



Understanding Types of Accounting Vouchers – Debit Vouchers

Types of Accounting voucher

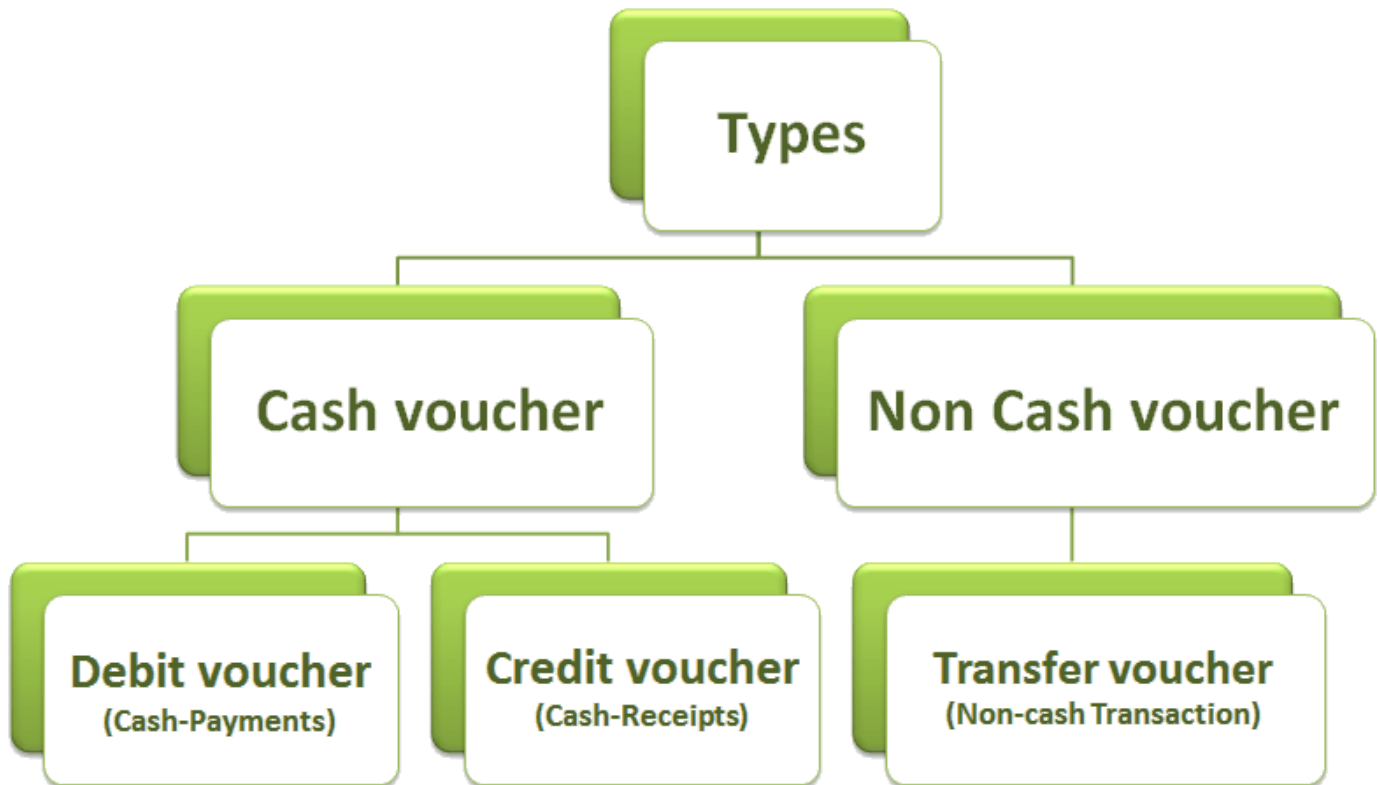


Image of Types of Accounting Voucher

Debit Vouchers

These vouchers prepared for recording of transactions involving cash payments only. Cash payments in business are made on following account

- Expenses
- Purchases of Goods
- Purchases of Assets
- Payment to creditors
- Repayment of loans
- Drawings and advances etc.

A Format of Debit Voucher Is as Follows

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Firm's name			
Debit Voucher			
Voucher No. :		Date:	
Credit Account:			
Amount:			
Debit account			
S.No.	Account Name	Amount (Rs)	Narration (i.e. Explanation)
Authorised By:		Prepared By:	

Image of Specimen of Debit Voucher

Illustration of Debit Voucher

On September 21, 2006 M/s Mohit Chemicals received Rs.40000 in Cash and balance amount of Rs.160000 by Banker's Cheque from HT Chemicals **Ltd.**, **Prepare Debit Voucher.**

Mohit chemicals

Debit Voucher

Voucher No.: 22

Date: 21.9.2006

Credit Account: HT Chemicals Ltd

Amount : Rs. 200000.

Debit accounts

S.No.	Account Name	Amount (Rs)	Narration (i.e. Explanation)
1.	Cash	40000	Received Part payment in cash and balance by bank draft.
2.	Bank	160000	

Authorised By:

Prepared By:

Image of Debit Voucher Illustration