|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Suppose the beneficiaries approve to provide voluntary labour for 10 days by 100 persons at the rate of 50 Rupees per day for a toilet block complex of Rs.5,00,000 | | | | |  |
|  |
| The accounting entries would be as follows: | | | | |  |
|  |  |  |  |  |  |
|  | **Journal Entry** |  |  |  |  |
|  | **Account Head** | **Amount** |  |  |  |
|  | Dr. Toilet Building | 5,00,000 |  |  |  |
|  | Total | 5,00,000 |  |  |  |
|  | Cr. Contribution in kind- Items | 4,50,000 |  |  |  |
|  | Cr. Contribution in kind- Services | 50000 |  |  |  |
|  |  |  |  |  |  |
| **Income and Expenditure Account** | | | | | |
| **Receipts** | | | **Payments** | | |
| **Date** | **Description** | **Amount** | **Date** | **Description** | **Amount** |
| XX.XX | Contribution in kind- Items A/c | 4,50,000 | XX.XX | Toilet Building | 5,00,000 |
| XY.XX | Contribution in kind- Services A/c | 50000 |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **ACKNOWLEDGEMENT** | | | | |  |
| To be given to donor as receipt and to be attached to accounting voucher as support, 3rd copy can remain in acknowledgement book. | | | | |  |
|  |
| Name of Organisation | | | | |  |
| Acknowledgement | | | | |  |
| No.xxx |  |  |  | Date xx.xx.xxxx |  |
| Received with thanks, from Mr/Ms. XXXXXX of XX (address) Village xx, the following services as donation. | | | | |  |
|  |
|  |  |  |  |  |  |
| Project: Construction of toilets | | | | |  |
| Sr.no. | Description | Quantity | Rate | Value |  |
| 1 | Labour for 10 days by 100 persons at the rate of 50 Rupees per day | 10 days | 50 | 50000 |  |
|  |  |  | Total | 50000 |  |
|  |  |  |  |  |  |
|  | Estimated value of donation: | Rupees Fifty Thousand only | | |  |
|  |  |  |  |  |  |
|  | S/d | S/d | | S/d |  |
|  | Received by | Donor | | Secretary/ Treasurer |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |