

Accounting Entries to be affected for proper recording of Travel Expenditure  
in the Books of Accounts of the Corporation  
(Provided by Accounts Division, FCI, Headquarters)

1. Invoice to be raised in the name of Travel Agent by debiting Control Head of Account (Account Head 2729) (HOA) and crediting Account Head 1401(Sundry Creditors for Goods and Services). (Control HOA Dr and AH 1401 Cr).  
Payment will be made as usual by debiting Account Head 1401(Sundry Creditors for Goods and Services) and crediting Account Head 4531 (Bank).
  2. A Credit Memo to be raised in the name of concerned employee against whom the advance will be adjusted after submission of bill by crediting Control HOA (Account Head 2729) and debiting Account Head 1402 (Sundry Creditors for Pay and Allowances). (AH 1402 Dr and Control HOA Cr).
  3. At the time of passing bill of concerned employee relevant Expense Head Account (Account Head 3442) will be debited and Account Head 1402 will be credited. (AH 3442 Dr and AH 1402 Cr).
  4. Credit Memo raised as mentioned at Sr. No 2 will be applied with invoice mentioned at Sr. No 3.
- **Hindi version of the Circular / S.O.P will follow.**