

**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-2022 to 31-Mar-2023

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Particulars	Closing Balance	
	Debit	Credit
<b>Capital Account-11</b>		
Reserves & Surplus-1101	4,16,150.10	2,97,784.00
	4,16,150.10	2,97,784.00
<b>Current Liabilities-12</b>		
Duties & Taxes-1201		2,08,110.00
Sundry Creditors-1203		4,500.00
		2,03,610.00
<b>Fixed Assets-21</b>		
Tangible Assets-2101	3,22,27,819.56	
	3,22,27,819.56	
<b>Investments-22</b>		
General Investment-2201	23,07,116.00	
	23,07,116.00	
<b>Current Assets-23</b>		
Sundry Debtors-2303	5,85,989.56	
Cash-in-hand-2304	51,177.00	
Bank Accounts-2305	5,283.00	
Other Assets-2306	4,91,169.56	
Publication Stock-2307	38,360.00	
<b>Branch / Divisions-13</b>		
Branch/Division Transfer-1301	4,03,046.78	3,66,23,643.27
Inter Head Balances- BS-61	10,517.96	
	3,92,528.82	3,66,23,643.27
<b>Purchase Accounts-41</b>		
Branch Transfer Publication-4102		
<b>Direct Incomes-32</b>		
Fees Received-3201		30,20,092.17
Income Support Services-3204		12,20,350.00
Inter Head Balances- IE-51		8,35,828.00
Seminars Participation Fees-3202		5,38,643.00
		4,25,271.17
<b>Indirect Incomes-33</b>		
Other Income-3301		98,122.00
		98,122.00
<b>Indirect Expenses-43</b>		
Depreciation-4301	96,438.00	
	96,438.00	
<b>Direct Expenses-42</b>		
Employee Benefit Expenses-4202	27,86,576.20	2.78
Operating Expenses-4204	3,71,675.00	
Printing and Stationery-4203	14,46,119.62	2.78
Seminar and Programs-4201	34,544.00	
	9,34,237.58	
Profit & Loss A/c	14,24,618.02	
<b>Grand Total</b>	<b>4,02,47,754.22</b>	<b>4,02,47,754.22</b>

*Jogesh*  
26/04/23



28/04/2023

*IO*  
26/04/2023

*Abhishek*  
(28/4/23)

## Karnal Branch of NIRC of ICAI

SCO 24, 25 1st Floors, Main Market  
Opp. Krishan Mandir, Sector 14  
Urban Estate, Karnal-132001

### Balance Sheet


1-Apr-2022 to 31-Mar-2023

Liabilities	as at 31-Mar-2023	Assets	as at 31-Mar-2023
<b>Loans (Liability)</b>		<b>Capital Account-11</b>	<b>1,18,366.10</b>
<b>Current Liabilities-12</b>	<b>2,08,110.00</b>	Reserves & Surplus-1101	1,18,366.10
Duties & Taxes-1201	4,500.00	Earmarked Funds-110102	-2,97,784.00-
Direct Tax-120101	4,500.00	Reserves-110101	4,16,150.10
Sundry Creditors-1203	2,03,610.00	<b>Fixed Assets-21</b>	<b>3,22,27,819.56</b>
Expenses Payable-Parties-120303	2,03,610.00	Tangible Assets-2101	3,22,27,819.56
<b>Branch / Divisions-13</b>	<b>3,62,20,596.49</b>	Airconditioner-210103	27,220.00
Branch/Division Transfer-1301	-10,517.96-	Computer-210109	21,117.04
Publication Current A/c-130101	10,517.96	Electrical Installation & Fittings-210102	32,956.00
Inter Head Balances- BS-61	3,62,31,114.45	Furniture & Fixures-210104	2,82,740.00
Inter Head- BS-6101	3,62,31,114.45	Land & Building-210101	3,17,35,000.00
Building Grant-610104	3,40,02,753.00	Office Equipment-210106	1,28,786.52
Capital Grant-610102	22,93,754.00	<b>Investments-22</b>	<b>23,07,116.00</b>
Current Account-610117	-3,92,528.82-	General Investment-2201	23,07,116.00
Regional Intra-Inter Unit A/c-610127	3,27,136.27	General Investment-FD with Bank-220101	23,07,116.00
<b>Suspense A/c-14</b>		<b>Current Assets-23</b>	<b>5,85,989.56</b>
		Sundry Debtors-2303	51,177.00
		Receivables-230301	51,177.00
		Cash-in-hand-2304	5,283.00
		Cash-230401	5,283.00
		Bank Accounts-2305	4,91,169.56
		Bank - Courses-230507	37,667.69
		Bank - Main Account-230501	4,53,501.87
		Other Assets-2306	38,360.00
		TDS Receivable-230606	38,360.00
		<b>Excess of expenditure over income</b>	<b>11,89,415.27</b>
		Opening Balance	17,19,893.67
		Current Period	-2,35,202.75-
		Less: Transferred	-2,95,275.65-
<b>Total</b>	<b>3,64,28,706.49</b>	<b>Total</b>	<b>3,64,28,706.49</b>

Yogesh  
26/04/2023

T. Anshu  
26/04/2023

Abhishek  
(28/4/23)

  
 28/04/2023

## Karnal Branch of NIRC of ICAI

SCO 24, 25 1st Floors, Main Market

Opp. Krishan Mandir, Sector 14

Urban Estate, Karnal-132001

### Income and Expenditure Statement

1-Apr-2022 to 31-Mar-2023

Particulars	1-Apr-2022 to 31-Mar-2023	Particulars	1-Apr-2022 to 31-Mar-2023
<b>Purchase Accounts-41</b>		<b>Sales Accounts-31</b>	
<b>Indirect Expenses-43</b>	<b>96,438.00</b>	<b>Direct Incomes-32</b>	<b>30,20,092.17</b>
Depreciation-4301	96,438.00	Fees Received-3201	12,20,350.00
Depreciation-Tangible Assets-430101	96,438.00	Class Room Training Income-320104	12,20,350.00
<b>Direct Expenses-42</b>	<b>27,86,573.42</b>	Income Support Services-3204	8,35,828.00
Employee Benefit Expenses-4202	3,71,675.00	Income Support Services-320401	8,35,828.00
Salary, Pension & Other Allowances-420201	3,30,733.00	Inter Head Balances- IE-51	5,38,643.00
Staff Welfare-420203	40,942.00	Inter Head- IE-5101	5,38,643.00
Operating Expenses-4204	14,46,116.84	BOS Related Grants Grant-510114	2,48,143.00
Audit Fees-420420	62,950.00	Staff & Admin Exp Grant-510104	2,90,500.00
Class Room Training - Adv ITT-420425	14,773.00	Seminars Participation Fees-3202	4,25,271.17
Class Room Training - GMCS-420414	1,77,773.00	Seminar Income-320201	4,25,271.17
Class Room Training - ITT-420416	2,89,807.00	<b>Indirect Incomes-33</b>	<b>98,122.00</b>
Class Room Training - Orientation-420415	1,93,365.00	Other Income-3301	98,122.00
Meeting Expenses-420419	79,321.00	Interest Received on Investment-330101	98,122.00
Other Expenses-420423	51,685.69		
Postage and Telephone-420407	28,461.00		
Professional Expenses-420413	400.00		
Rent Rates & Taxes-420408	5,27,398.00		
Repair & Maintenance-420411	9,910.00		
Technology Expenses-420406	9,983.15		
Travelling & Conveyance-420409	290.00		
Printing and Stationery-4203	34,544.00		
Printing & Stationery-420301	34,544.00		
Seminar and Programs-4201	9,34,237.58		
CA Day-420103	55,998.00		
Seminar Expenses-420101	5,32,521.58		
Seminar Students Exp-420102	3,45,718.00		
Excess of income over expenditure	<b>2,35,202.75</b>		
<b>Total</b>	<b>31,18,214.17</b>	<b>Total</b>	<b>31,18,214.17</b>

Jogesh  
26/04/23

10 Cupt  
26/04/2023

Abhishek  
(28/4/23)



28/04/2023

**KARNAL BRANCH OF NIRC OF ICAI**  
Fixed Assets Schedule

PARTICULARS	GROSS BLOCK			DEPRECIATION AND AMORTISATION			NET BLOCK WDV AS ON 31/03/2023
	COST AT 01/04/2022	ADDITIONS	ADJUSTMENT	COST AS AT 31/03/2023	ADDITION	ADJUSTMENT	
<b>A. Tangible Assets:</b>							
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 & Fix.	79887.00	0.00	0.00	79887.00	5816.00	0.00	46931.00
05. Computers	844128.04	0.00	0.00	844128.04	31676.00	0.00	823011.00
06. Air Conditioners	87638.00	0.00	0.00	87638.00	4804.00	0.00	60418.00
07. Furniture & Fixtures	590148.00	0.00	0.00	590148.00	31416.00	0.00	307408.00
08. Lifts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09. Office Equipments	329380.52	0.00	0.00	329380.52	22726.00	0.00	200594.00
10. Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Library Books	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>B. Intangible Asset:</b>							
01. Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB TOTAL-1</b>	<b>33666181.56</b>	<b>0.00</b>	<b>0.00</b>	<b>33666181.56</b>	<b>96438.00</b>	<b>0.00</b>	<b>1438362.00</b>
Previous Year							<b>32227819.56</b>

*Jogesh*  
26/04/23

*T. Bhat*  
26/04/2023

*Aparishet*  
(28/4/23)



28/04/2023