

Oracle® Banking Branch

Accounting Entries User Guide



14.7.5.0.0
G28979-01
September 2024

The Oracle logo, consisting of a solid red square with the word "ORACLE" in white, uppercase, sans-serif font centered within it.

ORACLE®

Copyright © 2022, 2024, Oracle and/or its affiliates.

This software and related documentation are provided under a license agreement containing restrictions on use and disclosure and are protected by intellectual property laws. Except as expressly permitted in your license agreement or allowed by law, you may not use, copy, reproduce, translate, broadcast, modify, license, transmit, distribute, exhibit, perform, publish, or display any part, in any form, or by any means. Reverse engineering, disassembly, or decompilation of this software, unless required by law for interoperability, is prohibited.

The information contained herein is subject to change without notice and is not warranted to be error-free. If you find any errors, please report them to us in writing.

If this is software, software documentation, data (as defined in the Federal Acquisition Regulation), or related documentation that is delivered to the U.S. Government or anyone licensing it on behalf of the U.S. Government, then the following notice is applicable:

U.S. GOVERNMENT END USERS: Oracle programs (including any operating system, integrated software, any programs embedded, installed, or activated on delivered hardware, and modifications of such programs) and Oracle computer documentation or other Oracle data delivered to or accessed by U.S. Government end users are "commercial computer software," "commercial computer software documentation," or "limited rights data" pursuant to the applicable Federal Acquisition Regulation and agency-specific supplemental regulations. As such, the use, reproduction, duplication, release, display, disclosure, modification, preparation of derivative works, and/or adaptation of i) Oracle programs (including any operating system, integrated software, any programs embedded, installed, or activated on delivered hardware, and modifications of such programs), ii) Oracle computer documentation and/or iii) other Oracle data, is subject to the rights and limitations specified in the license contained in the applicable contract. The terms governing the U.S. Government's use of Oracle cloud services are defined by the applicable contract for such services. No other rights are granted to the U.S. Government.

This software or hardware is developed for general use in a variety of information management applications. It is not developed or intended for use in any inherently dangerous applications, including applications that may create a risk of personal injury. If you use this software or hardware in dangerous applications, then you shall be responsible to take all appropriate fail-safe, backup, redundancy, and other measures to ensure its safe use. Oracle Corporation and its affiliates disclaim any liability for any damages caused by use of this software or hardware in dangerous applications.

Oracle®, Java, MySQL, and NetSuite are registered trademarks of Oracle and/or its affiliates. Other names may be trademarks of their respective owners.

Intel and Intel Inside are trademarks or registered trademarks of Intel Corporation. All SPARC trademarks are used under license and are trademarks or registered trademarks of SPARC International, Inc. AMD, Epyc, and the AMD logo are trademarks or registered trademarks of Advanced Micro Devices. UNIX is a registered trademark of The Open Group.

This software or hardware and documentation may provide access to or information about content, products, and services from third parties. Oracle Corporation and its affiliates are not responsible for and expressly disclaim all warranties of any kind with respect to third-party content, products, and services unless otherwise set forth in an applicable agreement between you and Oracle. Oracle Corporation and its affiliates will not be responsible for any loss, costs, or damages incurred due to your access to or use of third-party content, products, or services, except as set forth in an applicable agreement between you and Oracle.

Contents

Preface

Purpose	vi
Audience	vi
Documentation Accessibility	vi
Critical Patches	vi
Diversity and Inclusion	vii
Conventions	vii
Acronyms and Abbreviations	vii

1 Accounting Entries of Oracle Banking Branch

1.1	Cash Withdrawal from CASA Account	1-1
1.1.1	Same Branch Transaction	1-2
1.1.2	Inter Branch Transaction	1-2
1.1.3	SC Levied by Account - Same Branch Transaction	1-2
1.1.4	SC Levied by Cash - Same Branch Transaction	1-3
1.1.5	SC Levied by Cash - Inter Branch Transaction	1-3
1.1.6	SC Levied by Account - Inter Branch Transaction	1-4
1.1.7	Reversal - SC Levied by Cash - Same Branch Transaction	1-4
1.1.8	Reversal - SC Levied by Account - Inter Branch Transaction	1-5
1.2	Cash Deposit to CASA Account	1-5
1.2.1	Same Branch Transaction	1-6
1.2.2	Same Branch Transaction with Netting Charges	1-6
1.2.3	Inter Branch Transaction	1-7
1.2.4	SC Levied by Account - Same Branch Transaction	1-7
1.2.5	SC Levied by Cash - Same Branch Transaction	1-8
1.2.6	SC Levied by Cash - Inter Branch Transaction	1-8
1.2.7	SC Levied by Account - Inter Branch Transaction	1-9
1.2.8	Reversal - SC Levied by Cash - Same Branch Transaction	1-9
1.2.9	Reversal - SC Levied by Account - Inter Branch Transaction	1-9
1.3	Account to Account Transfer	1-10
1.3.1	Same Branch Transaction	1-11
1.3.2	SC Levied by Account - Same Branch Transaction	1-11
1.3.3	Same Branch Transaction - Cross Currency	1-11

1.3.4	CASA Accounts - Inter Branch Transaction	1-12
1.3.5	CASA Accounts with SC levied - Inter Branch Transaction	1-12
1.3.6	Reversal of Funds Transfer with SC Levied - Inter Branch Transaction	1-12
1.4	Miscellaneous Customer Credit	1-13
1.4.1	Same Branch Transaction	1-14
1.4.2	SC Levied by Account - Same Branch Transaction	1-14
1.4.3	SC Levied by Cash - Same Branch Transaction	1-14
1.4.4	Same Branch Transaction - Cross Currency	1-15
1.4.5	Inter Branch Transaction	1-15
1.4.6	SC Levied by Account - Inter Branch Transaction	1-15
1.4.7	Reversal - SC Levied by Cash - Same Branch Transaction	1-16
1.4.8	Reversal - SC levied by account - Inter Branch Transaction	1-16
1.5	Cheque Withdrawal	1-17
1.5.1	Same Branch Transaction	1-18
1.5.2	Inter Branch Transaction	1-18
1.5.3	SC Levied by Account - Same Branch Transaction	1-18
1.5.4	SC Levied by Cash - Same Branch Transaction	1-19
1.5.5	SC Levied by Cash - Inter Branch Transaction	1-19
1.5.6	SC Levied by Account - Inter Branch Transaction	1-20
1.5.7	Reversal - SC Levied by Cash - Same Branch Transaction	1-20
1.5.8	Reversal - SC Levied by Account - Inter Branch Transaction	1-20
1.6	In House Cheque Deposit	1-21
1.6.1	Same Branch Transaction	1-22
1.6.2	SC Levied by Account - Same Branch Transaction	1-22
1.6.3	Same Branch Transaction - Cross Currency	1-22
1.6.4	Other Branch Cheque - Inter Branch Transaction	1-23
1.6.5	Other Branch Cheque with Charges - Inter Branch Transaction	1-23
1.6.6	Reversal - SC Levied - Inter Branch Transaction	1-23
1.7	Demand Drafts	1-24
1.7.1	Issue by Account Without Charges	1-25
1.7.2	Issue by Cash without Charges	1-25
1.7.3	Issue by Account with Charges	1-26
1.7.4	Issue by Cash with Charges	1-26
1.7.5	Issue Against GL without Charges	1-27
1.7.6	Issue Against GL with Charges	1-27
1.7.7	Payment by Account	1-27
1.7.8	Payment by Cash	1-28
1.7.9	Payment Against GL	1-28
1.7.10	Cancellation Against Account without Charges	1-28
1.7.11	Cancellation Against Cash without Charges	1-29
1.7.12	Cancellation Against GL without Charges	1-29
1.7.13	Cancellation Against Account with Charges	1-30

1.7.14	Cancellation Against Cash with Charges	1-30
1.7.15	Duplicate DD Issued/Revalidation of DD (without Charges)	1-30
1.7.16	Duplicate DD Issued/Revalidation of DD (with Charges by Account)	1-30
1.7.17	Duplicate DD Issued/Revalidation of DD (with Charges by Cash)	1-31
1.7.18	Payment Reversal by Account	1-31
1.7.19	Payment Reversal by Cash	1-31
1.8	Time Deposits	1-32
1.8.1	Creation by Account	1-32
1.8.2	Creation by Cash	1-33
1.8.3	Top Up by Account	1-33
1.8.4	Top Up by Cash	1-33
1.8.5	Full Redemption by Account on Maturity	1-34
1.8.6	Full Redemption by Cash on Maturity	1-34
1.8.7	Partial Redemption by Account	1-35
1.8.8	Partial Redemption by Cash	1-35
1.8.9	Full Redemption by Account Before Maturity	1-36
1.8.10	Full Redemption by Cash Before Maturity	1-36

Preface

- [Purpose](#)
- [Audience](#)
- [Documentation Accessibility](#)
- [Critical Patches](#)
- [Diversity and Inclusion](#)
- [Conventions](#)
- [Acronyms and Abbreviations](#)

Purpose

This user manual provides details of accounting entries of important Oracle Banking Branch – Teller transactions. It is assumed that Payments and Instrument transactions are through Oracle Banking Payments, and accounting is done in FLEXCUBE Universal Banking. The values and details presented in this guide are for reference purposes only.

Audience

This guide is intended for the following audience:

- Customers
- Partners

Documentation Accessibility

For information about Oracle's commitment to accessibility, visit the Oracle Accessibility Program website at <http://www.oracle.com/pls/topic/lookup?ctx=acc&id=docacc>.

Access to Oracle Support

Oracle customer access to and use of Oracle support services will be pursuant to the terms and conditions specified in their Oracle order for the applicable services.

Critical Patches

Oracle advises customers to get all their security vulnerability information from the Oracle Critical Patch Update Advisory, which is available at [Critical Patches, Security Alerts and Bulletins](#). All critical patches should be applied in a timely manner to ensure effective security, as strongly recommended by Oracle Software Security Assurance [Oracle Software Security Assurance](#).

Diversity and Inclusion

Oracle is fully committed to diversity and inclusion. Oracle respects and values having a diverse workforce that increases thought leadership and innovation. As part of our initiative to build a more inclusive culture that positively impacts our employees, customers, and partners, we are working to remove insensitive terms from our products and documentation. We are also mindful of the necessity to maintain compatibility with our customers' existing technologies and the need to ensure continuity of service as Oracle's offerings and industry standards evolve. Because of these technical constraints, our effort to remove insensitive terms is ongoing and will take time and external cooperation.

Conventions

The following text conventions are used in this document:

Convention	Meaning
boldface	Boldface type indicates graphical user interface elements associated with an action, or terms defined in text or the glossary.
<i>italic</i>	Italic type indicates book titles, emphasis, or placeholder variables for which you supply particular values.
monospace	Monospace type indicates commands within a paragraph, URLs, code in examples, text that appears on the screen, or text that you enter.

Acronyms and Abbreviations

The following acronyms and abbreviations are used in this guide:

Table 1 Acronyms and Abbreviations

Acronym/Abbreviation	Description
CASA	Current Account and Saving Account
Cr	Credit
Dr	Debit
GL	General Ledger
LCY	Local Currency
TCY	Total Currency

1

Accounting Entries of Oracle Banking Branch

The accounting entries of Oracle Banking Branch are covered in this chapter.

This topic contains the following subtopics:

- [Cash Withdrawal from CASA Account](#)
The accounting entries for various cash withdrawal transactions are covered in this topic.
- [Cash Deposit to CASA Account](#)
The accounting entries for cash deposit transactions to CASA account are covered in this topic.
- [Account to Account Transfer](#)
The accounting entries for account to account transactions are covered in this topic.
- [Miscellaneous Customer Credit](#)
The accounting entries for miscellaneous customer credit transactions are covered in this topic.
- [Cheque Withdrawal](#)
The accounting entries for cheque withdrawal transactions from CASA account are covered in this topic.
- [In House Cheque Deposit](#)
The accounting entries for in house cheque deposit transaction are covered in this topic.
- [Demand Drafts](#)
The accounting entries for demand draft transactions are covered in this section.
- [Time Deposits](#)
The accounting entries for time deposits transaction are covered in this topic.

1.1 Cash Withdrawal from CASA Account

The accounting entries for various cash withdrawal transactions are covered in this topic.

This topic contains the following subtopics:

- [Same Branch Transaction](#)
The accounting entries passed when cash withdrawal transaction from CASA account in the same branch are covered in this section.
- [Inter Branch Transaction](#)
The accounting entries for cash withdrawal transaction from CASA account through inter branch are covered in this section.
- [SC Levied by Account - Same Branch Transaction](#)
The accounting entries for cash withdrawal transaction from CASA with SC levied by account in same branch are covered in this section.
- [SC Levied by Cash - Same Branch Transaction](#)
The accounting entries for cash withdrawal transaction from CASA with SC levied by cash in same branch are covered in this section.

- **SC Levied by Cash - Inter Branch Transaction**
The accounting entries for cash withdrawal transaction from CASA with SC levied by cash through inter branch are covered in this section.
- **SC Levied by Account - Inter Branch Transaction**
The accounting entries for cash withdrawal transaction from CASA with SC levied by account through inter branch are covered in this section.
- **Reversal - SC Levied by Cash - Same Branch Transaction**
The accounting entries for reversal cash withdrawal transaction from CASA with SC levied by cash within the branch are covered in this section.
- **Reversal - SC Levied by Account - Inter Branch Transaction**
The accounting entries for reversal cash withdrawal transaction from CASA with SC levied by account within the branch are covered in this section.

1.1.1 Same Branch Transaction

The accounting entries passed when cash withdrawal transaction from CASA account in the same branch are covered in this section.

Table 1-1 Cash Withdrawal from CASA account - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c Customer	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	100	100	1	NA

1.1.2 Inter Branch Transaction

The accounting entries for cash withdrawal transaction from CASA account through inter branch are covered in this section.

Table 1-2 Cash Withdrawal from CASA account - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer	100	100	1	NA
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	100	100	1	NA

1.1.3 SC Levied by Account - Same Branch Transaction

The accounting entries for cash withdrawal transaction from CASA with SC levied by account in same branch are covered in this section.

Table 1-3 Cash withdrawal from CASA with SC Levied by Account - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c Customer (Withdrawal)	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. CASA A/c Customer (Service charge)	10	10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income Account	10	10	1	NA

1.1.4 SC Levied by Cash - Same Branch Transaction

The accounting entries for cash withdrawal transaction from CASA with SC levied by cash in same branch are covered in this section.

Table 1-4 Cash withdrawal from CASA with SC Levied by Cash - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c Customer (Withdrawal)	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. Cash GL (Service charge)	10	10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income Account	10	10	1	NA

1.1.5 SC Levied by Cash - Inter Branch Transaction

The accounting entries for cash withdrawal transaction from CASA with SC levied by cash through inter branch are covered in this section.

Table 1-5 Cash withdrawal from CASA with SC Levied by Cash - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer (Withdrawal)	100	100	1	NA

Table 1-5 (Cont.) Cash withdrawal from CASA with SC Levied by Cash - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. Cash GL	10	10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	10	10	1	NA

1.1.6 SC Levied by Account - Inter Branch Transaction

The accounting entries for cash withdrawal transaction from CASA with SC levied by account through inter branch are covered in this section.

Table 1-6 Cash withdrawal from CASA with SC Levied by Account - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer (Withdrawal)	100	100	1	NA
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer (Service charge)	10	10	1	NA
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	10	10	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	10	10	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	10	10	1	NA

1.1.7 Reversal - SC Levied by Cash - Same Branch Transaction

The accounting entries for reversal cash withdrawal transaction from CASA with SC levied by cash within the branch are covered in this section.

Table 1-7 Reversal of Cash Withdrawal from CASA with SC Levied by Cash - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c Customer (Withdrawal)	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Dr. Cash GL (Service charge)	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income Account	(-)10	(-)10	1	NA

1.1.8 Reversal - SC Levied by Account - Inter Branch Transaction

The accounting entries for reversal cash withdrawal transaction from CASA with SC levied by account within the branch are covered in this section.

Table 1-8 Reversal of Cash Withdrawal from CASA with SC Levied by Account - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer (Withdrawal)	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer (Service charge)	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	(-)10	(-)10	1	NA

1.2 Cash Deposit to CASA Account

The accounting entries for cash deposit transactions to CASA account are covered in this topic.

This topic contains the following subtopics:

- **Same Branch Transaction**
The accounting entries passed when cash deposit transaction to CASA account in the same branch are covered in this section.
- **Same Branch Transaction with Netting Charges**
When transactions cause cash deposits to be made to a CASA account in the same branch and netting charge requirements are enabled in the **Settlement Definition** screen, account entries are made as covered in this section.
- **Inter Branch Transaction**
The accounting entries for cash deposit transaction to CASA account through inter branch are covered in this section.
- **SC Levied by Account - Same Branch Transaction**
The accounting entries for cash deposit transaction to CASA account with SC levied by account in same branch are covered in this section.
- **SC Levied by Cash - Same Branch Transaction**
The accounting entries for cash deposit transaction to CASA account with SC levied by cash in same branch are covered in this section.
- **SC Levied by Cash - Inter Branch Transaction**
The accounting entries for cash deposit transaction to CASA account with SC levied by cash through inter branch are covered in this section.
- **SC Levied by Account - Inter Branch Transaction**
The accounting entries for cash deposit transaction to CASA account with SC levied by account through inter branch are covered in this section.
- **Reversal - SC Levied by Cash - Same Branch Transaction**
The accounting entries for reversal cash deposit transaction to CASA with SC levied by cash within the branch are covered in this section.
- **Reversal - SC Levied by Account - Inter Branch Transaction**
The accounting entries for reversal cash deposit transaction to CASA with SC levied by account within the branch are covered in this section.

1.2.1 Same Branch Transaction

The accounting entries passed when cash deposit transaction to CASA account in the same branch are covered in this section.

Table 1-9 Cash Deposit to CASA account - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. CASA A/c Customer	100	100	1	NA

1.2.2 Same Branch Transaction with Netting Charges

When transactions cause cash deposits to be made to a CASA account in the same branch and netting charge requirements are enabled in the **Settlement Definition** screen, account entries are made as covered in this section.

For more information on the **Settlement Definition** screen, refer to the **Teller User Guide**.

Table 1-10 Cash Deposit - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. CASA A/c	75	75	1	Charges are netted to the main transaction (100-10-15).
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	10	10	1	Charge 1
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	15	15	1	Charge 2

1.2.3 Inter Branch Transaction

The accounting entries for cash deposit transaction to CASA account through inter branch are covered in this section.

Table 1-11 Cash Deposit to CASA account - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	500	Dr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	500	Cr. CASA A/c Customer	100	100	1	NA

1.2.4 SC Levied by Account - Same Branch Transaction

The accounting entries for cash deposit transaction to CASA account with SC levied by account in same branch are covered in this section.

Table 1-12 Cash Deposit to CASA with SC levied by account - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. CASA A/c Customer (Deposit)	100	100	1	NA

Table 1-12 (Cont.) Cash Deposit to CASA with SC levied by account - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c Customer (Service charge)	10	10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income Account	10	10	1	NA

1.2.5 SC Levied by Cash - Same Branch Transaction

The accounting entries for cash deposit transaction to CASA account with SC levied by cash in same branch are covered in this section.

Table 1-13 Cash Deposit to CASA with SC levied by cash - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. CASA A/c Customer (Deposit)	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. Cash GL (Service charge)	10	10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income Account	10	10	1	NA

1.2.6 SC Levied by Cash - Inter Branch Transaction

The accounting entries for cash deposit transaction to CASA account with SC levied by cash through inter branch are covered in this section.

Table 1-14 Cash Deposit to CASA with SC levied by cash - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	500	Dr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	500	Cr. CASA A/c Customer	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. Cash GL	10	10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	10	10	1	NA

1.2.7 SC Levied by Account - Inter Branch Transaction

The accounting entries for cash deposit transaction to CASA account with SC levied by account through inter branch are covered in this section.

Table 1-15 Cash Deposit to CASA with SC levied by account - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer (Service charge)	10	10	1	NA
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	10	10	1	NA
20.09.22	20.09.22	000	500	Dr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	500	Cr. CASA A/c Customer	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	10	10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	10	10	1	NA

1.2.8 Reversal - SC Levied by Cash - Same Branch Transaction

The accounting entries for reversal cash deposit transaction to CASA with SC levied by cash within the branch are covered in this section.

Table 1-16 Reversal of Cash Deposit to CASA with SC levied by cash - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. Cash GL	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Cr. CASA A/c Customer (Deposit)	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Dr. Cash GL (Service charge)	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income Account	(-)10	(-)10	1	NA

1.2.9 Reversal - SC Levied by Account - Inter Branch Transaction

The accounting entries for reversal cash deposit transaction to CASA with SC levied by account within the branch are covered in this section.

Table 1-17 Reversal of Cash Deposit to CASA with SC levied by account - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. Cash GL	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Cr. Inter Branch A/c	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer (Service charge)	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	500	Dr. Inter Branch A/c	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	500	Cr. CASA A/c Customer	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	(-)10	(-)10	1	NA

1.3 Account to Account Transfer

The accounting entries for account to account transactions are covered in this topic.

This topic contains the following subtopics:

- **Same Branch Transaction**
The accounting entries passed for transferring funds from Account A to Account B in the same branch are covered in this section.
- **SC Levied by Account - Same Branch Transaction**
The accounting entries passed for transferring funds from Account A to Account B with SC Levied by account in the same branch are covered in this section.
- **Same Branch Transaction - Cross Currency**
The accounting entries passed for transferring funds from Account A to Account B in the same branch with cross currency are covered in this section.
- **CASA Accounts - Inter Branch Transaction**
The accounting entries for fund transfer between CASA accounts through inter branch transaction are covered in this section.
- **CASA Accounts with SC levied - Inter Branch Transaction**
The accounting entries for fund transfer between CASA accounts with SC levied through inter branch transaction are covered in this section.
- **Reversal of Funds Transfer with SC Levied - Inter Branch Transaction**
The accounting entries for reversal of fund transfer with SC levied through inter branch transaction are covered in this section.

1.3.1 Same Branch Transaction

The accounting entries passed for transferring funds from Account A to Account B in the same branch are covered in this section.

Table 1-18 Transfer funds from account A to account B - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account A)	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. CASA A/c (Account B)	100	100	1	OBBRN

1.3.2 SC Levied by Account - Same Branch Transaction

The accounting entries passed for transferring funds from Account A to Account B with SC Levied by account in the same branch are covered in this section.

Table 1-19 Transfer funds from account A to account B with SC levied by account - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account A)	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. CASA A/c (Account B)	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account A)	10	10	1	OBBRN
20.09.22	20.09.22	000	000	Cr. Income GL	10	10	1	OBBRN

1.3.3 Same Branch Transaction - Cross Currency

The accounting entries passed for transferring funds from Account A to Account B in the same branch with cross currency are covered in this section.

Table 1-20 Transfer funds from Account A to Account B - Same Branch Transaction - Cross Currency

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account A)	USD 150	100	1.5	OBBRN
20.09.22	20.09.22	000	000	Cr. CASA A/c (Account B)		100	1.5	OBBRN

1.3.4 CASA Accounts - Inter Branch Transaction

The accounting entries for fund transfer between CASA accounts through inter branch transaction are covered in this section.

Table 1-21 Transfer funds between CASA Accounts - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account A)	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. Inter Branch A/c	100	100	1	OBBRN
20.09.22	20.09.22	000	500	Dr. Inter Branch A/c	100	100	1	OBBRN
20.09.22	20.09.22	000	500	Cr. CASA A/c (Account B)	100	100	1	OBBRN

1.3.5 CASA Accounts with SC levied - Inter Branch Transaction

The accounting entries for fund transfer between CASA accounts with SC levied through inter branch transaction are covered in this section.

Table 1-22 Transfer funds between CASA Accounts with SC levied - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account A)	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. Inter Branch A/c	100	100	1	OBBRN
20.09.22	20.09.22	000	500	Dr. Inter Branch A/c	100	100	1	OBBRN
20.09.22	20.09.22	000	500	Cr. CASA A/c (Account B)	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account A)	10	10	1	OBBRN
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	10	10	1	OBBRN

1.3.6 Reversal of Funds Transfer with SC Levied - Inter Branch Transaction

The accounting entries for reversal of fund transfer with SC levied through inter branch transaction are covered in this section.

Table 1-23 Reversal of funds transfer with SC Levied - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account A)	(-)100	(-)100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. Inter Branch A/c	(-)100	(-)100	1	OBBRN
20.09.22	20.09.22	000	500	Dr. Inter Branch A/c	(-)100	(-)100	1	OBBRN
20.09.22	20.09.22	000	500	Cr. CASA A/c (Account B)	(-)100	(-)100	1	OBBRN
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account A)	(-)10	(-)10	1	OBBRN
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	(-)10	(-)10	1	OBBRN

1.4 Miscellaneous Customer Credit

The accounting entries for miscellaneous customer credit transactions are covered in this topic.

This topic contains the following subtopics:

- [Same Branch Transaction](#)
The accounting entries for miscellaneous customer credit transactions within same branch are covered in this section.
- [SC Levied by Account - Same Branch Transaction](#)
The accounting entries for miscellaneous customer credit with SC levied by account in same branch are covered in this section.
- [SC Levied by Cash - Same Branch Transaction](#)
The accounting entries for miscellaneous customer credit with SC levied by cash in same branch are covered in this section.
- [Same Branch Transaction - Cross Currency](#)
The accounting entries for miscellaneous customer credit in same branch transactions with cross currency are covered in this section.
- [Inter Branch Transaction](#)
The accounting entries for miscellaneous customer credit through inter branch transaction are covered in this section.
- [SC Levied by Account - Inter Branch Transaction](#)
The accounting entries for miscellaneous customer credit with SC levied by account through inter branch transaction are covered in this section.
- [Reversal - SC Levied by Cash - Same Branch Transaction](#)
The accounting entries for reversal of miscellaneous customer credit with SC levied by cash within the branch are covered in this section.
- [Reversal - SC levied by account - Inter Branch Transaction](#)
The accounting entries for reversal of miscellaneous customer credit with SC levied by account through inter branch are covered in this section.

1.4.1 Same Branch Transaction

The accounting entries for miscellaneous customer credit transactions within same branch are covered in this section.

Table 1-24 Miscellaneous Customer Credit - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. GL	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. CASA A/c Customer	100	100	1	NA

1.4.2 SC Levied by Account - Same Branch Transaction

The accounting entries for miscellaneous customer credit with SC levied by account in same branch are covered in this section.

Table 1-25 Miscellaneous Customer Credit with SC levied by account - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. GL	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. CASA A/c Customer	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. CASA A/c Customer	10	10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income Account	10	10	1	NA

1.4.3 SC Levied by Cash - Same Branch Transaction

The accounting entries for miscellaneous customer credit with SC levied by cash in same branch are covered in this section.

Table 1-26 Miscellaneous Customer Credit with SC levied by Cash - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. GL	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. CASA A/c Customer	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. Cash GL	10	10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income Account	10	10	1	NA

1.4.4 Same Branch Transaction - Cross Currency

The accounting entries for miscellaneous customer credit in same branch transactions with cross currency are covered in this section.

Table 1-27 Miscellaneous Customer Credit - Same Branch Transaction – Cross Currency

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. GL	USD 150	100	1	NA
20.09.22	20.09.22	000	000	Cr. CASA A/c Customer	GBP 100	100	1	NA

1.4.5 Inter Branch Transaction

The accounting entries for miscellaneous customer credit through inter branch transaction are covered in this section.

Table 1-28 Miscellaneous Customer Credit - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. GL	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	500	Dr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	500	Cr. CASA A/c Customer	100	100	1	NA

1.4.6 SC Levied by Account - Inter Branch Transaction

The accounting entries for miscellaneous customer credit with SC levied by account through inter branch transaction are covered in this section.

Table 1-29 Miscellaneous Customer Credit with SC levied by account - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. GL	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	500	Dr. Inter Branch A/c	100	100	1	NA

Table 1-29 (Cont.) Miscellaneous Customer Credit with SC levied by account - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	500	Cr. CASA A/c Customer	100	100	1	NA
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer	10	10	1	NA
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	10	10	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	10	10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	10	10	1	NA

1.4.7 Reversal - SC Levied by Cash - Same Branch Transaction

The accounting entries for reversal of miscellaneous customer credit with SC levied by cash within the branch are covered in this section.

Table 1-30 Reversal of Miscellaneous Customer Credit with SC levied by Cash - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. GL	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Cr. CASA A/c Customer	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Dr. Cash GL	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income Account	(-)10	(-)10	1	NA

1.4.8 Reversal - SC levied by account - Inter Branch Transaction

The accounting entries for reversal of miscellaneous customer credit with SC levied by account through inter branch are covered in this section.

Table 1-31 Reversal of Miscellaneous Customer Credit with SC levied by account - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. GL	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Cr. Inter Branch A/c	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	500	Dr. Inter Branch A/c	(-)100	(-)100	1	NA

Table 1-31 (Cont.) Reversal of Miscellaneous Customer Credit with SC levied by account - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	500	Cr. CASA A/c Customer	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	(-)10	(-)10	1	NA

1.5 Cheque Withdrawal

The accounting entries for cheque withdrawal transactions from CASA account are covered in this topic.

This topic contains the following subtopics:

- [Same Branch Transaction](#)
The accounting entries passed for cheque withdrawal from CASA account in the same branch are covered in this section.
- [Inter Branch Transaction](#)
The accounting entries passed for cheque withdrawal from CASA account through inter branch are covered in this section.
- [SC Levied by Account - Same Branch Transaction](#)
The accounting entries for cheque withdrawal transaction from CASA account with SC levied by account in same branch are covered in this section.
- [SC Levied by Cash - Same Branch Transaction](#)
The accounting entries for cheque withdrawal transaction from CASA account with SC levied by cash in same branch are covered in this section.
- [SC Levied by Cash - Inter Branch Transaction](#)
The accounting entries for cheque withdrawal transaction from CASA account with SC levied by cash through inter branch are covered in this section.
- [SC Levied by Account - Inter Branch Transaction](#)
The accounting entries for cheque withdrawal transaction from CASA with SC levied by account through inter branch are covered in this section.
- [Reversal - SC Levied by Cash - Same Branch Transaction](#)
The accounting entries for reversal of cheque withdrawal transaction to CASA with SC levied by cash within the branch are covered in this section.
- [Reversal - SC Levied by Account - Inter Branch Transaction](#)
The accounting entries for reversal of cheque withdrawal transaction to CASA with SC levied by account through inter branch are covered in this section.

1.5.1 Same Branch Transaction

The accounting entries passed for cheque withdrawal from CASA account in the same branch are covered in this section.

Table 1-32 Cheque Withdrawal from CASA account - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c Customer	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	100	100	1	NA

1.5.2 Inter Branch Transaction

The accounting entries passed for cheque withdrawal from CASA account through inter branch are covered in this section.

Table 1-33 Cheque Withdrawal from CASA account - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer	100	100	1	NA
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	100	100	1	NA

1.5.3 SC Levied by Account - Same Branch Transaction

The accounting entries for cheque withdrawal transaction from CASA account with SC levied by account in same branch are covered in this section.

Table 1-34 Cheque Withdrawal from CASA with SC levied by account - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c Customer (Withdrawal)	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. CASA A/c Customer (Service charge)	10	10	1	NA

Table 1-34 (Cont.) Cheque Withdrawal from CASA with SC levied by account - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Cr. Branch Income Account	10	10	1	NA

1.5.4 SC Levied by Cash - Same Branch Transaction

The accounting entries for cheque withdrawal transaction from CASA account with SC levied by cash in same branch are covered in this section.

Table 1-35 Cheque Withdrawal from CASA with SC levied by cash - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c Customer (Withdrawal)	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. Cash GL (Service charge)	10	10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income Account	10	10	1	NA

1.5.5 SC Levied by Cash - Inter Branch Transaction

The accounting entries for cheque withdrawal transaction from CASA account with SC levied by cash through inter branch are covered in this section.

Table 1-36 Cheque Withdrawal from CASA with SC levied by cash - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer (Withdrawal)	100	100	1	NA
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. Cash GL	10	10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	10	10	1	NA

1.5.6 SC Levied by Account - Inter Branch Transaction

The accounting entries for cheque withdrawal transaction from CASA with SC levied by account through inter branch are covered in this section.

Table 1-37 Cheque Withdrawal from CASA with SC levied by account - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer (Withdrawal)	100	100	1	NA
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer (Service charge)	10	10	1	NA
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	10	10	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	100	100	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	10	10	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	100	100	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	10	10	1	NA

1.5.7 Reversal - SC Levied by Cash - Same Branch Transaction

The accounting entries for reversal of cheque withdrawal transaction to CASA with SC levied by cash within the branch are covered in this section.

Table 1-38 Reversal of Cheque Withdrawal from CASA with SC levied by cash - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c Customer (Withdrawal)	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Dr. Cash GL (Service charge)	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income Account	(-)10	(-)10	1	NA

1.5.8 Reversal - SC Levied by Account - Inter Branch Transaction

The accounting entries for reversal of cheque withdrawal transaction to CASA with SC levied by account through inter branch are covered in this section.

Table 1-39 Reversal of Cheque Withdrawal from CASA with SC levied by account - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer (Withdrawal)	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	500	Dr. CASA A/c Customer (Service charge)	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	(-)10	(-)10	1	NA
20.09.22	20.09.22	000	000	Cr. Cash GL	(-)100	(-)100	1	NA
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	(-)10	(-)10	1	NA

1.6 In House Cheque Deposit

The accounting entries for in house cheque deposit transaction are covered in this topic.

This topic contains the following subtopics:

- **Same Branch Transaction**
The accounting entries passed when there is an in house cheque deposit transaction in the same branch are covered in this section.
- **SC Levied by Account - Same Branch Transaction**
The accounting entries passed for in house cheque deposit from same branch transaction with SC levied by account are covered in this section.
- **Same Branch Transaction - Cross Currency**
The accounting entries passed for in house deposit from Account A to Account B within the same branch transaction with cross currency are covered in this section.
- **Other Branch Cheque - Inter Branch Transaction**
The accounting entries for in house cheque deposit from other branch cheque through inter branch transaction are covered in this section.
- **Other Branch Cheque with Charges - Inter Branch Transaction**
The accounting entries for in house cheque deposit from other branch cheque with charges through inter branch transaction are covered in this section.
- **Reversal - SC Levied - Inter Branch Transaction**
The accounting entries for reversal of SC levied through branch transaction are covered in this section.

1.6.1 Same Branch Transaction

The accounting entries passed when there is an in house cheque deposit transaction in the same branch are covered in this section.

Table 1-40 In House Cheque Deposit - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account A)	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. CASA A/c (Account B)	100	100	1	OBBRN

1.6.2 SC Levied by Account - Same Branch Transaction

The accounting entries passed for in house cheque deposit from same branch transaction with SC levied by account are covered in this section.

Table 1-41 Transfer funds from Account A to account B with SC levied by account - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account A)	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. CASA A/c (Account B)	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account B - as per charge definition)	10	10	1	OBBRN
20.09.22	20.09.22	000	000	Cr. Income GL	10	10	1	OBBRN

1.6.3 Same Branch Transaction - Cross Currency

The accounting entries passed for in house deposit from Account A to Account B within the same branch transaction with cross currency are covered in this section.

Table 1-42 In House Deposit from Account A to Account B - Same Branch Transaction – Cross Currency

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account A)	USD 150	100	1.5	OBBRN
20.09.22	20.09.22	000	000	Cr. CASA A/c (Account B)		100	1.5	OBBRN

1.6.4 Other Branch Cheque - Inter Branch Transaction

The accounting entries for in house cheque deposit from other branch cheque through inter branch transaction are covered in this section.

Table 1-43 In House Cheque Deposit from other branch cheque - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	500	Dr. CASA A/c (Account A)	100	100	1	OBBRN
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. CASA A/c (Account B)	100	100	1	OBBRN

1.6.5 Other Branch Cheque with Charges - Inter Branch Transaction

The accounting entries for in house cheque deposit from other branch cheque with charges through inter branch transaction are covered in this section.

Table 1-44 In House Cheque Deposit from other branch cheque - Inter Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	500	Dr. CASA A/c (Account A)	100	100	1	OBBRN
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. CASA A/c (Account B)	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account B - as per charge definition)	10	10	1	OBBRN
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	10	10	1	OBBRN

1.6.6 Reversal - SC Levied - Inter Branch Transaction

The accounting entries for reversal of SC levied through branch transaction are covered in this section.

Table 1-45 Reversal of Cash Deposit to CASA with SC levied by cash - Same Branch Transaction

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	500	Dr. CASA A/c (Account A)	(-)100	(-)100	1	OBBRN
20.09.22	20.09.22	000	500	Cr. Inter Branch A/c	(-)100	(-)100	1	OBBRN
20.09.22	20.09.22	000	000	Dr. Inter Branch A/c	(-)100	(-)100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. CASA A/c (Account B)	(-)100	(-)100	1	OBBRN
20.09.22	20.09.22	000	000	Dr. CASA A/c (Account B - as per charge definition)	(-)10	(-)10	1	OBBRN
20.09.22	20.09.22	000	000	Cr. Branch Income A/c	(-)10	(-)10	1	OBBRN

1.7 Demand Drafts

The accounting entries for demand draft transactions are covered in this section.

This topic contains the following subtopics:

- [Issue by Account Without Charges](#)
The accounting entries passed for DD issue by account without charges are covered in this section.
- [Issue by Cash without Charges](#)
The accounting entries for DD issue by cash without charges are covered in this section.
- [Issue by Account with Charges](#)
The accounting entries for DD issue by cash with charges are covered in this section.
- [Issue by Cash with Charges](#)
The accounting entries for DD issue by cash with charges are covered in this section.
- [Issue Against GL without Charges](#)
The accounting entries for DD issue against GL without charges are covered in this section.
- [Issue Against GL with Charges](#)
The accounting entries for DD issue against GL with charges are covered in this section.
- [Payment by Account](#)
The accounting entries for DD payment by account are covered in this section.
- [Payment by Cash](#)
The accounting entries for DD payment by cash are covered in this section.
- [Payment Against GL](#)
The accounting entries for DD payment against GL are covered in this section.
- [Cancellation Against Account without Charges](#)
The accounting entries passed for DD cancellation against account without charges are covered in this section.

- **Cancellation Against Cash without Charges**
The accounting entries for DD cancellation against cash without charges are covered in this section.
- **Cancellation Against GL without Charges**
The accounting entries for DD cancellation against GL without charges are covered in this section.
- **Cancellation Against Account with Charges**
The accounting entries passed for DD cancellation against account with charges are covered in this section.
- **Cancellation Against Cash with Charges**
The accounting entries passed for DD cancellation against cash with charges are covered in this section.
- **Duplicate DD Issued/Revalidation of DD (without Charges)**
In this scenario, no accounting entries are passed.
- **Duplicate DD Issued/Revalidation of DD (with Charges by Account)**
The accounting entries passed for duplicate DD issued or revalidation of DD (with charges by account) are covered in this section.
- **Duplicate DD Issued/Revalidation of DD (with Charges by Cash)**
The accounting entries for duplicate DD issued or revalidation of DD (with charges by cash) are covered in this section.
- **Payment Reversal by Account**
The accounting entries passed for DD payment reversal by account are covered in this section.
- **Payment Reversal by Cash**
The accounting entries for DD payment reversal by cash are covered in this topic.

1.7.1 Issue by Account Without Charges

The accounting entries passed for DD issue by account without charges are covered in this section.

Table 1-46 DD Issue by Account without charges

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. ISB GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Cr. Susp GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Dr. Susp GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Cr. DD Payable GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Dr. CASA A/c	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. ISB GL	100	100	1	OBBRN

1.7.2 Issue by Cash without Charges

The accounting entries for DD issue by cash without charges are covered in this section.

Table 1-47 DD Issue by Cash Without Charges

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. ISB GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Cr. Susp GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Dr. Susp GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Cr. DD Payable GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Dr. Cash GL	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. ISB GL	100	100	1	OBBRN

1.7.3 Issue by Account with Charges

The accounting entries for DD issue by cash with charges are covered in this section.

Table 1-48 DD Issue by Account with Charges

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. ISB GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Cr. Susp GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Dr. Susp GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Cr. DD Payable GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Dr. CASA A/c	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. ISB GL	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Dr. CASA A/c	10	10	1	OBBRN
20.09.22	20.09.22	000	000	Cr. Income GL	10	10	1	OBBRN

1.7.4 Issue by Cash with Charges

The accounting entries for DD issue by cash with charges are covered in this section.

Table 1-49 DD Issue by Cash with Charges

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. ISB GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Cr. Susp GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Dr. Susp GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Cr. DD Payable GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Dr. Cash GL	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. ISB GL	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Dr. Cash GL	10	10	1	OBBRN
20.09.22	20.09.22	000	000	Cr. Income GL	10	10	1	OBBRN

1.7.5 Issue Against GL without Charges

The accounting entries for DD issue against GL without charges are covered in this section.

Table 1-50 DD Issue Against GL without Charges

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. ISB GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Cr. Susp GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Dr. Susp GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Cr. DD Payable GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Dr. GL	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. ISB GL	100	100	1	OBBRN

1.7.6 Issue Against GL with Charges

The accounting entries for DD issue against GL with charges are covered in this section.

Table 1-51 DD Issue Against GL with Charges

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. ISB GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Cr. Susp GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Dr. Susp GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Cr. DD Payable GL	100	100	1	OBPM
20.09.22	20.09.22	000	000	Dr. GL	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Cr. ISB GL	100	100	1	OBBRN
20.09.22	20.09.22	000	000	Dr. GL	10	10	1	OBBRN
20.09.22	20.09.22	000	000	Cr. Income GL	10	10	1	OBBRN

1.7.7 Payment by Account

The accounting entries for DD payment by account are covered in this section.

Table 1-52 DD Payment by Account

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
25.09.22	25.09.22	999	999	Dr. DD Payable GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Cr. Susp GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Dr. Susp GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Cr. ISB GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Dr. ISB GL	100	100	1	OBBRN

Table 1-52 (Cont.) DD Payment by Account

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
25.09.22	25.09.22	999	999	Cr. CASA A/c	100	100	1	OBBRN

1.7.8 Payment by Cash

The accounting entries for DD payment by cash are covered in this section.

Table 1-53 DD Payment by Account

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
25.09.22	25.09.22	999	999	Dr. DD Payable GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Cr. Susp GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Dr. Susp GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Cr. ISB GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Dr. ISB GL	100	100	1	OBBRN
25.09.22	25.09.22	999	999	Cr. Cash GL	100	100	1	OBBRN

1.7.9 Payment Against GL

The accounting entries for DD payment against GL are covered in this section.

Table 1-54 DD Payment Against GL

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
25.09.22	25.09.22	999	999	Dr. DD Payable GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Cr. Susp GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Dr. Susp GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Cr. ISB GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Dr. ISB GL	100	100	1	OBBRN
25.09.22	25.09.22	999	999	Cr. GL	100	100	1	OBBRN

1.7.10 Cancellation Against Account without Charges

The accounting entries passed for DD cancellation against account without charges are covered in this section.

Table 1-55 DD Cancellation Against Account without Charges

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
22.09.22	22.09.22	000	000	Dr. DD Payable GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Cr. Susp GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Dr. Susp GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Cr. ISB GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Dr. ISB GL	100	100	1	OBBRN
22.09.22	22.09.22	000	000	Cr. CASA A/c	100	100	1	OBBRN

1.7.11 Cancellation Against Cash without Charges

The accounting entries for DD cancellation against cash without charges are covered in this section.

Table 1-56 DD Cancellation Against Cash without Charges

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
22.09.22	22.09.22	000	000	Dr. DD Payable GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Cr. Susp GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Dr. Susp GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Cr. ISB GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Dr. ISB GL	100	100	1	OBBRN
22.09.22	22.09.22	000	000	Cr. Cash GL	100	100	1	OBBRN

1.7.12 Cancellation Against GL without Charges

The accounting entries for DD cancellation against GL without charges are covered in this section.

Table 1-57 DD Cancellation Against GL without Charges

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
22.09.22	22.09.22	000	000	Dr. DD Payable GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Cr. Susp GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Dr. Susp GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Cr. ISB GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Dr. ISB GL	100	100	1	OBBRN
22.09.22	22.09.22	000	000	Cr. GL	100	100	1	OBBRN

1.7.13 Cancellation Against Account with Charges

The accounting entries passed for DD cancellation against account with charges are covered in this section.

Table 1-58 DD Cancellation Against Account with Charges

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
22.09.22	22.09.22	000	000	Dr. DD Payable GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Cr. Susp GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Dr. Susp GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Cr. ISB GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Dr. ISB GL	100	100	1	OBBRN
22.09.22	22.09.22	000	000	Cr. CASA A/c	100	100	1	OBBRN
22.09.22	22.09.22	000	000	Dr. CASA A/c	10	10	1	OBBRN
22.09.22	22.09.22	000	000	Cr. Income GL	10	10	1	OBBRN

1.7.14 Cancellation Against Cash with Charges

The accounting entries passed for DD cancellation against cash with charges are covered in this section.

Table 1-59 DD Cancellation Against Cash with Charges

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
22.09.22	22.09.22	000	000	Dr. DD Payable GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Cr. Susp GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Dr. Susp GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Cr. ISB GL	100	100	1	OBPM
22.09.22	22.09.22	000	000	Dr. ISB GL	100	100	1	OBBRN
22.09.22	22.09.22	000	000	Cr. Cash GL	100	100	1	OBBRN
22.09.22	22.09.22	000	000	Dr. Cash GL	10	10	1	OBBRN
22.09.22	22.09.22	000	000	Cr. Income GL	10	10	1	OBBRN

1.7.15 Duplicate DD Issued/Revalidation of DD (without Charges)

In this scenario, no accounting entries are passed.

1.7.16 Duplicate DD Issued/Revalidation of DD (with Charges by Account)

The accounting entries passed for duplicate DD issued or revalidation of DD (with charges by account) are covered in this section.

Table 1-60 Duplicate DD Issued/Revalidation of DD (with Charges by Account)

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
29.09.22	29.09.22	000	000	Dr. CASA A/c	10	10	1	OBBRN
29.09.22	29.09.22	000	000	Cr. Income GL	10	10	1	OBBRN

1.7.17 Duplicate DD Issued/Revalidation of DD (with Charges by Cash)

The accounting entries for duplicate DD issued or revalidation of DD (with charges by cash) are covered in this section.

Table 1-61 Duplicate DD Issued/Revalidation of DD (with Charges by Cash)

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
29.09.22	29.09.22	000	000	Dr. Cash GL	10	10	1	OBBRN
29.09.22	29.09.22	000	000	Cr. Income GL	10	10	1	OBBRN

1.7.18 Payment Reversal by Account

The accounting entries passed for DD payment reversal by account are covered in this section.

Table 1-62 DD Payment Reversal by Account

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
25.09.22	25.09.22	999	999	Dr. CASA A/c	100	100	1	OBBRN
25.09.22	25.09.22	999	999	Cr. ISB GL	100	100	1	OBBRN
25.09.22	25.09.22	999	999	Dr. ISB GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Cr. ISB GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Dr. ISB GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Cr. DD Payable GL	100	100	1	OBPM

1.7.19 Payment Reversal by Cash

The accounting entries for DD payment reversal by cash are covered in this topic.

Table 1-63 DD Payment Reversal by Cash

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
25.09.22	25.09.22	999	999	Dr. Cash GL	100	100	1	OBBRN
25.09.22	25.09.22	999	999	Cr. ISB GL	100	100	1	OBBRN

Table 1-63 (Cont.) DD Payment Reversal by Cash

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
25.09.22	25.09.22	999	999	Dr. ISB GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Cr. ISB GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Dr. ISB GL	100	100	1	OBPM
25.09.22	25.09.22	999	999	Cr. DD Payable GL	100	100	1	OBPM

1.8 Time Deposits

The accounting entries for time deposits transaction are covered in this topic.

This topic contains the following subtopics:

- [Creation by Account](#)
The accounting entries for TD creation by account are covered in this section.
- [Creation by Cash](#)
The accounting entries for TD creation by cash are covered in this section.
- [Top Up by Account](#)
The accounting entries passed for TD top up by account are covered in this section.
- [Top Up by Cash](#)
The accounting entries for TD top up by cash are covered in this section.
- [Full Redemption by Account on Maturity](#)
The accounting entries for TD full redemption by account on maturity are covered in this section.
- [Full Redemption by Cash on Maturity](#)
The accounting entries passed for TD full redemption by cash on maturity are covered in this section.
- [Partial Redemption by Account](#)
The accounting entries for TD partial redemption by account are covered in this section.
- [Partial Redemption by Cash](#)
The accounting entries for TD partial redemption by cash are covered in this section.
- [Full Redemption by Account Before Maturity](#)
The accounting entries for TD full redemption by account before maturity are covered in this section.
- [Full Redemption by Cash Before Maturity](#)
The accounting entries for TD full redemption by cash before maturity are covered in this section.

1.8.1 Creation by Account

The accounting entries for TD creation by account are covered in this section.

Table 1-64 TD Creation by Account

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. CASA A/c	10000	10000	1	NA
20.09.22	20.09.22	000	000	Cr. New TD A/c	10000	10000	1	NA

1.8.2 Creation by Cash

The accounting entries for TD creation by cash are covered in this section.

Table 1-65 TD Creation by Cash

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. Cash GL	10000	10000	1	NA
20.09.22	20.09.22	000	000	Cr. New TD A/c	10000	10000	1	NA

1.8.3 Top Up by Account

The accounting entries passed for TD top up by account are covered in this section.

Table 1-66 TD Top Up by Account

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.10.22	20.10.22	000	000	Dr. CASA A/c	3000	3000	1	NA
20.10.22	20.10.22	000	000	Cr. Existing TD A/c to be topped up	3000	3000	1	NA

1.8.4 Top Up by Cash

The accounting entries for TD top up by cash are covered in this section.

Table 1-67 TD Top Up by Cash

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. Cash GL	3000	3000	1	NA
20.09.22	20.09.22	000	000	Cr. Existing TD A/c to be topped up	3000	3000	1	NA

1.8.5 Full Redemption by Account on Maturity

The accounting entries for TD full redemption by account on maturity are covered in this section.

Table 1-68 TD Full Redemption by Account on Maturity

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. TD A/c	11000	11000	1	Principal GBP 10000 + interest credit GBP 1000 - Total amount GBP 11000 available in the account
20.09.22	20.09.22	000	000	Cr. CASA A/c	11000	11000	1	NA

1.8.6 Full Redemption by Cash on Maturity

The accounting entries passed for TD full redemption by cash on maturity are covered in this section.

Table 1-69 TD Full Redemption by Cash on Maturity

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. TD A/c	11000	11000	1	Principal GBP 10000 + interest credit GBP 1000 - Total amount GBP 11000 available in the account
20.09.22	20.09.22	000	000	Cr. Cash GL	11000	11000	1	NA

1.8.7 Partial Redemption by Account

The accounting entries for TD partial redemption by account are covered in this section.

Table 1-70 TD Partial Redemption by Account

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. TD A/c	5000	5000	1	Int will be calculated on the balance amount and paid as per the periodicity or on maturity. Penalty may be recovered at the appropriate rate
20.09.22	20.09.22	000	000	Cr. CASA A/c	5000	5000	1	

1.8.8 Partial Redemption by Cash

The accounting entries for TD partial redemption by cash are covered in this section.

Table 1-71 TD Partial Redemption by Cash

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. TD A/c	5000	5000	1	Interest will be calculated on the balance amount and paid as per the periodicity or on maturity. Penalty may be recovered at the appropriate rate
20.09.22	20.09.22	000	000	Cr. Cash A/c	5000	5000	1	

1.8.9 Full Redemption by Account Before Maturity

The accounting entries for TD full redemption by account before maturity are covered in this section.

Table 1-72 TD Full Redemption by Account Before Maturity

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. TD A/c	10000	10000	1	Tax at the appropriate rate may be deducted on redemption
20.09.22	20.09.22	000	000	Dr. TD Int Payable A/c	500	500	1	
20.09.22	20.09.22	000	000	Cr. CASA A/c	10500	10500	1	

1.8.10 Full Redemption by Cash Before Maturity

The accounting entries for TD full redemption by cash before maturity are covered in this section.

Table 1-73 TD Full Redemption by Cash Before Maturity

Posting Date	Value Date	Transaction Branch	Account Branch	GL Head Dr./Cr.	TCY Amount (GBP)	LCY Amount (GBP)	Exchange Rate	Remarks
20.09.22	20.09.22	000	000	Dr. TD A/c	10000	10000	1	Tax at the appropriate rate may be deducted on redemption
20.09.22	20.09.22	000	000	Dr. TD Int Payable A/c	500	500	1	
20.09.22	20.09.22	000	000	Cr. Cash GL	10500	10500	1	