

# Voucher Entry

## Receipt Voucher(F6):

This voucher is use to Receive money from the party like sundry debtor(customer) and used to receiving the amount of any type of income like commission, rent, interest & etc. We also use this voucher to start business and loan taken from bank.

### Example:

1. Mr. Bharat started his business Bharat Bulbs Pvt. Ltd. By bringing in capital of Rs.25,000/- in cash building Rs.75,000/- & furniture Rs. 20,000/- .
2. Loan taken from ICICI Bank Rs. 15,000/-
3. Received interest Rs. 3000/-

### **Important technique for Voucher Entry:**

1. এই transaction টার voucher কি হবে (F6, F5,F9,F8,F7 etc)
2. এই transaction টার মধ্যে কতটা ledger/ account আছে।
3. এই ledger/ account এর group কি।
4. এই ledger/ account গুলা কি ধরনের( personal A/c, Real A/c, nominal A/c)
5. Apply golden rule of Tally/Dr,Cr rule of Tally.

### **Solutions:**

<b>Receipt (F6)</b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Mr. Bharat	Capital A/c	Personal A/c	Credit the giver	120000/-	
Cash	Cash in Hand	Real A/c	Debit what comes in		25000/-
Building	Fixed Assets	Real A/c	Debit what comes in		75000/-
Furniture	Fixed Assets	Real A/c	Debit what comes in		20000/-

<b>Receipt (F6)</b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
ICICI Bank	Loans(Liability)	Personal A/c	Credit the giver	15000/-	
Cash	Cash in Hand	Real A/c	Debit what comes in		15000/-

<b>Receipt (F6)</b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Interest	Indirect Income	Nominal A/c	Credit all income & gain	3000/-	

Cash	Cash in Hand	Real A/c	Debit what comes in		3000/-
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### Payment Voucher(F5):

This voucher is use to payment to the party like sundry creditor and use for giving payment for any business operating expenses like rent, bill, purchase any assets etc.

#### Example:

1. Rs.2500/- paid for salary.
2. Purchase furniture Rs.10000/- & fitting charge Rs. 1000/- in cash.
3. Rent charge for office building Rs.5000/- paid by cash.

### Solutions:

<b>Payment Voucher(F5)</b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Salary	Indirect Expenses	N. A/c	Debit all expenses & Losses		2500/-
Cash	Cash in Hand	Real A/c	credit what goes out	2500/-	

<b>Payment Voucher(F5)</b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Furniture	Fixed Assets	R. A/c	Debit what comes in		10000/-
Fitting Charge	Indirect Expenses	N. A/c	Debit all expenses & Losses		1000/-
Cash	Cash in Hand	Real A/c	credit what goes out	11000/-	

<b>Payment Voucher(F5)</b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Rent Charge	Indirect Expenses	N. A/c	Debit all expenses & Losses		5000/-
Cash	Cash in Hand	Real A/c	credit what goes out	5000/-	

### Purchase Voucher(F9):

This voucher is use when we purchase goods from any party on cash or credit basis.

#### Example:

1. Rs. 2500/- worth goods Purchased from N. Enterprise.
2. Purchased goods worth Rs.10,000/- in cash.
3. Purchased goods from Ram Kumar Rs. 30,000/- & freight Rs. 500/-.

## **Solutions:**

<b><u>Purchase Voucher(F9)</u></b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Purchase	Purchase Account	N. A/c	Debit all expenses & Losses		2500/-
N. Enterprise	Sundry creditors	P A/c	Credit the Giver	2500/-	

<b><u>Purchase Voucher(F9)</u></b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Purchase	Purchase Account	N. A/c	Debit all expenses & Losses		10000/-
Cash	Cash in hand	R A/c	Credit what goes out	10000/-	

<b><u>Purchase Voucher(F9)</u></b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Ram Kumar	Sundry creditors	P A/c	Credit the Giver	30500/-	
Purchase	Purchase Account	N. A/c	Debit all expenses & Losses		30000/-
Freight Charge	direct Expenses	N A/c	Debit all expenses & Losses		500/-

## **Sale Voucher(F8):**

Sale voucher is use when we sold goods to customer on Cash or Credit basis.

### **Example:**

1. Sold goods to Suresh Kumar Rs. 5000/- on Credit.
2. Rs. 3500/- worth goods sold to Goodevening Enterprise on credit.
3. Sold goods in cash, Payment received by cheque Rs. 25000/-

## **Solutions:**

<b><u>Sale Voucher(F8)</u></b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>

Sale	Sale a/c	N. A/c	Credit all income or gains	5000/-	
Suresh kumar	Sundry debtors	P A/c	debit the receiver		5000/-

<b>Sale Voucher(F8)</b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Sale	Sale a/c	N. A/c	Credit all income or gains	3500/-	
Good evening enterprise	Sundry debtors	P A/c	debit the receiver		3500/-

<b>Sale Voucher(F8)</b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Sale	Sale a/c	N. A/c	Credit all income or gains	5000/-	
Bank	Bank A/c	P A/c	debit the receiver		5000/-

### Contra Voucher(F4):

Contra voucher is generally used by business to withdraw cash from banks or deposit cash in bank and cash transfer from one bank to another bank.

### Example:

1. Rs. 10,000/- deposited into SBI.
2. Rs. 5000/- withdrawn from SBI.
3. Rs. 5000/- transfer from SBI to UBI.

### Solutions:

<b>Contra Voucher(F4)</b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Cash	Cash in hand	R. A/c	Credit what goes out	10000/-	
SBI	Bank A/c	P A/c	debit the receiver		10000/-

<b>Contra Voucher(F4)</b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Cash	Cash in hand	R. A/c	Debit what Come in		5000/-
SBI	Bank A/c	P A/c	Credit the giver	5000/-	

<b>Contra Voucher(F4)</b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
SBI	Bank A/c	P A/c	Credit the giver	5000/-	

UBI	Bank A/c	P A/c	debit the receiver		5000/-
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### Journal Voucher(F7):

Journal Voucher is use for adjustment voucher. By adjustment we mean there is no physical movement of funds. Purchase return, sale return, purchase/sale the fixed assets on credit basis & depreciation on fixed assets etc.

### Example:

1. Purchase computer Rs. 35,000/- from Computer world.
2. Sale Furniture Rs. 10,000/- to R. Nath.
3. Sold old Machinery to Ramesh Rs. 10,000/- (book value Rs. 15000/-).

### Solutions:

<b>Journal Voucher(F7)</b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Computer	Fixed Assets	R. A/c	Debit what comes in		35000/-
Computer World	Sundry creditors	P A/c	Credit the giver	35000/-	

<b>Journal Voucher(F7)</b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Furniture	Fixed Assets	R. A/c	Credit what goes out	10000/-	
R. Nath	Sundry debtors	P A/c	Debit the receiver		10000/-

<b>Journal Voucher(F7)</b>					
<b>Ledger/Account</b>	<b>Group</b>	<b>Account Type</b>	<b>Golden rules</b>	<b>Credit(Cr)</b>	<b>Debit(Dr)</b>
Machinery	Fixed Assets	R. A/c	Credit what goes out	15000/-	
Ramesh	Sundry debtors	P A/c	Debit the receiver		10000/-
Loss on sale	Indirect Expenses	N. A/c	Debit all expenses & Losses		5000/-