

Auditors' Edition of Tally.ERP 9

Tally.ERP 9 offers a special Gold Auditors’ Edition, which provides Audit and Compliance capabilities exclusively for Chartered Accountants. Auditors' Edition comes with the following tools for CA's:

- [Tax Audit](#)
- [Statutory Compliance](#)

Audit & Compliance Scenarios

Chartered Accountants can use Tax Audit and Statutory Compliance tools provide the Auditors’ Edition of Tally.ERP 9 in one of the following scenarios:

- [At CA’s office with Local Data](#) (using Auditors’ Edition and local data)
- [At Client’s Place with Local Data](#) (by Remotely getting Auditors’ Edition License)
- [From Any where](#) (Access data and Auditors’ Edition License Remotely)

Note: Tax Audit & Statutory Compliance are default features available with Auditors’ Edition of Tally.ERP 9.

Audit at CA’s Office with Local Data

The Auditors’ Edition includes Tax Audit and Statutory Compliance capabilities as default features without any dependency on Tally.NET subscription for authentication to perform Tax Audit or Statutory Compliance on Local data. The Auditor can open Auditors’ Edition of Tally.ERP 9 and access his client's data available locally and Audit using Audit & Compliance features.

To use Audit & Compliance features locally,

Go to Gateway of Tally > Click on **F3**: Company Info or press Alt+F3 > Select Company

Or

Go to Gateway of Tally > Press F1

- Select the company to be audited from the List of Companies

Select Company

Directory : C:\Tally
Name : ABC Company

List of Companies

ABC Company	(22333)	1-Apr-2007 to 31-Mar-2009
Global Enterprises	(04554)	1-Apr-2007 to 31-Mar-2009
Paramount Industries	(10000)	1-Apr-2007 to 31-Mar-2008

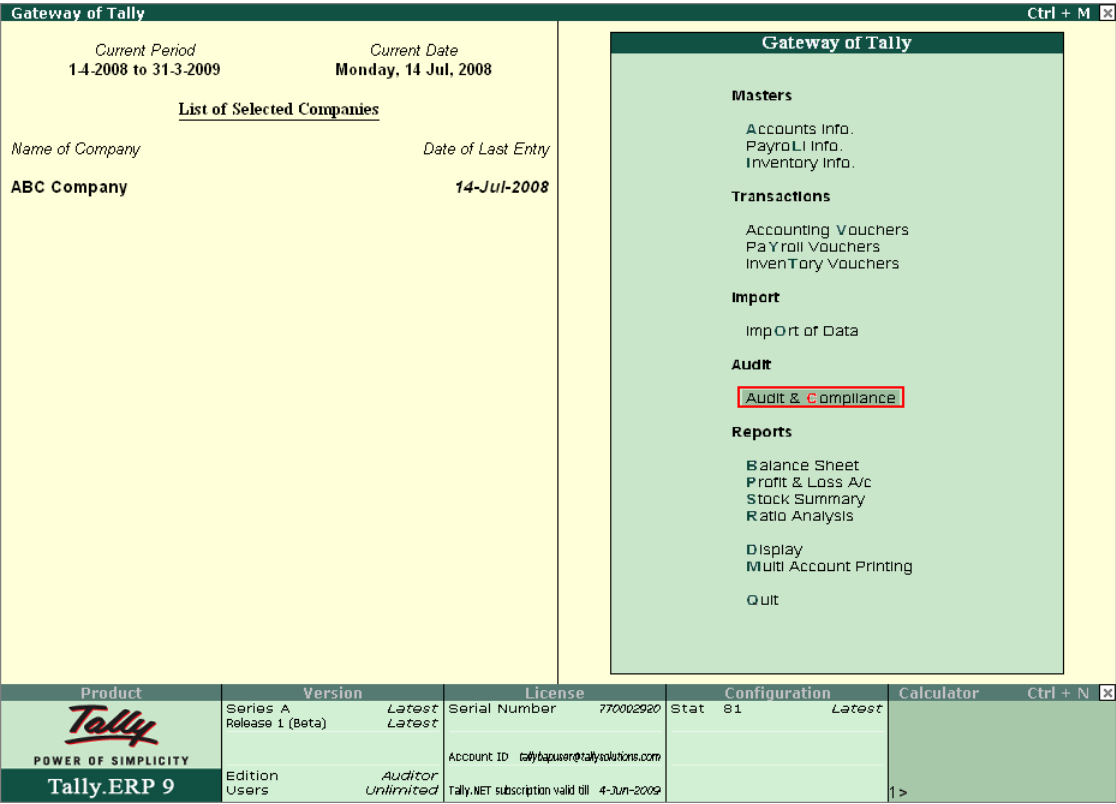
- Press Enter to load the selected company
- Enter the Client’s Uername and Password

Note:If the Client’s Company is not Password protected, then you need to enable the security features by going to Company Alteration screen as the Audit & Compliance Features will be available only when Company is password protected.

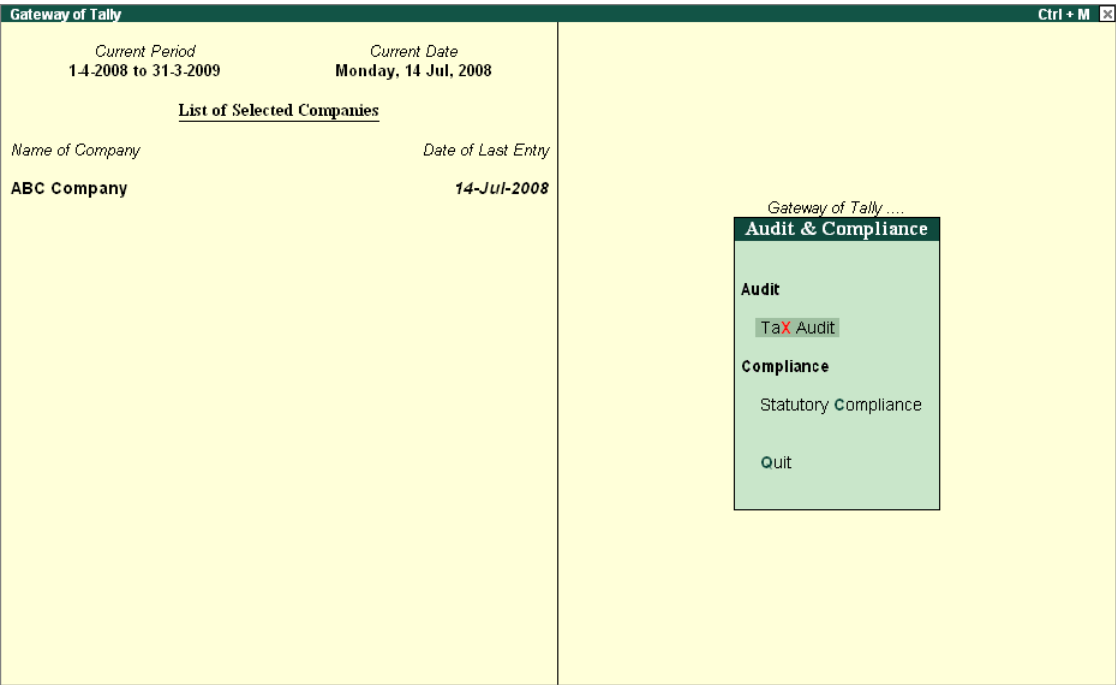
Company : ABC Company

Name of User : Rajesh
Password (if any) :

- Press Enter to Load the Company



- Press Enter on Audit & Compliance menu



- Press Enter on either Tax Audit or Statutory Compliance to use the required tool.



Audit at Client's Office with Local Data



To use the Tax Audit or Statutory Compliance features at Client’s place, the Auditor should get authenticated on Tally.NET to obtain the Auditors’ Edition License.

The Client should authorise the Auditor to perform Audit for the relevant company. For information on Authorisation process which Client needs to follow, refer to [Authorising Tally.NET Auditors](#).

To obtain Auditors’ Edition License and perform Audit or Compliance from Client’s place,

Go to Gateway of Tally > Click on **F3**: Company Info or press Alt+F3 > Select Company

Or

Go to Gateway of Tally > Press F1

- Select the company to be audited from the List of Companies

Select Company

Directory : C:\Tally
Name : ABC Company

List of Companies

ABC Company	(22333)	1-Apr-2007 to 31-Mar-2009
Global Enterprises	(04554)	1-Apr-2007 to 31-Mar-2009
Paramount Industries	(10000)	1-Apr-2007 to 31-Mar-2008

- Press Enter to display the Company Login screen
- Provide the BAP Username (or sub-user) and Password in the Company Login screen

Company : ABC Company

Name of User : Tallybapuser@tallysolutions.Com
Password (if any) : *****

- Press Enter to Load the Company

Gateway of Tally

Current Period
1-4-2008 to 31-3-2009

Current Date
Monday, 14 Jul, 2008

List of Selected Companies

Name of Company	Date of Last Entry
ABC Company	14-Jul-2008

Gateway of Tally

Masters
Accounts Info.
Payroll Info.
Inventory Info.

Transactions
Accounting Vouchers
Payroll Vouchers
Inventory Vouchers

Import
Import of Data

Audit
Audit & Compliance

Reports
Balance Sheet
Profit & Loss A/c
Stock Summary
Ratio Analysis

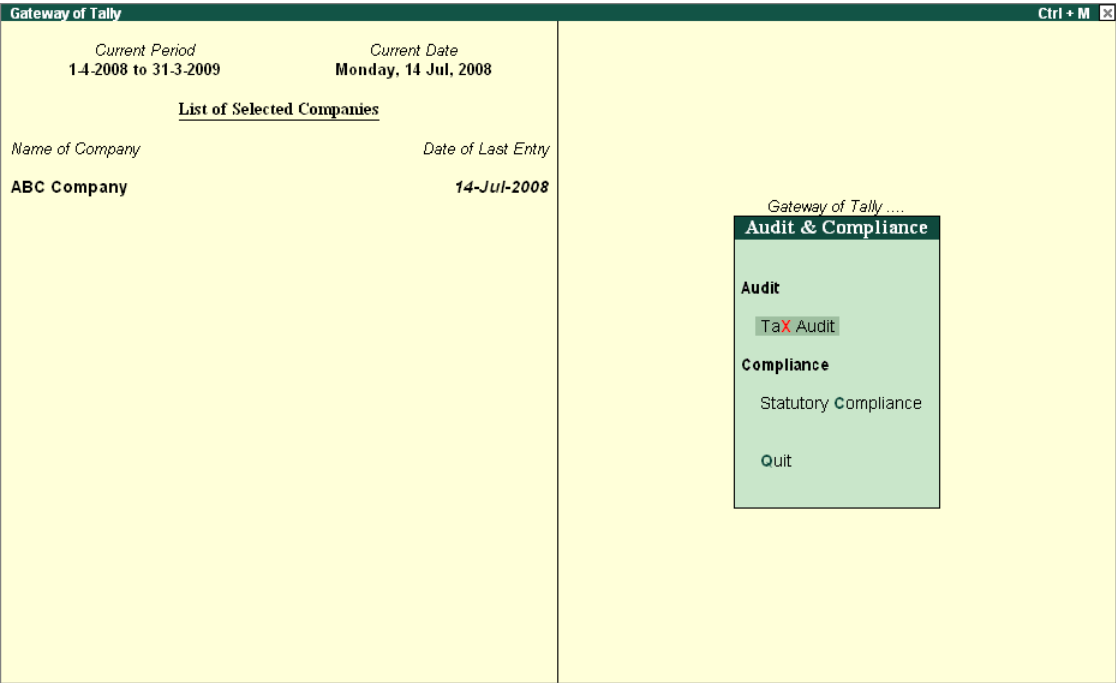
Display
Multi Account Printing

Quit

Product	Version	License	Configuration	Calculator	Ctrl + N
Tally.ERP 9	Series A	Latest	Serial Number 702088209	Stat 81	Latest
	Release 1 (Beta)	Latest	Remote Serial 770002920		
			Site ID Primary		
			Account ID tally1@tallysolutions.com		
	Edition Gold		Server Port 9009		
Users Unlimited		Tally.NET subscription valid till 23-May-2009	Running as Server without ODBC		

Once the Company is loaded, you will be able to view the Audit & Compliance menu in the Client's Tally.ERP 9 itself and start using the same.

- Press on Audit & Compliance



- Press Enter on either Tax Audit or Statutory Compliance to use the required tool at Client's place.



Audit Remotely (Anywhere)

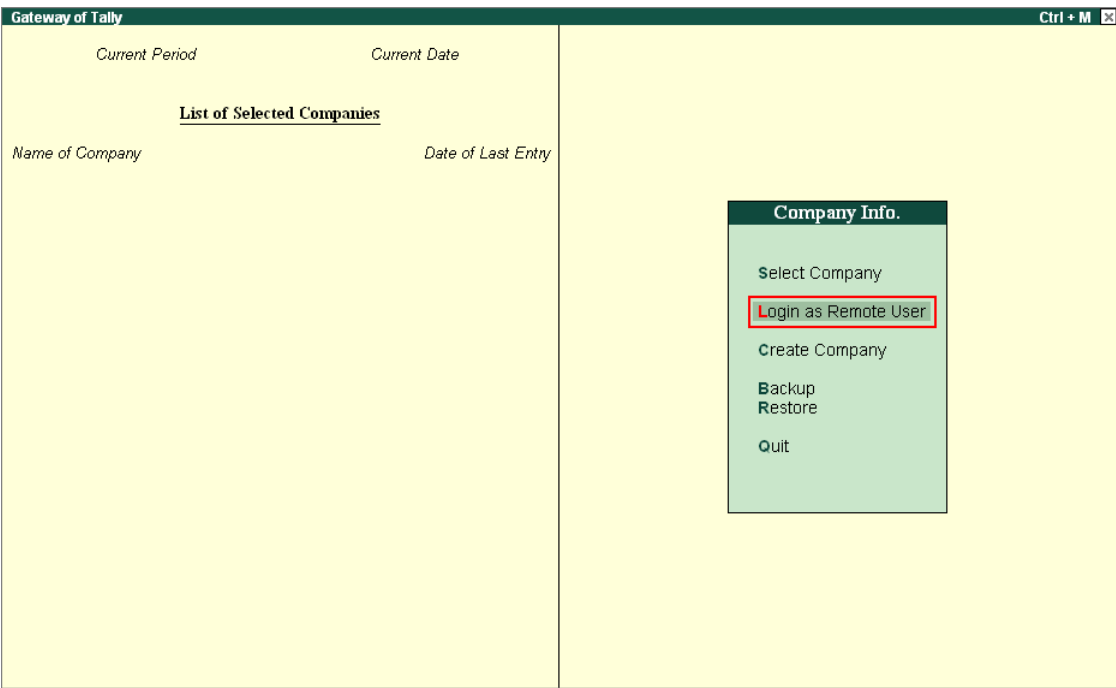


To use Tax Audit or Statutory Compliance features remotely from anywhere, the Auditor should get authenticated on Tally.NET to obtain the Auditors' Edition License.

The Client should authorise the Auditor to perform Tax Audit or Statutory Compliance remotely for the given company. For information on Authorisation process, refer to [Authorising Tally.NET Auditors](#) section.

To obtain Auditors' Edition License and perform Audit remotely,

- Start Tally.ERP 9
- Press Alt+F1 to Shut any company that is running
- Press Login as Remote User



- Enter the BAP user name and Password in the Name of User and Password fields respectively

Login As Remote Tally.NET User

Your E-Mail ID : **tallybapuser@tallysolutions.com**

Your Tally.NET Password : *********

(if you have forgotten your Tally.NET Password, please press F5:Reset Password. A new password will be sent to your E-Mail address, and you can then login).

- Select Remote Company screen appears displaying the Client Company's connected to Tally.NET which are available for Remote Audit

List of Remote Companies				
Company Name	Account ID	Serial Number	Contact Person	Contact Number
Online Companies				
ABC Company	tally1@tallysolutions.com	702088209	James	
Global Enterprises	tally1@tallysolutions.com	702088209	Rajesh	9909968655
Spectrum Software Solutions Pvt. Ltd.	tally1@tallysolutions.com	702088209	Suresh	
Offline Companies				
Gobal Enterprises	tally1@tallysolutions.com	702088209	Rajesh	3216549870

- Press Enter to start the Company remotely

Gateway of Tally		Gateway of Tally	
Current Period 14-2008 to 31-3-2009	Current Date Monday, 14 Jul, 2008		
Remote Company			
Name of Company ABC Company	Date of Last Entry 14-Jul-2008		
Remote User Details			
My Remote ID : tallybapuser@tallysolutions.com	My Remote Login Time : 7-Mar-2009 03:36:36		
		Masters Accounts Info. Payroll Info. Inventory Info. Transactions Accounting Vouchers Payroll Vouchers Inventory Vouchers Import Import of Data Audit Audit & Compliance Reports Balance Sheet Profit & Loss A/c Stock Summary Ratio Analysis Display Multi Account Printing Quit	
Product Tally POWER OF SIMPLICITY Tally.ERP 9	Version Series A Release 1 (Beta) Edition Users Gold Unlimited	License Educational Mode Remote Serial 770002920	Configuration Stat 81 Latest 1>

- Press on Audit & Compliance menu
- Press Enter on either Tax Audit or Statutory Compliance to use the required tool remotely.

Note: The Remote Auditing will work even in Educational version of Tally.ERP 9.



Tax Audit



Tax Audit process helps in ensuring that the books of accounts and other records are properly maintained, in order to reflect the true income of the assessee and to facilitate the Tax Auditor to carry out the verification.



Features of Tax Audit



The key features of Tax Audit tool in Tally.ERP 9 comprises of:

- Extracting financial and quantitative information required for Tax Audit (under Sec. 44AB)
- Displaying relevant data for Audit based on Clause requirement
- Instant Statistics on Audit Listings (Audited Vouchers & Unaudited Vouchers)
- Provides facility to record Audit Remarks using Audit Note
- Provision to mark Vouchers for clarification / Verification from Clients
- Provides facility to post corrections and reviews remotely
- Tracking any alteration / modification to vouchers post Audit
- Generate Audit related Reports & Annexures



Tax Audit in Tally.ERP 9



The Tax Audit feature in Tally.ERP 9 enables the auditor to compile information in comparatively less time with the required accuracy to form the right opinion. From the vast data available, the required information that needs to be reported can be identified and extracted precisely.

While conducting Tax Audit using Auditors' Edition of Tally.ERP 9, the Auditor can examine, review, analyse the books of accounts and other records with a view to compile information and data required to be reported in Form 3CD, and thereupon express an opinion wherever required.

In Tally.ERP 9, the following clauses are available as Annexure with respect to Form 3CD:

- [Bonus, PF, ESI Recoveries \(Clause 16\)](#)
- [Amounts inadmissible u/s 40A\(3\) {Clause 17\(h\)}](#)
- [Payments u/s 43B \(Clause 21\)](#)
- [Employer's Contribution](#)
- [Tax Collected at Source](#)
- [Service Tax](#)
- [Value Added Tax](#)
- [Loans / Deposits Accepted \(Clause 24\(a\)\)](#)
- [Loans / Deposits Repaid \(Clause 24\(b\)\)](#)
- [Fringe Benefits Tax \(Annexure II\)](#)



Tax Audit Dashboard



To view the Tax Audit Dashboard,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

P: Print	E: Export	M: E-Mail	O: Upload		L: Language	K: Keyboard	K: Control Centre	H: Support Centre	H: Help	F2: Period
Tax Audit										F9: Save Audit
Annexures to Form 3CD										
ABC Company										
1-Apr-2007 to 31-Mar-2008										
Audit Type	Unaudited	Audited	To be re-audited	Audit Complete?						
Bonus, PF, ESI Recoveries (clause 16)	35	1	1							
Amounts inadmissible u/s 40A(3) (clause 17(h))(Cash Payments)	7	2	1							
Payments under section 43B (clause 21)										
Employer's Contribution	35	1	1							
Tax Collected at Source	36	1	2							
Service Tax	41	5	4							
Value Added Tax	148	2	2							
Loans / Deposits Accepted (clause 24(a))	45	3	1							
Loans / Deposits Repaid (clause 24(b))	64	2	1							
Tax Deducted at Source (clause 27)										
Fringe Benefit Tax (Annexure II)	48	2	3							
Q: Quit										F11: Features
Ctrl + N										F12: Configure

The Tax Audit dashboard screen shows total number of vouchers available for Audit (Unaudited), number of Vouchers Audited, number of Vouchers To be re-audited and Audit Complete information for each Clause.

- **Audit Type** : Displays the Clause Name and number.
- **Unaudited** : Displays the total number of unaudited vouchers for each clause.

Note: The Vouchers for which the clarification is provided by the Client using the F9: Clarify option are also shown under Unaudited column. The Vouchers which are altered by the user after the Audit, will also appear under the Unaudited column.

- **Audited** : Displays the total number of Audited Vouchers for each clause.
- **To be re-audited** : Displays the total number of Vouchers that are Altered by the Client post Audit. The Auditor can highlight the respective column to view the Re-Audit Summary for the respective Clauses.
- **Audit Complete?** : Displays the Audit completion status for each Clause as entered by the Auditor using the F9: Save Audit button.

Note: If the Client alters any Audited Vouchers after the Audit Complete is set to Yes. The Audit Complete status will automatically change to blank for the respective Clause.

Button options in the Tax Audit Dashboard screen

F2: Period

To change the financial year selected, click on F2: Period or press F2 key.

F9: Save Audit

To save the Audit Status for the required Clause, click on F9: Save Audit or press F9 key to mark the Audit Complete status to Yes. The same will appear in the Audit Complete Column.

Note: The Clause for which the Audit Status needs to be saved, should be selected first by using Space Bar key.

F12: Configure

To view the Last Audit Details, click on F12: Configure or press F12 key.

- Set option Show Last Audit Details to Yes

Configuration	
Show Last Audit Details	? Yes

The Tax Audit Dashboard displaying the Last Audit Details will appear as shown:

Tax Audit		ABC Company		Ctrl + M	
Annexures to Form 3CD		1-Apr-2007 to 31-Mar-2008			
Audit Type	Unaudited	Audited	To be re-audited	Audit Complete?	
Bonus, PF, ESI Recoveries (clause 16)	35	1	1		
Last audited By : rajesh					
Date & Time : 4-Feb-2009 At 12:46					
Date of Last audited voucher : 31-Dec-2007					
Amounts inadmissible u/s 40A(3) (clause 17(h))(Cash Payments)	7	2	1		
Last audited By : rajesh					
Date & Time : 21-Jan-2009 At 19:10					
Date of Last audited voucher : 8-Oct-2007					
Payments under section 43B (clause 21)					
Employer's Contribution	35	1	1		
Last audited By : rajesh					
Date & Time : 4-Feb-2009 At 12:46					
Date of Last audited voucher : 31-Dec-2007					
Tax Collected at Source	36	1	2		
Last audited By :					
Date & Time : 24-Jan-2009 At 15:41					
Date of Last audited voucher : 8-Apr-2007					
Service Tax	41	5	4		
Last audited By : rajesh					
Date & Time : 3-Feb-2009 At 15:31					
Date of Last audited voucher : 7-Jun-2007					
Value Added Tax	148	2	2		
Last audited By : rajesh					
Date & Time : 3-Feb-2009 At 15:38					
				14 more ...	

The above screen displays the Last Audit details for each Clause.

- Last audited By: Displays the User name (login name) of the Auditor who performed the last Audit
- Date & Time: Displays the date and time for the last Audit
- Date of Last audited voucher: Displays the Voucher Creation date of the Voucher that was audited last.



F11: Audit Features



The Auditor needs to set the following Tax Audit Rules and Payment Due dates for various clauses:

- [Tax Audit Rules for Amounts inadmissible u/s 40A \(3\) \(Clause 17\(h\)\)](#)
- [Statutory Payment Due Dates for Value Added Tax and Central Sales Tax](#)
- [Statutory Payment Due Dates for Service Tax](#)
- [Statutory Payment Due Dates for Fringe Benefit Tax](#)
- [Statutory Payment Due Dates for Tax Collected at Source](#)
- [Statutory Payment Due Dates for Provident Fund, ESI and Professional Tax](#)

Tax Audit Rules for Amounts inadmissible u/s 40A (3) (Clause 17(h))

To set the Tax Audit Rules for Amounts inadmissible u/s 40A (3) (Clause 17(h))(Cash Payments),

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Click on F11: Features or Press F11

Under Inadmissible Cash Payments U/s 40A (3),

- Show Aggregate for the Day : This option should be set to Yes if the Auditor wants to view the Payment Vouchers with Aggregate amount more than specified in Show Aggregate Amounting More than field
- Show the Aggregate Amounting more than :
- When Show Aggregate for the Day is set to Yes, this will display only those Payment Vouchers belonging to a Ledger, which exceeds the aggregate amount as entered in this field for a day.
- When Show Aggregate for the Day is set to No, this will display only those Payment Vouchers belonging to a Ledger, which exceeds the aggregate amount entered in this field for the Period.
- Ignore Vouchers having Amount less than : Enter the required amount in this field. The Payments Vouchers having the amount less than entered in this field will be ignored while displaying the Cash Payments report.

Company: ABC Company

Tax Audit Rules

Inadmissible Cash Payments U/s 40A (3)

Show Aggregate for the Day ? **No**

Show Aggregate Amounting more than : **0**

Ignore Vouchers having Amount less than : **20,000**

Statutory Payment Due Dates

<u>Value Added Tax & Central Sales Tax</u>			<u>Tax Deducted at Source & Tax Collected at Source</u>		
Value Added Tax	: 15 of next	Months	Tax Deducted at Source	: 7 of next	Months
Central Sales Tax	: 15 of next	Months	Tax Collected at Source	: 7 of next	Months
<u>Service Tax</u>			<u>Payroll</u>		
Payment Period	: 5 of next	Months	Provident Fund	: 15 of next	Months
<u>Fringe Benefit Tax</u>			Employee State Insurance	: 21 of next	Months
Each Quarter	: 15 of last	Months	Professional Tax	: 25 of next	Months

F1: Accounts F2: Inventory F3: Statutory F4: Tally.NET F5: Audit

- Press Enter to Accept and save the changes.

Statutory Payment Due Dates for Value Added Tax and Central Sales Tax

To specify the Due Dates for Value Added Tax and Central Sales Tax,

- Tab down to Value Added Tax & Central Sales Tax section
- Enter No. of Days within which the payment is to be made against the Value Added Tax field and Months payment cycle from Period drop down
- Similarly enter the No. of Days within which the payment is to be made against the Central Sales Tax field and Months payment cycle from Period drop down

Company: ABC Company

Tax Audit Rules

Inadmissible Cash Payments U/s 40A (3)

Show Aggregate for the Day ? **No**

Show Aggregate Amounting more than : **0**

Ignore Vouchers having Amount less than : **20,000**

Statutory Payment Due Dates

<u>Value Added Tax & Central Sales Tax</u>			<u>Tax Deducted at Source & Tax Collected at Source</u>		
Value Added Tax	: 15 of next	Months	Tax Deducted at Source	: 7 of next	Months
Central Sales Tax	: 15 of next	Months	Tax Collected at Source	: 7 of next	Months
<u>Service Tax</u>			<u>Payroll</u>		
Payment Period	: 5 of next	Months	Provident Fund	: 15 of next	Months
<u>Fringe Benefit Tax</u>			Employee State Insurance	: 21 of next	Months
Each Quarter	: 15 of last	Months	Professional Tax	: 25 of next	Months

F1: Accounts F2: Inventory F3: Statutory F4: Tally.NET F5: Audit

Note: The system will check the Challan date with the date entered in the F11: Audit Features screen and display the status as:

On Time: When Payment is made on or before the due date.

Late: When the Payment is made past the due date.

Late (Partially): When atleast one payment is made past the due date.

Due / Late (Partially): When one payment is made past the due date and another payment is due.

Due (Partially): When atleast one payment is not made and other payments are made on time.

Due: When the Payment is not made past the due date.

Statutory Payment Due Dates for Service Tax

To enter the due date for Service Tax Payments,

- Tab down to Service Tax section
- Enter No. of Days within which the payment is to be made against the Payment Period field

Company: ABC Company			
Tax Audit Rules			
Inadmissible Cash Payments U/s 40A (3)			
Show Aggregate for the Day	?	No	
Show Aggregate Amounting more than :		0	
Ignore Vouchers having Amount less than :		20,000	
Statutory Payment Due Dates			
Value Added Tax & Central Sales Tax		Tax Deducted at Source & Tax Collected at Source	
Value Added Tax	: 15 of next Months	Tax Deducted at Source	: 7 of next Months
Central Sales Tax	: 15 of next Months	Tax Collected at Source	: 7 of next Months
Service Tax		Payroll	
Payment Period	: 5 of next Months	Provident Fund	: 15 of next Months
Fringe Benefit Tax		Employee State Insurance	: 21 of next Months
Each Quarter	: 15 of last Months	Professional Tax	: 25 of next Months
F1: Accounts F2: Inventory F3: Statutory F4: Tally.NET F5: Audit			

Note: The system will check the Challan date with the date entered in the F11: Audit Features screen and display the status as:

On Time: When Payment is made on or before the due date.

Late: When the Payment is made past the due date.

Late (Partially): When atleast one payment is made past the due date.

Due / Late (Partially): When one payment is made past the due date and another payment is due.

Due (Partially): When atleast one payment is not made and other payments are made on time.

Due: When the Payment is not made past the due date.

Statutory Payment Due Dates for Fringe Benefit Tax

To enter the due date for Fringe Benefit Tax Payments,

- Tab down to Fringe Benefit Tax section
- Enter No. of Days within which the payment is to be made against Each Quarter field

Company: **ABC Company**

Tax Audit Rules

Inadmissible Cash Payments U/s 40A (3)

Show Aggregate for the Day ? **No**

Show Aggregate Amounting more than : **0**

Ignore Vouchers having Amount less than : **20,000**

Statutory Payment Due Dates

Value Added Tax & Central Sales Tax			Tax Deducted at Source & Tax Collected at Source		
Value Added Tax	: 15 of next	Months	Tax Deducted at Source	: 7 of next	Months
Central Sales Tax	: 15 of next	Months	Tax Collected at Source	: 7 of next	Months
Service Tax			Payroll		
Payment Period	: 5 of next	Months	Provident Fund	: 15 of next	Months
Fringe Benefit Tax			Employee State Insurance	: 21 of next	Months
Each Quarter	: 15 of last	Months	Professional Tax	: 25 of next	Months

F1: Accounts F2: Inventory F3: Statutory F4: Tally.NET F5: Audit

Note: The system will check the Challan date with the date entered in the F11: Audit Features screen and display the status as:

On Time: When Payment is made on or before the due date.

Late: When the Payment is made past the due date.

Late (Partially): When atleast one payment is made past the due date.

Due / Late (Partially): When one payment is made past the due date and another payment is due.

Due (Partially): When atleast one payment is not made and other payments are made on time.

Due: When the Payment is not made past the due date.

Statutory Payment Due Dates for Tax Collected at Source

To enter the Due date for TCS Payments,

- Tab down to Tax Deducted at Source & Tax Collected at Source section
- Enter No. of Days within which the payment is to be made against the Tax Collected at Source field. By default 7 is prefilled.

Company: **ABC Company**

Tax Audit Rules

Inadmissible Cash Payments U/s 40A (3)

Show Aggregate for the Day ? **No**

Show Aggregate Amounting more than : **0**

Ignore Vouchers having Amount less than : **20,000**

Statutory Payment Due Dates

Value Added Tax & Central Sales Tax			Tax Deducted at Source & Tax Collected at Source		
Value Added Tax	: 15 of next	Months	Tax Deducted at Source	: 7 of next	Months
Central Sales Tax	: 15 of next	Months	Tax Collected at Source	: 7 of next	Months
Service Tax			Payroll		
Payment Period	: 5 of next	Months	Provident Fund	: 15 of next	Months
Fringe Benefit Tax			Employee State Insurance	: 21 of next	Months
Each Quarter	: 15 of last	Months	Professional Tax	: 25 of next	Months

F1: Accounts F2: Inventory F3: Statutory F4: Tally.NET F5: Audit

Note: The system will check the Challan date with the date entered in the F11: Audit Features screen and display the status as:

On Time: When Payment is made on or before the due date.

Late: When the Payment is made past the due date.

Late (Partially): When atleast one payment is made past the due date.

Due / Late (Partially): When one payment is made past the due date and another payment is due.

Due (Partially): When atleast one payment is not made and other payments are made on time.

Due: When the Payment is not made past the due date.

Statutory Payment Due Dates for Provident Fund, ESI and Professional Tax

To enter the Due dates for Payroll related Payments,

- Tab down to Payroll section
- For Provident Fund payments, enter No. of Days within which the payment is to be made against the Provident Fund field.
- For ESI, payments, enter No. of Days within which the payment is to be made against the Employee State Insurance field.
- For Professional Tax payments, enter No. of Days within which the payment is to be made against the Professional Tax field.

Company: ABC Company			
Tax Audit Rules			
Inadmissible Cash Payments U/s 40A (3)			
Show Aggregate for the Day	? No		
Show Aggregate Amounting more than :	0		
Ignore Vouchers having Amount less than :	20,000		
Statutory Payment Due Dates			
Value Added Tax & Central Sales Tax		Tax Deducted at Source & Tax Collected at Source	
Value Added Tax	: 15 of next Months	Tax Deducted at Source	: 7 of next Months
Central Sales Tax	: 15 of next Months	Tax Collected at Source	: 7 of next Months
Service Tax		Payroll	
Payment Period	: 5 of next Months	Provident Fund	: 15 of next Months
Fringe Benefit Tax		Employee State Insurance	: 21 of next Months
Each Quarter	: 15 of last Months	Professional Tax	: 25 of next Months

F1: Accounts F2: Inventory F3: Statutory F4: Tally.NET F5: Audit

Note: The system will check the Challan date with the date entered in the F11: Audit Features screen and display the status as:

On Time: When Payment is made on or before the due date.

Late: When the Payment is made past the due date.

Late (Partially): When atleast one payment is made past the due date.

Due / Late (Partially): When one payment is made past the due date and another payment is due.

Due (Partially): When atleast one payment is not made and other payments are made on time.

Due: When the Payment is not made past the due date.



Amounts inadmissible u/s 40A(3) - (Clause 17(h)) (Cash Payments)



As per Section 40(3), all payments exceeding Rs. 20000/- paid other than by crossed Account Payee Cheque or crossed Account Payee Bank draft are required to be given. Such expenditure is not allowed as a deduction. However, certain allowed deductions referred in Clause (a) to (i) of Rule 6DD are required to be considered by the Auditors while extracting such information.

The above provision is further amended to take effect from the Assessment Year 2009-10, which provides that where the Assessee incurs any expenditure in respect of which payment or aggregate of

payments made to a person in a day otherwise than in Account Payee Cheque or Account Payee Demand Draft, exceeds Rs. 20,000/-, no deductions shall be allowed in respect of such expenditure.

To view the report for the Amounts inadmissible u/s 40A(3) – Clause 17(h),

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Amounts inadmissible u/s 40A(3) (Clause 17(h))(Cash Payments)

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	A: App. Mgmt	S: Support Centre	H: Help	F4: Group				
Cash Payments									ABC Company	Ctrl + M	F7: Show All Vch		
Group									: J Primary	1-Apr-2007 to 31-Mar-2008	F8: Show Audit Am		
Aggregate Cash Payments exceeding									: 0.00		F9: Show Skipped		
Minimum Voucher Amount									: 0.00		F9: Master		
Particulars									Cash Payments	Voucher Value	Unaudited Vouchers	F10: Range Wise	
										Lowest	Highest		
Simco Machinery Co.,									3,00,000.00	3,00,000.00	3,00,000.00	1	
The League Club									37,500.00	5,000.00	25,000.00	3	
Bonus Paid									30,000.00	30,000.00	30,000.00	1	
Business Promotion Expenses									25,500.00	10,500.00	15,000.00	2	
B Ramesh - Loan									25,000.00	25,000.00	25,000.00	1	
Airconditioner									21,500.00	21,500.00	21,500.00	1	
Shankar									21,000.00	21,000.00	21,000.00	1	
DEF Ltd									21,000.00	21,000.00	21,000.00	1	
Travelling & Conveyance									20,380.00	72.00	2,569.00	14	
Staff Welfare Expenses									17,707.00	128.00	8,630.00	16	
Legal Fees									16,500.00	1,500.00	15,000.00	2	
Purchase @ 4%									12,800.00	800.00	12,000.00	2	
Repairs & Maintenance - Guest Accomd.									11,770.00	300.00	6,260.00	10	
New Era Computers									9,305.00	2,920.00	6,385.00	2	
Postage & Telegraph									7,938.00	203.00	1,236.00	13	
Nayak Trading Co.,									7,800.00	7,800.00	7,800.00	1	
Miscellaneous Expenses									5,630.00	5,630.00	5,630.00	1	
Donations									5,501.00	501.00	5,000.00	2	
Vehicle Repairs & Maintenance									3,650.00	3,650.00	3,650.00	1	
New Buzz Traders									3,380.00	3,380.00	3,380.00	1	
Subscriptions									2,190.00	350.00	1,000.00	4	
Navin Traders									2,153.00	2,153.00	2,153.00	1	
Professional & Consultancy Charges									1,000.00	1,000.00	1,000.00	1	
Office Repairs & Maintenance									750.00	118.00	632.00	2	
Input VAT @ 4%									512.00	32.00	480.00	2	
Rates & Taxes									458.75	128.75	330.00	2	
Grand Total									6,10,924.75			88	
													F11: Features
													F12: Configure
													</

The Cash Payments screen displays all the cash payments made during the relevant financial year. It also displays the Ledger name along with the details of Highest and Lowest amount paid and total Unaudited Vouchers under each ledger.

Tax Audit Rules Setup for Cash payments

To set the Tax Audit Rules for Amounts inadmissible u/s 40A(3) (Clause 17(h))(Cash Payments), refer to [Audit Features](#) section.

Cash Payments screen with Tax Audit Rules

Cash Payments

ABC Company

Ctrl + M

Group : Primary

1-Apr-2007 to 31-Mar-2008

Aggregate Cash Payments exceeding : 0.00

Minimum Voucher Amount : 20,000.00

Particulars	Cash Payments	Voucher Value		Unaudited Vouchers
		Lowest	Highest	
Simco Machinery Co.,	3,00,000.00	3,00,000.00	3,00,000.00	1
Advance Tax	2,50,000.00	2,50,000.00	2,50,000.00	1
VAT Payable	35,000.00	35,000.00	35,000.00	1
Bonus Paid	30,000.00	30,000.00	30,000.00	1
B Ramesh - Loan	25,000.00	25,000.00	25,000.00	1
The League Club	25,000.00	25,000.00	25,000.00	1
Airconditioner	21,500.00	21,500.00	21,500.00	1
Shankar	21,000.00	21,000.00	21,000.00	1
DEF Ltd	21,000.00	21,000.00	21,000.00	1
Grand Total	7,28,500.00			9

The Cash Payment screen displays the Vouchers which exceed the amount as specified in the [F11: Audit Features](#) screen.

Configuration options in Cash Payments screen

To configure the default display for the Cash Payments summary screen, click on F12: Configure or press F12 key

Configuration	
Show Group Details	? Yes
Show Voucher High/Low Values	? Yes
Show Aggregate Cash Payments Exceeding	: 0
Ignore Vouchers having Amount less than	: 20,000
Show Voucher Audit Details	? Yes

- Show Group Details: This option should be set to Yes, to view the parent group for the respective ledgers in the Cash Payments screen.
- Show Voucher High/Low Values: This option should be set to Yes, to view Highest and Lowest amount details for the vouchers shown under each ledger.
- Show Aggregate Cash Payments Exceeding: Displays the aggregate amount as entered in the Tax Audit Rules screen. The Auditor can change the amount from this screen also.
- When Show Aggregate for the Day option in the [Tax Audit Rules](#) is set to Yes, this will display only those Payment Vouchers belonging to the Ledger, which exceeds the aggregate amount as entered in this field for a day.
- When Show Aggregate for the Day option in the [Tax Audit Rules](#) is set to No, this will display only those Payment Vouchers belonging to the Ledger, which exceeds the aggregate amount entered in this field for the period.
- Ignore Vouchers having Amount less than : Based on the Amount entered in this field, the Payments Vouchers having the amount less than entered will be ignored while displaying the Cash Payments. The amount entered in the [Tax Audit Rules](#) will appear here and can be changed by the Auditor.
- Show Voucher Audit Details: Set this option to Yes, to view the Audit Status details for the Audited and Unaudited vouchers.

Button options in the Cash Payments screen

Skip Masters

The Auditor can exclude expenses (Ledgers) which are allowed under Rule 6DD by clicking on F9: Masters button or pressing on Alt+F9 keys.

To skip the Ledgers,

- Click on F9: Masters button or press Alt+F9 keys

- Select the Ledger that needs to be excluded from Cash Payments (allowed as expenditure under Rule 6DD) and press Enter

- Under Name of Audit Class, select the Clause for which the selected Ledger will be skipped (excluded).
- Provide the From and To date of the Financial Year for the Ledger needs to be skipped in the Applicable From and Applicable To columns respectively.
- Press Enter to accept.

F9: Show Skipped

- Click on F9: Show Skipped or press F9 button

Cash Payments

ABC Company

Ctrl + M

Group : Primary

1-Apr-2007 to 31-Mar-2008

Aggregate Cash Payments exceeding : 0.00

Minimum Voucher Amount : 20,000.00

Particulars	Cash Payments	Voucher Value		Unaudited Vouchers
		Lowest	Highest	
Simco Machinery Co.,	3,00,000.00	3,00,000.00	3,00,000.00	1
Bonus Paid	30,000.00	30,000.00	30,000.00	1
B Ramesh - Loan	25,000.00	25,000.00	25,000.00	1
The League Club	25,000.00	25,000.00	25,000.00	1
Airconditioner	21,500.00	21,500.00	21,500.00	1
Shankar	21,000.00	21,000.00	21,000.00	1
DEF Ltd	21,000.00	21,000.00	21,000.00	1
Skipped Ledgers				
Advance Tax	2,50,000.00	2,50,000.00	2,50,000.00	1
VAT Payable	35,000.00	35,000.00	35,000.00	1

F4: Group

By default, Tally.ERP displays all the ledgers under Primary Group. If the Auditor wants to view the Cash Payments made under a particular Group,

- Click on F4: Groups or press F4

Select Item	ABC Company		Ctrl + M				
Group	Primary	Name of Group		1-Apr-2007 to 31-Mar-2008			
Aggregate Cash Payments exceeding	0.00	Unsecured Loans					
Minimum Voucher Amount	20,000.00						
Particulars	List of Groups		Cash Payments	Voucher Value		Unaudited Vouchers	
	↑ ... 35 more			Lowest	Highest		
Simco Machinery Co. ,	Loans & Advances (Asset)						
Bonus Paid	Loans (Liability)						
B Ramesh - Loan	Local Sales		3,00,000.00	3,00,000.00	3,00,000.00	1	
The League Club	Misc. Expenses (ASSET)		30,000.00	30,000.00	30,000.00	1	
Airconditioner	North Debtors		25,000.00	25,000.00	25,000.00	1	
Shankar	Operating Expenses		25,000.00	25,000.00	25,000.00	1	
DEF Ltd	Plant & Machinery		21,500.00	21,500.00	21,500.00	1	
	Provisions		21,000.00	21,000.00	21,000.00	1	
	Purchase Accounts		21,000.00	21,000.00	21,000.00	1	
	Repairs & Maintenance						
	Reserves & Surplus						
	Retained Earnings						
Advance Tax	Salaries & Remuneration Paid		2,50,000.00	2,50,000.00	2,50,000.00	1	
VAT Payable	Sales Accounts		35,000.00	35,000.00	35,000.00	1	
	Sales Tax Payable						
	Secured Loans						
	Selling & Distribution Expenses						
	South Debtors						
	Stock-in-hand						
	Sundry Creditors						
	Sundry Creditors - Non Trading						
	Sundry Creditors - Trading						
	Sundry Creditors - Transport Unit						
	Sundry Debtors						
	Sundry Debtors - Overseas						
	Surcharge Payable						
	Suspense A/c						
	TDS Payable						
	Travelling & Conveyance						
	Unsecured Loans						
Grand Total	1 more ... ↓		7,28,500.00			9	

- Select the required Group and press Enter

To view the Vouchers ([Ledger Vouchers](#)) under the each ledger, press Enter on the required Ledger name.

Click on B: Bank Summary button or press Alt+B keys to view the Bank Payments report. The Auditor can drill down to the Bank Payments made from the selected Bank and convert them to Bearer Cheque. For more details, refer to [Bank Summary](#) section.



To view the Ledger Vouchers screen for the Amounts inadmissible u/s 40A(3) – Clause 17(h),

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Amounts inadmissible u/s 40A(3) (Clause 17(h))(Cash Payments)

- Highlight the required Ledger and press Enter

Configuration	
Show Payments Against Bills	? Yes
Show Other Payments	? Yes
Show Narrations also	? No
Skip Disallowed Amount	? No
Show Audit Status	? Yes
Show Audit Note	? Yes
Show Vouchers of Audit Status	? Any
Show Client's Clarification	? No

Audit Status
Any
Unknown
Allowed
Clarified
Disallowed
Need Clarification
Unaudited

- Show Payments Against Bills: Set this option to Yes to show the Payments made against Bills (having the Bill-wise reference details)
- Show Other Payments: Set this option to Yes to show payments made without Bills or On Account
- Show Narrations also: Set this option to Yes to show the Narrations as entered at the time of Voucher entry
- Skip Disallowed Amount: This option should be set to Yes, to skip the cursor from the Disallowed field
- Show Audit Status: Set this option to Yes to show the Audit status selected by Auditor

Note: If this option is set to No then the F9: Audit button will also be disabled.

- Show Audit Note: Set this options to Yes to show the Audit Note as entered by the Auditor
- Show Vouchers of Audit Status: To filter the Vouchers based on the Audit Status, this option is used. You can view the Voucher with a particular Audit Status from the list (Unknown, Allowed, Altered, Clarified, Disallowed, Need Clarification, Unaudited or Any)
- Show Client's Clarification: Set this option to Yes to view the Client Clarification for the Vouchers with Audit Status as Clarified.

F12: Range

Click on F12: Range button or press Alt+F12 to filter the vouchers based on the Range and information specified.

F9: Audit

Click on F9: Audit button or press F9 to Audit the Vouchers. For detailed information on Audit process, Visit [Audit of Cash Payment Vouchers](#).



Range Wise Cash Payment Summary Report



Tally.ERP 9 provides an option to sort the Cash Payments made based on the specified Range. To view Range Wise display of Cash Payments,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Amounts inadmissible u/s 40A(3) (Clause 17(h))(Cash Payments)

- Click on F10: Range Wise button or press F10 key
- Click on F6: Amount Wise or press F6 to specify the Amount Ranges

Cash Payment Range			
Company : ABC Company			
From	:	10,000	To : 30,000
From	:	30,000	To : 50,000
From	:	50,000	To :

Accept ?
Yes or No

- In the Cash Payment Range sub screen,
- Specify the ranges based on the requirement.
 - Press Enter to save

The Range Wise Cash Payments screen appears as shown:

The above Cash Payment Summary Report displays the Cash Payments made within the prescribed Cash Payments Range, details of Highest and Lowest payments and the Audit Status.

F2: Period

Click on F2: Period or press F2 to change the selected Period.

F6: Amount Wise

Click on F6: Amount Wise or press F6 to change the Amount Range selected in the default report.

F7: Show All Vch

Click on F7: Show All Vch/Pending or press F7 to view both Audited and Unaudited Vouchers. By default only Unaudited Vouchers will be seen.

F10: Group Wise

Click on F10: Group Wise or press F10 to change the Range Wise Cash Payment Summary Report to Group Wise Cash Payments report.

F9: Master

Click on **F9: Masters** or press **Alt+F9** to skip the Ledgers from appearing in the Range Wise Cash Payment Summary Report as per the Rule 6DD exemption. For more details, refer to [Skip Masters](#).

F12: Configure

Click on F12: Configure button or press F12 key to configure the default Range Wise report.

- **Show Voucher High/Low Values:** Set this option to Yes to view Highest and Lowest amount details for the Vouchers shown under each ledger.
- **Ignore Vouchers having Amount less than:** The Payments Vouchers having amount less than entered in this field will be ignored while displaying the Cash Payments. The amount entered in the [Tax Audit Rules](#) will appear here and can be changed by the Auditor.
- **Show Voucher Audit Details:** Set this option to Yes to view the Audit status details for Audited and Unaudited vouchers.

The Auditor can drill down to **Ledger Vouchers** screen by pressing Enter on any of the Ranges.

Ledger Vouchers for Range Wise



To view the Ledger Vouchers for the Range Wise display of Cash Payments,

Go to **Gateway of Tally > Audit & Compliance > Tax Audit > Amounts inadmissible u/s 40A(3) (Clause 17(h))(Cash Payments)**

- Click on F10: Range Wise button or press F10
- Press Enter on any of the Ranges

The Range Wise Ledger Vouchers screen appears as shown:

P: PrintE: ExportM: E-MailO: UploadL: LanguageK: KeyboardC: Control CentreS: Support CentreH: Help

Ledger VouchersABC CompanyCtrl + M

Payments Between 20000 To 30000 (All Vouchers)1-Apr-2007 to 31-Mar-2008

Total Payment : 1,13,500.00Disallowed Amount :

Date	Ref. No.	Particulars	Transaction Value	Nature of Payment	Audit Status	Disallowed Amount
1 more ... →						
Cash Payments (Against Bills)						
10-5-2007	TCB/15027	The League Club				
	10-May-2007	Journal	10	25,000.00 Cr		
	7-Jun-2007	Payment	53	25,000.00 Dr	Cash	
1-11-2007	20	Shankar				
	1-Nov-2007	Receipt	68	35,000.00 Cr		
	1-Mar-2008	Payment	339	21,000.00 Dr	Cash	Allowed
Date	Vch Type	Vch No.	Transaction Value	Nature of Payment	Audit Status	Disallowed Amount
Cash Payments (On Account)						
8-10-2007	Payment	187				
	Airconditioner	21,500.00 Dr				
26-10-2007	Payment	205				
	B Ramesh - Loan	25,000.00 Dr				
31-3-2008	Payment	365				
	DEF Ltd	21,000.00 Dr				

The Ledger Vouchers screen displays the list of Cash Payments made under the selected Range of Cash Payments which have Bill References (Against Bills) and without references (On Account).

The details of each field are as shown:

- Date: Displays the date for the Bill Wise Reference for which the Payment Voucher/Vouchers is/are passed.
- Ref. No.: Displays the details of the bill references for the Cash Payments made Against Bills
- Particulars: Displays the name of the Ledgers and Voucher Types for the On Account Payments
- Vch Type: Displays the Voucher Type and Ledger name
- Vch No.: Displays the Voucher Number
- Transaction Value: Displays the total Transaction Amount
- Nature of Payment: Displays the mode of Payment (Cash or Bank)
- Audit Status: Displays the Audit status for the Audited Vouchers
- Disallowed Amount: Displays the amount that is disallowed by the Auditor for each transaction during the Audit process for the Audited Vouchers
- Audit Note: Displays the Audit Note as entered by the Auditor

Button options in the Ledger Vouchers screen

F1: Detailed

Click on **F1: Detailed** button or press Alt+F1 to view the detailed Ledger Voucher report including all the Ledgers involved in the selected Vouchers, irrespective of the mode of payment.

F2: Period

Click on F2: Detailed button or press on F2 to change the selected period.

F12: Configure

Click on F12: Configure button or press F12 to change the default display.

Configuration		Unknown
Show Payments Against Bills	? Yes	Audit Status Any Unknown Allowed Clarified Disallowed Need Clarification Unaudited
Show Other Payments	? Yes	
Show Narrations also	? No	
Skip Disallowed Amount	? No	
Show Audit Status	? Yes	
Show Audit Note	? Yes	
Show Vouchers of Audit Status	? Unaudited	
Show Client's Clarification	? No	

- Show Payments Against Bills: Set this option to Yes to show the Payments made against Bills (having the bill wise reference details)
- Show Other Payments: Set this option to Yes to show Payments without Bills and On Account
- Show Narrations also: Set this option to Yes to show the Narrations as entered at the time of Voucher entry
- Skip Disallowed Amount: This option should be set to Yes, to skip the cursor from the Disallowed field
- Show Audit Status: Set this option to Yes to show the Audit status selected by Auditor

Note: If this option is set to No then the F9: Audit button will also be disabled.

- Show Audit Note: Set this option to Yes to show the Audit Note as entered by the Auditor
- Show Vouchers of Audit Status: To filter the Vouchers based on the Audit Status, this option is used. You can view the Voucher with a particular Audit Status from the list (Unknown, Allowed, Altered, Clarified, Disallowed, Need Clarification, Unaudited or Any).
- Show Client’s Clarification: Set this option to Yes to view the Client Clarification for the Vouchers with Audit Status as Clarified.

F9: Audit

Click on F9: Audit button or press F9 to Audit the Vouchers. For detailed information on Audit go to [Audit of Cash payment Vouchers](#).



Bank Summary



The Bank Summary report will help the Auditor to convert a particular Bank Payment into Bearer Cheque based on the various evidences collected by him during the Audit Process. Once, a Bank transaction is converted into Bearer Cheque, it will appear under the Cash Payments report for the Auditor to Allow/Disallow during the Audit process. To view the Bank payments made during the selected period,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Amounts inadmissible u/s 40A(3) (Clause 17(h))(Cash Payments)

- Click on **B**: Bank Summary button or press Alt+B keys

- Highlight the required Bank Ledger and press Enter to view Bank Payment Ledger Vouchers

The Bank Ledger Payment Vouchers screen displays all the transactions. The Auditor can select the required transactions and mark them as Bearer Cheque to bring them under Cash Payments. To convert a bank transaction to Bearer Cheque.

- Highlight the particular transaction that needs to be converted
- Press Space Bar to select the transaction
- Click on Ctrl+A: Mark/Unmark button or press Ctrl+A to change the status to Bearer Cheque

Ledger Payment Vouchers		ABC Company		Ctrl + M		
Ledger : HDFC Bank				1-Apr-2007 to 31-Mar-2008		
Date	Particulars	Vch Type	Vch No.	Debit	Credit	Is Bearer Cheque?
9-4-2007	NextGen Systems	Payment	2		28,000.00	Yes
13-4-2007	NextGen Systems	Payment	4		4,680.00	No
16-4-2007	Simco Machinery Co.,	Payment	7		3,00,000.00	No
18-4-2007	New Buzz Traders	Payment	9		4,500.00	No
26-4-2007	Hyundai Motors (I) Pvt. Ltd.,	Payment	11		2,00,000.00	No
29-4-2007	Telephone Link Ltd.,	Payment	12		1,346.88	No
30-4-2007	Travelling & Conveyance	Payment	14		21,650.00	No
30-4-2007	Assembling Charges	Payment	15		1,520.00	No
30-4-2007	PF Payable	Payment	16		3,849.92	No
30-4-2007	Professional Tax	Payment	17		380.00	No
30-4-2007	Salary Payable	Payment	18		66,975.00	No
30-4-2007	Fast Couriers	Payment	20		1,683.60	No
8-5-2007	Jet Roadways (P) Ltd.,	Payment	32		8,000.00	No
16-5-2007	Simco Machinery Co.,	Payment	36		5,00,000.00	No
16-5-2007	Simco Machinery Co.,	Payment	37		2,40,000.00	No
19-5-2007	Fast Couriers	Payment	40		1,235.96	No
25-5-2007	Cholamandalam Auto Finance Coy.,	Payment	42		19,603.66	No
29-5-2007	Telephone Link Ltd.,	Payment	43		1,460.68	No
31-5-2007	Assembling Charges	Payment	45		1,520.00	No
31-5-2007	ESI Payable	Payment	46		780.00	No
31-5-2007	PF Payable	Payment	47		6,645.30	No
31-5-2007	Professional Tax	Payment	48		630.00	No
31-5-2007	Salary Payable	Payment	49		91,330.00	No
6-6-2007	Jain Realtors	Payment	52		4,00,000.00	No
8-6-2007	Jet Roadways (P) Ltd.,	Payment	58		8,500.00	No
18-6-2007	Top Computers	Payment	65		3,65,840.00	No
21-6-2007	Global Associates	Payment	68		7,00,000.00	No
22-6-2007	TVS Electronics (I) Ltd.,	Payment	69		2,00,000.00	No
25-6-2007	Cholamandalam Auto Finance Coy.,	Payment	72		19,603.66	No
25-6-2007	Fast Couriers	Payment	73		1,348.32	No
Grand Total				1,20,54,678.14		132 more ...

This voucher will be available in the Cash Payments report with Bearer Cheque as Status. The drill down from Cash Payments screen on this Voucher will display Bearer Cheque as the Nature of Payment in the Ledger Voucher screen.



Cash Payment Ledger Vouchers (Altered)



When a Voucher is altered by the Client after the Audit is completed for that Voucher it will be listed under To be re-audited column in the Tax Audit Dashboard. To view the report of the Altered Ledger Vouchers for cash payments made,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Highlight the numbers in the To be re-audited column of Amounts inadmissible u/s 40A(3) (Clause 17(h))(Cash Payments)

Tax Audit		ABC Company		Ctrl + M	
Annexures to Form 3CD				1-Apr-2007 to 31-Mar-2008	
Audit Type	Unaudited	Audited	To be re-audited	Audit Complete?	
Bonus, PF, ESI Recoveries (clause 16)	35	1	1		
Amounts inadmissible u/s 40A(3) (clause 17(h))(Cash Payments)	7	2	1		
Payments under section 43B (clause 21)					
Employer's Contribution	35	1	1		
Tax Collected at Source	36	1	2		
Service Tax	41	5	4		
Value Added Tax	148	2	2		
Loans / Deposits Accepted (clause 24(a))	45	3	1		
Loans / Deposits Repaid (clause 24(b))	64	2	1		
Tax Deducted at Source (clause 27)					
Fringe Benefit Tax (Annexure II)	48	2	3		

- Press Enter to view the Ledger Vouchers that are altered by the Client after the Audit

Ledger Vouchers		ABC Company			Ctrl + M	
Amounts inadmissible u/s 40A(3) (clause 17(h))(Cash Payments) (Altered Vouchers)					1-Apr-2007 to 31-Mar-2008	
Date	Ref. No.	Particulars	Transaction Value	Nature of Payment	Audit Status	Disallowed Amount
Cash Payments (Against Bills)						
1 more ... →						
10-5-2007	TCB/15027	The League Club				
10-May-2007	Journal	10	25,000.00 Cr			
7-Jun-2007	Payment	53	25,000.00 Dr	Cash	Altered	

The various fields and button options in the above screen are similar to [Ledger Vouchers](#) report.

To Audit the Altered Vouchers, refer to the [Auditing the Vouchers through Group wise Report](#).



Loans & Deposits Accepted - Clause 24(a)



As per Section 269SS, any loan or deposit is taken or accepted by any person, otherwise than by an account payee cheque or account payee bank draft, if the amount of such loan or deposit or the aggregate amount of such loan and deposit or any loan or deposit taken accepted earlier by such person from the depositor is remaining unpaid is twenty thousand rupees or more, is required to reported in Clause 24(a).

Further, if the total of all loans / deposits in a year exceed Rs. 20,000/- but each individual transaction is less than Rs. 20,000/-, even such cases, the information is required to be given in respect of all such related entries from the beginning till the balance hits Rs. 20,000/- or more and until the balance reduces down from Rs. 20,000/-. However, any loan or deposit taken or accepted from or by Government, a banking company, any corporation etc., are not required to be reported under the said section.

To view the report of the Loans & Deposits Accepted,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Loans / Deposits Accepted (Clause 24(a))

P: Print	E: Export	M: E-Mail	O: Upload		L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F4: Group
Loans & Deposits Accepted										F7: Show All Vch
ABC Company										F9: Master
Loans & Deposits Accepted										
1-Apr-2007 to 31-Mar-2008										
Group: ▾ All Items										
Particulars	Name of Group	Primary Group				Total Amount	Unaudited Vouchers			
MNO Ltd	Unsecured Loans					75,000.00	2			
Priya Ganesh Loan	Unsecured Loans					50,000.00	1			
Narayan	Unsecured Loans					45,000.00	1			
Shankar	Unsecured Loans					35,000.00	1			
B Ramesh - Loan	Unsecured Loans					25,000.00	1			
DEF Ltd	Unsecured Loans					21,500.00	3			
Grand Total						2,51,500.00	9			
										F11: Features
										F12: Configure

The Loans & Deposits Accepted screen displays all the Loans/Deposits that are accepted during the selected financial year. It also displays the Group Details, Total Loan Amount outstanding and the total Unaudited Vouchers under each ledger. The description for each field is as shown:

- Particulars: Displays the name of the Ledgers
- Name of the Group: Displays the name of the Sub Group. If there is no sub group then it will display the Primary Group
- Total Amount: Displays the Total Loan Amount against each Ledger
- Unaudited Vouchers: Displays the total Unaudited Vouchers belonging to each ledger

Button options in the Loans & Deposits Accepted screen

F4: Group

To filter the Loans & Deposits Accepted screen based on the Groups,

- Click on F4: Groups or press F4
- Select the required Group from the List of Groups
- Press Enter to view the Loans & Deposits Accepted for the selected Group

F7: Show All

By default the Audit Status for the Unaudited Vouchers is only displayed in the Loans & Deposits Accepted screen. To view the Status for both Audited and Unaudited Vouchers,

- Click on F7: Show All or press F7

The Loans & Deposits Accepted screen appears with detailed Audit Status as shown:

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F4: Group
Loans & Deposits Accepted									F7: Show Pending
ABC Company									F9: Master
Loans & Deposits Accepted									
1-Apr-2007 to 31-Mar-2008									
Group: All Items									
Particulars	Name of Group	Primary Group	Total Amount	Audit Status					
				Audited	Unaudited	Total			
MNO Ltd	Unsecured Loans		75,000.00		2	2			
Priya Ganesh Loan	Unsecured Loans		50,000.00	1		1			
Narayan	Unsecured Loans		45,000.00		1	1			
Shankar	Unsecured Loans		35,000.00		1	1			
B Ramesh - Loan	Unsecured Loans		25,000.00		1	1			
DEF Ltd	Unsecured Loans		21,500.00		3	3			
Grand Total			2,51,500.00		9	9			
									F11: Features
									F12: Configure

- Audited: Displays the number of Vouchers that are Audited for each Ledger
- Unaudited: Displays the number of Vouchers that are Unaudited for each Ledger
- Total: Displays the total number of Vouchers for each ledger

F9: Masters

Tally.ERP 9 provides flexibility to the Auditor to consider a particular Group for Loans & Deposits. By default the Ledgers created under Loans(Liability) will be available under Loans & Deposits Accepted report. In order to include Ledgers belonging to other Groups which may be related to Loans & Deposits Accepted under Clause 24(a), follow the steps given below:

- Click on **F9**: Masters or press Alt+F9
- Select All Items from the List of Groups

Select Item		ABC Company		Ctrl + M		
Loans & Deposits Accepted		Name of Group		1-Apr-2007 to 31-Mar-2008		
Group: All Items		All Items				
Particulars	Name of Group	List of Groups	Total Amount	Audit Status		
				Audited	Unaudited	Total
		All Items				
MNO Ltd	Unsecured Loans	Accumulated Depreciation on Fixed Assets	75,000.00		2	2
Priya Ganesh Loan	Unsecured Loans	Bank OCC A/c	50,000.00		1	1
Narayan	Unsecured Loans	Bank OD A/c	45,000.00		1	1
Shankar	Unsecured Loans	Branch / Divisions	35,000.00		1	1
B Ramesh - Loan	Unsecured Loans	Capital Account	25,000.00		1	1
DEF Ltd	Unsecured Loans	Current A/c	21,500.00		3	3
		Current Assets				
		Current Liabilities				
		Deposits				
		Deposits (Asset)				
		East Debtors				
		Fixed Assets				
		Investments				
		Land & Building				
		Loans & Advances (Asset)				
		Loans (Liability)				
		Misc. Expenses (ASSET)				
		North Debtors				
		Plant & Machinery				
		Secured Loans				
		South Debtors				
		Sundry Creditors				
		Sundry Creditors - Non Trading				
		Sundry Creditors - Trading				
		Sundry Creditors - Transport Unit				
		Sundry Debtors				
		Sundry Debtors - Overseas				
		Suspense A/c				
		Unsecured Loans				
		West Debtors				
Grand Total			2,51,500.00		9	9

- Press Enter

Multi Group Alteration		ABC Company		Ctrl + M	
Under Group		All Items			
S.No.	Name of Group	Consider for Loans Accepted			
1.	Capital Account	No			
2.	Loans (Liability)	Yes			
3.	Current Liabilities	No			
4.	Fixed Assets	No			
5.	Investments	No			
6.	Current Assets	No			
7.	Branch / Divisions	No			
8.	Misc. Expenses (ASSET)	No			
9.	Suspense A/c	No			
10.	Current A/c	No			
11.	Accumulated Depreciation on Fixed Assets	No			
12.	Land & Building	No			
13.	Plant & Machinery	No			
14.	Bank OD A/c	No			
15.	Secured Loans	Yes			
16.	Unsecured Loans	Yes			
17.	Sundry Creditors	No			
18.	Deposits (Asset)	No			
19.	Loans & Advances (Asset)	No			
20.	Sundry Debtors	No			
21.	Deposits	No			
22.	Sundry Creditors - Non Trading	No			
23.	Sundry Creditors - Trading	No			
24.	Sundry Creditors - Transport Unit	No			
25.	East Debtors	No			
26.	North Debtors	No			
27.	South Debtors	No			
28.	Sundry Debtors - Overseas	No			
29.	West Debtors	No			

To consider a particular Group for Loans & Deposits Accepted, follow the steps given below:

- Select the required Group by pressing Spacebar on the same

Note: To select more than one Groups, press Space bar on each Group separately.

- Press Ctrl+A keys to consider the selected Group(s) for Loans & Deposits Accepted report
- Press Enter to save the changes

Loans & Deposits Accepted		ABC Company		Ctrl + M	
Loans & Deposits Accepted		1-Apr-2007 to 31-Mar-2008			
Group: ▾ All Items					
Particulars	Name of Group	Primary Group	Total Amount	Unaudited Vouchers	
Janata Timbers	Sundry Debtors		80,55,757.89	9	
Hindustan Timbers	Sundry Debtors		47,26,378.15	7	
Nirmaan Timbers	Sundry Debtors		23,53,811.64	4	
MNO Ltd	Unsecured Loans		75,000.00	2	
InfoSoft Solutions	Sundry Debtors		71,398.40	2	
Modern Advertisers	Sundry Debtors		63,533.58	9	
Priya Ganesh Loan	Unsecured Loans		50,000.00	1	
Narayan	Unsecured Loans		45,000.00	1	
Shankar	Unsecured Loans		35,000.00	1	
B Ramesh - Loan	Unsecured Loans		25,000.00	1	
DEF Ltd	Unsecured Loans		21,500.00	3	
Grand Total			1,55,22,379.66	40	

The Loans & Deposits Accepted screen displays all the Ledgers as per the Groups selected by the Auditor.

F12: Configure

To change the default display screen for the Loans & Deposits Accepted screen,

- Click on F12: Configure button or F12 key

Configuration	
Show Group Details	? Yes
Eliminate all cross Sales transactions	? Yes
Show Voucher Audit Details	? Yes

- Show Group Details: Set Show Group Details to Yes to view the parent group for the respective.
- Eliminate all cross Sales transactions: Set Eliminate all cross Sales transactions to Yes, to exclude entries against sales transactions.
- Show Voucher Audit Details: Set Show Voucher Audit Details to Yes to view the Audit status details of Audited and Unaudited vouchers.

The Auditor can drill down by selecting the respective Ledger to view the [Ledger Vouchers](#).



Ledger Vouchers for Loans & Deposits Accepted



The Ledger Vouchers can be viewed from the normal [Loans & Deposits Accepted](#) screen or from the Group Wise report. To view the Ledger Vouchers,

To view the report of the Loans and Deposits Accepted,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Loans / Deposits Accepted (Clause 24(a))

- Select a Ledger and press Enter

Configuration				
Show Receipts Against Bills	? Yes		Audit Status	
Show Other Receipts	? Yes		J Any	
Show Narrations also	? Yes		J Unknown	
Show Audit Status	? Yes		Accepted by Cash	
Show Audit Note	? Yes		Accepted by Cheque/DD	
Eliminate all cross Sales transactions	? Yes		Altered	
Show Vouchers of Audit Status	? Unaudited		Clarified	
Show Client's Clarification	? Yes		Need Clarification	
			Not a Loan	
			Unaudited	
60	7,36,923.38 Cr	Bank		
76	5,66,865.00 Cr	Bank		

- Show Receipts Against Bills: Set this option to Yes to show the Receipts made against Bills (having the bill-wise reference details)
- Show Other Receipts: Set this option to Yes, to show Receipts which are made On Account
- Show Narrations also: Set this option to Yes to show the Narrations as entered at the time of Voucher entry
- Show Audit Status: Set this option to Yes to show the Audit status selected by Auditor

Note: If this option is set to No then the F9: Audit button will also be disabled.

- Show Audit Note: Set this option to Yes to show the Audit Note as entered by the Auditor
- Eliminate all cross Sales Transactions: Set this option to Yes, to exclude entries against Sales Transactions in the Report
- Show Vouchers of Audit Status: This option provides a drop down to view the Vouchers with a particular Audit status (Unknown, Accepted by Cash, Accepted by Cheque/DD, Altered, Clarified, Need Clarification, Not a Loan, Unaudited or Any)
- Show Client's Clarification: Set this option to Yes to view the Client Clarification for the Vouchers with Audit Status as Clarified.

F12: Range

Click on F12: Configure button or press Alt+F12 to filter the vouchers based on the Range and information specified.

F9: Audit

Click on F9: Audit button or press F9 key to Audit the Vouchers. For detailed information on Audit, go to [Audit of Loans / Deposits Accepted Vouchers](#).



Altered Ledgers Vouchers for Loans & Deposits Accepted



When a Voucher is altered by the Client after the Audit is completed for that Voucher it will be listed under To be Re-audited column in the Tax Audit Dashboard. To view the report of the Altered Ledger Vouchers for Loans & Deposits Accepted,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Highlight the numbers in the To be Re-audited column of Loans & Deposits Accepted (clause 24(a))

Under Clause 24(b), the particulars of each repayment of loan or deposit made exceeding limits specified in section 269T during the previous year have to be given. Section 269T prescribes where any repayment of deposit or loan (along with Interest, if any) payable to a person is Rs. 20,000 or more are required to be reported under this clause. However, the Auditor is required to verify all such amounts of repayment, where the repayment may be less than Rs. 20,000/-.

To view the report of the Loans & Deposits Repaid,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Loans / Deposits Repaid (Clause 24(b))

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F4: Group
Loans & Deposits Repaid									F7: Show All Vch
ABC Company									F9: Master
Loans & Deposits Repaid									
1-Apr-2007 to 31-Mar-2008									
Group: All Items									
Particulars	Name of Group	Primary Group	Total Amount	Unaudited Vouchers					
HDFC Silver Credit Card	Loans (Liability)		10,770.00	1					
Narayan	Unsecured Loans		20,000.00	1					
Shankar	Unsecured Loans		21,000.00	1					
DEF Ltd	Unsecured Loans		21,000.00	1					
Interest on Car Loan A/c	Current Liabilities		21,806.29	11					
B Ramesh - Loan	Unsecured Loans		25,000.00	1					
Priya Ganesh Loan	Unsecured Loans		25,000.00	1					
MNO Ltd	Unsecured Loans		30,000.00	1					
Cholamandalam Auto Finance Coy.,	Unsecured Loans		1,93,833.97	11					
Grand Total			3,68,410.26	29					
									F11: Features
									F12: Configure

The Loans & Deposits Repaid screen displays all the Loans/Deposits that are repaid during the selected financial year. It also displays the Primary group and sub groups if any, along with the total Loan Amount repaid. The last column shows the total Unaudited Vouchers under each ledger.

The details of each field are given below:

- Particulars: Displays the name of the Ledgers
- Name of the Group: Displays the name of the Sub Group. If there is no sub group then it will display the Primary Group
- Total Amount: Displays the Total Loan Amount against each Ledger
- Unaudited Vouchers: Displays the total Unaudited Vouchers belonging to each ledger

Button options in the Loans & Deposits Repaid screen

F4: Group

To filter the Loans & Deposits Repaid screen based on the Groups,

- Click on F4: Groups or press F4 key
- Select the required Group from the List of Groups
- Press Enter to view the Loans & Deposits Repaid for the selected Group

F7: Show All

By default the Audit Status for the Unaudited Vouchers is only displayed in the Loans & Deposits Repaid screen. To view the Status for both Audited and Unaudited Vouchers,

- Click on F7:Show All or press F7 key

The Loans & Deposits Repaid screen with complete Audit Status appears as shown:

Loans & Deposits Repaid		ABC Company		Ctrl + M		
Loans & Deposits Repaid				1-Apr-2007 to 31-Mar-2008		
Group: J All Items						
Particulars	Name of Group	Primary Group	Total Amount	Audit Status		
				Audited	Unaudited	Total
HDFC Silver Credit Card	Loans (Liability)		10,770.00		1	1
Narayan	Unsecured Loans		20,000.00		1	1
Shankar	Unsecured Loans		21,000.00		1	1
DEF Ltd	Unsecured Loans		21,000.00		1	1
Interest on Car Loan A/c	Current Liabilities		21,806.29		11	11
B Ramesh - Loan	Unsecured Loans		25,000.00		1	1
Priya Ganesh Loan	Unsecured Loans		25,000.00		1	1
MNO Ltd	Unsecured Loans		30,000.00		1	1
Cholamandalam Auto Finance Coy.,	Unsecured Loans		1,93,833.97		11	11
Grand Total			3,68,410.26		29	29

- Audited: Displays the number of Vouchers that are Audited for each Ledger
- Unaudited: Displays the number of Vouchers that are Unaudited for each Ledger
- Total: Displays the total number of Vouchers for each ledger

F9: Masters

Tally.ERP 9 provides flexibility to the Auditor to consider a particular Group for Loans & Deposits. By default the Ledgers created under Loans(Liability) will be available under Loans & Deposits Repaid report. In order to include Ledgers belonging to other Groups which may be related to Loans / Deposits Repaid under Clause 24(b), follow the steps given below:

- Click on **F9: Masters** or press Alt+F9 keys
- Select All Items from the List of Groups

Select Item		ABC Company		Ctrl + M		
Loans & Deposits Repaid		Name of Group		1-Apr-2007 to 31-Mar-2008		
Group: J All Items		J All Items				
Particulars	Name of Group	List of Groups		Total Amount	Audit Status	
					Audited	Unaudited
		J All Items				
HDFC Silver Credit Card	Loans (Liability)	Accumulated Depreciation on Fixed Assets		10,770.00		1
Narayan	Unsecured Loans	Bank OCC A/c		20,000.00		1
Shankar	Unsecured Loans	Bank OD A/c		21,000.00		1
DEF Ltd	Unsecured Loans	Branch / Divisions		21,000.00		1
Interest on Car Loan A/c	Current Liabilities	Capital Account		21,806.29		11
B Ramesh - Loan	Unsecured Loans	Current A/c		25,000.00		1
Priya Ganesh Loan	Unsecured Loans	Current Assets		25,000.00		1
MNO Ltd	Unsecured Loans	Current Liabilities		30,000.00		1
Cholamandalam Auto Finance Coy.,	Unsecured Loans	Deposits		1,93,833.97		11
		Deposits (Asset)				
		East Debtors				
		Fixed Assets				
		Investments				
		Land & Building				
		Loans & Advances (Asset)				
		Loans (Liability)				
		Misc. Expenses (ASSET)				
		North Debtors				
		Plant & Machinery				
		Secured Loans				
		South Debtors				
		Sundry Creditors				
		Sundry Creditors - Non Trading				
		Sundry Creditors - Trading				
		Sundry Creditors - Transport Unit				
		Sundry Debtors				
		Sundry Debtors - Overseas				
		Suspense A/c				
		Unsecured Loans				
		West Debtors				
Grand Total				3,68,410.26		29

- Press Enter

Multi Group Alteration		ABC Company	Ctrl + M
Under Group : ▾ All Items			
S.No.	Name of Group	Consider for Loans Repaid	
1.	Capital Account	No	
2.	Loans (Liability)	Yes	
3.	Current Liabilities	No	
4.	Fixed Assets	No	
5.	Investments	No	
6.	Current Assets	No	
7.	Branch / Divisions	No	
8.	Misc. Expenses (ASSET)	No	
9.	Suspense A/c	No	
10.	Current A/c	No	
11.	Accumulated Depreciation on Fixed Assets	No	
12.	Land & Building	No	
13.	Plant & Machinery	No	
14.	Bank OD A/c	Yes	
15.	Secured Loans	Yes	
16.	Unsecured Loans	Yes	
17.	Sundry Creditors	Yes	
18.	Deposits (Asset)	No	
19.	Loans & Advances (Asset)	No	
20.	Sundry Debtors	No	
21.	Deposits	Yes	
22.	Sundry Creditors - Non Trading	No	
23.	Sundry Creditors - Trading	No	
24.	Sundry Creditors - Transport Unit	No	
25.	East Debtors	No	
26.	North Debtors	No	
27.	South Debtors	No	
28.	Sundry Debtors - Overseas	No	
29.	West Debtors	No	

To consider a particular Group for Loans & Deposits Repaid, follow the steps given below:

1. Select the required Group by pressing Spacebar on the same

Note: To select more than one Group, press Spacebar on each Group separately.

2. Press Ctrl+A keys to consider the selected Group(s) for Loans & Deposits Repaid report
3. Press Enter to save the changes

Loans & Deposits Repaid

Loans & Deposits Repaid

Group: ▾ All Items

ABC Company

1-Apr-2007 to 31-Mar-2008

Ctrl + M

Particulars	Name of Group	Primary Group	Total Amount	Unaudited Vouchers
HDFC Silver Credit Card	Loans (Liability)		10,770.00	1
Telephone Link Ltd.,	Sundry Creditors		16,599.75	12
Narayan	Unsecured Loans		20,000.00	1
Fast Couriers	Sundry Creditors		20,414.02	13
Shankar	Unsecured Loans		21,000.00	1
DEF Ltd	Unsecured Loans		21,000.00	1
Interest on Car Loan A/c	Current Liabilities		21,806.29	11
B Ramesh - Loan	Unsecured Loans		25,000.00	1
Priya Ganesh Loan	Unsecured Loans		25,000.00	1
MNO Ltd	Unsecured Loans		30,000.00	1
Cholamandalam Auto Finance Coy.,	Unsecured Loans		1,93,833.97	11
Chandra Timbers	Sundry Creditors		55,49,414.50	6
Mahesh Timbers	Sundry Creditors		64,80,564.00	5
Grand Total			1,24,35,402.53	65

The Loans & Deposits Repaid screen displays all the Ledgers as per the Groups selected by the Auditor.

F12: Configure

- Click on F12: Configure button or press F12 key

- **Show Group Details:** Set this option to Yes to view the parent group for the respective Ledger.
- **Eliminate all cross Purchase transactions:** Set this option to Yes, to exclude entries against Purchase transactions.
- **Show Voucher Audit Details:** Set this option to Yes to view the Audit status details of Audited and Unaudited vouchers.

- Select a Ledger and press Enter

F1: Detailed
F2: Period
F4: Ledger
F8: Show Ledger
F9: Audit
F11: Features
F12: Configure
F12: Range

- **Date:** Displays the date for the Voucher entry.
- **Ref. No.:** Displays the details of the bill references for the money is received Against Bills (For Against reference bills only)
- **Vch Type:** Displays the Voucher Type
- **Vch No.:** Displays the Voucher Number
- **Transaction Value:** Displays the total Transaction Amount
- **Nature of Payment:** Displays the mode of Payment (Cash or Bank)
- **Audit Status:** Displays the Audit status for the Audited Vouchers (method of receipt for the Loan Amount and whether the mentioned transaction is a loan or not)

- ### Button options in the Ledger Vouchers screen

Click on F12: Configure button or press F12 to change the default display.

Click on F9: Audit button or press F9 to Audit the Vouchers. For detailed information on Audit process, refer [Audit of Loans / Deposits Repaid Vouchers](#).

5/5/2009

- Highlight Fringe Benefit Applicable and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	K: Control Centre	H: Support Centre	H: Help	F1: Detailed
FBT Ledger Summary ABC Company Ctrl + M									F2: Period
Group : All Items 1-Apr-2007 to 31-Mar-2008									F4: Group
Particulars	Total Expenses	Fringe Benefit Assessable Value	Fringe Benefit Exempted Value	Audit Status					
				Audited	Unaudited	Total			
Petrol Expenses	31,277.00 Dr	22,987.00 Dr		1	12	13			
Repairs & Maintenance - Guest Accomd.	30,290.00 Dr	24,780.00 Dr			11	11			
Bonus Paid	30,000.00 Dr				1	1			
Staff Welfare Expenses	17,707.00 Dr	16,171.00 Dr		1	15	16			
Staff Welfare - Tours & Travels	11,188.00 Dr	11,188.00 Dr			3	3			
Repairs & Maintenance - Electrical	9,144.00 Dr				2	2			
Grand Total	1,29,606.00 Dr	75,126.00 Dr		2	44	46			
Q: Quit									
									F11: Features
									F12: Configure

The FBT Ledger Summary (Group wise report) displays the Expenses Ledgers which are enabled for FBT along with the details of the Total Expenses, FBT Assessable Value, FBT Exempted Value and Audit Status.

The above report highlights the Groups in Red colour that have Ledgers with FBT Category as Not Applicable to draw the Auditor's attention.

Button options in the FBT Ledger Summary screen

F1: Detailed

Click on F1: Detailed button or press Alt+F1 to view the detailed report.

FBT Ledger Summary ABC Company Ctrl + M				
Group : All Items 1-Apr-2007 to 31-Mar-2008				
Particulars	Total Expenses	Fringe Benefit Assessable Value	Fringe Benefit Exempted Value	Unaudited Vouchers
Petrol Expenses	31,277.00 Dr	22,987.00 Dr		13
Repair,Running and Maintenance of Motor Cars - 115WB(2)(H)	22,987.00 Dr	22,987.00 Dr		10
Unknown	8,290.00 Dr			3
Repairs & Maintenance - Guest Accomd.	30,290.00 Dr	24,780.00 Dr		11
Employees Welfare - 115WB(2)(E)	24,780.00 Dr	24,780.00 Dr		2
Unknown	5,510.00 Dr			9
Bonus Paid	30,000.00 Dr			1
Unknown	30,000.00 Dr			1
Staff Welfare Expenses	17,707.00 Dr	16,171.00 Dr		16
Employees Welfare - 115WB(2)(E)	14,184.00 Dr	14,184.00 Dr		11
Entertainment - 115WB(2)(A)	1,987.00 Dr	1,987.00 Dr		1
Unknown	1,536.00 Dr			4
Staff Welfare - Tours & Travels	11,188.00 Dr	11,188.00 Dr		3
Entertainment - 115WB(2)(A)	9,150.00 Dr	9,150.00 Dr		2
Tours and Travel (Including Foreign Travel) - 115WB(2)(O)	2,038.00 Dr	2,038.00 Dr		1
Repairs & Maintenance - Electrical	9,144.00 Dr			2
Unknown	9,144.00 Dr			2
Grand Total	1,29,606.00 Dr	75,126.00 Dr		46

The above report displays Ledgers and Groups in Red Colour and marked as Unknown, when the FBT Category is not selected for any ledger under any Group(s) during Voucher entry.

F2: Period

Click on F2: Period button or press F2 key to change the selected period.

F4: Group

Click on F4: Group button or press F4 key to toggle between the other Groups.

F5: Category wise

Click on F5: Category wise button or press F5 key to view the [Category Summary](#) Report.

F6: Payment

Click on F6: Payment button or press F6 key to view the [FBT Quarterly Summary](#) Report.

F7: Show Pending

Click on F7: Show Pending or press F7 to display the Unaudited Vouchers alone.

F9: Master

Click on F9: Master or press Alt+F9 keys to view the [Ledgers for which FBT](#) is enabled.

A: All Ledgers

Click on A: All Ledgers or press Alt+A keys to display all ledgers (i.e., Non-FBT Ledgers also).

FBT Ledger Summary		ABC Company		Ctrl + M	
Group		All Items		1-Apr-2007 to 31-Mar-2008	
Particulars		Total Expenses	Fringe Benefit Assessable Value	Fringe Benefit Exempted Value	Unaudited Vouchers
FBT Ledgers					
Petrol Expenses		31,277.00 Dr	22,987.00 Dr		13
Repairs & Maintenance - Guest Accomd.		30,290.00 Dr	24,780.00 Dr		11
Bonus Paid		30,000.00 Dr			1
Staff Welfare Expenses		17,707.00 Dr	16,171.00 Dr		16
Staff Welfare - Tours & Travels		11,188.00 Dr	11,188.00 Dr		3
Repairs & Maintenance - Electrical		9,144.00 Dr			2
Others					
Plant & Machinery - I		10,00,000.00 Dr			1
Motor Car - Hyundai GLX		9,05,731.88 Dr			2
Building		6,00,000.00 Dr			1
Plant & Machinery - II		5,25,000.00 Dr			1
Land - I		4,00,000.00 Dr			1
Land - II		4,00,000.00 Dr			1
Dep. on Motor Car		1,81,146.20 Dr			1
Dep. on Plant & Machinery - I		1,50,000.00 Dr			1
Dep. on Building		1,40,000.00 Dr			1
Furniture & Fixtures		1,22,420.00 Dr			2
Computers & Peripherals		90,460.00 Dr			1
Dep on Plant & Machinery - II		78,750.00 Dr			1
Transportation & Packaging		66,500.00 Dr			12
					33 more ...
Grand Total		46,97,197.49 Dr	75,126.00 Dr		211

X: Exceptions

Click on X: Exceptions or press Alt+X to view Groups / Ledgers, which are marked as Not Applicable as the FBT Category during Voucher Entry (i.e., marked as Unknown).

FBT Ledger Summary		ABC Company		Ctrl + M	
Group		All Items		1-Apr-2007 to 31-Mar-2008	
Particulars	Total Expenses	Fringe Benefit Assessable Value	Fringe Benefit Exempted Value	Unaudited Vouchers	
Petrol Expenses	31,277.00 Dr	22,987.00 Dr		13	
Repairs & Maintenance - Guest Accomd.	30,290.00 Dr	24,780.00 Dr		11	
Bonus Paid	30,000.00 Dr			1	
Staff Welfare Expenses	17,707.00 Dr	16,171.00 Dr		16	
Repairs & Maintenance - Electrical	9,144.00 Dr			2	
Grand Total	1,18,418.00 Dr	63,938.00 Dr		43	

F12: Configure

Click on F12: Configure or press F12 to configure the default options on the screen.

Configuration

Include Non FBT ledgers

? Yes

Show Voucher Audit Details

? Yes

- Include Non FBT Ledgers: Set this option to Yes show the Non FBT Ledgers by default in the FBT Ledger Summary screen.
- Show Voucher Audit Details: Set this option to Yes to show the Audit Status on the screen (Unaudited or all Vouchers). By default this option is set to Yes.

You can drill down to [FBT Ledger Vouchers](#) by pressing Enter on any of the Groups in the FBT Ledger Summary.



FBT Ledger Vouchers



To view the for FBT Ledger Vouchers report,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Fringe Benefit Tax (Annexure II)

- Highlight Fringe Benefit Applicable and press Enter
- Press Enter on any of the Groups to drill down to FBT Ledger Voucher screen

P: Print		E: Export		M: E-Mail		O: Upload		L: Language		K: Keyboard		K: Control Centre		H: Support Centre		H: Help		F1: Condensed					
FBT Ledger Vouchers										ABC Company										Ctrl + M		F2: Period	
Ledger		Petrol Expenses (All Vouchers)															1-Apr-2007 to 31-Mar-2008		F5: Categorywise				
Category Name		Repair,Running and Maintenance of Motor Cars - 115WB(2)(H)																	F6: Payment				
Date		Vch Type		Vch No.		Any Other Head		Total Expenses		FBT Applicable		Value of Fringe Benefit		Audit Status		Audit Note		F9: Audit					
30-4-2007		Journal		3				2,640.00 Dr		2,640.00 Dr		528.00 Dr		Audited				F9: Master					
		Petrol Expenses																X: Exceptions					
		Being Petrol Expenses for Apr'07																					
31-5-2007		Journal		13				3,250.00 Dr		3,250.00 Dr		650.00 Dr											
		Petrol Expenses																					
		Being Petrol Expenses for May'08.																					
30-6-2007		Journal		23				4,213.00 Dr		4,213.00 Dr		842.60 Dr											
		Petrol Expenses																					
		Being Petrol Expenses dur for Jun'07																					
31-7-2007		Journal		29				1,589.00 Dr		1,589.00 Dr		317.80 Dr											
		Petrol Expenses																					
		Being Petrol Expenses dur for Jul'07.																					
31-8-2007		Journal		34				2,413.00 Dr		2,413.00 Dr		482.60 Dr											
		Petrol Expenses																					
		Being Petrol Expenses dur for Aug'07																					
29-9-2007		Journal		40				3,106.00 Dr		3,106.00 Dr		621.20 Dr											
		Petrol Expenses																					
		Being Petrol Expenses dur for Sep'07																					
31-10-2007		Journal		48				2,980.00 Dr															
		Petrol Expenses																					
		Being Petrol Expenses dur for Oct'07.																					
30-11-2007		Journal		54				2,136.00 Dr		2,136.00 Dr		427.20 Dr											
		Petrol Expenses																					
		Being Petrol Expenses dur for Nov'07																					
31-12-2007		Journal		60				4,120.00 Dr		4,120.00 Dr		824.00 Dr											
		Petrol Expenses																					
		Being Petrol Expenses dur for Dec'07																					
31-1-2008		Journal		65				2,640.00 Dr															
		Petrol Expenses																					

The FBT Ledger Vouchers screen displays the list of all the Vouchers having the selected Ledger along with the FBT details. The details of the screen are as shown:

- Ledger: Displays the name of the Ledger as selected from List of Groups
- Category Name: Displays the name of the FBT Category selected at the time of Voucher entry.
- Date: Displays the date of the Voucher entry.
- Vch Type: Displays the Voucher Type.
- Vch No.: Displays the Voucher number.
- Any Other Head Type: Displays FBT Category selected during the Voucher entry, other than the one mentioned on the top (or the one selected at the time of Ledger creation).
- Total Expenses: Displays the total transaction value for the Voucher.
- FBT Applicable: Displays the amount on which FBT is applicable.
- Value of Fringe Benefit: Displays the Value of Fringe Benefit provided which will be considered for Calculation of FBT.
- Audit Status: Displays the Audit status for the Audited Vouchers.
- Audit Note: Displays the Audit Note as entered by the Auditor for the Audited Vouchers.

Button options in FBT Ledger Vouchers screen

F1: Condensed

Click on F1: Condensed/Detailed button or press Alt+F1 to change view Condensed/Detailed view.

F2: Period

Click on F2: Period button or press F2 to change the selected period.

F5: Category wise

Click on F5: Category wise button or press F5 key to view the [FBT Category Summary](#) report.

F6: Payment

Click on F6: Payment button or press F6 key to view the [FBT Quarterly Summary](#) Report.

F9: Audit

Click on F9: Audit button or press F9 key to Audit the Vouchers. For detailed information on Audit go to Audit of FBT Vouchers

F9: Master

Click on F9: Master or press Alt+F9 keys to view the Ledgers for which FBT is enabled.

X: Exceptions

Click on X: Exceptions or press Alt+X keys to view exceptional Vouchers to highlight the usage of Expense Vouchers in recording the Income.

FBT Ledger Vouchers				ABC Company			Ctrl + M	
Ledger				: Petrol Expenses (Unaudited Vouchers)			1-Apr-2007 to 31-Mar-2008	
Category Name				: Repair,Running and Maintenance of Motor Cars - 115WB(2)(H)				
Date	Vch Type	Vch No.	Any Other Head	Total Expenses	FBT Applicable	Value of Fringe Benefit	Audit Status	Audit Note
31-3-2008 Journal		92						
Petrol Expenses				2,000.00 Cr	2,000.00 Cr	400.00 Cr		

- Click on X: All or press Alt+X keys to go back to default Ledger Vouchers report.

F12: Configure

Click on F12: Configure button or F12 to change the default display.

Configuration		Audit Status
Show Narrations also	? Yes	Any Unknown Altered Audited Clarified Need Clarification Unaudited
Show Expenses Details	? Yes	
Show Audit Note	? Yes	
Show Audit Status	? Yes	
Show Vouchers of Audit Status	? Any	
Show Client's Clarification	? Yes	
2,900.00 Dr		2,900.00 Dr

- Show Narrations also: Set this option to Yes, to display Narrations for the transactions.
- Show Expenses Details: Set this option to Yes, to display details of:
- FBT Exempted: Displays the FBT Exempt amount.
- FBT Unknown: Displays amount when Unknown is selected as FBT category during Voucher entry.
- FBT Not Applicable: Displays the FBT Amount when Not Applicable is selected as FBT Category during the Voucher entry.
- Show Audit Note: Set this option to Yes, to display Audit Remarks.
- Show Audit Status: Set this option to Yes, to display Audit Status Details viz., Unknown, Altered, Audited, Clarified, Need Clarification, Unaudited or Any.
- Show Voucher Audit Status: This option provides a drop down to view the Vouchers with a particular Audit Status (Unknown, Altered, Audited, Clarified, Need Clarification, Unaudited or Any).
- Show Client's Clarification: Set this option to Yes to show the Clarification provided by the Client for the Clarified Vouchers



FBT Category Summary



The Auditor can also view the FBT payable report as per the FBT Category (FBT sections) selected during the Voucher entry. To view the for FBT Category Summary report,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Fringe Benefit Tax (Annexure II)

- Highlight Fringe Benefit Applicable and press Enter
- Click on F5: Categorywise or press F5
- Select All Items from the List of FBT Categories and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	K: Control Centre	H: Support Centre	H: Help	F1: Detailed
FBT Category Summary									F2: Period
ABC Company									F4: Category
Category : All Items									F5: Group wise
1-Apr-2007 to 31-Mar-2008									F6: Payment
Particulars				Total Expenses	Fringe Benefit Assessable Value	Fringe Benefit Exempted Value	1 more ... →		
Employees Welfare				115WB(2)E	38,964.00 Dr	38,964.00 Dr			
Repair,Running and Maintenance of Motor Cars				115WB(2)(H)	22,987.00 Dr	22,987.00 Dr			
Entertainment				115WB(2)(A)	11,137.00 Dr	11,137.00 Dr			
Tours and Travel (Including Foreign Travel)				115WB(2)(Q)	2,038.00 Dr	2,038.00 Dr			
Grand Total					75,126.00 Dr	75,126.00 Dr			
Q: Quit									F11: Features
									F12: Configure

The FBT Category Summary displays the FBT category wise Total Expenses subject to Fringe Benefit, Assessable Value of Fringe Benefits, Exempted Value of Fringe Benefits and the Audit Status Details with number of Audited, Unaudited and total vouchers.

Button options in the FBT Category Summary screen

F1: Detailed

Click on F1: Detailed button or press Alt+F1 key to view the detailed report.

FBT Category Summary		ABC Company		Ctrl + M	
Category : All Items		1-Apr-2007 to 31-Mar-2008			
Particulars		Total Expenses	Fringe Benefit Assessable Value	Fringe Benefit Exempted Value	Unaudited Vouchers
Employees Welfare	115WB(2)(E)	38,964.00 Dr	38,964.00 Dr		13
Repairs & Maintenance - Guest Accomd.		24,780.00 Dr	24,780.00 Dr		2
Staff Welfare Expenses		14,184.00 Dr	14,184.00 Dr		11
Repair,Running and Maintenance of Motor Cars	115WB(2)(H)	22,987.00 Dr	22,987.00 Dr		10
Petrol Expenses		22,987.00 Dr	22,987.00 Dr		10
Entertainment	115WB(2)(A)	11,137.00 Dr	11,137.00 Dr		3
Staff Welfare Expenses		1,987.00 Dr	1,987.00 Dr		1
Staff Welfare - Tours & Travels		9,150.00 Dr	9,150.00 Dr		2
Tours and Travel (Including Foreign Travel)	115WB(2)(Q)	2,038.00 Dr	2,038.00 Dr		1
Staff Welfare - Tours & Travels		2,038.00 Dr	2,038.00 Dr		1
Grand Total		75,126.00 Dr	75,126.00 Dr		27

The detailed FBT Category Summary report shows all the ledgers belonging to each FBT Category.

F2: period

Click on F2: Period button or press F2 key to change the selected period.

F4: Category

This button is used to filter the Category wise report for a particular Category.

- Click on F4: Category button or press F4 key

Select Item		ABC Company		Ctrl + M		
Category : All Items		FBT Category		1-Apr-2007 to 31-Mar-2008		
Particulars		Employees Welfare		Benefit able Value	Fringe Benefit Exempted Value	Unaudited Vouchers
		List of FBT Categories				
Employees Welfare	All Items					13
Repair,Running and Maintenance of	Conference	115WB(2)(C)				10
Entertainment	Conveyance	115WB(2)(F)				3
Tours and Travel (Including Foreign	Employees Welfare	115WB(2)(E)				1
	Entertainment	115WB(2)(A)				
	Festival Celebration	115WB(2)(L)				
	Gift	115WB(2)(O)				
	Group Term Superannuation Fund / Insurance	115WB(1)(C)				
	Hotel Boarding & Lodging	115WB(2)(G)				
	Maintenance of Guest House	115WB(2)(K)				
	Provision For Free Or Concessional Tickets for Private Journey	115WB(1)(B)				
	Provision of Hospitality of Every Kind	115WB(2)(B)				
	Provision of Service, Facility Or Amenity to Employee	115WB(1)(A)				
	Repair, Running and Maintenance of Aircraft	115WB(2)(I)				
	Repair,Running and Maintenance of Motor Cars	115WB(2)(H)				
	Sales Promotion Including Publicity	115WB(2)(D)				
	Scholarship	115WB(2)(P)				
	Shares Alloted Or Transferred Free of Cost Or Concessional Rate	115WB(1)(D)				
	Tours and Travel (Including Foreign Travel)	115WB(2)(Q)				
	Use of Health Club and Similar Facilities	115WB(2)(M)				
	Use of Other Club Facilities	115WB(2)(N)				
	Use of Telephone	115WB(2)(J)				
Grand Total						27

- Select the required FBT Category from the List of FBT Categories and press Enter

The Category wise report shows the Total Expenses, Fringe Benefit Assessable Value, Fringe Benefit Exempted Value (if any) and the details of Unaudited, Audited and Total Vouchers.

Click on F12: Configure or press F12 to view change to Hide/Show the Audit Status.

Note: The other buttons are similar to FBT Ledger Summary Report.

The Auditor can drill down to view the [FBT Category Vouchers](#) from the Category Summary screen.



To view the for FBT Category Vouchers report,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Fringe Benefit Tax (Annexure II)

- Highlight Fringe Benefit Applicable and press Enter
- Press F5: Category wise or press F5 and select All Items from the List of Categories
- Press Enter on any of the Categories to drill down to FBT Category Vouchers screen

P: Print	E: Export	M: E-Mail	O: Upload		L: Language	K: Keyboard	K: Control Centre	H: Support Centre	H: Help	F1: Condensed
FBT Category Vouchers				ABC Company					Ctrl + M	F2: Period
Category : Employees Welfare - 115WB(2)E) (All Vouchers)				1-Apr-2007 to 31-Mar-2008						F5: Group wise
Date	Vch Type	Vch No.	Total Expenses	FBT Applicable	Value of Fringe Benefit	Audit Status	Audit Note			F6: Payment
										F9: Audit
5-5-2007 Payment		28								F9: Master
	Staff Welfare Expenses		330.00 Dr	330.00 Dr	66.00 Dr	Altered	Provide the Expense Voucher details.			X: Exceptions
paid to Shanti Sagar towards tea, coffee supplied for the month of april 2007										
8-6-2007 Payment		57								
	Staff Welfare Expenses		268.00 Dr	268.00 Dr	53.60 Dr	Audited	Correct transaction			
paid to shanti sagar for tea coffee supplied for the month of may 2007										
13-7-2007 Payment		92								
	Staff Welfare Expenses		128.00 Dr	128.00 Dr	25.60 Dr					
lunch expenses incurred for training guest										
16-7-2007 Payment		94								
	Staff Welfare Expenses		501.00 Dr	501.00 Dr	100.20 Dr					
birthday gift to john										
16-8-2007 Payment		136								
	Staff Welfare Expenses		8,630.00 Dr	8,630.00 Dr	1,726.00 Dr					
dining table and chairs purchased for staff lunch room										
26-8-2007 Payment		141								
	Repairs & Maintenance - Guest Accomd.		6,260.00 Dr	6,260.00 Dr	1,252.00 Dr					
for purchase of new shutter for the Guest House										
4-9-2007 Payment		156								
	Staff Welfare Expenses		357.00 Dr	357.00 Dr	71.40 Dr					
paid to shanti sagar towards tea coffee supplied for the month of august 2007										
19-10-2007 Payment		198								
	Staff Welfare Expenses		1,890.00 Dr	1,890.00 Dr	378.00 Dr					
Being amount paid for purchase of Sweets for office on the occasion of Deepavali.										
			15 more ...							
Total			38,964.00 Dr	38,964.00 Dr	7,792.80 Dr					F11: Features
Q: Quit										F12: Configure

The FBT Category Vouchers screen displays the list of all the Vouchers having the selected Ledger along with the FBT details. The details of the screen are as shown:

- Category Name: Displays the name of the FBT Category selected at the time of Voucher entry for the Expense Ledger.
- Date: Displays the date of the Voucher entry.
- Vch Type: Displays the Voucher Type.
- Vch No.: Displays the Voucher number.
- Total Expenses: Displays the total transaction value for the Voucher.
- FBT Applicable: Displays the amount on which FBT is applicable.
- Value of Fringe Benefit: Displays the Value of Fringe Benefit provided which will be considered for Calculation of FBT.
- Audit Status: Displays the Audit status for the Audited Vouchers.
- Audit Note: Displays the Audit Note as entered by the Auditor for the Audited Vouchers.

Button options in FBT Category Vouchers screen

F1: Condensed

Click on F1: Condensed/Detailed button or press Alt+F1 keys to change view Condensed/Detailed view.

F2: Period

Click on F2: Period button or press F2 to change the selected period.

F5: Category wise

Click on F5: Category wise button or F5 key to view the [FBT Category Summary](#) report.

F6: Payment

Click on F6: Payment button or press F6 key to view the [FBT Quarterly Summary](#) Report.

F9: Master

Click on F9: Master or press Alt+F9 keys to view the Ledgers for which FBT is enabled.

F9: Audit

Click on F9: Audit button or press F9 key to Audit the Vouchers. For detailed information on Audit go to [Audit of FBT Vouchers](#).

X: Exceptions

Click on X: Exceptions or press Alt+X keys to view exceptional Vouchers to highlight the usage of Expense Vouchers in recording the Income.

FBT Category Vouchers			ABC Company			Ctrl + M	
Category			: Repair,Running and Maintenance of Motor Cars - 115WB(2)(H) (Unaudited Vouchers)			1-Apr-2007 to 31-Mar-2008	
Date	Vch Type	Vch No.	Total Expenses	FBT Applicable	Value of Fringe Benefit	Audit Status	Audit Note
31-3-2008 Journal			92				
	Petrol Expenses		2,000.00 Cr	2,000.00 Cr	400.00 Cr		
Total			2,000.00 Cr	2,000.00 Cr	400.00 Cr		

Click on X: All or press Alt+X keys to go back to default Ledger Vouchers report.

F12: Configure

Click on F12: Configure button or press F12 key to change the default display.

Configuration

Show Narrations also

? Yes

Show Expenses Details

? Yes

Show Audit Note

? Yes

Show Audit Status

? Yes

Show Other Category Ledgers

? Yes

Show Vouchers of Audit Status

? Any

Show Client's Clarification

? Yes

Audit Status

Any

Unknown

Altered

Audited

Clarified

Need Clarification

Unaudited

- Show Narrations also: Set this option to Yes, to display Narrations for the transactions.
- Show Expenses Details: Set this option to Yes, to display FBT Exempted details also.
- Show Audit Note: Set this option to Yes, to display Audit Remarks.
- Show Audit Status: Set this option to Yes, to display Audit Status Details viz., Audited, Unaudited, Clarified, Need Clarification., Unknown.
- Show Voucher Audit Status: This option provides a drop down to view the Vouchers with a particular Audit Status (Unknown, Altered, Audited, Clarified, Need Clarification, Unaudited) or Any



FBT Quarterly Summary



FBT Quarterly Summary displays the detailed report on FBT Payments made during the selected period. To view the for FBT Payment Details report,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Fringe Benefit Tax (Annexure II)

- Select Tax Paid and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	K: Control Centre	H: Support Centre	H: Help	F9: Master
FBT Quarterly Summary				ABC Company				Ctrl + M	
FBT Payment Details				1-Apr-2007 to 14-Jul-2008					
Total Value of Fringe Benefit		: 14,719.50 Dr							
Total Fringe Benefit Tax Payable		: 4,548.30 Dr							
Particulars	Advance Tax			Shortfall / Excess	Interest & Other Payments	Cumulative Paid %	Audit Status		
	Estimated	To be Paid	Paid				Audited	Unaudited	Total
On or before the 15th June	682.25 Dr	682.25 Dr		682.25 Dr		0 %			
On or before the 15th September	1,364.49 Dr	2,046.74 Dr	1,884.00 Dr	162.74 Dr		41.42 %		1	1
On or before the 15th December	1,364.49 Dr	1,527.23 Dr	500.00 Dr	1,027.23 Dr		52.42 %		1	1
On or before the 15th March	682.25 Dr	1,709.48 Dr		1,709.48 Dr		52.42 %			
After 16th March	454.83 Dr	2,164.31 Dr	2,287.00 Dr	122.69 Cr		102.70 %		2	2
Grand Total	4,548.31 Dr		4,671.00 Dr					4	4
Q: Quit									
Ctrl + N									F11: Features

This report displays the Estimated value of Fringe Benefits, To be paid and Paid amount with Shortfall / Excess (if any), Interest & Other Payments and Cumulative Paid % (Cumulative percentage of FBT paid) for every quarter along with the Audit Status details.

The details of each field in the above screen are given below:

- Total Value of Fringe Benefit: Displays Amount on which Fringe Benefit Tax is calculated for the selected period.
- Total Fringe Benefit Tax Payable: Displays the FBT Payable amount based on the above Fringe Benefit value for the selected period.

The Column details are as shown below:

- Particulars: Displays the period for the FBT payments.
- **Advance Tax**
 - Estimated: Displays the FBT provision made while making Advance Tax payment for each Quarter.
 - To be Paid: Displays the actual FBT Payable at the end of the Quarter.
 - Paid: Displays the value of FBT Paid during each Quarter.
 - Shortfall / Excess: Displays the FBT amount that is to be paid as shortfall or paid in Excess during each Quarter.
 - Interest & Other Payments: Displays the Interest or any other changes paid during each Quarter due to Late Payments etc.
 - Cumulative Payment %: Displays the Cumulative percentage for FBT paid at the end of each Quarter for all previous Quarter.
- Audit Status: Displays the number of Audited, Unaudited and Total Vouchers.

Button options in the FBT Quarterly Summary screen

F9: Master (FBT Ledger Display)

Click on **F9**: Master or press Alt+F9 keys to view the Expense Ledgers for which Is FBT Applicable is set to Yes at the Ledger Master level.

FBT Ledger Display		ABC Company		Ctrl + M	
S.No.	Name of Ledger	Under	Category		
1.	Bonus Paid	Salaries & Remuneration Paid	Festival Celebration		
2.	Petrol Expenses	Travelling & Conveyance	Repair,Running and Maintenance of Motor Cars		
3.	Repairs & Maintenance - Guest Accomd.	Repairs & Maintenance	Maintenance of Guest House		
4.	Staff Welfare Expenses	Administrative Expenses	Employees Welfare		
5.	Staff Welfare - Tours & Travels	Administrative Expenses	Tours and Travel (Including Foreign Travel)		



FBT Payment Vouchers



To view the for FBT Payment Vouchers,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Fringe Benefit Tax (Annexure II)

- Select Tax Paid and press Enter
- Press Enter on any of the FBT Payment periods to go to FBT Payment Vouchers screen

P: Print		E: Export		M: E-Mail		O: Upload		L: Language		K: Keyboard		K: Control Centre		H: Support Centre		H: Help		F9: Audit					
FBT Payment Vouchers										ABC Company										Ctrl + M		F9: Master	
FBT Payment Vouchers (All Vouchers)										16-Jun-2007 to 15-Sep-2007													
Date		Vch No.		Challan Date		Due Date		Payment Type										Total Tax Paid					
15-9-2007		167		15-9-2007		15-9-2007		Advance Tax (100)										1,884.00 Dr					

The above screen displays the details of the FBT Payment Vouchers (Voucher date, Voucher no., Challan Date, Due date, Payment Type, Total Tax paid, Interest & Other Payments if any, Audit Status and Audit Note).

Button options in the FBT Payment Details screen

- F9: Master**
- Click on **F9**: Master or press Alt+F9 keys to view the Expense Ledgers for which Is FBT Applicable is set to Yes at the Ledger master level. For more details visit, [FBT Ledger Display](#) report
- F9: Audit**
- Click on F9: Audit button or F9 key to Audit the Vouchers. For detailed information on Audit, go to [Audit of Payment Vouchers](#).
- F12: Configure**
- Click on F12: Configure button or F12 key to change the default display.

Configuration		Audit Status
Show Tax Details	? Yes	Any
Show Challan details	? Yes	Unknown
Show Audit Status	? Yes	Altered
Show Audit Note	? Yes	Clarified
Show Vouchers of Audit Status	? Any	Disallowed
Show Client's Clarification	? Yes	Late Paid
		Need Clarification
		Paid on Time
		Unaudited

- Show Tax Details: Set this option should be set to Yes, to view the break-up of total tax paid
- Show Challan Details: Set this option should be set to Yes, to view the Challan / Bank Details (Challan no, Cheque Number, Bank Name)
- Show Audit Status: Set this option should be set to Yes, to display the Audit Status selected by Auditor
- Show Audit Note: Set this option should be set to Yes, to show the Audit Note as entered by the Auditor
- Show Voucher Audit Status: This option provides a drop down to view the Vouchers with a particular Audit status (Unknown, Altered, Clarified, Disallowed, Need Clarification, Unaudited or Any)
- Show Client's Clarification: Set this option to Yes to display the Clarification Note entered by the Client.



FBT Re-audit Summary



When a Voucher is altered by the Client after the Audit is completed for that Voucher it will be listed under To be re-audited column in the Tax Audit Dashboard. To view the report of the Altered Vouchers for FBT,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Highlight the numbers in the To be re-audited column of Fringe Benefit Tax (Annexure II)

Tax Audit ABC Company Ctrl + M				
Annexures to Form 3CD		1-Apr-2007 to 31-Mar-2008		
Audit Type	Unaudited	Audited	To be re-audited	Audit Complete?
Bonus, PF, ESI Recoveries (clause 16)	35	1	1	
Amounts inadmissible u/s 40A(3) (clause 17(h))(Cash Payments)	7	2	1	
Payments under section 43B (clause 21)				
Employer's Contribution	35	1	1	
Tax Collected at Source	36	1	2	
Service Tax	41	5	4	
Value Added Tax	148	2	2	
Loans / Deposits Accepted (clause 24(a))	45	3	1	
Loans / Deposits Repaid (clause 24(b))	64	2	1	
Tax Deducted at Source (clause 27)				
Fringe Benefit Tax (Annexure II)	48	2	3	

- Press Enter

FBT Re-audit Summary ABC Company Ctrl + M	
FBT Vouchers (Altered after audit) 1-Apr-2007 to 31-Mar-2008	
Particulars	To be Re-audited
Expenses Vouchers	2
Payment Vouchers	1

The FBT Re-audit Summary screen displays the Expenses Vouchers and FBT Payment Vouchers that are altered after separately. The Auditor can drill down from each to view the following reports:

- [FBT Expense Vouchers \(Altered after audit\)](#)
- [FBT Payment Vouchers \(Altered after audit\)](#)

Button options in FBT Re-audit Summary screen

F2: period

Click on F2: Period or press F2 to change the selected period.



FBT Expense Vouchers (Altered after audit)



To view the report of the FBT Expense Vouchers those are altered by the Client after they are Audited,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Highlight the numbers in the To be re-audited column of Fringe Benefit Tax (Annexure II) and press Enter
- Press Enter on the Expense Vouchers to view the FBT Expense Vouchers (Altered after audit)

P: Print	E: Export	M: E-Mail	O: Upload		L: Language	K: Keyboard	K: Control Centre	H: Support Centre	H: Help	F1: Condensed	
FBT Expense vouchers (Altered after audit)					ABC Company					Ctrl + M	F2: Period
FBT Altered Expense Vouchers					1-Apr-2007 to 31-Mar-2008					F9: Audit	
Date	Vch Type	Vch No.	Any Other Head	Total Expenses	FBT Applicable	Value of Fringe Benefit	Audit Status	Audit Note			
30-4-2007	Journal	3									
	Petrol Expenses			2,640.00	2,640.00 Dr	528.00	Altered				
5-5-2007	Payment	28									
	Staff Welfare Expenses			330.00	330.00 Dr	66.00	Altered	Provide the Expense Voucher details.			

For the information on various options and buttons in the above screen, refer to [FBT Ledger Vouchers](#) or [FBT Category Vouchers](#) reports.

To Audit the Vouchers that are altered, refer to [Auditing of FBT Expense Vouchers](#).



FBT Payment Vouchers (Altered after audit)



To view the report of the FBT Payment vouchers those are altered by the Client after the Audit completion,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Highlight the numbers in the To be re-audited column of Fringe Benefit Tax (Annexure II) and press Enter
- Press Enter on the Payment Vouchers to view the FBT Payment Vouchers (Altered after audit)

FBT Payment Vouchers (Altered after audit)				ABC Company		Ctrl + M	
FBT Altered Payment Vouchers				1-Apr-2007 to 31-Mar-2008			
Date	Vch No.	Challan Date	Due Date	Payment Type	Total Tax Paid	Int & Other Payments	Audit Status
31-3-2008	377	31-3-2008		Advance Tax (100)	1,370.00 Dr		1 more ... Altered
Total					1,370.00 Dr		

For more information on the above screen and button options, refer to [FBT Payment Vouchers](#) screen.

To Audit the Vouchers that are altered, refer to [Auditing of FBT Payment Vouchers](#).



Bonus, PF, ESI Recoveries – Clause 16



As per Clause 16(a), any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [Sec. 36(1) (ii)] is required to be reported in Form 3CD.

As per Clause 16(b), any sum received from employees towards contributions to any provident fund or superannuation fund or any other fund [mentioned in Section 2(24)(x)] and due date for payment and the actual date of payment to the concerned authorities [u/s 36(1) (va)] is required to be reported in Form 3CD.

To view the details of the Employees' Deductions during the given year for Bonus, PF, ESI Recoveries Clause16,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16)

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	K: Control Centre	H: Support Centre	H: Help	F5: Masters	
Employees' Deduction									Ctrl + M	F6: Payment Summary
Employees' Deduction Details									1-Apr-2007 to 31-Mar-2008	X: Exceptions
Particulars	Amount			Payment Status	Audit Status					
	Contributed / Deducted	Paid	Difference		Audited	Unaudited	Total			
Provident Fund	85,305.49 Cr	81,455.57 Dr	3,849.92 Cr	Late (Partially)	1	11	12			
Employees' Statutory Deductions	40,709.00 Cr	38,872.00 Dr	1,837.00 Cr	Late (Partially)		11	11			
Employer's Other Charges	3,887.49 Cr	3,711.57 Dr	175.92 Cr	Late (Partially)		11	11			
Employer's Statutory Contributions	40,709.00 Cr	38,872.00 Dr	1,837.00 Cr	Late (Partially)		11	11			
Payment Disallowed		3,849.92 Dr			1		1			
Employee State Insurance	11,787.00 Cr	11,577.00 Dr	210.00 Cr	Due (Partially)		11	11			
Employees' Statutory Deductions	3,119.00 Cr	3,119.00 Dr		On Time		11	11			
Employer's Statutory Contributions	8,668.00 Cr	8,458.00 Dr	210.00 Cr	Due (Partially)		11	11			
Professional Tax	8,310.00 Cr	8,310.00 Dr		On Time	1	12	13			
Employees' Statutory Deductions	8,310.00 Cr	8,310.00 Dr		On Time	1	12	13			
Bonus		50,000.00 Dr								
Paid to Employees		50,000.00 Dr								
Total					2	34	36			
Q: Quit									F11: Features	
									F12: Configure	

The Bonus, PF, ESI Recoveries screen displays the Amount (Contributed / Deducted, Paid, Difference) to the Employees towards Provident Fund, Employee State Insurance, Professional Tax and Bonus along with the Payment Status and Audit Details.

Note: The exceptional Vouchers that need Auditor's attention are highlighted in Red colour in the Employees' Deductions report.

The details for each column in the above screen are given below:

- Particulars: Describes the Type of Deduction/Contribution/Payment
- Amount: Further divided into three columns:
- Contributed / Deducted: Displays the Amount contributed by Employer or Recovered from Employees salary towards the Particular in Column 1.
- Paid: Displays the amount paid towards PF, ESI & PT and the Bonus Paid to Employees
- Difference: Displays the amount pending for Payment towards PF, ESI and PT
- Payment Status: Displays the Payment status (On Time, Due, late, partially due etc.) based on the due date (as specified in [F11: Audit Features](#) screen) and the actual Payment date (as per challan details)
- Audit Status: Displays the Audited, Unaudited and Total Vouchers under each line item.

To view the details of the Particular column each refer to [Provident Fund Recoveries](#), [ESI Recoveries](#), [Professional Tax Recoveries](#), [Bonus Paid](#).

Payment Disallowed:

The Payments that are Disallowed by the Auditor during the Audit process will be listed under Payment Disallowed separately for Provident Fund, Employee State Insurance and Professional Tax. The auditor can press Enter on Payment Disallowed for each section to view the respective Payment Vouchers.

Note: Payment Disallowed line will appear only if the Auditor disallows PF, ESI or PT Payment during the Audit process.

Note: The screen details and button options for the Payment Disallowed reports are same as [Provident Fund Payment Vouchers](#), [Employee State Insurance Payment Vouchers](#) and [Professional Tax Payment Vouchers](#) report.

Button options in the Employees' Deductions Details screen

F5: Masters

Click on F5: Masters button or press F5 key to view the [List of Pay Heads](#).

F6: Payment Summary

Click on F6: Payment Summary button or press F6 Key to view the Payment Summary for the selected Report. For more details on the Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)

- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)

X: Exceptions

Click on X: Exceptions button or press Alt+X keys to view the Vouchers with Payment Status other than Paid on Time or Unknown.

Employees' Deduction		ABC Company		Ctrl + M	
Employees' Deduction Details			1-Apr-2007 to 31-Mar-2008		
Particulars	Amount			Payment Status	
	Contributed / Deducted	Paid	Difference		
				1 more ... →	
Provident Fund	85,305.49 Cr	85,305.49 Dr		Late (Partially)	
Employees' Statutory Deductions	40,709.00 Cr	40,709.00 Dr		Late (Partially)	
Employer's Other Charges	3,887.49 Cr	3,887.49 Dr		Late (Partially)	
Employer's Statutory Contributions	40,709.00 Cr	40,709.00 Dr		Late (Partially)	
Employee State Insurance	8,668.00 Cr	8,458.00 Dr	210.00 Cr	Due (Partially)	
Employer's Statutory Contributions	8,668.00 Cr	8,458.00 Dr	210.00 Cr	Due (Partially)	

- Click on X: All button or press Alt+X keys to go back to default report

F12: Configure

Click on F12: Configure button or press F12 key to change the default view for Employees' Deduction screen.

Configuration	
Show Provident Fund Details	? Yes
Show Employee State Insurance Details	? Yes
Show Professional Tax Details	? Yes
Show Bonus Details	? Yes
Show Voucher Audit Details	? Yes

- Show Provident Fund Details: Set this option to No, to hide the Provident Fund details from appearing.
- Show Employee State Insurance Details: Set this option to No, to hide the Employee State Insurance from appearing.
- Show Professional Tax Details: Set this option to No, to hide the Professional Tax Details from appearing.
- Show Bonus Details: Set this option to No, to hide the Bonus Details from appearing.
- Show Voucher Audit Details: Set this option to No, to hide the Audit Status from appearing.

Monthly Summary Report

Select the a Line item from Employees' Deduction screen and press Enter to view the relevant Monthly Summary. For more information on Payroll Monthly Summary, visit:

- [Payroll Monthly Summary for Provident Fund](#)
- [Payroll Monthly Summary for Employee State Insurance](#)
- [Payroll Monthly Summary for Professional Tax](#)
- [Payroll Monthly Summary for Bonus](#)

**List of Pay Heads**



To view the List of Pay Heads report,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16)

- Click on F5: Masters button or F5 key

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F6: Payment Summary
List of Pay Heads									
ABC Company									
List of Pay Heads									
1-Apr-2007 to 31-Mar-2008									
S.No.	Name of Ledger	Under	Pay Head Type	Statutory Pay Type					
1.	Basic Pay	Salaries & Remuneration Paid	Earnings for Employees						
2.	Bonus	Indirect Expenses	Bonus						
3.	Conveyance	Salaries & Remuneration Paid	Earnings for Employees						
4.	EDLI Admin Charges @ 0.01 %	Current Liabilities	Employer's Other Charges	EDLI Admin Charges (A/c No. 22)					
5.	EDLI Contribution @ 0.5 %	Current Liabilities	Employer's Other Charges	EDLI Contribution (A/c No. 21)					
6.	ESI Payable	Current Liabilities	Not Applicable						
7.	Gratuity Expenses (Provisional)	Current Liabilities	Gratuity						
8.	Overtime Pay	Salaries & Remuneration Paid	Earnings for Employees						
9.	PF Admin Charges @ 1.10 %	Current Liabilities	Employer's Other Charges	Admin Charges (A/c No. 2)					
10.	PF Payable	Current Liabilities	Not Applicable						
11.	Professional Tax	Current Liabilities	Employees' Statutory Deductions	Professional Tax					
12.	Salary Payable	Current Liabilities	Not Applicable						
13.	Staff Salary Advance	Loans & Advances (Asset)	Loans and Advances						
14.	Variable Pay	Salaries & Remuneration Paid	Earnings for Employees						
15.	Employee's PF Contribution @ 12 %	Current Liabilities	Employees' Statutory Deductions	PF Account (A/c No. 1)					
16.	Employer EPS @ 8.33 %	Employer PF Contributions	Employer's Statutory Contributions	EPS Account (A/c No. 10)					
17.	House Rent Allowance	Salaries & Remuneration Paid	Earnings for Employees						
18.	Employee's ESI Contribution @ 1.75 %	Current Liabilities	Employees' Statutory Deductions	Employee State Insurance					
19.	Employer EPF @ 3.67 %	Employer PF Contributions	Employer's Statutory Contributions	PF Account (A/c No. 1)					
20.	Employer ESI @ 4.75 %	Employer ESI Contributions	Employer's Statutory Contributions	Employee State Insurance					
Ctrl + N									
F11: Features									

The above report displays all the relevant Ledgers viz., Pay Heads, Loans & Advances, Expenses & Current Liability ledgers with the relevant Statutory Pay Type. The Auditor can use this report to verify the Pay Head Classifications.

Button options in the List of Pay Heads screen

F6: Payment Summary

Click on F6: Payment Summary button or press F6 Key to view the Payment Summary. For more details on the Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)
- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)



Provident Fund Recoveries – Clause 16(b)



To view the report of the Provident Fund Recoveries – Clause 16(b),

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16)

Employees' Deduction		ABC Company		Ctrl + M	
Employees' Deduction Details			1-Apr-2007 to 31-Mar-2008		
Particulars	Amount			Payment Status	
	Contributed / Deducted	Paid	Difference		
				1 more ... →	
Provident Fund	85,305.49 Cr	85,305.49 Dr		Late (Partially)	
Employees' Statutory Deductions	40,709.00 Cr	40,709.00 Dr		Late (Partially)	
Employer's Other Charges	3,887.49 Cr	3,887.49 Dr		Late (Partially)	
Employer's Statutory Contributions	40,709.00 Cr	40,709.00 Dr		Late (Partially)	
Employee State Insurance	11,787.00 Cr	11,577.00 Dr	210.00 Cr	Due (Partially)	
Employees' Statutory Deductions	3,119.00 Cr	3,119.00 Dr		On Time	
Employer's Statutory Contributions	8,668.00 Cr	8,458.00 Dr	210.00 Cr	Due (Partially)	
Professional Tax	8,310.00 Cr	8,310.00 Dr		On Time	
Employees' Statutory Deductions	8,310.00 Cr	8,310.00 Dr		On Time	
Bonus		50,000.00 Dr			
Paid to Employees		50,000.00 Dr			
Total					

The Bonus, PF, ESI Recoveries screen displays the amount of provident fund contributed by Employee’s and Employer’s for the respective period. The above report also shows the payment status and Audit status (whether the vouchers are Audited, Unaudited and the Total number of vouchers).

The Auditor can separately scrutinize the following reports for Provident Fund each pay Head Type:

- Employees’ Statutory Deductions
- Employer’s Statutory Contributions
- Employer’s Other Charges

The Auditor can press Enter on the highlighted line to view the [Payroll Monthly Summary for Provident Fund](#) report . Or the auditor can press Enter on the Pay Head types to view the Payroll Monthly Summary for Provident Fund for the selected Pay Head type.

Note: The exceptional Vouchers that need Auditor’s attention are highlighted in Red colour in the Employees’ Deduction report.



Payroll Monthly Summary for Provident Fund



To view the Payroll Monthly Summary report for Provident Fund,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16) > Provident Fund

P: Print

E: Export

M: E-Mail

O: Upload

L: Language

K: Keyboard

C: Control Centre

S: Support Centre

H: Help

F5: Masters

Payroll Monthly Summary

ABC Company

Ctrl + M

Statutory Pay Type

: Provident Fund

1-Apr-2007 to 31-Mar-2008

F6: Payment Summary

Particulars	Amount			Int & Other Payments	Payment Status
	Contribution / Deducted	Paid	Difference		
					1 more ... →
April	3,849.92 Cr	3,849.92 Dr			On Time
May	6,645.30 Cr	6,645.30 Dr			On Time
June	7,980.21 Cr	7,980.21 Dr			On Time
July	8,227.10 Cr	8,227.10 Dr			On Time
August	8,066.06 Cr	8,066.06 Dr			On Time
September	7,291.90 Cr	7,291.90 Dr			On Time
October	7,243.77 Cr	7,243.77 Dr			Late
November	7,243.77 Cr	7,243.77 Dr			On Time
December	6,969.60 Cr	6,969.60 Dr			On Time
January	7,291.90 Cr	7,291.90 Dr			On Time
February	7,291.90 Cr	7,291.90 Dr			On Time
March	7,204.06 Cr	7,204.06 Dr			On Time
Grand Total	85,305.49 Cr	85,305.49 Dr			

Ctrl + N

F11: Features

F12: Configure

The Payroll Monthly Summary screen for Provident Fund displays the Amount (Contributed / Deducted, Paid, Difference) to the Employees towards Provident Fund, details of Interest and Other Payments along with the Payment status and Audit Details.

Column Details:

- **Particulars:** List down all the months for which Provident Fund processing and payment details are available.
- **Amount:**
 - **Contributed / Deducted:** Displays the sum of Amount contributed by Employer and Recovered from Employees salary towards the Provident Fund in the given month.
 - **Paid:** Displays the amount paid towards Provident Fund during the given month.
 - **Difference:** Displays the amount pending for Payment towards Provident Fund during the given month.
 - **Payment Status:** Displays the Payment status (On Time, Due, late, partially due etc.) based on the due date (as specified in [F11: Audit Features](#)) and the actual Payment date (as per Challan details).
 - **Audit Status:** Displays the Audited, Unaudited and Total Vouchers under each line item.

To view the Monthly Summary for ESI, PT and Bonus Paid, refer to the following reports:

- [ESI Monthly Summary](#)
- [Professional Tax Monthly Summary](#)
- [Bonus Paid Monthly Summary](#)

Button option in the Payroll Monthly Summary for Provident Fund

F5: Masters

Click on F5: Masters or press F5 key to view the [List of Pay Heads](#). Auditor can use this information to verify the Ledger classifications for Payroll.

F6: Payment Summary

The Auditor can click on F6: Payment Summary button or press F6 Key to view the Payment Summary based on the Reports selected. For more details on the Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)
- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)

F12: Configure

Click on F12: Configure button or press F12 key to view/hide the Audit Details for the Vouchers in the Monthly Summary screen.

Configuration

Show Voucher Audit Details

Yes

The Auditor can drill down to [Payroll Audit](#) screen for Provident Fund by pressing Enter on the Amount under Contribution/Deduction column.

Also, the Auditor can drill down to [Provident Fund Payment Vouchers](#) by pressing Enter on the Amount under Paid column.



Payroll Audit for Provident Fund



To view the Payroll Audit report for Provident Fund,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16) > Provident Fund

- Highlight the Contribution/Deducted field under Amount in the Payroll Monthly Summary screen for Provident Fund and press Enter

P: Print		E: Export		M: E-Mail		O: Upload		L: Language		K: Keyboard		C: Control Centre		S: Support Centre		H: Help		F5: Masters					
Payroll Audit																		ABC Company		Ctrl + M		F6: Payment Summary	
Statutory Pay Type																		: Provident Fund		1-Apr-2007 to 30-Apr-2007			
Date		Vch Type				Vch No.				Deducted Amount													
30-Apr-2007		Payroll				1				1,837.00 Cr													
		Employee's PF Contribution @ 12%				1,837.00 Cr																	
30-Apr-2007		Payroll				2				1,837.00 Cr													
		Employer EPS @ 8.33%				1,274.00 Dr																	
		Employer EPF @ 3.67%				563.00 Dr																	
30-Apr-2007		Journal				6				175.92 Cr													
		PF Admin Charges @ 1.10%				168.39 Cr																	
		EDLI Contribution @ 0.5%				6.00 Cr																	
		EDLI Admin Charges @ 0.01%				1.53 Cr																	
Total																		3,849.92 Cr					
																				F11: Features			
																				F12: Configure			

The Payroll Audit screen provides the details of the Provident Fund Contributions (Employees' share, Employer's Contribution and Employer's other charges) along with the Voucher details for the selected Period/Month.

To view the Audit Summary for ESI, PT and Bonus Paid, refer to the following reports:

- [Payroll Audit for ESI](#)
- [Payroll Audit for Professional Tax](#)
- [Payroll Audit for Bonus Paid](#)

Button options in the Payroll Audit screen

F5: Masters

Click on F5: Masters or press F5 key to view the List of Pay Heads. Auditor can use this information to verify the Ledger classifications for Payroll.

F6: Payment Summary

The Auditor can click on F6: Payment Summary button or press F6 Key to toggle between the Payment Summary based on the Reports selected. For more details on the other Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)

- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)

F12: Configure

Click on F12: Configure button or press F12 key

Configuration	
Show Narrations also	? No

- Set the Show Narrations also to Yes to display the Narrations entered by the Client during Voucher entry.

**Payment Summary for Provident Fund**

To view the Payment Summary report for Provident Fund,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16)

- Click on F6: Payment Summary button or press on F6 key

ABC Company
Payment Summary
Provident Fund
List of Reports
Bonus
Employee State Insurance
Professional Tax
Provident Fund

- Select Provident Fund from the List of Reports and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F5: Masters
Details of Provident Fund Payments									F6: Payment Summary
ABC Company									Ctrl + M
Details of Provident Fund Payments									1-Apr-2007 to 31-Mar-2008
Particulars	Contribution		Admin Charges	Other Charges	Total	Due On		Paid On	
	Employees	Employer's				Employees	Employer's		
April	1,837.00	1,837.00	175.92		3,849.92	15-5-2007		30-4-2007	
May	3,171.00	3,171.00	303.30		6,645.30	15-6-2007		31-5-2007	
June	3,808.00	3,808.00	364.21		7,980.21	15-7-2007		30-6-2007	
July	3,926.00	3,926.00	375.10		8,227.10	15-8-2007		31-7-2007	
August	3,849.00	3,849.00	368.06		8,066.06	15-9-2007		31-8-2007	
September	3,480.00	3,480.00	331.90		7,291.90	15-10-2007		30-9-2007	
October	3,457.00	3,457.00	329.77		7,243.77	15-11-2007		30-11-2007	
November	3,457.00	3,457.00	329.77		7,243.77	15-12-2007		30-11-2007	
December	3,326.00	3,326.00	317.60		6,969.60	15-1-2008		31-12-2007	
January	3,480.00	3,480.00	331.90		7,291.90	15-2-2008		31-1-2008	
February	3,480.00	3,480.00	331.90		7,291.90	15-3-2008		29-2-2008	
March	3,438.00	3,438.00	328.06		7,204.06	15-4-2008		15-4-2008	
Grand Total	40,709.00	40,709.00	3,887.49		85,305.49				
									F11: Features

Column details:

- Particulars: Displays the name of the month.

- ## Button options in the Payment Summary Report

Click on F5: Masters or press F5 key to view the List of Pay Heads. Auditor can use this information to verify the Ledger classifications for Payroll.

The Auditor can click on F6: Payment Summary button or press F6 Key to toggle between the other Payment Summary Reports based on the Reports selected. For more details on the other Payment Summary reports visit:

- The Auditor can press Enter on any month to view the [Provident Fund Payment Vouchers](#) for the respective month.



To view the Provident Fund Vouchers report,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16) > Provident Fund

- Press Enter on the Amount under Paid column for any month in the Payroll Monthly Summary screen for Provident Fund or
- Press Enter on any highlighted month from the Details of Provident Fund Payments (Payment Summary)screen

file://C:\Documents and Settings\bb\Local Settings\Temp\~hh1AD3.htm

Column details:

- Date: Voucher date is displayed in this column.
- Vch No.: Voucher number is displayed in this column.
- Challan Date: The Challan date is displayed in this column.
- Due Date: The actual Payment due date is displayed in this column as specified in the [F11: Audit Features](#)
- Payment Status: The Payment status (Due, On Time, Late Paid etc.) is displayed in the column based on the Challan date and the actual payment date.
- Amount: The amount Paid towards the Provident Fund is displayed in this column.
- Interest Payments: The interest amount paid towards the Provident Fund is displayed in the column.
- Audit Status: This column displays the Audit Status (viz., Unknown, Altered, Clarified, Late paid, Need Clarification, Paid on Time, Unaudited) as selected by the Auditor.
- Audit Note: This column displays the Audit remark entered by the Auditor during the Audit process.

Button options in the Provident Fund Payment Vouchers screen

F6: Payment Summary

The Auditor can click on F6: Payment Summary button or press F6 Key to toggle between the Payment Summary based on the Reports selected. For more details on the other Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)
- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)

F9: Audit

Click on F9: Audit button or press F9 key to Audit the Vouchers. For detailed information on Audit go to [Auditing of Bonus, PF, ESI Recoveries](#).

X: Exceptions

Click on X: Exceptions button or press Alt+X keys to view the exceptional vouchers (with Payment Status other than On Time) alone.

F12: Configure

Click on F12: Configure button or F12 key to change the default display screen.

Configuration		Audit Status
Show Bank & Other Details	? Yes	Any
Show Audit Note	? Yes	Unknown
Show Audit Status	? Yes	Altered
Show Vouchers of Audit Status	? Any	Clarified
Show Client's Clarification	? Yes	Late Paid
		Need Clarification
		Paid on Time
		Unaudited

- Show Bank & Other Details: Set this option to Yes, to display Bank details (Bank Name and Cheque/DD No.) and depositor's Name.
- Show Audit Note: Set this option to Yes, to display Audit Remarks
- Show Audit Status: Set this option to Yes, to display Audit Status Details viz., Audited, Unaudited.
- Show Voucher Audit Status: This option provides a drop down to view the Vouchers with a particular Audit status (Unknown, Altered, Clarified, Late Paid, Need Clarification, Paid on Time, Unaudited or Any)
- Show Client's Clarification: This option should be set to Yes to view the Clarification given by the Client for the Need Clarification vouchers.



Employee State Insurance Recoveries – Clause 16(b)



To view the report of the Employee State Insurance Recoveries – Clause 16(b),
Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16)

Employees' Deduction

ABC Company

Ctrl + M

Employees' Deduction Details

1-Apr-2007 to 31-Mar-2008

Particulars	Amount			Payment Status	Audit Status		
	Contributed / Deducted	Paid	Difference		Audited	Unaudited	Total
Provident Fund	85,305.49 Cr	85,305.49 Dr		Late (Partially)	1	11	12
Employees' Statutory Deductions	40,709.00 Cr	40,709.00 Dr		Late (Partially)	1	11	12
Employer's Other Charges	3,887.49 Cr	3,887.49 Dr		Late (Partially)	1	11	12
Employer's Statutory Contributions	40,709.00 Cr	40,709.00 Dr		Late (Partially)	1	11	12
Employee State Insurance	11,787.00 Cr	11,577.00 Dr	210.00 Cr	Due (Partially)		11	11
Employees' Statutory Deductions	3,119.00 Cr	3,119.00 Dr		On Time		11	11
Employer's Statutory Contributions	8,668.00 Cr	8,458.00 Dr	210.00 Cr	Due (Partially)		11	11
Professional Tax	8,310.00 Cr	8,310.00 Dr		On Time		13	13
Employees' Statutory Deductions	8,310.00 Cr	8,310.00 Dr		On Time		13	13
Bonus		50,000.00 Dr					
Paid to Employees		50,000.00 Dr					
Total					1	35	36

The Employees' Deductions screen displays the amount of Employee State Insurance contributed by Employees' and Employer's for the respective period. The above report also shows the payment status and Audit status (whether the vouchers are Audited, Unaudited and the Total number of vouchers).

This report facilitates scrutiny of the following reports separately:

- Employees' Statutory Deductions
- Employer's Statutory Contributions

The Auditor can press Enter on the highlighted line to view the [Payroll Monthly Summary for Employee State Insurance](#) report . Or the auditor can press Enter on the Pay Head types to view the Payroll Monthly Summary for Employee State Insurance for the selected Pay Head type.

Note: The exceptional Vouchers that need Auditor's attention are highlighted in Red colour in the Payroll Statutory report.



Payroll Monthly Summary for Employee State Insurance



To view the Payroll Monthly Summary report for Employee State Insurance,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16) > Employee State Insurance

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F5: Masters
Payroll Monthly Summary ABC Company Ctrl + M									
Statutory Pay Type : Employee State Insurance 1-Apr-2007 to 31-Mar-2008									
Particulars	Amount			Int & Other Payments	Payment Status	Audit Status			F6: Payment Summary
	Contribution / Deducted	Paid	Difference			Audited	Unaudited	Total	
April	210.00 Cr		210.00 Cr		Due				
May	780.00 Cr	780.00 Dr			On Time		1	1	
June	1,348.00 Cr	1,348.00 Dr			On Time		1	1	
July	1,377.00 Cr	1,377.00 Dr			On Time		1	1	
August	1,268.00 Cr	1,268.00 Dr			On Time		1	1	
September	957.00 Cr	957.00 Dr			On Time		1	1	
October	1,069.00 Cr	1,069.00 Dr			On Time		1	1	
November	939.00 Cr	939.00 Dr			On Time		1	1	
December	838.00 Cr	838.00 Dr			On Time		1	1	
January	957.00 Cr	957.00 Dr			On Time		1	1	
February	957.00 Cr	957.00 Dr			On Time		1	1	
March	1,067.00 Cr	1,067.00 Dr			On Time		1	1	
Grand Total	11,787.00 Cr	11,577.00 Dr	210.00 Cr				11	11	
Ctrl + N									
F11: Features									
F12: Configure									

The Payroll Monthly Summary screen for Employee State Insurance displays the Amount (Contributed / Deducted, Paid, Difference) to the Employees towards Employee State Insurance, details of Interest and Other Payments along with the Payment status and Audit Details.

Column Details:

- Particulars: List down all the months for which Employee State Insurance processing and payment details are available.
- Amount:**
 - Contributed / Deducted: Displays the sum of Amount contributed by Employer and Recovered from Employees' salary towards the Employee State Insurance during the given month.
 - Paid: Displays the amount paid towards Employee State Insurance during the given month.
 - Difference: Displays the amount pending for Payment towards Employee State Insurance during the given month.
 - Payment Status: Displays the Payment status (On Time, Due, late, partially due etc.) based on the due date (as specified in F11) and the actual Payment date (as per Challan details).
 - Audit Status: Displays the Audited, Unaudited and Total Vouchers under each line item.

Button option in the Payroll Monthly Summary for Employee State Insurance

F5: Masters

Click on F5: Masters or press F5 key to view the [List of Pay Heads](#). Auditor can use this information to verify the Ledger classifications for Payroll.

F6: Payment Summary

The Auditor can click on F6: Payment Summary button or press F6 Key to view the Payment Summary based on the Reports selected. For more details on the Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)
- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)

F12: Configure

Click on F12: Configure button or press F12 key to view the Narrations for the Vouchers in the Payroll Audit screen.

Configuration	
Show Voucher Audit Details	? Yes

The Auditor can drill down to [Payroll Audit](#) screen for Employee State Insurance by pressing Enter on the Amount under Contribution/Deduction column.

Also, the Auditor can drill down to Employee State Insurance Payment Vouchers by pressing Enter on the Amount under Paid column.



Payroll Audit for Employee State Insurance



To view the Payroll Audit report for Employee State Insurance,
Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16) > Employee State Insurance

- Press Enter on the Amount under Contribution/Deduction column in the Payroll Monthly Summary for ESI

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F5: Masters
Payroll Audit		ABC Company						Ctrl + M	F6: Payment Summary
Statutory Pay Type		: Employee State Insurance						1-May-2007 to 31-May-2007	
Date	Vch Type	Vch No.						Deducted Amount	
31-May-2007	Payroll	4						210.00 Cr	
	Employee's ESI Contribution @ 1.75%	210.00 Cr							
31-May-2007	Payroll	6						570.00 Cr	
	Employer ESI @ 4.75%	570.00 Dr							

The Payroll Audit screen provides the details of the Employee State Insurance Contributions (Employees’ share and Employer’s Contribution) along with the Voucher details for the selected Period/Month.

Button options in the Payroll Audit screen

F5: Masters

Click on F5: Masters or press F5 key to view the [List of Pay Heads](#). Auditor can use this information to verify the Ledger classifications for Payroll.

F6: Payment Summary

The Auditor can click on F6: Payment Summary button or press F6 Key to toggle between the Payment Summary based on the Reports selected. For more details on the other Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)
- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)

F12: Configure

Click on F12: Configure button or press F12 key

Configuration

Show Narrations also ? No

- Set the Show Narrations also to Yes to display the Narrations entered by the Client during Voucher entry.



Payment Summary for Employee State Insurance



To view the Payment Summary report for Employee State Insurance,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16)

- Click on F6: Payment Summary button or press F6 key

ABC Company
Payment Summary
Employee State Insurance
List of Reports
Bonus
Employee State Insurance
Professional Tax
Provident Fund

- Select Employee State Insurance from the List of Reports and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F5: Masters
Details of ESI Payments									F6: Payment Summary
ABC Company									
Details of ESI Payments									
1-Apr-2007 to 31-Mar-2008									
Particulars	Contribution		Other Charges	Total	Due On		Paid On		
	Employees	Employer's			Employees	Employer's			
April									
May	210.00	570.00		780.00	21-6-2007		31-5-2007		
June	363.00	985.00		1,348.00	21-7-2007		30-6-2007		
July	371.00	1,006.00		1,377.00	21-8-2007		31-7-2007		
August	347.00	941.00		1,288.00	21-9-2007		31-8-2007		
September	258.00	699.00		957.00	21-10-2007		30-9-2007		
October	288.00	781.00		1,069.00	21-11-2007		31-10-2007		
November	253.00	686.00		939.00	21-12-2007		30-11-2007		
December	226.00	612.00		838.00	21-1-2008		31-12-2007		
January	258.00	699.00		957.00	21-2-2008		31-1-2008		
February	258.00	699.00		957.00	21-3-2008		29-2-2008		
March	287.00	780.00		1,067.00	21-4-2008		31-3-2008		
Grand Total	3,119.00	8,458.00		11,577.00					
									F11: Features

Column Details for Details of ESI Payment screen:

- Particulars: Displays the name of the month.
- Contribution: Displays the Employees' and Employer's contribution towards the Employee State Insurance during each month is displayed in the columns under contribution.
- Other Charges: Displays all other charges that the employer might incur e.g. Interest or Late payment etc. for each month if any.
- Total: Displays the total of Employees' share & Employer's contribution towards PF, Admin Charges and Other Charges for each month.
- Due On: Displays the due dates for Employee State Insurance payments (both Employees' share and Employer's contribution)
- Paid On: Displays the actual Payment Date based on the Challan date for each month.

Button Options in the Payment Summary Report

F5: Masters

Click on F5: Masters button or F5 key to view the [List of Pay Heads](#). The Auditor can use this information to verify the Ledger classifications for Payroll.

The Auditor can click on F6: Payment Summary button or press F6 Key to toggle between the Payment Summary based on the Reports selected. For more details on the other Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)

The user can click on any month and drill down to the [Employee State Insurance Payment Vouchers](#) report.



To view the Payment Summary report for Employee State Insurance,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16) > Employee State Insurance

- Press Enter on the amount under Contribution column for any month in the Payroll Monthly Summary screen for Employee State Insurance or
- Press Enter on any highlighted month from the Details of Employee State Insurance Payments (Payment Summary)screen

P: Print		E: Export		M: E-Mail		O: Upload		L: Language		K: Keyboard		C: Control Centre		S: Support Centre		H: Help		F6: Payment Summary			
Employee State Insurance Payment Vouchers										ABC Company				Ctrl + M						F9: Audit	
Employee State Insurance Payment for May (All Vouchers)										1-May-2007 to 31-May-2007										X: Exceptions	
Date		Vch No.		Challan Date		Due Date		Payment Status		Amount		Interest Payments		Audit Status		Audit Note					
31-5-2007		46		31-5-2007		15-6-2007		On Time		780.00 Dr											

- Date: Displays the Voucher date.
- Vch No.: Displays the Voucher number.
- Challan Date: Displays the Challan date in this column.
- Due Date: Displays the actual Payment due date as specified in the [F11: Audit Features](#)
- Payment Status: Displays the Payment status (Due, On Time, Late Paid etc.) based on the Challan date and the actual payment date.
- Amount: Displays the amount Paid towards the Employee State Insurance.
- Interest Payments: Displays the interest amount paid towards the Employee State Insurance.
- Audit Status: Displays the Audit Status (viz., Unknown, Disallowed, Late Paid, Need Clarification, Paid on Time) as selected by the Auditor.

- Audit Note: Displays the Audit remark entered by the Auditor during the Audit process.

Button options in the Employee State Insurance Payment Vouchers screen

F6: Payment Summary

The Auditor can click on F6: Payment Summary button or press F6 Key to toggle between the Payment Summary based on the Reports selected. For more details on the other Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)
- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)

F9: Audit

Click on F9: Audit button or press F9 key to Audit the Vouchers. For detailed steps for Auditing, go to [Auditing of Bonus, PF, ESI Recoveries](#).

X: Exceptions

Click on X: Exceptions button or press Alt+X keys to view the exceptional vouchers (with Payment Status other than On Time) alone.

F12: Configure

Click on F12: Configure button or press F12 key to change the default display screen.

Configuration		Audit Status
Show Bank & Other Details	? Yes	Any
Show Audit Note	? Yes	Unknown
Show Audit Status	? Yes	Altered
Show Vouchers of Audit Status	? Any	Clarified
Show Client's Clarification	? Yes	Late Paid
		Need Clarification
		Paid on Time
		Unaudited

- Show Bank & Other Details: Set this option to Yes, to display Bank details (Bank Name and Cheque/DD No.) and depositor’s Name.
- Show Audit Note: Set this option to Yes, to display Audit Remarks
- Show Audit Status: Set this option to Yes, to display Audit Status Details viz., Audited, Unaudited.
- Show Voucher Audit Status: This option provides a drop down to view the Vouchers with a particular Audit status (Unknown, Altered, Clarified, Late Paid, Need Clarification, Paid on Time, Unaudited) or Any
- Show Client’s Clarification: This option should be set to Yes to view the Clarification given by the Client for the Need Clarification vouchers.



Professional Tax Recoveries



To view the report for the Professional Tax Recoveries,
Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16)

Employees' Deduction		ABC Company			Ctrl + M		
Employees' Deduction Details				1-Apr-2007 to 31-Mar-2008			
Particulars	Amount			Payment Status	Audit Status		
	Contributed / Deducted	Paid	Difference		Audited	Unaudited	Total
Provident Fund	85,305.49 Cr	85,305.49 Dr		Late (Partially)	1	11	12
Employees' Statutory Deductions	40,709.00 Cr	40,709.00 Dr		Late (Partially)	1	11	12
Employer's Other Charges	3,887.49 Cr	3,887.49 Dr		Late (Partially)	1	11	12
Employer's Statutory Contributions	40,709.00 Cr	40,709.00 Dr		Late (Partially)	1	11	12
Employee State Insurance	11,787.00 Cr	11,577.00 Dr	210.00 Cr	Due (Partially)		11	11
Employees' Statutory Deductions	3,119.00 Cr	3,119.00 Dr		On Time		11	11
Employer's Statutory Contributions	8,668.00 Cr	8,458.00 Dr	210.00 Cr	Due (Partially)		11	11
Professional Tax	8,310.00 Cr	8,310.00 Dr		On Time		13	13
Employees' Statutory Deductions	8,310.00 Cr	8,310.00 Dr		On Time		13	13
Bonus		50,000.00 Dr					
Paid to Employees		50,000.00 Dr					
Total					1	35	36

The Employees' Deduction screen displays the amount of Professional Tax deducted from Employees' salary for the respective period. The above report also shows the payment status and Audit status (whether the vouchers are Audited, Unaudited and the Total number of vouchers).

The Auditor can drill down from the Highlighted a Line to view the [Payroll Monthly Summary for Professional Tax](#).

Note: The exceptional Vouchers that need Auditor's attention are highlighted in Red colour in the Payroll Statutory report.



Payroll Monthly Summary for Professional Tax



To view the Payroll Monthly Summary report for Professional Tax,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16) > Professional Tax

P: Print

E: Export

M: E-Mail

O: Upload

L: Language

K: Keyboard

C: Control Centre

S: Support Centre

H: Help

F5: Masters

Payroll Monthly Summary

ABC Company

Ctrl + M

F6: Payment Summary

Statutory Pay Type

: Professional Tax

1-Apr-2007 to 31-Mar-2008

Particulars	Amount			Payment Status	Audit Status		
	Contribution / Deducted	Paid	Difference		Audited	Unaudited	Total
April	380.00 Cr	380.00 Dr		On Time	1		1
May	630.00 Cr	630.00 Dr		On Time		1	1
June	780.00 Cr	780.00 Dr		On Time		1	1
July	810.00 Cr	810.00 Dr		On Time		1	1
August	680.00 Cr	680.00 Dr		On Time		1	1
September	660.00 Cr	660.00 Dr		On Time		1	1
October	710.00 Cr	710.00 Dr		On Time		1	1
November	760.00 Cr	760.00 Dr		On Time		1	1
December	660.00 Cr	660.00 Dr		On Time		1	1
January	670.00 Cr	670.00 Dr		On Time		1	1
February	620.00 Cr	620.00 Dr		On Time		1	1
March	950.00 Cr	950.00 Dr		On Time		2	2
Grand Total	8,310.00 Cr	8,310.00 Dr			1	12	13

F11: Features

F12: Configure

Ctrl + N

The Payroll Monthly Summary screen for Professional Tax displays the Amount (Deducted, Paid and Difference) from the employees towards Professional Tax along with the Payment status and Audit Status details.

Column Details:

- **Particulars:** List down all the months for which Professional Tax processing and payment details are available.
- **Amount:**
 - Contributed / Deducted: Displays the sum of Amount Recovered from Employees' salary towards the Professional Tax during the given month.
 - Paid: Displays the amount paid towards Professional Tax during the given month.
 - Difference: Displays the amount pending for Payment towards Professional Tax during the given month.
- **Payment Status:** Displays the Payment status (On Time, Due, Late, Partially due etc.) based on the due date (as specified in [F11: Audit Features](#)) and the actual Payment date (as per challan details).
- **Audit Status:** Displays the Audited, Unaudited and Total Vouchers under for each month.

Button option in the Payroll Monthly Summary for Professional Tax

F5: Masters

Click on F5: Masters or press F5 key to view the **List of Pay Heads**. Auditor can use this information to verify the Ledger classifications for Payroll.

F6: Payment Summary

The Auditor can click on F6: Payment Summary button or press F6 Key to view the Payment Summary based on the Reports selected. For more details on the Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)
- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)

F12: Configure

Click on F12: Configure button or press F12 key to view/hide the Audit Details for the Vouchers in the Monthly Summary screen.

Configuration	
Show Voucher Audit Details	? Yes

The Auditor can drill down to [Payroll Audit](#) screen for Professional Tax by pressing Enter on the Amount under Contribution/Deduction column.

Also, the Auditor can drill down to [Professional Tax Payment Vouchers](#) by pressing Enter on the Amount under Paid column.



Payroll Audit for Professional Tax



To view the Payroll Audit report for Professional Tax,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16) > Professional Tax

- Highlight the Contribution/Deducted field under Amount in the Payroll Monthly Summary screen and press Enter

P: Print	E: Export	M: E-Mail	O: Upload		L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F5: Masters
Payroll Audit										F6: Payment Summary
ABC Company										
Statutory Pay Type : Professional Tax										
1-Apr-2007 to 30-Apr-2007										
Date	Vch Type	Vch No.							Deducted Amount	
30-Apr-2007	Payroll	1							380.00 Cr	
Professional Tax										
380.00 Cr										

The Payroll Audit screen provides the details of the Professional Tax deducted from Employees' salary along with the Voucher details for the selected Period/Month.

Button options in the Payroll Audit screen

F5: Masters

Click on F5: Masters or press F5 key to view the [List of Pay Heads](#). Auditor can use this information to verify the Ledger classifications for Payroll.

F6: Payment Summary

The Auditor can click on F6: Payment Summary button or press F6 Key to toggle between the Payment Summary based on the Reports selected. For more details on the other Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)
- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)

F12: Configure

Click on F12: Configure button or press F12 key

Configuration

Show Narrations also ? No

- Set the Show Narrations also to Yes to display the Narrations entered by the Client during Voucher entry.

Payment Summary for Professional Tax

To view the Payment Summary report for Professional Tax,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16)

- Click on F6: Payment Summary button or press F6 key

ABC Company
Payment Summary
Professional Tax
List of Reports
Bonus
Employee State Insurance
Professional Tax
Provident Fund

- Select Professional Tax from the List of Reports and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F5: Masters
Details of PT Payments									F6: Payment Summary
ABC Company									
Details of PT Payments									
1-Apr-2007 to 31-Mar-2008									
Particulars	Paid	Due On	Paid On						
April	380.00	25-5-2007	30-4-2007						
May	630.00	25-6-2007	31-5-2007						
June	780.00	25-7-2007	30-6-2007						
July	810.00	25-8-2007	31-7-2007						
August	680.00	25-9-2007	31-8-2007						
September	660.00	25-10-2007	30-9-2007						
October	710.00	25-11-2007	31-10-2007						
November	760.00	25-12-2007	30-11-2007						
December	660.00	25-1-2008	31-12-2007						
January	670.00	25-2-2008	31-1-2008						
February	620.00	25-3-2008	29-2-2008						
March	950.00	25-4-2008	31-3-2008						
Grand Total	8,310.00								
									F11: Features

Column details:

- Particulars: Name of the month is displayed in this column.
- Paid: Displays the Professional Tax Deducted from Employees’ salary and paid to the government during each month.
- Due On: Displays the due dates for Professional Tax payments
- Paid On: This column displays the actual Payment Date based on the Challan date for each month.

Button Options in the Payment Summary Report

F5: Masters

Click on F5: Masters button or press F5 key to view the [List of Pay Heads](#). Auditor can use this information to verify the Ledger classifications for Payroll.

F6: Payment Summary

The Auditor can click on F6: Payment Summary button or press F6 Key to toggle between the Payment Summary based on the Reports selected. For more details on the other Payment Summary reports visit:

The Auditor can click on F6: Payment Summary button or press F6 Key to toggle between the Payment Summary based on the Reports selected. For more details on the other Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)
- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)

F9: Audit

Click on F9: Audit button or press F9 key to Audit the Vouchers. For detailed steps for Auditing, go to [Auditing of Bonus, PF, ESI Recoveries](#).

X: Exceptions

Click on X: Exceptions button or press Alt+X keys to view the exceptional vouchers (with Payment Status other than On Time) alone.

F12: Configure

Click on F12: Configure button or press F12 key to change the default display screen.

Configuration					Audit Status
Show Audit Note	?	Yes			Any
Show Audit Status	?	Yes			Unknown
Show Vouchers of Audit Status	?	Any			Altered
Show Client's Clarification	?	Yes			Clarified
					Late Paid
					Need Clarification
					Paid on Time
					Unaudited

- Show Audit Note: Set this option to Yes, to display Audit Remarks
- Show Audit Status: Set this option to Yes, to display Audit Status Details viz., Audited, Unaudited etc.
- Show Voucher Audit Status: This option provides a drop down to view the Vouchers with a particular Audit status (Unknown, Altered, Clarified, Late paid, Need Clarification, Paid on Time, Unaudited) or Any
- Show Client's Clarification: This option should be set to Yes to view the Clarification given by the Client for the Need Clarification vouchers.



Bonus Paid - Clause 16(a)



To view the report of the Bonus Paid – Clause 16(a),
Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16)

Employees' Deduction		ABC Company		Ctrl + M			
Employees' Deduction Details				1-Apr-2007 to 31-Mar-2008			
Particulars	Amount			Payment Status	Audit Status		
	Contributed / Deducted	Paid	Difference		Audited	Unaudited	Total
Provident Fund	85,305.49 Cr	85,305.49 Dr		Late (Partially)	1	11	12
Employees' Statutory Deductions	40,709.00 Cr	40,709.00 Dr		Late (Partially)	1	11	12
Employer's Other Charges	3,887.49 Cr	3,887.49 Dr		Late (Partially)	1	11	12
Employer's Statutory Contributions	40,709.00 Cr	40,709.00 Dr		Late (Partially)	1	11	12
Employee State Insurance	11,787.00 Cr	11,577.00 Dr	210.00 Cr	Due (Partially)		11	11
Employees' Statutory Deductions	3,119.00 Cr	3,119.00 Dr		On Time		11	11
Employer's Statutory Contributions	8,668.00 Cr	8,458.00 Dr	210.00 Cr	Due (Partially)		11	11
Professional Tax	8,310.00 Cr	8,310.00 Dr		On Time	1	12	13
Employees' Statutory Deductions	8,310.00 Cr	8,310.00 Dr		On Time	1	12	13
Bonus		50,000.00 Dr					
Paid to Employees		50,000.00 Dr					
Total					2	34	36

The Employees' Deduction screen displays the amount of Bonus Paid to the Employees' for the respective period.

The Auditor can press Enter on the highlighted Line to view the [Payroll Monthly Summary for Bonus](#).

Note: The exceptional Vouchers that need Auditor's attention are highlighted in Red colour in the Payroll Statutory report.



Payroll Monthly Summary for Bonus



To view the Payroll Monthly Summary report for Bonus Paid,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16) > Bonus Paid

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16) > Bonus Paid

- Highlight the Paid field under Amount from the Payroll Monthly Summary screen and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F5: Masters
Payroll Audit		ABC Company						Ctrl + M	F6: Payment Summary
Statutory Pay Type		: Bonus						1-Mar-2008 to 31-Mar-2008	
Date	Vch Type	Vch No.						Amount	
31-Mar-2008 Payroll		37						50,000.00 Dr	
Bonus		50,000.00 Dr							

The Payroll Audit screen provides the details of the Bonus Paid to the Employees’ along with the Voucher details for the selected Period/Month.

Button options in the Payroll Audit for Bonus

F5: Masters

Click on F5: Masters or press F5 key to view the [List of Pay Heads](#). Auditor can use this information to verify the Ledger classifications for Payroll.

F6: Payment Summary

The Auditor can click on F6: Payment Summary button or press F6 Key to toggle between the Payment Summary based on the Reports selected. For more details on the other Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)
- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)

F12: Configure

Click on F12: Configure button or press F12

Configuration

Show Narrations also ? Yes

- Set the Show Narrations also to Yes to display the Narrations entered by the Client during Voucher entry.



Payment Summary for Bonus Paid



To view the Payment Summary report for Bonus paid to employees,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16)

- Click on F6: Payment Summary button or press F6

ABC Company
<u>Payment Summary</u>
Bonus
List of Reports
Bonus
Employee State Insurance
Professional Tax
Provident Fund

- Select Bonus from the List of Reports and press Enter

P: Print

E: Export

M: E-Mail

O: Upload

L: Language

K: Keyboard

C: Control Centre

S: Support Centre

H: Help

Details of Bonus Payments

ABC Company

Ctrl + M

Details of Bonus Payments

1-Apr-2007 to 31-Mar-2008

Particulars	Paid
April	
May	
June	
July	
August	
September	
October	
November	
December	
January	
February	
March	50,000.00
	</

Column details:

- Particulars: Name of the month is displayed in this column.
- Paid: Displays the amount of Bonus Paid to the Employees' during the given period.

Button options in the Payment Summary Report

F5: Masters

Click on F5: Masters button or press F5 key to view the [List of Pay Heads](#). Auditor can use this information to verify the Ledger classifications for Payroll.

F6: Payment Summary

The Auditor can click on F6: Payment Summary button or press F6 Key to toggle between the Payment Summary based on the Reports selected. For more details on the other Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)
- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)

The Auditor can drill down to the [Payroll Audit](#) report for Bonus paid by pressing Enter on any highlighted month from the Payment Summary screen.

Payroll Re-audit Summary

When a Voucher is altered by the Client after the Audit is completed for that Voucher it will be listed under To be re-audited column in the Tax Audit Dashboard. To view the report of the Altered

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- | Tax Audit | | ABC Company | | Ctrl + M | |
|---|-----------|---------------------------|------------------|-----------------|--|
| Annexures to Form 3CD | | 1-Apr-2007 to 31-Mar-2008 | | | |
| Audit Type | Unaudited | Audited | To be re-audited | Audit Complete? | |
| Bonus, PF, ESI Recoveries (clause 16) | 35 | 1 | 1 | | |
| Amounts inadmissible u/s 40A(3) (clause 17(h))(Cash Payments) | 7 | 2 | 1 | | |
| Payments under section 43B (clause 21) | | | | | |
| Employer's Contribution | 35 | 1 | 1 | | |
| Tax Collected at Source | 36 | 1 | 2 | | |
| Service Tax | 41 | 5 | 4 | | |
| Value Added Tax | 146 | 1 | 2 | | |
| Loans / Deposits Accepted (clause 24(a)) | 45 | 3 | 1 | | |
| Loans / Deposits Repaid (clause 24(b)) | 64 | 2 | 1 | | |
| Tax Deducted at Source (clause 27) | | | | | |
| Fringe Benefit Tax (Annexure II) | 48 | 2 | 3 | | |

- | Payroll Re-audit Summary | | ABC Company | Ctrl + M |
|--|------------------|---------------------------|----------|
| Payroll vouchers (Altered after audit) | | 1-Apr-2007 to 31-Mar-2008 | |
| Particulars | To be re-audited | | |
| Payment Vouchers | 1 | | |
| Total | 1 | | |

Payroll Payment Vouchers (Altered after Audit)

- [Payment Summary for Provident Fund](#)
- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)

F9: Audit

Click on F9: Audit button or press F9 key to Audit the Vouchers. For detailed information on Audit go to: [Auditing of Bonus, PF, ESI Recoveries](#).

X: Exceptions

Click on X: Exceptions button or Alt+X keys to view the exceptional vouchers (with Payment Status other than On Time) alone.

F12: Configure

Click on F12: Configure button or press F12 key to change the default display screen.

<u>Configuration</u>	
Show Bank & Other Details	? Yes
Show Audit Note	? Yes
Show Audit Status	? Yes
Show Client's Clarification	? No.

- Show Bank & Other Details: Set this option to Yes, to display Bank details (Bank Name and Cheque/DD No.) and depositor's Name.
- Show Audit Note: Set this option to Yes, to display Audit Remarks
- Show Audit Status: Set this option to Yes, to display Audit Status Details viz., Altered
- Show Client Clarification: Set this option to Yes, to display the Client Clarification



Payments u/s 43B – Clause 21



As per clause 21, any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, viz.,

- Any tax, duty (sales tax, excise duty, municipal tax, etc), cess or fee payable
- Employer's contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees has to be reported
- Any bonus or commission payable by the assessee to its employees
- Interest on any loan or borrowing from the any public financial institution, a state corporation, or a state industrial investment corporation payable has to be reported
- Interest on any term loan from a scheduled bank in accordance with the terms and conditions of the agreement governing such loan has to be reported.

and the liability for which pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and to the extent was paid / not paid during the previous year or was incurred in the previous year and was paid on / not paid on or before the due date for furnishing the return of income of the previous year under section 139(1), is required to be reported in Form 3CD.

Using Tally.ERP's Tax Audit features, the transactions can be checked by means of vouching of transactions related to payments related to Section 43B. The payments made in respect of Sales Tax, Service Tax or any duty and Employer Contribution are displayed separately under Payments under Section 43B (Clause 21) under Tax Audit Menu.

To extract the above information in Tally.ERP 9, the Auditor can scrutinize the following reports under selected **Tax Audit** Menu:

- [Employer's Contribution](#)
- [Tax Collected at Source](#)
- [Service Tax](#)
- [Value Added Tax](#)



Employer's Contribution



To view the Employer's Contribution as required under Section 43B,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Employer's Contribution

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F5: Masters
Employer's Contribution ABC Company									F6: Payment Summary
Employer's Contribution Details 1-Apr-2007 to 31-Mar-2008									X: Exceptions
Particulars	Amount			Payment Status	Audit Status			Total	
	Contributed / Deducted	Paid	Difference		Audited	Unaudited			
Provident Fund	85,305.49 Cr	85,305.49 Dr		Late (Partially)	1	11		12	
Employees' Statutory Deductions	40,709.00 Cr	40,709.00 Dr		Late (Partially)	1	11		12	
Employer's Other Charges	3,887.49 Cr	3,887.49 Dr		Late (Partially)	1	11		12	
Employer's Statutory Contributions	40,709.00 Cr	40,709.00 Dr		Late (Partially)	1	11		12	
Employee State Insurance	11,787.00 Cr	11,577.00 Dr	210.00 Cr	Due (Partially)		11		11	
Employees' Statutory Deductions	3,119.00 Cr	3,119.00 Dr		On Time		11		11	
Employer's Statutory Contributions	8,668.00 Cr	8,458.00 Dr	210.00 Cr	Due (Partially)		11		11	
Total					1	22		23	
Ctrl + N									F11: Features
									F12: Configure

The Employer's Contribution Details screen displays the Amount (Contributed / Deducted, Paid, Difference) contributed towards Provident Fund and Employee State Insurance along with the Payment status and Audit Details (Audited, Unaudited and Total).

Column Details:

- **Particulars:** Describes the Type of Deduction/Contribution/Payment
- **Amount:**
 - **Contributed / Deducted:** Displays the Amount contributed by Employer or Recovered from Employees salary towards the Particular in Column 1.
 - **Paid:** Displays the amount paid towards PF and ESI.
 - **Difference:** Displays the amount pending for Payment towards PF and ESI.
- **Payment Status:** Displays the Payment status (On Time, Due, late, partially due etc.) based on the due date (as specified in [F11: Audit Features](#)) and the actual Payment date (as per challan details)
- **Audit Status:** Displays the Audited, Unaudited and Total Vouchers under each line item.

Button options in the Employer's Contribution screen

F5: Masters

Click on F5: Masters button or press F5 key to view the [List of Pay Heads](#).

F6: Payment Summary

Click on F6: Payment Summary button or press F6 Key to view the Payment Summary. For more details on the Payment Summary reports visit:

- [Payment Summary for Provident Fund](#)
- [Payment Summary for Employee State Insurance](#)
- [Payment Summary for Professional Tax](#)
- [Payment Summary for Bonus](#)

F7: Show Pending

Click on F7: Show Pending button or press F7 key to view only Unaudited Vouchers.

X: Exceptions

Click on X: Exceptions button or press Alt+X keys to view the Vouchers with Payment status other than Paid on Time or Unknown.

Employer's Contribution

ABC Company

Ctrl + M

Employer's Contribution Details

1-Apr-2007 to 31-Mar-2008

Particulars	Amount		Payment Status	Audit Status		
	Contributed / Deducted	Paid		Difference	Audited	Unaudited
Provident Fund	85,305.49 Cr	85,305.49 Dr	Late (Partially)	1	11	12
Employees' Statutory Deductions	40,709.00 Cr	40,709.00 Dr	Late (Partially)	1	11	12
Employer's Other Charges	3,887.49 Cr	3,887.49 Dr	Late (Partially)	1	11	12
Employer's Statutory Contributions	40,709.00 Cr	40,709.00 Dr	Late (Partially)	1	11	12
Employee State Insurance	8,668.00 Cr	8,458.00 Dr	210.00 Cr Due (Partially)		11	11
Employer's Statutory Contributions	8,668.00 Cr	8,458.00 Dr	210.00 Cr Due (Partially)		11	11
				</		

F12: Configure

Click on F12: Configure button or press F12 Key to change the default display for the Employer's Contribution screen.

Configuration	
Show Provident Fund Details	? Yes
Show Employee State Insurance Details	? Yes
Show Professional Tax Details	? No
Show Bonus Details	? No
Show Voucher Audit Details	? Yes

- Show Provident Fund Details: Set this option to No, to hide the Provident Fund details from appearing.
- Show Employee State Insurance Details: Set this option to No, to hide the Employee State Insurance from appearing.
- Show Professional Tax Details: Set this option to Yes, to show the Professional Tax Details from appearing.
- Show Bonus Details: Set this option to Yes, to show the Bonus Details from appearing.
- Show Voucher Audit Details: Set this option to No, to hide the Audit Status from appearing.

Monthly Summary Report

Select the a Line item from Payroll Statutory screen and press Enter to view the relevant Monthly Summary. For more information on Monthly Summary, visit:

- [Payroll Monthly Summary for Provident Fund](#)
- [Payroll Monthly Summary for Employee State Insurance](#)
- [Payroll Monthly Summary for Professional Tax](#)
- [Payroll Monthly Summary for Bonus](#)

The other navigations for Employer's Contribution are same as [Bonus, PF, ESI Recoveries -Clause \(16\)](#).

**Tax Collected at Source**

To view the Tax Collected at Source report as required under Section 43B,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Tax Collected at Source

TCS Payable Summary

ABC Company

Ctrl + M

TCS Payable Summary

1-Apr-2007 to 31-Mar-2008

Particulars	Tax Amount	Audit Status		
		Audited	Unaudited	Total
Output Tax	4,56,078.00	1	24	25
Tax Paid	3,52,716.00		11	11
Payment Disallowed	33,502.00	1		1

The TCS Payable Summary screen displays Output Tax payable, Tax Paid and Payment Disallowed along with the Tax Amount and Audit Status (Audited, Unaudited and Total) respectively, the Balance Tax Payable is also shown.

Column Details:

- **Particulars:** The Tax Payable, Tax Paid and Payment Disallowed are displayed in this column.
- **Tax Amount:** This column displays the amount for Total Tax payable, Tax Paid and Disallowed amount during the selected period.
- **Audit Status:** This column displays the number of Audited, Unaudited and Total Vouchers.

Note: Payment Disallowed line will appear only if the Auditor disallows TCS Payment during the Audit process.

Button options in the TCS Payable Summary

F12: Configure

Click on F12: Configure button or press F12 Key to Hide/Show the Voucher Audit Details.

<u>Configuration</u>	
Show Voucher Audit Details	? Yes

The Auditor can highlight Output Tax and press Enter to view the [TCS Categories](#) report or highlight the Tax Paid and press Enter to view the [TCS Monthly Summary](#) report.

Drilling down from Payment Disallowed will take the Auditor to the [TCS Payment Vouchers](#) screen displaying the TCS Disallowed Payment Vouchers.



TCS Categories



The TCS Categories report displays the TCS related transactions based on the TCS Categories. To view the TCS Categories report,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Tax Collected at Source

- Select Output Tax and press Enter

The TCS Categories report by default displays the TCS Category wise summary of TCS details.

Note: The TCS categories that need Auditor's attention are highlighted in Red colour. E.g. if the Client Alters the TCS value while making the transaction, it will be displayed in red colour.

- Sales Value: Displays the total sales value for the TCS related transactions
- Assessable Value: Displays the total sales value that is subjected to TCS deduction.
- TCS Payable: Displays the TCS Amount Payable for each category.
- Audit Status: This column displays the number of Audited, Unaudited and Total Vouchers.

F1: Detailed

Click on F1: Detailed button or press Alt+F1 keys to view the TCS Ledger details for the TCS Categories.

TCS Categories		ABC Company		Ctrl + M	
Tax Collected at Source		1-Apr-2007 to 31-Mar-2008			
Particulars	Sales Value	Assessable Value	TCS Payable		
			1 more ... →		
Timber Obtained Under Forest Lease	1,50,05,000.00	1,50,05,000.00	4,25,023.00		
TCS @ 2.5% - TUFL	1,50,05,000.00	1,50,05,000.00	4,25,023.00		
Timber Obtained by Any Mode Other Than Forest Lease	11,40,000.00	11,40,000.00	29,355.00		
TCS @ 2.5% - TOFL	11,40,000.00	11,40,000.00	29,355.00		
Alcoholic Liquor for Human Consumption	2,88,000.00	1,50,000.00	1,700.00		
TCS @ 1% - IMFL	2,88,000.00	1,50,000.00	1,700.00		

F2: Period

Click on F2: Period button or press F2 keys to change the period.

F7: Show Pending

Click on F7: Show Pending button or press F7 key to view only Unaudited Vouchers.

X: Exceptions

Click on X: Exceptions button or press Alt+X keys to view the Exceptional report that need Auditor’s attention.

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F1: Condensed	
TCS Categories		ABC Company		Ctrl + M						F2: Period
Tax Collected at Source		1-Apr-2007 to 31-Mar-2008								F7: Show Pending
Particulars	Sales Value	Assessable Value	TCS Payable	Audit Status						X: All
				Audited	Unaudited	Total				F4: Category Wise
Alcoholic Liquor for Human Consumption	2,88,000.00	1,50,000.00	1,700.00		1	1				F5: Sales Wise
TCS @ 1% - IMFL	2,88,000.00	1,50,000.00	1,700.00		1	1				F6: Party Wise
										F7: Payment Wise
										F8: Masters
Grand Total	2,88,000.00	1,50,000.00	1,700.00		25	25				F12: Configure

F5: Sales Wise

Click on F5: Sales Wise button or press Alt+F5 keys to view the TCS Sales Summary report.

F6: Party Wise

Click on F6: Party Wise button or press Alt+F6 keys to view the TCS Party Summary report.

F7: Payment Wise

Click on F7: Payment Wise button or press Alt+F7 keys to view the TCS Monthly Summary report. For more information on Payment Wise report, visit Monthly Summary.

F8: Masters

Click on F8: Masters button or press Alt+F8 keys to view the Multi Ledger Display. Refer to Master Verifications for more info on Multi Ledger Display.

F12: Configure

Click on F12: Configure button or press F12 Key to change the default view for TCS Categories report.

Configuration		Format
Format	: Condensed	Condensed
Show Voucher Audit Details	? Yes	Detailed

- Format: Select Detailed to view the TCS Ledgers under each TCS Category. By default the report shows the Condensed view.
- Show Voucher Audit Details: Set this to No/Yes in order to Hide/Show the Audit Status in the TCS Categories report.

Drill down to [TCS Bills](#) screen by pressing Enter on any of the Categories from the TCS Categories screen.



List of TCS Duty Ledgers



To verify the TCS Duty Ledgers created,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Tax Collected at Source

- Select Tax Paid in the TCS Payable Summary screen and press Enter
- Or
- Select Output Tax in TCS Payable Summary screen and press Enter
 - Click on F8: Masters or press Alt+F8 keys

The above report displays the Name of the Ledger, Primary Group for the Ledger and TCS Category selected for the Ledger.

F4: Category Wise

F5: Sales Wise

F6: Party Wise

F7: Payment Wise

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Tax Collected at Source

- Select Output Tax and press Enter
- Click on **F5: Sales Wise** button or press Alt+F5 keys

P: Print		E: Export		M: E-Mail		O: Upload				L: Language		K: Keyboard		K: Control Centre		H: Support Centre		H: Help		F2: Period			
TCS Sales Summary										ABC Company										Ctrl + M		F7: Show Pending	
Tax Collected at Source										1-Apr-2007 to 31-Mar-2008										X: Exceptions		F4: Category Wise	
Particulars				Sales Value	Assessable Value	Tax Amount	Audit Status					F5: Sales Wise											
							Audited	Unaudited	Total			F6: Party Wise											
Sales @ 12.5%				1,50,05,000.00	1,50,05,000.00	4,25,023.00	1	21	22	F7: Payment													
Sales @ 4%				11,40,000.00	11,40,000.00	29,355.00		2	2	F8: Masters													
Sales @ 20%				2,88,000.00	1,50,000.00	1,700.00		1	1														
										</													

Note: The TCS categories that need Auditor’s attention are highlighted in Red colour. E.g. if the Client Alters the TCS value while making the transaction, it will be displayed in red colour.

Column Details:

- Sales Value: Displays the total sales value for the TCS related transactions.
- Assessable Value: Displays the total sales value that is subjected to TCS deduction.
- TCS Payable: Displays the TCS Amount Payable for each category.
- Audit Status: This column displays the number of Audited, Unaudited and Total Vouchers.

Button options in the TCS Sales Summary

The button options in the TCS Sales summary are same as [TCS categories](#) screen except F4: Category Wise, which will display the TCS Categories report.
The Auditor can press Enter on any of the Sales Ledger to view the [TCS Bills](#).



TCS Party Summary



- To view the TCS Sales Summary report,
- Go to Gateway of Tally > Audit & Compliance > Tax Audit > Tax Collected at Source
- Select Output Tax and press Enter
 - Click on F6: Party Wise button or press Alt+F6 keys

Note: The Transactions where the TCS values are not calculated correctly (TCS Assessable value or TCS amount is altered) are highlighted in Red to bring the Auditor's attention.

- **Sales Value:** Displays the total sales value for the TCS related transactions
- **Assessable Value:** Displays the total sales value that is subjected to TCS deduction.
- **TCS Payable:** Displays the TCS Amount Payable for each category.
- **Audit Status:** This column displays the number of Audited, Unaudited and Total Vouchers.

The button options in the TCS Party Summary are same as [TCS Categories](#) screen except F4: Category Wise, which will display the TCS Categories report.

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Tax Collected at Source

- Note: You can also view the TCS Bills by drilling down from Sales Summary or Party Summary screens.

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F1: Detailed
TCS Bills									F2: Period
ABC Company									F4: Category
Category : Timber Obtained Under Forest Lease									F9: Audit
1-Apr-2007 to 31-Mar-2008									X: Exceptions
Date	Ref. No.	Particulars	Sales Value	Assessable Value	TCS Payable	Audit Status	Audit Note		
8-4-2007	Sale/2	Janata Timbers	4,25,000.00	4,25,000.00	10,944.00				
	8-Apr-2007 Sales	4	10,944.00 Cr						
	7-May-2007 Payment	31	10,944.00 Dr						
13-4-2007	Sale/3	Hindustan Timbers	2,70,000.00	2,70,000.00	6,953.00				
	13-Apr-2007 Sales	7	6,953.00 Cr						
	7-May-2007 Payment	31	6,953.00 Dr						
15-5-2007	Sale/6	Nirmaan Timbers	5,16,000.00	5,16,000.00	16,009.00				
	15-May-2007 Sales	19	16,009.00 Cr						
	7-Jun-2007 Payment	54	16,009.00 Dr						
25-5-2007	Sale/20	Hindustan Timbers	5,16,000.00	5,16,000.00	15,311.00				
	25-May-2007 Sales	21	15,311.00 Cr						
	7-Jun-2007 Payment	54	15,311.00 Dr						
20-6-2007	Sale/8	Nirmaan Timbers	3,16,000.00	3,16,000.00	8,137.00				
	20-Jun-2007 Sales	28	8,137.00 Cr						
	7-Jul-2007 Payment	88	8,137.00 Dr						
28-6-2007	Sale/9	Janata Timbers	2,90,000.00	2,90,000.00	8,215.00				
	28-Jun-2007 Sales	31	8,215.00 Cr						
	7-Jul-2007 Payment	88	8,215.00 Dr						
13-7-2007	Sale/10	Janata Timbers	5,62,250.00	5,62,250.00	15,926.00				
	13-Jul-2007 Sales	39	15,926.00 Cr						
	18-Aug-2007 Payment	138	15,926.00 Dr						
30-7-2007	Sale/11	Hindustan Timbers	4,50,000.00	4,50,000.00	12,747.00				
	30-Jul-2007 Sales	44	12,747.00 Cr						
	18-Aug-2007 Payment	138	12,747.00 Dr						
6-8-2007	Sale/12	Nirmaan Timbers	2,25,000.00	2,25,000.00	5,794.00				
	6-Aug-2007 Sales	45	5,794.00 Cr						
	7-Sep-2007 Payment	159	5,794.00 Dr			Paid on Time	Payment made on time.		
16-8-2007	Sale/13	Janata Timbers	3,90,000.00	3,90,000.00	11,047.00				
	16-Aug-2007 Sales	49	11,047.00 Cr						
	7-Sep-2007 Payment	159	11,047.00 Dr			Paid on Time	Payment made on time.		
7-9-2007	Sale/14	Hindustan Timbers	7,12,500.00	7,12,500.00	20,182.00				
Grand Total			1,50,05,000.00	1,50,05,000.00	4,25,023.00			33 more ...	
Ctrl + N									F12: Configure

TCS Bills screen displays bill wise details of TCS transactions with the Date, Reference No., Ledger Names, Sales Value, Assessable Value, TCS Payable and TCS Paid against each transaction and the Audit Status with the Audit Notes, if any.

Button options in the TCS Bills screen

F1: Detailed

Click on F1: Detailed button or press Alt+F1 keys to view the detailed view of the Vouchers.

TCS Bills									Ctrl + M
ABC Company									
Category : Timber Obtained Under Forest Lease									
1-Apr-2007 to 31-Mar-2008									
Date	Ref. No.	Particulars	Sales Value	Assessable Value	TCS Payable	Audit Status	Audit Note		
↑ ... 1 more									
	8-Apr-2007 Sales	4	10,944.00 Cr						
	Janata Timbers		4,90,437.00 Dr						
	Sales @ 12.5%		4,25,000.00 Cr						
	TCS @ 2.5% - TUFL		10,944.00 Cr						
	Output VAT @ 12.5%		54,493.00 Cr						
	7-May-2007 Payment	31	10,944.00 Dr						
	TCS @ 2.5% - TUFL		17,897.00 Dr						
	Canara Bank		17,897.00 Cr						
13-4-2007	Sale/3	Hindustan Timbers	2,70,000.00	2,70,000.00	6,953.00				
	13-Apr-2007 Sales	7	6,953.00 Cr						
	Hindustan Timbers		3,11,572.13 Dr						
	Sales @ 12.5%		2,70,000.00 Cr						
	TCS @ 2.5% - TUFL		6,953.00 Cr						
	Output VAT @ 12.5%		34,619.13 Cr						
	7-May-2007 Payment	31	6,953.00 Dr						
	TCS @ 2.5% - TUFL		17,897.00 Dr						
	Canara Bank		17,897.00 Cr						
15-5-2007	Sale/6	Nirmaan Timbers	5,16,000.00	5,16,000.00	16,009.00				
	15-May-2007 Sales	19	16,009.00 Cr						
	Nirmaan Timbers		5,98,510.13 Dr						
	Sales @ 12.5%		5,16,000.00 Cr						
	TCS @ 2.5% - TUFL		16,009.00 Cr						
	Output VAT @ 12.5%		66,501.13 Cr						
	7-Jun-2007 Payment	54	16,009.00 Dr						
	TCS @ 2.5% - TUFL		31,320.00 Dr						
	Canara Bank		31,320.00 Cr						
25-5-2007	Sale/20	Hindustan Timbers	5,16,000.00	5,16,000.00	15,311.00				
	25-May-2007 Sales	21	15,311.00 Cr						
	Hindustan Timbers		5,97,724.88 Dr						
	Sales @ 12.5%		5,16,000.00 Cr						
	TCS @ 2.5% - TUFL		15,311.00 Cr						
Grand Total			1,50,05,000.00	1,50,05,000.00	4,25,023.00			160 more ...	

The detailed screen displays all the Ledgers involved in the Voucher entry for the Sales transaction and TCS payment transaction along with the Amounts for each.

F2: Period

Click on F2: Period button or press F2 keys to change the period.

F4: Category

Click on F4: Category button or press F4 key to select other TCS Categories and view the TCS Bills for that Category.

Note: The F4 button will provide the option to select the Sales Ledger while viewing the TCS Bills from Sales Summary screen. And while viewing the TCS Bills from Party Summary, F4 button will provide the option to select the Party to filter the report.

F9: Audit

Click on F9: Audit button or press F9 key to Audit the Vouchers. For more details on Audit, visit [Auditing TCS Bills](#).

X: Exceptions

Click on X: Exceptions button or press Alt+X keys to view the Exceptional Vouchers that need Auditor’s attention.

F12: Configure

Click on F12: Configure button or press F12 Key to change the default view for TCS Categories report.

Configuration		Audit Status	
Show Audit Status	? Yes		
Show Audit Note	? Yes		
Show Tax Balance	? Yes		
Show Narration	? Yes		
Show Vouchers of Audit Status	? Any		
Show Client's Clarification	? Yes		
15,311.00 Dr Timber Obtained Under Forest Lease			
15,311.00 Cr Timber Obtained Under Forest Lease			
		Any	
		Unknown	
		Altered	
		Audited	
		Clarified	
		Need Clarification	
		Unaudited	

- Show Audit Status: Set this option to Yes, to view the Audit Status
- Show Audit Note: Set this option to Yes, to view the Audit Remark added by the Auditor
- Show Tax Balance: Set this option to Yes, to show the Balance tax Payable for each transactions
- Show Narration: Set this option to Yes, to show the Narrations as entered during the Voucher entry
- Show Vouchers of Audit Status: Auditor can select the required Audit Status (Unknown, Altered, Audited, Clarified, Need Clarification, Unaudited and Any)
- Show Client’s Clarification: Set this option to Yes, to view the Clarification given by the Client on a Need Clarification voucher



TCS Monthly Summary



To view the Monthly Summary for TCS,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Tax Collected at Source

- Select Tax Paid and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F8: Masters
TCS Monthly Summary					ABC Company				Ctrl + M
TCS Payment Details					1-Apr-2007 to 31-Mar-2008				
Particulars	Amount			Int & Other Payments	Payment Status	Audit Status			
	Collected	Paid	Difference			Audited	Unaudited	Total	
April	17,897.00 Cr	17,897.00 Dr			On Time		1	1	
May	31,320.00 Cr	31,320.00 Dr			On Time		1	1	
June	30,257.00 Cr	16,352.00 Dr	13,905.00 Cr		Due (Partially)		1	1	
July	28,673.00 Cr	28,673.00 Dr			Late		1	1	
August	16,841.00 Cr	16,841.00 Dr			On Time	1		1	
September	33,502.00 Cr	33,502.00 Dr			Late		1	1	
October	30,790.00 Cr	30,790.00 Dr			On Time		1	1	
November	45,179.00 Cr	45,179.00 Dr			Late(Partially)		2	2	
December	85,940.00 Cr	70,490.00 Dr	15,450.00 Cr		Due/ Late(Partially)		1	1	
January	41,356.00 Cr	41,356.00 Dr			On Time		1	1	
February	53,818.00 Cr	53,818.00 Dr			Late		1	1	
March	40,505.00 Cr		40,505.00 Cr		Due				
Grand Total	4,56,078.00 Cr	3,86,218.00 Dr	69,860.00 Cr			1	11	12	
Ctrl + N									
F11: Features									
F12: Configure									

TCS Monthly summary displays the month wise details of TCS Collected, Paid, Interest & Other Payments and Difference amount payable, if any. It also shows the Payment Status and Audit Status (Audited, Unaudited and Total Vouchers).

Column Details:

- Particulars: This column displays the months for which the TCS transactions are recorded.
- Amount: This column is further divided into Collected, Paid and Difference
- Collected: This column displays the TCS amount collected at the time of sale during each month.
- Paid: This column displays the TCS amount Paid during each month.
- Difference: This column displays the TCS amount pending for Payment.
- Int & Other Payments: This column displays the interest or any other amount paid towards TCS.
- Payment Status: This column displays the Payment Status for TCS payment (On Time, Late, Due, etc.) based on the Last payment date specified in the [F11: Audit Features](#).
- Audit Status: This column is further divided into three and displays the number of vouchers that are Audited, Unaudited and Total.

Button options in TCS Monthly Summary

F8: Masters

Click on **F8: Masters** button or press Alt+F8 keys to view the Multi Ledger Display. Refer to [List of TCS Duty Ledgers](#) for more information.

F12: Configure

Click on F12: Configure or press F12 key to change the default display.

Configuration	
Show Voucher Audit Details	? Yes
Show Payment Status	? Yes

- Show Voucher Audit Details: Set this option to Yes to display the Audit Status column (Audited, Unaudited and Total) in the above screen.
- Show Payment Status: Set this option to Yes to display the Payment Status column in the TCS Monthly Summary screen.

The auditor drill down to the [TCS Payment Vouchers](#) screen for any month by highlighting the respective month and pressing Enter from the TCS Monthly Summary report.



TCS Payment Vouchers



To view the TCS Payment Vouchers,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Tax Collected at Source

- Select Tax Paid and press Enter
- Highlight the payment details for the required month and press Enter

P: Print	E: Export	M: E-Mail	O: Upload		L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F9: Audit
TCS Payment Vouchers ABC Company Ctrl + M										X: Exceptions
TCS Payment for August (All Vouchers)										
Date	Voucher Number	Challan Date	Due Date	Payment Status	Total Tax Paid	Interest & Other Payments	Audit Status	Audit Note		
7-9-2007	159	7-9-2007	7-9-2007	On Time	16,841.00		Paid on Time	Payment made on time.		
					Grand Total	16,841.00				
										F11: Features
										F12: Configure

The TCS Payment Vouchers screen displays the voucher Date, Voucher Number, Challan Date, Due Date, Payment Status, Total Tax Paid, Interest & Other Payments, Audit Status (as selected by Auditor during auditing) and Audit Note (Remarks enter by Auditor if any).

Button options in TCS Payment Vouchers screen

F9: Audit

Click on F9: Audit button or press F9 key to Audit the TCS Payment Vouchers. For more information on Audit, visit [Auditing of TCS Payment Vouchers](#).

X: Exceptions

Click on X: Exceptions button or press Alt+X keys to view the Exceptional Vouchers with Payment Status other than On Time.

F12: Configure

Click on F12: Configure button or press F12 key to change the default display configuration for the TCS Payment Vouchers screen.

Configuration				Audit Status	
Show Challan Details	? Yes			J Any	
Show Tax Details	? Yes			J Unknown	
Show Audit Status	? Yes			Altered	
Show Audit Note	? Yes			Clarified	
Show Vouchers of Audit Status	? J Any			Disallowed	
Show Client's Clarification	? Yes			Late Paid	
				Need Clarification	
				Paid on Time	
				Unaudited	

- Show Challan Details: Set this option to Yes, to view the Dtails of the Payment Challan (Challan No., Cheque/DD No., Bank Name).
- Show Tax Details: Set this option to Yes, to view the Tax Details for the respective Payment Voucher (Tax, Secondary Cess, Education Cess, Secondary Higher Educational Cess).
- Show Audit Status: Set this option to Yes, to view the Audit Status.
- Show Audit Note: Set this option to Yes, to view the Audit Remark added by the Auditor.

- Show Vouchers of Audit Status: Auditor can select the required Audit Status (Unknown, Altered, Clarified, Disallowed, Late paid, Need Clarification, Paid on Time, Unaudited or Any).
- Show Client's Clarification: Set this option to Yes, to view the Clarification given by the Client on a Need Clarification voucher.



TCS Re-audit Summary



When a Voucher is altered by the Client after the Audit is completed for that Voucher it will be listed under To be re-audited column in the Tax Audit Dashboard. To view the report of the Altered Ledger Vouchers for TCS,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Highlight the numbers in the To be re-audited column for Tax Collected at Source

Tax Audit ABC Company Ctrl + M				
Annexures to Form 3CD		1-Apr-2007 to 31-Mar-2008		
Audit Type	Unaudited	Audited	To be re-audited	Audit Complete?
Bonus, PF, ESI Recoveries (clause 16)	35	1	1	
Amounts inadmissible u/s 40A(3) (clause 17(h))(Cash Payments)	7	2	1	
Payments under section 43B (clause 21)				
Employer's Contribution	35	1	1	
Tax Collected at Source	36	1	2	
Service Tax	41	5	4	
Value Added Tax	148	2	2	
Loans / Deposits Accepted (clause 24(a))	45	3	1	
Loans / Deposits Repaid (clause 24(b))	64	2	1	
Tax Deducted at Source (clause 27)				
Fringe Benefit Tax (Annexure II)	48	2	3	

- Press Enter

- Highlight the numbers in the To be re-audited column for Tax Collected at Source and press Enter
- Highlight the numbers for Output Tax Vouchers

TCS Output Tax Vouchers (Altered after Audit)			ABC Company			Ctrl + M	
TCS Altered Output Tax Vouchers			1-Apr-2007 to 31-Mar-2008				
Date	Ref. No.	Particulars	Sales Value	Assessable Value	Tax Amount	Audit Status	Audit Note
13-4-2007	Sale/3	Hindustan Timbers	2,70,000.00	2,70,000.00	6,953.00		
13-Apr-2007	Sales	7	6,953.00	Cr		Altered	
Grand Total			2,70,000.00	2,70,000.00	6,953.00		

The above screen list down the TCS payable Vouchers which are altered after the Audit. For detailed information on the above screen and button options refer to, [TCS Bills](#) section.

To Audit the Altered TCS Output Tax Vouchers, refer to [Auditing TCS Payable Vouchers](#).



TCS Tax Paid Vouchers (Altered after Audit)



To view the report of the altered Payment Vouchers for TCS,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Highlight the numbers in the To be re-audited column for Tax Collected at Source and press Enter
- Highlight the numbers for Tax Paid Vouchers

TCS Tax Paid Vouchers (Altered after Audit)					ABC Company		Ctrl + M	
TCS Altered Payment Vouchers								
Date	Voucher Number	Challan Date	Due Date	Payment Status	Total Tax Paid	Interest & Other Payments	Audit Status	Audit Note
7-9-2007	159	7-9-2007	31-8-2007	Late	16,841.00		Altered	TCS Amount is wrong
Grand Total					16,841.00			

The above screen lists down the TCS Payment Vouchers which are altered after the Audit. For detailed information on the above screen and button options refer to, [TCS Payment Vouchers](#) section.

To Audit the Altered TCS Payment Vouchers, refer to [Auditing TCS Payment Vouchers](#).



Service Tax



To view the Service Tax Payable Summary report as required under section 43B,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Service Tax

Service Tax Payable Summary					ABC Company			Ctrl + M
Service Tax Payable Summary					1-Apr-2007 to 31-Mar-2008			
Particulars	Tax Amount	Audit Status						
		Audited	Unaudited	Total				
Output Tax (A)	13,381.98	1	10	11				
Available Input Tax Credit (B)	4,068.77	1	24	25				
Tax Payable after adjusting the available credit (A - B)	9,313.21							
Tax Paid	9,112.22	1	7	8				
Payment Disallowed	4,301.28	2		2				
Balance Tax Payable	200.99	5	41	46				

The Service Tax Payable Summary screen displays summary reports for Output Tax payable, Available Input Tax Credit, Tax Payable after adjusting the available credit and the actual Tax Paid

displayed in the Tax Amount column along with the Audit Status for the respective report.

The Payment Disallowed during the Audit process is also displayed in Service Tax Payable Summary screen.

Note: Payment Disallowed line will appear only if the Auditor disallows Service Tax Payment during the Audit process.

Button options for Service Tax Payable Summary screen

F12: Configure

Click on F12: Configure button or press F12 Key to Hide/Show the Audit Status.

Configuration	
Show Voucher Audit Details	? Yes

The Auditor can drill down to view the following reports:

- [Output Tax – Service Tax Ledger Details](#)
- [Input Credit – Service Tax Ledger Details](#)
- [Service Tax Monthly Summary – Service Tax Payment Details](#)

Drilling down from Payment Disallowed will take the Auditor to the [Service Tax Payment Vouchers](#) screen displaying the Service Tax Overdue Payment Details.



Output Tax - Service Tax Ledger Details



To view the Output Tax report for Service Tax Ledgers,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Service Tax

- Select Output Tax and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F2: Period
Output Tax									F5: Input Credit
Service Tax Ledger Details									F6: Payment
ABC Company									F7: Show Pending
1-Apr-2007 to 31-Mar-2008									
Particulars	Billed Value			Realised Value					
	Sale Value	Assessable Value	Tax Amount	Assessable Value	Tax Payable				
Output ST - AMC Computers	65,000.00	52,000.00	6,398.40	52,000.00	6,398.40	1 more ... →			
Output ST - Advt. Services	56,550.00	56,550.00	6,983.58	56,550.00	6,983.58				
Grand Total	1,21,550.00	1,08,550.00	13,381.98	1,08,550.00	13,381.98				
									F11: Features
									F12: Configure

The report by default displays the Service Tax Ledger wise summary of Service Tax details.

Column Details:

- Particulars: Name of the Service Tax Ledgers are displayed in this column.
- Billed Value: The Sales value, Assessable value and Service Tax amount, calculated based on the Invoice.

- Sale Value: This column displays the total Sales Value for the respective Service Tax Ledger for the given period.
- Assessable Value: This column displays the total Sales Value for the respective Service Tax Ledger for the given period which is subjected to Service Tax.
- Tax Value: This column displays the Service Tax amount to be paid for the respective services provided during the given year.
- Realised Value: The assessable value and Service Tax payable based on the amount received.
- Assessable Value: This column displays the total realised Sales Value for the respective Service Tax Ledger for the given period which is subjected to Service Tax.
- Tax Value: This column displays the realised Service Tax amount to be paid for the respective services provided during the given year.
- Audit Status: This column displays the number of Audited, Unaudited and Total Vouchers.

Button options for Output Tax report

F2: Period

Click on F2: Period button or press F2 to change the period.

F5: Input Credit

Click on F5: Input Credit button or press Alt+F5 keys to view the [Input Credit](#) screen for the Available Service Tax Credit.

F6: Payment

Click on F6: Payment button or press F6 key view the [Monthly Summary](#) for the Service tax Payments.

F7: Show Pending

Click on F7: Show Pending button or press F7 key view the Output Tax report for Unaudited Vouchers alone.

F12: Configure

Click on F12: Configure button or press F12 Key to Hide/Show the Audit Status.

Configuration

Show Voucher Audit Details? Yes

The Auditor can press Enter on the required Ledgers to view the detailed report on [Service Tax Payable](#) for the respective Ledger.



Service Tax Payable



To view the Service Tax Payable report for Service Tax Ledgers,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Service Tax

- Select Output Tax and press Enter
- Select the required Service Tax Ledger and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F1: Condensed
Service Tax Payable ABC Company Ctrl + M									F2: Period
Ledger : Output ST - AMC Computers (All Vouchers) as at 31-Mar-2008									F3: Company
Category : Maintenance Or Repair Service									F5: Input Credit
Date	Ref. No.	Partys' Name	Sale Value	Assessable Value	Service Tax	Cess	Realised Assessable Value	Realised Service Tax	F6: Payment
									F9: Audit
2-Apr-2007	Sale/2	InfoSoft Solutions	30,000.00	24,000.00	2,880.00	57.60	24,000.00	2,880.00	
2-Apr-2007	Sales	2	2,937.60 Cr						
4-May-2007	Payment	25	2,937.60 Dr						
3-Oct-2007	Sale/62	InfoSoft Solutions	35,000.00	28,000.00	3,360.00	100.80	28,000.00	3,360.00	
3-Oct-2007	Sales	62	3,460.80 Cr						
5-Nov-2007	Payment	217	3,460.80 Dr						
Total			65,000.00	52,000.00	6,240.00	158.40	52,000.00	6,240.00	F11: Features
									F12: Configure

The above report displays bill wise details of Service Tax transactions with the Sale Value, Assessable Value, Service Tax Payable (both Invoiced and Realised) against each transaction with the Audit Status and the Audit Remarks, if any.

The above report also displays the Cess amount and Realised Cess amount for each transaction.

Button options for Service Tax Payable report

F1: Condensed

Click on F1: Condensed button or press Alt+F1 keys to view the condensed report. By default the detailed view is displayed for this report.

F2: Period

Click on F2: Period button or press F2 key to change the period.

F5: Input Credit

Click on F5: Input Credit button or press Alt+F5 keys to view the [Input Credit](#) screen for the Available Service Tax Credit.

F6: Payment

Click on F6: Payment button or press F6 key view the [Monthly Summary](#) for the Service tax Payments.

F9: Audit

Click on F9: Audit button or press F9 key to [Audit the Transactions](#) in the Service Tax Payable report.

F12: Configure

Click on F12: Configure button or F12 Key to change the default display for the Service Tax Payable report.

Configuration		Audit Status	
Show Narrations also	? Yes	J Any	
Show Audit Status	? Yes	J Unknown	
Show Audit Note	? Yes	Altered	
Show Vouchers of Audit Status	? J Any	Audited	
Show Client's Clarification	? Yes	Clarified	
		Need Clarification	
		Unaudited	

- Show Narrations also: Set this option to Yes, to view the Narrations entered by the Customer during Voucher creation.
- Show Audit Status: Set this option to Yes, to view the Audit Status.
- Show Audit Note: Set this option to Yes, to view the Audit Remark added by the Auditor.

- Show Vouchers of Audit Status: Auditor can select the required Audit Status (Unknown, Altered, Audited, Clarified, Need Clarification, Unaudited and Any).
- Show Client's Clarification: Set this option to Yes, to view the Clarification given by the Client on a Need Clarification voucher.



Input Credit - Service Tax Ledger Details



To view the available Input Credit report for Service Tax Ledgers,
Go to Gateway of Tally > Audit & Compliance > Tax Audit > Service Tax

- Select Available Input Credit and press Enter

P: Print	E: Export	M: E-Mail	O: Upload		L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F2: Period
Input Credit										F5: Output Tax
ABC Company										F6: Payment
Service Tax Ledger Details										F7: Show Pending
1-Apr-2007 to 31-Mar-2008										
Particulars	Billed Value			Realised Value						
	Purchase Value	Assessable Value	Tax Amount	Assessable Value	Input Credit					
						1 more ... →				
Input ST - Telephone Charges	14,775.00	14,775.00	1,824.75	13,525.00	1,824.75					
Input ST - Courier Charges	18,170.00	18,170.00	2,244.62	11,780.00	2,244.02					

Click on F5: Output Tax button or press F5 keys to view the [Output Tax – Service Tax Ledger Details](#) screen for the Service Tax Payable.

F6: Payment

Click on F6: Payment button or press F6 key view the [Monthly Summary](#) for the Service tax Payments.

F7: Show Pending

Click on F7: Show Pending button or press F7 key view the Output Tax report for Unaudited Vouchers alone.

F12: Configure

Click on F12: Configure button or press F12 to Hide/Show the Audit Status.

Configuration	
Show Voucher Audit Details	? Yes

The Auditor can press Enter on the required Ledgers to view the detailed report on [Input Credit Form](#) for the respective Ledger.

Input Credit Form

To view the Input Credit Form report for Service Tax Ledgers,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Service Tax

- Select Input Credit and press Enter
- Select the required Service Tax Ledger and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F1: Condensed
Input Credit Form ABC Company Ctrl + M									F2: Period
Ledger : Input ST - Telephone Charges (All Vouchers) as at 31-Mar-2008									F3: Company
Category : Telephone Services									F5: Output Tax
Date	Ref. No.	Partys' Name	Purchase Value	Assessable Value	Service Tax	Cess	Realised Assessable Value	Realised Service Tax	F6: Payment
3 more ... →									F9: Audit
25-Apr-2007	Purc/19	Telephone Link Ltd.,	1,200.00	1,200.00	144.00	2.88			
25-Apr-2007	Purchase	18 146.88 Dr							
4-May-2007	Payment	25 146.88 Cr							
28-May-2007	Purc/30	Telephone Link Ltd.,	1,300.00	1,300.00	156.00	4.68			
28-May-2007	Purchase	31 160.68 Dr							
7-Jun-2007	Payment	55 160.68 Cr							
27-Jun-2007	Purc/38	Telephone Link Ltd.,	1,100.00	1,100.00	132.00	3.96			
27-Jun-2007	Purchase	39 135.96 Dr							
5-Aug-2007	Payment	126 135.96 Cr							
27-Jul-2007	Purc/47	Telephone Link Ltd.,	1,300.00	1,300.00	156.00	4.68			
27-Jul-2007	Purchase	48 160.68 Dr							
5-Aug-2007	Payment	126 160.68 Cr							
27-Aug-2007	Purc/54	Telephone Link Ltd.,	1,250.00	1,250.00	150.00	4.50			
27-Aug-2007	Purchase	54 154.50 Dr							
5-Sep-2007	Payment	158 154.50 Cr							
27-Sep-2007	Purc/60	Telephone Link Ltd.,	1,400.00	1,400.00	168.00	5.04			
27-Sep-2007	Purchase	60 173.04 Dr							
5-Nov-2007	Payment	218 173.04 Cr							
27-Oct-2007	Purc/65	Telephone Link Ltd.,	1,100.00	1,100.00	132.00	3.96			
27-Oct-2007	Purchase	67 135.96 Dr							
5-Nov-2007	Payment	218 135.96 Cr							
26-Nov-2007	Purc/71	Telephone Link Ltd.,	1,500.00	1,500.00	180.00	5.40			
26-Nov-2007	Purchase	72 185.40 Dr							
17-Dec-2007	Payment	261 185.40 Cr							
26-Dec-2007	Purc/77	Telephone Link Ltd.,	1,300.00	1,300.00	156.00	4.68			
26-Dec-2007	Purchase	78 160.68 Dr							
5-Feb-2008	Payment	313 160.68 Cr							
8 more ... ↓									
Total			14,775.00	14,775.00	1,773.00	51.75	1,250.00	150.00	F11: Features
Ctrl + N									F12: Configure

The above report displays bill wise details of Service Tax transactions with the Purchase Value, Assessable Value, Service Tax Payable (both billed and Realised) against each transaction along with the Audit Status and the Audit Note, if any.

The Cess Amount and the Realised Cess Amount is also displayed for each transaction.

Button options for Input Credit Form

F1: Condensed

Click on **F1**: Condensed button or press Alt+F1 keys to view the condensed report. By default the detailed view is displayed for this report.

F2: Period

Click on F2: Period button or press F2 key to change the period.

F5: Output Tax

Click on F5: Output Tax button or press F5 key to view the [Output Tax – Service Tax Ledger Details](#) screen for the Service Tax Payable.

F6: Payment

Click on F6: Payment button or press F6 key view the [Monthly Summary](#) for the Service tax Payments.

F9: Audit

Click on F9: Audit button or press F9 key to [Audit the Transactions](#) in the Input Credit Form report.

F12: Configure

Click on F12: Configure button or press F12 Key to change the default display for the Input Credit Form report.

Configuration		Audit Status
Show Narrations also	? Yes	J Any J Unknown Altered Audited Clarified Need Clarification Unaudited
Show Audit Status	? Yes	
Show Audit Note	? Yes	
Show Vouchers of Audit Status	? J Any	
Show Client's Clarification	? Yes	

- Show Narrations also: Set this option to Yes, to view the Narrations entered by the Customer during Voucher creation.
- Show Audit Status: Set this option to Yes, to view the Audit Status.
- Show Audit Note: Set this option to Yes, to view the Audit Remark added by the Auditor.
- Show Vouchers of Audit Status: Auditor can select the required Audit Status (Unknown, Altered, Audited, Clarified, Need Clarification, Unaudited and Any).
- Show Client's Clarification: Set this option to Yes, to view the Clarification given by the Client on a Need Clarification voucher.



Service Tax Monthly Summary



To view the Monthly Summary report for Service Payments,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Service Tax

- Select Tax Paid and press Enter

Service Tax Monthly Summary				ABC Company		Ctrl + M		
Service Tax Payment Details				1-Apr-2007 to 31-Mar-2008				
Particulars	Amount			Int & Other Payments	Payment Status	Audit Status		
	Payable	Paid	Difference			Audited	Unaudited	Total
April	3,549.60 Cr	3,549.60 Cr			Late(Partially)		2	2
May	840.48 Cr	840.48 Cr			Late		1	1
June								
July	865.20 Cr	865.20 Cr			On Time		1	1
August	618.00 Cr	905.99 Cr	287.99 Dr		Due		1	1
September								
October	4,387.80 Cr	4,387.80 Cr			Late(Partially)		2	2
November	803.40 Cr	803.40 Cr			Late		1	1
December								
January	772.50 Cr	772.50 Cr			On Time		1	1
February	741.60 Cr	741.60 Cr			Late		1	1
March	803.40 Cr		803.40 Cr		Due			
Grand Total	13,381.98 Cr	12,866.57 Cr	515.41 Cr				10	10

Service Tax Monthly summary displays the month wise details of Service Tax Payable, Paid, Interest & Other Payments and Difference amount payable, if any. It also shows the Payment status and Audit status (Audited, Unaudited and Total Vouchers).

Column Details:

- Particulars: This column displays the months for which the Service Tax transactions are recorded.
- Amount: This column is further divided into Collected, Paid and Difference
- Payable: This column displays the Service Tax amount payable after adjusting the Input Credit during each month.
- Paid: This column displays the Service Tax Paid during each month.
- Difference: This column displays the Service Tax amount pending for Payment (or disallowed by the Auditor).
- Int & Other Payments: This column displays the interest or any other amount paid towards Service Tax.
- Payment Status: This column displays the Payment Status for Service Tax payment (On Time, Late, Due, etc.) based on the Last payment date specified in the [F11: Audit Features](#).
- Audit Status: This column is further divided into three and displays the number of vouchers that are Audited, Unaudited and Total.

Button Service Tax Monthly Summary report

F12: Configure

Click on F12: Configure button or press F12 Key to change the default displayed columns.

Configuration	
Show Voucher Audit Details	? Yes
Show Payment Status	? Yes

- Show Voucher Audit Details: Set option to No to hide the Audit Status details.
- Show Payment Status: Set this Option to No to hide the Payment Status details

The Auditor can press Enter on the required months Payment Details to view the [Service Tax Payment Vouchers](#) report.



Service Tax Payment Vouchers



To view the Service Tax Payment Vouchers report,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Service Tax

- Select Tax Paid and press Enter

- Select the Payment details for a required month and press Enter

P: Print	E: Export	M: E-Mail	O: Upload		L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	X: Exceptions
Service Tax Payment Vouchers										F9: Audit
ABC Company										Ctrl + M
Service Tax Payment Details for April (All Vouchers)										
Date	Vch No.	Challan Date	Due Date	Payment Status	Total Tax Paid	Interest & Other Payments	Audit Status	Audit Note		
5-5-2007	26	7-5-2007	5-5-2007	Late	612.00					
4-5-2007	25	5-5-2007	5-5-2007	On Time	2,937.60		Need Clarification	why two payment vouchers?		

Service Tax Re-audit Summary



When a Voucher is altered by the Client after Audit, it will be listed under To be re-audited column in the Tax Audit Dashboard. To view the report of the Altered Vouchers for Service Tax,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Highlight the numbers in the To be re-audited column of Service Tax

Tax Audit ABC Company Ctrl + M				
Annexures to Form 3CD			1-Apr-2007 to 31-Mar-2008	
Audit Type	Unaudited	Audited	To be re-audited	Audit Complete?
Bonus, PF, ESI Recoveries (clause 16)	35	1	1	
Amounts inadmissible u/s 40A(3) (clause 17(h))(Cash Payments)	7	2	1	
Payments under section 43B (clause 21)				
Employer's Contribution	35	1	1	
Tax Collected at Source	36	1	2	
Service Tax	41	5	4	
Value Added Tax	148	2	2	
Loans / Deposits Accepted (clause 24(a))	45	3	1	
Loans / Deposits Repaid (clause 24(b))	64	2	1	
Tax Deducted at Source (clause 27)				
Fringe Benefit Tax (Annexure II)	48	2	3	

- Press Enter to view the Service Tax Re-audit Summary

Service Tax Re-audit Summary ABC Company Ctrl + M	
Service Tax Vouchers (Altered after Audit) 1-Apr-2007 to 31-Mar-2008	
Particulars	To be re-audited
Output Tax Vouchers	1
Input Tax Vouchers	1
Tax Paid Vouchers	2
Total	4

The above screen separately displays the Sales, Purchase and Payment Vouchers that are altered under Output Tax Vouchers, Input Tax Vouchers and Tax Paid Vouchers respectively. The Auditor can press Enter on any one of them to view the following reports:

- [Service Tax Output Tax Vouchers \(Altered after Audit\)](#)

- [Service Tax Input Tax Vouchers \(Altered after Audit\)](#)
- [Service Tax Paid Vouchers \(Altered after Audit\)](#)



Service Tax Output Tax Vouchers (Altered after Audit)



To view the report of the Sales Vouchers for Service Tax which are altered after Audit,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Highlight the numbers in the To be re-audited column of Service Tax and press Enter
- Highlight the numbers in the To be re-audited column for Output Tax Vouchers and press Enter

Service Tax Output Tax Vouchers (Altered after Audit)				ABC Company				Ctrl + M	
Service Tax Altered Output Tax Vouchers				as at 31-Mar-2008					
Date	Ref. No.	Partys' Name		Sale Value	Assessable Value	Service Tax	Cess	Realised Assessable Value	Realised Service Tax
									3 more ...
3-Oct-2007	Sale/62	InfoSoft Solutions		35,000.00	28,000.00	3,360.00	100.80	28,000.00	3,360.00
	3-Oct-2007 Sales	62	3,460.80 Cr						
	5-Nov-2007 Payment	217	3,460.80 Dr						
Total				35,000.00	28,000.00	3,360.00	100.80	28,000.00	3,360.00

For the information on various options and buttons in the above screen, refer to [Service Tax payable](#) report.

To Audit the Altered Output Tax Vouchers for Service Tax, refer to [Auditing of Sales Vouchers](#).



Service Tax Input Tax Vouchers (Altered after Audit)



To view the report of the Purchase Vouchers for Service Tax which are altered after Audit,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Highlight the numbers in the To be re-audited column of Service Tax and press Enter
- Highlight the numbers in the To be re-audited column for Input Tax Vouchers and press Enter

Service Tax Input Tax Vouchers (Altered after Audit)				ABC Company			Ctrl + M		
Service Tax Altered Input Tax Vouchers				as at 31-Mar-2008					
Date	Ref. No.	Partys' Name		Purchase Value	Assessable Value	Service Tax	Cess	Realised Assessable Value	Realised Service Tax
25-Apr-2007	Purc/19	Telephone Link Ltd.,		1,200.00	1,200.00	144.00	2.88	1,200.00	144.00
25-Apr-2007	Purchase	18	146.88 Dr						
4-May-2007	Payment	25	146.88 Cr						

For the information on various options and buttons in the above screen, refer to [Input Credit Form](#) report.

To Audit the Altered Input Tax Vouchers for Service Tax, refer to [Auditing of Purchase Vouchers](#).



Service Tax Paid Vouchers (Altered after Audit)



To view the report of the Service Tax Payment Vouchers which are altered after Audit,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Highlight the numbers in the To be re-audited column of Service Tax and press Enter
- Highlight the numbers in the To be re-audited column for Tax Paid Vouchers and press Enter

[illegible]

For the field description and button options in the above screen, refer to [Service Tax Payment Vouchers](#) report.

To Audit the Altered Service Tax Payment Vouchers, refer to [Auditing of Payment Vouchers](#).



Value Added Tax



To view the VAT / CST Payable Summary report as required under section 43B,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Value Added Tax

VAT/CST Payable Summary		ABC Company		Ctrl + M X	
VAT/CST Payable Summary		1-Apr-2007 to 31-Mar-2008			
P a r t i c u l a r s	Tax Amount	Audit Status			
		Audited	Unaudited	Total	
Output Tax (A)	25,01,078.94	1	79	80	
Available Input Tax Credit (B)	21,78,261.00		67	67	
Tax Payable after adjusting the available credit (A - B)	3,22,817.94				
Tax Paid	2,21,114.56		2	2	
Payment Disallowed	15,000.00	1		1	

The VAT / CST Payable Summary screen displays summary reports for Output Tax payable, Available Input Tax Credit, Tax Payable after adjusting the available credit, Tax Paid and the Tax

Amount for each along with the Audit Status for respective report.

Payment disallowed displays the Tax Paid amount that is disallowed at VAT Payment during the Audit process.

Note: Payment Disallowed line will appear only if the Auditor disallows VAT Payment during the Audit process.

Button options for VAT / CST Payments screen

F12: Configure

Click on F12: Configure button or press F12 Key to Hide/Show the Audit Status.

Configuration	
Show Voucher Audit Details	? Yes

The Auditor can drill down to view the following reports from the VAT / CST Payable Summary screen:

- [VAT / CST Payments Output Summary](#)
- [VAT / CST Payments Input Summary](#)
- [VAT Monthly Summary](#)

Drilling down from Payment Disallowed will take the Auditor to the [VAT Payment Vouchers](#) screen displaying the VAT Payment Details (Disallowed Vouchers).



VAT / CST Payments Output Summary



To view the VAT / CST Payments Output Summary report,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Value Added Tax

- Select Output Tax and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F2: Period
VAT / CST Payments Output Summary									F7: Show Pending
ABC Company									
Details for : Output Tax									
1-Apr-2007 to 31-Mar-2008									
Particulars	Assessable Value	Tax Amount	Audit Status						
			Audited	Unaudited	Total				
Output VAT @ 12.5%	1,68,40,223.00	21,44,527.94	1	38	39				
Output VAT @ 4%	74,65,284.00	2,98,611.00		40	40				
Output VAT @ 20%	2,89,700.00	57,940.00		1	1				
Grand Total	2,45,95,207.00	25,01,078.94	1	79	80				
Ctrl + N									F11: Features

The report by default displays the Ledger wise summary for Output VAT / CST Payable.

Column Details:

- Particulars: Names of the VAT / CST Ledgers are displayed in this column.
- Assessable Value: Displays the total Sales Value that is subjected to VAT/CST for the respective VAT/CST Ledgers during the given period.

- Tax Amount: Displays the Output VAT/CST Payable for the respective sales made during the given period.
- Audit Status: Displays the number of Audited, Unaudited and Total Vouchers.

Button options for VAT / CST Payments Output Summary

F2: Period

Click on F2: Period button or press F2 keys to change the period.

F7: Show Pending

Click on F7: Show Pending button or press F7 key view the Output Tax report for Unaudited Vouchers alone.

The Auditor can press Enter on the required Ledgers to view the detailed report on [Ledger Vouchers for Output VAT/CST](#) for the respective Ledger.



Ledger Vouchers for Output VAT/CST



To view the Ledger Vouchers report for Output VAT/CST Ledgers,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Value Added Tax

- Select Output Tax and press Enter
- Select the required Output VAT/CST Ledger and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F1: Detailed
Ledger Vouchers ABC Company Ctrl + M									F2: Period
Output VAT @ 12.5% (All Vouchers) 1-Apr-2007 to 31-Mar-2008									F9: Audit
Date	Particulars	Vch Type	Vch No.	Assessable Value	Tax Amount	Audit Status	Audit Note		
8-4-2007	Janata Timbers	Sales	4	4,35,944.00	54,493.00	Audited	correct entry		
13-4-2007	Hindustan Timbers	Sales	7	2,76,953.00	34,619.13				
30-4-2007	Supreme Computers Peripherals	Sales	12	1,65,000.00	20,625.00				
3-5-2007	Office Automation Systems	Sales	15	1,11,000.00	13,875.00				
15-5-2007	Nirmaan Timbers	Sales	19	5,32,009.00	66,501.13				
25-5-2007	Hindustan Timbers	Sales	21	5,31,311.00	66,413.88				
5-6-2007	AVT Computers	Sales	23	72,000.00	9,000.00				
13-6-2007	Soft Stop	Sales	26	1,00,000.00	12,500.00				
18-6-2007	Gaitonde Traders	Sales	27	50,000.00	6,250.00				
20-6-2007	Nirmaan Timbers	Sales	28	8,137.00	40,517.13				
25-6-2007	Manjunath Systems	Sales	29	50,000.00	6,250.00				
28-6-2007	Janata Timbers	Sales	31	2,98,215.00	37,276.88				
28-6-2007	S.V.S Computers	Sales	32	79,500.00	9,937.50				
7-7-2007	Prism Softlinks	Sales	37	1,72,500.00	21,562.50				
13-7-2007	Janata Timbers	Sales	39	5,78,176.00	72,272.00				
19-7-2007	Venkateshwara Softwares	Sales	40	1,24,200.00	15,525.00				
26-7-2007	Step-in Computers	Sales	42	1,80,000.00	22,500.00				
30-7-2007	Hindustan Timbers	Sales	44	4,62,747.00	57,843.38				
6-8-2007	Nirmaan Timbers	Sales	45	2,30,794.00	28,849.25				
16-8-2007	Janata Timbers	Sales	49	4,01,047.00	50,130.88				
27-8-2007	Sterling Business Solutions	Sales	51	31,500.00	3,937.50				
7-9-2007	Hindustan Timbers	Sales	55	7,32,682.00	91,585.25				
20-9-2007	Janata Timbers	Sales	58	4,83,570.00	60,446.25				
21-9-2007	Office Automation Systems	Sales	59	1,11,000.00	13,875.00				
8-10-2007	Gaitonde Traders	Sales	63	95,000.00	11,875.00				
11-10-2007	Nirmaan Timbers	Sales	65	5,07,747.00	63,468.38				
19-10-2007	S.V.S Computers	Sales	66	1,12,500.00	14,062.50				
22-10-2007	Hindustan Timbers	Sales	67	6,55,043.00	81,880.38				
6-11-2007	Nirmaan Timbers	Sales	73	10,29,599.00	1,28,699.88				
22-11-2007	AVT Computers	Sales	77	92,000.00	11,500.00				
Grand Total				1,68,40,223.00	21,44,527.94			9 more ...	
Ctrl + N									F11: Features
									F12: Configure

The above report displays details of VAT/CST transactions with the Voucher details (Date, Ledger Name, Voucher Type, Voucher No.) Assessable Value, Tax Amount for each transaction along with the Audit Status and the Audit Remarks, if any.

Column details:

- Date: Displays the Voucher entry date.
- Particulars: Displays the Name of the Ledger.
- Vch Type: Displays the Voucher Type.
- Vch No.: Displays the Voucher number for each voucher.
- Assessable Value: Displays the Sales amount which is subjected to VAT/CST.
- Tax Amount: Displays the VAT/CST amount payable for each for each transaction.

- Audit Status: Displays the Audit Status (Audited, Clarified, Need Clarification, Unknown etc.) that is selected by the Auditor during the Audit process.
- Audit Note: Displays the Audit Note which is entered by the Auditor during the Audit.

Button options for Ledger Vouchers report

F1: Detailed

Click on **F1**: Detailed button or press Alt+F1 keys to view the detailed report.

Ledger Vouchers				ABC Company		Ctrl + M	
Output VAT @ 12.5% (All Vouchers)				1-Apr-2007 to 31-Mar-2008			
Date	Particulars	Vch Type	Vch No.	Assessable Value	Tax Amount	Audit Status	Audit Note
8-4-2007	Janata Timbers	Sales	4	4,35,944.00	54,493.00	Audited	correct entry
	Sales @ 12.5%	4,25,000.00 Cr					
	TCS @ 2.5% - TUFL	10,944.00 Cr					
	Output VAT @ 12.5%	54,493.00 Cr					
13-4-2007	Hindustan Timbers	Sales	7	2,76,953.00	34,619.13		
	Sales @ 12.5%	2,70,000.00 Cr					
	TCS @ 2.5% - TUFL	6,953.00 Cr					
	Output VAT @ 12.5%	34,619.13 Cr					
30-4-2007	Supreme Computers Peripherals	Sales	12	1,65,000.00	20,625.00		
	Sales @ 12.5%	1,65,000.00 Cr					
	Output VAT @ 12.5%	20,625.00 Cr					
3-5-2007	Office Automation Systems	Sales	15	1,11,000.00	13,875.00		
	Sales @ 12.5%	1,11,000.00 Cr					
	Output VAT @ 12.5%	13,875.00 Cr					
15-5-2007	Nirmaan Timbers	Sales	19	5,32,009.00	66,501.13		
	Sales @ 12.5%	5,16,000.00 Cr					
	TCS @ 2.5% - TUFL	16,009.00 Cr					
	Output VAT @ 12.5%	66,501.13 Cr					
25-5-2007	Hindustan Timbers	Sales	21	5,31,311.00	66,413.88		
	Sales @ 12.5%	5,16,000.00 Cr					
	TCS @ 2.5% - TUFL	15,311.00 Cr					
	Output VAT @ 12.5%	66,413.88 Cr					
5-6-2007	AVT Computers	Sales	23	72,000.00	9,000.00		
	Sales @ 12.5%	72,000.00 Cr					
	Output VAT @ 12.5%	9,000.00 Cr					
13-6-2007	Soft Stop	Sales	26	1,00,000.00	12,500.00		
	Sales @ 12.5%	1,00,000.00 Cr					
	Output VAT @ 12.5%	12,500.00 Cr					
18-6-2007	Gaitonde Traders	Sales	27	50,000.00	6,250.00		
	Sales @ 12.5%	50,000.00 Cr					
Grand Total				1,68,40,223.00	21,44,527.94	109 more ...	

The detailed screen displays the all the Ledgers involved in the respective transaction.

F2: Period

Click on F2: Period button or press F2 key to change the period.

F9: Audit

Click on F9: Audit button or press F9 key to Audit the Ledger Vouchers for Output VAT/CST. For more information refer to, [Auditing of Service Tax and VAT](#).

F12: Configure

Click on F12: Configure button or F12 Key to change the default display for the Ledger Vouchers report.

Configuration				Audit Status	
Show Narrations also	?	Yes		J Any	
Show Audit Status	?	Yes		J Unknown	
Show Audit Note	?	Yes		Altered	
Show Vouchers of Audit Status	?	J Any		Audited	
Show Client's Clarification	?	Yes		Clarified	
				Need Clarification	
				Unaudited	
Sales	27	50,000.00	6,250.00		

- Show Narrations also: Set this option to Yes, to view the Narrations entered by the Customer during Voucher creation.
- Show Audit Status: Set this option to Yes, to view the Audit Status.
- Show Audit Note: Set this option to Yes, to view the Audit Remark added by the Auditor.
- Show Vouchers of Audit Status: Auditor can select the required Audit Status (Unknown, Altered, Audited, Clarified, Need Clarification, Unaudited and Any).
- Show Client's Clarification: Set this option to Yes, to view the Clarification given by the Client on a Need Clarification voucher.



VAT / CST Payments Input Summary



To view the VAT / CST Payments Input Summary report,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Value Added Tax

- Select Available Input Tax Credit and press Enter

P: Print		E: Export		M: E-Mail		O: Upload		L: Language		K: Keyboard		C: Control Centre		S: Support Centre		H: Help		F2: Period									
VAT / CST Payments Input Summary																		ABC Company		Ctrl + M		F7: Show Pending					
Details for : Input Tax																		1-Apr-2007 to 31-Mar-2008									
Particulars																		Assessable Value		Tax Amount		Audit Status					
																						Audited		Unaudited		Total	
Input VAT @ 20%																		2,00,000.00		40,000.00				1		1	
Input VAT - Capital Goods @ 4%																		15,25,000.00		61,000.00				2		2	
Input VAT @ 4%																		1,16,12,560.00		5,43,095.00				50		50	
Input VAT @ 12.5%																		1,20,27,315.50		15,34,166.00				14		14	
Grand Total																		2,53,64,875.50		21,78,261.00				67		67	

The report by default displays the Ledger wise summary for Output VAT / CST Payable.

Column Details:

- Particulars: Names of the VAT / CST Ledgers are displayed in this column.
- Assessable Value: This column displays the total Purchase Value that is subjected to VAT/CST for the respective VAT/CST Ledgers during the given period.
- Tax Amount: This column displays the Input VAT/CST Credit available for the respective sales made during the given period.
- Audit Status: This column displays the number of Audited, Unaudited and Total Vouchers.

Button options for VAT / CST Payments Input Summary

F2: Period

Click on F2: Period button or press F2 keys to change the period.

F7: Show Pending

Click on F7: Show Pending button or press F7 key view the Output Tax report for Unaudited Vouchers alone.

The Auditor can press Enter on the required Ledgers to view the detailed report on [Ledger Vouchers for Input VAT/CST](#) for the respective Ledger.



Ledger Vouchers for Input VAT/CST



To view the Ledger Vouchers report for Input VAT/CST Ledgers,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Value Added Tax

- Select Available Input Tax Credit and press Enter
- Select the required Input VAT/CST Ledger and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F1: Detailed
Ledger Vouchers									F2: Period
ABC Company									F9: Audit
Input VAT @ 12.5% (All Vouchers)									
1-Apr-2007 to 31-Mar-2008									
Date	Particulars	Vch Type	Vch No.	Assessable Value	Tax Amount	Audit Status	Audit Note		
3-4-2007	HP India Ltd.,	Purchase	5	92,000.00	11,500.00				
6-4-2007	Chandra Timbers	Purchase	7	10,76,250.00	1,34,531.00				
20-4-2007	TVS Electronics (I) Ltd.,	Purchase	14	7,00,000.00	87,500.00				
11-5-2007	Mahesh Timbers	Purchase	27	25,83,000.00	3,22,875.00				
15-5-2007	Samsung (I) Pvt. Ltd.,	Purchase	28	3.00	30,750.00				
9-6-2007	Chandra Timbers	Purchase	34	7,84,125.00	98,016.00				
5-7-2007	HP India Ltd.,	Purchase	42	4,60,000.00	57,500.00				
25-7-2007	Chandra Timbers	Purchase	46	3,33,125.00	41,641.00				
29-8-2007	Chandra Timbers	Purchase	55	9,09,687.50	1,13,711.00				
13-9-2007	Samsung (I) Pvt. Ltd.,	Purchase	58	82,000.00	10,250.00				
3-10-2007	Mahesh Timbers	Purchase	62	11,27,500.00	1,40,938.00				
10-12-2007	Chandra Timbers	Purchase	76	18,29,625.00	2,28,703.00				
8-2-2008	Mahesh Timbers	Purchase	87	11,27,500.00	1,40,938.00				
7-3-2008	Chandra Timbers	Purchase	91	9,22,500.00	1,15,313.00				
Grand Total				1,20,27,315.50	15,34,166.00				
									F11: Features
									F12: Configure

The above report displays bill wise details of VAT/CST transactions with the Voucher details (Date, Ledger Name, Voucher Type, Voucher no.) Assessable Value and Tax Amount for each transaction along with the Audit Status and the Audit Note, if any.

Button options for Ledger Vouchers report

F1: Detailed

Click on **F1: Detailed** button or press Alt+F1 keys to view the detailed report.

Ledger Vouchers									Ctrl + M
ABC Company									
Input VAT @ 12.5% (All Vouchers)									
1-Apr-2007 to 31-Mar-2008									
Date	Particulars	Vch Type	Vch No.	Assessable Value	Tax Amount	Audit Status	Audit Note		
3-4-2007	HP India Ltd.,	Purchase	5	92,000.00	11,500.00				
	HP India Ltd.,	1,03,500.00 Cr							
	Purchase @ 12.5%	92,000.00 Dr							
	Input VAT @ 12.5%	11,500.00 Dr							
6-4-2007	Chandra Timbers	Purchase	7	10,76,250.00	1,34,531.00				
	Chandra Timbers	12,10,781.00 Cr							
	Purchase @ 12.5%	10,76,250.00 Dr							
	Input VAT @ 12.5%	1,34,531.00 Dr							
20-4-2007	TVS Electronics (I) Ltd.,	Purchase	14	7,00,000.00	87,500.00				
	TVS Electronics (I) Ltd.,	7,87,500.00 Cr							
	Purchase @ 12.5%	5,38,000.00 Dr							
	Purchase @ 12.5%	1,62,000.00 Dr							
	Input VAT @ 12.5%	87,500.00 Dr							
11-5-2007	Mahesh Timbers	Purchase	27	25,83,000.00	3,22,875.00				
	Mahesh Timbers	29,05,875.00 Cr							
	Purchase @ 12.5%	25,83,000.00 Dr							
	Input VAT @ 12.5%	3,22,875.00 Dr							
15-5-2007	Samsung (I) Pvt. Ltd.,	Purchase	28	3.00	30,750.00				
	Samsung (I) Pvt. Ltd.,	2,76,750.00 Cr							
	Purchase @ 12.5%	2,46,000.00 Dr							
	Input VAT @ 12.5%	30,750.00 Dr							
9-6-2007	Chandra Timbers	Purchase	34	7,84,125.00	98,016.00				
	Chandra Timbers	8,82,141.00 Cr							
	Purchase @ 12.5%	7,84,125.00 Dr							
	Input VAT @ 12.5%	98,016.00 Dr							
5-7-2007	HP India Ltd.,	Purchase	42	4,60,000.00	57,500.00				
	HP India Ltd.,	5,17,500.00 Cr							
	Purchase @ 12.5%	4,60,000.00 Dr							
	Input VAT @ 12.5%	57,500.00 Dr							
25-7-2007	Chandra Timbers	Purchase	46	3,33,125.00	41,641.00				
Grand Total				1,20,27,315.50	15,34,166.00				

The detailed screen displays the all the Ledgers involved in the respective transaction.

F2: Period

Click on F2: Period button or press F2 key to change the period.

F9: Audit

Click on F9: Audit button or press F9 key to Audit the Ledger Vouchers for Input VAT/CST. For more information refer to, [Auditing of Service Tax and VAT](#).

F12: Configure

Click on F12: Configure button or press F12 Key to change the default display for the Ledger Vouchers report.

Configuration		Audit Status
Show Narrations also	? Yes	J Any
Show Audit Status	? Yes	J Unknown
Show Audit Note	? Yes	Altered
Show Vouchers of Audit Status	? J Any	Audited
Show Client's Clarification	? Yes	Clarified
		Need Clarification
		Unaudited

- Show Narrations also: Set this option to Yes, to view the Narrations entered by the Customer during Voucher creation.
- Show Audit Status: Set this option to Yes, to view the Audit Status.
- Show Audit Note: Set this option to Yes, to view the Audit Remark added by the Auditor.
- Show Vouchers of Audit Status: Auditor can select the required Audit Status (Unknown, Altered, Audited, Clarified, Need Clarification, Unaudited and Any).
- Show Client's Clarification: Set this option to Yes, to view the Clarification given by the Client on a Need Clarification voucher.



VAT Monthly Summary



To view the VAT Monthly Summary report for the VAT Payments made,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Value Added Tax

- Select Tax Paid and press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F5: Quarterly
VAT Monthly Summary ABC Company Ctrl + M									
VAT Payment Details 1-Apr-2007 to 31-Mar-2008									
Particulars	Amount			Int & Other Payments	Payment Status	Audit Status			
	Payable	Paid	Difference			Audited	Unaudited	Total	
April	53,720.13 Cr	43,500.00 Dr	10,220.13 Cr		Due (Partially)		12	12	
May	41,034.01 Cr	30,000.00 Dr	11,034.01 Cr		Due (Partially)		4	4	
June	31,824.01 Cr	14,000.00 Dr	17,824.01 Cr		Due (Partially)		3	3	
July	1,24,838.88 Cr	45,000.00 Dr	79,838.88 Cr		Due (Partially)		3	3	
August	9,854.63 Cr		9,854.63 Cr		Due				
September	1,45,082.50 Cr	6,250.00 Dr	1,38,832.50 Cr		Due (Partially)		3	3	
October	11,552.26 Cr		11,552.26 Cr		Due				
November	82,408.88 Cr	82,408.88 Dr			Late(Partially)		7	7	
December	1,15,588.25 Cr	26,303.55 Dr	89,284.70 Cr		Due (Partially)		1	1	
January	1,87,263.51 Cr	1,26,253.51 Dr	61,010.00 Cr		Due (Partially)		1	1	
February	72,071.25 Cr	72,081.25 Dr	10.00 Dr		On Time		1	1	
March	64,632.13 Cr	64,632.13 Dr			On Time		1	1	
Grand Total	9,39,870.44 Cr	5,10,429.32 Dr	4,29,441.12 Cr				36	36	
Ctrl + N									
F11: Features									
F12: Configure									

VAT Payment Monthly Summary displays the month wise details of VAT Payable, Paid, Interest & Other Payments and Difference amount payable, if any. It also shows the Payment status and Audit status (Audited, Unaudited and Total Vouchers).

Column Details:

- Particulars: This column displays the months for which the VAT Payment transactions are recorded.
- Amount: This column is further divided into Payable, Paid and Difference
- Payable: This column displays the VAT amount payable after adjusting the Input Credit during each month.
- Paid: This column displays the VAT amount Paid during each month.
- Difference: This column displays the VAT amount pending for Payment (or disallowed by the Auditor).
- Int & Other Payments: This column displays the interest or any other amount paid towards VAT.
- Payment Status: This column displays the Payment Status for Service Tax payment (On Time, Late, Due, etc.) based on the Last payment date specified in the **F11: Audit Features**.
- Audit Status: This column is further divided into three and displays the number of vouchers that are Audited, Unaudited and Total.

Button options for VAT Payment Monthly Summary

F5: Quarterly

Click on **F5**: Quarterly button or press Alt+F5 keys to view the report in Quarterly format.

VAT Monthly Summary		ABC Company			Ctrl + M			
VAT Payment Details		1-Apr-2007 to 31-Mar-2008						
Particulars	Amount			Int & Other Payments	Payment Status	Audit Status		
	Payable	Paid	Difference			Audited	Unaudited	Total
Apr - Jun	1,26,578.15 Cr	87,500.00 Dr	39,078.15 Cr		Due (Partially)		19	19
Jul - Sep	2,79,776.01 Cr	51,250.00 Dr	2,28,526.01 Cr		Due (Partially)		6	6
Oct - Dec	2,09,549.39 Cr	1,08,712.43 Dr	1,00,836.96 Cr		Due (Partially)		8	8
Jan - Mar	3,23,966.89 Cr	2,62,966.89 Dr	61,000.00 Cr		Due (Partially)		3	3
Grand Total	9,39,870.44 Cr	5,10,429.32 Dr	4,29,441.12 Cr				36	36

F12: Configure

Click on F12: Configure button or press F12 Key to change the default display for the Ledger Vouchers report.

Configuration	
Show Voucher Audit Details	? Yes
Show Payment Status	? Yes

- Show Voucher Audit Details: Set option to No to hide the Audit Status details.
- Show Payment Status: Set this Option to No to hide the Payment Status details

The Auditor can press Enter on the required months Payment Details to view the [VAT Payment Vouchers](#) report.



VAT Payment Vouchers



To view the VAT Payment Vouchers report,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Value Added Tax

- Select Tax Paid and press Enter

- Select the Payment details for a required month and press Enter

P: Print E: Export M: E-Mail O: Upload L: Language K: Keyboard C: Control Centre S: Support Centre H: Help X: Exceptions VAT Payment Vouchers ABC Company Ctrl + M								
VAT Payment Details for February (All Vouchers)								
Date	Vch No.	Challan Date	Due Date	Payment Status	Total Tax Paid	Int & Other Payments	Audit Status	Audit Note
10-2-2008	423		20-3-2008	Unknown	72,081.25 Dr			
Total					72,081.25 Dr			

The VAT Payment Vouchers screen displays the voucher Date, Voucher Number, Challan Date, Due Date, Payment Status, Total Tax Paid, Interest & Other Payments, Audit Status (as selected by Auditor during auditing) and Audit Note (Remarks enter by Auditor if any).

Button options in VAT Payment Vouchers

X: Exceptions

Click on **X**: Exceptions or press Alt+X to view the exceptional Vouchers with the payment Status other than Paid on Time

F9: Audit

Click on F9: Audit button or press F9 key to Audit the VAT Payment Vouchers. For more information on Audit, refer to [Auditing of Service Tax and VAT](#).

F12: Configure

Click on F12: Configure button or press F12 Key to change the default display for the VAT Payment Vouchers report.

Configuration		Audit Status
Show Challan Details	? Yes	Any
Show Payment Status	? Yes	Unknown
Show Audit Status	? Yes	Altered
Show Audit Note	? Yes	Clarified
Show Vouchers of Audit Status	? Any	Disallowed
Show Client's Clarification	? Yes	Late Paid
		Need Clarification
		Paid on Time
		Unaudited

- **Show Challan Details:** Set this option to Yes, to view the Details of the Payment Challan (Challan No., Cheque/DD No., Bank Name).
- **Show Payment Status:** Set this option to Yes, to view the Payment Status for the respective Payment Voucher (On Time, Due, Late etc.).
- **Show Audit Status:** Set this option to Yes, to view the Audit Status.
- **Show Audit Note:** Set this option to Yes, to view the Audit Remark added by the Auditor.
- **Show Vouchers of Audit Status:** Auditor can select the vouchers with required Audit Status (Any, Unknown, Altered, Clarified, Disallowed, Late paid, Need Clarification, Paid on Time and Unaudited).
- **Show Client's Clarification:** Set this option to Yes, to view the Clarification given by the Client on a Need Clarification voucher.

VAT/CST Re-audit Summary



When a Voucher is altered by the Client after the Audit is completed for that Voucher it will be listed under To be re-audited column in the Tax Audit Dashboard. To view the report of the Altered Vouchers for VAT/CST,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Highlight the numbers in the To be re-audited column of Value Added Tax

Tax Audit ABC Company Ctrl + M				
Annexures to Form 3CD 1-Apr-2007 to 31-Mar-2008				
Audit Type	Unaudited	Audited	To be re-audited	Audit Complete?
Bonus, PF, ESI Recoveries (clause 16)	34	2	1	
Amounts inadmissible u/s 40A(3) (clause 17(h))(Cash Payments)	7	2	1	
Payments under section 43B (clause 21)				
Employer's Contribution	34	2	1	
Tax Collected at Source	36	1	2	
Service Tax	41	5	4	
Value Added Tax	149	1	3	
Loans / Deposits Accepted (clause 24(a))	45	3	1	
Loans / Deposits Repaid (clause 24(b))	64	2	1	
Tax Deducted at Source (clause 27)				
Fringe Benefit Tax (Annexure II)	48	2	3	

- Press Enter to view the VAT/CST Re-audit Summary

VAT/CST Re-audit Summary ABC Company Ctrl + M	
VAT/CST vouchers (Altered after audit) 1-Apr-2007 to 31-Mar-2008	
Particulars	To be re-audited
Output Tax Vouchers	1
Input Tax Vouchers	1
Tax Paid Vouchers	1
Grand Total	3

The above screen separately displays the Sales, Purchase and Payment Vouchers that are altered under Output Tax Vouchers, Input Tax Vouchers and Tax Paid Vouchers respectively. The Auditor can press Enter on any one of them to view the following reports:

- VAT Output Tax Vouchers (Altered after Audit)
- VAT Input Tax Vouchers (Altered after Audit)
- VAT Tax Paid Vouchers (Altered after Audit)



Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Highlight the numbers in the To be re-audited column of Value Added Tax and press Enter
- **Highlight the numbers in the To be re-audited column for Output Tax Vouchers and press Enter**

VAT Output Tax Vouchers (Altered after Audit)		ABC Company		Ctrl + M
Details for : Output Tax		1-Apr-2007 to 31-Mar-2008		
Particulars	Assessable Value	Tax Amount	Altered Vouchers	
Output VAT @ 12.5%	1,65,000.00	20,625.00	1	
Grand Total	1,65,000.00	20,625.00	1	

- Highlight the required Ledger and press Enter to view the Ledger Vouchers that are altered as shown:

Ledger Vouchers				ABC Company		Ctrl + M	
Output VAT @ 12.5% (Unaudited Vouchers)						1-Apr-2007 to 31-Mar-2008	
Date	Particulars	Vch Type	Vch No.	Assessable Value	Tax Amount	Audit Status	Audit Note
30-4-2007	Supreme Computers Peripherals	Sales	12	1,65,000.00	20,625.00	Altered	correct entry
Grand Total				1,65,000.00	20,625.00		

For the information on various options and buttons in the above screen, refer to [Ledger Vouchers for Output VAT/CST](#) report.

To Audit the Altered Ledger Vouchers for VAT, refer to [Auditing of Service Tax and VAT](#).



VAT Input Tax Vouchers (Altered after Audit)



To view the report of the Purchase Vouchers for Service Tax which are altered after Audit,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Highlight the numbers in the To be re-audited column of Value Added Tax and press Enter
- Highlight the numbers in the To be re-audited column for Input Tax Vouchers and press Enter

The VAT Input Tax Vouchers (Altered after Audit) screen appears as shown:

VAT Input Tax Vouchers (Altered after Audit)		ABC Company		Ctrl + M	
Details for : Input Tax		1-Apr-2007 to 31-Mar-2008			
Particulars	Assessable Value	Tax Amount	Altered Vouchers		
Input VAT - Capital Goods @ 4%	10,00,000.00	40,000.00	1		
Grand Total	10,00,000.00	40,000.00	1		

- Highlight the required Ledger and press Enter to view the Ledger Vouchers that are altered, as shown below:

Ledger Vouchers		ABC Company		Ctrl + M			
Input VAT - Capital Goods @ 4% (Unaudited Vouchers)				1-Apr-2007 to 31-Mar-2008			
Date	Particulars	Vch Type	Vch No.	Assessable Value	Tax Amount	Audit Status	Audit Note
2-4-2007	Simco Machinery Co.,	Purchase	2	10,00,000.00	40,000.00	Altered	correct entry
Grand Total				10,00,000.00	40,000.00		

For the information on various options and buttons in the above screen, refer to [Ledger Vouchers for Input VAT/CST](#) report.

To Audit the Altered Ledger Vouchers for VAT, refer to [Auditing of Service Tax and VAT](#).



VAT Tax Paid Vouchers (Altered after Audit)



To view the report of the Service Tax Payment Vouchers which are altered after Audit,

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- | VAT Tax Paid Vouchers (Altered after Audit) | | | | | | ABC Company | | | Ctrl + M |
|--|---------|--------------|-----------|----------------|----------------|----------------------|--------------|----------------------------------|----------|
| VAT Payment Vouchers (All Vouchers) | | | | | | | | | |
| Date | Vch No. | Challan Date | Due Date | Payment Status | Total Tax Paid | Int & Other Payments | Audit Status | Audit Note | |
| 24-3-2008 | 357 | | 14-3-2008 | Unknown | 35,000.00 Dr | | Altered | Payment was made after due date. | |
| Total | | | | | 35,000.00 Dr | | | | |

To Audit the Altered Tax Payment Vouchers for VAT, refer to [Auditing of Service Tax and VAT](#).



The Auditor can perform audit for the following clauses which are displayed in the Tax Audit dashboard.

- ### General steps for Audit:

Voucher Selection

To select the Voucher,

- Press Spacebar on the voucher that needs to be selected.

Note: If you want to Audit multiple Vouchers at one time press Spacebar on each the Vouchers one by one.

Press Ctrl+Alt+A(or Ctrl+Spacebar) to select all the Vouchers.

Select Audit Status and enter Audit Note

To select the required Audit Status for the selected Voucher,

- Press F9: Audit or press F9 key

Or

- Press just press Enter on the required Voucher

Note: When Enter is used to Audit, there is no need to select the Vouchers first.

Audit Details screen appears. In the Audit Details screen,

- Select the required Audit status from the Audit Status drop down list.
- Enter the required Audit Note
- Press Enter to close the Audit Details sub screen.

Save the Audit Status and Audit Note

- Press Ctrl+A to save the Audit details selected.



Auditing of Bonus, PF, ESI Recoveries (Clause 16)



To audit the vouchers related to Bonus, PF, ESI Recoveries (Clause 16),

- Go to Gateway of Tally > Audit & Compliance > Tax Audit
- Select Bonus, PF, ESI Recoveries (Clause 16)

The Employees' Deduction screen contains the following Payroll Statutory payments available for audit.

1. **Provident Fund Payment Vouchers**
2. **Employee State Insurance Payment Vouchers**
3. **Professional Tax Payment Vouchers**

Since the audit process for PF, ESI and Professional Tax essentially remains the same. The Audit process for Provident Fund payments is only explained using the step by step procedure.

To audit the Payment vouchers related to Provident Fund,

- Go to Gateway of Tally > Audit & Compliance > Tax Audit > Bonus, PF, ESI Recoveries (Clause 16)
- Select Provident Fund and press Enter

In the Payroll Monthly Summary screen for Provident Fund,

- Select the Paid column and press Enter for the required month.

The Provident Fund Payment Vouchers screen displays all the vouchers for the selected month.

- Press Enter to go back to Provident Fund Payment Vouchers screen

- Press Ctrl+A to save the Audit Details

Auditig of Amounts inadmissible u/s 40A(3) (clause 17(h))(Cash Payments)



The Auditor can commence Audit from the Ledger Voucher display to audit the vouchers pertaining to payments made in Cash/Bank.

Tally allows you to audit the vouchers either through Group wise Report or Range wise Report as listed below.

- [Auditing the Vouchers through Group wise Report](#)

Or

- [Auditing the Vouchers through Range wise Report](#)



Auditing the Vouchers through Group wise Report



To Audit the Cash Payments Vouchers through the Group wise report,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Amounts Inadmissible u/s 40A(3) (clause 17(h))(Cash Payments)

- Select the required Ledger and press Enter (Press F4: Group, to filter and Audit the vouchers belonging to a particular Group)

The Ledger Vouchers screen is displayed as shown below:

Ledger Vouchers		ABC Company			Ctrl + M	
Ledger	: DEF Ltd (Unaudited Vouchers)				1-Apr-2007 to 31-Mar-2008	
Total Payment	: 21,000.00					
Date	Vch Type	Vch No.	Transaction Value	Nature of Payment	Audit Status	Disallowed Amount
<u>Cash Payments (On Account)</u>						
						1 more ... →
31-3-2008	Payment	365	21,000.00 Dr	Cash	[Unknown	

To commence Audit of vouchers displayed in the Cash Payments Report screen,

- Press Spacebar to select a particular transaction (you can also select multiple transactions by pressing Spacebar on the required transactions one-by-one).
- Click on F9: Audit or press F9

The Audit Details screen is displayed as shown:

Audit Details for Cash Payments		
Audit Status		Audit Note
Audit Status		
	Unknown	
	Allowed	
	Disallowed	
	Need Clarification	
Note: Blank Amount will default to zero		

- In the Audit Details sub screen,

- Audit Status:**

Disallowed: This option should be selected to disallow the selected transactions completely or partially. Enter the amount disallowed, if Amount field is kept blank, it will consider the default ledger value. This will be reported in the [Cash Payments Annexure](#).

Unknown: For all other Audit status Unknown can be selected OR to modify the status as unaudited after Auditing. The Vouchers with Unknown Audit Status will be listed under Unaudited.

- Note: When Disallowed is selected, the Voucher amount will be defaulted in the Amount field (as disallowed amount). The Auditor can change this amount.

Audit Details for Cash Payments		
Audit Status	Amount	Audit Note
Disallowed	15,000.00	paid in cash
Note: Blank Amount will default ledger value		

- | Ledger Vouchers | | ABC Company | | Ctrl + M | | |
|---|----------|---------------------------|-------------------|-------------------|--------------|-------------------|
| Ledger : DEF Ltd (Unaudited Vouchers) | | 1-Apr-2007 to 31-Mar-2008 | | | | |
| Total Payment : 21,000.00 | | | | | | |
| Date | Vch Type | Vch No. | Transaction Value | Nature of Payment | Audit Status | Disallowed Amount |
| Cash Payments (On Account) | | | | | | |
| 1 more ... → | | | | | | |
| 31-3-2008 | Payment | 365 | 21,000.00 Dr | Cash | Disallowed | 15,000.00 |

- file://C:\Documents and Settings\bb\Local Settings\Temp\~hh1AD3.htm

Ledger VouchersABC CompanyCtrl + M

Ledger : DEF Ltd (All Vouchers)1-Apr-2007 to 31-Mar-2008

Total Payment : 21,000.00Disallowed Amount : 15,000.00

Date	Vch Type	Vch No.	Transaction Value	Nature of Payment	Audit Status	Disallowed Amount
Cash Payments (On Account)						
						1 more ... →
31-3-2008	Payment	365	21,000.00 Dr	Cash	Disallowed	15,000.00

• Press Escape to go back to Cash Payments Report Screen

Similarly, Cash Payments made to other parties can be scrutinized and audited.

More:

[Auditing the Vouchers through Range wise Report](#)



Auditing the Vouchers through Range wise Report



To Audit the Cash Payments Voucher from the Rage wise report,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Amounts Inadmissible u/s 40A(3) (clause 17(h))(Cash Payments)

- Press F10: Range wise
- To specify the range press F6: Amount wise
- Specify the required range in the Cash Payment Range screen and press Enter to accept the screen
- Press Enter from the range required to get the Ledger Vouchers pertaining to the range selected:

For information on Audit steps, refer to [Auditing the Vouchers through Group wise Report](#).



Following are the Vouchers for the following Statutory Types available for auditing:

-

Refer to [Auditing of Bonus, PF, ESI Recoveries \(Clause 16\)](#)

- TCS Payable Vouchers
- TCS Payment Vouchers

To audit the Payable vouchers related to Tax Collected at Source,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Tax Collected at Source > Output Tax

- Select the required Category and press Enter
- Press Spacebar to select a particular transaction (you can also select multiple transactions by pressing Spacebar on the required transactions one-by-one)

TCS Bills			ABC Company			Ctrl + M	
Category : Timber Obtained Under Forest Lease			1-Apr-2007 to 31-Mar-2008				
Date	Ref. No.	Particulars	Sales Value	Assessable Value	TCS Payable	Audit Status	Audit Note
8-4-2007	Sale/2	Janata Timbers	4,25,000.00	4,25,000.00	10,944.00		
	8-Apr-2007 Sales	4 10,944.00 Cr					
	7-May-2007 Payment	31 10,944.00 Dr					
13-4-2007	Sale/3	Hindustan Timbers	2,70,000.00	2,70,000.00	6,953.00		
	13-Apr-2007 Sales	7 6,953.00 Cr					
	7-May-2007 Payment	31 6,953.00 Dr					
15-5-2007	Sale/6	Nirmaan Timbers	5,16,000.00	5,16,000.00	16,009.00		
	15-May-2007 Sales	19 16,009.00 Cr					
	7-Jun-2007 Payment	54 16,009.00 Dr					
25-5-2007	Sale/20	Hindustan Timbers	5,16,000.00	5,16,000.00	15,311.00		
	25-May-2007 Sales	21 15,311.00 Cr					
	7-Jun-2007 Payment	54 15,311.00 Dr					
20-6-2007	Sale/8	Nirmaan Timbers	3,16,000.00	3,16,000.00	8,137.00		
	20-Jun-2007 Sales	28 8,137.00 Cr					
	7-Jul-2007 Payment	88 8,137.00 Dr					
28-6-2007	Sale/9	Janata Timbers	2,90,000.00	2,90,000.00	8,215.00		
	28-Jun-2007 Sales	31 8,215.00 Cr					
	7-Jul-2007 Payment	88 8,215.00 Dr					
13-7-2007	Sale/10	Janata Timbers	5,62,250.00	5,62,250.00	15,926.00		
	13-Jul-2007 Sales	39 15,926.00 Cr					
	18-Aug-2007 Payment	138 15,926.00 Dr					
30-7-2007	Sale/11	Hindustan Timbers	4,50,000.00	4,50,000.00	12,747.00		
	30-Jul-2007 Sales	44 12,747.00 Cr					
	18-Aug-2007 Payment	138 12,747.00 Dr					
6-8-2007	Sale/12	Nirmaan Timbers	2,25,000.00	2,25,000.00	5,794.00		
	6-Aug-2007 Sales	45 5,794.00 Cr					
	7-Sep-2007 Payment	159 5,794.00 Dr				Paid on Time	Payment made on time.
16-8-2007	Sale/13	Janata Timbers	3,90,000.00	3,90,000.00	11,047.00		
	16-Aug-2007 Sales	49 11,047.00 Cr					
	7-Sep-2007 Payment	159 11,047.00 Dr				Paid on Time	Payment made on time.
Grand Total			1,50,05,000.00	1,50,05,000.00	4,25,023.00	34 more ... ↓	

- Click on F9: Audit or press F9 key

Note: Tally.ERP 9 allows you to Audit the Payable Vouchers from either TCS Categories (by drilling down to the TCS Bills screen from selected Category) or from TCS Sales Summary Report (ALT+F5) (by drilling down to TCS Bills screen from selected Ledger) and pressing F9: Audit.

The Audit Details screen is displayed as shown below:

Audit Details
for TCS

Audit Status

Audit Status

Unknown

Audited

Need Clarification

Audit Status:

Audited: This option needs to be selected when the voucher is checked and approved.

Need Clarification: This option needs to be selected for asking more clarifications from the Client if the information available in the Voucher or entries is not clear or incomplete.

Unknown: For all other Audit status Unknown can be selected OR to modify the status as unaudited after Auditing.

- In the Audit Details screen,
- Select the required Audit Status
- Enter the Audit remarks in the Audit Note

The completed Audit Details screen is displayed as shown:

Audit Details for TCS	
Audit Status	Audit Note
Audited	Audited

- Press Enter to go back to TCS Bills screen

TCS Bills		ABC Company				Ctrl + M	
Category : Timber Obtained Under Forest Lease		1-Apr-2007 to 31-Mar-2008					
Date	Ref. No.	Particulars	Sales Value	Assessable Value	TCS Payable	Audit Status	Audit Note
8-4-2007	Sale/2	Janata Timbers	4,25,000.00	4,25,000.00	10,944.00		
8-Apr-2007	Sales	4 10,944.00 Cr				Audited	Audited
7-May-2007	Payment	31 10,944.00 Dr					
13-4-2007	Sale/3	Hindustan Timbers	2,70,000.00	2,70,000.00	6,953.00		
13-Apr-2007	Sales	7 6,953.00 Cr					
7-May-2007	Payment	31 6,953.00 Dr					
15-5-2007	Sale/6	Nirmaan Timbers	5,16,000.00	5,16,000.00	16,009.00		
15-May-2007	Sales	19 16,009.00 Cr					
7-Jun-2007	Payment	54 16,009.00 Dr					
25-5-2007	Sale/20	Hindustan Timbers	5,16,000.00	5,16,000.00	15,311.00		
25-May-2007	Sales	21 15,311.00 Cr					
7-Jun-2007	Payment	54 15,311.00 Dr					
20-6-2007	Sale/8	Nirmaan Timbers	3,16,000.00	3,16,000.00	8,137.00		
20-Jun-2007	Sales	28 8,137.00 Cr					
7-Jul-2007	Payment	88 8,137.00 Dr					
28-6-2007	Sale/9	Janata Timbers	2,90,000.00	2,90,000.00	8,215.00		
28-Jun-2007	Sales	31 8,215.00 Cr					
7-Jul-2007	Payment	88 8,215.00 Dr					
13-7-2007	Sale/10	Janata Timbers	5,62,250.00	5,62,250.00	15,926.00		
13-Jul-2007	Sales	39 15,926.00 Cr					
18-Aug-2007	Payment	138 15,926.00 Dr					
30-7-2007	Sale/11	Hindustan Timbers	4,50,000.00	4,50,000.00	12,747.00		
30-Jul-2007	Sales	44 12,747.00 Cr					
18-Aug-2007	Payment	138 12,747.00 Dr					
6-8-2007	Sale/12	Nirmaan Timbers	2,25,000.00	2,25,000.00	5,794.00		
6-Aug-2007	Sales	45 5,794.00 Cr					
7-Sep-2007	Payment	159 5,794.00 Dr				Paid on Time	Payment made on time.
16-8-2007	Sale/13	Janata Timbers	3,90,000.00	3,90,000.00	11,047.00		
16-Aug-2007	Sales	49 11,047.00 Cr					
7-Sep-2007	Payment	159 11,047.00 Dr				Paid on Time	Payment made on time.
Grand Total			1,50,05,000.00	1,50,05,000.00	4,25,023.00	34 more ... ↓	

- Press CTRL+A to save the Audit Details

Auditing of Payment Vouchers

To audit the Payment vouchers related to Tax Collected at Source,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Tax Collected at Source > Tax Paid

- Select the required Month and press Enter
- Press Spacebar to select a particular transaction (you can also select multiple transactions by pressing Spacebar on the required transactions one-by-one)

TCS Payment Vouchers					ABC Company				Ctrl + M
TCS Payment for April (All Vouchers)									
Date	Voucher Number	Challan Date	Due Date	Payment Status	Total Tax Paid	Interest & Other Payments	Audit Status	Audit Note	
7-5-2007	31	7-5-2007	7-5-2007	On Time	17,897.00				
Grand Total					17,897.00				

- Click on F9: Audit or press F9

Note: Tally also allows you to audit the Payment vouchers from Payable reports (Sales wise, Party wise, Category wise), by clicking Payment wise (ALT+F7)

The Audit Details screen is displayed as shown below:

Audit Details
for TCS

Audit Status	Note
Unknown	
Disallowed	
Late Paid	
Need Clarification	
Paid on Time	

Audit Status:

Disallowed: This option should be selected to Disallow the selected transactions completely or partially

Late Paid: This option should be selected if the Payment is made after the due date.

Need Clarification: This option should be selected to ask for more clarification from the Client if the information in the Voucher or entries is not very clear.

Paid on Time: This option should be selected when the Amount is paid on Time.

Unknown: For all other Audit status Unknown should be selected. Or re make a Voucher Unaudited after Audit is completed

- In the Audit Details screen,
- Select the required Audit Status
- Enter the Audit remarks in the Audit Note
- Press Enter to go to back to TCS Payment Vouchers

TCS Payment Vouchers					ABC Company				Ctrl + M
TCS Payment for April (All Vouchers)									
Date	Voucher Number	Challan Date	Due Date	Payment Status	Total Tax Paid	Interest & Other Payments	Audit Status	Audit Note	
7-5-2007	31	7-5-2007	7-5-2007	On Time	17,897.00		Paid on Time	Paid on time	
Grand Total					17,897.00				

- Press CTRL+A to save the Audit details.



Auditing of Service Tax and VAT



Auditing process for Service Tax and Value Added Tax is similar, for illustration purpose, Auditing of Service Tax is explained.

In Service Tax, you can Audit the following Voucher Types:

- [Audit of Sales Vouchers](#)
- [Audit of Purchase Vouchers](#)
- [Audit of Payment Vouchers](#)

Auditing of Sales Vouchers

To Audit the Sales Vouchers related to Service Tax,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Service Tax > Output Tax (A)

- Select the required Output Ledger and press Enter
- **Go to the required Sales Voucher that you want to Audit**
- Press Spacebar to select a particular transaction (you can also select multiple transactions by pressing Spacebar on the required transactions one-by-one)
- Click on F9: Audit or press F9 key

The Audit Details screen is displayed as shown below:

Audit Details
for Service Tax

Audit Status

Unknown

Audited

Need Clarification

Audit Status:

Audited: This option should be selected when the voucher is checked and approved.

Need Clarification: This option should be selected for asking more clarifications from the Client if the information available in the Voucher or entries is not clear or incomplete.

Unknown: For all other Audit status Unknown can be selected OR to modify the status as unaudited, after Auditing.

- In the Audit Details screen,
- Select the required Audit Status from the drop down
- Enter the Audit Remarks in the Audit Note field

The completed Audit Details screen is displayed as shown:

Audit Details for Service Tax	
Audit Status	Audit Note
Audited	Correct Entry

- Press Enter to go back to Service Tax Payable screen

Service Tax Payable		ABC Company		Ctrl + M		
Ledger : Output ST - Advt. Services (All Vouchers)				as at 31-Mar-2008		
Category : Advertising Agency						
Date	Ref. No.	Partys' Name	Realised Service Tax	Realised Cess	Audit Status	Audit Note
← ... 5 more						
30-Apr-2007	Sale/11	Modern Advertisers	600.00	12.00		
30-Apr-2007	Sales 13	612.00 Cr			Audited	Correct Entry
5-May-2007	Payment 26	612.00 Dr				
30-May-2007	Sale/20	Modern Advertisers	816.00	24.48		
30-May-2007	Sales 22	840.48 Cr				
7-Jun-2007	Payment 55	840.48 Dr			Disallowed	no documents available
28-Jul-2007	Sale/40	Modern Advertisers	840.00	25.20		
28-Jul-2007	Sales 43	865.20 Cr				
5-Aug-2007	Payment 126	865.20 Dr			J Unknown	
31-Aug-2007	Sale/49	Modern Advertisers	600.00	18.00		
31-Aug-2007	Sales 52	618.00 Cr				
5-Sep-2007	Payment 158	618.00 Dr			Altered	
31-Oct-2007	Sale/57	Modern Advertisers	900.00	27.00		
31-Oct-2007	Sales 71	927.00 Cr				
5-Nov-2007	Payment 218	927.00 Dr			J Unknown	
30-Nov-2007	Sale/77	Modern Advertisers	780.00	23.40		
30-Nov-2007	Sales 82	803.40 Cr				
17-Dec-2007	Payment 261	803.40 Dr				
10-Jan-2008	Sale/92	Modern Advertisers	750.00	22.50		
10-Jan-2008	Sales 98	772.50 Cr				
5-Feb-2008	Payment 313	772.50 Dr			Altered	Amount Paid on Time
28-Feb-2008	Sale/104	Modern Advertisers	720.00	21.60		
28-Feb-2008	Sales 110	741.60 Cr				
19-Mar-2008	Payment 353	741.60 Dr				
28-Mar-2008	Sale/111	Modern Advertisers	780.00	23.40		
28-Mar-2008	Sales 117	803.40 Cr				
Total			6,786.00	197.58		

- Press CTRL+A to save the Audit Details

Auditing of Purchase Vouchers

To Audit the Purchase Vouchers related to Service Tax,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Service Tax > Available Input Tax Credit (B)

- Select the required Input Tax ledger and press Enter
- Go to required Purchase Voucher that you want to Audit
- Press Spacebar to select a particular transaction (you can also select multiple transactions by pressing Spacebar on the required transactions one-by-one)
- Click on F9: Audit or press F9 key

The Audit Details screen is displayed as shown below:

Audit Details for Service Tax	
Audit Status	Audit Status
	☐ Unknown ☐ Audited ☐ Need Clarification

Audit Status:

Audited: This option should be selected when the voucher is checked and approved.

Need Clarification: This option should be selected for asking more clarifications from the Client if the information available in the Voucher or entries is not clear or incomplete.

Unknown: For all other Audit status Unknown can be selected OR to modify the status as unaudited, after Auditing.

- In the Audit Details screen,
- Select the required Audit Status
- Enter the Audit remarks in the Audit Note

The completed Audit Details screen is displayed as shown:

Audit Details for Service Tax	
Audit Status	Audit Note
Audited	Correct Entry

- Press Enter to go back to Input Credit Form screen

Input Credit Form			ABC Company		Ctrl + M	
Ledger : Input ST - Telephone Charges (All Vouchers)					as at 31-Mar-2008	
Category : Telephone Services						
Date	Ref. No.	Partys' Name	Realised Service Tax	Realised Cess	Audit Status	Audit Note
			← ... 5 more			
25-Apr-2007	Purc/19	Telephone Link Ltd.,	144.00	2.88		
25-Apr-2007	Purchase	18 146.88 Dr			Altered	
4-May-2007	Payment	25 146.88 Cr			Audited	
28-May-2007	Purc/30	Telephone Link Ltd.,	156.00	4.68		
28-May-2007	Purchase	31 160.68 Dr			Audited	Correct Entry
7-Jun-2007	Payment	55 160.68 Cr			Disallowed	no documents available
27-Jun-2007	Purc/38	Telephone Link Ltd.,	132.00	3.96		
27-Jun-2007	Purchase	39 135.96 Dr				
5-Aug-2007	Payment	126 135.96 Cr				
27-Jul-2007	Purc/47	Telephone Link Ltd.,	156.00	4.68		
27-Jul-2007	Purchase	48 160.68 Dr				
5-Aug-2007	Payment	126 160.68 Cr				
27-Aug-2007	Purc/54	Telephone Link Ltd.,	150.00	4.50		
27-Aug-2007	Purchase	54 154.50 Dr				
5-Sep-2007	Payment	158 154.50 Cr			Altered	
27-Sep-2007	Purc/60	Telephone Link Ltd.,	168.00	5.04		
27-Sep-2007	Purchase	60 173.04 Dr				
5-Nov-2007	Payment	218 173.04 Cr				
27-Oct-2007	Purc/65	Telephone Link Ltd.,	132.00	3.96		
27-Oct-2007	Purchase	67 135.96 Dr				
5-Nov-2007	Payment	218 135.96 Cr				
26-Nov-2007	Purc/71	Telephone Link Ltd.,	180.00	5.40		
26-Nov-2007	Purchase	72 185.40 Dr				
17-Dec-2007	Payment	261 185.40 Cr				
26-Dec-2007	Purc/77	Telephone Link Ltd.,	156.00	4.68		
26-Dec-2007	Purchase	78 160.68 Dr				
5-Feb-2008	Payment	313 160.68 Cr			Altered	Amount Paid on Time
Total			1,773.00	51.75	8 more ...	

- Press CTRL+A to save the Audit Details

Auditing of Payment Vouchers

To Audit the Payment Vouchers related to Service Tax,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Service Tax >Tax Paid

- Select the required Month and press Enter in the Service Tax Monthly Summary
- List of Service Tax Payment Vouchers will be displayed
- Press Spacebar to select a particular transaction (you can also select multiple transactions by pressing Spacebar on the required transactions one-by-one)
- Click on F9: Audit or press F9 key

The Audit Details screen is displayed as shown below:

Audit Details <i>for Service Tax</i>	
Audit Status	Note
Unknown Disallowed Late Paid Need Clarification Paid on Time	

Audit Status:

Disallowed: This option should be selected to Disallow the selected transactions completely or partially

Late Paid: This option should be selected if the Payment is made after the due date.

Need Clarification: This option should be selected to ask for more clarification from the Client if the information in the Voucher or entries is not very clear.

Paid on Time: This option should be selected when the Amount is paid on Time.

Unknown: For all other Audit status Unknown should be selected. Or re make a Voucher Unaudited after Audit is completed.

- In the Audit Details screen,
- Select the required Audit Status
- Enter the Audit remarks in the Audit Note

The completed Audit Details screen is displayed as shown:

Audit Details <i>for Service Tax</i>	
Audit Status	Audit Note
Paid on Time	Amount paid on time

- Press Enter to go back to Service Tax Payment Vouchers screen

Service Tax Payment Vouchers					ABC Company		Ctrl + M	
Service Tax Payment Details for April (All Vouchers)								
Date	Vch No.	Challan Date	Due Date	Payment Status	Total Tax Paid	Interest & Other Payments	Audit Status	Audit Note
4-5-2007	25	5-5-2007	5-5-2007	On Time	2,937.60		Paid on Time	Amount paid on time
Total					2,937.60			

- Press CTRL+A to save the Audit Details



Auditing of Loans / Deposits Accepted (clause 24(a)) and Loans / Deposits Repaid (Clause 24(b))



Auditing process Loans / Deposits Repaid (Clause 24(b)) is similar to Loans / Deposits Accepted (clause 24(a)), for illustration purpose Auditing of Loans / Deposits Accepted (clause 24(a)) is explained.

To audit all the Receipt vouchers related to Loans / Deposits Accepted (clause 24(a)),

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Loans / Deposits Accepted (clause 24(a))

- Select the required Ledger

The Ledger Vouchers for the selected Ledger will be displayed as shown:

Ledger Vouchers			ABC Company		Ctrl + M	
Ledger : Janata Timbers (Unaudited Vouchers)			1-Apr-2007 to 31-Mar-2008			
Total Receipts : 80,55,757.89						
Date	Ref. No.		Transaction Value	Nature of Receipt	Audit Status	Loan Amount
1 more ... →						
Receipts (Billwise)						
8-4-2007	2					
8-Apr-2007	Sales	4	4,90,437.00 Dr			
28-Apr-2007	Receipt	8	4,90,437.00 Cr	Bank		
28-6-2007	9					
28-Jun-2007	Sales	31	3,35,491.88 Dr			
29-Jun-2007	Receipt	25	3,35,491.88 Cr	Bank		
13-7-2007	10					
13-Jul-2007	Sales	39	6,50,448.00 Dr			
1-Aug-2007	Receipt	38	6,50,448.00 Cr	Bank		
16-8-2007	13					
16-Aug-2007	Sales	49	4,51,177.88 Dr			
4-Sep-2007	Receipt	46	4,51,177.88 Cr	Bank		
20-9-2007	15					
20-Sep-2007	Sales	58	5,44,016.25 Dr			
30-Sep-2007	Receipt	58	5,44,016.25 Cr	Bank		
18-12-2007	18					
18-Dec-2007	Sales	92	28,35,551.25 Dr			
28-Dec-2007	Receipt	87	28,35,551.25 Cr	Bank		
30-1-2008	19					
30-Jan-2008	Receipt	101	5,20,590.38 Cr	Bank	Unknown	
22-2-2008	94					
22-Feb-2008	Sales	107	21,98,045.25 Dr			
4-Mar-2008	Receipt	110	21,98,045.25 Cr	Bank		
5 more ... ↓						

- Press Spacebar to select a particular transaction (transactions can be selected one-by-one randomly by pressing Spacebar on the required transactions OR all transactions can be selected by pressing CTRL+ALT+A)
- Click on F9: Audit or press F9

The Audit Details screen is displayed as shown below:

Audit Details		
for Loans Accepted		
Audit Status	Audit Status	Audit Note
	Unknown	
	Accepted by Cash	
	Accepted by Cheque/DD	
	Need Clarification	
	Not a Loan	
8.25	58	5.25 Dr

Audit Status:

Accepted by Cash: Select this Audit Status, if any loan is received in Cash

Accepted by Cheque/DD: Select this Audit Status, if any loan is received by Crossed Account Payee Cheque or Crossed Account Payee Demand Draft.

Need Clarification: This option needs to be selected for asking more clarifications from the Client if the information available in the Voucher or entries is not clear or incomplete.

Not a Loan: Select this option, if the Amount received is not actually a Loan according to Section 269SS.

Unknown: For all other Audit status Unknown can be selected OR to modify the status as unaudited after Auditing.

- In the Audit Details screen,
- Select the required Audit Status from the drop down
- Enter the required value in the Amount field, by default the Voucher amount will appear
- Enter the Audit Remarks in the Audit Note field

Note: The Amount field will not appear when the Audit status is selected as Need Clarification or Not a Loan.

The completed Audit Details screen is displayed as shown:

Audit Details for Loans Accepted		
Audit Status	Amount	Audit Note
Accepted by Cash	30,000.00	Loan amount is accepted by Cash

• Press Enter to go back to Ledger Vouchers screen

Ledger Vouchers		ABC Company			Ctrl + M	
Ledger : Janata Timbers (Unaudited Vouchers)		1-Apr-2007 to 31-Mar-2008				
Total Receipts : 80,55,757.89						
Date	Ref. No.		Transaction Value	Nature of Receipt	Audit Status	Loan Amount
1 more ... →						
Receipts (Billwise)						
8-4-2007	2					
	8-Apr-2007	Sales	4	4,90,437.00 Dr		
	28-Apr-2007	Receipt	8	4,90,437.00 Cr	Bank	Accepted by Cash 30,000.00
28-6-2007	9					
	28-Jun-2007	Sales	31	3,35,491.88 Dr		
	29-Jun-2007	Receipt	25	3,35,491.88 Cr	Bank	
13-7-2007	10					
	13-Jul-2007	Sales	39	6,50,448.00 Dr		
	1-Aug-2007	Receipt	38	6,50,448.00 Cr	Bank	
16-8-2007	13					
	16-Aug-2007	Sales	49	4,51,177.88 Dr		
	4-Sep-2007	Receipt	46	4,51,177.88 Cr	Bank	
20-9-2007	15					
	20-Sep-2007	Sales	58	5,44,016.25 Dr		
	30-Sep-2007	Receipt	58	5,44,016.25 Cr	Bank	
18-12-2007	18					
	18-Dec-2007	Sales	92	28,35,551.25 Dr		
	28-Dec-2007	Receipt	87	28,35,551.25 Cr	Bank	
30-1-2008	19					
	30-Jan-2008	Receipt	101	5,20,590.38 Cr	Bank	[Unknown
22-2-2008	94					
	22-Feb-2008	Sales	107	21,98,045.25 Dr		
	4-Mar-2008	Receipt	110	21,98,045.25 Cr	Bank	
5 more ... ↓						

• Press CTRL+A to save the Audit Details



Auditing of Fringe Benefit Tax (Annexure II)



In Tally.ERP 9, you can scrutinize and Audit the following Voucher types for FBT,

- [FBT Expense Vouchers](#)
- [FBT Payment Vouchers](#)

Auditing FBT Expense Vouchers

The Auditor can scrutinize and Audit the Expense Vouchers either from Groupwise report or from Category wise report. To Audit the expense related Payment Vouchers related to Expenses for Fringe Benefit Tax,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Fringe Benefit Tax (Annexure II) > Fringe Benefit Applicable

- Press F5: Categorywise and select All Items
- Select the required Category and press Enter
- List of Payment vouchers for the selected Category will be displayed
- Go to the required Ledger account of a particular transaction and press Spacebar to select it (you can also select multiple transactions by pressing Spacebar on the required transactions one-by-one)
- Click on F9: Audit or press F9 key

The Audit Details screen is displayed as shown below:

Audit Details for FBT	
Audit Status	Audit Status
	Unknown Audited Need Clarification

Note:

Audited: This option should be selected when the voucher is checked and approved.

Need Clarification: This option should be selected for asking more clarifications from the Client if the information available in the Voucher or entries is not clear or incomplete.

Unknown: For all other Audit status Unknown can be selected OR to modify the status as unaudited, after Auditing.

- In the Audit Details screen,
- Select the required Audit Status from the drop down
- Enter the Audit Remarks in the Audit Note field

The completed Audit Details screen is displayed as shown:

Audit Details for FBT	
Audit Status	Audit Note
Need Clarification	Provide the Expense Voucher details.

- Press Enter to go back to FBT Category Vouchers screen

FBT Category Vouchers			ABC Company			Ctrl + M	
Category : Employees Welfare - 115WB(2)E (Unaudited Vouchers)						1-Apr-2007 to 31-Mar-2008	
Date	Vch Type	Vch No.	Total Expenses	FBT Applicable	Value of Fringe Benefit	Audit Status	Audit Note
5-5-2007	Payment	28					
	Staff Welfare Expenses		330.00 Dr	330.00 Dr	66.00 Dr	Need Clarification	Provide the Expense Voucher details.
13-7-2007	Payment	92					
	Staff Welfare Expenses		128.00 Dr	128.00 Dr	25.60 Dr		
16-7-2007	Payment	94					
	Staff Welfare Expenses		501.00 Dr	501.00 Dr	100.20 Dr		
16-8-2007	Payment	136					
	Staff Welfare Expenses		8,630.00 Dr	8,630.00 Dr	1,726.00 Dr		
26-8-2007	Payment	141					
	Repairs & Maintenance - Guest Accomd.		6,260.00 Dr	6,260.00 Dr	1,252.00 Dr		
4-9-2007	Payment	156					
	Staff Welfare Expenses		357.00 Dr	357.00 Dr	71.40 Dr		
19-10-2007	Payment	198					
	Staff Welfare Expenses		1,890.00 Dr	1,890.00 Dr	378.00 Dr		
2-11-2007	Payment	215					
	Staff Welfare Expenses		412.00 Dr	412.00 Dr	82.40 Dr		
15-12-2007	Journal	59					
	Repairs & Maintenance - Guest Accomd.		18,520.00 Dr	18,520.00 Dr	3,704.00 Dr		
6-1-2008	Payment	285					
	Staff Welfare Expenses		407.00 Dr	407.00 Dr	81.40 Dr		
6-2-2008	Payment	314					
	Staff Welfare Expenses		620.00 Dr	620.00 Dr	124.00 Dr		
6-3-2008	Payment	342					
	Staff Welfare Expenses		641.00 Dr	641.00 Dr	128.20 Dr		
Total			38,696.00 Dr	38,696.00 Dr	7,739.20 Dr		

- Press CTRL+A to save the Audit Details.

Auditing FBT Payment Vouchers

To Audit the FBT Payment Vouchers,

Go to Gateway of Tally > Audit & Compliance > Tax Audit > Service Tax >Tax Paid

- Select the required Quarter and press Enter from the FBT Quarterly Summary

List of FBT Payment Vouchers will be displayed

- Press Spacebar to select a particular transaction (you can also select multiple transactions by pressing Spacebar on the required transactions one-by-one)
- Click on F9: Audit or press F9 key

The Audit Details screen is displayed as shown below:

Audit Details for FBT		
Audit Status	Audit Status	Note
	Unknown	
	Disallowed	
	Late Paid	
	Need Clarification	
	Paid on Time	

Audit Status:

Disallowed: This option should be selected to Disallow the selected transactions completely or partially

Late Paid: This option should be selected if the Payment is made after the due date.

Need Clarification: This option should be selected to ask for more clarification from the Client if the information in the Voucher or entries is not very clear.

Paid on Time: This option should be selected when the Amount is paid on Time.

Unknown: For all other Audit status Unknown should be selected. Or re make a Voucher Unaudited after Audit is completed

- In the Audit Details screen,
- Select the required Audit Status from the drop down
- Enter the Audit Remarks in the Audit Note field

The completed Audit Details screen is displayed as shown:

Audit Details for FBT	
Audit Status	Audit Note
Late Paid	Late payment

- Press Enter to go back to FBT Payment Vouchers screen

FBT Payment Vouchers				ABC Company		Ctrl + M	
FBT Payment Vouchers (All Vouchers)				16-Mar-2008 to 14-Jul-2008			
Date	Vch No.	Challan Date	Due Date	Payment Type	Int & Other Payments	Audit Status	Audit Note
					← ... 3 more		
31-3-2008	378	31-3-2008	14-7-2008	Advance Tax (100)		Late Paid	Late payment
14-7-2008	2		14-7-2008	Advance Tax (100)			
Total							

- Press CTRL+A to save the Audit Details.



Printing Tax Audit Annexures



To print all the Annexures to with respect to Form 3CD, the follow the steps given below:

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- In the Tax Audit Dashboard, click on P: Print or press Alt + P keys
- Printing Annexures to Form 3CD screen appears
- Set Print All Annexures to Yes. By default this option is set to Yes as shown:

Printing Annexures to Form 3CD

Printer : Printer-02 (Ne03:)

No. of Copies : 1

Print Language : English

Method : Neat Mode

Page Range : All

Paper Type : Letter

(Printing Dimensions)

Paper Size : (8.50" x 10.98") or (216 mm x 279 mm)

Print Area : (8.19" x 10.71") or (208 mm x 272 mm)

Report Titles

Annexures to Form 3CD

(with Print Preview)

Print All Annexures ? Yes

Print ?

Yes or No

- Press Enter to Print the Annexures.

Export Annexures to Form 3CD

To export all the Annexures to Form 3CD in Excel Format, follow the steps given below:

Go to Gateway of Tally > Audit & Compliance > Audit & Compliance > Tax Audit

- Click on E: Export or press Alt+E from Tax Audit Dashboard

Exporting Annexures to Form 3CD screen appears as shown:

Exporting Annexures to Form 3CD	
Language	: Default (All Languages)
Format	: Excel (Spreadsheet)
Output File Name	: Annexures to Form 3CD.xls
Output Sheet Name	: Annexures to Form 3CD
Update existing file	: No
Excel (Spreadsheet) Formatting with Colour	: Yes
	: No
Export ?	
Export All Annexures	? Yes
Yes or No	

- In the Exporting Annexures to Form 3CD screen,
- Select Default in the Language field
- Select Excel (spreadsheet) in the Format field
- Enter the required name in the Output File Name field. By default Annexures to Form 3CD.xls is prefilled
- Enter the required name in the Output Sheet Name field. By default Annexures to Form 3CD is prefilled
- Set Update existing file to Yes if you want an existing excel file to be updated with this information. This excel file should be in the default Tally.ERP 9 folder
- Select the necessary formatting parameters
- Set Export All Annexures to Yes
- Press Enter to Export the Tax Audit Annexures to Excel file

The file Annexures to Form 3CD is generated and stored in the default Tally.ERP folder. The Auditor can give the remarks or make necessary changes to the required annexures and print them.

To know more about generating Annexures with respect to Form 3CD for each Clause separately, refer to the respective links below:

- [Bonus, PF, ESI Recoveries \(Clause 16\)](#)
- [Amounts inadmissible u/s 40 A\(3\) \(Clause 17\(h\)\(Cash Payments\)\)](#)
- [Payment Under Section 43B \(Clause 21\)](#)
- [Employer's Contribution](#)
- [Tax Collected at Source](#)
- [Service Tax](#)
- [Value Added Tax](#)
- [Loans / Deposits Accepted {Clause 24\(a\)}](#)
- [Loans / Deposits Repaid {Clause 24\(b\)}](#)
- [Fringe Benefit Tax \(Annexure II\)](#)



Printing Annexure for Bonus, PF, ESI Recoveries (Clause 16)



To print Annexure for Bonus, PF, ESI Recoveries (Clause 16) follow the steps shown:

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Select Bonus, PF, ESI Recoveries (Clause 16) and press Enter
- Click on **P**: Print or press ALT+P to print the Annexure

The Print Configuration screen for Employees' Deduction appears as shown:

Printer	: HP LaserJet 2300 Series PS (No02:)	Paper Type	: Letter
No. of Copies	: 1		
Print Language	: English		(Printing Dimensions)
Method	: Neat Mode	Paper Size	: (8.50" x 10.98") or (216 mm x 279 mm)
Page Range	: All	Print Area	: (8.19" x 10.71") or (208 mm x 272 mm)
Report Titles			
Employees' Deduction Details			
(with Print Preview)			
Print ?			
Print as Annexure	? Yes	Yes or No	

- Set Print as Annexure to Yes
- Press Enter to print the Annexures to Employees' Deduction

The printed Annexure for Details of Provident Fund Payments is as shown:

ABC Company 289, 80ft Road, 10th Block, Koramangala, Bangalore								
Details of Provident Fund Payments 1-Apr-2007 to 31-Mar-2008								
Particulars	Contribution		Admin Charges	Other Charges	Total	Due On		Paid On
	Employees	Employer's				Employees	Employer's	
April 2007	1,837.00	1,837.00	175.92		3,849.92	15-5-2007		30-4-2007
May 2007	3,171.00	3,171.00	303.30		6,645.30	15-6-2007		31-5-2007
June 2007	3,808.00	3,808.00	364.21		7,980.21	15-7-2007		30-6-2007
July 2007	3,926.00	3,926.00	375.10		8,227.10	15-8-2007		31-7-2007
August 2007	3,849.00	3,849.00	368.06		8,066.06	15-9-2007		31-8-2007
September 2007	3,480.00	3,480.00	331.90		7,291.90	15-10-2007		30-9-2007
October 2007	3,457.00	3,457.00	329.77		7,243.77	15-11-2007		30-11-2007
November 2007	3,457.00	3,457.00	329.77		7,243.77	15-12-2007		30-11-2007
December 2007	3,326.00	3,326.00	317.60		6,969.60	15-1-2008		31-12-2007
January 2008	3,480.00	3,480.00	331.90		7,291.90	15-2-2008		31-1-2008
February 2008	3,480.00	3,480.00	331.90		7,291.90	15-3-2008		29-2-2008
March 2008	3,438.00	3,438.00	328.06		7,204.06	15-4-2008		15-4-2008
Grand Total	40,709.00	40,709.00	3,887.49		85,305.49			

Note: The PF Payment Vouchers with Audit Status as Disallowed will not appear in the Annexure Details of PF payments. This will appear separately as Payment Disallowed in the Employees' Deduction screen.

Brief Description about the columns in Details of Provident Fund Payments

- Particulars - Displays the month for which the Provident Fund payment is made.
- Employees Contribution - Displays the Provident Fund contribution made by the employees.
- Employer's Contribution - Displays the EPS and EPF contribution made by the employer at the rate of 8.33% and 3.67% respectively.
- Admin Charges - Displays the administrative charges consisting of PF Administrative Charges, EDLI Contribution and EDLI Administrative Charges.
- Other Charges - Displays the Interest and Other Charges payable, if any.
- Total - Displays the sum total of Employees' Contribution, Employer's Contribution, Administrative Charges and Other Charges, if any.
- Due on Employees Contribution - Displays the due date by which the employees' contribution of provident fund should be remitted.
- Due on Employers Contribution - Displays the due date by which the employer's contribution of provident fund should be remitted.

- Paid on – Displays the actual date on which the provident fund contribution was remitted.

The page 2 displays the printed Annexure for Details for ESI Payments as shown:

ABC Company 289, 80ft Road, 10th Block, Koramangala, Bangalore							
Details of ESI Payments 1-Apr-2007 to 31-Mar-2008							
Particulars	Contribution		Other Charges	Total	Due On		Paid On
	Employees	Employer's			Employees	Employer's	
April 2007							
May 2007	210.00	570.00		780.00	21-6-2007		31-5-2007
June 2007	363.00	985.00		1,348.00	21-7-2007		30-6-2007
July 2007	371.00	1,006.00		1,377.00	21-8-2007		31-7-2007
August 2007	347.00	941.00		1,288.00	21-9-2007		31-8-2007
September 2007	258.00	699.00		957.00	21-10-2007		30-9-2007
October 2007	288.00	781.00		1,069.00	21-11-2007		31-10-2007
November 2007	253.00	686.00		939.00	21-12-2007		30-11-2007
December 2007	226.00	612.00		838.00	21-1-2008		31-12-2007
January 2008	258.00	699.00		957.00	21-2-2008		31-1-2008
February 2008	258.00	699.00		957.00	21-3-2008		29-2-2008
March 2008	287.00	780.00		1,067.00	21-4-2008		31-3-2008
Grand Total	3,119.00	8,458.00		11,577.00			

Note: The ESI Payment Vouchers with Audit Status as Disallowed will not appear in the Annexure Details of ESI payments. This will appear separately as Payment Disallowed in the Employees' Deduction screen.

Brief Description of the columns for Details of ESI Payments

- Particulars - Displays the month for which the ESI payment is made.
- Employees Contribution - Displays the ESI contribution made by the employees.
- Employer's Contribution – Displays the ESI contribution made by the employer.
- Other Charges – Displays the Interest and Other Charges payable, if any.
- Total – Displays the sum total of Employees ESI Contribution, Employer's ESI Contribution and Other Charges, if any.
- Due on Employees Contribution – Displays the due date by which the employees' ESI contribution should be remitted.
- Due on Employers Contribution – Displays the due date by which the employer's ESI contribution should be remitted.
- Paid on – Displays the actual date on which the ESI contribution was remitted.

The Page 3 displays the Annexure for Details of PT payments as shown:

ABC Company
289, 80ft Road,
10th Block, Koramangala,
Bangalore

Details of PT Payments
1-Apr-2007 to 31-Mar-2008

Particulars	Paid	Due On	Paid On
April 2007	380.00	25-5-2007	30-4-2007
May 2007	630.00	25-6-2007	31-5-2007
June 2007	780.00	25-7-2007	30-6-2007
July 2007	810.00	25-8-2007	31-7-2007
August 2007	680.00	25-9-2007	31-8-2007
September 2007	660.00	25-10-2007	30-9-2007
October 2007	710.00	25-11-2007	31-10-2007
November 2007	760.00	25-12-2007	30-11-2007
December 2007	660.00	25-1-2008	31-12-2007
January 2008	670.00	25-2-2008	31-1-2008
February 2008	620.00	25-3-2008	29-2-2008
March 2008	950.00	25-4-2008	31-3-2008
Grand Total	8,310.00		

Note: The PT Payment Vouchers with Audit Status as Disallowed will not appear in the Annexure Details of PT payments. This will appear separately as Payment Disallowed in the Employees' Deduction screen.

Brief Description of columns for Details of PT Payments

- Particulars - Displays the month for which the Professional Tax payment is made.
- Paid – Displays the Professional Tax amount paid.
- Due On - Displays the date on which the Professional Tax payment is due.
- Paid On – Displays the date on which the Professional Tax payments was remitted.

The Page 4 displays the Annexure for Details of Bonus Payments as shown:

ABC Company 289, 80ft Road, 10th Block, Koramangala, Bangalore Details of Bonus Payments 1-Apr-2007 to 31-Mar-2008	
Particulars	Paid
April 2007	
May 2007	
June 2007	
July 2007	
August 2007	
September 2007	
October 2007	
November 2007	
December 2007	
January 2008	
February 2008	
March 2008	50,000.00
Grand Total	50,000.00

Brief Description of columns for Details of Bonus Payments

- Particulars – Displays the months during the financial year
- Paid – Displays the Bonus amount paid



Annexure for Amounts inadmissible under Section 40 A(3)



To print the Annexure for Amounts inadmissible under section 40A(3), follow the steps given below:

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Select Amounts inadmissible u/s 40A(3){Clause 17(h)}(Cash Payments) and press Enter
- Click on **P**: Print or press ALT+P

The Printing Cash Payments Summary Report screen appears as shown:

Printing Cash Payment Summary Report			
Printer	: HP LaserJet 2300 Series PS (No02:)	Paper Type	: Letter
No. of Copies	: 1		
Print Language	: English		(Printing Dimensions)
Method	: Neat Mode	Paper Size	: (8.50" x 10.98") or (216 mm x 279 mm)
Page Range	: All	Print Area	: (8.19" x 10.71") or (208 mm x 272 mm)
Report Titles			
Cash Payment Summary Report All Items (with Print Preview)			
Print as Annexure ? Yes			Print ? Yes or No

- Set Print as Annexure to Yes
- Press Enter to Print the Annexure.

The printed Annexure for Amounts Inadmissible u/s 40A (3) is as shown:

Annexure for Amount Inadmissible Under section 40A (3)						
Name and Address of the Assessee			Previous Year Ended: 31-Mar-2008			
ABC Company			Assessment Year : 2008 - 09			
289, 80ft Road,, 10th Block, Koramangala,, Bangalore			PAN/TAN Number : EEENM16586			
Sl. No.	Date	Vch No.	Nature & Particulars of Expenditure	Amount Paid Other wise Than by account payee cheque /draft	Voucher Amount	Remarks
1	19-Oct-2007	199	Bonus Paid	30,000.00	30,000.00	
Total				30,000.00	30,000.00	

Brief description for the Columns in Annexure for Cash Payments:

- Date – Displays the voucher date or the transaction date.
- Voucher No. – Displays the payment voucher number.
- Nature & Particulars of Expenditure - Displays the Ledger(s) name for the Payment which is disallowed during the Audit process.

- Amount Paid Otherwise Than by account payee cheque / draft – Displays the Cash Payments made towards the expenditure listed.
- Voucher Amount - Displays the amount paid towards the expenditure.
- Remarks – Remarks to be entered manually.



Annexure for Employer’s Contribution



The Annexure for Employer’s Contribution under section 43B (Clause 21) is similar to the one provided for Employees’ Deduction. For more details refer to:

[Annexure for Bonus, PF, ESI Recoveries clause 16](#)



Annexure for Tax Collected at Source



To print the Annexure for Tax Collected at Source under section 43B (Clause 21), follow the steps given below:

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Select Tax Collected at Source and press Enter
- Click on **P**: Print or press ALT+P to print the Annexure.

The Printing TCS Payable Summary screen appears as shown:

Printing TCS Payable Summary	
Printer : HP LaserJet 2300 Series PS (No02:}	Paper Type : Letter
No. of Copies : 1	
Print Language : English	(Printing Dimensions)
Method : Neat Mode	Paper Size : (8.50" x 10.98") or (216 mm x 279 mm)
Page Range : All	Print Area : (8.19" x 10.71") or (208 mm x 272 mm)
Report Titles	
TCS Payable Summary	
(with Print Preview)	
Print as Annexure ? Yes	Print ?
	Yes or No

- Set Print as Annexure to Yes
- Press Enter to print the Annexure for TCS Payments

The printed Annexure to TCS Payments made under section 43A (Clause 21) appears as shown:

Annexure to TCS Payments

Name and Address of the Assessee

ABC Company
289, 80ft Road,
10th Block, Koramangala,
Bangalore

Previous Year Ended

: 31-Mar-2008

Assessment Year

: 2008 - 09

PAN/TAN Number

: EEENM16586

Sl. No.	Nature of Liability	Amount incurred during the previous year but remaining outstanding as on the last day of the previous year	Amount paid/set off before the due date of filing return / date upto which reported in the tax audit report, whichever is earlier against column (3)	Amount unpaid on the due date of filing the return / date upto which reported in the audit report whichever is earlier	Whether passed through the profit & loss account	Remarks
(1)	(2)	(3)	(4) Date Amount	(5)	(6)	(7)
1	Tax Collected at Source	69,860.00		69,860.00	No	
	Total	69,860.00		69,860.00		

Brief description for the columns in the Annexure to TCS Payments

Column Heading	Description
Sl. No.	Displays the serial Numbers
Nature of Liability	The type of payment which is due.
Amount incurred during the previous year but remaining outstanding as on the last day of the previous year	The taxable amount which was due for payment but was not paid as on the last day of the previous financial year.
Amount paid/set off before the due date of filing returns/ date upto which reported in the audit report whichever is earlier against column (3)	A sum which was paid or set off before the date of filing the returns or reported in the audit report whichever is earlier.
Amount unpaid on the due date of filing return / date upto which reported in the audit report whichever is earlier	The taxable amount which was due for payment but is not paid as on the last day of filing the Tax returns.
Whether passed through the Profit & Loss Account	By default this column is set to No.
Remarks	Auditor's remarks, if any needs to be entered manually.

Note: The TCS Payment Vouchers with Audit Status as Disallowed will not be considered asTCS payments. This will appear separately as Payment Disallowed in the TCS Payable Summary screen.



Annexure for Service Tax



To print the Annexure for Service Tax Payments under section 43B (Clause 21), follow the steps given below:

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Select Service Tax and press Enter
- Click on **P**: Print or press ALT+P keys

The Printing Service Tax Payable Summary screen appears as shown:

Printing Service Tax Payable Summary			
Printer	: HP LaserJet 2300 Series PS (No02:)	Paper Type :	Letter
No. of Copies	: 1		
Print Language	: English		(Printing Dimensions)
Method	: Neat Mode	Paper Size :	(8.50" x 10.98") or (216 mm x 279 mm)
Page Range	: All	Print Area :	(8.19" x 10.71") or (208 mm x 272 mm)
Report Titles			
Service Tax Payable Summary			
(with Print Preview)			
Print as Annexure		? Yes	Print ?
			Yes or No

- Set Print as Annexure to Yes
- Press Enter to print the Annexure for Service Tax.

The printed Annexure to Service Tax Payments under section 43B (Clause 21) appears as shown:

Annexure to Service Tax Payments

Name and Address of the Assessee

ABC Company
289, 80ft Road,
10th Block, Koramangala,
Bangalore

Previous Year Ended : 31-Mar-2008

Assessment Year : 2008 - 09

PAN/TAN Number : EEENM16586

Sl. No.	Nature of Liability	Amount incurred during the previous year but remaining outstanding as on the last day of the previous year	Amount paid/set off before the due date of filing return / date upto which reported in the tax audit report, whichever is earlier against column (3)	Amount unpaid on the due date of filing the return / date upto which reported in the audit report whichever is earlier	Whether passed through the profit & loss account	Remarks
(1)	(2)	(3)	(4) Date Amount	(5)	(6)	(7)
1	Service Tax	1,643.88		1,643.88	No	
	Total	1,643.88		1,643.88		

Brief description for each column in the Annexure to Service Tax

Column Heading	Description
Sl. No.	Displays the serial numbers.
Nature of Liability	Type of statutory payment which is due.
Amount incurred during the previous year but remaining outstanding as on the last day of the previous year	The taxable amount which was due for payment but not paid as on the last day of the previous financial year.
Amount paid / set off before the due date of filing the return / date upto which reported in the tax audit report, whichever is earlier against column (3)	The taxable amount which was paid or set off, which ever is earlier, before the date of filing the returns and reported in the tax audit report.
Amount unpaid on the due date of filing the return / date upto which reported in the audit report whichever is earlier	It is the unpaid tax amount as on the due date or the audit report date.
Whether passed through the Profit & Loss account	By default this column is set to No.
Remarks	Remarks of the auditor (if any) to be entered manually.

Note: The Service Tax Payment Vouchers with Audit Status as Disallowed will not be considered as Service Tax payments. This will appear separately as Payment Disallowed in the Service Tax Payable Summary screen.



Annexure for Value Added Tax



To print the Annexure for Value Added Tax Payments made under section 43B (Clause 21), follow the steps given below:

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Select Value Added Tax and press Enter
- Click on **P**: Print or press ALT+P.

The Printing VAT/CST Payable Summary screen appears as shown:

Printing VAT/CST Payable Summary			
Printer	: HP LaserJet 2300 Series PS (No02.)	Paper Type	: Letter
No. of Copies	: 1		
Print Language	: English		(Printing Dimensions)
Method	: Heat Mode	Paper Size	: (8.50" x 10.98") or (216 mm x 279 mm)
Page Range	: All	Print Area	: (8.19" x 10.71") or (208 mm x 272 mm)
Report Titles			
VAT/CST Payable Summary			
(with Print Preview)			
Print as Annexure		? Yes	Print ?
			Yes or No

- Set Print as Annexure to Yes
- Press Enter to print the Annexure to Value Added Tax

The Annexure to Value Added Tax Payments appears as shown:

Annexure to Value Added Tax Payments

Name and Address of the Assessee
ABC Company
 289, 80ft Road,, 10th Block, Koramangala,, Bangalore

Previous Year Ended : 31-Mar-2008
Assessment Year : 2008 - 09
PAN/TAN Number : EEENM16586

Sl. No.	Nature of liability	Amount incurred during the previous year but remaining outstanding as on the last day of the previous year	Amount paid/set off before the due date of filing return /date upto which reported in the tax audit report, whichever is earlier against column (3)	Amount unpaid on the due date of filing the return /date upto which reported in the tax audit report whichever is earlier	Whether passed through the profit & loss account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Date Amount			
1	Value Added Tax	86,703.38		86,703.38	No	
	T o t a l					

Brief description about the columns in Annexure to Value Added Tax Payments

Column Heading	Description
Sl. No.	Displays the serial numbers.
Nature of Liability	Type of statutory payment which is due
Amount incurred during the previous year but remaining outstanding as on the last day of the previous year	The taxable amount which was due for payment but not paid as on the last day of the previous financial year
Amount paid/set off before the due date of filing return / date upto which reported in the Tax Audit report, whichever is earlier against column (3)	The taxable amount which was paid or set off, which ever is earlier, before the date of filing the returns and reported in the tax audit report.
Amount unpaid on the due date of filing the return/date upto which reported in the tax audit report whichever is earlier	It is the unpaid tax amount as on the due date or the audit report date.
Whether passed through the Profit & Loss Account	By default this column is set to No
Remarks	Remarks of the auditor, if any to be entered manually.

Note: The VAT Payment Vouchers with Audit Status as Disallowed will not be considered as VAT payments. This will appear separately as Payment Disallowed in the VAT/CST Payable Summary screen.



Annexure for Loans/Deposits Accepted (Clause 24(a))



To print the Annexure for Acceptance of Loans & Deposits, follow the steps given below:

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Select Loans/Deposits Accepted (Clause 24(a)) and press Enter
- Click on **P**: Print or Press ALT+P to print the Annexure

The Printing Loans & Deposits Accepted screen appears as shown:

Printing Loans & Deposits Accepted			
Printer	: HP LaserJet 2300 Series PS (No02:)	Paper Type	: Letter
No. of Copies	: 1		
Print Language	: English		(Printing Dimensions)
Method	: Neat Mode	Paper Size	: (8.50" x 10.98") or (216 mm x 279 mm)
Page Range	: All	Print Area	: (8.19" x 10.71") or (208 mm x 272 mm)
Report Titles			
Loans & Deposits Accepted			
(with Print Preview)			Print ?
Print as Annexure	? Yes	Yes or No	

- Set Print as Annexure to Yes
- Press Enter to Print the Loans & Deposits Accepted Annexure

The printed Annexure for the Acceptance of Loans & Deposits is as shown:

Acceptance of Loans & Deposits

Name and Address of the Assessee
ABC Company
 289, 80ft Road,, 10th Block, Koramangala,, Bangalore

Previous Year Ended : 31-Mar-2008
Assessment Year : 2008 - 09
PAN/TAN Number : EEENM16586

Sl. No.	Name, address and PAN of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	Remarks
1	Priya Ganesh Loan 23, 1 ST CROSS, 3RD MAIN, ULSOOR, BANGALORE, PAN : APJDS3456P	50,000.00	No	50,000.00	Yes	
Total		50,000.00				

Brief description of the columns in Acceptance of Loans & Deposits Annexure

Column Heading	Description
Name, address and PAN of the lender or depositor	Displays the Name. Address and PAN of the lender or depositor.
Amount of loan or deposit taken or accepted	The amount deposited or loan availed is displayed in this column
Whether the loan or deposit was squared up during the previous year	This column displays the status of the loan or deposit repaid during the previous year.
Maximum amount outstanding in the account at any time during the previous year	It is the maximum amount due at any time during the previous financial year.
Whether the loan or deposit was taken or accepted otherwise than by the account payee cheque or an account payee bank draft.	This column indicates whether the loan or deposited was paid or accepted by any other mode other than an account payee cheque /bank draft.
Remarks	Remarks of the auditor, if any needs to be entered manually



Annexure for Loans/Deposits Repaid (Clause 24(b))



To print the Annexure for Loans/Deposits Repaid (Clause 24(b)), follow the steps given below:

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Select Loans / Deposits Repaid (Clause 24(b)) and press Enter
- Click on **P**: Print or Press ALT+P to print the Annexure

The Printing Loans & Deposits Repaid screen appears as shown:

Printing Loans & Deposits Repaid	
Printer : HP LaserJet 2300 Series PS (No02:)	Paper Type : Letter
No. of Copies : 1	
Print Language : English	(Printing Dimensions)
Method : Neat Mode	Paper Size : (8.50" x 10.98") or (216 mm x 279 mm)
Page Range : All	Print Area : (8.19" x 10.71") or (208 mm x 272 mm)
Report Titles	
Loans & Deposits Repaid	
(with Print Preview)	
Print as Annexure ? Yes	Print ?
	Yes or No

- Set Print as Annexure to Yes
- Press Enter to Print the Repayment of Loans & Deposits Annexure

The printed Annexure for Repayment of Loans & Deposits appears as shown:

Repayment of Loans & Deposits					
Name and Address of the Assessee			Previous Year Ended : 31-Mar-2008		
ABC Company			Assessment Year : 2008 - 09		
289, 80ft Road,, 10th Block, Koramangala,, Bangalore			PAN/TAN Number : EEENM16586		
Sl. No.	Name, address and PAN	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft	Remarks
1	Narayan PAN :	20,000.00	45,000.00	Yes	
2	Priya Ganesh Loan 23, 1 ST CROSS, 3RD MAIN, ULSOOR, BANGALORE, PAN : APJD83456P	25,000.00	50,000.00	Yes	
Total		45,000.00			

Brief description of the Column in Repayment of Loans & Deposits Annexure

Column Heading	Description
----------------	-------------

Name, Address and PAN
Amount of Repayment
Maximum amount outstanding in the account at any time during the previous year
Whether repayment was made otherwise than by account payee cheque or account payee bank draft
Remarks

Name, Address and PAN will be displayed in this column.
The Amount repaid during the previous financial year.
The maximum amount outstanding during the previous financial year.
This column indicates whether the payment was made by any other mode other than account payee cheque or bank draft.
Remarks by the auditor, if any to be entered manually.



FBT Annexure II Part A



To print the FBT Annexure II, follow the steps given below:

Go to Gateway of Tally > Audit & Compliance > Tax Audit

- Select Fringe Benefit Tax (Annexure II) and press Enter
- Click on **P**: Print or press ALT+P to print the Annexure

The Printing FBT Summary screen appears as shown:

Printing FBT Summary			
Printer	: Printer-02 (Ne03:)	Paper Type :	Letter
No. of Copies	: 1		
Print Language	: English		(Printing Dimensions)
Method	: Neat Mode	Paper Size :	(8.50" x 10.98") or (216 mm x 279 mm)
Page Range	: All	Print Area :	(8.19" x 10.71") or (208 mm x 272 mm)
Report Titles			
FBT Summary			
(with Print Preview)			Print ? Yes or No
Print as Annexure II	? Yes		
Print All Sections	? No		

- Set Print as Annexure II to Yes
- Set Print All Sections to Yes

Note: Print All Sections option should be set to Yes when the Auditor wants to print the all the sections under which FBT is chargeble irrespective of whether the transactions are there for that sections or not.

- Press Enter to print the Annexure

The printed FBT Annexure II Part A –Page 1 will appear as shown:

289, 80ft Road,
10th Block, Koramangala,
Bangalore

FBT Annexure II Part A
1-Apr-2007 to 31-Mar-2008

PAN / Income Tax No. : EEENM16586

Page 1

SL No.	Section Under which chargeable to Fringe Benefit Tax	Nature of expenditure / payment	Amount of Expenditure incurred or payment made					Deducti- ons, if any	Total	Percent- age of expendi- ture / payment being fringe benefits	Value of fringe benefits
1	2	3	4					5	6	7	8
			Debited to the profit and loss account	Account- ed for in the balance sheet	Reimbu- rsement	Any other head	Total		(4 - 5)		
1	115WB(2)(C)	Conference								20 %	
2	115WB(2)(F)	Conveyance								20 %	
3	115WB(2)(E)	Employees Welfare	38,964.00				38,964.00		38,964.00	20 %	7,792.80
4	115WB(2)(A)	Entertainment	11,137.00				11,137.00		11,137.00	20 %	2,227.40
5	115WB(2)(L)	Festival Celebration								50 %	
6	115WB(2)(O)	Gift								50 %	
7	115WB(1)(C)	Group Term Superannuation Fund / Insurance								100 %	
8	115WB(2)(G)	Hotel Boarding & Lodging								20 %	
9	115WB(2)(K)	Maintenance of Guest House								20 %	
10	115WB(1)(B)	Provision For Free Or Concessional Tickets for Private Journey								0 %	
11	115WB(2)(B)	Provision of Hospitality of Every Kind								20 %	
12	115WB(1)(A)	Provision of Service, Facility Or Amenity to Employee								100 %	
13	115WB(2)(I)	Repair, Running and Maintenance of Aircraft								20 %	
14	115WB(2)(H)	Repair, Running and Maintenance of Motor Cars	22,987.00				22,987.00		22,987.00	20 %	4,597.40
15	115WB(2)(D)	Sales Promotion Including Publicity								20 %	
16	115WB(2)(P)	Scholarship								50 %	

continued ...

The printed Page 2 of FBT Annexure II Part A will appear as shown:

Page 2

Sl. No.	Section Under which chargeable to Fringe Benefit Tax	Nature of expenditure/ payment	Amount of Expenditure incurred or payment made				Deducti- ons, if any	Total	Percent- age of expendi- ture / payment being fringe benefits	Value of fringe benefits
1	2	3	4				5	6	7	8
			Debited to the profit and loss account	Account- ed for in the balance sheet	Reimbu- rsement	Any other head	Total	(4 - 5)		
17	115WB(1)(D)	Shares Alloted Or Transferred Free of Cost Or Concessional Rate							100 %	
18	115WB(2)(Q)	Tours and Travel (Including Foreign Travel)	2,038.00				2,038.00	2,038.00	5 %	101.90
19	115WB(2)(M)	Use of Health Club and Similar Facilities							50 %	
20	115WB(2)(N)	Use of Other Club Facilities							50 %	
21	115WB(2)(J)	Use of Telephone							20 %	
		Total	75,126.00				75,126.00	75,126.00		14,719.50

Brief Description about the columns in FBT Annexure II Part A

Column Heading	Description
Section under which chargeable to Fringe Benefit Tax	This column will display the section under which Fringe Benefit Tax is chargeable
Nature of Expenditure payment	Classification of Fringe Benefit Tax expenditure is displayed
Amount of Expenditure Incurred or payment made	The amount incurred as Fringe Benefit Expenditure
Debited to the Profit & Loss Account	Total expenses incurred as FBT expenditure debited to Profit & Loss account
Accounted for in the Balance Sheet	Total expenses incurred as FBT expenditure has been shown in the Balance Sheet
Reimbursement	Any reimbursement made will be displayed in this column
Any other head	Displays any Other type of Payments made
Deductions, if any	Deductions made from the assessable value of Fringe Benefit Tax.
Total	A sum total of all the columns is displayed here
Percentage of Expenditure / Payment being Fringe Benefits	Displays the percentage of Fringe Benefit as per the section.
Value of Fringe Benefits	This column will display the value of Fringe Benefits

If the Auditor wants to print only the sections which are used by the Client, then set Print All Sections to No in the Printing FBT Summary screen while printing the Annexure.

The FBT Annexure II Part A section with only relevant sections will appear as shown:

ABC Company
289, 80ft Road,
10th Block, Koramangala,
Bangalore

FBT Annexure II Part A
1-Apr-2007 to 31-Mar-2008

PAN / Income Tax No. : EEENM16586

Page 1

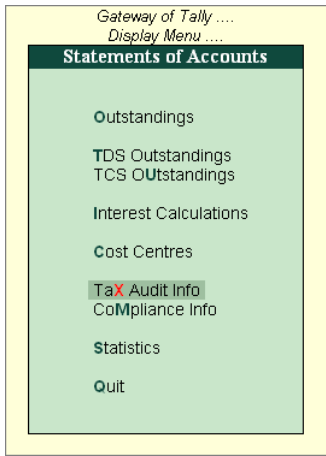
Sl. No.	Section Under which chargeable to Fringe Benefit Tax	Nature of expenditure/ payment	Amount of Expenditure incurred or payment made				Deducti- ons, if any	Total	Percent- age of expendi- ture / payment being fringe benefits	Value of fringe benefits
1	2	3	4				5	6	7	8
			Debited to the profit and loss account	Account- ed for in the balance sheet	Reimbu- rsement	Any other head	Total	(4 - 5)		
1	115WB(2)(E)	Employees Welfare	38,964.00				38,964.00	38,964.00	20 %	7,792.80
2	115WB(2)(A)	Entertainment	11,137.00				11,137.00	11,137.00	20 %	2,227.40
3	115WB(2)(H)	Repair,Running and Maintenance of Motor Cars	22,987.00				22,987.00	22,987.00	20 %	4,597.40
4	115WB(2)(Q)	Tours and Travel (Including Foreign Travel)	2,038.00				2,038.00	2,038.00	5 %	101.90
		Total	75,126.00				75,126.00	75,126.00		14,719.50

Tax Audit Info.

The Vouchers that are marked as Need Clarification by the Auditor will be available for the Client’s Clarification in the Report section under Tax Audit Information report.

To view the Tax Audit Information screen,

Go to Gateway of Tally > Display > Statement of Accounts



- Select Tax Audit Info and press Enter

The Tax Audit Information screen appears as shown:

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F2: Period
Tax Audit Information									
ABC Company									
1-Apr-2007 to 31-Mar-2008									
Audit Type									Need Clarification
Bonus, PF, ESI Recoveries (clause 16)									1
Amounts inadmissible u/s 40A(3) (clause 17(h))(Cash Payments)									
Payments under section 43B (clause 21)									
Employer's Contribution									1
Tax Collected at Source									1
Service Tax									1
Value Added Tax									
Loans / Deposits Accepted (clause 24(a))									
Loans / Deposits Repaid (clause 24(b))									
Tax Deducted at Source (clause 27)									
Fringe Benefit Tax (Annexure II)									1

The Tax Audit Information screen displays the number of Vouchers under each Clause for which the Clarification is asked by the Auditor.

Note: The Vouchers which are marked as Need Clarification by the Auditor will only appear under Tax Audit Information screen.

Button options in the Tax Audit Information screen

F2: Period

Click on F2: Period button or press F2 key to change the period.

The Client can press Enter and drill down to [Audit Vouchers](#) screen. The Client can either correct the Vouchers or provide the necessary clarification.



Audit Vouchers Report



To [Correct the Vouchers](#) that are marked as Need Clarification by the Auditor or to provide the necessary [Clarification](#) as required by the Auditor, follow the steps given below:

To view the Tax Audit Information screen,

- Press Enter on the required Clause to drill down

Note: The Vouchers which are marked as Need Clarification by the Auditor will appear under Tax Audit Information screen.

F1: Detailed

Click on **F1**: Detailed or press Alt+F1 key to view the detailed report.

F2: Period

Click on F2: Period button or press F2 key to change the period.

F9: Clarify

Click on F9: Clarify button or press F9 key provide the necessary Clarification to the Auditor. The Clarification process is explained below in detail.

To provide the necessary Clarification go to the line where the Audit remarks are displayed/stored and follow process given below:

- Select the Line using the Spacebar and press F9

Audit Vouchers		ABC Company		Ctrl + M	
Audit Name		: Bonus, PF, ESI Recoveries (clause 16)		1-Apr-2007 to 31-Mar-2008	
Date	Vch Type	Vch No.	Transaction Value	Audit Note	Audited By
1 more ... →					
31-12-2007	Payment	277	6,969.60 Cr		
	PF Payable		3,326.00 Dr	Why the Amount is less? send attendance details.	rajesh
	Employee's PF Contribution @ 12%		3,326.00 Dr		
	EDLI Contribution @ 0.5%		10.00 Dr		
	EDLI Admin Charges @ 0.01%		2.77 Dr		
	PF Admin Charges @ 1.10%		304.83 Dr		
	HDFC Bank		6,969.60 Cr		

- Press F9: Clarify button or F9 key
- Alternately you can also press Enter by highlighting the line where the Audit Remarks are stored.

Note: When Enter key is used to for Clarification, there is not need to select the Voucher by using Spacebar.

The Audit Clarification screen appears as shown:

Audit Clarification
The Attendance Register Is Sent by Courier.

- Enter the required Clarification remarks and press Enter

Audit Vouchers		ABC Company		Ctrl + M	
Audit Name		: Bonus, PF, ESI Recoveries (clause 16)		1-Apr-2007 to 31-Mar-2008	
Date	Vch Type	Vch No.	Transaction Value	Audited By	Clarification
← ... 1 more					
31-12-2007	Payment	277	6,969.60 Cr		
	PF Payable		3,326.00 Dr	rajesh	The Attendance Register Is Sent by Courier.
	Employee's PF Contribution @ 12%		3,326.00 Dr		
	EDLI Contribution @ 0.5%		10.00 Dr		
	EDLI Admin Charges @ 0.01%		2.77 Dr		
	PF Admin Charges @ 1.10%		304.83 Dr		
	HDFC Bank		6,969.60 Cr		

- Press Ctrl+A to save the Clarification remarks.

Once the Voucher is saved with the Clarification remarks, the Voucher will disappear from the Audit Vouchers screen and the same will be listed under Unaudited Vouchers with the Audit Status as Clarified along with the Clarification remarks.

Provide Correction:

To provide the necessary correction based on the Audit remarks,

- Highlight the Voucher Type

Audit Vouchers ABC Company Ctrl + M					
Audit Name : Tax Collected at Source			1-Apr-2007 to 31-Mar-2008		
Date	Vch Type	Vch No.	Transaction Value	Audit Note	Audited By
1 more ... →					
7-9-2007	Payment	159	16,841.00 Cr		
	TCS @ 2.5% - TUFL		16,841.00 Dr	TCS Amount is wrong	rajesh
	Canara Bank		16,841.00 Cr		
21-1-2008	Payment	297	70,490.00 Cr		
	TCS @ 2.5% - TUFL		70,490.00 Dr	Provide the hard copy of Challan.	rajesh
	Canara Bank		70,490.00 Cr		

- Press CTRL+Enter to view the Voucher details

Accounting Voucher Alteration (Secondary)ABC CompanyCtrl + M

PaymentNo. 1597-Sep-2007Friday

Account : Canara Bank
Cur Bal: 30,18,836.25 Dr

Particulars	Amount
TCS @ 2.5% - TUFL Cur Bal: 40,505.00 Cr	16,841.00
TCS Details for : TCS @ 2.5% - TUFL	
Agst Ref Sale/12 7-Sep-2007	5,794.00 Dr
Agst Ref Sale/13 7-Sep-2007	11,047.00 Dr

Narration:16,841.00

Ch. No. :

- Make the necessary correction to the Voucher and save the Voucher.

Once the Voucher is re-saved, the same will disappear from the Audit Vouchers screen. The Vouchers which are altered by the Client will be available under the To be re-audited column in the Tax Audit dash Board with Audit Status as Altered.



Statutory Compliance



Statutory Compliance is a comprehensive tool available with Auditors' Edition of Tally.ERP 9 which will help Auditor's to perform the internal Audit for various Tax modules available in Tally.ERP 9.

The Statutory Compliance Tool can be used to concentrate only on the Masters (Ledgers) and Transactions (Vouchers) that are not created/passed as per the recommended configurations in Tally.ERP 9 by extracting the required information from vast data and presenting the same to the Auditors.



Features of Statutory Compliance



The salient features for Statutory and Compliance tool are:

- Taxation based in-built rules to classify the Masters and Vouchers as Possibly Incorrect (not created as per the recommended setup for each Taxation)
- Reasons for Possibly Incorrect Masters and Vouchers
- Auditor can concentrate only on Possibly Incorrect and save time
- No need for 100% verification of Masters and Vouchers (for other than Possibly Incorrect)
- Taxation based Payable & Paid information
- Taxation based Due Dates
- Random verification of In Accordance Masters and Vouchers
- Provision to raise Clarification on Master and Vouchers from Clients
- Provides facility to record Verification Remarks using Verification Note



Statutory Compliance in Tally.ERP 9



In Tally.ERP 9, Statutory Compliance is currently available for the following Direct/Indirect taxes:

- Value Added Tax (VAT)
- Service Tax
- Fringe Benefit Tax (FBT)
- Tax Collected at Source (TCS)

Note: The Statutory Compliance tool will work only for those statutory modules which are enabled in Tally.ERP 9 and used for Accounting.



Statutory Compliance Dashboard



To access the Statutory Compliance Dashboard,

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

Note: If the user does not have the access to Tax Audit, then the Statutory Compliance menu will appear on the Gateway of Tally itself.

Statutory Compliance Summary		ABC Company		Ctrl + M	
Statutory Compliance Summary (for VAT, ServiceTax, FBT, TCS)		1-Oct-2008 to 31-Dec-2008			
Particulars	Total	Possibly Incorrect (to be Verified)	Marked for Clarification/Correction	In accordance	Other/Non Statutory
Ledgers	251 (1 Verified)	17	2	37 (1 Verified)	195
Vouchers	224	45		33	146
Particulars	Payable	Paid	Balance	Due on	
Payment Details					
VAT/CST					
Current period					
VAT	2,81,986.39	5,000.00	2,76,986.39	15-Jan-2009	
CST					
Fringe Benefit Tax					
Current period	1,673.42	500.00	1,173.42	15-Mar-2009	
Service Tax					
Current period	5,191.20	1,730.40	3,460.80	5-Jan-2009	
Tax Collected at Source					
Current period	1,61,909.00	1,09,471.00	52,438.00	7-Jan-2009	

The Statutory Compliance Summary is divided into two sections:

- The first section displays the number of Ledgers and Vouchers and classifies them into following:
 - Total: Displays the total number of Ledgers/Vouchers
 - Possibly Incorrect (to be Verified): Displays the number of Ledgers/Vouchers which are not created/passed as per the setup recommended by Tally.ERP 9 for selected Statutes
 - Marked for Clarification/Correction: Displays the number of Ledgers /Vouchers for which the clarification is asked from Client or correction is suggested
 - In Accordance: Displays the number of Ledgers/Vouchers that are created/passed as per the recommended setup in Tally.ERP 9 for the selected Statutes
 - Others/Non Statutory: Displays all other Ledgers /Vouchers that does not belongs to the selected Statutes

Note: The number of Ledgers/Vouchers that are marked Verified will appear in the brackets next to the total number of Ledgers/Vouchers in each column except Possibly Incorrect (to be Verified) and Marked for Clarification/Correction.

The drill down is available from each of the above to view the related Ledgers/Vouchers.

- The second section shows the Statutory Payment Details for the selected period along with pending payments and due dates etc.
 - Tax payable : Displays the total tax payable for the selected period
 - Tax paid: Displays the total tax paid during the selected period
 - Balance Tax: Displays the pending tax payment based on the Tax payable and Tax Paid amounts during the selected period
 - Due on: Displays the last date of making the tax payment for the selected period if there is any balance tax to be paid

Note: The due date for the selected statute is shown based on the due date specified in the F11: Audit Features screen.

Button options in the Statutory Compliance Summary Report

F2: Period

To change the period, press F2: Period or click on F2 and specify the required period.

F4: Statutory

The user can change/select the required Statute by pressing F4: Statutory button or F4 key

		Statute Type
Statutory Types		- All Items - FBT - ServiceTax - TCS VAT
73.42	1,370.00	

- Press Enter to view the Statutory Compliance Summary (for VAT)

Note: Based on the security permissions provided by the Client, the user can get the data for all Statutes or for a selected Statute. e.g. only VAT. For providing the Access to the required Statutes, refer to [Assigning Security Control for Statutory Compliance](#).

Statutory Compliance Summary					
ABC Company					
Statutory Compliance Summary (for VAT)					
1-Oct-2008 to 31-Dec-2008					
Particulars	Total	Possibly Incorrect (to be Verified)	Marked for Clarification/Correction	In accordance	Other/Non Statutory
Ledgers	251 (3 Verified)	14	2	14 (2 Verified)	221 (1 Verified)
Vouchers	224	33		10	181
Particulars	Payable	Paid	Balance	Due on	
Payment Details					
VAT/CST					
Current period					
VAT	2,81,986.39	5,000.00	2,76,986.39	15-Jan-2009	
CST					

The above report displays the Ledgers/Vouchers and Payment Details for VAT as explained earlier.

Tally allows the user to drill down from each column for Ledgers and Vouchers to Verify the respective Masters/Vouchers. 100% verification is recommended for the Ledgers/Vouchers that are listed under Possibly Incorrect (to be Verified).



List of All Ledgers



To access the List of All Ledgers report,

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

1. Highlight the numbers for Ledgers in the Total column using right and left arrow keys
2. Press Enter

The List of All Ledgers report displays all the Ledgers created till date irrespective of the statutory type. The immediate Group/Sub Group, Verification Status and Verification Note are also displayed for each Ledger.

Condensed/Detailed

By default the List of All ledgers report is displayed in the detailed format. To view the condensed report, click on F1: Condensed or press Alt+F1.

Note: Based on the security rights or Statute selected the detailed screen will show the Verification Status for the respective Statutes.

F4: Group

To filter the List of All Ledgers for a particular Group, click on F4: Group or press F4 and select the required Group as shown:

Select Item		ABC Company		Ctrl + M	
List of All Ledgers (for VAT, ServiceTax, FBT, TCS)		Name of Group			
Under Group : J Primary		Duties & Taxes			
Sl.No.	Particulars	List of Groups	Under	Verification Status	
1	Accum. Dep. on Airconditioner Service Tax Fringe Benefit Tax	J Primary Accumulated Depreciation on Fixed Assets Administrative Expenses Bank Accounts Bank OCC A/c Bank OD A/c	Accumulated Depreciation on Fixed Assets	1 more ... →	
2	Accum. Dep. on Building	Branch / Divisions	Accumulated Depreciation on Fixed Assets	J Unknown	
3	Accum. Dep. on Computer & Per.	Capital Account	Accumulated Depreciation on Fixed Assets	J Unknown	
4	Accum. Dep. on Furn. & Fixt.	Cash-in-hand	Accumulated Depreciation on Fixed Assets		
5	Accum. Dep. on Motor Car	CST Payable	Accumulated Depreciation on Fixed Assets		
6	Accum. Dep. on P & M - I	CST Sales	Accumulated Depreciation on Fixed Assets		
7	Accum. Dep. on P & M - II	Current Assets	Accumulated Depreciation on Fixed Assets		
8	Advance Tax	Current A/c	Current Assets		
9	Advertisement Charges Service Tax Service Category : Advertising Agency	Current Liabilities	Sales Accounts		
10	Advise Consultants	Deposits			
11	Airconditioner	Deposits (Asset)	Sundry Creditors - Non Trading		
12	All India Computer Institute	Depreciation on Fixed Assets	Fixed Assets		
13	Amar Computer Peripherals	Direct Expenses	South Debtors		
14	Arvind Kumar	Direct Incomes	South Debtors		
15	Ashok Financiers	Duties & Taxes	South Debtors		
16	Assembling Charges	East Debtors	Sundry Creditors - Non Trading		
17	Avanthi Constructions	Employer ESI Contributions	Direct Expenses		
18	AVT Computers	Employer PF Contributions	Sundry Creditors - Non Trading		
19	Balasubramanian's Share Capital A/c	Expenses (Direct)	South Debtors		
20	Bank Charges	Expenses (Indirect)	Capital Account		
21	Basic Pay	Fixed Assets	Interest & Finance Charges		
22	Battliwala & Co.	Income (Direct)	Salaries & Remuneration Paid		
23	Best Systems Pvt Ltd	Income (Indirect)	West Debtors		
24	B.Ganesh	Indirect Expenses	South Debtors		
		Indirect Incomes	Capital Account		
		36 more ... ↓		345 more ... ↓	

- Press Enter to view the ledgers under the selected Group

List of Ledgers		ABC Company		Ctrl + M	
List of All Ledgers (for VAT, ServiceTax, FBT, TCS)					
Under Group : Duties & Taxes					
Sl.No.	Particulars	Under	Verification Status		
			1 more ...		
1	CST Tax @ 4%	CST Payable			
2	Educ. Cess @ 2%	Duties & Taxes			
3	Excise Duty @ 16%	Duties & Taxes			
4	FBT Ledger Type of Duty/Tax : FBT	Duties & Taxes			
5	Input ST - Courier Charges Service Tax Service Category : Courier Agency	Duties & Taxes			
6	Input ST - Telephone Charges Service Tax Service Category : Telephone Services	Duties & Taxes			
7	Input VAT @ 12.5% Value Added Tax VAT Classification : Input VAT @ 12.5%	Duties & Taxes	J Unknown		
8	Input VAT @ 20%	Duties & Taxes			
9	Input VAT @ 4% Value Added Tax VAT Classification : Input VAT @ 4%	Duties & Taxes	Verified		
10	Input VAT - Capital Goods @ 4% Value Added Tax VAT Classification : Purchases - Capital Goods @ 4%	Duties & Taxes			
11	Output ST - Advt. Services Service Tax Service Category : Advertising Agency	Duties & Taxes			
12	Output ST - AMC Computers Service Tax	Duties & Taxes			
			31 more ...		

F9: Verify

To mark a Ledger as Unknown, Need Clarification or Verified for selected Statute, click on F9: Verify or press F9.

Visit [Ledger Verification](#) for more details.

Configuration options in List of All Ledgers screen

To view the configuration options, click on F12: Configure or press F12 key

Configuration	
Show Client's Clarification	? Yes

- Show Client's Clarification: Set this option to Yes to view the clarification provided by the Client for the Ledgers that are marked as Need Clarification by the Auditor.



List of Ledgers to be Verified



To access the List of Ledgers to be Verified report,

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

1. Highlight the numbers for Ledgers in the Possibly Incorrect (to be Verified) column using right and left arrow keys
2. Press Enter

P: Print	E: Export	M: E-Mail	O: Upload		G: Language	K: Keyboard	K: Control Centre	H: Support Centre	H: Help	F1: Condensed
List of LedgersABC CompanyCtrl + M										F3: Company
List of Ledgers to be Verified (for VAT, ServiceTax, FBT, TCS)										F4: Group
Under Group : Primary										F9: Verify
Sl. No.	Particulars	Under	Verification Status							
1	Advertisement Charges	Sales Accounts	1 more ...							
	Service Tax									
	Service Category : Advertising Agency									
	Reason(s) :									
	VAT : Sales ledger not configured for VAT									
2	Bright Traders	Sundry Debtors								
	Tax Collected at Source									
	Buyer/Lessee : Company - Resident									
	Ignore Surcharge Exemption Limit : Yes									
	Reason(s) :									
	TCS : Verify Surcharge Exemption									
3	Cost of Petrol	Indirect Expenses								
	Fringe Benefit Tax									
	FBT Category : Not Applicable									
	Reason(s) :									
	FBT : FBT Category NOT selected									
4	CST 4% on Purchases	Purchase Accounts								
	Reason(s) :									
	VAT : Purchase ledger not configured for VAT									
5	CST Tax @ 4%	CST Payable								
	Reason(s) :									
	VAT : Tax Ledger with Tax Type as Others									
	Service Tax: Tax Ledger with Tax Type as Others									
6	Educ. Cess @ 2%	Duties & Taxes								
	Reason(s) :									
	VAT : Tax Ledger with Tax Type as Others									
			95 more ...							
Q: Quit						R: Remove Line	U: Restore Line	U: Restore All	Space: Select	Space: Shift
Ctrl + N										F11: Features
										F12: Configure

The List of All Ledgers to be Verified screen displays all the Ledgers that are not created as per the recommended setup in Tally.ERP for the respective statutory module. It also shows the Reason due to which the Ledger is classified under Possibly Incorrect (to be Verified) along with the immediate Group/Sub Group, Verification Status and Verification Note if any.

The above screen shows the List of Ledgers to be Verified for VAT, Service Tax, FBT and TCS. When more than one statute is selected, and a Ledger is not created as per the recommended setup for more than one Statutory module, there will be multiple Reasons shown for this Ledger.

Based on the access, the above report will show the list of Ledgers to be verified for the respective Statute only. The List of Ledgers to be Verified (for VAT) will appear as shown:

List of Ledgers		ABC Company		Ctrl + M
List of Ledgers to be Verified (for VAT)				
Under Group : J Primary				
Sl. No.	Particulars	Under	Verification Status	
			1 more ... →	
1	Advertisement Charges Reason(s) : VAT : Sales ledger not configured for VAT	Sales Accounts		
2	CST 4% on Purchases Reason(s) : VAT : Purchase ledger not configured for VAT	Purchase Accounts		
3	CST Tax @ 4% Reason(s) : VAT : Tax Ledger with Tax Type as Others	CST Payable		
4	Educ. Cess @ 2% Reason(s) : VAT : Tax Ledger with Tax Type as Others	Duties & Taxes		
5	Excise Duty @ 16% Reason(s) : VAT : Tax Ledger with Tax Type as Others	Duties & Taxes		
6	Input VAT @ 20% Reason(s) : VAT : Tax Ledger with Tax Type as Others	Duties & Taxes		
7	Purchase - Courier Charges Reason(s) : VAT : Purchase ledger not configured for VAT	Purchase Accounts		
8	Purchase - Local Reason(s) : VAT : Purchase ledger not configured for VAT	Purchase Accounts		
9	Purchase - Telephone Services Reason(s) : VAT : Purchase ledger not configured for VAT	Purchase Accounts		

The following types of Ledgers will be displayed under Possibly Incorrect to be Verified (for VAT) during the verification of Ledgers for VAT:

1. If Used In VAT Returns is set to No in case of Purchase/Sales Ledger.
2. If Used In VAT Returns is set to Yes for Sales/Purchase Ledgers but the VAT Classification is not specified.
3. If Duty Ledger is created with Type of Duty/Tax as Others.
4. If the Duty Ledger is created with Type of Duty/Tax as VAT, but the VAT Classification is not specified. And so on..

When the Ledger does not satisfies any of the default setup that is recommended, it will appear under List of Ledgers to be Verified along with the valid Reason(s) for the same.

Button options in List of Ledgers to be Verified screen

Condensed/Detailed

By default the List of Ledgers to be Verified report is displayed in the detailed format. To view the condensed report, click on **F1**: Condensed or press Alt+F1.

Note: Based on the security rights or Statute selected the detailed screen will show the Verification Status for the respective Statutes.

F4: Group

To filter the List of Ledgers to be Verified for a particular Group, click on F4: Group or press F4 and select the required Group as shown:

Select Item		ABC Company			Ctrl + M	✕
List of Ledgers to be Verified (for VAT)		Name of Group				
Under Group : J Primary		sales Account.				
Sl. No.	Particulars	List of Groups			Under	Verification Status
		↑ ... 32 more				1 more ... →
1	Advertisement Charges Reason(s) : VAT : Sales ledger not configured for VAT	Investments			Sales Accounts	
2	CST 4% on Purchases Reason(s) : VAT : Purchase ledger not configured for VAT	KGST Payable			Purchase Accounts	
3	CST Tax @ 4% Reason(s) : VAT : Tax Ledger with Tax Type as Others	Land & Building			CST Payable	
4	Educ. Cess @ 2% Reason(s) : VAT : Tax Ledger with Tax Type as Others	Loans & Advances (Asset)			Duties & Taxes	
5	Excise Duty @ 16% Reason(s) : VAT : Tax Ledger with Tax Type as Others	Loans (Liability)			Duties & Taxes	
6	Input VAT @ 20% Reason(s) : VAT : Tax Ledger with Tax Type as Others	Local Sales			Duties & Taxes	
7	Purchase - Courier Charges Reason(s) : VAT : Purchase ledger not configured for VAT	Misc. Expenses (ASSET)			Purchase Accounts	
8	Purchase - Local Reason(s) : VAT : Purchase ledger not configured for VAT	North Debtors			Purchase Accounts	
9	Purchase - Telephone Services Reason(s) : VAT : Purchase ledger not configured for VAT	Operating Expenses			Purchase Accounts	
		Plant & Machinery				
		Provisions				
		Purchase Accounts				
		Repairs & Maintenance				
		Reserves & Surplus				
		Retained Earnings				
		Salaries & Remuneration Paid				
		Sales Accounts				
		Sales Tax Payable				
		Secured Loans				
		Selling & Distribution Expenses				
		South Debtors				
		Stock-in-hand				
		Sundry Creditors				
		Sundry Creditors - Non Trading				
		Sundry Creditors - Trading				
		Sundry Creditors - Transport Unit				
		Sundry Debtors				
		Sundry Debtors - Overseas				
		Surcharge Payable				
		Suspense A/c				
		4 more ... ↓				

- Press Enter to view the ledgers under the selected Group

List of Ledgers		ABC Company			Ctrl + M	✕
List of Ledgers to be Verified (for VAT)		Sales Accounts				
Sl. No.	Particulars	Under	Verification Status	Verification Note		
1	Advertisement Charges Reason(s) : VAT : Sales ledger not configured for VAT	Sales Accounts				
2	Sales - Advertising Services Reason(s) : VAT : Sales ledger not configured for VAT	Sales Accounts				
3	Sales AMC for Computers Reason(s) : VAT : Sales ledger not configured for VAT	Sales Accounts				

F9: Verify

To mark a Ledger as Unknown, Need Clarification or Verified for selected Statute, click on F9: Verify or press F9.

Visit [Ledger Verification](#) for more details

Configuration options in List of Ledgers to be Verified screen

To view the configuration options, click on F12: Configure or press F12 key

Configuration

Show Reason(s) for Verification

? Yes

Show Client's Clarification

? No

- Show Reason(s) for Verification: Set this option to No to hide the Reason displayed for the Ledgers due to which it appears in the to be verified section.
- Show Client's Clarification: Set this option to Yes to view the clarification provided by the Client for the Ledgers with Verification Status as Clarified for a given Statute.

List of Ledgers to be Corrected

To access the List of Ledgers to be Corrected report,
Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

1. Highlight the numbers for Ledgers in the Marked for Clarification/Correction column using right and left arrow keys
2. Press Enter

P: Print	E: Export	M: E-Mail	O: Upload		L: Language	K: Keyboard	A: App. Mgmt	S: Support Centre	H: Help	F1: Condensed
List of LedgersABC CompanyCtrl + M										F3: Company
List of Ledgers to be Corrected (for VAT, ServiceTax, FBT, TCS)										F4: Group
Under Group : J Primary										F9: Verify
Sl.No.	Particulars	Under	Verification Status							
			1 more ...							
1	Sales @ 4% Value Added Tax VAT Classification : J Not Applicable	Local Sales	Need Clarification							
2	VAT Adjustment A/c Value Added Tax VAT Classification : J Not Applicable	Duties & Taxes	Need Clarification							
										F11: Features
										F12: Configure

The List of Ledgers to be Corrected screen displays all the Ledgers for which the Clarification is asked from the Client or changes are suggested to the Client for the required Statute which is displayed below the Ledger name. This report also displays the immediate Group/Sub Group, Verification Status and Verification Note if any.

Note: The Ledgers for which Need Clarification is selected as the Verification Status during Master Verification will appear under this section.

Based on the access, the above report will show the Ledgers to be corrected for the respective Statute only.

Button options in List of Ledgers to be Corrected screen

Condensed/Detailed

By default the List of Ledgers to be corrected report is displayed in the detailed format. To view the condensed report, click on **F1**: Condensed or press Alt+F1.

Note: Based on the security rights or Statute selected the detailed screen will show the Statute name along with the other details.

F4: Group

To filter the List of Ledgers to be Corrected for a particular Group, click on F4: Group or press F4 and select the required Group as shown:

Select Item		ABC Company		Ctrl + M	
List of Ledgers to be Corrected (for VAT, ServiceTax, FBT)				Name of Group	
Under Group : J Primary		Duties & Taxes			
Sl.No.	Particulars	List of Groups		Under	Verification Status
1	Sales @ 4% <u>Value Added Tax</u> VAT Classification : J Not Applicable	J Primary Accumulated Depreciation on Fixed Assets Administrative Expenses Bank Accounts Bank OCC A/c Bank OD A/c Branch / Divisions Capital Account Cash-in-hand CST Payable CST Sales Current A/c Current Assets Current Liabilities Deposits Deposits (Asset) Depreciation on Fixed Assets Direct Expenses Direct Incomes		Local Sales	1 more ... Need Clarification
2	VAT Adjustment A/c <u>Value Added Tax</u> VAT Classification : J Not Applicable	Duties & Taxes East Debtors Employer ESI Contributions Employer PF Contributions Expenses (Direct) Expenses (Indirect) Fixed Assets Income (Direct) Income (Indirect) Indirect Expenses Indirect Incomes		Duties & Taxes	Need Clarification
		36 more ... ↓			

- Press Enter to view the ledgers under the selected Group

List of Ledgers		ABC Company		Ctrl + M
List of Ledgers to be Corrected (for VAT, ServiceTax, FBT, TCS)				
Under Group		: Duties & Taxes		
Sl.No.	Particulars	Under	Verification Status	
1	VAT Adjustment A/c	Duties & Taxes	1 more ... →	
	<u>Value Added Tax</u>		Need Clarification	
	VAT Classification : <i>J Not Applicable</i>			

F9: Verify

To mark a Ledger as Unknown, Need Clarification or Verified for selected Statute, click on F9: Verify or press F9.

Visit [Ledger Verification](#) for more details

Configuration options in List of Ledgers to be Corrected screen

To view the configuration options, click on F12: Configure or press F12 key

Configuration	
Show Client's Clarification	? Yes

- Show Client's Clarification: Set this option to Yes to view the clarification provided by the Client for the Ledgers with Verification status as Clarified for a given statute.

List of Compliant Ledgers

To access the List of Compliant Ledgers report,

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

1. Highlight the numbers for Ledgers in the In accordance column using right and left arrow keys
2. Press Enter

P: Print	E: Export	M: E-Mail	O: Upload		L: Language	K: Keyboard	A: App. Mgmt	S: Support Centre	H: Help	F1: Condensed
List of Ledgers ABC Company Ctrl + M										F3: Company
List of Compliant Ledgers (for VAT, ServiceTax, FBT, TCS)										F4: Group
Under Group : J Primary										F9: Verify
Sl.No.	Particulars	Under	Verification Status							
			1 more ...							
1	Bonus Paid Fringe Benefit Tax FBT Category : Festival Celebration	Salaries & Remuneration Paid								
2	Fast Couriers Service Tax Classification Type : J Not Applicable	Sundry Creditors								
3	FBT Ledger Type of Duty/Tax : FBT	Duties & Taxes								
4	Hindustan Timbers Tax Collected at Source Buyer/Lessee : Body of Individuals	Sundry Debtors								
5	InfoSoft Solutions Service Tax Classification Type : J Not Applicable	Sundry Debtors								
6	Input ST - Courier Charges Service Tax Service Category : Courier Agency	Duties & Taxes								
7	Input ST - Telephone Charges Service Tax Service Category : Telephone Services	Duties & Taxes								
8	Input VAT @ 12.5% Value Added Tax VAT Classification : Input VAT @ 12.5%	Duties & Taxes	J Unknown							
9	Input VAT @ 4% Value Added Tax VAT Classification : Input VAT @ 4%	Duties & Taxes	Verified							
			95 more ...							
										F11: Features
										F12: Configure

The List of Compliant Ledgers screen displays all the Ledgers that are created as per the recommended set for the selected Statute. This report also displays the immediate Group/Sub Group, Verification Status and Verification Note if any.

Note: The Ledgers under Possibly Incorrect (to be Verified) will be shifted to In Accordance once the same is marked as Verified by the Auditor even if the Ledger is not created as per the recommended setup.

Based on the access, the above report will show the Ledgers that are configured correctly for the respective Statute only.

Button options in List of Compliant Ledgers screen

Condensed/Detailed

By default the List of Compliant Ledgers report is displayed in the detailed format. To view the condensed report, click on **F1: Condensed** or press on Alt+F1.

Note: The based on the security rights or Statute selected the detailed screen will show the Statute name along with the other details.

F4: Group

To filter the List of Compliant Ledgers for a particular Group, click on F4: Group or press F4 and select the required Group as shown:

Select Item		ABC Company		Ctrl + M
List of Compliant Ledgers (for VAT, ServiceTax, FBT, TCS)		Name of Group		
Under Group : J Primary		Duties & Taxes		
Sl.No.	Particulars	List of Groups	Under	Verification Status
1	Bonus Paid <i>Fringe Benefit Tax</i> FBT Category : Festival Celebration	J Primary	Salaries & Remuneration Paid	1 more ... →
2	Fast Couriers <i>Service Tax</i> Classification Type : J Not Applicable	Accumulated Depreciation on Fixed Assets	Sundry Creditors	
3	FBT Ledger Type of Duty/Tax : FBT	Administrative Expenses	Duties & Taxes	
4	Hindustan Timbers <i>Tax Collected at Source</i> Buyer/Lessee : Body of Individuals	Bank Accounts	Sundry Debtors	
5	InfoSoft Solutions <i>Service Tax</i> Classification Type : J Not Applicable	Bank OCC A/c	Sundry Debtors	
6	Input ST - Courier Charges <i>Service Tax</i> Service Category : Courier Agency	Bank OD A/c	Duties & Taxes	
7	Input ST - Telephone Charges <i>Service Tax</i> Service Category : Telephone Services	Branch / Divisions	Duties & Taxes	
8	Input VAT @ 12.5% <i>Value Added Tax</i> VAT Classification : Input VAT @ 12.5%	Capital Account	Duties & Taxes	J Unknown
9	Input VAT @ 4% <i>Value Added Tax</i> VAT Classification : Input VAT @ 4%	Cash-in-hand	Duties & Taxes	Verified
		CST Payable		
		CST Sales		
		Current A/c		
		Current Assets		
		Current Liabilities		
		Deposits		
		Deposits (Asset)		
		Depreciation on Fixed Assets		
		Direct Expenses		
		Direct Incomes		
		Duties & Taxes		
		East Debtors		
		Employer ESI Contributions		
		Employer PF Contributions		
		Expenses (Direct)		
		Expenses (Indirect)		
		Fixed Assets		
		Income (Direct)		
		Income (Indirect)		
		Indirect Expenses		
		Indirect Incomes		
		36 more ... ↓		95 more ... ↓

- Press Enter to view the ledgers under the selected Group

List of Ledgers		ABC Company		Ctrl + M
List of Compliant Ledgers (for VAT, ServiceTax, FBT, TCS)				
Under Group		: Duties & Taxes		
Sl.No.	Particulars	Under	Verification Status	
			1 more ... →	
1	FBT Ledger Type of Duty/Tax : FBT	Duties & Taxes		
2	Input ST - Courier Charges <u>Service Tax</u> Service Category : Courier Agency	Duties & Taxes		
3	Input ST - Telephone Charges <u>Service Tax</u> Service Category : Telephone Services	Duties & Taxes		
4	Input VAT @ 12.5% <u>Value Added Tax</u> VAT Classification : Input VAT @ 12.5%	Duties & Taxes	J Unknown	
5	Input VAT @ 4% <u>Value Added Tax</u> VAT Classification : Input VAT @ 4%	Duties & Taxes	Verified	
6	Input VAT - Capital Goods @ 4% <u>Value Added Tax</u> VAT Classification : Purchases - Capital Goods @ 4%	Duties & Taxes		
7	Output ST - Advt. Services <u>Service Tax</u> Service Category : Advertising Agency	Duties & Taxes		
8	Output ST - AMC Computers <u>Service Tax</u> Service Category : Maintenance Or Repair Service	Duties & Taxes		
9	Output VAT @ 12.5% <u>Value Added Tax</u> VAT Classification : Output VAT @ 12.5%	Duties & Taxes		
			20 more ... ↓	

F9: Verify

To mark a Ledger as Unknown, Verified or Need Clarification for selected Statute, click on F9: Verify or press F9.

Visit [Ledger Verification](#) for more details.

Configuration options in List of Compliant Ledgers screen

To view the configuration options, click on F12: Configure or press F12 key

Configuration	
Show Client's Clarification	? Yes

- Show Client's Clarification: Set this option to Yes to view the clarification provided by the Client for the Ledgers with Verification status as Clarified for a given statute.

List of Other/Non Statutory Ledgers

To access the List of Other/Non Statutory Ledgers report,

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

1. Highlight the numbers for Ledgers in the Other/Non Statutory column using right and left arrow keys
2. Press Enter

P: Print	E: Export	M: E-Mail	O: Upload		L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F1: Condensed
List of Ledgers ABC Company Ctrl + M										F3: Company
List of Compliant Ledgers (for VAT, ServiceTax, FBT, TCS)										F4: Group
Under Group : J Primary										F9: Verify
Sl.No.	Particulars	Under	Verification Status							
1	Bonus Paid <i>Fringe Benefit Tax</i> FBT Category : Festival Celebration	Salaries & Remuneration Paid	1 more ...							
2	Fast Couriers <i>Service Tax</i> Classification Type : J Not Applicable	Sundry Creditors								
3	FBT Ledger Type of Duty/Tax : FBT	Duties & Taxes								
4	Hindustan Timbers <i>Tax Collected at Source</i> Buyer/Lessee : Body of Individuals	Sundry Debtors								
5	InfoSoft Solutions <i>Service Tax</i> Classification Type : J Not Applicable	Sundry Debtors								
6	Input ST - Courier Charges <i>Service Tax</i> Service Category : Courier Agency	Duties & Taxes								
7	Input ST - Telephone Charges <i>Service Tax</i> Service Category : Telephone Services	Duties & Taxes								
8	Input VAT @ 12.5% <i>Value Added Tax</i> VAT Classification : Input VAT @ 12.5%	Duties & Taxes	J Unknown							
9	Input VAT @ 4% <i>Value Added Tax</i> VAT Classification : Input VAT @ 4%	Duties & Taxes	Verified							
			95 more ...							
Ctrl + N										F11: Features
										F12: Configure

The List of Other/Non Statutory Ledgers screen displays all the Ledgers which do not belong to any of the selected Statutes. This report also displays the immediate Group/Sub Group, Verification Status and Verification Note if any.

Button options in List of Other/Non Statutory Ledgers screen

Condensed/Detailed

By default the List of Other/Non Statutory Ledgers report is displayed in the detailed format. To view the condensed report, click on **F1: Condensed** or press Alt+F1.

Note: Based on the security rights or Statute selected the detailed screen will show the Statute name along with the other details.

F4: Group

To filter the List of Other/Non Statutory Ledgers for a particular Group, click on F4: Group or press F4 and select the required Group as shown:

Select Item		ABC Company		Ctrl + M	
List of Other/Non Statutory Ledgers (for VAT, ServiceTax, Under Group : Indirect Expenses)		Name of Group			
Sl.No.	Particulars	Indirect Expenses	Verification Status	Verification Note	
		List of Groups			
1	Bank Charges	Primary			
2	Basic Pay	Accumulated Depreciation on Fixed Assets			
3	Bonus	Administrative Expenses			
4	Business Promotion Expenses	Bank Accounts			
5	Commission Paid	Bank OCC A/c			
6	Conveyance	Bank OD A/c			
7	Dep. on Airconditioner	Branch / Divisions			
8	Dep. on Building	Capital Account			
9	Dep. on Computers & Pher.	Cash-in-hand			
10	Dep. on Furniture & Fixt.	CST Payable			
11	Dep. on Motor Car	CST Sales			
12	Dep. on Plant & Machinery - I	Current A/c			
13	Dep on Plant & Machinery - II	Current Assets			
14	Depreciation	Current Liabilities			
15	Discount	Deposits			
16	Donations	Deposits (Asset)			
17	Electricity Charges	Depreciation on Fixed Assets			
18	Employer's Cont. Prov. Fund	Direct Expenses			
19	Employer EPF @ 3.67%	Direct Incomes			
20	Employer EPS @ 8.33%	Duties & Taxes			
21	Employer ESI @ 4.75%	East Debtors			
22	Forex Gain/Loss	Employer ESI Contributions			
23	Freight Outwards	Employer PF Contributions			
24	House Rent Allowance	Expenses (Direct)			
25	Insurance Premium	Expenses (Indirect)			
26	Interest Due	Fixed Assets			
27	Interest & Finance Charges	Income (Direct)			
28	Interest on Bank Overdraft	Income (Indirect)			
29	Interest on Partner's Capital A/c	Indirect Expenses			
		Indirect Incomes			
		36 more ... ↓		22 more ... ↓	

- Press Enter to view the ledgers under the selected Group

List of Ledgers		ABC Company		Ctrl + M	
List of Compliant Ledgers (for VAT, ServiceTax, FBT, TCS)					
Under Group : Duties & Taxes					
Sl.No.	Particulars	Under	Verification Status		
			1 more ...		
1	FBT Ledger	Duties & Taxes			
	Type of Duty/Tax : FBT				
2	Input ST - Courier Charges	Duties & Taxes			
	<u>Service Tax</u>				
	Service Category : Courier Agency				
3	Input ST - Telephone Charges	Duties & Taxes			
	<u>Service Tax</u>				
	Service Category : Telephone Services				
4	Input VAT @ 12.5%	Duties & Taxes	Unknown		
	<u>Value Added Tax</u>				
	VAT Classification : Input VAT @ 12.5%				
5	Input VAT @ 4%	Duties & Taxes	Verified		
	<u>Value Added Tax</u>				
	VAT Classification : Input VAT @ 4%				
6	Input VAT - Capital Goods @ 4%	Duties & Taxes			
	<u>Value Added Tax</u>				
	VAT Classification : Purchases - Capital Goods @ 4%				
7	Output ST - Advt. Services	Duties & Taxes			
	<u>Service Tax</u>				
	Service Category : Advertising Agency				
8	Output ST - AMC Computers	Duties & Taxes			
	<u>Service Tax</u>				
	Service Category : Maintenance Or Repair Service				
9	Output VAT @ 12.5%	Duties & Taxes			
	<u>Value Added Tax</u>				
	VAT Classification : Output VAT @ 12.5%				
			20 more ...		

F9: Verify

To mark a Ledger as Unknown, Verified or Need Clarification for selected Statute, click on F9: Verify or press F9.

Visit [Ledger Verification](#) for more details

Configuration options in List of Other/Non Statutory Ledgers screen

To view the configuration options, click on F12: Configure or press F12 key

Configuration	
Show Client's Clarification	? Yes

- Show Client's Clarification: Set this option to Yes to view the clarification provided by the Client for the Ledgers with Verification status as Clarified for a given statute.

List of All Vouchers

To access the List of All Vouchers report,

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

1. Highlight the numbers for Vouchers in the Total column using right and left arrow keys
2. Press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	A: App. Mgmt	S: Support Centre	H: Help	F1: Condensed			
List of Vouchers									ABC Company	Ctrl + M	F3: Company	
List of All Vouchers (for VAT, ServiceTax, FBT, TCS)												F4: Chg Vch
Date			Vch Type	Vch No.	Particulars	Value	Rate %	Assessable Value	F9: Verify			
											2 more ... →	
1-10-2008	Payment	182	New Era Computers			6,385.00 Dr						
			Cash			6,385.00 Cr						
1-10-2008	Payment	183	Office Rent			2,500.00 Dr						
			Canara Bank			2,500.00 Cr						
3-10-2008	Purchase	62	Mahesh Timbers			12,68,438.00 Cr						
			Purchase @ 12.5%			11,27,500.00 Dr						
			VAT : Purchases @ 12.5%			11,27,500.00 Dr						
			Input VAT @ 12.5%			1,40,938.00 Dr						
			VAT : Input VAT @ 12.5%			1,40,938.00 Dr	12.50	11,27,500.00				
3-10-2008	Purchase	63	Zhandra Timbers			2,60,000.00 Cr						
			Purchase @ 4%			2,50,000.00 Dr						
			VAT : Purchases @ 4%			2,50,000.00 Dr						
			Input VAT @ 4%			10,000.00 Dr						
			VAT : Input VAT @ 4%			10,000.00 Dr	4	2,50,000.00				
3-10-2008	Sales	62	InfoSoft Solutions			38,460.80 Dr						
			Sales AMC for Computers			35,000.00 Cr						
			Service Tax: Maintenance Or Repair Service			35,000.00 Cr						
			Output ST - AMC Computers			3,460.80 Cr						
			Service Tax: Maintenance Or Repair Service			3,460.80 Cr	12.36	28,000.00				
5-10-2008	Payment	184	Staff Welfare Expenses			399.00 Dr						
			FBT :			399.00 Dr						
			Cash			399.00 Cr						
6-10-2008	Payment	185	TCS @ 2.5% - TUFL			33,502.00 Dr						
			Canara Bank			33,502.00 Cr						
7-10-2008	Contra	16	Canara Bank			10,000.00 Cr						
			Cash			10,000.00 Dr						
7-10-2008	Purchase	64	Maruthi Traders			3,80,474.00 Cr						
			Purchase @ 4%			3,65,840.00 Dr						
			VAT : Purchases @ 4%			3,65,840.00 Dr						
			Input VAT @ 4%			14,634.00 Dr						
			VAT : Input VAT @ 4%			14,634.00 Dr	4	3,65,840.00				
											660 more ... ↓	
											F11: Features	
											F12: Configure	

The List of All Vouchers screen displays all the Vouchers created during the selected period irrespective of the statutory type selected. The above report also displays the Voucher Date, Voucher Type, Voucher number, Voucher details, Voucher amounts, Rate of Duty for Statutory Ledgers, Assessable Value along with the Verification Status and Verification Note are also displayed for each Ledger.

- Voucher Date: Displays the date of Voucher Creation/Alteration
- Voucher Type (Vch Type): Displays the Voucher Type (Sales, Purchase, Payment, Journal etc.) for each Voucher
- Voucher No. (Vch No.): Displays the Voucher number
- Particulars: Displays the details of the Ledgers used in the respective Vouchers (names of the Ledgers, Tax details & Classification/Category for the Duty ledgers, Tax details for Sales and Purchase Ledgers for the selected Statutes etc.). For Verified Ledgers, the name of Statute is also displayed under Particulars for which the Voucher is Verified for.
- Value: Displays the transaction amount allocated to each Ledger involved in the Voucher entry.
- Rate: Displays the rate of Duty/tax for each Voucher if applicable.
- Assessable Value: Displays the amount on which the Duty/Tax is calculated.
- Verification Status: Displays the Verification Status selected by the Auditor for the Verified Vouchers.
- Verification Note: Displays the Auditor remarks if any added at the time of verification of Vouchers.

Button options in List of All Vouchers screen

Condensed/Detailed

By default the List of Vouchers to be Verified report is displayed in the detailed format with the Particulars showing the necessary details. To view the condensed report, click on **F1**: Condensed or press Alt+F1.

F4: Chg Vch

To filter the List of All Vouchers for a particular Voucher Type, click on F4: Chg Vch or press F4 and select the required Voucher Type as shown:

Voucher Types
- All Items - All Purchase Vouchers - All Sales Vouchers - All Stock Journal Vouchers - Attendance - Commercial Invoice - Contra - Credit Note - Debit Note - Delivery Note - Excise - Purchase - Excise - Sales - Journal - Memorandum - Mfg Journal
Voucher Type
Payment
- Payment - Payroll - Physical Stock - Purchase - Purchase Order - Receipt - Receipt Note - Rejections In - Rejections Out - Reversing Journal - Sales - Sales Order - Stock Journal

- Press Enter to view the Vouchers to the selected Voucher Type

List of Vouchers			ABC Company		Ctrl + M	
List of Payment Vouchers (for VAT, ServiceTax, FBT, TCS)						
Date	Vch Type	Vch No.	Particulars	Value	Rate %	Assessable Value
1 more ...						
1-10-2008	Payment	182	New Era Computers	6,385.00	Dr	
			Cash	6,385.00	Cr	
1-10-2008	Payment	183	Office Rent	2,500.00	Dr	
			Canara Bank	2,500.00	Cr	
5-10-2008	Payment	184	Staff Welfare Expenses	399.00	Dr	
			FBT :	399.00	Dr	
			Cash	399.00	Cr	
6-10-2008	Payment	185	TCS @ 2.5% - TUFL	33,502.00	Dr	
			Canara Bank	33,502.00	Cr	
8-10-2008	Payment	186	Repairs & Maintenance - Guest Accomd.	300.00	Dr	
			FBT :	300.00	Dr	
			Cash	300.00	Cr	
8-10-2008	Payment	187	Airconditioner	21,500.00	Dr	
			Cash	21,500.00	Cr	
8-10-2008	Payment	188	Jet Roadways (P) Ltd.,	5,000.00	Dr	
			HDFC Bank	5,000.00	Cr	
8-10-2008	Payment	189	The League Club	7,500.00	Dr	
			Cash	7,500.00	Cr	
10-10-2008	Payment	190	Bharat Petroleum	3,106.00	Dr	
			Canara Bank	3,106.00	Cr	
11-10-2008	Payment	191	Electricity Charges	2,987.00	Dr	
			Canara Bank	2,987.00	Cr	
12-10-2008	Payment	192	Infinite Infosolutions	2,05,785.00	Dr	
			Canara Bank	2,05,785.00	Cr	
12-10-2008	Payment	193	Jain Realtors	4,00,000.00	Dr	
			Canara Bank	4,00,000.00	Cr	
13-10-2008	Payment	194	Subscriptions	1,000.00	Dr	
			Cash	1,000.00	Cr	
13-10-2008	Payment	195	Donations	501.00	Dr	
			Cash	501.00	Cr	
15-10-2008	Payment	196	Pee Jee Transports	1,250.00	Dr	
216 more ...						

F9: Verify

To mark a Voucher as Unknown, Verified or Need Clarification for selected Statute, click on F9: Verify press F9.

Visit [Voucher Verification](#) for more details.

Configuration options in List of All Vouchers screen

The Auditor can view some additional information by configuring the above screen. To view the configuration options, click on F12: Configure or press F12 key

Configuration	
Show Narrations also	? Yes
Show Billwise Details also	? Yes
Show Inventory Details also	? Yes
Show Client's Clarification	? Yes

- Show Narrations also: Set this option to Yes to view the Narrations entered by the Customer at the time of Voucher entry.
- Show Billwise Details also: Set this option to Yes to view Bill reference details for Ledgers applicable for bill wise details.
- Show Inventory Details also: Set this option to Yes to view the inventory details for applicable Ledgers.
- Show Client's Clarification: Set this option to Yes to view the clarification provided by the Client for the Vouchers with Verification Status as Clarified for a given statute.

List of Vouchers to be Verified

To access the List of Vouchers to be Verified report,

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

1. Highlight the numbers for Vouchers in the Possibly Incorrect (to be Verified) column using right and left arrow keys
2. Press Enter

P: Print	E: Export	M: E-Mail	O: Upload	G: Language	K: Keyboard	K: Control Centre	H: Support Centre	H: Help	F1: Condensed
List of Vouchers ABC Company Ctrl + M									F4: Chg Vch
List of Vouchers to be Verified (for VAT, ServiceTax, FBT, TCS)									F9: Verify
Date	Vch Type	Vch No.	Particulars	Value	Rate %	Assessable Value			
									</

The List of Vouchers to be Verified screen displays the Vouchers created during the selected period without the recommended setup. The above report also displays the Voucher Date, Voucher Type, Voucher number, Voucher details, Voucher amounts, Rate of Duty for Statutory Ledgers, Assessable Value along with the Verification Status and Verification Note are also displayed for each Ledger.

- Voucher Date: Displays the date of Voucher Creation/Alteration
- Voucher Type (Vch Type): Displays the Voucher Type (Sales, Purchase, Payment, Journal etc.) for each Voucher
- Voucher No. (Vch No.): Displays the Voucher number
- Particulars: Displays the details of the Ledgers used in the respective Vouchers (names of the Ledgers, Tax details & Classification/Category for the Duty Ledgers, Tax details for Sales and Purchase Ledgers etc. The Reason due to which the Voucher is under Possibly Incorrect is also displayed under Particulars for respective Statute. If the Voucher does not meet more than one recommended setup for more than one Statute, the multiple Reasons are displayed based on the selected Statutes or security rights assigned.

For example, if you have access to view the Vouchers for FBT, Service Tax, VAT and TCS and if the Voucher fails due to two reasons in VAT and one reason in FBT, then the particulars will show three Reasons one for FBT and two for VAT.

- Value: Displays the transaction amount allocated to each Ledger involved in the Voucher entry.
- Rate: Displays the rate of Duty/tax for each Voucher if applicable.
- Assessable Value: Displays the amount on which the Duty/Tax is calculated.
- Verification Status: Displays the Verification Status selected by the Auditor for the Verified Vouchers.

- Verification Note: Displays the Auditor remarks if any added at the time of verification of Vouchers.

The above report for VAT as the Statutory Type will be as shown:

List of Vouchers			ABC Company		Ctrl + M		
List of Vouchers to be Verified (for VAT)							
Date	Vch Type	Vch No.	Particulars	Value	Rate %	Assessable Value	
				2 more ... →			
8-1-2009	Purchase	81	Maruthi Traders	3,80,474.00	Cr		
			Purchase @ 4%	3,65,840.00	Dr		
			VAT : Purchases @ 4%	3,65,840.00	Dr		
			Input VAT @ 4%	14,634.00	Dr		
			VAT : Input VAT @ 4%	14,634.00	Dr	4 3,65,840.00	
			Reason(s) :				
			VAT : Wrong Tax Calculation				
10-1-2009	Sales	95	Computer World	4,60,100.00	Dr		
			Interstate Sales @ 4%	4,40,000.00	Cr		
			VAT : Inter-State Sales	4,40,000.00	Cr		
			Transportation & Packaging	2,500.00	Cr		
			CST Tax @ 4%	17,600.00	Cr		
			Reason(s) :				
			VAT : Tax Ledger with Tax Type as Others				
15-1-2009	Sales	98	Global Traders	13,722.00	Dr		
			Sales @ 4%	13,194.00	Cr		
			VAT : Sales @ 4%	13,194.00	Cr		
			Output VAT @ 4%	528.00	Cr		
			VAT : Output VAT @ 4%	528.00	Cr	4 13,194.00	
			Reason(s) :				
			VAT : Wrong Tax Calculation				
31-1-2009	Journal	70	Output VAT @ 12.5%	1,87,669.51	Dr		
			Output VAT @ 4%	35,344.00	Dr		
			Input VAT @ 4%	35,750.00	Cr		
			VAT Adjustment A/c	1,87,263.51	Cr		
			Reason(s) :				
			VAT : Tax Ledger Classification Mismatch				
			Wrong Tax Calculation				
31-1-2009	Journal	71	VAT Adjustment A/c	1,86,114.56	Dr		
			VAT Payable	1,86,114.56	Cr		
			Reason(s) :				
				105 more ... ↓			

The following types of Vouchers will be displayed under Possibly Incorrect to be Verified:

1. If Duty Ledgers with Tax Type as Others and used in VAT related transactions.
2. If the Tax Classification specified in the Master is changed during the Voucher entry for Duty Ledger, Purchase Ledger or Sales Ledger
3. If the VAT Calculation is incorrect
4. If the Payment Details is not specified completely for the VAT Payment Vouchers and so on.

The user can identify these cases with the Reason shown at the end under Particulars. If there are multiple reasons the same will be shown one after another.

Button options in List of Vouchers to be Verified screen

Condensed/Detailed

By default the List of Vouchers to be Verified report is displayed in the detailed format with the Particulars showing the necessary details. To view the condensed report, click on **F1**: Condensed or press Alt+F1.

F4: Chg Vch

To filter the List of Vouchers to be Verified for a particular Voucher Type, click on F4: Chg Vch press F4 and select the required Voucher Type as shown:

Voucher Types	
	- All Items - All Purchase Vouchers - All Sales Vouchers - All Stock Journal Vouchers - Attendance - Commercial Invoice - Contra - Credit Note - Debit Note - Delivery Note - Excise - Purchase - Excise - Sales - Journal - Memorandum - Mfg Journal
	Voucher Type
	Payment
	Payment
	- Payroll - Physical Stock - Purchase - Purchase Order - Receipt - Receipt Note - Rejections In - Rejections Out - Reversing Journal - Sales - Sales Order - Stock Journal

- Press Enter to view the Vouchers to the selected Voucher Type

List of Vouchers			ABC Company		Ctrl + M	
List of Payment Vouchers to be Verified (for VAT, ServiceTax, FBT, TCS)						
Date	Vch Type	Vch No.	Particulars	Value	Rate %	Assessable Value
						2 more ... →
6-1-2009	Payment	286	Staff Welfare Expenses	407.00 Dr		
			FBT : Employees Welfare	407.00 Dr		
			Cash	407.00 Cr		
			Reason(s) :			
			FBT : FBT Category Mismatch			
6-2-2009	Payment	314	Staff Welfare Expenses	620.00 Dr		
			FBT : Employees Welfare	620.00 Dr		
			Cash	620.00 Cr		
			Reason(s) :			
			FBT : FBT Category Mismatch			
15-2-2009	Payment	320	Repairs & Maintenance - Guest Accomd.	300.00 Dr		
			FBT :	300.00 Dr		
			Cash	300.00 Cr		
			Reason(s) :			
			FBT : FBT Category NOT selected			
23-2-2009	Payment	326	Repairs & Maintenance - Guest Accomd.	3,110.00 Dr		
			FBT :	3,110.00 Dr		
			Cash	3,110.00 Cr		
			Reason(s) :			
			FBT : FBT Category NOT selected			
6-3-2009	Payment	342	Staff Welfare Expenses	641.00 Dr		
			FBT : Employees Welfare	641.00 Dr		
			Cash	641.00 Cr		
			Reason(s) :			
			FBT : FBT Category Mismatch			
15-3-2009	Payment	349	Repairs & Maintenance - Guest Accomd.	300.00 Dr		
			FBT :	300.00 Dr		
			Cash	300.00 Cr		
			Reason(s) :			
			FBT : FBT Category NOT selected			

F9: Verify

To mark a Voucher as Unknown, Verified or Need Clarification for selected Statute, click on F9: Verify press F9.

Visit [Voucher Verification](#) for more details

Configuration options in List of Vouchers to be Verified screen

The Auditor can view some additional information by configuring the above screen. To view the configuration options,

- Click on F12: Configure or press F12 key.

Configuration	
Show Narrations also	? Yes
Show Billwise Details also	? Yes
Show Inventory Details also	? Yes
Show Client's Clarification	? Yes

- Show Narrations also: Set this option to Yes to view the Narrations entered by the Customer at the time of Voucher entry.

- Show Billwise Details also: Set this option to Yes Set this option to Yes to view Bill reference details for Ledgers applicable for bill wise details.
- Show Inventory Details also: Set this option to Yes to view the inventory details for applicable Ledgers.
- Show Client's Clarification: Set this option to Yes to view the clarification provided by the Client for the Vouchers with Verification Status as Clarified for a given statute.

List of Vouchers to be Corrected/Clarified

To access the List of Vouchers to be Corrected/Clarified report,

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

1. Highlight the numbers for Vouchers in the Marked for Clarification/Correction column using right and left arrow keys
2. Press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	C: Control Centre	S: Support Centre	H: Help	F1: Condensed
List of Vouchers									F3: Company
ABC Company									F4: Chg Vch
List of Vouchers to be Corrected/Clarified (for VAT, ServiceTax, FBT, TCS)									F9: Verify
Date	Vch Type	Vch No.	Particulars	Rate %	Assessable Value	Verification Status			
2-1-2009	Sales	92	Global Traders	← ... 1 more		1 more ... →			
			Sales @ 4%						
			VAT : Sales @ 4%			Need Clarification			
10-1-2009	Sales	96	Modern Advertisers						
			Sales - Advertising Services						
			Service Tax : Advertising Agency			Need Clarification			
			Output ST - Advt. Services						
			Service Tax : Advertising Agency						
15-1-2009	Payment	291	Repairs & Maintenance - Guest Accomd.	12.36	6,250.00				
			FBT :			Need Clarification			
			Cash						
8-2-2009	Purchase	87	Mahesh Timbers						
			Purchase @ 12.5%						
			VAT : Purchases @ 12.5%			Need Clarification			
			Input VAT @ 12.5%						
			VAT : Input VAT @ 12.5%						
22-2-2009	Sales	104	Janata Timbers	12.50	11,27,500.00				
			Sales @ 12.5%						
			VAT : Sales @ 12.5%						
			TCS @ 2.5% - TUFL						
			TCS :	2.83	19,00,000.00	Need Clarification			
			Output VAT @ 12.5%						
			VAT : Output VAT @ 12.5%	12.50	19,59,200.00				
									F11: Features
									F12: Configure

The List of Vouchers to be Corrected/Clarified screen displays the Vouchers created during the selected period for which the Clarification is asked from the Client. The above report also displays the Voucher Date, Voucher Type, Voucher number, Voucher details, Voucher amounts, Rate of Duty for Statutory Ledgers, Assessable Value along with the Verification Status and Verification Note are also displayed for each Ledger.

- Voucher Date: Displays the date of Voucher Creation/Alteration
- Voucher Type (Vch Type): Displays the Voucher Type (Sales, Purchase, Payment, Journal etc.) for each Voucher
- Voucher No. (Vch No.): Displays the Voucher number
- Particulars: Displays the details of the Ledgers used in the respective Vouchers (names of the Ledgers, Tax details & Classification/Category for the Duty Ledgers, Tax details for Sales and Purchase Ledgers etc.).
- Value: Displays the transaction amount allocated to each Ledger involved in the Voucher entry.
- Rate: Displays the rate of Duty/tax for each Voucher if applicable.
- Assessable Value: Displays the amount on which the Duty/Tax is calculated.
- Verification Status: Displays the Verification Status selected by the Auditor for the Verified Vouchers.
- Verification Note: Displays the Auditor remarks if any added at the time of verification of Vouchers.

The Verification Status for the selected Statute will be Need Clarification for the Vouchers appearing under the List of Vouchers to be Corrected/Clarified.

Note: If you have access to view the Vouchers for more than one Statute and Clarification is asked for more than one Statute for the same Voucher, Verification Status for multiple Statutes will be displayed is Need Clarification.

This report is for Auditor's reference on the number of Vouchers for which the Clarification is asked from the Client. Once the Client provides the necessary clarification or corrects the Vouchers, the same will be removed from this report.

Button options in List of Vouchers to be Corrected/Clarified screen

Condensed/Detailed

By default the List of Vouchers to be Corrected/Clarified report is displayed in the detailed format with the Particulars showing the necessary details. To view the condensed report, click on **F1**: Condensed or press Alt+F1.

F4: Chg Vch

To filter the List of Vouchers to be Corrected/Clarified for a particular Voucher Type, click on F4: Chg Vch or press F4 and select the required Voucher Type as shown:

Voucher Types
13,440
13,440
13,440
12,68,438
11,27,500
11,27,500
1,40,938
1,40,938
- All Items - All Purchase Vouchers - All Sales Vouchers - All Stock Journal Vouchers - Attendance - Commercial Invoice - Contra - Credit Note - Debit Note - Delivery Note - Excise - Purchase - Excise - Sales - Journal - Memorandum - Mfg Journal - Payment - Payroll - Physical Stock Purchase - Purchase Order - Receipt - Receipt Note - Rejections In - Rejections Out - Reversing Journal - Sales - Sales Order - Stock Journal
Voucher Type
Purchase

- Press Enter to view the Vouchers to the selected Voucher Type

List of Vouchers

ABC Company

Ctrl + M

List of Purchase Vouchers to be Corrected/Clarified (for VAT, ServiceTax, FBT, TCS)

Date	Vch Type	Vch No.	Particulars	Value	Rate %	Assessable Value	Verification Status
				1 more ... →			
8-2-2009	Purchase	87	Mahesh Timbers	12,68,438.00 Cr			
			Purchase @ 12.5%	11,27,500.00 Dr			
			VAT : Purchases @ 12.5%	11,27,500.00 Dr			Need Clarification
			Input VAT @ 12.5%	1,40,938.00 Dr			
			VAT : Input VAT @ 12.5%	1,40,938.00 Dr	12.50	11,27,500.00	

F9: Verify

Even though this report is basically for the Auditor to keep track on the Vouchers for which the Clarification is asked. The Auditor can use the F9:Verify option to change the Verification Status and the Voucher will move either the original place to In Accordance.

To mark a Voucher as Unknown, Verified or Need Clarification for selected Statute, click on F9: Verify or press F9.

Visit [Voucher Verification](#) for more details

Configuration options in List of Vouchers to be Corrected/Clarified screen

The Auditor can view some additional information by configuring the above screen. To view the configuration options,

- Click on F12: Configure or press F12 key.

Configuration	
Show Narrations also	? Yes
Show Billwise Details also	? Yes
Show Inventory Details also	? Yes
Show Client's Clarification	? Yes

- Show Narrations also: Set this option to Yes to view the Narrations entered by the Customer at the time of Voucher entry.
- Show Billwise Details also: Set this option to Yes to view Bill reference details for Ledgers applicable for bill wise details.
- Show Inventory Details also: Set this option to Yes to view the inventory details for applicable Ledgers.
- Show Client's Clarification: Set this option to Yes to view the clarification provided by the Client for the Vouchers with Verification Status as Clarified for a given statute.

List of Compliant Vouchers

To access the List of Compliant Vouchers report,

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

- Highlight the numbers for Vouchers in the In Accordance column using right and left arrow keys
- Press Enter

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	A: App. Mgmt	S: Support Centre	H: Help	F1: Condensed		
List of Vouchers									ABC Company	Ctrl + M	F3: Company
List of Compliant Vouchers (for VAT, ServiceTax, FBT, TCS)											F4: Chg Vch
Date	Vch Type	Vch No.	Particulars			Value	Rate %	Assessable Value	F9: Verify		
									2 more ... →		
3-10-2008	Purchase	63	Zhandra Timbers			2,60,000.00 Cr					
			Purchase @ 4%			2,50,000.00 Dr					
			VAT : Purchases @ 4%			2,50,000.00 Dr					
			Input VAT @ 4%			10,000.00 Dr					
			VAT : Input VAT @ 4%			10,000.00 Dr	4	2,50,000.00			
3-10-2008	Sales	62	InfoSoft Solutions			38,460.80 Dr					
			Sales AMC for Computers			35,000.00 Cr					
			Service Tax : Maintenance Or Repair Service			35,000.00 Cr					
			Output ST - AMC Computers			3,460.80 Cr					
			Service Tax : Maintenance Or Repair Service			3,460.80 Cr	12.36	28,000.00			
8-10-2008	Sales	63	Gaitonde Traders			1,06,875.00 Dr					
			Sales @ 12.5%			95,000.00 Cr					
			VAT : Sales @ 12.5%			95,000.00 Cr					
			Output VAT @ 12.5%			11,875.00 Cr					
			VAT : Output VAT @ 12.5%			11,875.00 Cr	12.50	95,000.00			
19-10-2008	Sales	66	S.V.S Computers			1,26,562.50 Dr					
			Sales @ 12.5%			1,12,500.00 Cr					
			VAT : Sales @ 12.5%			1,12,500.00 Cr					
			Output VAT @ 12.5%			14,062.50 Cr					
			VAT : Output VAT @ 12.5%			14,062.50 Cr	12.50	1,12,500.00			
19-10-2008	Payment	198	Staff Welfare Expenses			1,890.00 Dr					
			FBT : Employees Welfare			1,890.00 Dr					
			Cash			1,890.00 Cr					
25-10-2008	Purchase	66	Fast Couriers			1,573.04 Cr					
			Purchase - Courier Charges			1,400.00 Dr					
			Service Tax : Courier Agency			1,400.00 Dr					
			Input ST - Courier Charges			173.04 Dr					
			Service Tax : Courier Agency			173.04 Dr	12.36	1,400.00			
27-10-2008	Purchase	67	Telephone Link Ltd.,			1,235.96 Cr					
			Purchase - Telephone Services			1,100.00 Dr					
			Service Tax : Telephone Services			1,100.00 Dr					
									110 more ... ↓	F11: Features	
									F12: Configure		

The List of Compliant Vouchers screen displays the Vouchers that are created/passed as per the recommended setup for the selected Statutes during the given/selected period. The above report also displays the Voucher Date, Voucher Type, Voucher number, Voucher details, Voucher Amounts, Rate of Duty for Statutory Ledgers, Assessable Value along with the Verification Status and Verification Note are also displayed for each Ledger.

- Voucher Date: Displays the date of Voucher Creation/Alteration
- Voucher Type (Vch Type): Displays the Voucher Type (Sales, Purchase, Payment, Journal etc.) for each Voucher

- Voucher No. (Vch No.): Displays the Voucher number
- Particulars: Displays the details of the Ledgers used in the respective Vouchers (names of the Ledgers, Tax details & Classification/Category for the Duty Ledgers, Tax details for Sales and Purchase Ledgers etc.).
- Value: Displays the transaction amount allocated to each Ledger involved in the Voucher entry.
- Rate: Displays the rate of Duty/tax for each Voucher if applicable.
- Assessable Value: Displays the amount on which the Duty/Tax is calculated.
- Verification Status: Displays the Verification Status selected by the Auditor for the Verified Vouchers.
- Verification Note: Displays the Auditor remarks if any added at the time of verification of Vouchers.

The Verification Status for the selected Statute will be Verified for the Vouchers appearing under the List of Compliant Vouchers.

Note: If you have access to view the Vouchers for more than one Statute and Clarification is asked for more than one Statute for the same Voucher, Verification Status for multiple Statues will be displayed.

Button options in List of Compliant Vouchers screen

Condensed/Detailed

By default the List of Compliant Vouchers report is displayed in the detailed format with the Particulars displaying all the necessary details. To view the condensed report, click on **F1**: Condensed or press Alt+F1.

F4: Chg Vch

To filter the List of Compliant Vouchers for a particular Voucher Type, click on F4: Chg Vch or press F4 and select the required Voucher Type as shown:

Voucher Types	
2,60,000	J All Items
2,50,000	All Purchase Vouchers
2,60,000	All Sales Vouchers
10,000	All Stock Journal Vouchers
10,000	Attendance
1,573	Commercial Invoice
1,400	Contra
1,400	Credit Note
173	Debit Note
173	Delivery Note
1,235	Excise - Purchase
	Excise - Sales
	Journal
	Memorandum
	Mfg Journal
	Payment
3,50,000	Payroll
3,60,000	Physical Stock
14,000	Purchase
14,000	Purchase Order
1,685	Receipt
1,500	Receipt Note
1,500	Rejections In
185	Rejections Out
185	Reversing Journal
1,348	Sales
1,200	Sales Order
1,200	Stock Journal
148	
143	

- Press Enter to view the Vouchers to the selected Voucher Type

List of Vouchers			ABC Company		Ctrl + M		
List of Compliant Purchase Vouchers (for VAT, ServiceTax, FBT, TCS)							
Date	Vch Type	Vch No.	Particulars	Value	Rate %	Assessable Value	Verification Status
				1 more ... →			
3-10-2008	Purchase	63	Zhandra Timbers	2,60,000.00 Cr			
			Purchase @ 4%	2,50,000.00 Dr			
			VAT : Purchases @ 4%	2,50,000.00 Dr			
			Input VAT @ 4%	10,000.00 Dr			
			VAT : Input VAT @ 4%	10,000.00 Dr	4	2,50,000.00	
25-10-2008	Purchase	66	Fast Couriers	1,573.04 Cr			
			Purchase - Courier Charges	1,400.00 Dr			
			Service Tax : Courier Agency	1,400.00 Dr			
			Input ST - Courier Charges	173.04 Dr			
			Service Tax : Courier Agency	173.04 Dr	12.36	1,400.00	
27-10-2008	Purchase	67	Telephone Link Ltd.,	1,235.96 Cr			
			Purchase - Telephone Services	1,100.00 Dr			
			Service Tax : Telephone Services	1,100.00 Dr			
			Input ST - Telephone Charges	135.96 Dr			
			Service Tax : Telephone Services	135.96 Dr	12.36	1,100.00	
26-11-2008	Purchase	71	NextGen Systems	3,64,000.00 Cr			
			Purchase @ 4%	3,50,000.00 Dr			
			VAT : Purchases @ 4%	3,50,000.00 Dr			
			Input VAT @ 4%	14,000.00 Dr			
			VAT : Input VAT @ 4%	14,000.00 Dr	4	3,50,000.00	
26-11-2008	Purchase	72	Telephone Link Ltd.,	1,685.40 Cr			
			Purchase - Telephone Services	1,500.00 Dr			
			Service Tax : Telephone Services	1,500.00 Dr			
			Input ST - Telephone Charges	185.40 Dr			
			Service Tax : Telephone Services	185.40 Dr	12.36	1,500.00	
28-11-2008	Purchase	73	Fast Couriers	1,348.32 Cr			
			Purchase - Courier Charges	1,200.00 Dr			
			Service Tax : Courier Agency	1,200.00 Dr			
			Input ST - Courier Charges	148.32 Dr			
			Service Tax : Courier Agency	148.32 Dr	12.36	1,200.00	
1-12-2008	Purchase	74	Nayak Trading Co.,	7,800.00 Cr			
				14 more ... ↓			

F9: Verify

To mark a Voucher as Unknown, Verified or Need Clarification for selected Statute, click on F9: Verify press F9.

Visit [Voucher Verification](#) for more details.

Configuration options in List of Vouchers to be Corrected/Clarified screen

The Auditor can view some additional information by configuring the above screen. To view the configuration options,

- Click on F12: Configure or press F12 key.

Configuration	
Show Narrations also	? Yes
Show Billwise Details also	? Yes
Show Inventory Details also	? Yes
Show Client's Clarification	? Yes

- Show Narrations also: Set this option to Yes to view the Narrations entered by the Customer at the time of Voucher entry.
- Show Billwise Details also: Set this option to Yes to view Bill reference details for Ledgers applicable for bill wise details.
- Show Inventory Details also: Set this option to Yes to view the inventory details for applicable Ledgers.
- Show Client's Clarification: Set this option to Yes to view the clarification provided by the Client for the Vouchers with Verification Status as Clarified for a given statute.

**List of Other/Non-Statutory Vouchers**

To access the List of Other/Non-Statutory Vouchers report,

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

- Highlight the numbers for Vouchers in the Other/Non-Statutory column using right and left arrow keys
- Press Enter

The List of Other/Non-Statutory Vouchers screen displays the Vouchers that does not belong to the Statute selected for the given/selected period. The above report also displays the Voucher Date, Voucher Type, Voucher number, Voucher details, Voucher Amounts, Rate of Duty for Statutory Ledgers (for other than the Statute selecte), Assessable Value along with the Verification Status and Verification Note are also displayed for each Ledger.

- **Voucher Date:** Displays the date of Voucher Creation/Alteration
- **Voucher Type (Vch Type):** Displays the Voucher Type (Sales, Purchase, Payment, Journal etc.) for each Voucher
- **Voucher No. (Vch No.):** Displays the Voucher number
- **Particulars:** Displays the details of the Ledgers used in the respective Vouchers (names of the Ledgers, Tax details & Classification/Category for the Duty Ledgers, Tax details for Sales and Purchase Ledgers etc.).
- **Value:** Displays the transaction amount allocated to each Ledger involved in the Voucher entry.
- **Rate:** Displays the rate of Duty/tax for each Voucher if applicable.
- **Assessable Value:** Displays the amount on which the Duty/Tax is calculated.
- **Verification Status:** Displays the Verification Status selected by the Auditor for the Verified Vouchers.
- **Verification Note:** Displays the Auditor remarks if any added at the time of verification of Vouchers.

Note: Based on the Statute selected the all other Vouchers will be listed under Other/Non-Statutory. E.g. if FBT Statute is selected, then the VAT, Service Tax and TCS Vouchers will also be listed under Other/Non-Statutory Vouchers.

Condensed/Detailed

By default the List of Other/Non Statutory Vouchers report is displayed in the detailed format with the Particulars displaying all the necessary details. To view the condensed report, click on **F1:** Condensed or press Alt+F1.

F4: Chg Vch

To filter the List of Other/Non Statutory Vouchers for a particular Voucher Type, click on F4: Chg Vch or press F4 and select the required Voucher Type as shown:

Voucher Types	
6,385	All Items
6,385	All Purchase Vouchers
2,500	All Sales Vouchers
2,500	All Stock Journal Vouchers
33,502	Attendance
33,502	Commercial Invoice
21,500	Contra
21,500	Credit Note
5,000	Debit Note
5,000	Delivery Note
7,500	Excise - Purchase
	Excise - Sales
	Journal
	Memorandum
	Mfg Journal
Payment	
2,05,785	Payroll
2,05,785	Physical Stock
4,00,000	Purchase
4,00,000	Purchase Order
1,000	Receipt
1,000	Receipt Note
501	Rejections In
501	Rejections Out
1,250	Reversing Journal
1,250	Sales
5,000	Sales Order
5,000	Stock Journal
17,945	
17,945	

- Press Enter to view the Vouchers to the selected Voucher Type

List of Vouchers			ABC Company		Ctrl + M		
List of Other/Non-Statutory Payment Vouchers (for VAT, ServiceTax, FBT, TCS)							
Date	Vch Type	Vch No.	Particulars	Value	Rate %	Assessable Value	Verification Status
				1 more ...			
1-10-2008	Payment	182	New Era Computers	6,385.00	Dr		
			Cash	6,385.00	Cr		
1-10-2008	Payment	183	Office Rent	2,500.00	Dr		
			Canara Bank	2,500.00	Cr		
6-10-2008	Payment	185	TCS @ 2.5% - TUFL	33,502.00	Dr		
			Canara Bank	33,502.00	Cr		
8-10-2008	Payment	187	Airconditioner	21,500.00	Dr		
			Cash	21,500.00	Cr		
8-10-2008	Payment	188	Jet Roadways (P) Ltd.,	5,000.00	Dr		
			HDFC Bank	5,000.00	Cr		
8-10-2008	Payment	189	The League Club	7,500.00	Dr		
			Cash	7,500.00	Cr		
10-10-2008	Payment	190	Bharat Petroleum	3,106.00	Dr		
			Canara Bank	3,106.00	Cr		
11-10-2008	Payment	191	Electricity Charges	2,987.00	Dr		
			Canara Bank	2,987.00	Cr		
12-10-2008	Payment	192	Infinite Infosolutions	2,05,785.00	Dr		
			Canara Bank	2,05,785.00	Cr		
12-10-2008	Payment	193	Jain Realtors	4,00,000.00	Dr		
			Canara Bank	4,00,000.00	Cr		
13-10-2008	Payment	194	Subscriptions	1,000.00	Dr		
			Cash	1,000.00	Cr		
13-10-2008	Payment	195	Donations	501.00	Dr		
			Cash	501.00	Cr		
15-10-2008	Payment	196	Pee Jee Transports	1,250.00	Dr		
			Canara Bank	1,250.00	Cr		
18-10-2008	Payment	197	Adview Consultants	5,000.00	Dr		
			Canara Bank	5,000.00	Cr		
20-10-2008	Payment	200	CST Tax @ 4%	17,945.00	Dr		
			Canara Bank	17,945.00	Cr		
21-10-2008	Payment	201	Travelling & Conveyance	2,569.00	Dr		
				152 more ...			

F9: Verify

To mark a Voucher as Unknown, Verified or Need Clarification for selected Statute, click on F9: Verify or press F9.

Visit [Voucher Verification](#) for more details

Configuration options in List of Vouchers to be Corrected/Clarified screen

The Auditor can view some additional information by configuring the above screen. To view the configuration options,

- Click on F12: Configure or press F12 key.

Configuration	
Show Narrations also	? Yes
Show Billwise Details also	? Yes
Show Inventory Details also	? Yes
Show Client's Clarification	? Yes

- Show Narrations also: Set this option to Yes to view the Narrations entered by the Customer at the time of Voucher entry.

- Show Billwise Details also: Set this option to Yes to view Bill reference details for Ledgers applicable for bill wise details.
- Show Inventory Details also: Set this option to Yes to view the inventory details for applicable Ledgers.
- Show Client's Clarification: Set this option to Yes to view the clarification provided by the Client for the Vouchers with Verification Status as Clarified for a given statute.



Verify Ledgers



Tally allows the Auditor to Verify the Ledgers from all the columns (i.e. Total, Possibly Incorrect (to be Verified), Marked for Clarification/Correction, In accordance, Other/Non Statutory). It is recommended that the Auditor Verifies all the Ledgers under Possibly Incorrect (to be Verified) as these are the Ledgers which are not created as per the default recommended setup.

To Verify Ledgers from Possibly Incorrect (to be Verified),

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

1. Under Statutory Compliance Summary section
2. Highlight the Possibly Incorrect (to be Verified) column for Ledgers using right and left Arrow keys
3. Press Enter

List of Ledgers		ABC Company		Ctrl + M
List of Ledgers to be Verified (for VAT, ServiceTax, FBT, TCS)				
Under Group		: Primary		
Sl. No.	Particulars	Under	Verification Status	
			1 more ...	
1	Advertisement Charges <i>Service Tax</i> Service Category : Advertising Agency Reason(s) : VAT : Sales ledger not configured for VAT	Sales Accounts		
2	Bright Traders <i>Tax Collected at Source</i> Buyer/Lessee : Company - Resident Ignore Surcharge Exemption Limit : Yes Reason(s) : TCS : Verify Surcharge Exemption	Sundry Debtors		
3	Cost of Petrol <i>Fringe Benefit Tax</i> FBT Category : Not Applicable Reason(s) : FBT : FBT Category NOT selected	Indirect Expenses		
4	CST 4% on Purchases Reason(s) : VAT : Purchase ledger not configured for VAT	Purchase Accounts		
5	CST Tax @ 4% Reason(s) : VAT : Tax Ledger with Tax Type as Others Service Tax: Tax Ledger with Tax Type as Others	CST Payable		
6	Educ. Cess @ 2% Reason(s) : VAT : Tax Ledger with Tax Type as Others	Duties & Taxes	103 more ...	

4. To start Verification,
5. Select the Ledger using the Space Bar key and click on F9: Verify button or press F9 key

Or

1. Press Enter on the required Ledger.

Note: When Enter key is used for Verify, there is no need to select the Ledger separately as the Ledger is selected by default.

When F9:Verify button or F9 Key is used to verify the Ledgers, you need to select the Ledgers first. To select the Ledgers:

1. Press Space Bar on the required Ledger to select a single Ledger
2. Press Space Bar one by one on different Ledgers to select more than one Ledgers randomly
3. Press Ctrl+Alt+A to select all Ledgers

The Verification Details screen appears as shown:

Statute Type		In Details
Name of Statute		Verification Note
	FBT	
	ServiceTax	
	TCS	
	VAT	

- Select the required Statute from the Statute Type List

Note: If only one Statute is selected or assigned, then the same will be prefilled in the Name of Statute field.

- Select the required Verification Status from the Verification Status drop down
- Enter the required remarks in the Verification Note field

The completed Verification Details screen is as shown:

Verification Details		
Name of Statute	Verification Status	Verification Note
VAT	Verified	This is not a VAT Ledger

- Press Enter to go back to the List of Ledgers to be Verified screen

List of Ledgers		ABC Company	Ctrl + M
List of Ledgers to be Verified (for VAT, ServiceTax, FBT, TCS)			
Under Group : J Primary			
Sl. No.	Particulars	Under	Verification Status
			1 more ... →
1	Advertisement Charges Service Tax Service Category : Advertising Agency Reason(s) : VAT : Sales ledger not configured for VAT	Sales Accounts	Verified
2	Bright Traders Tax Collected at Source Buyer/Lessee : Company - Resident Ignore Surcharge Exemption Limit : Yes Reason(s) : TCS : Verify Surcharge Exemption	Sundry Debtors	
3	Cost of Petrol Fringe Benefit Tax FBT Category : J Not Applicable Reason(s) : FBT : FBT Category NOT selected	Indirect Expenses	
4	CST 4% on Purchases Reason(s) : VAT : Purchase ledger not configured for VAT	Purchase Accounts	
5	CST Tax @ 4% Reason(s) : VAT : Tax Ledger with TaxType as Others Service Tax: Tax Ledger with TaxType as Others	CST Payable	
6	Educ. Cess @ 2% Reason(s) : VAT : Tax Ledger with TaxType as Others	Duties & Taxes	
			103 more ... ↓

- Press Ctrl+A to save the Verification Details

Similarly, the Ledger can be Verified for the other Statutes also (FBT, Service Tax and TCS).

Once the Ledger is Verified for all the selected Statutes, it will move to In Accordance from Possibly Incorrect (to be Verified).

Note: When only one Statute is selected (e.g. VAT), then the Ledger will move to In Accordance as soon as the Verified is saved as Verification Status.

The following table displays the expected behaviour on the Ledgers based on the Verification Status selected during the Verification process from Possibly Incorrect (to be Verified), Marked for Clarification/Correction, In accordance, Other/Non Statutory columns.

Sl. No.	Verification Status selected	Original Place	New Place
1	Verified	Possibly Incorrect (to be Verified)	In Accordance
2	Verified	Marked for Clarification/Correction	Will go to In Accordance if it is related to the selected Statute or it will go to Other/Non Statutory
3	Verified	In Accordance	In Accordance
4	Verified	Other/Non Statutory	Other/Non Statutory
5	Need Clarification	Possibly Incorrect (to be Verified)	Marked for Clarification/Correction
6	Need Clarification	Marked for Clarification/Correction	Marked for Clarification/Correction
7	Need Clarification	In Accordance	Marked for Clarification/Correction

8	Need Clarification	Other/Non Statutory	Marked for Clarification/Correction
9	Unknown	Possibly Incorrect (to be Verified)	Possibly Incorrect (to be Verified)
10	Unknown	Marked for Clarification/Correction	System will check if the Ledger is created as per the recommended setup and will be sent to respective column based on that.
11	Unknown	In Accordance	System will check if the Ledger is created as per the recommended setup and will be sent to respective column based on that.
12	Unknown	Other/Non Statutory	Other/Non Statutory

The above behavior is applicable only when a single Statute is selected. For multiple Statutes, based on the Verification Status for all the Statutes, the ledger will move to the respective column.

Once, a Ledger is Verified (for multiple Statutes it should be Verified for all the Statutes one by one), the Statutory Compliance dashboard will display the number of Verified Ledgers in brackets as shown:

Statutory Compliance Summary ABC Company Ctrl + M					
Statutory Compliance Summary (for VAT, ServiceTax, FBT, TCS) 1-Jan-2009 to 31-Mar-2009					
Particulars	Total	Possibly Incorrect (to be Verified)	Marked for Clarification/Correction	In accordance	Other/Non Statutory
Ledgers	251 (1 Verified)	17	2	37 (1 Verified)	195
Vouchers	216	35	2	35	144
Particulars	Payable	Paid	Balance	Due on	
Payment Details (as on 31-Mar-2009)					
VAT/CST					
Current period					
VAT	3,25,529.89	2,36,114.56	89,415.33	15-Apr-2009	
CST					
Fringe Benefit Tax					
Current period	73.42	1,370.00			
Service Tax					
Current period	2,317.50	1,514.10	803.40	5-Apr-2009	
Tax Collected at Source					
Current period	1,49,247.00	1,65,664.00			

Verify Vouchers

Tally allows the Auditor to Verify the Vouchers from all the columns (i.e. Total, Possibly Incorrect (to be Verified), Marked for Clarification/Correction, In accordance, Other/Non Statutory). It is recommended that the Auditor Verifies all the Vouchers under Possibly Incorrect (to be Verified) as these are the Vouchers which are not created as per the default recommended setup.

To Verify Vouchers from Possibly Incorrect (to be Verified),

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

1. Under Statutory Compliance Summary section
2. Highlight the Possibly Incorrect (to be Verified) column for Vouchers using right and left Arrow keys
3. Press Enter

List of Vouchers				ABC Company		Ctrl + M	
List of Vouchers to be Verified (for VAT, ServiceTax, FBT, TCS)							
Date	Vch Type	Vch No.	Particulars	Value	Rate %	Assessable Value	
				2 more ... →			
6-1-2009	Payment	286	Staff Welfare Expenses	407.00 Dr			
			FBT : Employees Welfare	407.00 Dr			
			Cash	407.00 Cr			
			Reason(s) :				
			FBT : FBT Category Mismatch				
8-1-2009	Purchase	81	Maruthi Traders	3,80,474.00 Cr			
			Purchase @ 4%	3,65,840.00 Dr			
			VAT : Purchases @ 4%	3,65,840.00 Dr			
			Input VAT @ 4%	14,634.00 Dr			
			VAT : Input VAT @ 4%	14,634.00 Dr	4	3,65,840.00	
			Reason(s) :				
			VAT : Wrong Tax Calculation				
10-1-2009	Sales	95	Computer World	4,60,100.00 Dr			
			Interstate Sales @ 4%	4,40,000.00 Cr			
			VAT : Inter-State Sales	4,40,000.00 Cr			
			Transportation & Packaging	2,500.00 Cr			
			CST Tax @ 4%	17,600.00 Cr			
			Reason(s) :				
			VAT : Tax Ledger with Tax Type as Others				
15-1-2009	Sales	98	Global Traders	13,722.00 Dr			
			Sales @ 4%	13,194.00 Cr			
			VAT : Sales @ 4%	13,194.00 Cr			
			Output VAT @ 4%	528.00 Cr			
			VAT : Output VAT @ 4%	528.00 Cr	4	13,194.00	
			Reason(s) :				
			VAT : Wrong Tax Calculation				
15-1-2009	Sales	100	Hindustan Timbers	11,71,653.75 Dr			
			Sales @ 12.5%	10,10,000.00 Cr			
			VAT : Sales @ 12.5%	10,10,000.00 Cr			
			TCS @ 2.5% - TUFL	31,470.00 Cr			
			TCS : Timber Obtained Under Forest Lease	31,470.00 Cr	2.83	10,10,000.00	
				236 more ... ↓			

4. To start Verification,

5. Select the Voucher using the Space Bar key and click on F9: Verify button or press F9 key

Or

- Press Enter on the required Voucher.

Note: When Enter key is used for Verify, there is no need to select the Voucher separately as the Voucher is selected by default.

When F9: Verify button or F9 Key is used to verify the Vouchers, you need to select the Vouchers first. To select the Vouchers:

1. Press Space Bar on the required Voucher to select a single Voucher
2. Press Space Bar one by one on different Vouchers to select more than one Vouchers randomly
3. Press Ctrl+Alt+A to select All Vouchers

The Verification Details screen appears as shown:

Verification Details		
Name of Statute	Statute Type	Verification Note
	FBT	
	ServiceTax	
	TCS	
	VAT	
4 Silverplus Computers		2,57,300.00

- Select the required Statute from the Statute Type List

Note: If only one Statute is selected or assigned, then the same will be prefilled in the Name of Statute field.

- Select the required Verification Status from the Verification Status drop down
- Enter the required remarks in the Verification Note field

The completed Verification Details screen is as shown:

Verification Details		
Name of Statute	Verification Status	Verification Note
FBT	Need Clarification	Why FBT Category is not selected?

- Press Enter to go back to the List of Vouchers to be Verified screen

List of Vouchers			ABC Company	Ctrl + M
List of Vouchers to be Verified (for VAT, ServiceTax, FBT, TCS)				
Date	Vch Type	Vch No.	Particulars	Verification Note
6-1-2009	Payment	286	Staff Welfare Expenses FBT : Employees Welfare Cash Reason(s) : FBT : FBT Category Mismatch	← ... 4 more Why FBT Category is not selected?
8-1-2009	Purchase	81	Maruthi Traders Purchase @ 4% VAT : Purchases @ 4% Input VAT @ 4% VAT : Input VAT @ 4% Reason(s) : VAT : Wrong Tax Calculation	
10-1-2009	Sales	95	Computer World Interstate Sales @ 4% VAT : Inter-State Sales Transportation & Packaging CST Tax @ 4% Reason(s) : VAT : Tax Ledger with Tax Type as Others	
15-1-2009	Sales	98	Global Traders Sales @ 4% VAT : Sales @ 4% Output VAT @ 4% VAT : Output VAT @ 4% Reason(s) : VAT : Wrong Tax Calculation	
15-1-2009	Sales	100	Hindustan Timbers Sales @ 12.5% VAT : Sales @ 12.5% TCS @ 2.5% - TUFL TCS : Timber Obtained Under Forest Lease	
				236 more ... ↓

5. Press Ctrl+A to save the Verification Details

Similarly, the Voucher can be Verified for the other Statutes also (FBT, Service Tax and TCS).

Once the Voucher is Verified for all the selected Statutes, it will move to In Accordance or Marked for Clarification/Correction from Possibly Incorrect (to be Verified).

Note: When only one Statute is selected (e.g. VAT), then the Voucher will move to In Accordance or Marked for Clarification/Correction as soon as the Verification Status is saved.

The following table displays the expected behavior on the Vouchers based on the Verification Status selected during the Verification process from Possibly Incorrect (to be Verified), Marked for Clarification/Correction, In accordance, Other/Non Statutory columns.

Sl. No.	Verification Status selected	Original Place	New Place
1	Verified	Possibly Incorrect (to be Verified)	In Accordance
2	Verified	Marked for Clarification/Correction	Will go to In Accordance if it is related to the selected Statute or it will go to Other/Non Statutory
3	Verified	In Accordance	In Accordance
4	Verified	Other/Non Statutory	Other/Non Statutory
5	Need Clarification	Possibly Incorrect (to be Verified)	Marked for Clarification/Correction
6	Need Clarification	Marked for Clarification/Correction	Marked for Clarification/Correction
7	Need Clarification	In Accordance	Marked for Clarification/Correction
8	Need Clarification	Other/Non Statutory	Marked for Clarification/Correction
9	Unknown	Possibly Incorrect (to be Verified)	Possibly Incorrect (to be Verified)
10	Unknown	Marked for Clarification/Correction	System will check if the Voucher is created as per the recommended setup and will be sent to respective column based on that.
11	Unknown	In Accordance	System will check if the Voucher is created as per the recommended setup and will be sent to respective column based on that.
12	Unknown	Other/Non Statutory	Other/Non Statutory

The above behavior is applicable only when a single Statute is selected. For multiple Statutes, based on the Verification Status for all the Statutes, the Voucher will move to the respective column.

Note: If a Voucher is in Possibly Incorrect (to be Verified) because the Master (Ledger) related Ledger is in Possibly Incorrect (to be Verified). In this case once the Ledger is marked as Verified and moves to In Accordance, the Voucher will also move to In Accordance.

Once, a Voucher is Verified (for multiple Statutes it should be Verified for all the Statutes one by one), the Statutory Compliance dashboard will display the number of Verified Vouchers in brackets as shown:

Statutory Compliance Summary

ABC Company

Ctrl + M

Statutory Compliance Summary (for VAT, ServiceTax, FBT, TCS)

1-Oct-2008 to 31-Dec-2008

Particulars	Total	Possibly Incorrect (to be Verified)	Marked for Clarification/Correction	In accordance	Other/Non Statutory
Ledgers	251 (1 Verified)	17	2	37 (1 Verified)	195
Vouchers	224 (1 Verified)	43	2	33 (1 Verified)	146
Particulars	Payable	Paid	Balance	Due on	
Payment Details (as on 31-Dec-2008)					
VAT/CST					
Current period					
VAT	2,84,153.76	5,000.00	2,79,153.76	15-Jan-2009	
CST					
Fringe Benefit Tax					
Current period	1,673.42	500.00	1,173.42	15-Mar-2009	
Service Tax					
Current period	5,191.20	1,730.40	3,460.80	5-Jan-2009	
Tax Collected at Source					
Current period	1,80,319.00	1,09,471.00	70,848.00	7-Jan-2009	

VAT Payable

To access the VAT Payable report,

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

1. Tab down to the Payment Details section
2. Highlight the Payable column for VAT/CST using right and left arrow keys
3. Press Enter

VAT Computation		ABC Company		Ctrl + M	
Particulars		ABC Company			
		1-Oct-2008 to 31-Dec-2008			
		Assessable Value	Tax Amount		
Sales					
A. Output Tax					
Inter-State Sales		14,30,000.00			
Output VAT @ 12.5%		56,96,259.00 7,12,032.39			
Output VAT @ 20%		2,89,700.00 57,940.00			
Output VAT @ 4%		24,95,046.00 99,316.00			
Total Output Tax		99,11,005.00 8,69,288.39			
Purchases					
B. Input Tax					
Excess Input Credit Brought Forward		2,18,624.21			
Input VAT @ 12.5%		38,79,625.00 4,84,954.00			
Input VAT @ 4%		25,58,650.00 1,02,348.00			
Total Input Credit		64,38,275.00 8,05,926.21			
VAT Payable		63,362.18			

The VAT Computation screen appears which displays the Total Tax payable after adjusting the Input Credit available during the selected period.

For more details on the above report, refer to [VAT Computation](#).



TCS Payable



To access the TCS Payable report,

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

1. Tab down to the Payment Details section
2. Highlight the Payable column for TCS using right and left Arrow keys
3. Press Enter

TCS Payable		ABC Company		Ctrl + M		
TCS Payable				1-Oct-2008 to 31-Dec-2008		
Date	Ref. No.	TCS Ledger Name	Pending Amount	Due on	Overdue by days	
16-Nov-2008	Sale/76	TCS @ 1% - IMFL	3,590.00	7-Dec-2008	24	
7-Dec-2008	Sale/84	TCS @ 2.5% - TOFL	18,695.00	7-Jan-2009		
18-Dec-2008	Sale/90	TCS @ 2.5% - TUFL	76,336.00	7-Jan-2009		
25-Nov-2008	Sale/78	TCS @ 2.5% - TUFL	15,267.00	7-Dec-2008	24	
6-Nov-2008	Sale/73	TCS @ 2.5% - TUFL	31,158.00	7-Dec-2008	24	
22-Oct-2008	Sale/67	TCS @ 2.5% - TUFL	19,848.00	7-Nov-2008	54	
11-Oct-2008	Sale/65	TCS @ 2.5% - TUFL	15,425.00	7-Nov-2008	54	
			1,80,319.00			

The TCS Payable screen displays the Vouchers for the selected period based on the Sales Transaction date. This screen also displays the Voucher date, corresponding Sales Voucher number, TCS Ledgers used, Pending Amount of TCS to be paid, Due on Date for each Voucher and Overdue by days for the Payments that are not made on Time.

- Date: Displays the Voucher Date when the Sales transaction is booked.
- Ref. No. : Displays the number for the Sales Voucher used.
- TCS Ledger Name: Displays the TCS Ledger used in the Sales transaction to calculate the TCS value.
- Pending Amount: Displays the TCS Amount pending from the Corresponding Sales Voucher.
- Due On: Displays the due date for TCS Payment based on the corresponding Sales entry.
- Overdue by days: Displays the number of days by which the TCS Payment is overdue based on the corresponding sales entry and the TCS Payment due dates.

For more details on this report, visit [TCS Payables](#).



TCS Paid



To access the TCS Paid report,

Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

1. Tab down to the Payment Details section

- 2. Highlight the Paid column for TCS using right and left Arrow keys
- 3. Press Enter

TCS Paid		ABC Company		Ctrl + M	
TCS Paid				1-Oct-2008 to 31-Dec-2008	
Date	Ref. No.	TCS Ledger Name	Pending Amount	Due on	Overdue by days
16-Nov-2008	Sale/76	TCS @ 1% - IMFL	1,700.00	7-Dec-2008	24
6-Nov-2008	Sale/73	TCS @ 2.5% - TUFL	23,333.00	7-Dec-2008	24
22-Oct-2008	Sale/67	TCS @ 2.5% - TUFL	19,848.00	7-Nov-2008	54
13-Apr-2008	Sale/7	TCS @ 2.5% - TUFL	3,759.00	7-May-2008	238
11-Oct-2008	Sale/65	TCS @ 2.5% - TUFL	15,425.00	7-Nov-2008	54
20-Sep-2008	Sale/58	TCS @ 2.5% - TUFL	14,653.00	7-Oct-2008	85
7-Sep-2008	Sale/55	TCS @ 2.5% - TUFL	22,200.00	7-Oct-2008	85
16-Aug-2008	Sale/49	TCS @ 2.5% - TUFL	8,553.00	7-Sep-2008	115
			1,09,471.00		

The TCS Paid screen displays the Vouchers for the selected period based on the TCS payment dates. This screen also displays the Voucher date, corresponding Sales Voucher number, TCS Ledgers used, Pending Amount of TCS to be paid, Due on Date for each Voucher and Overdue by days for the Payments that are not made on Time.

- Date: Displays the Voucher Date when the Sales transaction is booked.
- Ref. No.: Displays the number for the Sales Voucher used.
- TCS Ledger Name: Displays the TCS Ledger used in the Sales transaction to calculate the TCS value.
- Pending Amount: Displays the TCS Amount pending from the Corresponding Sales Voucher.
- Due On: Displays the due date for TCS Payment based on the corresponding Sales entry.
- Overdue by days: Displays the number of days by which the TCS Payment is overdue based on the corresponding sales entry and the TCS Payment due dates.

For more details on this report, visit [TCS Payables](#).



TCS Outstanding



To access the TCS Outstanding report,
Go to Gateway of Tally > Audit & Compliance > Statutory Compliance

- 1. Tab down to the Payment Details section
- 2. Highlight the Balance column for TCS using right and left Arrow keys
- 3. Press Enter

TCS Outstanding			ABC Company			Ctrl + M		
TCS Outstanding						1-Oct-2008 to 31-Dec-2008		
Date	Ref. No.	TCS Ledger Name	Pending Amount	Due on	Overdue by days			
5-Jun-2008	Sale/24	TCS @ 2.5% - TOFL	16,825.00	7-Jul-2008	177			
6-Nov-2008	Sale/73	TCS @ 2.5% - TUFL	7,825.00	7-Dec-2008	24			
16-Nov-2008	Sale/76	TCS @ 1% - IMFL	1,890.00	7-Dec-2008	24			
25-Nov-2008	Sale/78	TCS @ 2.5% - TUFL	15,267.00	7-Dec-2008	24			
7-Dec-2008	Sale/84	TCS @ 2.5% - TOFL	18,695.00	7-Jan-2009				
18-Dec-2008	Sale/90	TCS @ 2.5% - TUFL	76,336.00	7-Jan-2009				
			</					

The TCS Outstanding screen displays the Vouchers for which the TCS amount is not paid (either partially or completely) for the selected period. This screen also displays the Voucher date, corresponding Sales Voucher number, TCS Ledgers used, Pending Amount of TCS to be paid, Due on Date for each Voucher and Overdue by days for the Payments that are not made on Time.

- Date: Displays the Voucher Date when the Sales transaction is booked.
- Ref. No.: Displays the number for the Sales Voucher used.
- TCS Ledger Name: Displays the TCS Ledger used in the Sales transaction to calculate the TCS value.
- Pending Amount: Displays the TCS Amount pending from the Corresponding Sales Voucher.
- Due On: Displays the due date for TCS Payment based on the corresponding Sales entry.
- Overdue by days: Displays the number of days by which the TCS Payment is overdue based on the corresponding sales entry and the TCS Payment due dates.

For more details on this report, visit [TCS Payables](#).

Statutory Compliance Information

The Ledgers and Vouchers that are marked with Verification Status as Need Clarification will appear under Statutory Compliance Information report on the Client end. The Client can then either provide the necessary Clarification asked by the Auditor or alter the Leger/Voucher to correct as per the Auditor's suggestion.

To view the Statutory Compliance Information report,

Go to Gateway of Tally > Display > Statement of Accounts > Compliance Info.

Statutory Compliance	
ABC Company	
Ctrl + M	
Statutory Compliance Information	
1-Apr-2008 to 31-Mar-2009	
Particulars	Marked for Clarification/Correction
Ledgers	2
Vouchers	4

The above screen displays the number of Ledgers and Vouchers separately that needs to be Clarified/Corrected by the Client.



List of Ledgers to Clarify



To Correct/Clarify the Ledgers,

Go to Gateway of Tally > Display > Statement of Accounts > Compliance Info.

- Press Enter on the Ledgers line

The List of Ledgers to Clarify appears as shown:

The above screen displays the Ledgers that are marked for Clarification/Correction. It also shows the Primary Group, Verified by (name of the Auditor), Verification Note (remarks entered by the Auditor) Clarification (this will display the Clarification provided by Client for the same ledger for a different Statute if any).

Condensed/Detailed

By default the List of Ledgers to Clarify report is displayed in the detailed format. To view the condensed report, click on **F1: Condensed** or press **Alt+F1** keys.

F4: Group

To filter the List of Ledgers to Clarify for a particular Group, click on F4: Group or press F4 and select the required Group. By default Ledgers belonging to all Groups will be displayed.

F9: Clarify

To provide the Clarification, go to the line displaying the Verification Note for the respective Statute and follow the steps below:

- Click on F9: Clarify button or press F9 key to provide the necessary Clarifications to the Auditor based on the Verification Note.

Or

- Alternately, you can also use Enter key to provide the necessary Clarifications.

Note: When Enter key is used for Clarify, there is no need to select the Ledger separately as the Ledger is selected by default.

When F9: Clarify button or F9 Key is used to clarify the Ledgers, you need to select the Ledgers first. To select the Ledgers:

1. Press Space Bar on the required Ledger to select a single Ledger
2. Press Space Bar one by one on different Ledgers to select more than one Ledgers randomly.
3. Press Ctrl+Alt+A to select all Ledgers,
 - Enter the necessary Clarification Remarks in the Audit Clarification screen as shown.



List of Ledgers		ABC Company		Ctrl + M
List of Ledgers to Clarify				
Under Group : Primary				
Sl.No.	Particulars	Verified By	Verification Note	Clarification
1	Sales @ 4% VAT	← ... 1 more Rajesh	Why VAT Classification is not selected?	
2	VAT Adjustment A/c VAT	Rajesh	Why VAT Classification is not selected?	Same Ledger Is Used to Adjust All VAT Classes

- Press Ctrl+A to save the Clarification remarks

Once the Remarks are saved by the Client, the Ledger will disappear from the above screen and the same will be available in the Statutory Compliance dashboard for the Auditor for re-verification.

Correcting Ledgers

In some cases the Client may change the Ledger that was created based on the suggestions provided by the Auditor to meet the Compliance requirements.

To change a Ledger,

- Press Ctrl+Enter on the Ledger Name

List of Ledgers

ABC Company

Ctrl + M

List of Ledgers to Clarify

Under Group : Primary

Sl.No.	Particulars	Under	Verified By	Verification Note
				1 more ...
1	Sales @ 4% VAT	Local Sales	Rajesh	Why VAT Classification is not selected?

The Ledger Alteration screen will open as shown:

- Make the necessary changes to the Ledger as suggested by the Auditor

Ledger Alteration (Secondary)

ABC Company

Ctrl

Name : Sales @ 4%

(alias) :

Under : Local Sales
(Sales Accounts)

Currency of Ledger : Rs.

Maintain balances bill-by-bill ? No

Inventory values are affected ? Yes

Cost centres are applicable ? No

Activate Interest Calculation ? No

Percentage of Calculation (eg 5) ? 0 %

Mailing Details

Name :

Address :

State :

PIN Code :

Tax Information

PAN / IT No. :

Statutory Information

Is Service Tax Applicable ? No

Used In VAT Returns ? Yes

Accept ?

Yes or No

Opening Balance (on 1-Apr-2007) :

- Press Enter to save the Ledger

Once the Ledger is altered, the Client needs to provide the necessary Clarification using the F9: Clarify button as explained in the earlier section. Once the Clarification is saved, the Ledger will disappear from the List of Ledgers to Clarify screen.

These Ledgers have Need Clarification as the Verification Status before being Clarified/Altered by the Client. In the Statutory Compliance dashboard these Ledgers will be shown under Marked for Correction/Clarification section. The following table displays the expected behavior for the Ledgers based on whether the Ledger is Altered or Clarified by the Client.

Sl.No.	Verification Status	Original Place	New Place
1	Clarified	Possibly Incorrect (to be Verified)	Possibly Incorrect (to be Verified)
2	Clarified	In Accordance	In Accordance
3	Clarified	Other/Non Statutory	Other/Non Statutory
4	Altered	Possibly Incorrect (to be Verified)	System will check if the Ledger is created as per the recommended setup and will be sent to respective column based on that.
5	Altered	In Accordance	System will check if the Ledger is created as per the recommended setup and will be sent to respective column based on that.
6	Altered	Other/Non Statutory	System will check if the Ledger is created as per the recommended setup and will be sent to respective column based on that.



List of Vouchers to Clarify



- To Correct/Clarify the Vouchers,
- Go to Gateway of Tally > Display > Statement of Accounts > Compliance Info.
- Press Enter on the Vouchers line

The List of Vouchers to Clarify appears as shown:

P: Print	E: Export	M: E-Mail	O: Upload	L: Language	K: Keyboard	A: App. Mgmt	S: Support Centre	H: Help	F1: Detailed
List of Vouchers				ABC Company				Ctrl + M	F2: Period
List of Vouchers to Clarify				1-Apr-2008 to 31-Mar-2009				F3: Company	
Date	Vch Type	Vch No.	Transaction Value	Verification Note		Verified By		F9: Clarify	
								1 more ... →	
3-10-2008	Purchase	62	12,68,438.00 Cr						
	Mahesh Timbers		12,68,438.00 Cr						
	Purchase @ 12.5%		11,27,500.00 Dr						
	Input VAT @ 12.5%		1,40,938.00 Dr						
	VAT			The Duty is incorrectly calculated. pl check		Rajesh			
5-10-2008	Payment	184	399.00 Cr						
	Staff Welfare Expenses		399.00 Dr						
	Cash		399.00 Cr						
	FBT			Why FBT Category is not selected?		Rajesh			
2-1-2009	Sales	92	13,440.00 Cr						
	Global Traders		13,440.00 Dr						
	Sales @ 4%		13,440.00 Cr						
	VAT			Why Duty Ledger is not selected for Output VAT		Rajesh			
8-2-2009	Purchase	87	12,68,438.00 Cr						
	Mahesh Timbers		12,68,438.00 Cr						
	Purchase @ 12.5%		11,27,500.00 Dr						
	Input VAT @ 12.5%		1,40,938.00 Dr						
	VAT			Tax Amount is incorrect.		Rajesh			

The above screen displays the Vouchers that are marked for Clarification/Correction. It also shows the Primary Group, Verified by (name of the Auditor), Verification Note (remarks entered by the Auditor) Clarification (this will display the Clarification provided by Client for the same Voucher for a different Statute if any).

Button options in the List of Vouchers to Clarify

Condensed/Detailed

By default the List of Vouchers to Clarify report is displayed in the detailed format. To view the condensed report, click on **F1**: Condensed or press Alt+F1.

F4: Group

To filter the List of Vouchers to Clarify for a particular Group, press F4: Group or click on F4 and select the required Group. By default Vouchers belonging to all Groups will be displayed.

F9: Clarify

The Client can provide the Clarification Note to the Auditor highlighting the Line in which the Verification Note appears by one of the following ways:

List of Vouchers			ABC Company		Ctrl + M	
List of Vouchers to Clarify				1-Apr-2008 to 31-Mar-2009		
Date	Vch Type	Vch No.	Transaction Value	Verification Note	Verified By	
				1 more ...		
3-10-2008	Purchase	62	12,68,438.00 Cr			
	Mahesh Timbers		12,68,438.00 Cr			
	Purchase @ 12.5%		11,27,500.00 Dr			
	Input VAT @ 12.5%		1,40,938.00 Dr			
	VAT			The Duty is incorrectly Claculated. Please Check	Rajesh	
5-10-2008	Payment	184	399.00 Cr			
	Staff Welfare Expenses		399.00 Dr			
	Cash		399.00 Cr			
	FBT			Why FBT Category is not selected?	Rajesh	
2-1-2009	Sales	92	13,440.00 Cr			
	Global Traders		13,440.00 Dr			
	Sales @ 4%		13,440.00 Cr			
	VAT			Why Duty Ledger is not selected for Output VAT	Rajesh	
8-2-2009	Purchase	87	12,68,438.00 Cr			
	Mahesh Timbers		12,68,438.00 Cr			
	Purchase @ 12.5%		11,27,500.00 Dr			
	Input VAT @ 12.5%		1,40,938.00 Dr			
	VAT			Tax Amount is incorrect.	Rajesh	

- Press F9: Clarify button or click F9 key to provide the necessary Clarifications to the Auditor based on the Verification Note.

Or

- Alternately, you can also use Enter key to provide the necessary Clarifications.

Note: When Enter key is used for Clarify, there is no need to select the Voucher separately as the Voucher is selected by default.

When F9: Clarify button or F9 Key is used to clarify the Vouchers, you need to select the Vouchers first. To select the Vouchers:

- Press Space Bar on the required Voucher to select a single Voucher
- Press Space Bar one by one on different Vouchers to select more than one Vouchers randomly
- Press Ctrl+Alt+A to select all Vouchers

- Enter the necessary Clarification Remarks in the Audit Clarification screen as shown.

Audit Clarification The VAT Amount Is Incorrect.
--

- Press Enter to go back to List of Vouchers to Clarify screen

List of Vouchers		ABC Company		Ctrl + M	
List of Vouchers to Clarify				1-Apr-2008 to 31-Mar-2009	
Date	Vch Type	Vch No.	Transaction Value	Verified By	Clarification
3-10-2008	Purchase	62	12,68,438.00 Cr	← ... 1 more	
	Mahesh Timbers		12,68,438.00 Cr		
	Purchase @ 12.5%		11,27,500.00 Dr		
	Input VAT @ 12.5%		1,40,938.00 Dr		
	VAT				
5-10-2008	Payment	184	399.00 Cr	Rajesh	The VAT Amount Is Incorrect.
	Staff Welfare Expenses		399.00 Dr		
	Cash		399.00 Cr		
2-1-2009	FBT	92		Rajesh	
	Sales		13,440.00 Cr		
	Global Traders		13,440.00 Dr		
	Sales @ 4%		13,440.00 Cr		
8-2-2009	VAT	87		Rajesh	
	Purchase		12,68,438.00 Cr		
	Mahesh Timbers		12,68,438.00 Cr		
	Purchase @ 12.5%		11,27,500.00 Dr		
	Input VAT @ 12.5%		1,40,938.00 Dr		
	VAT			Rajesh	

- Press Ctrl+A to save the Clarification remarks

Once the Remarks are saved by the Client, the Voucher will disappear from the above screen and the same will be available in the Statutory Compliance dashboard for the Auditor for re-verification.

Correcting Vouchers

In some cases the Client may change the Voucher that was created based on the suggestions provided by the Auditor to meet the Compliance requirements.

To change a Voucher,

- Press Ctrl+ Enter on the Voucher Type name

List of Vouchers		ABC Company		Ctrl + M	
List of Vouchers to Clarify				1-Apr-2008 to 31-Mar-2009	
Date	Vch Type	Vch No.	Transaction Value	Verification Note	Verified By
1 more ...					
5-10-2008	Payment	184	399.00 Cr		
	Staff Welfare Expenses		399.00 Dr		
	Cash		399.00 Cr		
	FBT			Why FBT Category is not selected?	Rajesh
2-1-2009	Sales	92	13,440.00 Cr		
	Global Traders		13,440.00 Dr		
	Sales @ 4%		13,440.00 Cr		
	VAT			Why Duty Ledger is not selected for Output VAT	Rajesh
8-2-2009	Purchase	87	12,68,438.00 Cr		
	Mahesh Timbers		12,68,438.00 Cr		
	Purchase @ 12.5%		11,27,500.00 Dr		
	Input VAT @ 12.5%		1,40,938.00 Dr		
	VAT			Tax Amount is incorrect.	Rajesh

The Voucher Alteration screen will open as shown:

- Make the necessary changes to the Voucher as suggested by the Auditor

- Press Enter to save the Voucher

Once the Voucher is altered and saved, the Client needs to provide the necessary Clarification using F9:Clarify button as explained in the earlier section. Once Clarified, the Voucher will disappear from the List of Vouchers to Clarify screen.

These Vouchers have Need Clarification as the Verification Status before being Clarified/Altered by the Client. In the Statutory Compliance dashboard these Vouchers will be shown under Marked for Correction/Clarification section. The following table displays the expected behaviour for the Vouchers based on whether the Voucher is Altered or Clarified by the Client.

SL. No.	Verification Status	Original Place	New Place
1	Clarified	Possibly Incorrect (to be Verified)	Possibly Incorrect (to be Verified)
2	Clarified	In Accordance	In Accordance
3	Clarified	Other/Non Statutory	Other/Non Statutory
4	Altered	Possibly Incorrect (to be Verified)	System will check if the Voucher is created as per the recommended setup and will be sent to respective column based on that.
5	Altered	In Accordance	System will check if the Voucher is created as per the recommended setup and will be sent to respective column based on that.
6	Altered	Other/Non Statutory	System will check if the Voucher is created as per the recommended setup and will be sent to respective column based on that.

