nos
Floppy Disk	4 Box			4 Box	20 Box	16 Box	10 Box	16 Box
Floppy Drive	10 Nos			10 Nos	10 Nos		5 Nos	
Hard Disk	10 Nos			10 Nos	10 Nos		5 Nos	
HCL Celeron					5 Nos	5 Nos	2 Nos	5 Nos
HCL PIV					2 Nos	2 Nos	1 Nos	2 Nos
HP - 27								
HP - 28								
HP 51645A								
HP Laserjet 1010 Series	1 Nos			1 Nos				
IBM Celeron					2 Nos	2 Nos	1 Nos	2 Nos
IBM PIV	1 Nos		1 Nos		2 Nos	2 Nos	8 Nos	8 Nos
IMFL	20 Lts			20 Lts				
Keyboard	10 Nos			10 Nos	10 Nos		5 Nos	
Monitor	10 Nos			10 Nos	10 Nos		5 Nos	
Mother Board	10 Nos			10 Nos	10 Nos		5 Nos	
Mouse	10 Nos			10 Nos	10 Nos		5 Nos	
Mouse Pad	90 Nos			90 Nos	320 Nos	230 Nos	175 Nos	230 Nos
Pentium - IV Processor Q2624A for LJ 1150	10 Nos			10 Nos	10 Nos		5 Nos	
Samsung Laserjet 1500	1 Nos			1 Nos				
Timber	200 MT			200 MT				
Timber - OTFL	100 MT			100 MT				
TVS MSP 245 132 Col Printer	1 Nos			1 Nos				
TVS MSP 245 80 Col Printer	1 Nos			1 Nos				
USB Pen Drives 64 MB	11 Nos			11 Nos	30 Nos	19 Nos	15 Nos	19 Nos
Wireless Keyboard	21 Nos			21 Nos	20 Nos		10 Nos	
Wireless Mouse	11 Nos			11 Nos	50 Nos	39 Nos	30 Nos	39 Nos

Figure 3.29 Reorder Status

## Lesson 4: Job Costing Registers and Reports

### 4.1 Transfer Journal Voucher

Go to **Gateway of Tally > Inventory Vouchers >** press **Alt+F7** and select **Transfer Journal**

Universal Enterprises				
Transfer Journal Voucher				
No. : 1	Dated : 1-Apr-2008			
Item Name	Godown	Quantity	Rate	Amount
<b>Source (Consumption)</b>				
Clay	Main Location	5,000.00Kgs	15.00Kgs	75,000.00
Shale	Main Location	5,000.00Kgs	18.00Kgs	90,000.00
		<b>10,000.00Kgs</b>		<b>1,65,000.00</b>
<b>Destination (Production)</b>				
Clay	Kiln - I	5,000.00Kgs	15.00Kgs	75,000.00
Shale	Kiln - I	5,000.00Kgs	18.00Kgs	90,000.00
		<b>10,000.00Kgs</b>		<b>1,65,000.00</b>
Narration: Being Clay & Shale transferred to Kiln -I.				
<hr/>				
Checked by	Verified by	Authorised Signatory		

Figure 4.1 Transfer Journal Voucher

## 4.2 Consumption Journal Voucher

Go to **Gateway of Tally > Inventory Vouchers >** press **Alt+F7** and select **Consumption Journal**

Universal Enterprises				
Consumption Journal Voucher				
No. : 1		Dated : 12-Apr-2008		
Item Name	Godown	Quantity	Rate	Amount
<b>Source (Consumption)</b>				
Clay	Kiln - I	500.000 Kgs	15.000Kgs	7,500.00
Shale	Kiln - I	500.000 Kgs	18.000Kgs	9,000.00
		<u>1,000.000 Kgs</u>		<u>16,500.00</u>
<hr/>				
Checked by		Verified by	Authorised Signatory	

Figure 4.2 Consumption Journal Voucher

### 4.3 Manufacturing Journal Voucher

Go to **Gateway of Tally > Inventory Vouchers > press Alt+F7** and select **Mfg. Journal**

Universal Enterprises				
Manufacturing Journal Voucher				
No. : 2		Dated : 6-Apr-2008		
Item Name	Godown	Quantity	Rate	Amount
<b>Source (Consumption)</b>				
Clay	Kiln - I	2,000.00Kgs	15.00Kgs	30,000.00
Shale	Kiln - I	2,000.00Kgs	18.00Kgs	36,000.00
		<b>4,000.00Kgs</b>		<b>66,000.00</b>
<b>Destination (Production)</b>				
Bricks	Kiln - I	16,000 Nos	4.17Nos	66,660.00
		<i>Basic Value</i>	<i>4.13 Nos</i>	<i>66,000.00</i>
		<i>Labour Charges</i>	<i>1 %</i>	<i>660.00</i>
		<b>16,000 Nos</b>		<b>66,660.00</b>
Narration: Being Bricks manufactured.				
Checked by	Verified by	Authorised Signatory		

Figure 4.3 Manufacturing Journal Voucher

### 4.4 . Godown Summary - Transfer Status

Go to Gateway of Tally > Display > Statement of Inventory > Godowns

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Godown Summary</b> 1-Apr-2008 to 11-May-2008												
Particulars	Opening Balance			Inwards			Outwards			Closing Balance		
	Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Rate	Value
						4,60,810.00			7,67,500.00	4,000 Nos	4.17	16,665.00
Kiln - I												
Bricks				56,000 Nos	4.17	2,33,310.00	62,000 Nos	10.00	5,20,000.00	4,000 Nos	4.17	16,665.00
Main Location				16,000.000 Kgs	16.50	2,64,000.00	15,000.000 Kgs	16.50	2,47,500.00	1,000.000 Kgs	16.50	16,500.00
Clay				8,000.000 Kgs	15.00	1,20,000.00	7,500.000 Kgs	15.00	1,12,500.00	500.000 Kgs	15.00	7,500.00
Shale				8,000.000 Kgs	18.00	1,44,000.00	7,500.000 Kgs	18.00	1,35,000.00	500.000 Kgs	18.00	9,000.00
<b>Grand Total</b>				<b>16,000.000 Kgs</b>		<b>7,44,810.00</b>	<b>15,000.000 Kgs</b>		<b>10,15,000.00</b>			<b>33,165.00</b>

Figure 4.4 Godowns Summary - Transfer Status

### 4.5 Godown Summary - Consumption Status

Go to Gateway of Tally > Display > Statement of Inventory > Godowns

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Main Location</b> Godown Summary 1-Apr-2008 to 11-May-2008												
Particulars	Inwards			Outwards				Closing Balance				
	Quantity	Rate	Value	Quantity	Rate	Value	Consumption	Gross Profit	Perct %	Quantity	Rate	Value
Clay	8,000.000 Kgs	15.00	1,20,000.00	7,500.000 Kgs	15.00	1,12,500.00	1,12,500.00			500.000 Kgs	15.00	7,500.00
Shale	8,000.000 Kgs	18.00	1,44,000.00	7,500.000 Kgs	18.00	1,35,000.00	1,35,000.00			500.000 Kgs	18.00	9,000.00
<b>Grand Total</b>	<b>16,000.000 Kgs</b>		<b>2,64,000.00</b>	<b>15,000.000 Kgs</b>		<b>2,47,500.00</b>	<b>2,47,500.00</b>			<b>1,000.000 Kgs</b>		<b>16,500.00</b>

Figure 4.5 Godowns Summary - Consumption Status

### 4.6 Godown Summary - Manufacturing Status

Go to **Gateway of Tally > Display > Statement of Inventory > Godowns**

INVOICE					
<b>Challenger Systems</b> Block-36 Cross Street-1 Sector-1 Gurgaon	Invoice No.	Dated			
	Supplier's Ref.	Other Reference(s)			
	<b>86</b>	<b>8-Feb-2009</b>			
	<b>GE/020</b>				
Consignee <b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore E-mail : sales@universalerprises.com					
Description of Goods	Quantity	Rate	per	Dist. %	Amount
<b>Wireless Mouse</b>	25 Nos	350.00	Nos		8,750.00
<b>Wireless Keyboard</b>	25 Nos	700.00	Nos		17,500.00
<b>Monitor</b>	25 Nos	3,000.00	Nos		75,000.00
<b>Hard Disk</b>	25 Nos	4,000.00	Nos		1,00,000.00
<b>Floppy Drive</b>	25 Nos	200.00	Nos		5,000.00
<b>Mother Board</b>	25 Nos	5,000.00	Nos		1,25,000.00
<b>Pentium - IV Processor</b>	25 Nos	3,500.00	Nos		87,500.00
<b>Mouse Pad</b>	25 Nos	7.00	Nos		175.00
<b>USB Pen Drives 64 MB</b>	25 Nos	1,500.00	Nos		37,500.00
<b>Dust Covers</b>	25 Nos	35.00	Nos		875.00
					4,57,300.00
<i>Input VAT @ 4%</i>			4 %		18,292.00
Total	250 Nos				4,75,592.00
Amount Chargeable (in words) <span style="float: right;">E. &amp; O.E</span> <b>Rs. Four Lakh Seventy Five Thousand Five Hundred                      Ninety Two Only</b>					
Company's TIN/Sales Tax No. : 45784512451 Buyer's VAT TIN : 72568562431 Buyer's C&T No. : 32547852161					
_____ for Challenger Systems					_____ Authorised Signatory

Figure 4.6 Godown Summary - Manufacturing Status

## 4.7 JobWork Analysis - Building Bricks

Go to **Gateway of Tally > Display > Statement of Accounts > Job Work Analysis > select Building Bricks**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Job Work Analysis</b> 1-Apr-2008 to 31-Mar-2009		
		Page 1
Particulars	Building Bricks 1-Apr-2008 to 31-Mar-2009	
<b>A. Revenue (Income) :</b>		
<b>Sales Accounts</b>		<b>5,20,000.00</b>
<i>Sale of Bricks</i>	5,20,000.00	
		<b>5,20,000.00</b>
<b>B. Cost (Expenses) :</b>		
<b>Consumption</b>		<b>2,33,145.00</b>
<i>Cost of Sales</i>	2,16,645.00	
<i>Job Consumption</i>	9,000.00	
<b>Opening Stock</b>		
<b>Add: Inwards</b>	4,80,810.00	
<i>Purchase</i>		
<i>Manufacturing Journal</i>	2,33,310.00	
<i>Inter Project Transfer</i>	2,47,500.00	
<i>Other Transfer</i>		
<b>Less: Outwards</b>	2,31,000.00	
<i>Manufacturing Journal</i>	2,31,000.00	
<i>Inter Project Transfer</i>		
<i>Other Transfer</i>		
<b>Less: Closing Stock</b>	16,665.00	
<b>Direct Expenses</b>		<b>2,310.00</b>
<i>Labour Charges</i>	2,310.00	
<b>Indirect Expenses</b>		<b>1,500.00</b>
<i>Freight Charges</i>	1,500.00	
		<b>2,33,955.00</b>
<b>Nett Profit: (A - B)</b>		<b>2,86,045.00</b>

Figure 4.7 JobWork Analysis - Building Bricks

### 4.8 Material Consumption Summary - Building Bricks

Go to **Gateway of Tally > Display > Statement of Accounts > Cost Centres > Job Work Analysis > select Building Bricks > highlight Consumption and press Enter**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Material Consumption Summary</b> 1-Apr-2008 to 31-Mar-2009											
Particulars	Opening Value	Inwards			Consumption		Outwards			Closing Value	
		Purchase	Manufacturing Journal	Inter Project Transfer	Other Transfers	Cost of Sales	Job Consumption	Manufacturing Journal	Inter Project Transfer		Other Transfers
Kiln - I			2,33,310.00	2,47,500.00		2,16,645.00	16,500.00	2,31,000.00			16,665.00
Kiln - II											
<b>Grand Total</b>			<b>2,33,310.00</b>	<b>2,47,500.00</b>		<b>2,16,645.00</b>	<b>16,500.00</b>	<b>2,31,000.00</b>			<b>16,665.00</b>

Figure 4.8 Material Consumption Summary - Building Bricks

### 4.9 Godown Summary - Building Bricks

Go to **Gateway of Tally > Display > Statement of Accounts > Cost Centres > Job Work Analysis > Select New Manufacturing Job > highlight Consumption and press Enter > Highlight Kiln-I and press Enter**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Material Consumption Summary</b> 1-Apr-2008 to 31-Mar-2009					
Particulars	Opening Value	Inward Value	Consumption	Other Transfers	Closing Value
Clay		1,12,500.00	7,500.00	1,05,000.00	
Shale		1,35,000.00	9,000.00	1,26,000.00	
<b>Grand Total</b>		<b>4,80,810.00</b>	<b>2,33,145.00</b>	<b>2,31,000.00</b>	<b>16,665.00</b>

Figure 4.9 Godowns Summary - New Manufacturing Job

### 4.10 Comparative JobWork Analysis Report

Go to **Gateway of Tally > Display > Statement of Accounts > Cost Centres > Job Work Analysis** > select **Building Bricks** > press **Alt+C** and select **New Manufacturing Job** as new column to be inserted

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Job Work Analysis</b> 1-Apr-2008 to 31-Mar-2009		
Particulars	Building Bricks 1-Apr-2008 to 31-Mar-2009	
Page 1 (A)		
<b>A. Revenue (Income) :</b>		
<b>Sales Accounts</b>	<b>5,20,000.00</b>	<b>100 %</b>
<i>Sale of Bricks</i>	<u>5,20,000.00</u>	
	<b>5,20,000.00</b>	<b>100 %</b>
<b>B. Cost (Expenses) :</b>		
<b>Consumption</b>	<b>2,33,145.00</b>	<b>44.84 %</b>
<i>Cost of Sales</i>	2,16,645.00	
<i>Job Consumption</i>	<u>9,000.00</u>	
<b>Opening Stock</b>		
<b>Add: Inwards</b>	4,80,810.00	
<i>Purchase</i>		
<i>Manufacturing Journal</i>	2,33,310.00	
<i>Inter Project Transfer</i>	2,47,500.00	
<i>Other Transfer</i>		
<b>Less: Outwards</b>	2,31,000.00	
<i>Manufacturing Journal</i>	2,31,000.00	
<i>Inter Project Transfer</i>		
<i>Other Transfer</i>		
<b>Less: Closing Stock</b>	<u>16,665.00</u>	
<b>Direct Expenses</b>	<b>2,310.00</b>	<b>0.44 %</b>
<i>Labour Charges</i>	<u>2,310.00</u>	
<b>Indirect Expenses</b>	<b>1,500.00</b>	<b>0.29 %</b>
<i>Freight Charges</i>	<u>1,500.00</u>	
	<b>2,33,955.00</b>	<b>45.57 %</b>
<b>Nett Profit: (A - B)</b>	<b>2,86,045.00</b>	<b>54.43 %</b>

Figure 4.10 Comparative JobWork Analysis Report

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Job Work Analysis</b> 1-Apr-2008 to 31-Mar-2009		Page 1 (B)
<b>Particulars</b>	New Manufacturing Job 1-Apr-2008 to 31-Mar-2009	
<b>A. Revenue (Income) :</b>		
<b>Sales Accounts</b>	<b>4,00,000.00</b>	<b>100 %</b>
<i>Sale of Bricks</i>	4,00,000.00	100 %
<b>B. Cost (Expenses) :</b>		
<b>Consumption</b>		<b>1,08,719.00</b> 27.18 %
<i>Cost of Sales</i>	69,489.00	
<i>Job Consumption</i>	17,670.00	
<b>Opening Stock</b>		
<b>Add: Inwards</b>	3,48,478.05	
<i>Purchase</i>	1,93,000.00	
<i>Manufacturing Journal</i>	1,38,978.05	
<i>Inter Project Transfer</i>	16,500.00	
<i>Other Transfer</i>		
<b>Less: Outwards</b>	1,37,305.00	
<i>Manufacturing Journal</i>	1,37,305.00	
<i>Inter Project Transfer</i>		
<i>Other Transfer</i>		
<b>Less: Closing Stock</b>	38,090.90	
<b>Direct Expenses</b>		
<i>Labour Charges</i>		
<b>Indirect Expenses</b>		<b>950.00</b> 0.24 %
<i>Freight Charges</i>	950.00	
		<b>1,09,669.00</b> 27.42 %
<b>Nett Profit: (A - B)</b>		<b>2,90,331.00</b> 72.58 %

Figure 4.11 Comparative JobWork Analysis Report

## Lesson 5: Payroll Registers and Reports

### 5.1 Payroll voucher

Go to **Gateway of Tally > Payroll Vouchers > Payroll Voucher >** press **Ctrl+F4** and select the **Payroll Voucher Class**

Universal Enterprises Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore		
Payroll Voucher		
No. : 1	Dated : 30-Apr-2008	
Particulars	Debit	Credit
Basic Pay <i>Dr</i>	46,923.00	
<b>Primary Cost Category</b>		
Ajay 10,000.00 <i>Dr</i>		
Mahesh 34,615.00 <i>Dr</i>		
Rahul 2,308.00 <i>Dr</i>		
House Rent Allowance <i>Dr</i>	16,769.00	
<b>Primary Cost Category</b>		
Ajay 2,000.00 <i>Dr</i>		
Mahesh 13,846.00 <i>Dr</i>		
Rahul 923.00 <i>Dr</i>		
Conveyance <i>Dr</i>	3,800.00	
<b>Primary Cost Category</b>		
Ajay 2,000.00 <i>Dr</i>		
Mahesh 1,000.00 <i>Dr</i>		
Rahul 800.00 <i>Dr</i>		
Overtime Pay <i>Dr</i>	700.00	
<b>Primary Cost Category</b>		
Ajay 200.00 <i>Dr</i>		
Mahesh 100.00 <i>Dr</i>		
Rahul 400.00 <i>Dr</i>		
Variable Pay <i>Dr</i>	1,000.00	
<b>Primary Cost Category</b>		
Ajay 500.00 <i>Dr</i>		
Rahul 500.00 <i>Dr</i>		
To Employee's PF Contribution @ 12%		1,837.00
<b>Primary Cost Category</b>		
Ajay 780.00 <i>Cr</i>		
Mahesh 780.00 <i>Cr</i>		
Rahul 277.00 <i>Cr</i>		
To Professional Tax		380.00

continued ...

Figure 5.1 Payroll Voucher



## 5.2 Attendance Voucher - Overtime

Go to **Gateway of Tally > Payroll Vouchers > Attendance Voucher** > press **Ctrl+F7** (Payroll Autofill) and select the relevant attendance type

**Universal Enterprises**  
 Plot No. 113 & 114,  
 Industrial Estate, Hongasandra  
 Bangalore

**Attendance Voucher**

No.: 6 Dated: 30 Jun 2008

Employee Name	Attendance/Production Type	Value	Unit
Ajay	Overtime	5.0	Hrs
Mahesh	Overtime	3.0	Hrs
Rahul	Overtime	10.0	Hrs
Rajesh	Overtime	4.0	Hrs
Suresh	Overtime	23.0	Hrs
Vijay Kumar	Overtime	2.0	Hrs

Authorised Signatory

Checked by Verified by

Figure 5.3 Attendance Voucher - Overtime

### 5.3 Payslip

Go to **Gateway of Tally > Display > Payroll Reports > Statements of Payroll > Payslip**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore					
<b>Payslip</b> for 31-Mar-2009					
<b>Ajay</b>					
Employee Number: 001		Income Tax Number (PAN): VKIO5487P			
Function : Sales		PF Account Number: KN/BN/1818/564			
Designation : Area Sales Manager		ESI Number :			
Location : Bangalore		Passport Details : KN/PAS231/004			
Bank Details : 001423137862, HDFC Bank, Koramangala		Visa Expiry Date : 11-Oct-2010			
Attendance Details	Current Period	YTD			
Overtime	22- 0 Hrs	135- 0 Hrs			
Present	26 Days	295 Days			
Earnings	Current Period	YTD	Deductions	Current Period	YTD
Basic Pay	10,000.00	1,13,462.00	Employee's PF Contribution @ 12%	780.00	9,360.00
House Rent Allowance	2,000.00	22,691.00	Employee's ESI Contribution @ 1.75%		
Conveyance	2,000.00	24,000.00	Professional Tax	200.00	2,050.00
Overtime Pay	2,200.00	11,400.00	Staff Salary Advance	2,000.00	10,000.00
Variable Pay	1,000.00	6,500.00			
Bonus	10,000.00	10,000.00			
<b>Total Earnings</b>	<b>27,200.00</b>	<b>1,88,053.00</b>	<b>Total Deductions</b>	<b>2,980.00</b>	<b>21,410.00</b>
			<b>Net Amount</b>	<b>24,220.00</b>	<b>1,66,643.00</b>
Amount (in words) : <span style="float: right;">for Universal Enterprises</span>					
Rs. Twenty Four Thousand Two Hundred Twenty Only					
Authorised Signatory					

Figure 5.4 Payslip

### 5.4 Pay Sheet

Go to **Gateway of Tally > Display > Payroll Reports > Statements of Payroll > Pay Sheet**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore							
<b>Pay Sheet</b> 1-Mar-2009 to 31-Mar-2009							
							Page 1 (A)
Particulars	Basic	Bonus	Conveyan- ce	HRA	Overtime Pay	Variable Pay	Total Earnings
<b>Primary Cost Category</b>	70,885.00	50,000.00	5,200.00	26,355.00	4,400.00	3,000.00	<b>1,59,840.00</b>
<b>Accounts</b>	5,000.00	10,000.00	800.00	2,000.00	2,200.00	2,000.00	<b>22,000.00</b>
Rahul	5,000.00	10,000.00	800.00	2,000.00	2,200.00	2,000.00	<b>22,000.00</b>
<b>Administration</b>	12,616.00	10,000.00	1,400.00	5,047.00			<b>29,063.00</b>
Suresh	4,154.00	5,000.00	600.00	1,662.00			<b>11,416.00</b>
Vijay Kumar	8,462.00	5,000.00	800.00	3,385.00			<b>17,647.00</b>
<b>Sales</b>	53,269.00	30,000.00	3,000.00	19,308.00	2,200.00	1,000.00	<b>1,08,777.00</b>
Ajay	10,000.00	10,000.00	2,000.00	2,000.00	2,200.00	1,000.00	<b>27,200.00</b>
Mahesh	43,269.00	20,000.00	1,000.00	17,308.00			<b>81,577.00</b>
<b>Grand Total</b>	<b>70,885.00</b>	<b>50,000.00</b>	<b>5,200.00</b>	<b>26,355.00</b>	<b>4,400.00</b>	<b>3,000.00</b>	<b>1,59,840.00</b>

Figure 5.5 Pay Sheet

**Universal Enterprises**  
Plot No. 113 & 114,  
Industrial Estate, Hongasandra  
Bangalore

**Pay Sheet**  
1-Mar-2009 to 31-Mar-2009

Page 1 (B)

Particulars	ESI@1.75 %	EPF@12%	Profession Tax	Staff Salary Advance	Total Deductions	Net Amount
<b>Primary Cost Category</b>	287.00	3,438.00	950.00	2,000.00	6,675.00	1,53,165.00
<b>Accounts</b>	175.00	600.00	200.00		975.00	21,025.00
Rahul	175.00	600.00	200.00		975.00	21,025.00
<b>Administration</b>	112.00	1,278.00	350.00		1,740.00	27,323.00
Suresh	112.00	498.00	150.00		760.00	10,656.00
Vijay Kumar		780.00	200.00		980.00	16,667.00
<b>Sales</b>		1,560.00	400.00	2,000.00	3,960.00	1,04,817.00
Ajay		780.00	200.00	2,000.00	2,980.00	24,220.00
Mahesh		780.00	200.00		980.00	80,597.00
<b>Grand Total</b>	287.00	3,438.00	950.00	2,000.00	6,675.00	1,53,165.00

Figure 5.6 Pay Sheet

## 5.5 Payroll Statement

Go to **Gateway of Tally > Display > Payroll Reports > Statements of Payroll > Payroll Statement**

**Universal Enterprises**  
Plot No. 113 & 114,  
Industrial Estate, Hongasandra  
Bangalore

**Payroll Statement**  
For All Employees  
1-Mar-2009 to 31-Mar-2009

Page 1

Particulars	Basic
<b>Primary Cost Category</b>	70,885.00
<b>Accounts</b>	5,000.00
Rahul	5,000.00
<b>Administration</b>	12,616.00
Suresh	4,154.00
Vijay Kumar	8,462.00
<b>Sales</b>	53,269.00
Ajay	10,000.00
Mahesh	43,269.00
<b>Grand Total</b>	70,885.00

Figure 5.7 Payroll Statement

## 5.6 Groupwise Payroll Statement

Go to **Gateway of Tally > Display > Payroll Reports > Statements of Payroll > Payroll Statement >** (select the required ledger) > press **Ctrl + F7** and select the relevant cost category and Employee Group

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore	
<b>Payroll Statement</b> For All Employees Under Group: Sales 1-Mar-2009 to 31-Mar-2009	
Page 1	
<b>Particulars</b>	<b>EPF@12%</b>
<b>Primary Cost Category</b>	1,560.00
<b>Sales</b>	1,560.00
Ajay	780.00
Mahesh	780.00
<b>Grand Total</b>	<b>1,560.00</b>

Figure 5.8 Groupwise Payroll Statement

## 5.7 Payment Advice

Go to **Gateway of Tally > Display > Payroll Reports > Statements of Payroll > Payment Advice**

**Universal Enterprises**  
 Plot No. 113 & 114,  
 Industrial Estate, Hongasandra  
 Bangalore

**Payment Advice**

31-Mar-2009

**The Manager**  
HDFC Bank

Dear Sir,

**Payment Advice from Universal Enterprises A/C # for period 1-Mar-2009 to 31-Mar-2009**

Please make the payroll transfer from above account number to the below mentioned account numbers towards employee salaries:

Sl. No.	Name of the Employee	Account No.	Amount
1.	Ajay	001423137862	14,220.00
2.	Mahesh	001453276896	60,597.00
3.	Rahul	001245766542	11,075.00
4.	Suresh	004523727221	5,746.00
5.	Vijay Kumar	001254624565	11,717.00
<b>Total</b>			<b>1,03,355.00</b>

Yours Sincerely  
**for Universal Enterprises**

Authorised Signatory

Figure 5.9 Payment Advice

## 5.8 Payroll Register

Go to **Gateway of Tally > Display > Payroll Reports > Statements of Payroll > Payroll Register**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Payroll Register</b> 1-Jan-2009 to 31-Mar-2009					
					Page 1
Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount
31-1-2009	<b>Employer EPS @ 8.33%</b> <b>Employer EPF @ 3.67%</b> <b>PF Payable</b> <i>Pay Period : 1-Jan-2009 to 31-Jan-2009</i>	Payroll	28	2,415.00 1,065.00	3,480.00
31-1-2009	<b>Basic Pay</b> <b>House Rent Allowance</b> <b>Conveyance</b> <b>Overtime Pay</b> <b>Employee's PF Contribution @ 12%</b> <b>Professional Tax</b> <b>Employee's ESI Contribution @ 1.75%</b> <b>Salary Payable</b> <i>Pay Period : 1-Jan-2009 to 31-Jan-2009</i>	Payroll	29	74,500.00 27,800.00 5,200.00 3,300.00	3,480.00 670.00 258.00 1,06,392.00
31-1-2009	<b>Employer ESI @ 4.75%</b> <b>ESI Payable</b> <i>Pay Period : 1-Jan-2009 to 31-Jan-2009</i>	Payroll	30	699.00	699.00
28-2-2009	<b>Basic Pay</b> <b>House Rent Allowance</b> <b>Conveyance</b> <b>Overtime Pay</b> <b>Variable Pay</b> <b>Employee's PF Contribution @ 12%</b> <b>Professional Tax</b> <b>Staff Salary Advance</b> <b>Employee's ESI Contribution @ 1.75%</b> <b>Salary Payable</b> <i>Pay Period : 1-Jan-2009 to 31-Jan-2009</i>	Payroll	31	74,115.00 27,646.00 5,200.00 420.00 1,000.00	3,480.00 620.00 3,000.00 258.00 1,01,023.00
28-2-2009	<b>Employer EPS @ 8.33%</b> <b>Employer EPF @ 3.67%</b> <b>PF Payable</b> <i>Pay Period : 1-Jan-2009 to 31-Jan-2009</i>	Payroll	32	3,000.00 480.00	3,480.00
28-2-2009	<b>Employer ESI @ 4.75%</b> <b>ESI Payable</b> <i>Pay Period : 1-Jan-2009 to 31-Jan-2009</i>	Payroll	33	699.00	699.00
31-3-2009	<b>Basic Pay</b> <b>House Rent Allowance</b> <b>Conveyance</b> <b>Overtime Pay</b> <b>Variable Pay</b> <b>Employee's PF Contribution @ 12%</b> <b>Professional Tax</b> <b>Staff Salary Advance</b> <b>Employee's ESI Contribution @ 1.75%</b> <b>Salary Payable</b> <i>Pay Period : 1-Mar-2009 to 31-Mar-2009</i>	Payroll	34	70,885.00 26,355.00 5,200.00 4,400.00 3,000.00	3,438.00 760.00 2,000.00 287.00 1,03,355.00

continued ...

Figure 5.10 Payroll Register

Universal Enterprises						Page 2
Payroll Register : 1-Jan-2009 to 31-Mar-2009						
Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount	
31-3-2009	<b>Employer EPS @ 8.33%</b> <b>Employer EPF @ 3.67%</b> <b>PF Payable</b> <i>Pay Period : 1-Mar-2009 to 31-Mar-2009</i>	Payroll	35	2,386.00 1,052.00	3,438.00	
31-3-2009	<b>Employer ESI @ 4.75%</b> <b>ESI Payable</b> <i>Pay Period : 1-Mar-2009 to 31-Mar-2009</i>	Payroll	36	780.00	780.00	
31-3-2009	<b>Bonus</b> <b>Professional Tax</b> <b>Salary Payable</b> <i>Pay Period : Bonus for period 1-April-2008 to 31-Mar-2009</i>	Payroll	37	50,000.00	190.00 49,810.00	

Figure 5.11 Payroll Register

## 5.9 Employee Pay Head Breakup

Go to **Gateway of Tally > Display > Payroll Reports > Statements of Payroll > Employee Pay Head Breakup** and select the required Ledger

Universal Enterprises				
Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore				
Employee Breakup of Pay Head				
1-Apr-2008 to 31-Mar-2009				
				Page 1
	Opening Balance	Pay Head: Basic Pay		Closing Balance
		Debit	Credit	
<b>Primary Cost Category</b>	8,25,192.00			<b>8,25,192.00 Dr</b>
Accounts		54,617.00		54,617.00 Dr
Administration		1,46,538.00		1,46,538.00 Dr
Sales		6,24,037.00		6,24,037.00 Dr

Figure 5.12 Employee Pay Head Breakup

### 5.10 Pay Head Employee BreakUp

Go to **Gateway of Tally > Display > Payroll Reports > Statements of Payroll > Pay Head Employee Breakup** and select the required Ledger

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Breakup of Employee</b> 1-Apr-2008 to 31-Mar-2009			
Page 1			
	Employee: Mahesh		Closing Balance
	Debit	Credit	
<b>Current Liabilities</b>	7,26,562.15	7,41,768.80	<b>15,206.65 Cr</b>
EDLI Admin Charges @ 0.01%	7.15	7.80	0.65 Cr
EDLI Contribution @ 0.5%	22.00	24.00	2.00 Cr
Employee's PF Contribution @ 12%	11,280.00	9,360.00	1,920.00 Dr
PF Admin Charges @ 1.10%	1,034.00	858.00	176.00 Dr
PF Payable	11,280.00	8,580.00	2,700.00 Dr
Professional Tax	2,400.00	2,400.00	
Salary Payable	7,00,539.00	7,20,539.00	20,000.00 Cr
<b>Indirect Expenses</b>	<b>7,40,879.00</b>		<b>7,40,879.00 Dr</b>
Salaries & Remuneration Paid	7,12,299.00		7,12,299.00 Dr
Employer PF Contributions	8,580.00		8,580.00 Dr
Bonus	20,000.00		20,000.00 Dr
<b>Grand Total</b>	<b>14,67,441.15</b>	<b>7,41,768.80</b>	<b>7,25,672.35 Dr</b>

Figure 5.13 Payhead Employee breakup

### 5.11 Attendance Sheet

Go to **Gateway of Tally > Display > Payroll Reports > Attendance Sheet**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Attendance Sheet</b> 1-Apr-2008 to 31-Mar-2009			
Page 1			
Particulars	Absent	Overtime	Present
Branch Office			
Head Office			
Primary Cost Category		339 Hrs 30 Mins	1460 Days
<b>Accounts</b>		61 Hrs	284 Days
Rahul		61 Hrs	284 Days
<b>Administration</b>		106 Hrs	514 Days
Suresh		62 Hrs	240 Days
Vijay Kumar		44 Hrs	274 Days
<b>Sales</b>		172 Hrs 30 Mins	662 Days
Ajay		135 Hrs	295 Days
Mahesh		26 Hrs 30 Mins	286 Days
Transport Unit			

Figure 5.14 Attendance Sheet

## 5.12 Group wise Attendance Sheet

Go to **Gateway of Tally > Display > Payroll Reports > Attendance Sheet** > press **Ctrl + F7** and select the relevant cost category and Employee Group

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Attendance Sheet</b> 1-Mar-2009 to 31-Mar-2009			
Particulars	Absent	Overtime	Present
<b>Primary Cost Category</b>		22 Hrs	51 Days
<b>Sales</b>		22 Hrs	51 Days
Ajay		22 Hrs	26 Days
Mahesh			25 Days

Figure 5.15 Group wise Attendance Sheet

### 5.13 Attendance Register

Go to **Gateway of Tally > Display > Payroll Reports > Attendance Register**

Universal Enterprises Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Attendance Register</b> 1-Apr-2008 to 31-Jul-2008						
Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount	Page 1
30-4-2008	<b>Ajay - Present</b>	<b>Attendance</b>	1			
	Ajay Present		26			
	Mahesh Present		20			
	Rahul Present		12			
30-4-2008	<b>Ajay - Overtime</b>	<b>Attendance</b>	2			
	Ajay Overtime		2-0			
	Mahesh Overtime		0-30			
	Rahul Overtime		4-0			
31-5-2008	<b>Ajay - Present</b>	<b>Attendance</b>	3			
	Ajay Present		23			
	Mahesh Present		22			
	Rahul Present		24			
	Rajesh Present		12			
	Vijay Kumar Present		25			
31-5-2008	<b>Rahul - Overtime</b>	<b>Attendance</b>	4			
	Rahul Overtime		5-0			
	Rajesh Overtime		2-0			
	Vijay Kumar Overtime		3-0			
30-6-2008	<b>Ajay - Present</b>	<b>Attendance</b>	5			
	Ajay Present		25			
	Mahesh Present		20			
	Rahul Present		25			
	Rajesh Present		26			
	Suresh Present		14			
	Vijay Kumar Present		26			
30-6-2008	<b>Ajay - Overtime</b>	<b>Attendance</b>	6			
	Ajay Overtime		5-0			
	Mahesh Overtime		3-0			
	Rahul Overtime		10-0			
	Rajesh Overtime		4-0			
	Suresh Overtime		23-0			
	Vijay Kumar Overtime		2-0			
31-7-2008	<b>Ajay - Present</b>	<b>Attendance</b>	7			
	Ajay Present		26			
	Mahesh Present		25			
	Rahul Present		22			
	Rajesh Present		26			
	Suresh Present		23			
	Vijay Kumar Present		25			
31-7-2008	<b>Ajay - Overtime</b>	<b>Attendance</b>	8			
	Ajay Overtime		4-0			
	Mahesh Overtime		5-0			
	Rajesh Overtime		5-0			
	Suresh Overtime		8-0			
	Vijay Kumar Overtime		9-0			

Figure 5.16 Attendance Register

## 5.14 Gratuity Report

Go to **Gateway of Tally > Display > Payroll Reports > Gratuity Report**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Gratuity Summary</b> For All Employees As on : 31-Mar-2009					
Page 1					
Particulars	Date of Birth	Date of Joining	Date of Deactivation	Gratuity Eligible Salary	Gratuity Amount
<b>Primary Cost Category</b>				<b>74,500.00</b>	
<b>Accounts</b>				<b>5,000.00</b>	
Rahul		15-4-2007		5,000.00	
<b>Administration</b>				<b>14,500.00</b>	
Suresh	20-5-1975	10-6-2007		4,500.00	
Vijay Kumar	24-5-1958	1-5-2007		10,000.00	
<b>Sales</b>				<b>55,000.00</b>	
Ajay		1-4-2007		10,000.00	
Mahesh		1-4-2007		45,000.00	
<b>Grand Total</b>					

Figure 5.17 Gratuity Summary

## 5.15 Employee Wise Gratuity Report

Go to **Gateway of Tally > Display > Payroll Reports > Gratuity Report > press Ctrl + F7** and select the relevant cost category and Employee Group

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Gratuity Summary</b> For Employee: Vijay Kumar As on : 31-Mar-2009					
Page 1					
Particulars	Date of Birth	Date of Joining	Date of Deactivation	Gratuity Eligible Salary	Gratuity Amount
<b>Primary Cost Category</b>				<b>74,500.00</b>	
Vijay Kumar	24-5-1958	1-5-2007		10,000.00	
<b>Grand Total</b>					

Figure 5.18 Employee Wise Gratuity details

## 5.16 Groupwise Passport Expiry Report

Go to **Gateway of Tally > Display > Payroll Reports > Expat Reports > Passport Expiry**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Passport Expiry Report</b> For All Employees				
Page 1				
Particulars	Passport Number	Country of Issue	Date of Joining	Passport Expiry Date
<b>Branch Office</b>				
<b>Head Office</b>				
<b>Primary Cost Category</b>				
<b>Administration</b>				
Vijay Kumar	KAPAS130/005	India	1-5-2007	31-12-2010
<b>Sales</b>				
Ajay	KN/PAS231/004	India	1-4-2007	6-1-2015
Mahesh	KAPAS233/005	India	1-4-2007	22-1-2013
<b>Transport Unit</b>				

Figure 5.19 Groupwise Passport Expiry Report

## 5.17 Employeewise Passport Expiry Report

Go to **Gateway of Tally > Display > Payroll Reports > Expat Reports > Passport Expiry > press Ctrl + F7** and select the relevant cost category and Employee Group

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Passport Expiry Report</b> For All Employees Under Group: Sales				
Page 1				
Particulars	Passport Number	Country of Issue	Date of Joining	Passport Expiry Date
<b>Primary Cost Category</b>				
<b>Sales</b>				
Ajay	KN/PAS231/004	India	1-4-2007	6-1-2015
Mahesh	KAPAS233/005	India	1-4-2007	22-1-2013

Figure 5.20 Employeewise Passport Expiry Report

### 5.18 Visa Expiry Report

Go to **Gateway of Tally > Display > Payroll Reports > Expat Reports > Visa Expiry**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Visa Expiry Report</b> For All Employees			
Page 1			
Particulars	Visa Number	Date of Joining	Visa Expiry Date
Branch Office			
Head Office			
Primary Cost Category			
Sales			
Ajay		1-4-2007	11-10-2010
Mahesh		1-4-2007	22-1-2009
Transport Unit			

Figure 5.21 Visa Expiry Report

### 5.19 Contract Expiry Report

Go to **Gateway of Tally > Display > Payroll Reports > Expat Reports > Contract Expiry**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore  <b>Contract Expiry Report</b> For All Employees				
Page 1				
Particulars	Work Permit Number	Contract Start Date	Date of Joining	Contract Expiry Date
Branch Office				
Head Office				
Primary Cost Category				
Administration				
Suresh		1-6-2008	10-6-2007	1-12-2008
Transport Unit				

Figure 5.22 Contract Expiry Report

## 5.20 Employee Cost Category Summary

Go to **Gateway of Tally > Display > Statement of Accounts > Cost Centres > Category Summary**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Cost Category Summary</b> 1-Apr-2008 to 31-Mar-2009			
			Page 1
	Transactions		Closing Balance
	Debit	Credit	
<b>Branch Office</b>	331.90		<b>331.90 Dr</b>
<i>Salaries</i>	331.90		331.90 Dr
<b>Primary Cost Category</b>	26,49,951.49	13,52,429.49	<b>12,97,522.00 Dr</b>
Accounts	2,27,804.75	1,20,126.25	1,07,678.50 Dr
Accounts			
<i>Rahul</i>	2,27,804.75	1,20,126.25	1,07,678.50 Dr
Administration	5,04,694.63	2,58,633.73	2,46,060.90 Dr
Administration			
<i>Suresh</i>	1,61,275.13	83,629.08	77,646.05 Dr
<i>Vijay Kumar</i>	3,43,419.50	1,75,004.65	1,68,414.85 Dr
Sales	19,17,452.11	9,73,669.51	9,43,782.60 Dr
Sales			
<i>Ajay</i>	3,88,396.05	2,01,002.80	1,87,393.25 Dr
<i>Mahesh</i>	14,67,441.15	7,41,768.80	7,25,672.35 Dr
<i>Rajesh</i>	61,614.91	30,897.91	30,717.00 Dr

Figure 5.23 Employee Cost Category Summary

## 5.21 PF Computation Report

Go to **Gateway of Tally > Display > Payroll Reports > Statutory Reports > Computation > Press Alt+F1**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Payroll Statutory Computation</b> 1-Mar-2009 to 31-Mar-2009						
Particulars	Gross Amount	Statutory Details			Liability	
		Percentage	A/c No.	Amount	Payable	Paid
Page 1						
<b>Provident Fund</b>						
<b>Employees' Statutory Deductions</b>					<b>3,438.00</b>	<b>3,438.00</b>
Employee's PF Contribution @ 12%	28,654.00	12%	A/c No.1	3,438.00 Cr		
<b>Employer's Statutory Contributions</b>					<b>3,438.00</b>	<b>3,438.00</b>
Employer EPF @ 3.67%	32,500.00	3.67%	A/c No.1	1,052.00 Dr		
Employer EPS @ 8.33%	32,500.00	8.33%	A/c No.10	2,386.00 Dr		
<b>Employer's Other Charges</b>					<b>328.06</b>	<b>328.06</b>
EDLI Admin Charges @ 0.01%	32,500.00	0.01%	A/c No.22	2.87 Cr		
EDLI Contribution @ 0.5%	32,500.00	0.50%	A/c No.21	10.00 Cr		
PF Admin Charges @ 1.10%	32,500.00	1.10%	A/c No.2	315.19 Cr		
<b>Professional Tax</b>						
<b>Employees' Statutory Deductions</b>					<b>950.00</b>	<b>950.00</b>
Professional Tax	2,10,903.00			950.00 Cr		
<b>Grand Total</b>					<b>8,154.06</b>	<b>8,154.06</b>

Figure 5.24 PF Computation Report

## 5.22 Form 12A

Go to **Gateway of Tally > Display > Payroll Reports > Statutory Reports > Provident Fund > Form 12A**

**(Only for Un-exempted Establishments)**

**EMPLOYEES' PROVIDENT FUNDS AND MISC. PROVISIONS ACT, 1952 EMPLOYEES' PENSION SCHEME(PARA 20 (4))  
FORM 12 - A (R)**

**(To be filled by the EPFO)**

Group Code : **KNBN1254700129**  
Establishment status :

Name and Address of the Establishment : **Universal Enterprises**  
Plot No. 113 & 114,  
Industrial Estate, Hongasandra  
Bangalore

Code No. : **KNBN1245009**  
Currency period from : **1-Apr-2008 to 31-Mar-2009**  
Statement of Contribution for the month of : **Mar-2009**

	Wages on which Contributions are payable	Amount of Contribution		Amount of contribution remitted		Amount of Administrative charges due	Amount of Administrative charges remitted	Date Of Remittance (enclose triplicate copies of Challan)
		Recovered from the Employees'	Payable by the Employer	Employee's Share	Employer's Share			
E.P.F. A/c No. 01	3,23,656.00	38,840.00	11,306.00	35,360.00	11,306.00	3,560.22	3,241.22	30-Apr-2008
Pension Fund A/c No. 10	3,23,656.00	NIL	27,534.00	NIL	27,534.00	NIL	NIL	30-Apr-2008
E.D.LI A/c No. 21	3,23,656.00	NIL	114.00	NIL	104.00	32.36	29.46	30-Apr-2008

Total No. of Employees : **7** Name & Address of the Bank in which the amount is remitted : **Koramangalam, Bangalore**  
(a) Contract : **2**  
(b) Rest : **0**  
(c) PF Subscribers : **5**

Details of Subscribers	E.P.F.	Pension Fund	E.D.L.I.
No. of Subscribers as per last month (vide Form 12A)	5	5	5
No. of New Subscribers (vide Form 5)			
No. of Subscribers left service (vide Form 10)			
Nett Total Number of Subscribers	5	5	5

**Signature of the Employer with Official (Seal)**

Figure 5.25 Printed Form 12A

### 5.23 PF Monthly Statement

Go to **Gateway of Tally > Display > Payroll Reports > Statutory Reports > Provident Fund > Monthly Statement**

EMPLOYEE PROVIDENT FUND SCHEME - Monthly Statement										
Name & Address of the Factory or Establishment : <b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore										
Statement for the Period : 1-Aug-2008 to 31-Aug-2008										
Emp No	PF Number	Employee Name	Work-ed Days	Earned Wages	Employee's Contribution			Employer's Contribution		
					PF 12%	VPF	Total	EPS 8.33%	EPF 3.67%	Total
001	KNBN11818564	Ajay	24	6,500.00	780.00		780.00	541.00	239.00	780.00
002	KNBN118184293	Mahesh	26	6,500.00	780.00		780.00	541.00	239.00	780.00
003	KNBN11920703	Rahul	25	4,808.00	577.00		577.00	401.00	176.00	577.00
008	KNBN118112534	Suresh	26	4,500.00	540.00		540.00	375.00	165.00	540.00
004	KNBN118184563	Vijay Kumar	25	6,500.00	780.00		780.00	541.00	239.00	780.00
<b>Total</b>				<b>28,808.00</b>	<b>3,457.00</b>		<b>3,457.00</b>	<b>2,399.00</b>	<b>1,058.00</b>	<b>3,457.00</b>

Figure 5.26 PF Monthly Statement

## 5.24 Form 3A

Go to **Gateway of Tally > Display > Payroll Reports > Statutory Reports > Provident Fund > Form 3A**

FORM 3 A [REVISED] EMPLOYEE'S PROVIDENT FUND ORGANISATION THE EMPLOYEE'S PROVIDENT FUND SCHEME, 1952 [Paras 35 & 42] AND THE EMPLOYEES' PENSION SCHEME, 1995 [Para 19] Contribution Card for currency period from 1-Apr-2008 to 31-Mar-2009								
1. Account No.		: KNBN/1818/564						
2. Name/Surname (in block letters)		: AJAY						
3. Father's / Husband's Name		:						
4. Statutory Rate of Contribution		: 12 %						
5. Voluntary Higher Rate of Employee's contribution if any		:						
6. Name & Address of the Factory / Establishment		: <b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore						
7. Code Number		: KNBN:1245:009						
Month	WORKER'S SHARE			EMPLOYER'S SHARE		Refund of Advance	No. of days / period of non-contributing service (if any)	Remarks
	Amount of Wages	E.P.F.12%	Rate of higher voluntary contribution (if any)	E.P.F. Difference between 12% & 8.33% if any	Pension Fund Contribution 8.33%			
1	2	3a	3b	4a	4b	5	6	7
April 2008 Paid in May 2008	6,500.00	780.00		239.00	541.00			
June 2008	6,500.00	780.00		239.00	541.00			
July 2008	6,500.00	780.00		239.00	541.00			
August 2008	6,500.00	780.00		239.00	541.00			
September 2008	6,500.00	780.00		239.00	541.00			
October 2008	6,500.00	780.00		239.00	541.00			
November 2008	6,500.00	780.00		239.00	541.00			
December 2008	6,500.00	780.00		239.00	541.00			
January 2008	6,500.00	780.00		239.00	541.00			
February 2009	6,500.00	780.00		239.00	541.00			
March 2009	6,500.00	780.00		239.00	541.00			
March 2009 Paid in April 2009	6,500.00	780.00		239.00	541.00			
<b>Total</b>	<b>78,000.00</b>	<b>8,580.00</b>		<b>2,629.00</b>	<b>5,951.00</b>			
<p>Certified that the total amount of contribution (both shares) indicated in this Card i.e. Rs.11,209.00 has already been remitted full in E.P.S. A/c No.1 &amp; Pension Fund A/c No.10 Rs.5,951.00</p> <p>Certified that the difference between the total of the contribution shown under Cols. 3a, 3b, 4a &amp; 4b of the above table and that arrived at on the total wages shown in column 2 at the prescribed rate is solely due to rounding off the contributions to the nearest rupee under the rules.</p>								
Date		: 31-Mar-2009			Signature of Employer (with Office seal)			

Figure 5.27 Printed PF Form 3A

### 5.25 Form 6A

Go to **Gateway of Tally > Display > Payroll Reports > Statutory Reports > Provident Fund > Form 6A**

**FORM 6 A**  
**THE EMPLOYEE'S PROVIDENT FUND SCHEME, 1952. [Paragraph 43]**  
**AND THE EMPLOYEES' PENSION SCHEME, 1995 [Paragraph 20(4)]**

**Annual Statement of contribution for the currency period from 1-Apr-2008 to 31-Mar-2009**

Name & Address of the Establishment : Universal Enterprises  
Plot No. 113 & 114,  
Industrial Estate, Hongasandra  
Bangalore

Statutory Rate of Contribution : 12 %

Code No. of the Establishment : KNBN1245009

No. of members voluntarily contributing at a higher rate : 0

Sl.No.	Account Number	Name of the Member (in block letters)	Wages, retaining allowance (if any) & DA including cash value of food concession paid during the currency period	Amount of Worker's Contributions deducted from the wages on 12% E.P.F.	Employer's Contribution		Refund of Advance	Rate of higher voluntary Contribution (if any)	Remarks
					E.P.F. Difference between 12 % & 8.33 %	Pension Fund 8.33 %			
1	2	3	4	5	6	7	8	9	10
1	KN/BN/1818/564	AJAY	78,000.00	9,360.00	3,109.00	8,951.00			
2	KN/BN/18184/293	MAHESH	78,000.00	9,360.00	2,629.00	5,951.00			
3	KN/BN/1920/203	RAHUL	54,617.00	6,555.00	1,820.00	4,135.00			
4	KN/BN/8181/2534	SURESH	41,539.00	4,985.00	1,358.00	3,087.00			
5	KN/BN/18184/563	VIJAY KUMAR	71,500.00	8,580.00	2,390.00	5,410.00			
<b>Total</b>			<b>3,23,656.00</b>	<b>38,840.00</b>	<b>11,306.00</b>	<b>27,534.00</b>			

Figure 5.28 Printed Form 6A - Page 1

**Universal Enterprises**  
Form 6A : 1-Apr-2008 to 31-Mar-2009

Sl. No.	Reconciliation of Remittances		Adm. Charges at Rs. 1.1% of wages		Aggregate ( ) Contributions ( )		Cols 5, 6, 7 Rs.
	Month/Year	Amount remitted	Pension Fund Contributions	EDLI Contribution	Adm. Charges A/c No. 2	EDLI Adm. Charges 0.01% A/c. No. 22 Rs.	
		EPF Contributions including refund of advances A/c. No. 1	A/c. No. 10 Rs.	A/c No.21			
1	April 2008 Paid in May 2008	2,400.00	1,274.00	6.00	168.39	1.53	30-Apr-2008
2	June 2008	3,781.00	2,007.00	8.00	265.27	2.41	31-May-2008
3	July 2008	4,190.00	2,226.00	10.00	294.04	2.67	30-Jun-2008
4	August 2008	4,345.00	2,307.00	10.00	304.83	2.77	31-Jul-2008
5	September 2008	4,515.00	2,399.00	10.00	316.89	2.88	31-Aug-2008
6	October 2008	4,545.00	2,415.00	10.00	319.00	2.90	30-Sep-2008
7	November 2008	4,515.00	2,399.00	10.00	316.89	2.88	30-Nov-2008
8	December 2008	4,515.00	2,399.00	10.00	316.89	2.88	30-Nov-2008
9	January 2008	4,345.00	2,307.00	10.00	304.83	2.77	31-Dec-2008
10	February 2009	4,545.00	2,415.00	10.00	319.00	2.90	31-Jan-2009
11	March 2009						
12	March 2009 Paid in April 2009	4,490.00	2,386.00	10.00	315.19	2.87	15-Apr-2009
	<b>Total</b>	<b>46,186.00</b>	<b>24,534.00</b>	<b>104.00</b>	<b>3,241.22</b>	<b>29.46</b>	

i) Total number of contribution cards enclosed ( Form 3A(Revised)): 5

ii) Certified that Form3A duly completed, of all the members listed in this statement are enclosed, except those already sent during the course of the currency period for the final settlement of the concerned members account vide 'Remarks' Furnished against the names of the respective members above.

Signature of the Employer  
(With Office Seal)

**Note:**

1. The names of all members, including those who had left service during the currency period, should be included in this statement. Where the Form 3A in respect of such members had left service were already sent to the Regional Office for the purpose of final settlement of their accounts, the fact should be stated against the members in the 'Remarks' Column above thus Form 3A already sent in the month of \_\_\_\_\_ 200\_\_.

2. In case of substantial variation in the wages/contributions of any members as compared to those shown in previous month statement, the reasons should be explained adequately in the 'Remarks' column.

3. In respect of those members who have not opted for Pension Fund their entire employers contribution as the case may be should be under column No. 6.

Figure 5.29 Printed Form 6A - Page 2

## 5.26 ESI Computation Report

Go to **Gateway of Tally > Display > Payroll Reports > Statutory Reports > Computation > F12:Configure > Activate Show Employee State Insurance Details to Yes**

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Payroll Statutory Computation</b> 1-Apr-2008 to 31-Mar-2009						
Particulars	Gross Amount	Statutory Details			Liability	
		Percentage	A/c No.	Amount	Payable	Paid
Page 1						
<b>Employee State Insurance</b>						
<b>Employees' Statutory Deductions</b>						
Employee's ESI Contribution @ 1.75%	1,51,885.00	1.75%		2,662.00 Cr	2,662.00	2,404.00
<b>Employer's Statutory Contributions</b>						
Employer ESI @ 4.75%	1,56,316.00	4.75%		7,428.00 Dr	7,428.00	6,519.00
<b>Grand Total</b>					<b>10,090.00</b>	<b>8,923.00</b>

Figure 5.30 ESI Computation Report

## 5.27 ESI Monthly Statement

Go to **Gateway of Tally > Display > Payroll Reports > Statutory Reports > Employee State Insurance > Monthly Statement**

EMPLOYEES' STATE INSURANCE - Monthly Statement									
Name & Address of the Factory or Establishment : <b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore									
Statement for the Period : 1-Apr-2008 to 31-Mar-2009									
Sl. No	Employee No	Employee Name	ESI No	Worked Days	Earned Wages	Fixed Wages	Employee's Contribution	Employer's Contribution	Total
1	003	Rahul	ESI12312345	284	92,162.00	99,700.00	1,538.00	4,379.00	5,917.00
2	008	Suresh	HNESI3452224	240	64,154.00	69,000.00	1,124.00	3,049.00	4,173.00
<b>Total</b>					<b>1,56,316.00</b>	<b>1,68,700.00</b>	<b>2,662.00</b>	<b>7,428.00</b>	<b>10,090.00</b>

Figure 5.31 ESI Monthly Statement

### 5.28 ESI Form 3

Go to **Gateway of Tally > Display > Payroll Reports > Statutory Reports > Employee State Insurance > Form 3**

Original	<b>EMPLOYEES' STATE INSURANCE CORPORATION RETURN OF DECLARATION FORM [Regulation - 14]</b>	FORM - 3		
Name & Address of the Factory or Establishment : <b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore				
Employer's Code No : <b>KNESI23859491</b>				
I send herewith the Declaration Forms in respect of the employees mentioned below:				
I hereby declare that every person employed as an employee within the meaning of Section 2(9) of the Employees' State Insurance Act, 1948 as on 31-Mar-2009 in this factory or establishment and is in receipt of the remuneration not exceeding Rs.10,000/- (excluding remuneration for overtime work) per month, has been included in this list, excluding only those in respect of whom declaration forms have been sent to the Corporation in the past.				
Sl No.	Name of Employee	Distinguishing Number with the employer if any	Father's or Husband's Name	Insurance No. allotted by the corporation (to be entered at the branch office)
1	2	3	4	5
1	Suresh	008	Mr. Kannan	KNESI/345/2224
2	Rahul	003		ESI12312345
Place : <b>Bangalore</b>			Signature :	
Dated : <b>31-Mar-2009</b>			Designation : <b>Manager</b>	

Figure 5.32 Printed Form 3

### 5.29 Form 5

Go to **Gateway of Tally > Display > Payroll Reports > Statutory Reports > Employee State Insurance > Form 5**

Original (Page1)  
FORM-5

Name of Branch Office      **M.G ROAD BANGALORE**      Employer's Code No.      **KNESI23859491**

**Employees' State Insurance Corporation  
(Return of Contribution) Regulation 26**

Name & Address of the Factory or Establishment      :      **Universal Enterprises**  
Plot No. 113 & 114,  
Industrial Estate, Hongasandra  
Bangalore

PARTICULARS OF THE PRINCIPAL EMPLOYERS.

a)Name      **Susmit**      b)Designation      **Manager**  
c)Residential Address      I-15 CHPL Smriti Nagar

Period From      **1-Oct-2008**      To      **31-Mar-2009**

I furnish below the details of the employer's and employee's share of contribution in respect of the under mentioned Insured persons. I hereby declare that the return includes every employee, employed directly or through an immediate employer or in connection with the work of the factory / establishment or any work connected with the administration of the factory / establishment or purchase of raw materials, sale or distribution of finished products etc., to whom the contribution period to this return relates, applies and that the contribution in respect of employer's and employees share have been correctly paid in accordance with the provisions of the Act and Regulations relating to the payment of contributions vide challans detailed below:-

Total contribution amounting to Rs 4,870.00 comprising of Rs 3,558.00 as Employer's share and Rs 1,312.00 as Employee's share (Total of Col. 6 of the Return) paid as under

Sl No	Month	Challan Dates	Amount	Name of the Bank and Branch
1	October	31-Oct-2008	1,069.00	HDFC Bank
2	November	30-Nov-2008	939.00	HDFC Bank
3	December	31-Dec-2008	838.00	Hdfc Bank
4	January	31-Jan-2009	957.00	HDFC Bank'
5	March	31-Mar-2009	1,067.00	HDFC Bank

Place      :      **Bangalore**      Signature      :  
Date      :      **31-Mar-2009**      Designation      :      **Manager**

Figure 5.33 Printed Form 5 - Page 1

Page 2

**Universal Enterprises**  
 Employees' State Insurance Corporation  
 (Return of Contribution) Regulation 26

SI No.	Insurance No.	Name of Insured Person	No. of days for which wages paid	Total amount of wages paid	Employee's contribution deducted	Average Daily wages 5/4	Whether still continues working and drawing wages within the insurable wages ceiling	Name of the Dispensary of the I.P.	Remarks
1	2	3	4	5	6	7	7(A)	8	9
1	ESH12312345	Rahul	150	49,385.00	729.00	329.23	Yes	Koramangala	A: 15-Apr-2007
2	KNESIG45/2224	Suresh	151	40,189.00	583.00	266.15	Yes	Koramangala	A: 10-Jun-2007

Figure 5.34 Printed Form 5 - Page 2

### 5.30 ESI Form 6

Go to **Gateway of Tally > Display > Payroll Reports > Statutory Reports > Employee State Insurance > Form 6**

**Universal Enterprises**  
 Plot No. 113 & 114,  
 Industrial Estate, Hongasandra  
Bangalore

Page 1

**FORM 6**  
 REGISTER OF EMPLOYEES  
 EMPLOYEES' STATE INSURANCE CORPORATION  
 (Regulation 32)

Contribution Period : From **1-Oct-2008** to **31-Mar-2009**

Sl. No	Insurance No.	Name of the insured person	* Name of dispensary to which attached	Occupation	Rate of wages etc., in the first wage period	Deptt. and shift, if any	If appointed or left service during the contribution period	Month: October		
								No. of days for which wages paid/payable	Total amount of wages paid/payable	Employee's share of contribution
1	2	3	3(A)	4	5	6	7	8	9	10
1	ESI12312345	Rahul	Koramangala	Executive	595.69	R&D	15-Apr-2007	25	9,531.00	167.00
2	KWESI0452224	Suresh	Koramangala	Executive	328.57	Administration	10-Jun-2007	26	6,900.00	121.00
Total									16,431.00	288.00
									Employer's Share	781.00
									Grand Total	1,069.00
									Paid On	31-Oct-2008

Note: The Figure in Columns 7 to 24 shall be in respect of wage periods ending in a particular calendar month.

Figure 5.35 Printed Form 6 - Page 1

**Universal Enterprises**  
 Plot No. 113 & 114,  
 Industrial Estate, Hongasandra  
Bangalore

Page 2

**FORM 6**  
 REGISTER OF EMPLOYEES  
 EMPLOYEES' STATE INSURANCE CORPORATION  
 (Regulation 32)

Contribution Period : From **1-Oct-2008** to **31-Mar-2009**

Sl. No	Month: November			Month: December			Month: January		
	No. of days for which wages paid /payable	Total amount of wages paid /payable	Employees' share of contribution	No. of days for which wages paid /payable	Total amount of wages paid /payable	Employees' share of contribution	No. of days for which wages paid /payable	Total amount of wages paid /payable	Employees' share of contribution
	11	12	13	14	15	16	17	18	19
1	25	7,531.00	132.00	22	6,723.00	118.00	26	7,800.00	137.00
2	26	6,900.00	121.00	23	6,173.00	108.00	26	6,900.00	121.00
	<b>Total</b>	<b>14,431.00</b>	<b>253.00</b>	<b>Total</b>	<b>12,896.00</b>	<b>226.00</b>	<b>Total</b>	<b>14,700.00</b>	<b>258.00</b>
		Employer's Share	686.00		Employer's Share	612.00		Employer's Share	699.00
		Grand Total	939.00		Grand Total	838.00		Grand Total	957.00
		Paid On	30-Nov-2008		Paid On	31-Dec-2008		Paid On	31-Jan-2009

Note: The Figure in Columns 7 to 24 shall be in respect of wage periods ending in a particular calendar month.

Figure 5.36 Printed Form 6 - Page 2

**Universal Enterprises**  
Plot No. 113 & 114,  
Industrial Estate, Hongasandra  
Bangalore

Page 3

**FORM 6**  
REGISTER OF EMPLOYEES  
EMPLOYEES' STATE INSURANCE CORPORATION  
(Regulation 32)

Contribution Period : From **1-Oct-2008** to **31-Mar-2009**

Sl. No	Month: February			Month: March			Summary						
	No. of days for which wages paid /payable	Total amount of wages paid /payable	Employees' share of contribution	No. of days for which wages paid /payable	Total amount of wages paid /payable	Employees' share of contribution	Total No. of days for which wages	Total amount of wages paid	Employee's share of Contribut-	Daily wa- ges (27	28) (Rs)	29	30
1	26	7,800.00	137.00	26	10,000.00	175.00	150	49,385.00	866.00	329.			
2	26	6,900.00	121.00	24	6,416.00	112.00				23			
	<b>Total</b>	<b>14,700.00</b>	<b>258.00</b>	<b>Total</b>	<b>16,416.00</b>	<b>287.00</b>	<b>151</b>	<b>40,189.00</b>	<b>704.00</b>	<b>266.</b>			
		Employer's Share	699.00		Employer's Share	780.00				15			
		Grand Total	957.00		Grand Total	1,067.00				595.			
		Paid On			Paid On	31-Mar-2009				38			

Note: The Figure in Columns 7 to 24 shall be in respect of wage periods ending in a particular calendar month.

Figure 5.37 Printed Form 6 - Page 3

### 5.31 Professional Tax Computation Report

Go to **Gateway of Tally > Display > Payroll Reports > Statutory Reports > Professional Tax > Computation Report**

**PROFESSIONAL TAX PAYABLE BY EMPLOYER**

Return of Tax payable for the period : **1-Apr-2008 to 31-Mar-2009**

Name of the Employer : **Universal Enterprises**

Address : **Plot No. 113 & 114,  
Industrial Estate, Hongasandra  
Bangalore**

Registration Certificate No. : **KA/PT/12445308**

Number of employees during the month in respect of whom the tax is payable as under :

SN-o.	Employees whose monthly salaries / wages / both are			Number of Employees	Rate of tax per month Rs.	Amount of Tax Deducted Rs.
1	Rs	0	to		0.00	
2	Rs	3,000.00	to		30.00	
3	Rs	5,000.00	to		60.00	
4	Rs	8,000.00	to		100.00	
5	Rs	10,000.00	to		150.00	
6	Rs	15,000.00	and above	5	200.00	8,020.00
<b>TOTAL</b>				<b>5.00</b>		<b>8,020.00</b>

Amount Paid : **8,020.00**

Amount in Words : **Rs. Eight Thousand Twenty Only**

I certify that all employees who are liable to pay the tax in my employment during the period of return have been covered by the forgoing particulars. I also certify that the necessary revision in the amount of tax deductible from the salary or wages of the employees on account of variation in the salary or wages earned by them has been made wherever necessary.

I, Shri Susmit solemnly declare that above statements are true to the best of my knowledge and belief.

Place : Bangalore

Date : 31-Mar-2009

Signature of Employer

Figure 5.38 Printed PT Computation Report

### 5.32 Professional Tax Statement

Go to **Gateway of Tally > Display > Payroll Reports > Statutory Reports > Professional Tax > Statement**

PROFESSIONAL TAX - Monthly Statement (Professional Tax)					
Name & Address of the Factory or Establishment : <b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore					
Statement for the Period : 1-Apr-2008 to 31-Mar-2009					
Sl.No	Employee No.	Employee Name	Worked Days	Gross Wages	Value
1	001	Ajay	295	1,90,153.00	2,050.00
2	002	Mahesh	286	7,32,299.00	2,400.00
3	003	Rahul	284	1,31,162.00	1,030.00
4	008	Suresh	240	87,070.00	740.00
5	004	Vijay Kumar	274	1,84,905.00	1,800.00
<b>Total</b>				<b>13,25,589.00</b>	<b>8,020.00</b>

Figure 1.39 Printed Professional Tax Monthly Report

## Lesson 6: POS Registers and Reports

### 6.1 Pos Invoice

Go to **Gateway of Tally > Accounting Vouchers > press F8** (select POS Invoice Voucher Type)

Universal Enterprises			
Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore			
VAT TIN : 72568562431			
CST No. : 32547852161			
Bill No. : 5		Time : 16:51 hrs	
Date : 31-3-2009		User : bharat	
Party : Horizon Systems			
Sl	Description	Qty	Rate Amount
Batch	Mfg Dt.	Exp Dt.	
1	IBM Celeron	5	25,000.00 125000.00
2	Wireless Mouse	20	600.00 12000.00
3	USB Pen Drives 64 MB	30	1,500.00 45000.00
Output VAT @ 4%			4 % 7280.00
Total		55	189280.00
Cash		: 189280.00	
Cash Tendered		: 190000.00	
Balance		: 720.00	
Thank You Visit Again			

Figure 6.1 Pos Invoice

## 6.2 POS Invoice - Multiple Sales Ledger

Go to **Gateway of Tally > Accounting Vouchers > press F8** (select POS Invoice Voucher Type)

<b>Universal Enterprises</b>			
Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore			
VAT TIN : 72568562431			
CST No. : 32547852161			
Bill No.: 5		Time: 17:01 hrs	
Date : 31-3-2009		User: bharat	
Party : Horizon Systems			
Sl	Description	Qty	Rate Amount
	Batch Mfg Dt. Exp Dt.		
1	IBM Celeron	5	25,000.00 125000.00
2	Wireless Mouse	20	600.00 12000.00
3	USB Pen Drives 64 MB	30	1,500.00 45000.00
4	Floppy Drive	10	350.00 3500.00
			185500.00
	Output VAT @ 4%	4 %	7280.00
	<b>Total</b>	<b>65</b>	<b>192780.00</b>
Gift Voucher: 50000.00			
Cr/Dr Card : 75000.00			
Card No : xxxx xxxx xxxx 2003			
Cheque : 67780.00			
Cheque No. : 572456, HDFC BANK			
Thank You Visit Again			

Figure 6.2 POS Invoice - Multiple Sales Ledger

### 6.3 Cash Book

Go to **Gateway of Tally > Display > Account Books > Cash/Bank Book(s) > Cash** (Select the required month or press **F2** and specify the required period)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Cash Book</b> 1-Apr-2008 to 30-Apr-2008						
						Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit	
2-4-2008	To <b>HDFC Bank</b>	<b>Contra</b>	1	20,000.00		
	By (as per details)	<b>Purchase</b>	3		832.00	
	Purchase @ 4%			800.00 Dr		
	Input VAT @ 4%			32.00 Dr		
3-4-2008	By (as per details)	<b>Purchase</b>	4		12,480.00	
	Purchase @ 4%			12,000.00 Dr		
	Input VAT @ 4%			480.00 Dr		
5-4-2008	To <b>HDFC Bank</b>	<b>Contra</b>	2	50,000.00		
6-4-2008	By <b>Travelling &amp; Conveyance</b>	<b>Payment</b>	1		1,500.00	
10-4-2008	By <b>New Era Computers</b>	<b>Payment</b>	3		2,920.00	
15-4-2008	By <b>Travelling &amp; Conveyance</b>	<b>Payment</b>	5		630.00	
16-4-2008	By <b>Subscriptions</b>	<b>Payment</b>	6		350.00	
17-4-2008	To <b>Travelling &amp; Conveyance</b>	<b>Receipt</b>	7	610.00		
19-4-2008	By <b>Travelling &amp; Conveyance</b>	<b>Payment</b>	10		72.00	
30-4-2008	By <b>Postage &amp; Telegraph</b>	<b>Payment</b>	13		420.00	
	To <b>Supreme Computers Peripherals</b>	<b>Receipt</b>	9	1,00,000.00		
				1,70,610.00	19,204.00	
	By <b>Closing Balance</b>				1,51,406.00	
				<b>1,70,610.00</b>	<b>1,70,610.00</b>	

Figure 6.3 Cash Book

### 6.4 Columnar Cash Book

Go to **Gateway of Tally > Display > Account Books > Cash/Bank Book(s) > Cash >** (Select the required month or press **F2** and specify the required period) > press **Alt+F8** and accept the column classifications

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Cash Book</b> 1-May-2008 to 31-May-2008						
						Page 1 (A)
Date	Particulars	Voucher Type	Vch No.	Quantity	Rate	Gross Total
1-May-2008	<b>The League Club</b>	Payment	22			(-)5,000.00
1-May-2008	<b>Sales @ 4%</b>	POS Invoice	1			(-)1,10,552.00
	IBM PIV			1 Nos	26,000.00/Nos	
	Wireless Mouse			52 Nos	700.00/Nos	
	Mouse Pad			200 Nos	9.50/Nos	
	Wireless Keyboard			40 Nos	800.00/Nos	
	USB Pen Drives 64 MB			5 Nos	2,000.00/Nos	
1-May-2008	<b>The League Club</b>	Payment	24			(-)5,000.00
1-May-2008	<b>Sales @ 4%</b>	POS Invoice	2			(-)1,10,552.00
	IBM PIV			1 Nos	26,000.00/Nos	
	Wireless Mouse			52 Nos	700.00/Nos	
	Mouse Pad			200 Nos	9.50/Nos	
	Wireless Keyboard			40 Nos	800.00/Nos	
	USB Pen Drives 64 MB			5 Nos	2,000.00/Nos	
5-May-2008	<b>Staff Welfare Expenses</b>	Payment	30			330.00
10-May-2008	<b>Travelling &amp; Conveyance</b>	Payment	36			1,560.00
15-May-2008	<b>Office Automation Systems</b>	Receipt	15			1,20,000.00
18-May-2008	<b>Legal Fees</b>	Payment	40			1,500.00
30-May-2008	<b>HDFC Bank</b>	Contra	5			1,00,000.00
31-May-2008	<b>Postage &amp; Telegraph</b>	Payment	46			950.00
	<i>Grand Total</i>					(-)6,764.00

Figure 6.4 Columnar Cash Book

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Cash Book</b> 1-May-2008 to 31-May-2008							
							Page 1 (B)
Cash	Sales @ 4%	Output VAT @ 4%	Staff Welfare Expenses	Travelling & Conveyance	HDFC Bank	Legal Fees	Postage & Telegraph
(-)5,000.00	(-)1,06,300.00	(-)4,252.00					
(-)5,000.00	(-)1,06,300.00	(-)4,252.00					
20,000.00			330.00	1,560.00	1,00,000.00	1,500.00	
1,00,000.00							950.00
1,10,000.00	(-)2,12,600.00	(-)8,504.00	330.00	1,560.00	1,00,000.00	1,500.00	950.00

Figure 6.5 Columnar Cash Book

## 6.5 Sales Register

Go to **Gateway of Tally > Display > Account Books > Sales Register** (Select the required month or press **F2** and specify the required period)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Sales Register</b> 1-May-2008 to 31-May-2008					
Page 1					
Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount
1-5-2008	Cash	POS Invoice	1	1,10,552.00	
	Sales @ 4%				1,06,300.00
	Output VAT @ 4%				4,252.00
1-5-2008	Cash	POS Invoice	2	1,10,552.00	
	Sales @ 4%				1,06,300.00
	Output VAT @ 4%				4,252.00
3-5-2008	Office Automation Systems	Sales	14	1,24,875.00	
	Sales @ 12.5%				1,11,000.00
	Output VAT @ 12.5%				13,875.00
5-5-2008	Computer Junction	Sales	15	1,59,500.00	
	Interstate Sales @ 4%				1,50,000.00
	Transportation & Packaging				3,500.00
	CST Tax @ 4%				6,000.00
5-5-2008	Arvind Kumar	Sales	16	81,692.00	
	Sales @ 4%				78,550.00
	Output VAT @ 4%				3,142.00
10-5-2008	Computer World	Sales	17	3,76,900.00	
	Sales @ 4%				3,60,000.00
	Transportation & Packaging				2,500.00
	CST Tax @ 4%				14,400.00
15-5-2008	Nirmaan Timbers	Sales	18	5,98,510.13	
	Sales @ 12.5%				5,16,000.00
	TCS @ 2.5% - TUFL				16,009.00
	Output VAT @ 12.5%				66,501.13
25-5-2008	Worldwide Computers	Sales	19	6,52,500.00	
	Interstate Sales @ 4%				6,25,000.00
	Transportation & Packaging				2,500.00
	CST Tax @ 4%				25,000.00
25-5-2008	Hindustan Timbers	Sales	20	5,97,724.88	
	Sales @ 12.5%				5,16,000.00
	TCS @ 2.5% - TUFL				15,311.00
	Output VAT @ 12.5%				66,413.88
30-5-2008	Modern Advertisers	Sales	21	7,640.48	
	Sales - Advertising Services				6,800.00
	Output ST - Advt. Services				840.48
<b>Total:</b>				<b>28,20,446.49</b>	

Figure 6.6 Sales Register

## 6.6 Columnar Sales Register

Go to **Gateway of Tally > Display > Account Books > Sales Register** (select the required month) > press **F5** and accept the column classifications

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>Sales Register</b> 1-May-2008 to 31-May-2008						
						Page 1 (A)
Date	Particulars	Voucher Type	Vch No.	Quantity	Rate	Gross Total
1-May-2008	<b>Cash</b> IBM PIV Wireless Mouse Mouse Pad Wireless Keyboard USB Pen Drives 64 MB	POS Invoice	1	<b>298 Nos</b> 1 Nos 52 Nos 200 Nos 40 Nos 5 Nos	26,000.00/Nos 700.00/Nos 9.50/Nos 800.00/Nos 2,000.00/Nos	<b>1,10,552.00</b>
1-May-2008	<b>Cash</b> IBM PIV Wireless Mouse Mouse Pad Wireless Keyboard USB Pen Drives 64 MB	POS Invoice	2	<b>298 Nos</b> 1 Nos 52 Nos 200 Nos 40 Nos 5 Nos	26,000.00/Nos 700.00/Nos 9.50/Nos 800.00/Nos 2,000.00/Nos	<b>1,10,552.00</b>
3-May-2008	<b>Office Automation Systems</b> TVS MSP 245 80 Col Printer	Sales	14	<b>15 Nos</b> 15 Nos	7,400.00/Nos	<b>1,24,875.00</b>
5-May-2008	<b>Computer Junction</b> IBM Celeron	Sales	15	<b>6 Nos</b> 6 Nos	25,000.00/Nos	<b>1,59,500.00</b>
5-May-2008	<b>Arvind Kumar</b> Wireless Keyboard Wireless Mouse	Sales	16	<b>113 Nos</b> 63 Nos 50 Nos	850.00/Nos 500.00/Nos	<b>81,692.00</b>
10-May-2008	<b>Computer World</b> Assembled PIV	Sales	17	<b>15 Nos</b> 15 Nos	24,000.00/Nos	<b>3,76,900.00</b>
15-May-2008	<b>Nirmaan Timbers</b> Timber	Sales	18	<b>60 MT</b> 60 MT	8,600.00/MT	<b>5,98,510.13</b>
25-May-2008	<b>Worldwide Computers</b> Assembled PIV	Sales	19	<b>25 Nos</b> 25 Nos	25,000.00/Nos	<b>6,52,500.00</b>
25-May-2008	<b>Hindustan Timbers</b> Timber	Sales	20	<b>60 MT</b> 60 MT	8,600.00/MT	<b>5,97,724.88</b>
30-May-2008	<b>Modern Advertisers</b>	Sales	21			<b>7,640.48</b>
<i>Grand Total</i>						<b>28,20,446.49</b>

Figure 6.7 Columnar Sales Register

**Universal Enterprises**  
 Plot No. 113 & 114,  
 Industrial Estate, Hongasandra  
 Bangalore

**Sales Register**  
 1-May-2008 to 31-May-2008

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Sales @ 4%	Output VAT @ 4%	Sales @ 12.5%	Output VAT @ 12.5%	Interstate Sales @ 4%	Transportation & Packaging	CST Tax @ 4%	TCS @ 2.5% - TUFL	Sales - Advertising Services	Output ST - Advt. Services
1,06,300.00	4,252.00								
1,06,300.00	4,252.00								
		1,11,000.00	13,875.00						
				1,50,000.00	3,500.00	6,000.00			
78,550.00	3,142.00								
3,60,000.00					2,500.00	14,400.00			
		5,16,000.00	66,501.13				16,009.00		
				6,25,000.00	2,500.00	25,000.00			
		5,16,000.00	66,413.88				15,311.00		
								6,800.00	840.48
6,51,150.00	11,646.00	11,43,000.00	1,46,790.01	7,75,000.00	8,500.00	45,400.00	31,320.00	6,800.00	840.48

Figure 6.8 Columnar Sales Register

## 6.7 Stock Item Summary

Go to **Gateway of Tally > Display > Inventory Books > Stock Item** (select the required Stock Item)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>IBM PIV</b> Item Register 1-Apr-2008 to 31-Mar-2009									
Page 1									
Date	Particulars	Vch Type	Vch No.	Inwards		Outwards		Closing	
				Quantity	Value	Quantity	Value	Quantity	Value
2-4-2008	NextGen Systems	Purchase	1	5 Nos	95,000.00	2 Nos	48,000.00	3 Nos	57,000.00
	Computer Junction	Sales	1						
<b>Totals :</b>				5 Nos	95,000.00	2 Nos	48,000.00	3 Nos	(-)19,142.86
1-5-2008	Opening Balance			3 Nos	57,000.00			3 Nos	57,000.00
1-5-2008	Cash	POSIvoice	1			1 Nos	26,000.00		
	Cash	POSIvoice	2			1 Nos	26,000.00	1 Nos	19,000.00
2-5-2008	Top Computers	Purchase	24	3 Nos	63,000.00			4 Nos	79,000.00
3-5-2008	Computer Junction	Credit Note	2			(-)1 Nos	(-)24,000.00	5 Nos	79,000.00
<b>Totals :</b>				6 Nos	1,20,000.00	1 Nos	28,000.00	5 Nos	(-)19,142.86
1-7-2008	Opening Balance			5 Nos	79,000.00			5 Nos	79,000.00
2-7-2008	Computer Junction	Sales	32			4 Nos	1,00,000.00	1 Nos	
<b>Totals :</b>				5 Nos	79,000.00	4 Nos	1,00,000.00	1 Nos	(-)19,142.86
1-8-2008	Opening Balance			1 Nos				1 Nos	
1-8-2008	Computer Junction	Credit Note	3				(-)500.00	1 Nos	
2-8-2008	Top Computers	Rejections Out	1	(-)1 Nos	(-)24,000.00			0 Nos	(-)19,142.86
<b>Totals :</b>				0 Nos	55,000.00	7 Nos	1,75,500.00	0 Nos	(-)19,142.86

Figure 6.9 Stock Item Summary

## 6.8 Item Movement Analysis

Go to **Gateway of Tally > Display > Inventory Books > Movement Analysis > Stock Item Analysis** (select the required Stock Item)

<b>Universal Enterprises</b> Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore <b>IBM PIV</b> Item Movement Analysis 1-Apr-2008 to 31-Mar-2009				
				Page 1
Particulars	Movement Values			
	Quantity	Basic Rate	Effective Rate	Value
<b>Movement Inward :</b>				
<i>Suppliers :</i>				
NextGen Systems	5 Nos	19,000.00	19,000.00	95,000.00
Top Computers	2 Nos	19,500.00	19,500.00	39,000.00
	7 Nos		19,142.86	1,34,000.00
<b>Movement Outward :</b>				
<i>Buyers :</i>				
Cash	2 Nos		26,000.00	52,000.00
Computer Junction	5 Nos		24,700.00	1,23,500.00
	7 Nos		25,071.43	1,75,500.00

Figure 6.10 Item Movement Analysis