

## Accounting:

Accounting is the Language of Business. It involves Identifying, Measuring, and presenting economic Information about a Business.

## Tally 9.0:

Tally is one of the popular Financial Accounting & Inventory management systems. It is fully Computerized Accounting Software. This is the copyright product of Tally Solution Pvt. Ltd. Its Headquarter is in Bangalore with main sales center in London. It has version like 4.5, 5.4, 6.3, 7.2, 8.1 & 9.0.

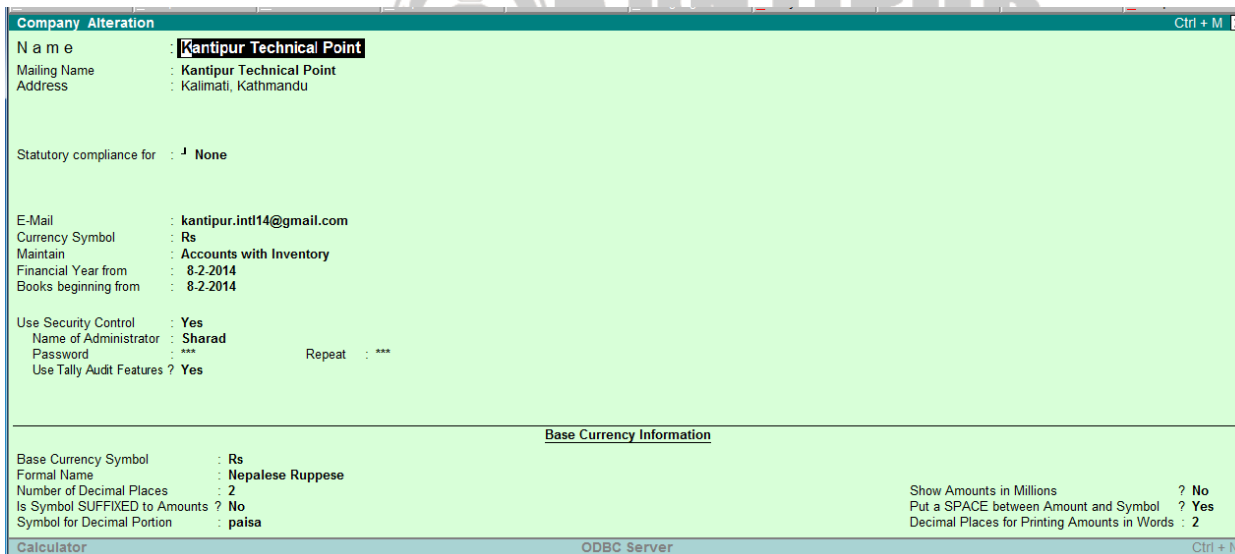
## Starting Tally:

- Click on Start.
- Then, Go to Program.
- Click on Tally 9.0.
- OR,
- Double Click on Tally 9.0.

## Create a Company:

When you start Tally for the very first time you would require creating a company “Create Company” simply means giving basic information about the accounts Tally is to maintain for you.

- Choose Create Company from the Company Info menu then press Enter key or Press ‘C’.
- Fill up given Company form then press CTRL+A. – To Save.



Name	: - Company Name
(Alise)	: - Nick Name
Mailing Name	: - Company Mailing Name
Address	: - Kalanki, Katmandu, Nepal
Statutory Compliance For	: - None, India.....
Currency Symbol	: - Rs, \$, £, € ¥, IC
Maintain	: - Accounts only, Account With Inventory
Financial Year From	: - 1-4-2010
Book Beginning From	: - 1-4-2010
Tally Vallet Password	: - ***** Repeat: - *****
Use Security Control?	: - <b>Yes</b> , if you want to control access to tally data, Otherwise <b>No</b> .
Use tally audit features	: - Tally Audit allows the administrator or an auditor profile user to track changes in accounting information. If you wish to use this facility, select ' <b>Yes</b> ' Tally Audit will be available only to the administrator, auditor, through Display of Statement of Account.

**Base Currency Information:**

Base Currency Symbol	: - Rs, \$, £, € ¥, IC
Formal Name	: - Nepalese Rupees, Us Dollar, Pound Sterling, Euro Shit+4 = \$, Alt+0163 = £, Alt+0128 = € Alt+0165 = ¥
Number of Decimal Places	: - 2, 3.....
Show amounts in millions	: - Responding 'YES' will display amount in million, 'NO' will display as Lakhs & Crores.
Is symbol suffixed to Amount	: - Responding 'YES' will place currency symbol after the amount 'NO' will be before the amount. [Yes-100Rs./Rs.100- No]
Symbol for Decimal Portion	: - Paisa
Put a Space between Amount and symbol	: - Respond 'YES', if you wish to put a space between amount and currency symbol. If you don't want any space between amounts & symbol respond 'NO'.
Decimal Places in Printing Amount	: - 2, 3, 4.....

**SHUT A Company:**

Shut a company means to unload it. It does not mean that you have deleted it. Simply select it again to load and work on it again.

- Choose Shut Company from the company info menu then Press Enter Key or Press H.
- Select Company Name then Press Enter key.

**LOAD A Company OR Select Company:**

When the company is created it gets loaded automatically the first time. However, you must select the company to load it.

- Choose select company from the company info menu then press Enter Key or Press S.
- Select company name then press Enter key.
- Type Password & User Name. If required.

**ALTER a Company :**

You can modify, at any time any information given while creating the company.

- First open your company Name.
- Choose Alter from the company info menu then press Enter key or Press A.
- Select company name then press Enter Key.
- Modify company details as per your requirements.
- Press Ctrl+A to Save.

**DELETE a Company:**

To Delete an existing company first you load company in alter mode then press Alt+D. A conformation message will appear.

- First open your company name.
- Choose Alter from the company info menu then press Enter key or Press A.
- Select company name then Press Enter Key.
- Press Alt+D to Delete.
- Press Y.

**To Quit From Tally:**

- Choose Quit from Company info Menu.

**BACK UP:**

The data you enter are stored on hard disk. A copy of entire set of should be kept in of the place (Like Floppy, USB and CD) etc. even in the hard disk for safety. This process of keeping a copy of the data in another place is called backup.

- Choose Backup from the company Info. (Alt+F3 / Alt+F1)
- Choose Destination drive.
- Choose Company Name.

## Accounting Tally

- Press Ctrl+A to Save.

## **RESTORE:**

If the original data stored in the hard disk gets damaged or deleted then you can copy back the data kept in other place. The process of getting back the earlier data in hard disk is known as restore of data.

- Choose Restore from the Company Info.(Alt+F3)
- Choose Source drive.
- Choose company name.
- Press Ctrl+A to save.

## **Inventory Info:**

To enter & maintain Inventory details select option maintain a/c with Inventory or Inventory only in company creation screen.

## **Stock Group:**

- It refers to classification & identification of stock item according to nature, brand and quality of specification.

Single Stock Group Creation:

- ➔ Gateway of Tally.
- ➔ Select Inventory Info.
- ➔ Select Stock Group.
- ➔ Select Single Create.

Name : - Type Name for examples Technos, Hp, Dell, Samsung etc.

Under : - Select Primary.

Finally Accept It.

Altering/Deleting:

- ➔ Gateway of Tally.
- ➔ Select Inventory Info.
- ➔ Select Stock Group.
- ➔ Select the required one.
- ➔ Modify as require or to Delete Press Alt+D & Accept it.

Multiple Stock Group Creation:

- ➔ Gateway of Tally.
- ➔ Select Inventory Info.
- ➔ Select Stock Group.
- ➔ Select Multiple Creation.
- ➔ Select All Items.
- ➔ Type the Group Name & Accept it.

## **Stock Category:**

This option is activated if we set 'YES' in maintain stock category in F11 Features. Stock Category offers the benefit of classification of item in another dimension. The concept is similar to cost category in A/C Info.

Creating Stock Category:

- ➔ Gateway of Tally.
- ➔ Select Inventory Info.
- ➔ Select stock category.
- ➔ Select create from single.

Name - Type the Name for example Computer, TV, Mobile, Monitor etc.

Under - Select Primary.

Altering:

- ➔ Gateway of Tally.

## Accounting Tally

- Select stock category.
- Select Alter from single.
- Select stock category to be alter from the list.
- Press enter & make desire change & accept it.

### Deleting:

- In alter mode screen press Alt+D to delete & accept it. (Deleting is only can be done if no stock items have been place under it.)

Stock Group : LG, CG, Intel, Samsung  
 Stock Category : TV, Mobile, Computer.  
 Stock Item : 14" B/W, Flatron TV.  
 Stock Group : Asian Paint, Pashupati Paint.  
 Stock Category : Enamel Paint, Oil Paint, Powder.  
 Stock Item : Red Paint, Blue Paint, White Paint.

### Stock Item:

#### Stock Item Creation:

- Gateway of Tally.
- Select Inventory Info.
- Select Stock Item.
- Select Create.

Name - Type the name of stock Item E.g. Laptop Computer, Phillips 14" TV etc.  
 Under - Select Stock Group (If not created press Alt+C & create it)  
 Unit - Select the unit of measurement E.g. Piece, Set, Lit.

#### Altering Stock Item:

- Gateway of Tally.
- Select Inventory Info.
- Select Stock Item.
- Select Alter.
- Choose required one from the list.
- Modify as it require or to delete press Alt+D & Accept it.

#### Multiple Stock Item Creation:

- Gateway of Tally.
- Select Inventory Info.
- Select Stock Item.
- Select Multiple Create.
- Select All Items.
- Type the Item Name.
- Select Stock Group then Process same fill the required number of item.
- Finally Accept It.

### Unit of Measurement Creation:

Normally stock item is measure in unit E.g. Piece, Liter, Meter or Set etc.

- Gateway of Tally.
- Select Inventory Info.
- Select Unit of Measurement.
- Select Create.

Type - Choose Simple.  
 Symbol - Give short name or symbol of unit E.g. Kg, Lit, M and Piece etc.  
 Formal Name - Type full name E.g. Kilogram, Liter, Meter, Piece etc.  
 No. of decimal Place - If unit to be express as fraction specify maximum no. of decimal places. E.g. 2, 3, 4... & Finally Accept it.

### Account Groups:

Tally automatically creates a set of pre-defined Accounts Groups called Reserved Groups for each Company.

#### Reserved Groups that goes into Balance Sheet:

## Accounting Tally

### Liabilities Side

#### **Capital Account**

Reserves and surplus (retained Earning)

#### **Loans (Liabilities)**

Bank OD Accounts

Secured Loans

Unsecured Loans

#### **Current Liabilities**

Duties & Taxes

Provisions

Sundry Creditors

### Assets Side

#### **Fixed Assets**

#### **Investments**

#### **Current Assets**

Bank Accounts

Cash-in-hand

Deposits (Asset)

Loans & Advances (Asset)

Stock-in-hand

Sundry Debtors

#### **Branch/Division**

#### **Misc. Expenses (Asset)**

#### **Suspense Account**

### Reserved Groups that goes into Profit & Loss Account:

#### **Income Side**

Sales Account

Direct Income [Income Direct]

Indirect Income [Income Indirect]

#### **Expense Side**

Purchase Account

Direct Expenses [Expenses Direct]

Indirect Expenses [Expenses Indirect]

### Capital Account:

This is a Primary group that contains the Capital, reserves and surplus of the Company.

**Capital:** - This may be directly placed under capital group. Common examples of ledger under this account group are share capital, partners' capital Accounts, Proprietors capital Accounts.

**Reserves and Surplus:** - It is a sub group of capital account. Some examples are General Reserve, Capital Reserve, Investment Allowance reserve, Share Premium account etc.

### Loans (liabilities):

All loans taken should be placed here. Reserved sub-groups are

**Bank OD Accounts [Bank OCC A/C]:** - The bank overdraft and cash credits accounts should be placed under this group.

**Secured loans:** - Term loans and other medium/ long term secured loans should be put under this group. Loans taken from banks, financial institutes etc upon furnishing security.

**Unsecured loans:** - All unsecured loans like loans from directors, friends, and relatives should come under this group.

**Current Liabilities:** - It has further been sub divided into 3 sub-groups.

**Duties and taxes:** - This is for all sales and other trade taxes. This head normally constitutes all the duties and taxes that you collect or pay through sales and purchase transactions. Some examples are purchase tax, sales tax, and marketing fee.

**Provisions:** - It is a place for all provisions. Common examples are income tax, Provision for bad debts.

## Accounting Tally

**Sundry Creditors:** All Trade Creditors of the company, i.e. all the parties' accounts, with whom transactions are entered through purchase vouchers (Debit and Credit Notes), should be placed here.

### **Assets Side:**

**Fixed Assets:** - This consists all fixed assets, immovable properties, patents, trade rights etc.

**Investments:** - Place here accounts related to investments in shares, govt. securities and investment in other company.

**Current Assets:** - It has 6 sub-groups.

**Bank A/c:** - All the bank accounts like current accounts, saving account and other bank accounts (except cash credit or overdraft) should be placed here.

**Deposit (Assets):** - Place all the deposits like fixed deposits security deposits, deposits in other company rental deposit etc.

**Loans and Advance:** - Place all advances of non- trading nature such as advance against salary, loans to employee.

**Sundry Debtors:** -Place all the parties' accounts who are normally your customers.

**Cash in hand:** - A cash ledger account is created by the system itself and place under this group when you create a company.

**Stock in hand:** -This is a special group. You may wish to open accounts like Raw Materials, Work-in-Progress and Finished Goods.

**Branch/Division:** - This group may be used for multi-branches company. Create ledgers for all companies which may be branches, divisions, affiliates, sister concern etc.

### **Some groups:**

**Sales:** - All sales should be placed under this group.

**Purchase:** - All of trade purchase should be placed under this group.

**Direct income (Income direct):** - It is place to hold all such ledger A/c for income, which will be considered for computation of gross profit.

**Indirect income (Income indirect):** - Normally, all non-major revenues like receipts on account of rent, interest, commission etc should be placed here. These are not considered for computation of gross profit but are considered for net profit only.

**Direct Expenses (Expense Direct):** - These groups hold all ledgers A/c of all expense, which are considered for gross profit/loss.

**Indirect Expenses (Expense Indirect):** - All expenses considered for computation of net profit/loss only should be placed here. For example depreciation

### **Creating a Group:** -

If you are creating groups for the first time, it is advisable to configure them before you precede:

You may configure your groups to enable/disable-advanced mode.

[F12]—>Acct/Inv info—>Accounts masters

### **Creating a Single Group:-**

Gateway of Tally—>Accounts Info—>Groups—>Single Create

For example:-

Name: - Capital Reserve

Under: - Capital Account

Name: - Factory Expense

Under: - Direct Expense

**Name of Group:** -Enter the name of the desired group or sub-group. (e.g., Administrative expenses).

**Alias:** -Give an alias to allow access the group using the Alias in addition to its name; or leave it blank. (e.g., for Administrative expenses, you can give 'Office Expenses' or even an alphanumeric code, say 'E001', as an alias)

**Under:** -Specify under which existing (Parent) group the sub-classification is needed. You may create a new Parent Group by using <Alt>+<C>.

### **Display a Group:** -

Gateway of Tally—>Accounts Info—>Groups—>Single Display—> select name from List of Groups

### **Alter a Group:** -

Gateway of Tally—>Accounts Info—>Groups—>Single Alter—> select name from List of Groups

### **Deleting a group**

## Accounting Tally

Gateway of Tally—>Accounts Info—>Groups—>Single/Alter.

**Note:** -The Delete function is performed through the single alteration mode. You cannot delete groups from the multiple alteration modes.

Select the group to be deleted. Then Press <Alt>+<D> to delete

### Multiple creations of groups

Gateway of Tally—>Accounts Info—>Groups—>Multiple/ Create

Name	Under
Admin. Exp	Indirect exp
Marketing exp	Indirect exp

Finally accept it.

## LEDGER:

A Ledger is the actual account head to which you identify a transaction. You pass all accounting voucher entries using ledgers.

### Ledger Accounts:

Tally automatically creates two Ledger Accounts. They are

1. **Cash** (under Cash-in-Hand Group)
2. **Profit & Loss Account** (Direct Primary Account)

### To Create single Ledger:

Gateway of Tally —> Accounts Info. —> Ledgers —> Single Create

Name : Capital A/c  
Under : Capital Account

### Some other ledger:-

<u>Ledger Name</u>	<u>Under</u>
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Some Ledger in Tally	
Name	Under
Share Capital Of Mr. Anil	Capital A/c
Share Capital Of Mr. Sunil	"
Share Capital Of Mr. Suman	"
Partner's Capital	"
Proprietors capital	"
Owner's Capital	"
Capital Reserves	Reserve & Surplus
General reserves	"
Investment Allowance Reserve	"
Share Premium A/c	"
Reserve for Depreciation	"
Computer	Fixed Assets
Furniture & Fixture	"
Plant & Machinery	"
Motorcycle	"
Delivery Van	"
Fax Machine	"
Printer	"
Photocopy Machine	"
Scanner	"
Land	"
Building	"
Telephone Set	"
Patents	"
Trade Rights	"

Accounting Tally

Office Staff Salary	Indirect Expenses
Office Rent	"
Refreshment	"
Electricity Charge	"
Telephone "	"
Legal Expenses	"
Bad debt	"
Telegram Charge	"
Electricity Fitting	"
Traveling Expenses	"
Vehicle maintenance	"
Interest Paid	"
Advertisement	"
Discount Allowed	"
Brokerage A/c	"
Commission Paid	"
Carrige Inwards	"
Carrige Outwards	"
Loss By Theft	"
Loss By Fire	"
Depreciation-Computer	"
Depreciation-Furniture	"
Wages	Direct Expenses
Power & Fuel	"
Commission Received	Indirect Income
Interest Received	"
Sold of Scrap	"
Rent Received	"
Dividend Received	"
Discount Received	"
Student Fee	Direct Income
Himalayan Bank	Bank A/c
Kumari Bank	"
Nepal Bank	"
Laxmi Bank	"
Cash in A/c	Cash in Hand
Petty Cash A/c	"
Loan From Nabil Bank	Secured Loan
Loan From Mr Dipak	"
Loan From Director (Anil)	Unsecured Loan
Loan From Director (Sunil)	"
Advance Salary to Staff	Loan & Advance
Loan to Employee Ram	"
Loan to Employee Ramesh	"
Advance for Purchased of Fixed Assets	"
Sales A/c	Sales A/c
Sales return A/c	"
Purchase A/c	Purchase A/c
Purchase Return A/c	"
Orchid Biratnagar Branch	Branch & Division
Orchid Pokhara Branch	"
Drawing A/c	Current Assets
Work in Progress goods A/c	Stock in Hand
Finished Goods	"
Standard Charter Bank	Bank OD/OCC
ABC Company	Sundry Creditors
XYZ Company	Sundry Debtors



## Accounting Tally

Sales Tax	Duties & Tax
Marketing Fee	"
VAT	"
Purchase Tax	"
TDS	"
Excise	"
Income Tax Payable	Current Liabilities/Provisions
Provision For Taxation	"
Provision For Bad Debt	"
Audit fee Payable	"
Telephone Bill Payable	"
Provision For Depreciation	"
Telephone Bill Payable	"
Rent Payable	"
Investment in Soaltee Hotel	Investments
Investment in Share of NTC	"
Investment in Gov. Security	"
Fixed Deposit	Deposits
Security Deposits	"

### **Display or alter a ledger account: -**

Information in display and alter is the same, hence only alter is discussed. Display option does not permit any modification. Alter option is accessible only to authorized users.

Gateway of Tally → Accounts Info. → Ledgers → Single Alter → select ledger

### **Deleting a ledger: -**

You can delete a ledger from the alteration mode by pressing <Alt>+<D>. Tally does not allow deletion of accounts that have transactions. Therefore, should you wish to delete an account, which has transactions, you must first delete all its voucher entries.

- In Multiple alter mode ledger can't be deleted. To delete use single mode.

- To go back to any previous field for editing in the ledger creation or altering screen use backspace key or shift + tab.

### **Multiple Ledger Creation:**

Gateway of Tally >Account Info >Ledgers >Create From Multiple.

Under Group : Select all item or Select group from list.

Name : Type a Ledger Name.

Under : Select the Group.

### **Under Group (All Item):**

#### Name

Salary A/c

Machinery A/c

Rent A/c

Traveling Expenses

#### Under

Indirect Expenses

Fixed Assets

Indirect Expenses

Indirect Expenses

### **Under Group (Bank):**

#### Name

Nepal Bank

Bank of Katmandu

Himalayan Bank

Kumari Bank

Everest Bank

#### Under

Bank

Bank

Bank

Bank

Bank

### **Altering Multiple Ledgers:**

- Gateway of Tally.

### Accounting Tally

- Select A/c Info.
- Select Ledger.
- Select Alter from Multiple.
- Press Enter.
- Modify as required and accept it.

### Displaying Multiple Ledgers:

- Gateway of Tally.
- Select A/c Info.
- Select Ledger.
- Select Display from Multiple.
- Select Display from Multiple.
- Select all items and Press Enter.

### Deleting:

- In Multiple alter mode Ledger can't be deleted. To delete use single mode.
- To go back to any previous field for editing in the ledger creation or altering screen use backspace key or shift+tab.

## Trading Accounts

Dr. (Direct Expenses)		(Direct Income)	
Particulars	Amount	Particulars	Amount
To Opening Stock	***	By Sales	**
		Less: Return Inward	**
			***
To Purchase	**	By Closing Stock	***
Less: Return outwards	**		
	***		
To Carriage on Purchase	***	By Gross Loss c/d (if loss)	***
To Freight	***		
To Wages	***		
To Productive wages	***		
To Manufacturing expenses	***		
To Duty and Caring Charges	***		
To Royalty on Production	***		
To Custom Duty	***		
To Excise duty	***		
To Store Consumed	***		
To Motive Power	***		
To Coal and oil, gas	***		
To Water Supply	***		
To Factory expenses	***		
To Octroi	***		
To Gross Profit c/d	***		
	****		****

## Profit & Loss Accounts

Dr. (Indirect Expenses)		(Indirect Income)	
Particulars	Amount	Particulars	Amount
To Gross loss b/d (If)	***	By Gross Profit b/d (If)	***
To Salaries	***	By Discount Received	***
To Rent, Rates and Tax	***	By Commission received	***
To Printing and Stationary	***	By Interest received	***
To Telephone Charge	***	By Rent received	***

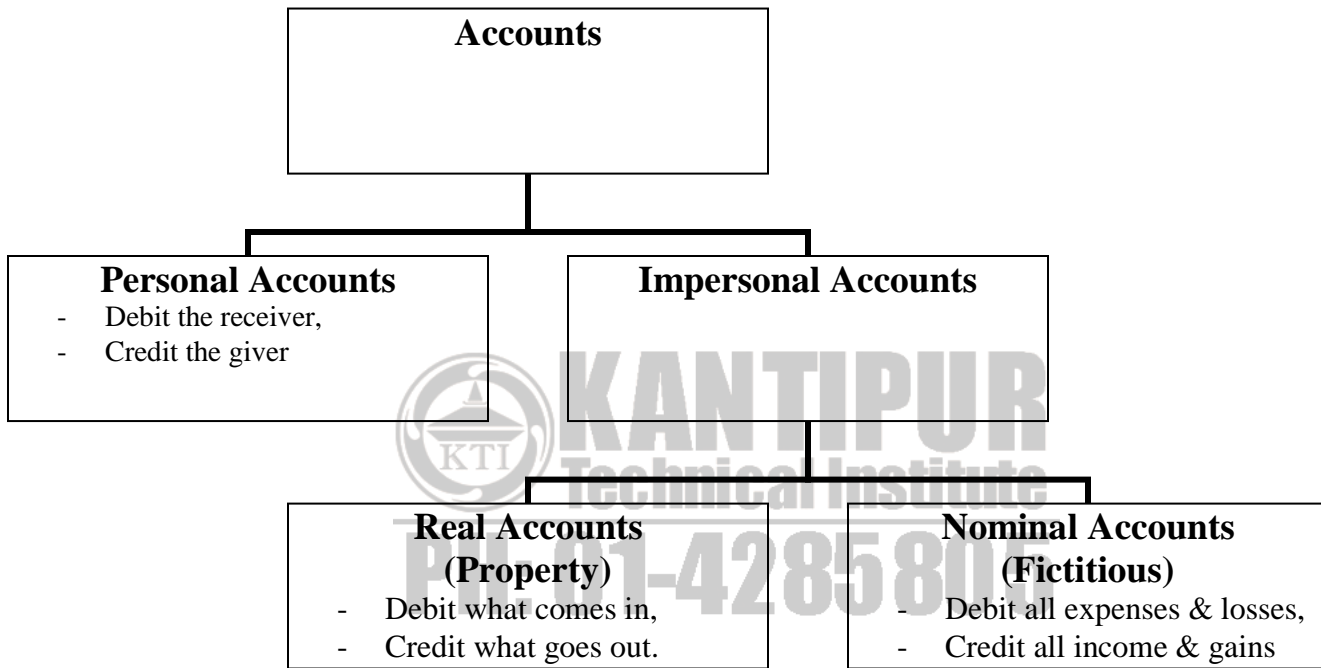
Accounting Tally

To Insurance	***	By Dividend received	***
To Audit Fees	***	By Profit on sale of Fixed Assets	***
To Legal Charges	***	By Profit on sale of Investment	***
To Electricity Charges	***	By Net Loss transferred to capital a/c	***
To Repairs and renewals	***		
To Depreciation	***		
To Salesman Salary	***		
To Rent of Warehouse	***		
To Carriage outward	***		
To Bad Debt	***		
To Salesman's Commission	***		
To Bank Charges	***		
To Interest on Loans	***		
To Discount allowed to customer	***		
To Discount on bills	***		
To Loss on sale of machinery	***		
To Loss on sale of investment	***		
To Loss by Fire	***		
To Net Profit transferred to capital a/c	***		
	*****		****

**Balance Sheet**

Capital & Liabilities	Amount	Assets	Amount
Capital	***	<b>Fixed Assets:</b>	
Add: Net Profit	***	Goodwill	***
Less: Net Loss	***	Land and Building	***
Add: Interest on Capital	***	Plant and Machinery	***
Less: Drawing	***	Furniture, Fixture & Fittings	***
<b>Reserve &amp; Surplus:</b>		Motor Vehicles	***
General Reserve, Reserve Fund	***	Patent and trade mark	***
<b>Long term Liabilities:</b>		<b>Investment:</b>	
Long term loan	***	<b>Current Assets:</b>	
Sundry Creditors	***	Closing Stock	***
Bills Payable	***	Sundry Debtors	***
Bank Overdraft	***	Bills Receivable	***
Income received in advance	***	Short term Investment	***
Outstanding expenses	***	Prepaid expenses	***
		Accrued Income	***
		Cash at Bank	***
		Cash in Hand	***
	****		****

## Rules of Debit and Credit



- Personal Account:** कुनै व्यक्ति वा गठन ग म्वन्धित खातालाई व्यक्तिगत खाता भनिन्छ जस्तै : Ram's A/C, Hari's A/c, Nepal Bank Limited A/c etc.
- Real Account:** व्यवसायका म्वन्धित तथा मालामाल ग म्वन्धित खातालाई वास्तविक खाता भनिन्छ जस्तै : Furniture A/c, Goods A/c, Cash A/c
- Nominal Account:** Income, Expenses, Profit & Losses ग म्वन्धित खातालाई क्वैतिक खाता भनिन्छ जस्तै : Interest Received, Dividend Received, Rent Received etc are Income and Salary, Allowance, Rent, Maintenance, Wages, Interest, Miscellaneous, Advertisement etc are Expenses.

## Rules of Debit and Credit on the Basis of Increase or Decrease in Assets, Liabilities and Capital

Item	Increase	Decrease
Assets	Debit	Credit
Expenses and losses	Debit	Credit
Capital	Credit	Debit
Liabilities	Credit	Debit
Income and Gain	Credit	Debit

### Simple Journal Entry

- Kantipur Institute Starts a business with Capital of Rs. 600,000.

Date	Particulars	LF	Dr.	Cr.
04-03-2014	Cash a/c .....Dr. To Capital a/c or Kantipur Capital a/c		600,000	600,000

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		(Being commencement of business)		
2. Cash deposited into bank Rs. 50,000.				
Bank a/c .....	Dr.	50,000		
	To Cash a/c		50,000	
(Being cash deposited into Bank)				
3. Cash Withdraw from bank for office use Rs. 40,000				
Cash a/c.....	Dr.	40,000		
	To Bank a/c		40,000	
(Being cash withdraw from bank)				
4. Cash withdrew from bank for personel or private or domestic use Rs. 1100.				
Drawing a/c.....	Dr.	1100		
	To Bank a/c		1100	
(Being cash with drew from bank for personel use)				
5. Furniture purchased for Rs. 10,000				
Furniture a/c.....	Dr.	10,000		
	To Cash a/c		10,000	
(Being Furniture Purchased)				
6. Goods Purchased for Cash Rs. 25000				
Purchase a/c.....	Dr.	25000		
	To Cash a/c		25000	
(Being Goods Purchased on Cash)				
7. Goods purchased from Basanta for Rs. 30000 on Credit.				
Purchase a/c.....	Dr.	30000		
	To Basanta a/c		30000	
(Being goods purchased on credit)				
8. Goods sold for cash rs. 8000				
Cash a/c.....	Dr.	8000		
	To Sales a/c		8000	
(Being goods sold for cash)				
9. Goods sold to Hari on Credit rs. 12000				
Hari's a/c.....	Dr.	12000		
	To Sales a/c		12000	
(Being goods sold to Hari on Credit)				
10. Cash Paid to Binod rs. 30000				
Binod a/c.....	Dr.	30000		
	To Cash a/c		30000	
(Being Cash Paid to Binod)				
11. Paid for salaries rs. 7000				
Salaries a/c.....	Dr.	7000		
	To Cash a/c		7000	
(Being paid for salaries)				
12. Salaries paid to Ram rs 9500				
Salaries a/c .....	Dr.	9500		
	To cash a/c		9500	
(Being salaries paid)				
13. Wages of rs. 1000 paid by cheque.				
Wages a/c.....	Dr.	1000		
	To Bank a/c		1000	
(Being paid for wages by cheque.)				
14. Ramesh started a business with cash Rs. 20000, bank balance rs 80000 and goods rs 10000.				
Cash a/c.....	Dr.	20000		
Bank a/c.....	Dr.	80000		
Purchase a/c.....	Dr.	10000		
	To Capital a/c		110000	
(Being business started with cash, bank balace and goods)				

**Exercise 1.**

1.	Business started with cash	15000
2.	Goods Purchased on cash	5000

Accounting Tally

3.	Sold goods for cash	1100
4.	Purchased goods from Kishore	1000
5.	Paid to Kishore by cheque	1000
6.	Paid for Postage	115
7.	Deposited into Bank	7000
8.	Sold goods on credit to Raju	11000
9.	Received cash from Raju	1500
10.	Paid Telephone Charges	60
11.	Cash Sales	900
12.	Received Cheque from Raju	500
13.	Sold goods to Raju on Credit	3000
14.	Withdrew from Bank	4000
15.	Paid for advertising by cheque	150

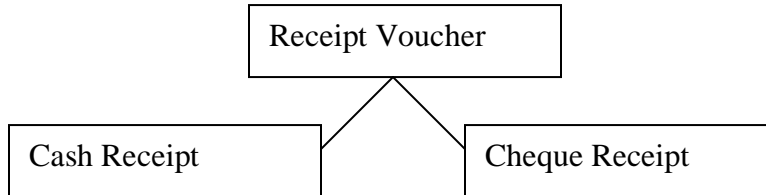
## VOUCHER ENTRY

A voucher is the basic recording document. To input any data into Tally, you must use a voucher. Inputting data through the voucher entry mode may be called creating a voucher or voucher entry.

Highlight voucher entry from gateway of tally box then press enter key.

### 1. Receipt Voucher: -F6

The Receipt Voucher is for all receipts into the Cash/Bank Account.



The entry follows this rule.

Particular	Debit	Credit
Cr Ledger Accounts Received From	-----	Amount
Dr Cash/Bank Account	Amount	-----

Narration:

#### Steps In Tally 9.0

*Gateway of Tally* → *Accounting Voucher* → *Press F6 Key*

Account Voucher Creation	
Receipt No	Date: Time:
Account:	Debit A/c Head [Cash A/c Or Bank A/c]
Particulars	Amount
Credit A/c Head	Type Amount
Narration:-	

Enter The Voucher in above format then Accept by Pressing **Ctrl+A**

#### **Some Examples:**

##### # Cash Receipt:

- Rs 5, 00,000 received from Ramesh to start a business as a share capital.
- Rs 5, 00,000 received from Binod to start a business as a share capital.

##### # Bank Receipt:

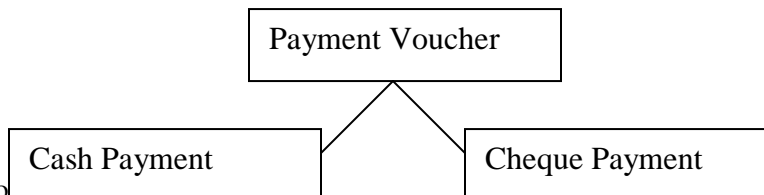
- Cheque of Rs 5000 receipt from commission the amount is directly debited to Nepal Bank.

##### # Compound Entry:

- Business started with cash Rs. 20000, Machinery Rs. 30000 & Himalayan Bank Rs. 70000.
- Cash receipt from Ram & Company Rs. 40000 & Shyam share capital Rs. 30000.
- Business commencement with cash Rs. 200000 & Computer Rs. 30000.
- Rs. 2000, Rs. 4000 and Rs. 1000 receipt as Interest, Commission and Rent respectively.

### 2. Payment Voucher: - F5

The payment voucher is for all payments you make through Cash or Bank. Payments can be towards expenses, purchases, to trade creditors, etc.



The entry for

Particular	Debit	Credit
Dr Ledger Account Paid to	Amount	-----
Cr Cash/bank Account	-----	Amount

Accounting Tally

Narration:

**Steps In Tally 9.0**

*Gateway of Tally → Accounting Voucher → Press F5 Key*

Account Voucher Creation		Date:
Payment No		Time:
Account:	Credit A/c Head [Cash A/c Or Bank A/c]	
Particulars	Amount	
Debit A/c Head	Type Amount	
Narration:-		

Enter The Voucher in above format then Accept by Pressing **Ctrl+A**

**Some Examples:**

**# Cash Payment:**

1. Rs 10000 paid for office rent.
2. Rs 50000 paid for office staff salary

**# Bank Payment**

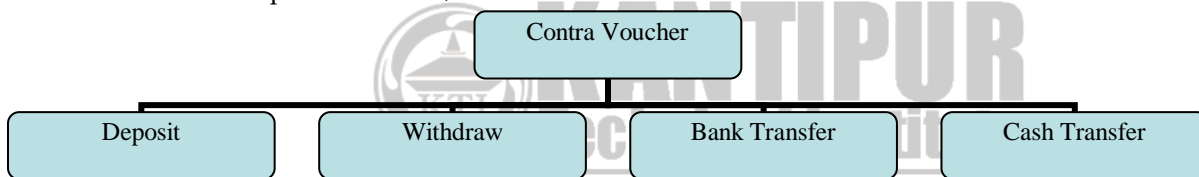
1. Cheque of Rs 12000 of Nepal Bank paid for commission.

**# Compound Entry:**

1. Paid for Wages, Salaries and General Expenses at the rate of Rs. 2000 in each heading.

**3. Contra Voucher: - F4**

Used to cash Deposit into bank, cash Withdraw from Bank and Fund transfers between two Bank A/c & Cash A/c.



The entries in

this Voucher follow the rule shown below:

Narration:

**Steps in**

Particular	Debit	Credit
Cr Source of Funds	-----	Amount
Dr Bank A/c	Amount	-----

**Tally 9.0**

*Gateway of Tally → Accounting Voucher → Press F4 Key*

Account Voucher Creation		Date:
Contra No		Time:
Account:	Debit A/c Head [Cash A/c Or Bank A/c]	
Particulars	Amount	
Credit A/c Head [Cash A/c Or Bank A/c]	Type Amount	
Narration:-		

**Some Example**

**Deposit on Bank**

1. Rs 2, 00,000 Cash deposit into Nepal Bank.
2. Cash deposited into Citizens Bank Rs. 450,000.
3. **Withdraw from Bank**
4. Rs 50,000 Cash withdraw from Nepal Bank for office use.
5. Cash withdraw from Bank for office use Rs. 35000.
6. **Bank Transfer**
7. Rs 60,000 transfer from Nepal Bank to Himalayan Bank.
8. Cash transfer to Central Bank from Commercial Bank Rs.60,000.



## Accounting Tally

### 9. Cash Transfer

10. Rs 2,000 Cash transfer from Cash A/c to Petty Cash A/c.

### 4. Journal Voucher - F7

This is an adjustment between any two or more ledgers. This voucher is used to record for depreciation, outstanding income & expenses, fixed assets purchase or sales in credit.

Particular	Debit	Credit
Dr Depreciation	Amount	-----
Cr Machinery	-----	Amount
Cr Furniture & Fixtures	-----	Amount
Cr Motor car	-----	Amount

### Steps In Tally 9.0

Gateway of Tally → Accounting Voucher → Press F7 Key

Particulars	Debit	Credit
Dr A/c Head	Amt	
Cr A/c Head		Amt

### Some Examples:

- Office Furniture of Rs. 15,000 purchase in credit from furniture point.
- Rs. 21,000 office rent Payable
- Rs. 10,000 staff salary payable.
- Depreciation Charge in furniture Rs. 2000.

### 5. Purchase Voucher - F9.

All the Purchase transaction is entered in purchase voucher.

A sample of simple purchase voucher entry.

Particulars	Debit	Credit
Cr. Name of Seller/Cash	-----	Amount
Dr. Purchase Account	Amount	-----
Narration:		

### Step in Tally 9.0

- Gateway of Tally.
- Accounting Voucher.
- Press F9 Key.

**Note:** - Create Ledger Name Purchase A/C command under Purchase Account and Seller Name (Kantipur Institute) under Sundry Creditors.

Account Voucher Creation	
Purchase No	Date:
	Time:
Part's Account Name:	Credit A/c Head [Cash A/c Or Bank A/c Or Name of Supplier]
Purchase Ledger	Purchase A/c
Particulars	Amount
Purchase A/c	Type Amount
Narration:-	

### Some Examples

1. Goods of Rs. 5,000 Purchase in cash.
2. Goods of Rs. 10,000 Purchase in credit from Mohan & Company.
3. Following item Purchase from Koshi Trade Concern.
  - 10 set of 21" TCL TV @ Rs. 25000.

## Accounting Tally

- 5 set of Titan Watch @ Rs. 2000.
- 3 set of Ajanta Watch @ Rs. 6000.  
Vat 13% Extra  
Discount 8%
- 4. Following item Purchase from Immanuel Mobile Center.
  - 23 set if MBM Mobile @ Rs. 4500.
  - 17 set of LG Mobile @ Rs. 3500.
  - 18 set of Samsung Mobile @ Rs. 7000.  
Vat 13% Extra  
Discount 8%
- 5. Following item Purchase from OM Books & Stationary Center.
  - 50 pieces of Perpasa Café @ Rs. 250 each.
  - 60 pieces of Raktakunda @ Rs. 120 each.
  - 90 piece of Madhavi @ Rs. 350 each.  
Vat 13% Extra  
Discount 8%

### 6. Sales Voucher: - F8

All the sales transaction is entered in sales Voucher. Press F8 key at the voucher screen to enter a sales vouchers.

A Sample of simple sales enter

Particular	Debit	Credit
Dr Name of Buyer /Cash/Cheque	Amount	-----
Cr Sales Account	-----	Amount
Narration:		

You can also enter sales voucher in following format

Particular	Debit	Credit
Dr Name of Buyer	Total Bill Amount	-----
Cr Sales Account	-----	Net Sale Amount
Cr Duty & Tax	-----	Tax Amount
Cr Packing Charge	-----	Expense Amount
Dr Discount	Discount	-----
Narration:		

### Steps In Tally 9.0

Gateway of Tally → Accounting Voucher → Press F8 Key

**Note:** Create Ledger Name Sales A/C under Sales Account and Buyer Name (American Trade Concern) under Sundry Debtors.

Account Voucher Creation	
Sales No	Date: Time:
Part's Account Name:	Debit A/c Head [Cash A/c Or Bank A/c Or Name of Buyer]
Sales Ledger	Sales A/c
Particulars	Amount
Sales A/c	Type Amount
Narration:-	

### Some Examples

1. Goods of Rs 5,000 sold in cash.
2. Goods of Rs. 10,000 sold in credit to XYZ Company.
3. Following item sold to American Trade Concern.
  - 14" Konka Colour TV 5 set @ Rs.16000.
  - 6 set of 21" Konka TV @ Rs. 20000.
  - 10 set of Nokia Mobile N95 @ Rs. 15000.  
Vat 13% Extra.  
Discount 4%

## Accounting Tally

4. Following item sold to Kalanki Trade Concern.
  - 15 set of Mercantile Computer @ Rs.60000.
  - 20 set of Laptop Computer @ Rs.75000.
  - 12 set of Assemble Computer @ Rs.50000.  
Vat 13% Extra.  
Discount 7%
  
5. Following item sold to Ram & Company.
  - 3 set of 256 MB RAM @ Rs.800.
  - 5 set of 512 MB RAM @ Rs.1000.
  - 8 set of 2 GB RAM @ Rs.2200.  
Vat 13% Extra.  
Discount 5%

### 7. Debit Note (Purchase Returns): - Ctrl+F9

Use a Debit Note when you make purchase return.

#### To Activate the Debit/Credit Notes:

- Press F11 from inside voucher entry.
- Use Debit/Credit Note – Yes.
- Use invoice mode for credit notes – yes.
- Use invoice mode for debit notes – yes.
- Then accept it or to save Ctrl+A.

Sample of Voucher enter:

Particular	Debit	Credit
Dr Party Account (seller)/Cash	Amount	-----
Cr Purchase returns (Returned outward)	-----	Amount

Narration: -

#### Step in Tally 9.0:

- Gateway of Tally.
- Accounting Voucher.
- Ctrl+F9.

Account Voucher Creation	
Debit Notes:	Date:
Time:	
Part's Account Name:	Debit A/C Head.
Purchase Ledger	Purchase Return A/C , Return Outward A/C
Particulars	Amount
Narration:-	

#### **Example:**

1. Goods of Rs. 750 return to Mohan & Company.
2. Following goods return to Mechi Trade Concern.
  - 40 pieces of Perpasa café @ Rs.250 each.
  - 50 pieces of Raktakunda Rs.120 each.
  - 70 pieces of Madavi @ Rs.350 each.  
Vat 13% Extra.

Accounting Tally

**8. Credit Notes (Sales Returns): -Ctrl+F8**

Use a credit note when a buyer returns some goods that you sold him.

Note: - Press F11 from Inside voucher entry. Use Debit/Credit Notes – Yes. Then accept it.

Samples of voucher enter: -

Particular	Debit	Credit
Cr Party Account (Buyer)/Cash	-----	Amount
Dr Sales returns (Return Inward)	Amount	-----

**Step in Tally 9.0:**

- Gateway of Tally.
- Accounting Voucher.
- Ctrl+F8.

Account Voucher Creation	
Credit Notes:	Date:
Time:	
Part's Account Name:	Credit A/C Head.
Sales Ledger	Sales Return/Return Inward
Particulars	Amount
Narration:-	

Narration:

**Example:**

1. Goods of Rs 1000 Return by **Xyz Company**.
2. Following goods return to Kalanki Trade Concern.
  - 5 set of Mercantile Computer @ Rs.60000.
  - 4 set of Laptop Computer @ Rs.75000.
  - 2 set of Assemble Computer @ Rs.50000.

Vat 13% Extra.



- **Modifying & Viewing Voucher Entry:**
  - Gateway of Tally.
  - Select Display.
  - Select Daybook.
  - Select the voucher to be modified & press enter.
  - Make change as required & accept it.
- **Deleting Voucher:**
  - Gateway of Tally.
  - Select Display.
  - Select Daybook.
  - Select the Voucher & Press Enter.
  - Press Alt+D & Accept it.]

**Exercise:**

1. Business started Rs.400000.
2. Cash deposited in bank Rs.100000.
3. Machinery bought Rs.200000.
4. Goods purchase from PP Book Center.
5. Sold goods to Madan Rs.5000.
6. Entertainment Expenses Rs.4000.
7. Goods returned to PP Book Center Rs.800.
8. Office Rent paid by Cheque Rs.30000.
9. Cash paid to PP Book Center Rs.3200.
10. Depreciation Charge on Machinery 10%.

Accounting Tally

**Godown:** Godown is a place to store material.

To Activate Godown.

- Press F11 key.
- Inventory Features.
- Maintain Multiple Godowns – Yes.  
Ctrl+A --- To Save.

In activating Godown option tally create a default Godown “Main Location” under Primary. You can alter its name but can’t delete.

Creating:

- Gateway of Tally.
- Select Inventory Info.
- Select Godown.
- Select Create From Single.

Name: - Type Godown Name (New Road Godown, Kalanki Godown)  
Alias: - Type Short Name.  
Under: - Select Primary.  
Finally Accept it.

Altering:

- Gateway of Tally.
- Select Inventory Info.
- Select Godown.
- Select from the list & press enter.
- Modify & accept or to delete press Alt+D & accept it.

(Godown can be deleted if it has not been mentioned in any voucher)

**Some Examples:**

1. Following item purchase from Ram & company and item store in New Road Godown.
  - 12 set of LG Keyboard @ Rs.150 each.
  - 16 set of Dynamic Multimedia Keyboard @ Rs. 230 each.
  - 17 set of Crown Keyboard @ Rs. 180 each.  
Vat 13% Extra.

**Transferring item one Godown to Another:**

- Gateway of Tally.
- Select Voucher Entry.
- Select Stock Journal or Press Alt+F7.
- Select the Godown from which stock item are transferring in source & the Godown in which item are being transferred in destination.

To get  
Godown  
wise  
stock  
item:

Source (Consumption)					Destination (Production)				
Name of Item	Godown	Quantity	Rate	Amount	Name of Item	Godown	Quantity	Rate	Amount
LG Keyboard	New Road Godown	15.00 Set	150.00/Set	2,250.00	LG Keyboard	Kalimati Godown	5.00 Set	150.00/Set	750.00
		15.00 Set		2,250.00			5.00 Set		

Narration: Being item transfer to kalimati Godown from New Road Godown

Accept ?  
Yes or No

Accounting Tally

- Gateway of Tally.
- Select Display.
- Select statement of Inventory.
- Select Godown.

To see Balance Sheet:

- Gateway of Tally.
- Balance Sheet
- (Alt+F1) ----- To see Details.

To see Profit & Loss:

- Gateway of Tally.
- Profit & Loss.
- (Alt+F1) ---- To see Details.

To see Trial Balance:

- Gateway of Tally.
- Display.
- Trial Balance.

Shortcut Keys:

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1. Single underline the character means press Alt+the character.</li> <li>2. Double underline the character means press Ctrl+the character.</li> <li>3. Esc key is to come out from the current screen without saving or to go to previous screen.</li> <li>4. Back space key to go to previous field.</li> <li>5. Enter key to go to next field &amp; to accept.</li> <li>6. Ctrl+A ---- To Accept.</li> <li>7. Ctrl+Q ---- Quit without saving.</li> <li>8. Alt+F3 ---- Company Info.</li> <li>9. F1 ---- Select Company.</li> <li>10. Alt+F1 ---- Shut Company.</li> </ol> | <ol style="list-style-type: none"> <li>11. F2 ---- Date.</li> <li>12. Alt+F2 ---- Period.</li> <li>13. Alt+F12 ---- Range.</li> <li>14. F4 ---- Contra Voucher.</li> <li>15. F5 ---- Payment Voucher.</li> <li>16. F6 ---- Receipt Voucher.</li> <li>17. F7 ---- Journal Voucher.</li> <li>18. F8 ---- Sales Voucher.</li> <li>19. F9 ---- Purchase Voucher.</li> <li>20. Alt+F7 ---- Stock Journal.</li> <li>21. Alt+C ---- To get respective creation screen.</li> <li>22. Alt+D ---- To delete.</li> <li>23. Shift+Enter ---- To get detail view.</li> </ol> |
|--|---|

In company info or in Gateway of Tally screen press highlighted Red color character to open the option like in company info S to select company, press C to create company, A to Alter company, B to Backup, R to Restore, Q to Quit.

In Gateway of tally I for Inventory info, A for Account info, V for Voucher entry, S for stock summary, D for Display etc.

**Currencies (Multiple currencies and foreign exchange)**

For many organizations, globalization of business has necessitated working with more than one currency. Transactions are often made in currencies other than the home currency. Such transactions have to be recorded either in the home currency or in the foreign currency.

**Managing and operating multiple currencies**

You must first activate multi-currency capabilities.

Gateway of Tally → [F11]: Features

Gateway of Tally → Accounts Info. → Currencies

The Currencies menu has the usual create, display and alter options. There is an additional option, Rates of Exchange.

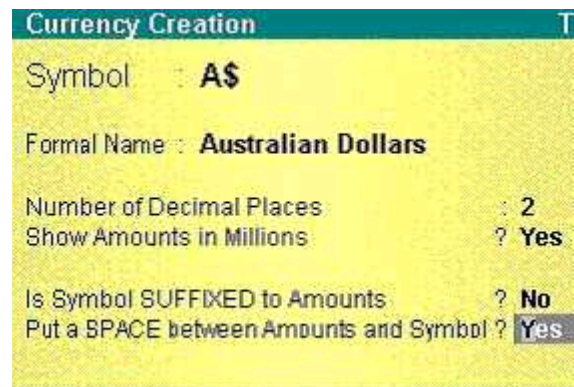


**Create a foreign currency master**

Gateway of Tally → Accounts Info. → Currencies → Create

**Symbol:** - Give the Currency symbol

**Formal Name :-** This is meant for the name of the currency, e.g., U.S. Dollars, Pound Sterling, Indian Rupees, etc. You are not allowed duplicates.



## Accounting Tally

**Number of Decimal places:** - Give the number of decimal places for the currency.

**Show amounts in millions? (Yes/No):** - Tally has two formats for displaying an amount in millions and in lakhs. Selecting 'No' would mean you want amounts to appear in lakhs.

**Is symbol suffixed to amounts? (Yes/No):** - Normally currency symbols are prefixed. However, if you want it to appear after the amount, select yes.

**Put a space between amount and symbol? (Yes/No):** - This is purely for aesthetics. Select **Yes** for amounts to appear like \$ 100/, **No** for \$100/-.

### Display

The Display screen is identical to the create screen. Use it to display the particulars for a currency.

### Alter Currency

If you do not have multiple currencies, the Alter screen is identical to the Display screen. When you have more than one currency. *Select the currency whose details are to be altered*

Change any of the particulars. You may even delete the currency here by using [Alt][D], provided you

Standard		Selling			Buying		
Date	Specified Rate	Date	Last Voucher Rate	Specified Rate	Date	Last Voucher Rate	Specified Rate

have not used it in any voucher.

The specified rates of Exchange can also be altered. Specified rates are those input by you through the Rates of Exchange menu or may even be input now. Specified rates are usually the rates quoted in the newspapers or obtained from banks. The actual transaction rate Rates of Exchange.

The screen always comes up in Alter mode:-

### Rates of Exchange

Rates of Exchange operate on day-to-day basis. Hence, you can specify the rates of different currencies for a day.

S.No.	Currency	Std. Rate	Selling Rate		Buying Rate	
			Last Voucher Rate	Specified Rate	Last Voucher Rate	Specified Rate
1.	A\$ (Australian Dollars)		A\$ 14/Po€	A\$ 15/Po€	A\$ 14.50/Po€	
2.	DM (Deutsche Marks)	DM 2.80/Po€		DM 3/Po€	DM 2.90/Po€	
3.	FFr (French Francs)	FFr 9.62/Po€		FFr 9.70/Po€	FFr 9.60/Po€	
4.	Rs. (Indian Rupees)	Rs. 60/Po€		Rs. 60/Po€	Rs. 58/Po€	
5.	U.S.\$ (U.S. Dollars)	U.S.\$ 1.62/Po€		U.S.\$ 3/Po€	U.S.\$ 2.90/Po€	

### Standard Rate

The standard rate is used to calculate variances from the actual transaction rates. You may choose to leave it blank.

### Selling Rate – Specified Rate

This is the rate obtained from the daily newspaper or your banker. If you input this rate before any transaction entry, while entering a foreign exchange transaction, this rate will be brought up by default.

## Accounting Tally

### **Buying rate – specified rate**

This is the rate at which you would buy the foreign currency hence, it is used in payment vouchers. The actual rate at which the currency was last used is displayed and cannot be changed. Tally calculates Gain or Loss in foreign exchange transactions automatically using the standard rates, specified rates and actual transaction rates.

Some Examples:

1. A\$ 1000 cash deposited into Global Bank.
2. £ 500 salary paid to staff.

### **Interest Calculation:**

If you receive loan from other person and you give loan another person then you have to calculate interest.

#### **To Activate Interest Calculation:**

- Press F11 key.
- Accounting Features.
- Active Interest Calculation – Yes.

Some Examples:

1. Loans receive from Market limited Rs.900000. Interest rate 2% as a calendar months.
  - First of fall you have to create Ledger (Market limited) under Loan (Liabilities).
  - Active Interest Calculation - Yes.
  - Then, you have to posting Receipt Voucher.
2. Loan given to Kantipur Institute Rs. 300000. Interest rate is 15% as calendar months.
  - First of fall you have to create Ledger (Kantipur Institute) under Loan & Advance (Assets)
  - Active Interest Calculation – Yes.
  - Then, you have to posting payment voucher.
3. Loan given to Mechi Trade Concern Rs.200000. Interest Rate is 4% as calendar months.
4. Loan receives from Dang Trade Concern Rs.600000. Interest rate is 2% as calendar months.
5. Loan taken from Himalayan Acadamy Rs. 1000000. Interest rate is 16% as calendar months.

#### **To Display Interest:**

- Gateway of Tally.
- Display.
- Statements of Accounts.
- Interest Calculations.
- Interest receivable/ Interest Payable.
- Press F2

From: 1-4-2006
To : 1-5-2006

### **Credit Limit:**

Credit limit is set for party ledger under sundry debtor or creditor. Normally management evaluate credit limit for safety credit granted to party.

#### **To Activate Credit Limit:**

- Press F11 Key.
- Accounting Features.
- Maintain Budget and Controls – Yes.

After setting it for party ledger if you try to enter a voucher that exceed credit limit, tally will refuse to accept entry.

- Gateway of Tally.
- Select A/C Info.
- Select Ledger.
- Select Credit Limit.
- Select Sundry Debtors For example: Ram & Company and set amount again set for sundry debtors ABC Company and set amount.
- Finally accept it.



## Accounting Tally

**Security Control:** This option is highlighted in company info if we set “yes” or use security control while creating company. It is useful feature which set up authority level to decide the rights of the users for data manipulation. By default two security types exist in tally owner and data entry.

Owner has full access and rights to do all parts of tally but the data entry has restricted rights.

### **Giving types of security for user:**

- Select security control from company info.
- Select type of security.
- Type security name like manager or accountant use basic facilities of select data entry. Choose right to be disallowed and allow & accept it.

### **Creating User:**

- Select security control from company info.
- Select user & Password.

Name : User's Name  
Password  
Security name select accountant.

### **Tally Vault Password:**

It is one of the most secured passwords which hide all the information (name) of company. Instead of name, if display \* sign but there be company number we can identify your company by that number. Tally vault password can be given while creating company to change tally vault password.

- Select company info.
- Select change tally vault.
- Give the current password.
- Give new password and accept it.
- Alter changing tally vault password, it creates another company with new number.

### **Cost category & cost center:**

Salary - Ledger  
Staff - Cost Category  
Ram - Cost Center  
Hari - Cost Center

If cost category & cost center are not available in Account info then we should go in F11 (Accounting Features) where set ‘yes’ in maintain “Cost Center” & in “More than one cost category” cost category is neither ledger nor a cost center it is the fragmentation of the ledger head for the purpose of an easy analysis. It is mediator between Ledger & cost center.

### **Cost Category:**

#### **Cost category single creation:**

- Gateway of Tally.
- Select Account Info.
- Select Cost Category.
- Select Create from single.

Name : Type the name of cost category. Eg. Staff, Department, Branch, Marketing Manager, Agent.

Alias : It is an optional entry type alternate name.

Allocate Revenue Item: Here select ‘yes’ to all sale, purchase, expenses and income related category.

Allocate Non-revenue Item: Set ‘yes’ in capital & fixed assets ledger head.

#### **Displaying Cost Category:**

- Gateway of Tally.
- Select Account Info.
- Select Cost Category.
- Select Display from Single.

#### **Altering Single Cost Category:**

## Accounting Tally

- Gateway of Tally.
- Select Account Info.
- Select Cost Category.
- Select Alter from Single.
- Select Cost Category from the list & press enter.
- Modify as required & accept it.

### Deleting Cost Category:

Only that cost category can be deleted which doesn't have any cost center under it.

- Gateway of Tally.
- Select Account Info.
- Select Cost Category.
- Select Alter from Single.
- Select Cost Category from the list & press enter.
- Press Alt+D & Accept it.

### Multiple Cost Category Creation:

- Gateway of Tally.
- Select Account Info.
- Select Cost Category.
- Select Display from Multiple.

Name of Category	Revenue Item	Non-Revenue Item
Staff	Yes	No
Owner	No	Yes

### Altering Multiple Cost Category:

- Gateway of Tally.
- Select Account Info.
- Select Cost Category.
- Select Alter from Multiple.
- Select Cost Category from the list & press enter.
- Modify as required & accept it.

Note: In multiple alter mode cost category can't be deleted.

### **Cost Center:**

It is a segment of cost category which is separate on the basis of cost category. Cost category is related with a ledger head & in the same way cost center is related with cost category.

### Single Cost Center Creating:

- Gateway of Tally.
- Select Account Info.
- Select Cost Center.
- Select Create from Single.

Category : - Select the category from the list.  
Name : - Type name of cost center.  
Under : - Select Primary.

Some Example:

Cost Center : Car, Van, Bike  
Under Cost Category : Vehicle  
Under Ledger Head : Fuel Charge

### Displaying:

- Gateway of Tally.
- Select Account Info.
- Select Cost Center.
- Select Display From Single.
- Select required one from the list.
- Press Enter.

## Accounting Tally

### Modify:

- Gateway of Tally.
- Select Account Info.
- Select Cost Center.
- Select Alter From Single.
- Select required one from the list.
- Press Enter.
- Make change as required & accept it.

### Deleting:

- Gateway of Tally.
- Select Account Info.
- Select Cost Center.
- Select Alter from Single.
- Select required from the list.
- Press Enter.
- Press Alt+D & Accept it.

Note: Cost Center can't be deleted after voucher entry.

### Multiple Cost Center Creation:

- Gateway of Tally.
- Select Account Info.
- Select Cost Center.
- Select create from Multiple.

Under Cost Center (All Item)

#### Cost Category

#### Name of Cost Center

Vehicle                      Car  
Vehicle                      Van  
Staff  
Staff



**KANTIPUR**  
Technical Institute  
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### Altering Multiple Cost Center:

- Gateway of Tally.
- Select Account Info.
- Select Cost Center.
- Select Alter from Multiple.

Note: Cost center can be deleted only in single alter mode.

### Examples of Cost Center/Category:

Ledger	Cost Category	Name of Cost Center
Fuel Charge	Vehicle	Car, Van, Bike
Traveling Expenses	Department	Marketing, Administrating, Manufacturing
Rent	Branch	Katmandu, Patan, Bhaktapur
Telephone Charge	Telephone No.	4277632, 4672580
Capital	Owner	Mr. A, Mr. B, Mr. Command
Furniture	Furniture	Table, Chair
Salary	Staff	Gita, Sita, Rita

### Use Separate Discount Column:

This column is used such things which is separately Discount.

#### To Activate Discount Column.

- Press F11 Key.
- Inventory Features.
- Separate Discount Column on invoices – “Yes”
- Then, Posting Accounting Voucher.

### Purchase Order:

This voucher is used to create or entry the voucher entry of purchase order. After purchase order the stock or inventory does not increase infect? This is only one of the process of purchase at the time of purchase we can follow the purchase order number.

Accounting Tally

To Activate the Purchase Order:

- Press F11 key.
- Inventory Features.
- Allow purchase order Processing – “Yes”
- Then Press Ctrl+A---To Save.

To enter into Purchase Order Voucher.

- Gateway of Tally.
- Inventory Voucher.
- Alt+F4.

Inventory Voucher Creation		Date:
Purchase Order		Time:
	Order No.	
Party's Account Name:	Seller's Name	
Purchase Ledger	Purchase A/c	
Name of Item	Quantity	Rate Per Amount
Narration:-		

Suppliers Details:

Suppliers	: - Sellers Name
Address	: - Sellers Address
<b><u>ORDER DETAILS:</u></b>	
Mode/Terms of Payment: - Cash, Bank, Draft.	
Others Reference	: - Sales man, Agency Name.
Terms of Delivery	: - By Bus, By Air
<b><u>RECEIPT DETAILS:</u></b>	
Despatch Through	: - Write a name of Transportation.
Destination	: - Destination Place.

Some Examples:

1. Purchase order from Manzil Trade Concern. [Order No. 4]
  - 13 set of Laptop Computer @ Rs.35000 each.
  - 19 set of Mercantile Computer @ Rs. 60000.
  - 24 set of Assemble Computer @ Rs. 75000.
  - 13% Vat Extra.
2. Purchase order from Rapti Trade Concern. [Order No. 5]
  - 20 set of Ajanta Watch @ Rs.150 each.
  - 25 set of Titan Watch @ Rs.150 each.
  - 15 set of Rado Watch @ Rs.1500 each.
  - 13% Vat Extra.

**Receipt Note:**

The purchasing order item tracking by suppliers with Tracking Number. Then, you have to post Receipt Note.

To Activate Receipt Note

- Press F11 key.
- Use Tracking Numbers (Delivery/Receipt Notes) – “Yes”.
- Ctrl+A ----- To Save.

To Enter into Receipt Note:

- Gateway of Tally.
- Inventory Voucher.

## Accounting Tally

➤ Alt+F9.

Inventory Voucher Creation Receipt Note.		Date:
		Time:
	Order No.	
Party's Account Name:	Suppliers Name	
Purchase Ledger	Purchase A/c	
Name of Item	Quantity	Rate Per Amount
Narration:-		

### **Rejection Out:**

The purchasing order items when you receipt but defective/damage item should be post in rejection out.

#### **To Activate Rejection Outward:**

- Press F11 key.
- Inventory Features.
- Use Rejection inward/outward Notes – “Yes”

#### **To enter into Rejection Outward:**

- Gateway of Tally.
- Inventory Features.
- Alt+F6.

Ledger Account	Suppliers Name and Address			
Name of Item	Quantity	Rate	Per	Amount

- **At Last you have to post Purchase Invoice [F9]**

### **Sales Order:**

The message follow from the customers for providing the different sales item is called sales order.

#### **To Activate Sales Order:**

- Press F11 Key.
- Inventory Features.
- Allow Sales order processing – “Yes”
- Ctrl+A ----- To Save.

#### **To enter into sales order:**

- Inventory Voucher.
- Alt+F5.

Inventory Voucher Creation Sales Order		Date:
		Time:
	Order No.	
Party's Account Name:	Customers Name	
Sales Ledger	Sales A/c	
Name of Item	Quantity	Rate Per Amount
Narration:-		

Accounting Tally

**Some Examples:**

1. Ram & Company order following items. [Order No. 6]
  - 10 pieces of Cello Pen @ Rs.25.
  - 12 pieces of Tecnotip Pen @ Rs.15.
  - 15 pieces of Pilot Pen @ Rs. 45.

13% Vat Extra
2. Madhabindu Trade Concern order following item. [Order No. 7]
  - 19 set of Ajanta Watch @ Rs. 200 each.
  - 25 set of Titon Watch @ Rs. 350 each.
  - 15 set of Rado Watch @ Rs. 20000 each.

13% Vat Extra

**Delivery Note:**

The sales order item which is providing is posted on Delivery Note.

**To enter into Delivery Note:**

- Gateway of Tally.
- Inventory Voucher.
- Alt+F8.

Inventory Voucher Creation Delivery Note.		Date:	
		Time:	
	Order No.		
Party's Account Name:	Customers Name		
Sales Ledger	Sales A/C		
Name of Item	Quantity	Rate	Per Amount
Narration:-			

**Rejection Inward:**

The rejected delivery items are posted on Rejection Inward.

**To enter into Rejection Inward:**

- Gateway of Tally.
- Inventory Voucher.
- Ctrl+F6.

Ledger Account		Customer's Name and Address		
Name of Item	Quantity	Rate	Per	Amount

- **At Last you have to post sales invoice [F8]**

Accounting Tally

**Payroll Voucher:**

This is salary sheet of Staff. In this option we can keep the detail of employee.

**To Activate Payroll Info and Payroll Voucher:**

- Press F11 Key.
- Accounting Features.
- Maintain Payroll – “Yes”
- Ctrl+A ---- To Save.

**To Configure Payroll Information:**

- Press F12 Key.
- Select Payroll Configuration or Press ‘Y’

Payroll Configuration	
Show Statutory Details	? Yes
Show Passport & Visa Details	? Yes
Show Contract Details	? Yes
Information in Payment Advice	: <input type="checkbox"/> Please make the payroll transfer from above account number to the below mentioned account numbers towards employee salaries:

**To Create Payroll Info:**

**1. Creating Pay Heads:**

- Gateway of Tally.
- Payroll Info.
- Pay Heads.
- Create.



Name	: Basic Salary, Advance Salary, Bonus
Pay head Type	: Earning for Employees
Under	: Indirect Expenses, Direct Expenses...
Appear in Pay slip	: Yes
Name to appear in Pay slip	: Basic
Use of Gratuity	: No
Calculation Type	: Present
Calculation Period	: Months

Finally Accept it.

**2. Create Employee Group:**

- Gateway of Tally.
- Payroll Info.
- Employee Group.
- Create.

Category	: Primary Cost Category.
Name	: Accountant, Manager, Cashier, Reception, Labor.
Under	: Primary.

Finally Accept it.

**3. To Create Employees:**

- Gateway of Tally.
- Payroll Info.
- Employees.
- Create.

Category	: Primary Cost Category.
Name	: Harish Chandra Hamal.
Under	: Management
Date of Joining	: 1-Apr.-2006
Fill up the other Details.	

**4. Units (Work):**

Units in Payroll are used to facilitate calculation of pay head value based on production, which in turn would be linked to units such as time work or quantity.

**To Create Units:**

- Gateway of Tally.
- Payroll Info.
- Units (Works).
- Create.

Type	: Simple.
Symbol	: Min, Hrs etc.
Formal Name	: Minutes, Hours etc.
Number of Decimal Places	: 2.....

**Attendance/Production Types:**

Attendance Type : Present

- : Absent
- : Leave with Pay
- : Leave With out Pay
- : Unpaid Leave

Production Type : Hours Works

- : Overtime
- : No. Of Pieces Produced.

**5. To Create Attendance/Production Type:**

- Gateway of Tally.
- Payroll Info.
- Attendance/Production
- Create.

Name	: Present
Under	: Primary
Attendance Type	: Attendance/Leave with Pay
Period Type	: Days

Production Type:

Name	: Overtime
Under	: Primary
Attendance	: Production
Units	: Hours



**6. To Create Voucher Type:**

- Gateway of Tally.
- Payroll Info.
- Voucher Type.
- Create.

Name : Present Voucher/Absent Voucher.  
 Types of Voucher : Payroll  
 Fill Up Other Details.

☞ **Payroll Voucher Entry:**

- Gateway of Tally.
- Payroll Vouchers.
- Press Ctrl+F4.
- Posting the Voucher entry.

☞ **To Display the Pay Sheet:**

- Gateway of Tally.
- Display.
- Payroll Reports.
- Statement of Payroll.
- Pay sheet.

**To Create Different Actual & Billed Quantity:**

- Gateway of Tally.
- Press F11 Key.
- Inventory Features.
- Use different Actual & Billed quantity – “Yes”  
 Ctrl+A -- To Save.

Then, you have to post sales or purchase voucher.

Item	Quantity		Rate	Per	Value
	Actual	Billed			
Ruchi Nodles	3	2	10	Packet	20

**Multiple Price Lists:**

Many organizations have different price list for different class of buyer for example: Retailer customers or Whole seller customers.

**To Activate Multiple Price Level:**

- Gateway of Tally.
- Press F11 Key.
- Inventory Features.
- Use Multiple Price Level – “Yes”

<b>Company Price Level</b>
Whole seller
Retailer

**To Create Multiple Price Lists:**

- Gateway of Tally.
- Select Inventory Info.
- Select Price List.
- Now in under group.  
 Under Group : All Item, Star Pen.  
 Price Level : Retailer.

Item	From	Less Than	Rate	Discount	Cost Price(CP)
Ball Pen	-	50	5	-	
	50	100	5	2%	
	100	500	5	7%	
Cell Pen	-	50	15	-	
	50	100	14	2%	
	100	200	14	7%	
Fountain Pen	-	50	40	-	
	50	100	40	5%	

**Budget:**

To get budget option in A/c info menu you should respond 'Yes' to the Maintain Budget & Control in F11 Accounting Features. Budget can be set up of Ledger & Group.

**To Create Budget:**

- Gateway of Tally.
- Select A/C Info.
- Select Budget.
- Select Create.

Name : Type the name of Budget. (Budget for Snacks, Budget for Salary)  
 Under : Primary

Period of Budget		Set/Alter Budgets of	
From	To	Group	Ledgers
1-4-2006	1-7-2006	No	Yes

Account Name	Types of Budget	Amount
Alt+C (Snack Expenses)	On Closing Balance	20000

Finally Accept it.

**To View Budget Variance:**

- Gateway of Tally.
- Select Display.
- Select Trial Balance.
- Now Select Budget Variance from Button bar (Alt+B).

**Reports of Budget:**

- Gateway of Tally.
- Display.
- Account Book.
- Group Summary.
- Indirect Expenses.
- Alt+C.

## Accounting Tally

### Column Details

From (Blank for beginning) : .....  
To (Blank for end) : .....  
Currency : Base Currency.  
Types of Value to show : Budget for snacks/Actual  
Name of Group : Indirect Expenses.

### To Export the data from Tally to Microsoft Excel:

- Gateway of Tally.
- To open the Report (Balance Sheet, Trial Balance, Profit & Loss)
- Alt+f1 (To see details)
- Alt+E (To export the data)  
    Finally Accept it.
- Then, open the Excel.
- Go to file menu.
- Click on open.
- Select the Exporting data from Tally or Local Disk 'C' >> Tally >> Balance Sheet.
- Click on Open Button.

### To Print Profit & Loss A/C:

- Open the Profit and Loss A/C from the gateway of Tally.
- Press Alt+D & Accept it.

### Balance Sheet Printing:

- Open the Balance Sheet from Gateway of Tally.
- Press Alt+D & Accept it.