

Ledger-Group Description

Tally Prime

Sno	Ledger	(Meaning)	Group	Side
1	Carriage	(ढुलाई)	Direct Expenses	Dr.
2	Carriage Inward / Carriage on Purchase	(माल भाड़ा)	Direct Expenses	Dr.
3	Custom Duty Of Import	(आयात कस्टम ड्यूटी)	Direct Expenses	Dr.
4	Dock Charge (Inward)	(बंदरगाह शुल्क)	Direct Expenses	Dr.
5	Factory Duty	(फैक्टरी शुल्क)	Direct Expenses	Dr.
6	Factory Expenses & Insurance	(फैक्ट्री खर्च और बीमा)	Direct Expenses	Dr.
7	Freight Inward	(माल का भाड़ा)	Direct Expenses	Dr.
8	Fuel, Heating & Lighting	(ईंधन , रौशनी , ताप)	Direct Expenses	Dr.
9	Gas, Water & Oil	(गैस , पानी और तेल)	Direct Expenses	Dr.
10	Grease	(रोगान)	Direct Expenses	Dr.
11	Manufacturing Exp.	(उत्पादन खर्च)	Direct Expenses	Dr.
12	Motive Power, Coal	(विद्युत , कोयला)	Direct Expenses	Dr.
13	Royalty Based On Product	(उत्पाद के आधार पर रॉयल्टी)	Direct Expenses	Dr.
14	Wages	(मजदूरी)	Direct Expenses	Dr.
15	Advertisement	(विज्ञापन)	Indirect Expenses	Dr.
16	Audit Fees	(लेखा परिक्षण शुल्क)	Indirect Expenses	Dr.
17	Bad Debts	(पैसे का न मिल पाना)	Indirect Expenses	Dr.
18	Bank Charges	(बैंक शुल्क)	Indirect Expenses	Dr.
19	Boxes & Labels	(डिब्बा व नामपत्र)	Indirect Expenses	Dr.
20	Brokerage	(दलाली)	Indirect Expenses	Dr.
21	Carriage Outward / Carriage on sales	(जाने का माल भाड़ा)	Indirect Expenses	Dr.
22	Commission	(कमीशन)	Indirect Expenses	Dr.
23	Conveyance Expenses	(वाहन खर्च)	Indirect Expenses	Dr.
24	Depreciation	(मूल्य हास)	Indirect Expenses	Dr.
25	Discount	(बट्टा)	Indirect Expenses	Dr.
26	Discount On Debtors	(देनदारों को छूट देना)	Indirect Expenses	Dr.
27	Distributive Expenses	(वितरित खर्च)	Indirect Expenses	Dr.
28	Entertainment Expenses	(मनोरंजन खर्च)	Indirect Expenses	Dr.
29	Establishment Expenses	(संस्थापन खर्च)	Indirect Expenses	Dr.
30	Export Duty	(निर्यात शुल्क)	Indirect Expenses	Dr.
31	Freight Outward	(जाने का माल का भाड़ा)	Indirect Expenses	Dr.
32	General Expenses	(सामान्य खर्च)	Indirect Expenses	Dr.
33	Insurance	(बीमा)	Indirect Expenses	Dr.
34	Interest	(ब्याज देना)	Indirect Expenses	Dr.

35	Interest on Capital	(पूंजी पर ब्याज देना)	Indirect Expenses	Dr.
36	Legal Charge & Law fess	(कानूनी प्रभार शुल्क)	Indirect Expenses	Dr.
37	License Fess	(लाइसेंस शुल्क)	Indirect Expenses	Dr.
38	Loss Theft By Fire	(आग या चोरी से नुकसान)	Indirect Expenses	Dr.
39	Office Expenses	(कार्यालय का खर्चा)	Indirect Expenses	Dr.
40	Office Lighting	(कार्यालय विद्युत खर्च)	Indirect Expenses	Dr.
41	Packing Expense	(पैकिंग खर्च)	Indirect Expenses	Dr.
42	Postage & Telegram	(डाक-व्यय)	Indirect Expenses	Dr.
43	Printing	(छपाई)	Indirect Expenses	Dr.
44	Provisional for Bad debts(New/Old)	(डूबे ऋणों लिए प्रावधान (नया / पुराना))	Indirect Expenses	Dr.
45	Rent, Rates & Taxes	(किराए , दरें और कर)	Indirect Expenses	Dr.
46	Repair & Renewals	(मरम्मत और नवीकरण)	Indirect Expenses	Dr.
47	Salary	(वेतन)	Indirect Expenses	Dr.
48	Stationary	(लेटर पेपर)	Indirect Expenses	Dr.
49	Sundry Expenses	(विविध खर्च)	Indirect Expenses	Dr.
50	Telephone Exp	(टेलीफोन व्यय)	Indirect Expenses	Dr.
51	Trade Exp	(व्यापार व्यय)	Indirect Expenses	Dr.
52	Travelling Expenses	(यात्रा खर्च)	Indirect Expenses	Dr.
53	Bad Debts Received	(पैसे का पुनः मिल जाना)	Indirect Income	Cr.
54	Commission (Cr)	(कमीशन प्राप्त होना)	Indirect Income	Cr.
55	Discount (Cr)	(प्राप्त बट्टा)	Indirect Income	Cr.
56	Discount On creditors	(लेनदारों से छूट मिलना)	Indirect Income	Cr.
57	Interest (Cr)	(ब्याज प्राप्त होना)	Indirect Income	Cr.
58	Interest on drawing	(आहरण पर ब्याज)	Indirect Income	Cr.
59	Interest Received	(ब्याज प्राप्त किया)	Indirect Income	Cr.
60	Rent Received	(किराया मिलना)	Indirect Income	Cr.
61	Brand	(व्यापार-चिह्न)	Fixed Assets	Dr.
62	Building	(इमारत)	Fixed Assets	Dr.
63	Business Premises	(कारोबार परिसर)	Fixed Assets	Dr.
64	Freehold / lease Hold Hand	(पट्टेदारी)	Fixed Assets	Dr.
65	Land	(भूमि)	Fixed Assets	Dr.
66	Machinery	(मशीनरी)	Fixed Assets	Dr.
67	Motor Vehicle	(मोटर गाड़ी)	Fixed Assets	Dr.
68	Office Furniture & Fitting	(कार्यालय फर्नीचर)	Fixed Assets	Dr.
69	Patents	(लाइसेंस)	Fixed Assets	Dr.
70	Plant	(कारखाना)	Fixed Assets	Dr.
71	Tools/ Office Equipment's	(उपकरण / कार्यालय उपकरण)	Fixed Assets	Dr.
72	Bank / Cash at Bank	(बैंक में नकदी)	Bank Account	Dr.
73	Cash / Cash In Hand	(रोकड़ शेष)	Cash In Hand	Dr.

74	Bank Overdraft	(बैंक द्वारा उधारी जारी करना)	Bank O/D Account	Cr
75	Capital	(पूंजी)	Capital Account	Cr
76	Drawings	(पूंजी में से पैसा निकालना)	Capital Account	Dr.
77	Purchase	(खरीदारी)	Purchase Account	Dr.
78	Purchase Return /Return Outward	(खरीदारी वापसी)	Purchase Account	Cr
79	Sales	(बिक्री)	Sales Account	Cr
80	Sales Return / Return Inward	(बिक्री वापसी)	Sales Account	Dr.
81	Stock Opening	(शुरुआती स्टॉक)	Stock-In-Hand	Dr.
82	Stock Closing	(अंतिम स्टॉक)	Entry with Op. Stock	Dr.
83	Bills Receivable (BR)	(प्राप्य बिल)	Current Assets	Dr.
84	Goodwill	(साख)	Current Assets	Dr.
85	Outstanding Income	(शेष आय)	Current Assets	Dr.
86	Prepaid Expenses	(पूर्वदात खर्च)	Current Assets	Dr.
87	Outstanding Expenses	(शेष खर्च)	Current Liabilities	Cr
88	Bills Payable (BP)	(देय बिल)	Current Liability	Cr
89	Prepaid Income	(पूर्वदात आय)	Current Liability	Cr
90	Loans (Dr.)	(ऋण)	Loans (Advance Assets)	Dr.
91	Loans (Cr)	(ऋण)	Loans (Liability)	Cr
92	GST (CGST – SGST – IGST)	(ड्यूटी एंड टैक्स)	Duties & Taxes	Cr
93	Reserve Fund	(सुरक्षित कोष)	Reserve & Surplus	Cr
94	Investment	(निवेश)	Investment	Dr.
95	Sundry Creditors	(विविध/ कुल लेनदार)	Sundry Creditors	Cr
96	Sundry Debtors	(विविध/ कुल देनदार)	Sundry Debtors	Dr.