



परमाणु ऊर्जा शिक्षण संस्था

(परमाणु ऊर्जा विभाग का स्वायत्त निकाय, भारत सरकार)

ATOMIC ENERGY EDUCATION SOCIETY

(An autonomous body under Department of Atomic Energy, Govt. of India)

XI - Accountancy

Ch-Source Documents & Vouchers

(Module 1 of 1)

Source Documents – Cash Memo

It is prepared while selling the goods for cash in two copies. Original copy is handed over to the customer and second copy is retained for business records.


CASH MEMO				
RAM MOHAN & SONS				
Music Corner				
South Extension, Part-I				
New Delhi				
No. 1541			Dated: 10-10-2011	
Qty	Description	Rate	Amount	
		₹	₹	P
5	Audio Sets	10,000	50,000	-
8	Televisions	25,000	2,00,000	-
	Total		2,50,000	-

For Ram Mohan & Sons

Goods once sold will not be taken back- E. & O.E.

Source Documents – Invoice or Bill

It is prepared by seller when he sells goods to buyer on credit. It is prepared in duplicate. The original copy is sent to buyer and duplicate copy is retained by the seller.

TAX INVOICE					
ABC ENTERPRISES 123 B 20/8 XXXXXX PUSA ROAD, NEW DELHI-110005 GSTIN No 07APAFD8245XXXX					
Bill to	Place of Supply			INVOICE No	Dated
Abhay Electric Agencies Plot No 02,Udyog Vihar,GURGAON GSTIN No.-06BBUPS5252K1Z7	Abhay Electric Agencies Plot No 02,Udyog Vihar,GURGAON			DD-TI-02	1-Jul-17
Description of Goods	HSN CODE	QTY	Units	RATE	Amount
LED LIGHTS	8501	50	pcs	200	10000
Bulbs	8501	5	Dozens	3000	15000
Total					25000
Less Discount 20%					5000
Taxable Value					20000
ADD IGST 12%				12%	2400
Total					22400.00
Amount Chargeable (in words) Rupees Twenty Two Thousand Four Hundred only Company's PAN: AAKFD6723D Note-Please make cheques in favor of "ABC Enterprises"				For ABC ENTERPRISES Authorised Signatory 	

Source Documents – Receipt

It is issued to the customer when cash is received from him. It is prepared in duplicate. The original copy is issued to the customer and duplicate copy is retained for future reference purposes.

RECEIPT	
(NAME OF THE FIRM)	
Address: _____	

No. _____	Date: _____
Received with thanks from _____ a sum of	
Rupees _____ in cash/	
Cheque No. _____ dated _____ drawn on _____ on	
account of Invoice No. _____ dated _____.	
Authorized Signatory	
Note: Cheques are subject to realization.	

Source Documents – Pay-in-Slip

It is used to deposit either cash or cheque of customer for collection of payment in our bank account. It is made available from bank and has two portions, namely pay-in slip and counterfoil. Pay-in Slip is retained by bank and counterfoil is returned to depositor as an acknowledgement by the cashier.

The image shows two versions of a State Bank of India Pay-in Slip form. The left form is a standard form with fields for 'STATE BANK OF INDIA', 'BRANCH', 'ACCOUNT No.', 'AMOUNT IN WORDS', and 'AMOUNT IN FIGURES'. The right form is titled 'FORMAT OF PAY IN SLIP' and includes a grid for entering the amount in figures, with columns for 'Rupees', 'Paise', and 'Annas'. It also includes fields for 'Pay to the order of', 'Signature of Cashier', and 'Signature of Depositor'.

Source Documents – Cheque

Bank supplies blank cheque forms to the account holders for withdrawing cash payment from their accounts or to pay to third parties. It should be dated and signed by the account holder.

भारतीय स्टेट बैंक
State Bank Of India

(11724) KARAMANA
KARALI PLAZA, NH-47, KARAMANA
THIRUVANANTHAPURAM-695002
IFB CODE: SBIN0011724

केवल 3 महीने के लिए वैध / VALID FOR 3 MONTHS ONLY
D D M M Y Y Y Y

PAY **Mihir Bajaj** को या उनके आदेश पर OR ORDER

रुपये RUPEES **Ten thousand only**

अदा करें ₹ **10,000/-**

अ/c No. **000122234656767** VALID FOR Rs. 1000000/- & UNDER

Prefix : 1515900002

MULTI-CITY CHEQUE Payable at Par at All Branches of SBI Please sign above

⑈950020⑈ 695002032⑈ 002860⑈ 3⑈

Source Documents – Debit Note

It is prepared and sent by the buyer of the goods to the seller of the goods against return of defective goods or goods not as per sample or overvalued by the seller etc. It is prepared in duplicate.

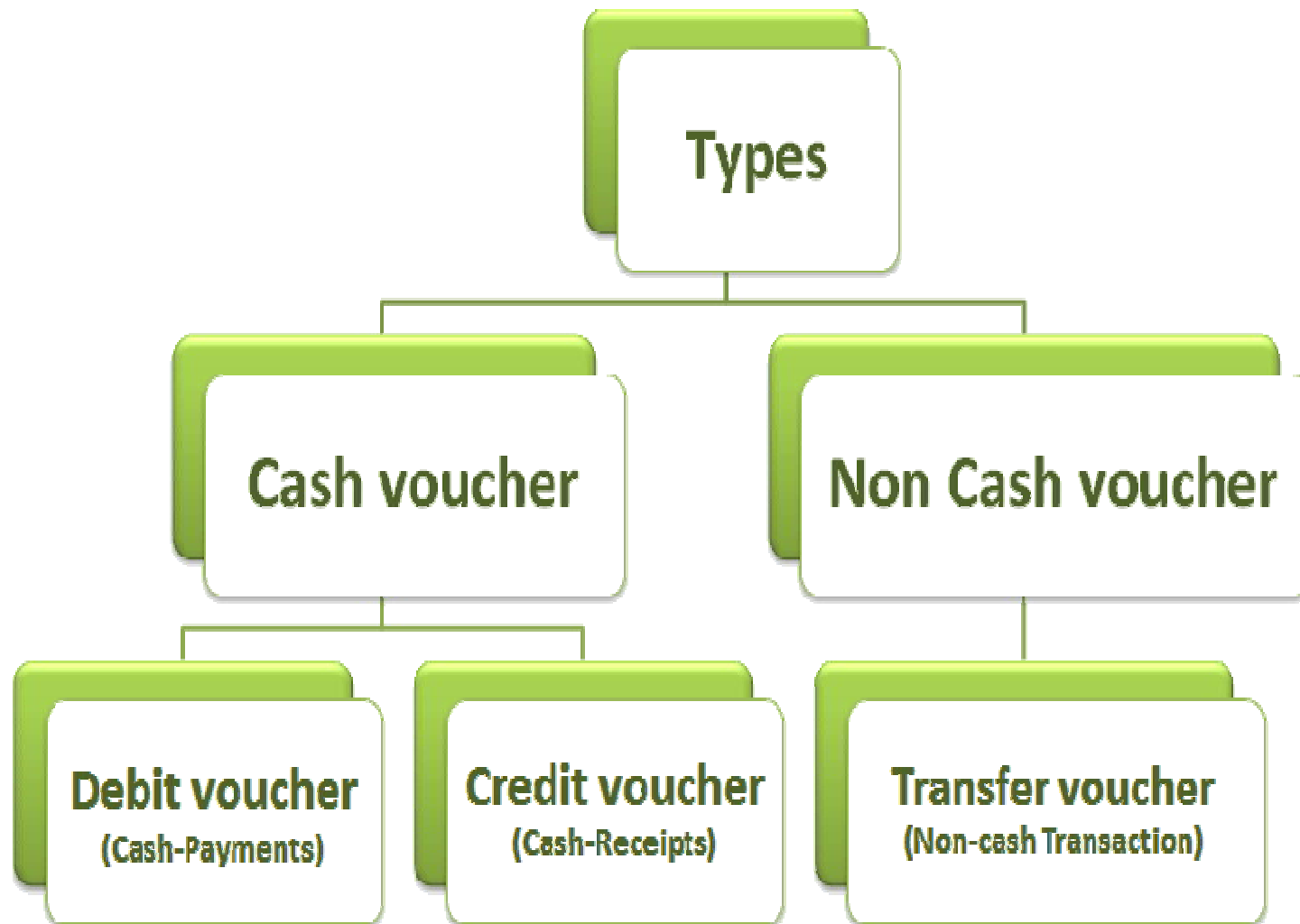
<u>DEBIT NOTE</u>	
DEBIT NOTE NO. _____ YOUR INVOICE NO. _____	ROY & CO. CANAL EAST ROAD KOLKATA
M/S ANAND & SONS SALT LAKE, KOLKATA	
Return of 15 Kg. Sugar received damaged in transit @ Rs 35 per kg.	Rs. 525.00
	525.00
E. & O.E. Date: _____	for Roy & Co. _____ (Signature)

Source Documents – Credit Note

It is similar to a debit note with the only difference that it is prepared by the seller of goods when he receives the sold goods back from the buyer of goods due to any reason what so ever.

<u>CREDIT NOTE</u>	
CREDIT NOTE NO. _____ YOUR DEBIT NOTE NO. _____	M/S ANAND & SONS SALT LAKE, KOLKATA KOLKATA
ROY & CO. CANAL EAST ROAD KOLKATA	
Return of 15 Kg. Sugar received damaged in transit @ Rs 35 per kg.	Rs. 525.00
	525.00
E. & O.E. Date: _____	for Anand & Sons _____ (Signature)

Types of Accounting voucher



Specimen – Credit Voucher

CREDIT VOUCHER

Bhavik Trading & Co Address: 55, Sagar Street, New Delhi- 110 056	
Voucher No. 1	Date: 4.2.2016 Amount (₹)
Credit: Furniture A/c (Being old furniture sold for cash vide Cash Memo No. 493)	800
Total	800
Sd/- Manager	Sd/- Accountant

