



Institute of Human Resources Development
Prajo'e Towers, Vazhuthacaud, Thiruvananthapuram-14.

Approved Account heads list for IHRD Institutions (ver. 1.8)

SI	Ledger Head	Sub-Group	Accounting Group	Description
1	Bank Account(FD)		Bank Account	Fixed deposits in banks
2	Bank Account(SB)		Bank Account	SB Bank Account of Institution
3	IHRD Head Quarters		Branch/Division	Amount transferred to/from IHRD HQ like NRI/lapsed deposits.
4	Bridge Loan	Non-Inst. receipts	Branch/Division	Loan received/refunded from Associated Instn./HQ
5	Grant-in-Aid(Plan)	Non-Inst. receipts	Branch/Division	Grant-in-Aid received from HQ(plan fund)
6	HSE Exam Advance	Advance Received	Current Liabilities	HSE Exam advance received from HSE board.
7	THSLC Exam Advance	Advance Received	Current Liabilities	THSLC exam advance received from Pareeksha Bhavan
8	University Exam Advance	Advance Received	Current Liabilities	Exam. Expenditure Advance received from University
9	Caution Deposit	Deposits(Liabilities)	Current Liabilities	Caution Deposit collected/refunded
10	Earnest Money Deposit	Deposits(Liabilities)	Current Liabilities	EMD collected/refunded
11	Lapsed Deposits	Deposits(Liabilities)	Current Liabilities	Unclaimed/Lapsed deposits like SD/EMD/CD etc.
12	Mess Deposit	Deposits(Liabilities)	Current Liabilities	Mess Deposit collected/refunded
13	NRI Deposit	Deposits(Liabilities)	Current Liabilities	NRI Interest Free Deposit collected(EC)
14	Notice Pay	Deposits(Liabilities)	Current Liabilities	Notice pay deposited by/refunded to guest faculty
15	Revaluation Fee(JCTE)	Deposits(Liabilities)	Current Liabilities	Amount Collected from PTC Students for revaluation(JCTE)
16	Security Deposit	Deposits(Liabilities)	Current Liabilities	Security Deposit collected/refunded
17	KCWWF Remittance	Duties & Taxes	Current Liabilities	The amount due to KCWWF from construction bill.
18	Professional Tax	Duties & Taxes	Current Liabilities	Professional tax collected from employees
19	Sales Tax	Duties & Taxes	Current Liabilities	Sales tax collected from sale of tender forms/other items.
20	Service Tax	Duties & Taxes	Current Liabilities	Service Tax collected & payable to Central Govt.
21	TDS-Contract	Duties & Taxes	Current Liabilities	TDS collected from contractors
22	TDS-Rent	Duties & Taxes	Current Liabilities	TDS collected from Rent paid
23	TDS-Salary	Duties & Taxes	Current Liabilities	TDS collected from salary/wages of employees
24	Value Added Tax	Duties & Taxes	Current Liabilities	VAT collected and payable to Govt.
25	Cert. Verify./Transcript Fee	IHRD Fee	Current Liabilities	Certificate Verification/Official Transcript Fee due to HQ
26	Duplicate Certificate Fee	IHRD Fee	Current Liabilities	Duplicate Certificate Fee collected & payable to IHRD
27	IHRD Exam Fee	IHRD Fee	Current Liabilities	Exam fee/Re-registration fee collected & payable to IHRD
28	Revaluation/Scrutiny Fee(IHRD)	IHRD Fee	Current Liabilities	Revaluation/Scrutiny fee collected for IHRD Exams.
29	Sale of Application Forms	IHRD Fee	Current Liabilities	Sales proceeds from app. forms of IHRD Courses.

30	Special Sanction Fee(IHRD)	IHRD Fee	Current Liabilities	Special Sanction Fee(IHRD) collected & payable to IHRD
31	CPF Advance(NR)	Receipts(Employee)	Current Liabilities	CPF Non-Refundable advance received from Trust
32	CPF Advance(Temp.)	Receipts(Employee)	Current Liabilities	CPF Temp. Advance received from Trust.
33	CPF Closure	Receipts(Employee)	Current Liabilities	Closure of CPF/Gratuity account of employees.
34	CPF Subscription	Receipts(Employee)	Current Liabilities	CPF Subscription collected from employees
35	Contribution-Relief Fund	Receipts(Employee)	Current Liabilities	Contribution to CM/PM Relief Funds
36	GPA Insurance Premium	Receipts(Employee)	Current Liabilities	GPA Insurance premium collected from employees
37	GPF/GIS/SLI Remittance	Receipts(Employee)	Current Liabilities	GPF/GIS/SLI deducted from salary for Treasury remittance.
38	Insurance Premium(LIC)	Receipts(Employee)	Current Liabilities	Insurance premium collected for LIC
39	Insurance Premium(Non-LIC)	Receipts(Employee)	Current Liabilities	Insurance Premium collected for Non-LIC Institutions.
40	Recovery-Bank Loan	Receipts(Employee)	Current Liabilities	Loan Recovery from emp.salary for fin. Institutions
41	Recovery-Co-op. Act	Receipts(Employee)	Current Liabilities	Recovery as per Co-operative Act for Fin. Institutions.
42	Recovery-IHRD Co-op Society	Receipts(Employee)	Current Liabilities	Recovery from salary to IHRD Co-op society
43	Refund-CPF Temp. Advance	Receipts(Employee)	Current Liabilities	Refund of Temp. CPF advance collected from salary
44	Contribution-Endowment Fund	Receipts(Other)	Current Liabilities	Contribution to Endowment Fund from parent/public
45	University Exam Remuneration	Receipts(Other)	Current Liabilities	Remuneration received from University & payable to teachers
46	AICTE Fee	Receipts(Student)	Current Liabilities	Fee collected from students to pay AICTE/DTE charges.
47	Certificate Fee-HSE	Receipts(Student)	Current Liabilities	Certificate fee collected for HSE Exam & payable to board
48	Certificate Fee-THSLC	Receipts(Student)	Current Liabilities	Certificate fee collected for THSLC exam & payable to DPI
49	Condonation Fee(non-IHRD)	Receipts(Student)	Current Liabilities	Condonation fee collected and payable to other Institutions
50	Education Concession(non-SC/ST	Receipts(Student)	Current Liabilities	Education concession(Non SC/ST) from other agencies.
51	Education Loan	Receipts(Student)	Current Liabilities	Education Loan received from an agency & payable to students
52	Eligibility Cert. Fee	Receipts(Student)	Current Liabilities	Eligibility Cert. Fee collected from students.
53	Exam Fee-HSE board	Receipts(Student)	Current Liabilities	HS exam fee collected and payable to HSE Board
54	Exam Fee-PTC-JCTE	Receipts(Student)	Current Liabilities	Exam Fee Collected from PTC Students payable to JCTE
55	Exam Fee-THSLC	Receipts(Student)	Current Liabilities	THSLC Exam fee collected and payable to Pareeksha bhavan
56	Hostel Fee from SC/ST Dept.	Receipts(Student)	Current Liabilities	Hostel fee received from SC/ST Dept.
57	Magazine Fund	Receipts(Student)	Current Liabilities	Subscription & advertisement fee collected for magazine.
58	Matriculation Fee-HSE	Receipts(Student)	Current Liabilities	HSE matriculation fee collected and payable to HSE board
59	Medical Inspection Fee	Receipts(Student)	Current Liabilities	Medical Inspection fee collected(College share).
60	Mess Charge Collected	Receipts(Student)	Current Liabilities	Mess Charge Collected from Students
61	Provisional Cert. Fee	Receipts(Student)	Current Liabilities	Provisional Certificate fee collected from students.
62	Refund of Scholarship	Receipts(Student)	Current Liabilities	Scholarship refunded to the Scholarship Issuing Agencies
63	Refund-Revaluation Fee(PTC)	Receipts(Student)	Current Liabilities	Revaluation fee refunded to PTC-JCTE exam candidates.

64	Revaluation Fee(Non IHRD)	Receipts(Student)	Current Liabilities	Revaluation fee collected for Uty./HSE/THSLC/DTE etc.
65	SAY/Improvement Fee	Receipts(Student)	Current Liabilities	SAY/Improvement fee collected & payable to DPI/HSE board.
66	SC/ST/OEC Stipend	Receipts(Student)	Current Liabilities	Stipend/scholarship from SC/ST Dept & payable to students.
67	Sale of Stamps	Receipts(Student)	Current Liabilities	Sale of Navy/Children day stamp etc.
68	Student Insurance Fee	Receipts(Student)	Current Liabilities	Student Insurance Fee collected and payable to Ins. Agency
69	Student Scholarship	Receipts(Student)	Current Liabilities	Student scholarship received from scholarship schemes
70	Text book Fee	Receipts(Student)	Current Liabilities	Text book fee collected from students
71	University Affiliation Fee	University	Current Liabilities	Affiliation fee collected & payable to University
72	University Arts Fee	University	Current Liabilities	Arts Fee collected & payable to University
73	University Development Fee	University	Current Liabilities	Uty. Development fund fee collected from students.
74	University Exam Fee	University	Current Liabilities	University exam fee collected & payable to University
75	University Group Insurance Fee	University	Current Liabilities	Uty. Group Insurance fee collected from students
76	University Magazine Fee	University	Current Liabilities	Magazine fee collected & payable to University
77	University Mark List Fee	University	Current Liabilities	Mark list fee collected & payable to University
78	University Matriculation Fee	University	Current Liabilities	Matriculation fee collected & payable to University
79	University Recognition Fee	University	Current Liabilities	Recognition fee collected from students.
80	University Senate Fee	University	Current Liabilities	Senate fee collected & payable to University
81	University Special Fee	University	Current Liabilities	Various University fee collected & payable to University
82	University Sports Affl.Fee	University	Current Liabilities	Sports affiliation fee collected & payable to University
83	University Student Welfare fee	University	Current Liabilities	Student Welfare fee collected from students
84	University Union Fee	University	Current Liabilities	University union fee collected & payable to University
85	Statutory Deposit		Deposits(Assets)	Amount Deposited in EB/BSNL/University etc.
86	Books & Journals(NP)	Non-Plan	Fixed Assets	Books/Periodicals purchased to Library using non-plan fund
87	Building & Construction(NP)	Non-Plan	Fixed Assets	Cost of construction/Building using non-plan fund
88	Computer HW/Accessories(NP)	Non-Plan	Fixed Assets	Cost of Computer hardware/Accessories using non-plan fund
89	Furniture & Fixtures(NP)	Non-Plan	Fixed Assets	Cost of furniture/fixtures using non-plan fund
90	Lab Equipment(NP)	Non-Plan	Fixed Assets	Cost of Lab equipment(non-computer items) using NP fund
91	Land(NP)	Non-Plan	Fixed Assets	Expenses on Land purchase/lease etc. using non-plan fund
92	Machinery & Equipment(NP)	Non-Plan	Fixed Assets	Purchase of Machinery & Equipment using non-plan fund
93	Motor Vehicles(NP)	Non-Plan	Fixed Assets	Purchase of Motor vehicle using non-plan fund
94	Software License(NP)	Non-Plan	Fixed Assets	Cost of Software License purchased using non-plan fund
95	Books & Journals(Plan)	Plan Fund	Fixed Assets	Books/Periodicals purchased to Library using plan fund
96	Building & Construction(Plan)	Plan Fund	Fixed Assets	Cost of construction/Building using plan fund
97	Computer HW/Accessories(Plan)	Plan Fund	Fixed Assets	Cost of Computer hardware/Accessories using plan fund

98	Furniture & Fixtures(Plan)	Plan Fund	Fixed Assets	Cost of furniture/fixtures using plan fund
99	Lab Equipment(Plan)	Plan Fund	Fixed Assets	Cost of Lab equipment(non-computer items) using plan fund
100	Land(Plan)	Plan Fund	Fixed Assets	Expenses on Land purchase/lease etc. using plan fund
101	Machinery & Equipment(Plan)	Plan Fund	Fixed Assets	Purchase of Machinery & Equipment using plan fund
102	Motor Vehicles(Plan)	Plan Fund	Fixed Assets	Purchase of Motor vehicle using plan fund
103	Software License(Plan)	Plan Fund	Fixed Assets	Cost of Software License purchased using plan fund
104	Salary		Indirect Expenses	Salary paid to Regular employees
105	Wages		Indirect Expenses	Amount paid as daily/hourly/consolidated rate to employees
106	Building Rent Paid	Contingencies	Indirect Expenses	Rent of Building paid
107	Electricity Charges	Contingencies	Indirect Expenses	Electricity charges paid
108	Fuel Charges	Contingencies	Indirect Expenses	Fuel expenses for vehicles & Generator sets.
109	Newspaper & Periodicals	Contingencies	Indirect Expenses	Cost of Newspaper/periodicals paid
110	Postage Charges	Contingencies	Indirect Expenses	Postage/courier charges paid
111	Telephone Charges	Contingencies	Indirect Expenses	Telephone/CUG mobile charges paid
112	Water Charges	Contingencies	Indirect Expenses	Water charges paid
113	Administration Fee	Estt. Expenses	Indirect Expenses	Annual Administration fee paid to Head Quarters.
114	Course Affiliation Fee	Estt. Expenses	Indirect Expenses	Annual Course Affiliation fee paid to University
115	Property/Service Tax	Estt. Expenses	Indirect Expenses	Property/service tax paid to Corp./Municipality/Panchayat.
116	Recognition Fee	Estt. Expenses	Indirect Expenses	Recognition fee paid to University
117	University Annual Admin. Fee	Estt. Expenses	Indirect Expenses	Annual Admin. Fee paid to University
118	University Charges paid	Estt. Expenses	Indirect Expenses	Charges paid for affiliation/seat increase/new course etc.
119	Maintenance of Building	Maintenance Charges	Indirect Expenses	Buildings Maintenance charges paid
120	Maintenance of Furniture	Maintenance Charges	Indirect Expenses	Furniture Maintenance charges paid
121	Maintenance of Library Books	Maintenance Charges	Indirect Expenses	Library books maintenance charges paid
122	Maintenance of Mach.&Equipment	Maintenance Charges	Indirect Expenses	Machinery & Equipment maintenance charges paid
123	Maintenance of Vehicle	Maintenance Charges	Indirect Expenses	Vehicle Maintenance charges paid
124	Advertisement Charges	Misc. Expenses	Indirect Expenses	Advertisement charges paid
125	Audit Fee	Misc. Expenses	Indirect Expenses	Audit fee paid
126	Campus Cleaning Charges	Misc. Expenses	Indirect Expenses	Campus Cleaning charges paid
127	Consultancy Charges paid	Misc. Expenses	Indirect Expenses	Charges paid for consultancy services.
128	Legal Expenses	Misc. Expenses	Indirect Expenses	Legal Service Charges paid
129	Other Expenses	Misc. Expenses	Indirect Expenses	For Expenses not included in any other expense heads only.
130	Spectacle Allowance	Misc. Expenses	Indirect Expenses	Spectacle Allowance paid to employees
131	TDS Service Charges	Misc. Expenses	Indirect Expenses	Charges paid for preparation/uploading of TDS statements

132	Valuation Camp Expenses	Misc. Expenses	Indirect Expenses	Expenses on Exam. evaluation camps
133	Bank Charges	Office Expenses	Indirect Expenses	Bank charges paid for bank services
134	Hospitality	Office Expenses	Indirect Expenses	Hospitality charges paid
135	Office Consumables	Office Expenses	Indirect Expenses	Expenses on consumables for office purchased
136	Photocopy Charges	Office Expenses	Indirect Expenses	Photocopying charges paid for office purpose.
137	Printing and Stationery	Office Expenses	Indirect Expenses	Printing & stationery charges paid
138	Travelling Expenses	Office Expenses	Indirect Expenses	Travelling Expenses paid.
139	CPF Contribution	Remuneration	Indirect Expenses	Contribution to CPF paid by the Institution
140	Ex-Gracie Allowance	Remuneration	Indirect Expenses	Ex-Gracie Allowance paid to Employees
141	Festival Allowance/Bonus	Remuneration	Indirect Expenses	Festival Allowance/Bonus paid to employees
142	Gratuity Premium	Remuneration	Indirect Expenses	Gratuity premium paid for employees
143	Honorarium	Remuneration	Indirect Expenses	Honorarium paid
144	Medical Reimbursement	Remuneration	Indirect Expenses	Medical bill reimbursement paid to employees
145	Remuneration paid	Remuneration	Indirect Expenses	Remuneration paid to employees other than salary/wages.
146	Remuneration-Exam	Remuneration	Indirect Expenses	Remuneration paid for conducting exam.(Internal/Lab etc)
147	Remuneration-Project	Remuneration	Indirect Expenses	Remuneration paid to the staff for doing external projects.
148	Arts and Sports Expenses	Student Expenses	Indirect Expenses	Expenses on Arts & Sports events conducted
149	College Union Expenses	Student Expenses	Indirect Expenses	Expenses related to College Union Election/Inauguration etc
150	E-Journal Subscription	Student Expenses	Indirect Expenses	E-Journal Subscription charges paid
151	Exam Expenses-HSE	Student Expenses	Indirect Expenses	Exam. Expenses related to HSE examination.
152	Exam Expenses-THSLC	Student Expenses	Indirect Expenses	Exam. Expenses related to THSLC examination.
153	External Exam Expenses	Student Expenses	Indirect Expenses	Exam. Expenses related to University/JCTE examinations.
154	Internal Exam Expenses	Student Expenses	Indirect Expenses	Expenses to conduct Internal/Model examinations
155	Internet Charges	Student Expenses	Indirect Expenses	Internet charges paid to service provider
156	Lab Consumables	Student Expenses	Indirect Expenses	Cost of Lab consumables purchased
157	Placement Cell Expenses	Student Expenses	Indirect Expenses	Expenses on Student Placement Cell unit
158	Refund of Course Fee	Student Expenses	Indirect Expenses	Refund of Course fees to students
159	Refund of Fee(SC/ST/OEC)	Student Expenses	Indirect Expenses	Fee of discontinued students refunded to SC/ST Dev. Dept
160	Student Amenities	Student Expenses	Indirect Expenses	Expenses on Student Amenities provided
161	Student Stationery	Student Expenses	Indirect Expenses	Expenses on Student Stationery/rail concession form etc.
162	Student Study Materials	Student Expenses	Indirect Expenses	Expenses on Study materials provided
163	Women Development Cell	Student Expenses	Indirect Expenses	Fee collected for activities of Women development Cell
164	Additional Exam Fee(PTC)	Course Fee	Indirect Income	Addl. Exam Fee collected from PTC students for Internal Exam
165	Administration Fee Collected	Course Fee	Indirect Income	Administration fee collected from students.

166	Admission Fee	Course Fee	Indirect Income	Admission/Re-admission fee collected
167	Arts/Sports Fee	Course Fee	Indirect Income	Arts/Sports Fee collected
168	College Union Fee	Course Fee	Indirect Income	College union fee collected
169	Course Fee(IHRD)	Course Fee	Indirect Income	Fee received for IHRD courses
170	Diary Fee	Course Fee	Indirect Income	Diary fee collected from students
171	Documentation Fee	Course Fee	Indirect Income	Documentation fee collected from students
172	IDE Course Fee	Course Fee	Indirect Income	IDE Course fee share for Learner support Centre
173	Internal Exam Fee(HS)	Course Fee	Indirect Income	Exam fee collected from High School students
174	Internal Exam Fee(Plus Two)	Course Fee	Indirect Income	Exam fee collected from plus one/plus two students
175	Internet Fee	Course Fee	Indirect Income	Internet fee collected from students
176	Lab Fee	Course Fee	Indirect Income	Lab Fee collected from students
177	Library Fee	Course Fee	Indirect Income	Library fee collected from students
178	Magazine fee	Course Fee	Indirect Income	Magazine fee collected from students.
179	Medical Inspection Fee	Course Fee	Indirect Income	Medical Inspection Fee collected from students
180	Project Fee	Course Fee	Indirect Income	Fee collected for academic project from students
181	SC/ST/OEC Fee(E-grantz)	Course Fee	Indirect Income	SC/ST/OEC Fee received through E-grantz
182	Special Fee	Course Fee	Indirect Income	Special fee collected from students
183	Special Training Programme	Course Fee	Indirect Income	Spl.Training Prog. conducted for staff/Instns.
184	Student Aid Fund Fee	Course Fee	Indirect Income	Student Aid Fund fee collected
185	Student Amenities Fee	Course Fee	Indirect Income	Student Amenities fee collected
186	Tuition Fee	Course Fee	Indirect Income	Tuition fee collected from students
187	ATM Rent received	Misc. Income	Indirect Income	Rent received for ATM room/space provided
188	Advertisement Fee(Magazine)	Misc. Income	Indirect Income	Advertisement charges collected for school/college magazine
189	Auction Sale	Misc. Income	Indirect Income	Income from Auction sale of scrap items
190	Auction Sale of Usufructs	Misc. Income	Indirect Income	Income from Auction sale of usufructs
191	Bank Interest-FD	Misc. Income	Indirect Income	Bank Interest-FD received
192	Bank Interest-SB	Misc. Income	Indirect Income	Bank interest-SB received
193	Book Bank Scheme(SC/ST)	Misc. Income	Indirect Income	Amount received for book bank scheme from SC/ST dev. Dept.
194	CAP Helpdesk	Misc. Income	Indirect Income	Transactions on CAP Help desk
195	College Transfer Fee	Misc. Income	Indirect Income	Fee collected for Inter College transfer (IHRD)
196	Condonation Fee(IHRD)	Misc. Income	Indirect Income	Condonation fee collected for IHRD courses
197	Consultancy Fee	Misc. Income	Indirect Income	Consultancy fee collected for service provided.
198	Document Verification Fee	Misc. Income	Indirect Income	Fee collected for Document/student verification from agency
199	Donation From PTA	Misc. Income	Indirect Income	Donation/ Sponsorship received from PTA

200	Exam Expenditure Refund	Misc. Income	Indirect Income	Exam Expenditure refunded from University
201	Fine Collected	Misc. Income	Indirect Income	All types of fine collected from students
202	ID Card Fee	Misc. Income	Indirect Income	Cost of ID card/Duplicate card collected
203	Liquidation Damages Collected	Misc. Income	Indirect Income	Liquidation Damages collected from employees
204	NRI Registration Fee	Misc. Income	Indirect Income	NRI Registration Fee collected
205	Notice Pay Collected	Misc. Income	Indirect Income	Notice pay collected from guest/reg. faculty on termination.
206	Other Income	Misc. Income	Indirect Income	Income from other sources not included in any other heads
207	Phone Charge(CUG) Collected	Misc. Income	Indirect Income	Excess Phone charge collected from CUG connections
208	Photocopy Charge Collected	Misc. Income	Indirect Income	Amount collected for photocopying documents
209	Postal Charges Collected	Misc. Income	Indirect Income	Postal charges collected for sale of forms through post.
210	RIA Document Fee	Misc. Income	Indirect Income	RIA Document fee collected from applicants
211	Re-imbursement of Salary(WA)	Misc. Income	Indirect Income	Re-imbursement 90% Salary of staff on Working Arrangement
212	Recoupment of Bank Charges	Misc. Income	Indirect Income	Charges for outstation Instruments collected from students
213	Refund of Excess Pay/Allowance	Misc. Income	Indirect Income	Refund of Excess Pay/Allowance to employees
214	Registration Fee	Misc. Income	Indirect Income	Registration fee collected
215	Rent for Conducting Exam.	Misc. Income	Indirect Income	Rent for Conducting Exam. received
216	Rent for Land	Misc. Income	Indirect Income	Rent for Land leased/rented for specific purpose.
217	Rent from Canteen/Hostel	Misc. Income	Indirect Income	Rent from Canteen/Hostel received
218	Sale of Bus Coupons	Misc. Income	Indirect Income	Collection from coupon sales
219	Sale of Old Paper	Misc. Income	Indirect Income	Sale of old news/other papers
220	Sale of Tender Form	Misc. Income	Indirect Income	Amount received from sale of tender forms
221	Stationary Charges(University)	Misc. Income	Indirect Income	Stationary charges received from University for exams.
222	Stationary Fee for IHRD Exam.	Misc. Income	Indirect Income	Stationary fee collected for conducting IHRD Exams.
223	Advance Paid		Loans & Advances	Advance paid to employee which will be settled subsequently
224	Festival Advance Paid		Loans & Advances	Festival Advance paid to employees
225	Fuel Advance		Loans & Advances	Fuel advance paid to driver
226	Loan to NSS A/c		Loans & Advances	Temporary Loan to NSS A/c(refundable)
227	Medical Advance		Loans & Advances	Medical Advance paid to Employees
228	PWD Construction Deposit		Loans & Advances	Amount paid towards advance for PWD Construction contracts
229	Suspense Amount		Suspense A/c	Suspense amount accounted.

Note: Institutions can create and use additional savings bank accounts similar to serial no. 2, if maintained.

April 15, 2013

Sd/-
Special Officer(IT)