

Karnal Branch of NIRC of ICAI

SCO 24, 25 1st Floors, Main Market

Opp. Krishan Mandir, Sector 14

Urban Estate, Karnal-132001

Trial Balance

1-Apr-2021 to 31-Mar-2022

Particulars	Closing Balance	
	Debit	Credit
Capital Account-11		
Reserves & Surplus-1101	6,51,352.85	2,97,784.00
Current Liabilities-12		
Duties & Taxes-1201		91,680.00
Sundry Creditors-1203		1,800.00
		89,880.00
Fixed Assets-21		
Tangible Assets-2101	3,23,24,257.56	
Current Assets-23	3,23,24,257.56	
Sundry Debtors-2303		34,18,639.03
Cash-in-hand-2304		13,920.00
Bank Accounts-2305		24,33,875.03
Other Assets-2306		28,989.00
Publication Stock-2307		9,41,855.00
Branch / Divisions-13		
Branch/Division Transfer-1301	1,88,436.82	3,73,82,637.53
Inter Head Balances- BS-61		9,31,345.04
	1,88,436.82	3,64,51,292.49
Direct Incomes-32		
Fees Received-3201		11,68,204.69
Income Support Services-3204		5,78,675.00
Seminars Participation Fees-3202		4,88,429.69
		1,01,100.00
Indirect Incomes-33		
Other Income-3301		39,750.00
		39,750.00
Indirect Expenses-43		
Depreciation-4301	1,52,767.00	
	1,52,767.00	
Direct Expenses-42		
Employee Benefit Expenses-4202	19,39,321.82	5.73
Operating Expenses-4204	4,53,395.00	
Printing and Stationery-4203	11,14,990.10	5.73
Seminar and Programs-4201	12,520.00	
	3,58,416.72	
Inter Head Balances- IE-51		
Inter Head- IE-5101		3,53,650.00
Profit & Loss A/c		3,53,650.00
	6,58,936.87	
Grand Total	3,93,33,711.95	3,93,33,711.95

Delvinder Kaur

Yogesh

Akshay



Karnal Branch of NIRC of ICAI

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Urban Estate, Karnal-132001

Income and Expenditure Statement

1-Apr-2021 to 31-Mar-2022

Particulars	1-Apr-2021 to 31-Mar-2022		Particulars	1-Apr-2021 to 31-Mar-2022
Purchase Accounts-41			Sales Accounts-31	
Indirect Expenses-43		1,52,767.00	Direct Incomes-32	11,68,204.69
Depreciation-4301	1,52,767.00		Fees Received-3201	5,78,675.00
Depreciation-Tangible Assets-430101	1,52,767.00		Class Room Training Income-320104	5,78,675.00
Direct Expenses-42		19,39,316.09	Income Support Services-3204	4,88,429.69
Employee Benefit Expenses-4202	4,53,395.00		Income Support Services-320401	4,88,429.69
Salary, Pension & Other Allowances-420201	4,14,700.00		Seminars Participation Fees-3202	1,01,100.00
Staff Welfare-420203	38,695.00		Seminar Income-320201	1,01,100.00
Operating Expenses-4204	11,14,984.37		Indirect Incomes-33	39,750.00
Audit Fees-420420	36,000.00		Other Income-3301	39,750.00
Class Room Training - GMCS-420414	53,600.00		Interest Received on Investment-330101	30,225.00
Class Room Training - ITT-420416	2,16,508.00		Other Income-330104	9,525.00
Class Room Training - Orientation-420415	47,830.00		Inter Head Balances- IE-51	3,53,650.00
Meeting Expenses-420419	1,20,310.00		Inter Head- IE-5101	3,53,650.00
Other Expenses-420423	1,02,540.89		BOS Related Grants Grant-510114	73,050.00
Postage and Telephone-420407	21,125.00		Staff & Admin Exp Grant-510104	2,80,600.00
Rent Rates & Taxes-420408	4,74,644.00		Excess of expenditure over income	5,30,478.40
Repair & Maintenance-420411	27,970.00			
Technology Expenses-420406	8,536.48			
Travelling & Conveyance-420409	5,920.00			
Printing and Stationery-4203	12,520.00			
Printing & Stationery-420301	12,520.00			
Seminar and Programs-4201	3,58,416.72			
CA Day-420103	32,122.00			
Seminar Expenses-420101	2,66,309.72			
Seminar Students Exp-420102	59,985.00			
Total	20,92,083.09		Total	20,92,083.09

Subodh Kumar

Yogesh

Arun



Karnal Branch of NIRC of ICAI

SCO 24, 25 1st Floors, Main Market

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Urban Estate, Karnal-132001

Balance Sheet

1-Apr-2021 to 31-Mar-2022

Liabilities	as at 31-Mar-2022	Assets	as at 31-Mar-2022
Loans (Liability)		Capital Account-11	3,53,568.85
Current Liabilities-12	91,680.00	Reserves & Surplus-1101	3,53,568.85
Duties & Taxes-1201	1,800.00	Earmarked Funds-110102	(-)2,97,784.00
Direct Tax-120101	1,800.00	Reserves-110101	6,51,352.85
Sundry Creditors-1203	89,880.00	Fixed Assets-21	3,23,24,257.56
Expenses Payable-Parties-120303	33,680.00	Tangible Assets-2101	3,23,24,257.56
Expenses Payable-Staff-120301	56,200.00	Airconditioner-210103	32,024.00
Branch / Divisions-13	3,71,94,200.71	Computer-210109	52,793.04
Branch/Division Transfer-1301	9,31,345.04	Electrical Installation & Fittings-210102	38,772.00
Publication Current A/c-130101	9,31,345.04	Furniture & Fixures-210104	3,14,156.00
Inter Head Balances- BS-61	3,62,62,855.67	Land & Building-210101	3,17,35,000.00
Inter Head- BS-6101	3,62,62,855.67	Office Equipment-210106	1,51,512.52
Building Grant-610104	3,40,02,753.00	Investments-22	
Capital Grant-610102	22,93,754.00	Current Assets-23	34,18,639.03
Current Account-610117	(-)1,88,436.82	Cash-in-hand-2304	13,920.00
Regional Intra-Inter Unit A/c-610127	1,54,785.49	Cash-230401	13,920.00
Suspense A/c-14		Bank Accounts-2305	24,33,875.03
		Bank - Courses-230507	38,351.94
		Bank - Main Account-230501	23,95,523.09
		Other Assets-2306	28,989.00
		TDS Receivable-230606	28,989.00
		Publication Stock-2307	9,41,855.00
		Stock-230701	9,41,855.00
		Excess of expenditure over income	11,89,415.27
		Opening Balance	6,58,936.87
		Current Period	5,30,478.40
Total	3,72,85,880.71	Total	3,72,85,880.71

Arundh Kulkarni

Yogesh

Arundh



KARNAL BRANCH OF NIRC OF ICAI
Fixed Assets Schedule

ANNEXURE-V
In Lacs

PARTICULARS	GROSS BLOCK			DEPRECIATION AND AMORTISATION			NET BLOCK WDV AS ON 31/03/2022	
	COST AT 01/04/2021	ADDITIONS	ADJUSTMENT	COST AS AT 31/03/2022	01-04-21	ADDITION		ADJUSTMENT
A. Tangible Assets:								
01. Land - Free Hold	31735000.00	0.00	0.00	31735000.00	0.00	0.00	0.00	
02. Land- Lease Hold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
03. Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
04. Electric Installations & Flx.	79887.00	0.00	0.00	79887.00	0.00	0.00	0.00	
05. Computers	844128.04	0.00	0.00	844128.04	34273.00	6842.00	41115.00	
06. Air Conditioners	87638.00	0.00	0.00	87638.00	712145.00	79190.00	52793.04	
07. Furniture & Fixtures	590148.00	0.00	0.00	590148.00	49962.00	5652.00	55614.00	
08. Lifts	0.00	0.00	0.00	0.00	241086.00	34906.00	275992.00	
09. Office Equipments	323025.44	6355.08	0.00	329380.52	0.00	0.00	0.00	
10. Vehicles	0.00	0.00	0.00	0.00	151691.00	26177.00	177868.00	
11. Library Books	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
B. Intangible Asset:								
01. Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUB-TOTAL-1	33659826.48	6355.08	0.00	33666181.56	1189157.00	152767.00	1341924.00	0.00
Previous Year								32324257.56

Handwritten signatures and initials:
 1. *Arundhan*
 2. *gpr*
 3. *Dr. S*

