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Case Study 5 Exercise

Payroll Management

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What is Payroll?

Payroll (पेरोल) एक ऐसी प्रक्रिया है, जिसके अंतर्गत किसी कंपनी या संस्था में काम करने वाले कर्मचारियों की सैलरी की गणना करना, वेतन देना और उससे संबंधित रिकॉर्ड तैयार करना शामिल होता है।

सरल भाषा में, कर्मचारियों की सैलरी बनाने और भुगतान करने की पूरी प्रक्रिया को Payroll कहते हैं।

Payroll में कौन-कौन से काम होते हैं?

1. **Salary Calculation (वेतन की गणना):-** कर्मचारी की बेसिक सैलरी, भत्ते और अन्य भुगतान की गणना करना।
2. **Attendance (उपस्थिति):-** कर्मचारी ने कितने दिन काम किया और कितनी छुट्टियाँ लीं, इसका हिसाब रखना।
3. **Deductions (कटौतियाँ):-** PF, ESI, TDS और अन्य लागू कटौतियों की गणना करना।
4. **Salary Payment (वेतन का भुगतान); -** कर्मचारियों के बैंक खाते में सैलरी भेजना और सैलरी स्लिप तैयार करना।

Payroll में TA, DA, HRA, Basic Salary, PF और ESI जैसे शब्दों का इस्तेमाल कर्मचारियों की सैलरी बनाने के लिए किया जाता है।

1. **TA (Travelling Allowance - यात्रा भत्ता) :-** कर्मचारी को ऑफिस आने-जाने या काम के सिलसिले में यात्रा करने के खर्च के लिए दिया जाने वाला भत्ता। इसका वास्तविक नियम कंपनी की पॉलिसी पर निर्भर करता है।
2. **DA (Dearness Allowance - महँगाई भत्ता) :-** महँगाई के प्रभाव को कम करने के लिए दिया जाने वाला भत्ता। यह विशेष रूप से सरकारी कर्मचारियों और कुछ अन्य वेतन संरचनाओं में मिलता है।
3. **HRA (House Rent Allowance- मकान किराया भत्ता) :-** कर्मचारी को किराए के मकान में रहने के खर्च में सहायता के लिए दिया जाने वाला भत्ता।
4. **Overtime :-** निर्धारित काम के समय से अधिक काम करने पर मिलने वाला अतिरिक्त भुगतान। **उदाहरण :** किसी कर्मचारी की सामान्य ड्यूटी 8 घंटे है, लेकिन वह 2 घंटे अतिरिक्त काम करता है। कंपनी के नियम के अनुसार उसे ओवरटाइम का भुगतान मिलेगा।
5. **PT (Professional tax) :-** यह कुछ राज्यों में वेतनभोगी कर्मचारियों और अन्य पात्र व्यक्तियों की आय पर लगाया जाने वाला राज्य कर है। इसकी दर राज्य के नियमों के अनुसार अलग-अलग होती है। **उदाहरण:** यदि किसी कर्मचारी की सैलरी से ₹200 Professional Tax कटता है, तो उसकी सैलरी में ₹200 की कटौती होगी।

   ध्यान दें: Professional Tax हर राज्य में लागू नहीं है और इसकी दरें राज्य के नियमों पर निर्भर करती हैं।
6. **EPF (Employees' Provident Fund- कर्मचारी भविष्य निधि।) :-** EPF एक बचत योजना है, जिसमें पात्र कर्मचारी और नियोक्ता नियमों के अनुसार योगदान करते हैं। इसका उद्देश्य कर्मचारी के भविष्य के लिए धन जमा करना है।
7. **Canteen Deduction :-** जब कंपनी कर्मचारी को कैंटीन में भोजन या नाश्ते की सुविधा देती है और उसके खर्च का कुछ हिस्सा कर्मचारी से वसूलती है, तो इसे Canteen Deduction कहते हैं।

8. **Bonus :-** कर्मचारी को त्योहार, प्रदर्शन, कंपनी के लाभ या लागू बोनस कानून के अंतर्गत अतिरिक्त राशि दी जा सकती है।
9. **Advance Salary Deduction :-** जब कंपनी कर्मचारी को उसकी निर्धारित वेतन तिथि से पहले कुछ पैसा दे देती है, तो बाद में तय शर्तों के अनुसार उस राशि की कटौती की जा सकती है।

April 2022		
1	1-4-2022	Mr. Gulabchand started a business with cash Rs. 500000.
2	8-4-2022	Mr. Gulabchand deposited cash Rs. 400000 in to HDFC Bank.
3	18-4-2022	Mr. Gulabchand purchased furniture of Rs. 12000 and AC of Rs. 26500 and payment made by cheque.
4	25-4-2022	Mr. Gulabchand paid cash Rs. 1200 for Stationary expenses.

May 2022

5	1-5-2022	Mr. Gulabchand appoint the following employees. 1. Manoj Verma as accountant manager 2. Rahul Rai as sales manager 3. Pooja Verma as production manager

Their pay structure is as shown in the following table.

Pay Head	Manoj Verma	Rahul Rai	Pooja Verma
Basic Pay	Rs. 8000/Month	Rs. 7000/Month	Rs. 6000/Month
Overtime	Rs. 100/Hrs.	Rs. 50/Hrs.	Rs. 80/Hrs.
TA	Rs. 800 Flat per Month		
DA	As per law on current earning totals [<20000 (5%), <40000 (6%), else (8%)]		
HRA	20% of Basic Pay		
Bonus	As User defined Value		
Canteen Deduction	Rs. 600 Flat per month		
Professional Tax	As per law on current earning totals [<5000 (0), <8000 (60), <10000(100), <15000(150) else (200)]		
EPF Deduction	As per law, 12% on Basic Pay		

1. Create Employee Category

Employee Category Creation

Name : **Head Office**
(alias) :

Allocate Revenue Items : **Yes**
Allocate Non-revenue items : **No**

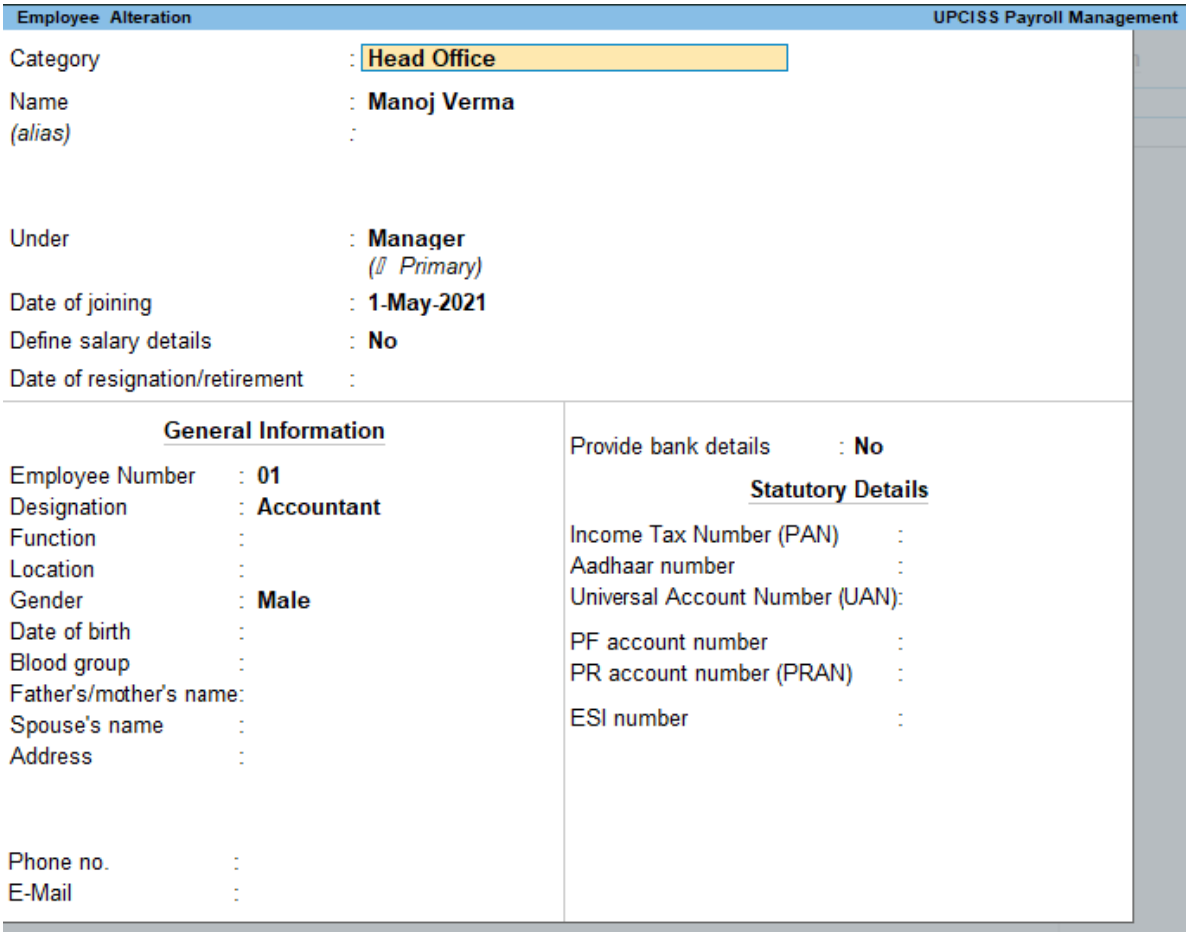
2. Create Employee Group

Employee Group Creation

Category : **Head Office**
Name : **Manager**
(alias) :

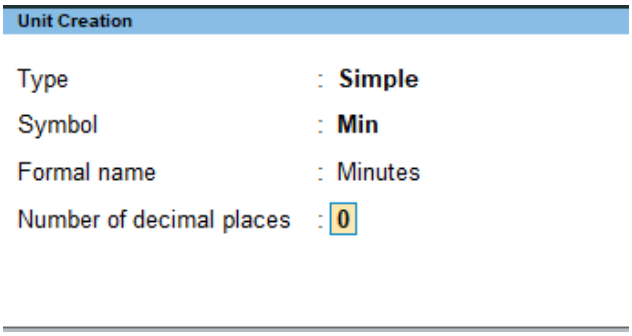
Under : ♦ **Primary**
Define salary details : **No**

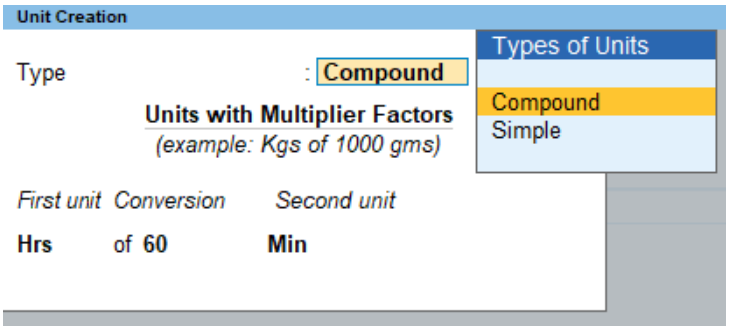
3. Create All Employee



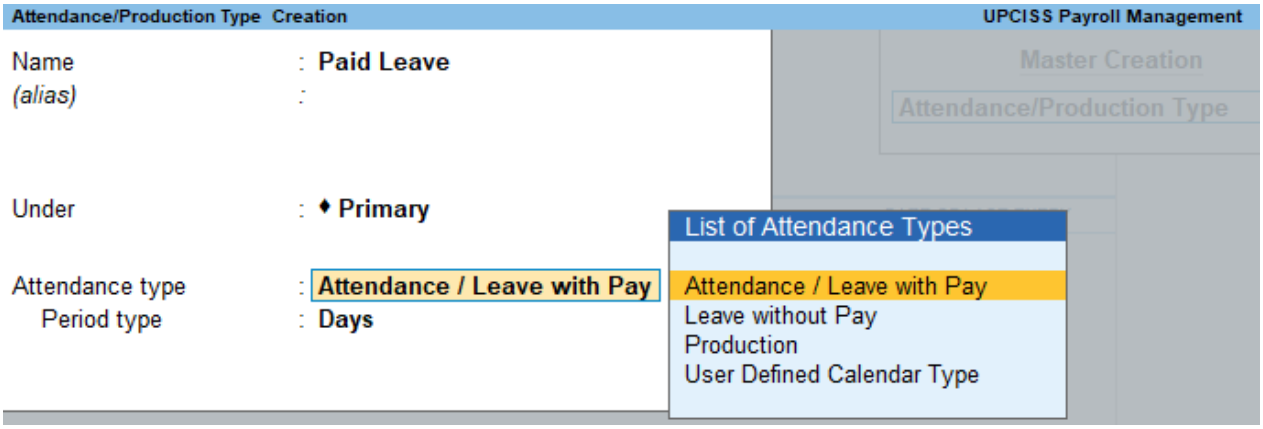
Similarly for Rahul Rai and Pooja Verma

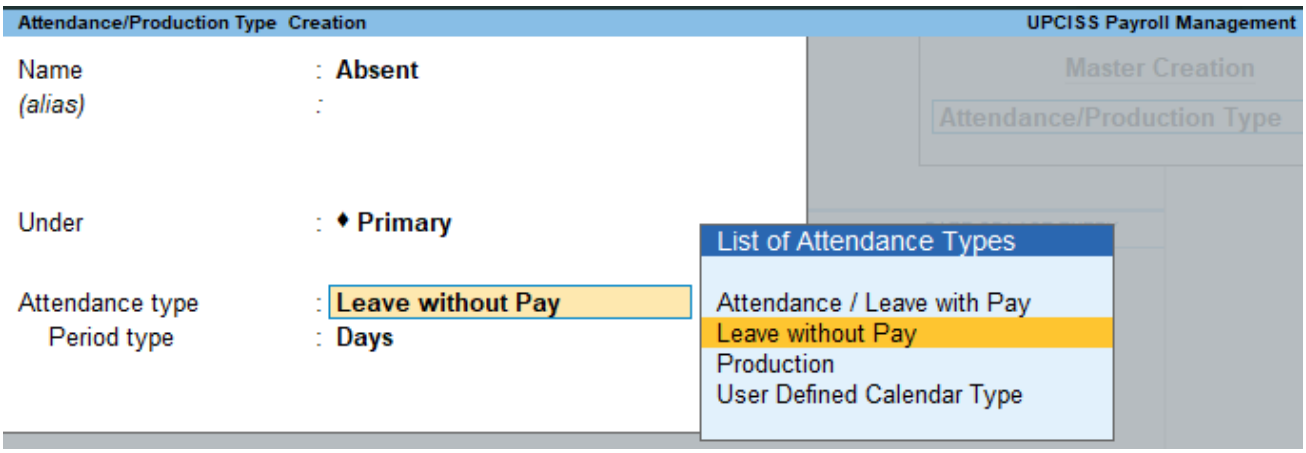
4. Create Unit

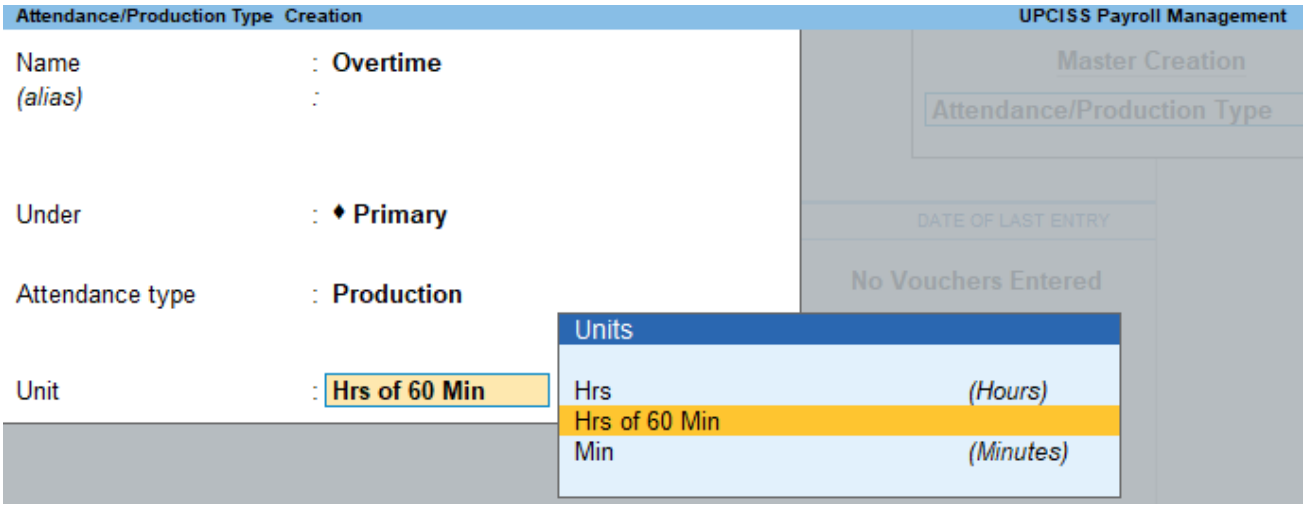




5. Create Attendance/Production Type







6. Create Pay Head

Pay Head Creation

Name : **Basic Pay**
(alias) :

Pay Head Information

Pay head type	: **Earnings for Employees**
Income type	: **Fixed**
Under	: **Indirect Expenses**
Affect net salary	: **Yes**
Name to be displayed in payslip	: **Basic Pay**
Use for calculation of gratuity	: **No**
Calculation type	: **On Attendance**
Attendance/leave with pay	: **♦ Not Applicable**
Leave without pay	: **Absent**
Calculation period	: **Months**
Basis of calculation (per day)	: **As per Calendar Period**

Pay Head Creation

Name : **Overtime**
(alias) :

Pay Head Information

Pay head type	: **Earnings for Employees**
Income type	: **Fixed**
Under	: **Indirect Expenses**
Affect net salary	: **Yes**
Name to be displayed in payslip	: **Overtime**
Use for calculation of gratuity	: **No**
Calculation type	: **On Production**
Production type	: **Overtime**

Rounding Off Information

Rounding Method : **♦ Not Applicable**

Pay Head Creation

Name : **TA**
(alias) :

Pay Head Information

Pay head type	: **Earnings for Employees**
Income type	: **Fixed**
Under	: **Indirect Expenses**
Affect net salary	: **Yes**
Name to be displayed in payslip	: **TA**
Use for calculation of gratuity	: **No**
Calculation type	: **Flat Rate**
Calculation period	: **Months**

Pay Head Creation

Name : **Bonus**
(alias) :

Pay Head Information

Pay head type	: **Earnings for Employees**
Income type	: **Variable**
Under	: **Indirect Expenses**
Affect net salary	: **Yes**
Name to be displayed in payslip	: **Bonus**
Use for calculation of gratuity	: **No**
Calculation type	: **As User Defined Value**

Pay Head Creation — **UPCISS Payroll Management**

Name : **DA**
(alias) :

Total Opening Balance

Pay Head Information

Pay head type	: **Earnings for Employees**
Income type	: **Fixed**
Under	: **Indirect Expenses**
Affect net salary	: **Yes**
Name to be displayed in payslip	: **DA**
Use for calculation of gratuity	: **No**
Calculation type	: **As Computed Value**
Calculation period	: **Months**

Computation Information

Compute : **On Current Earnings Total**

Effective From	Amount Greater Than	Amount Up To	Slab Type	Value
1-Apr-22		20,000.00	Percentage	5 %
	20,000.00	40,000.00	Percentage	6 %
	40,000.00		Percentage	8 %

Pay Head Creation — **UPCISS Payroll Management**

Name : **HRA**
(alias) :

Total Opening Balance

Pay Head Information

Pay head type : **Earnings for Employees**
Income type : **Fixed**
Under : **Indirect Expenses**

Affect net salary : **Yes**
Name to be displayed in payslip : **HRA**
Use for calculation of gratuity : **No**
Calculation type : **As Computed Value**
Calculation period : **Months**

Computation Information

Compute : **On Specified Formula**
Specified formula : *Basic Pay*

Effective From	Amount Greater Than	Amount Up To	Slab Type	Value
1-Apr-22			Percentage	20 %

Pay Head Creation

Name : **Canteen Deduction**
(alias) :

Pay Head Information

Pay head type : **Deductions From Employees**
Under : **Current Assets**

Affect net salary : **Yes**
Name to be displayed in payslip : **Canteen Deduction**

Calculation type : **Flat Rate**
Calculation period : **Months**

Pay Head Creation — UPCISS Payroll Management

Name : **Professional Tax**
(alias) :

Total Opening Balance

Pay Head Information

Pay head type : **Employees' Statutory Deductions**
Under : **Current Liabilities**
Affect net salary : **Yes**
Name to be displayed in payslip : **Professional Tax**
Calculation type : **As Computed Value**
Calculation period : **Months**

Computation Information

Compute : **On Current Earnings Total**

Effective From	Amount Greater Than	Amount Up To	Slab Type	Value
1-Apr-22		5,000.00	Value	0
	5,000.00	8,000.00	Value	60
	8,000.00	10,000.00	Value	100
	10,000.00	15,000.00	Value	150
	15,000.00		Value	200

Pay Head Creation — UPCISS Payroll Management

Name : **EPF Deduction**
(alias) :

Total Opening Balance

Pay Head Information

Pay head type : **Employees' Statutory Deductions**
Under : **Current Liabilities**
Affect net salary : **Yes**
Name to be displayed in payslip : **EPF Deduction**
Calculation type : **As Computed Value**
Calculation period : **Months**

Computation Information

Compute : **On Specified Formula**
Specified formula : *Basic Pay*

Effective From	Amount Greater Than	Amount Up To	Slab Type	Value
1-Apr-22			Percentage	12 %

7. Alter Define Salary

Gateway of Tally

MASTERS
Create
Alter
CHart of Accounts

Payroll Masters
Employee Category
Employee Group
Employee
Units (Work)
Attendance/Production Type
Pay Heads
Define Salary
Payroll Voucher Type

List of Groups / Employees

Create
Back

Manager	♦ *Primary*	*Head Office*
Manoj Verma	*Manager*	*Head Office*
Pooja Verma	*Manager*	*Head Office*
Rahul Rai	*Manager*	*Head Office*

Salary Details Alteration — UPCISS Payroll Management

Name : **Manoj Verma (01)**

Under : **Manager**
(Primary)

Salary Details

Effective From	Pay Head	Rate	Per	Pay Head Type	Calculation Type	Computed On
1-May-22						
	Basic Pay	8,000.00	Months	*Earnings for Employees*	*On Attendance*	
	Overtime	100.00	Hrs	*Earnings for Employees*	*On Production*	
	TA	800.00	Months	*Earnings for Employees*	*Flat Rate*	
	DA			*Earnings for Employees*	*As Computed Value*	*On Current Earnings Total*
	HRA			*Earnings for Employees*	*As Computed Value*	*Basic Pay*
	Bonus			*Earnings for Employees*	*As User Defined Value*	
	Canteen Deduction	600.00	Months	*Deductions From Employees*	*Flat Rate*	
	Professional Tax			*Employees' Statutory Deductions*	*As Computed Value*	*On Current Earnings Total*
	EPF Deduction			*Employees' Statutory Deductions*	*As Computed Value*	*Basic Pay*

Salary Details Alteration — UPCISS Payroll Management

Name : **Pooja Verma (03)**

Under : **Manager**
(Primary)

Salary Details

Effective From	Pay Head	Rate	Per	Pay Head Type	Calculation Type	Computed On
1-May-22						
	Basic Pay	6,000.00	Months	*Earnings for Employees*	*On Attendance*	
	Overtime	80.00	Hrs	*Earnings for Employees*	*On Production*	
	TA	800.00	Months	*Earnings for Employees*	*Flat Rate*	
	DA			*Earnings for Employees*	*As Computed Value*	*On Current Earnings Total*
	HRA			*Earnings for Employees*	*As Computed Value*	*Basic Pay*
	Bonus			*Earnings for Employees*	*As User Defined Value*	
	Canteen Deduction	600.00	Months	*Deductions From Employees*	*Flat Rate*	
	Professional Tax			*Employees' Statutory Deductions*	*As Computed Value*	*On Current Earnings Total*
	EPF Deduction			*Employees' Statutory Deductions*	*As Computed Value*	*Basic Pay*

Salary Details Alteration — UPCISS Payroll Management

Name : **Rahul Rai (02)**

Under : **Manager**
(Primary)

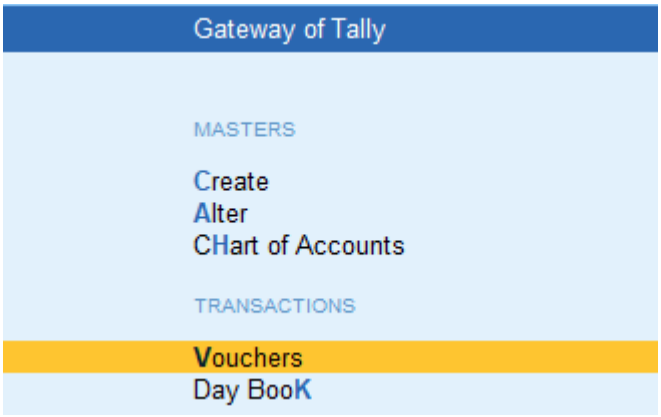
Salary Details

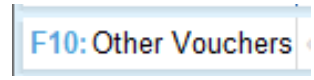
Effective From	Pay Head	Rate	Per	Pay Head Type	Calculation Type	Computed On
1-May-22						
	Basic Pay	7,000.00	Months	*Earnings for Employees*	*On Attendance*	
	Overtime	50.00	Hrs	*Earnings for Employees*	*On Production*	
	TA	800.00	Months	*Earnings for Employees*	*Flat Rate*	
	DA			*Earnings for Employees*	*As Computed Value*	*On Current Earnings Total*
	HRA			*Earnings for Employees*	*As Computed Value*	*Basic Pay*
	Bonus			*Earnings for Employees*	*As User Defined Value*	
	Canteen Deduction	600.00	Months	*Deductions From Employees*	*Flat Rate*	
	Professional Tax			*Employees' Statutory Deductions*	*As Computed Value*	*On Current Earnings Total*
	EPF Deduction			*Employees' Statutory Deductions*	*As Computed Value*	*Basic Pay*

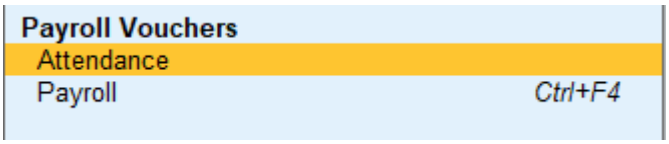
8. Alter Define Salary

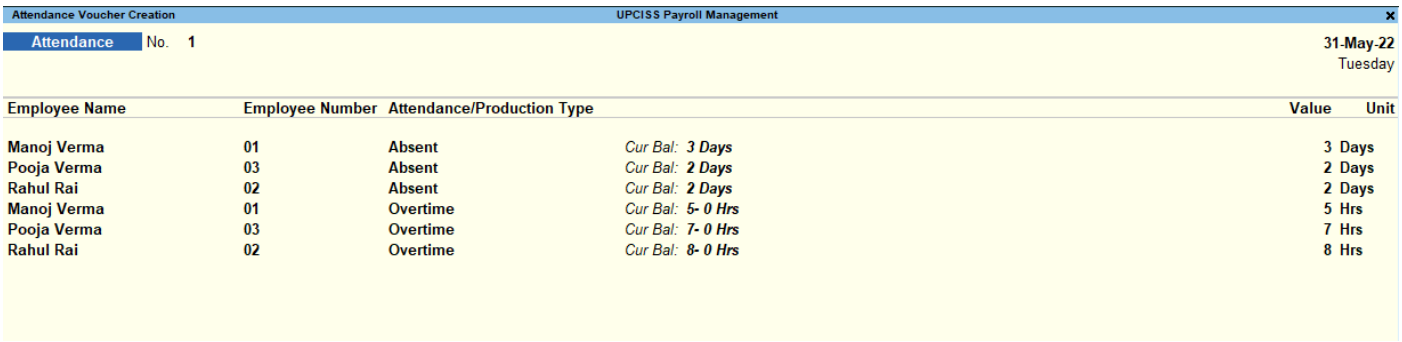
6	31-5-2022	Company adjust the salaries of employee for July month on the bases of present as per given below and paid salary by cheque.

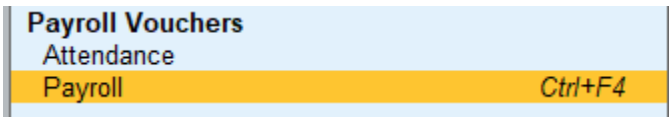
Name of Employee	Absent	Overtime
Manoj Verma	3	5 Hrs
Pooja Verma	2	7 Hrs
Rahul Rai	2	8 Hrs

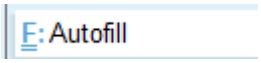






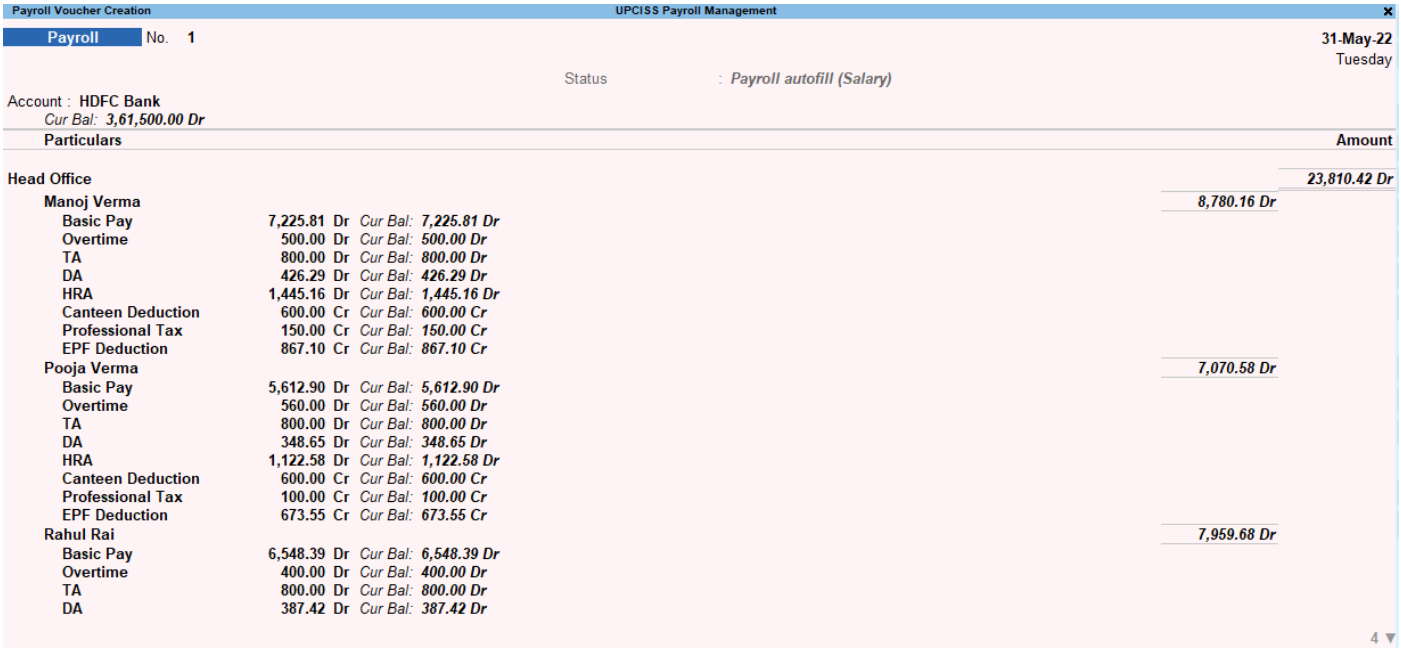






Autofill

Type of transaction	:	**Payroll Autofill**
Process for	:	**Salary**
From (blank for beginning)	:	**1-5-2022**
To (blank for end)	:	**31-5-2022**
Employee Category	:	**Head Office**
Employee/Group	:	**Manager**
Sort by	:	**Employee Name**
Payroll/Bank/Cash Ledger	:	**HDFC Bank**
Use Mode of Payment/Transaction Type	:	**No**



Payroll Voucher Creation — UPCISS Payroll Management

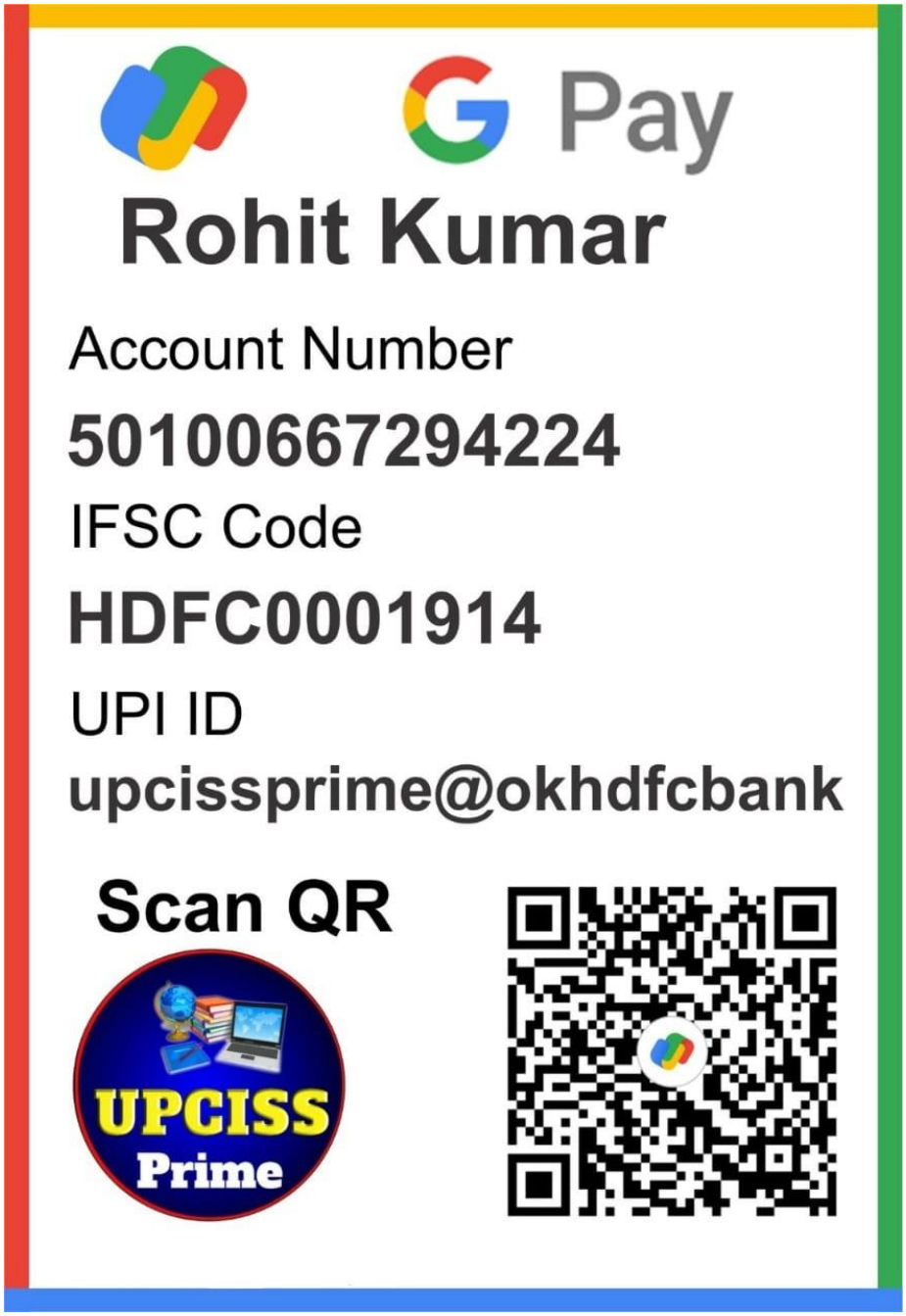
Payroll No. 1 — 31-May-22, Tuesday

Status : *Payroll autofill (Salary)*

Account : HDFC Bank
Cur Bal: 3,61,500.00 Dr

Particulars			Amount
Head Office			*23,810.42 Dr*
Manoj Verma			*8,780.16 Dr*
Basic Pay	7,225.81 Dr	*Cur Bal: 7,225.81 Dr*	
Overtime	500.00 Dr	*Cur Bal: 500.00 Dr*	
TA	800.00 Dr	*Cur Bal: 800.00 Dr*	
DA	426.29 Dr	*Cur Bal: 426.29 Dr*	
HRA	1,445.16 Dr	*Cur Bal: 1,445.16 Dr*	
Canteen Deduction	600.00 Cr	*Cur Bal: 600.00 Cr*	
Professional Tax	150.00 Cr	*Cur Bal: 150.00 Cr*	
EPF Deduction	867.10 Cr	*Cur Bal: 867.10 Cr*	
Pooja Verma			*7,070.58 Dr*
Basic Pay	5,612.90 Dr	*Cur Bal: 5,612.90 Dr*	
Overtime	560.00 Dr	*Cur Bal: 560.00 Dr*	
TA	800.00 Dr	*Cur Bal: 800.00 Dr*	
DA	348.65 Dr	*Cur Bal: 348.65 Dr*	
HRA	1,122.58 Dr	*Cur Bal: 1,122.58 Dr*	
Canteen Deduction	600.00 Cr	*Cur Bal: 600.00 Cr*	
Professional Tax	100.00 Cr	*Cur Bal: 100.00 Cr*	
EPF Deduction	673.55 Cr	*Cur Bal: 673.55 Cr*	
Rahul Rai			*7,959.68 Dr*
Basic Pay	6,548.39 Dr	*Cur Bal: 6,548.39 Dr*	
Overtime	400.00 Dr	*Cur Bal: 400.00 Dr*	
TA	800.00 Dr	*Cur Bal: 800.00 Dr*	
DA	387.42 Dr	*Cur Bal: 387.42 Dr*	

4

It takes a lot of hard work to make notes, so if you can pay some fee 50, 100, 200 rupees which you think is reasonable, if you are able to Thank you...

नोट्स बनाने में बहुत मेहनत लगी है , इसलिए यदि आप कुछ शुल्क 50,100, 200, 500 रूपए जो आपको उचित लगता है pay कर सकते है, अगर आप सक्षम है तो, धन्यवाद ।