



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Ludhiana (NIRC)

Dated:-15.05.2023

CA. Pramod Arora
Secretary, Audit Committee,
The Institute of Chartered Accountants of India
ICAI Bhawan, A-29, Sector - 62,
Noida - 201 309
Phone 0120 3045909

**Subject: Subject: Submission of Audited Annual Accounts of Ludhiana
Branch of NIRC of ICAI for the Year ended 31.03.2023.**

Respected Sir,

Please find enclosed herewith Audit Report along with Audited Balance Sheet
of Ludhiana Branch for the year ended 31.03.2023 for your kind reference.

For Ludhiana Branch of NIRC of ICAI

CA Vasu Aggarwal
(Chairman)



INDEPENDENT AUDITOR'S REPORT

To the Council of the Institute of Chartered Accountants of India

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Ludhiana Branch/ Decentralised Office / Regional Council of the Institute of Chartered Accountants of India ("the Branch / Decentralised Office / Regional Council"), which comprise the Balance Sheet as at March 31st 2023, the Statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, and to the best of our information and according to the explanations given to us, the accompanying financial statements are prepared in all material respects in accordance with the Chartered Accountants Act, 1949, and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Branch/ Decentralised Office / Regional Council as at March 31, 2023, its surplus for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Institute in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Chartered Accountants Act, 1949 that give a true and fair view of the state of affairs, financial performance and cash flows of the Branch/ Decentralised Office / Regional Council in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

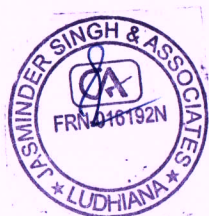
The management is responsible for overseeing the Institute's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

Further, we report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of account have been kept by the Branch/ Decentralised Office / Regional Council so far as appears from our examination of those books;
- c) Balance Sheet, Statement of Income and Expenditure, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.

For Jasminder Singh & Associates
Chartered Accountants
FRN: 016192N



CA. Jasminder Singh
Partner

Membership No.:096895
UDIN: 23096895BGSVNX4564

Place of Signature: Ludhiana

Date: 15.05.2023

Note: Annexure-1 attached is part of our report.

ANNEXURE-I

ADDITIONAL INFORMATION TO BE SUBMITTED BY STATUTORY AUDITOR

1. Whether books are being maintained in online Tally ERP Cloud on regular basis and financial statements are prepared from the books of accounts maintained in on-line Tally only.

Yes, Books are maintained in online Tally ERP on regular basis. Also the Financial Statements are prepared from the books of account maintained in online Tally only.

2. Whether inter unit balances with Head Office/ Regional Councils/ Decentralized Offices/ Branches are duly reconciled. Details of un-reconciled inter unit balances to be reported.

a) The Accounts with the other Branches at Punjab Level & Head Office are unreconciled as on date. Ludhiana Branch pays GST on behalf of other Branches at Punjab level and Debit the same amounts to the respective Branches. But other Branches have not fully credited their GST Share to Ludhiana branch till date, so Ludhiana Branch had to pay all the GST from its own funds. This mismatch may result into loss of funds due to improper debits or credits remaining unreconciled.

- b) The following amounts on account of GST receivable in the Books of Ludhiana Branch as under.**

Sr. No.	Name of the Branch	Amount Receivable	Remarks
1.	Intra-Inter Unit- Amritsar Branch	11,76,099.23 Dr.	Balance Mismatched
2.	Intra-Inter Unit- Bathinda Branch	7,13,356.23 Dr.	Balance Mismatched
3.	Intra-Inter Unit- Jalandhar Branch	20,39,464.66 Dr.	Balance Mismatched
4.	Intra-Inter Unit- Patiala Branch	3,73,928.04 Dr.	Balance Mismatched
5.	Intra-Inter Unit- Sangrur Branch	4,06,810.38 Dr.	Balance Mismatched
	Total	47,09,658.54 Dr.	



- c) The Accounts with the Northern Regional Council & H.O. are pending for reconciliation at Branch level, hence same are unreconciled till date. The details of the Following Accounts are provided as under.

Sr. No.	Account	Balance in Books (Rs.)	Remarks
1.	Current Account – Delhi DCO	4,25,988.23 Dr.	Pending for Reconciliation
2.	Current Account – GMCS 1	1,62,500.00 Dr.	Pending for Reconciliation
3.	Current Account – Grants	3,34,812.00 Dr.	Pending for Reconciliation
4.	Current Account – Ludhiana of NIRC	9,76,851.18 Cr.	Pending for Reconciliation
5.	Current Account – Seminars	5,33,412.00 Dr.	Pending for Reconciliation
6.	Northern India Regional Council of ICAI	1,10,413.00 Dr.	Pending for Reconciliation

3. Compliance of Statutory Dues i.e.

- a. Whether TDS compliances under Income Tax Act, 1961 have been done regularly within due dates and accurately. Any delay or non-compliance or notice received w.r.t TDS has been attended and financial exposure, if any, has been adequately recorded in books of accounts.

There is delay in TDS amount deposited by the Branch. The details for the same are as under-

Sr. No.	TDS Section	Period	Due Date	Date of Deposit	Delay in deposit	TDS Amount (Rs.)
1.	194C	07/05/2022	07/06/2022	28/07/2022	51 days	2740
2.	194C	25/06/2022	07/07/2022	28/07/2022	21 days	1960
3.	194J	24/08/2022 to 31/08/2022	07/09/2022	07/10/2022	30 days	2450 (350*7)

Apart from the above, there are some instances where the branch has not deducted TDS on some of the Expenses debited to the Profit & Loss Account. The same has been deducted at the time of Finalisation of the Books of Account and deposited the



same in the month of May dated 06.05.2023 along with interest and properly accounted for in the books. The details for the same is given below.

Sr. No.	Nature of Exp.	TDS Section	Period	Due Date	Date of Deposit	Delay in Deposit	TDS Amount (Rs.)
1.	Annual AMC	194C	17/05/2022	07/06/2022	06/05/2023	333 days	360
2.	Professional Fees	194J	24/12/2022 To 29/12/2022	07/01/2023	06/05/2023	119 days	980
3.	Professional Fees	194J	31/03/2023	30/04/2023	06/05/2023	6 days	2250
4.	Professional Fees	194J	31/03/2023	30/04/2023	06/05/2023	6 days	6000
5.	Professional Fees	194J	31/03/2023	30/04/2023	06/05/2023	6 days	3000

- b. Whether accounting at the respective unit is in compliance with CGST/SGST/IGST Act, 2017. Any delay or non-compliance in GST or notice received has been attended to and any financial exposure has been adequately recorded in books of accounts.

a) GSTR – 3B for the Month of December 2022 is filed late.

b) GSTR 9 & 9C of F.Y. 2021-22 if Filed late.

Sr. No.	Return Type	Period of Return	Due date	Date of Filing
1.	GSTR – 3B	December, 2022	20/01/2023	21/01/2023
2.	GSTR – 9	F.Y. 2021-22	31/12/2022	01/01/2023
3.	GSTR – 9C	F.Y. 2021-22	31/12/2022	30/01/2023

Also there is difference in output tax Liability of Rs. 13095.04 declared in GSTR- 1 & GSTR – 3B as per Portal for the F.Y. 2022-23. No reconciliation has been provided for the same by the Branch.

- c. Whether provisions related to provident fund, employees' state insurance are duly complied with.

The Provision for ESI and EPF are not applicable on the Branch.



- d. Whether provisions related to professional tax and related local labour law as applicable in concerned state are duly complied with.

Yes, The Branch has complied with the Provision of Punjab State Development Tax subject to Professional tax amount of Rs. 1500 which is short deposited by the Branch and same is deposited in the Month of May dated 12.05.2023.

4. Whether the concerned unit has complied with the requirements of Micro, Small and Medium Enterprises Development (MSMED), Act 2006.

Yes, the Branch has complied with the requirement of MSMED Act 2006.

5. Whether the concerned unit is complying with the Standard Operating Procedures (SOP). Departure / non-compliance with SOP be reported.

a) Deviation from SOP :

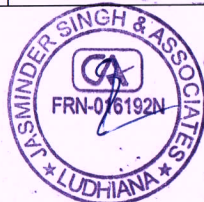
Branch has incurred a Capital Expenditure of Rs. 155000/- plus GST for developing a Job Portal Website. No Proper Documentation/ details with regard to Floating of Agenda Item in MC meeting for passing of the Quotation for Vendor or details of Comparative Quotations are properly recorded in Books. Moreover, even after receiving the Invoice and making the full payment to the Vendor on December 10th, 2022, the Site is still awaiting Launch.

b) Deviation from SOP :

On verification of records it was found that certain payments were made to the Managing Committee members of the branch. As per the explanations of the Managing Committee these payments are in nature of reimbursement for expenses made for official purposes of the branch- however proper SOP's for the Claim Authorisation and Record Keeping of Documents were not followed. The details of the payments as mentioned in the above paragraph are given below.

CA. Subash Bansal

Sr. No.	Date	Amount	Nature of Exp.	Reason
1.	04.06.2022	2601 Dr.	Conveyance Charges	Branch official purpose
2.	13.07.2022	1902 Dr.	Conveyance Charges	Branch official purpose
3.	03.09.2022	2401 Dr.	Conveyance Charges	Branch official purpose
4.	06.10.2022	2560 Dr.	Conveyance Charges	Branch official purpose



5.	09.11.2022	2680 Dr.	Conveyance Charges	Branch official purpose
6.	24.12.202	2602 Dr.	Conveyance Charges	Branch official purpose
7.	04.01.2023	3301 Dr.	Conveyance Charges	Branch Purpose
8.	24.01.2023	2351 Dr.	Conveyance Charges	Branch official purpose
9.	04.02.2023	1700 Dr.	Conveyance Charges	Branch official purpose
10.	15.02.2023	1600 Dr.	Conveyance Charges	Branch official purpose
11.	15.02.2023	2000 Dr.	Conveyance Charges	Local conveyance for branch
12.	23.02.2023	2750 Dr.	Conveyance Charges	Branch official purpose
13.	27.02.2023	1501 Dr.	Conveyance Charges	Branch official purpose
	Total	29,949 Dr.		

CA. Vikas Kwatra

Sr. No.	Date	Amount	Nature of Exp.	Reason
1.	30.06.2022	1500 Dr.	Conveyance Charges	Branch official purpose
2.	31.07.2022	1500 Dr.	Conveyance Charges	Branch official purpose
3.	07.10.2022	2000 Dr.	Conveyance Charges	Branch official purpose
4.	16.12.2022	1500 Dr.	Conveyance Charges	Branch official purpose
	Total	6500 Dr.		

- c) **Insurance of Fixed Assets have not been done by the Branch.**
- d) **There is no record of stationary purchased maintained by the Branch and hence all the related Purchases are booked as Expenses by the Branch.**
- e) **There are some obsolete stocks of Library Books, Students Chairs, Inverter, Drill Machine and CCTV Cameras etc. that exist in the Branch.**
6. (a) Whether the concerned unit is maintaining Fixed Assets Register and assets purchased during the period are properly recorded in register.
Yes, the Fixed Assets register has been maintained by the Branch.
- (b) Whether Fixed Assets purchased during the year have been allotted unique identification code and same have been updated in Fixed Assets Register as well.
Yes, The UIN Code has been updated by the Branch.



- (c) Whether fixed asset have been physically verified by management at reasonable interval and any material discrepancies noticed on such verification, if any, have been properly dealt with in the books of accounts.

The Fixed Assets have been physically verified by the branch in the month of February, 2023.

- (d) Whether the capital items purchased by concerned unit are out of the capital grant released by Head Office and only for the purpose it was sanctioned. Provide details of exception.

No such Capital Grant has been received by the Branch during the period.

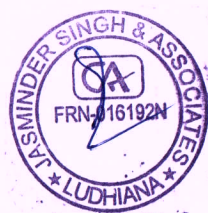
- (e) Whether the title deeds of immovable properties are held in the name of the Institute. If not, provide the details thereof.

Yes, the title deed of Immovable Properties are held in the name of the Branch.

- (f) In case, the branch is not having its own premises and carrying on its activity from rented / leased premises, verify whether the Rental / Leased Expenses are within specified limit i.e.

Particulars	Maximum permissible limit	Actual Rent Paid
Branches having membership strength more than 1000	Rs.1,05,000/- per month	-
Branches having membership strength 501 to 1000	Rs.75,000/- per month	-
Branches having membership strength 201 to 500	Rs.52,500/- per month	-
Branches having membership strength upto 200	Rs.37,500/- per month	-

Not Applicable as branch is operating from its own premises.



7. (a) Whether the expenditure towards Seminar & Conference are properly accounted for and met out of the source generated by way of participation fee and Seminar/CPE Grant released by Head Office.

Yes, the expenditure towards Seminar & Conference are properly accounted for and met out of the source generated by way of participation fee and Seminar/CPE Grant released by Head Office.

- (b) Whether separate ledger account is being maintained for each of the Seminar / Conference/ Workshop / any other program organized during the period.

Separate Cost Centers are maintained for each of the Seminar / Conference/ Workshop / any other program organized during the period.

- (c) Also, report whether such accounts are reconciled and not remained open for long and close within 60 days from the closure of such program.

Yes, such accounts are reconciled and not remained open for long and close within 60 days from the closure of such program.

- (d) Whether any non-educational program/ activity is organized by the concerned unit and expenses recorded in books of accounts. If yes, provide program wise deficit generated from non-educational program / activities and total deficit from non-self-supporting non educational program / activities.

Yes, there is no deficit found.

- (e) Whether the amount recoverable in respect of any seminars & programs (like Advertisements, Sponsorship etc.) have been recovered within reasonable time, if not, aging analysis of such recoverable be given.

Yes, the amount recoverable in respect of any seminars & programs (like Advertisements, Sponsorship etc.) have been recovered within reasonable time.

8. Whether the fund of the concerned unit is applied either directly or indirectly for making any payment to the members of the Managing Committee except to reimburse them any expenses incurred by them in connection with the business of the Managing Committee of concerned unit. If yes, provide details.

No such case observed



9. (a) Whether investments are earmarked corresponding to funds to be earmarked for specific purpose and the same are in agreement. If not, mention reason for the same.

No such case observed.

- (b) In case, any amount is transferred from/to capital reserve, general reserve or/and earmarked funds, whether the appropriate resolution has been approved by the managing committee of the concerned unit.

No such transfer has been made during the year.

- (c) Whether such funds are utilized only specific purpose for which the same are appropriated.

No such case observed.

10. Whether concerned unit is printing and publishing newsletters except e-newsletter. The income and expenditure generated from newsletter publication during the year should be reported

Only E-Newsletter has been published by the Branch.

11. Whether all the revenue grants received and receivable as per the entitlement of the concerned unit duly accounted for in the books of accounts.

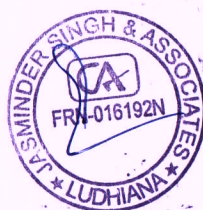
Yes, all the revenue grants received and receivable as per the entitlement of the concerned unit duly accounted for in the books of accounts.

12. Whether Capital Grant is recognized only on receipt basis.

Yes, Capital Grant is recognized only on receipt basis.

13. Whether material departure noticed while comparing the actual income and expenditure with the budget estimates approved by the Council. If yes, submit the report of the same.

No such case observed.



Other Observations:

- a) Ludhiana Branch has been appointed as Nodal Office for the purpose of GST for Amritsar, Jalandhar, Patiala, Sangrur and Bathinda Branch. The GST data of all the Branches is being merged while filling GST Return which is done by Ludhiana Branch. The GST balances as per books of accounts is not in reconciliation with the data as per GST portal.
- b) It is observed that there is difference in GSTR 1 and GSTR 3B in tax amounting to Rs.13095.04 (Short Paid)

MONTH	GSTR1	GSTR3B	DIFFERENCE
APR-22	132047.82	342573	210525.18
MAY-22	123965.69	118665.09	-5300.60
JUN-22	292733.72	67716	-225017.72
JUL-22	158751.51	181682.30	22930.79
AUG-22	92524.97	95397.73	2872.76
SEP-22	207934.21	157138.71	-50795.50
OCT-22	51976.20	52317.92	341.72
NOV-22	121596.94	123914	2317.06
DEC-22	437228.68	440066.22	2837.54
JAN-23	340942.59	343116.39	2173.80
FEB-23	256964.58	252167.46	-4797.12
MAR-23	440265.75	469082.80	28817.05
TOTAL	2656932.66	2643837.62	-13095.04

For Jasminder Singh & Associates

Chartered Accountants

FRN: 016192N

CA Jasminder Singh

Partner

Membership No.: 096895

UDIN: 23096895BGSVNX4564

Ludhiana Branch of NIRC of ICAI

Balance Sheet

1-Apr-2022 to 31-Mar-2023

Liabilities		as at 31-Mar-2023	Assets		as at 31-Mar-2023
Capital Account-11		55,20,470.59	Fixed Assets-21		1,48,96,408.24
Reserves & Surplus-1101	55,20,470.59		Intangible Assets-2102	1,55,000.00	
Earmarked Funds-110102	3,01,406.75		Software & Others-210201	1,55,000.00	
Reserves-110101	52,19,063.84		Tangible Assets-2101	1,47,41,408.24	
			Airconditioner-210103	3,91,208.86	
Loans (Liability)			Computer-210109	1,89,818.98	
Current Liabilities-12		39,86,135.00	Electrical Installation & Fittings-210102	5,34,239.03	
Duties & Taxes-1201	91,853.00		Furniture & Fixures-210104	7,54,847.70	
Direct Tax-120101	91,853.00		Land & Building-210101	1,16,61,879.00	
Sundry Creditors-1203	30,98,231.00		Office Equipment-210106	12,08,722.67	
Expenses Payable-Parties-120303	30,68,806.00		Vehicle-210107	692.00	
Expenses Payable-Staff-120301	29,425.00				
Other Liabilities-1205	6,69,381.00		Investments-22		45,34,404.00
Other Payable-120502	6,69,381.00		General Investment-2201	45,34,404.00	
Provisions-1206	1,26,670.00		General Investment-FD with Bank-220101	45,34,404.00	
Provisions for Expenses-120601	1,26,670.00				
Branch / Divisions-13		1,09,48,069.41	Current Assets-23		86,101.36
Inter Head Balances- BS-61	1,09,48,069.41		Deposits (Asset)-2301	3,250.00	
Inter Head- BS-6101	1,09,48,069.41		Security Deposit-230101	3,250.00	
Capital Grant-610102	1,62,48,002.00		Loans & Advances (Asset)-2302	81,336.00	
Current Account-610117	4,79,861.05		Other Advances-230203	76,700.00	
Regional Intra-Inter Unit A/c-610127	48,20,071.54		Prepaid Expenses-230202	4,636.00	
			Sundry Debtors-2303	2,66,491.00	
Suspense A/c-14			Receivables-230301	2,66,491.00	
			Cash-in-hand-2304	11,139.00	
			Cash-230401	11,139.00	
			Bank Accounts-2305	7,10,567.82	
			Bank - Courses-230507	2,04,954.65	
			Bank - Main Account-230501	5,05,613.17	
			Other Assets-2306	4,53,700.46	
			Other Receivable-230603	5,94,264.28	
			TDS Receivable-230606	1,40,563.82	
			Excess of expenditure over income		9,37,761.40
			Opening Balance	16,42,210.73	
			Current Period	9,37,761.40	
			Less: Transferred	16,42,210.73	
Total		2,04,54,675.00	Total		2,04,54,675.00

For Jasminder Singh & Associates

Chartered Accountants

FRN- 016192N

CA. Jasminder Singh
(Partner)

CA. Vasu Aggarwal
(Chairman)

CA. Mohit Wasan
(Vice-Chairman)

CA. Subash Bansal
(Secretary)

CA. Rakesh Grover
(Treasurer)

M NO. - 096895

Date: 15.05.2023

Place: Ludhiana

UDIN- 23096895BGSVN X 4564

Ludhiana Branch of NIRC of ICAI
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
Purchase Accounts-41		Sales Accounts-31	1,880.00
Direct Expenses-42	1,10,67,178.39	Publication Sales-3101	1,880.00
Employee Benefit Expenses-4202	4,10,275.00	Publication Income-310101	1,880.00
Salary, Pension & Other Allowances-420201	2,87,225.00		
Staff Welfare-420203	1,23,050.00	Direct Incomes-32	1,11,38,299.86
Operating Expenses-4204	62,26,682.14	Fees Received-3201	57,57,088.00
Advertisement and Publicity-420418	8,926.00	Class Room Training Income-320104	57,57,088.00
Audit Fees-420420	1,20,000.00	Income Support Services-3204	16,70,391.73
Class Room Training - Adv ITT-420425	4,32,599.15	Income Support Services-320401	16,70,391.73
Class Room Training - GMCS 2-420426	6,99,774.88	Inter Head Balances- IE-51	16,11,271.00
Class Room Training - GMCS-420414	440.00	Inter Head- IE-5101	16,11,271.00
Class Room Training - ITT-420416	7,77,880.27	BOS Related Grants Grant-510114	11,23,971.00
Class Room Training - Orientation-420415	8,89,539.67	Staff & Admin Exp Grant-510104	4,87,300.00
Other Expenses-420423	18,89,526.06	Seminars Participation Fees-3202	20,99,549.13
Postage and Telephone-420407	6,322.33	Seminar Income-320201	20,99,549.13
Rent Rates & Taxes-420408	5,43,160.00		
Repair & Maintenance-420411	5,23,050.78	Indirect Incomes-33	2,30,794.63
Technology Expenses-420406	1,44,768.00	Other Income-3301	2,30,794.63
Travelling & Conveyance-420409	1,90,695.00	Interest Received on Investment-330101	1,53,967.00
Printing and Stationery-4203	32,012.15	Other Income-330104	76,827.63
Printing & Stationery-420301	32,012.15		
Seminar and Programs-4201	43,98,209.10	Excess of expenditure over income	9,37,761.40
CA Day-420103	1,21,003.89		
Convocation-420106	54,808.24		
Seminar Expenses-420101	29,79,698.20		
Seminar Students Exp-420102	11,93,930.77		
Sports & Tournament-420105	42,716.00		
Yoga Day-420104	6,052.00		
Indirect Expenses-43	12,41,557.50		
Depreciation-4301	12,41,557.50		
Depreciation-Tangible Assets-430101	12,41,557.50		
Total	1,23,08,735.89	Total	1,23,08,735.89

For Jasminder Singh & Associates

Chartered Accountants

FRN- 016192N

CA. Jasminder Singh
(Partner)

CA. Vasu Aggarwal
(Chairman)

CA. Mohit Wasan
(Vice-Chairman)

CA. Subash Bansal
(Secretary)

CA. Rakesh Grover
(Treasurer)

M NO. - 096895

Date: 15.05.2023

Place: Ludhiana

UDIN- 23096895 BGSVNX4564

LUDHIANA BRANCH OF NIRC OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA										
Depreciation Chart										
PARTICULARS	GROSS BLOCK			DEPRECIATION BLOCK					AMOUNT (INR)	
	As on Dt. 01.04.2022	Additions	Transfer	As on Dt. 31.03.2023	As On 31.03.22	Rate of Dep.	For the Period	Adj. in Dep.	As on Dt. 31.03.2023	NET BLOCK 31.03.2023
Air Conditioner	2358494			2358494	1898250	15%	69036		1967286	391208
Computer	2311389			2311389	1836842	60%	284728		2121570	189819
Electrical Installation & Fitting	1385757	2140		1387897	794299	10%	59360		853659	534239
Furniture & Fixtures	1651378	150800		1802178	996330	10%	81080		1077410	754848
Land (Freehold)	1513308			1513308	0	0%	0			1513308
Building	19714200			19714200	9031493	5%	534136		9565629	10148571
Office Equipments	2487602	292883		2780485	1351650	15%	207847		1559497	1208723
Library Books	443404	4189.5		447594	443404	100%	4189.5		447594	0
Cycle	3670			3670	2804	20%	174		2978	692
Total	31869202			32319215	16355072		1240551		17595623	14741408
										15532954

For Jasiminder Singh & Associates
Chartered Accountants

FRN- 016192N



CA. Jasiminder Singh
(Partner)

CA. Vasu Aggarwal
(Chairman)

CA. Mohit Wasan
(Vice-Chairman)

CA. Subash Bansal
(Secretary)

CA. Rakesh Grover
(Treasurer)

M NO. - 096895
Date: 15.05.2023
Place: Ludhiana

Ludhiana Branch of NIRC of ICAI

Trial Balance

1-Apr-2022 to 31-Mar-2023

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account-11	+71,62,681.32 Cr	16,42,210.73		+55,20,470.59 Cr
Reserves & Surplus-1101	+71,62,681.32 Cr	16,42,210.73		+55,20,470.59 Cr
Earmarked Funds-110102	+3,01,406.75 Cr			+3,01,406.75 Cr
Other Earmarked Funds-110102007	+3,01,406.75 Cr			+3,01,406.75 Cr
N008 -Other Earmarked Funds-110102007	+3,01,406.75 Cr			+3,01,406.75 Cr
Reserves-110101	+68,61,274.57 Cr	16,42,210.73		+52,19,063.84 Cr
General Reserve-110101004	+20,28,077.57 Cr	16,42,210.73		+3,85,866.84 Cr
N008 -General Reserve-110101004	+20,28,077.57 Cr	16,42,210.73		+3,85,866.84 Cr
Infrastructure Reserve-110101002	+48,33,197.00 Cr			+48,33,197.00 Cr
N008 -Infrastructure Reserve-110101002	+48,33,197.00 Cr			+48,33,197.00 Cr
Current Liabilities-12	+10,92,320.00 Cr	1,63,81,207.00	1,92,75,022.00	+39,86,135.00 Cr
Duties & Taxes-1201	+25,073.00 Cr	18,48,337.00	19,15,117.00	+91,853.00 Cr
Direct Tax-120101	+25,073.00 Cr	2,03,183.00	2,69,963.00	+91,853.00 Cr
TDS on Contractor-120101004	+1,173.00 Cr	55,743.00	1,03,618.00	+49,048.00 Cr
N008 -TDS on Contractor-120101004	+1,173.00 Cr	55,743.00	1,03,618.00	+49,048.00 Cr
TDS on Professional-120101002	+21,900.00 Cr	1,45,440.00	1,66,345.00	+42,805.00 Cr
N008 -TDS on Professional-120101002	+21,900.00 Cr	1,45,440.00	1,66,345.00	+42,805.00 Cr
TDS on Salary-120101001	+2,000.00 Cr	2,000.00		
N008 -TDS on Salary-120101001	+2,000.00 Cr	2,000.00		
Indirect Tax-120102		16,45,154.00	16,45,154.00	
Input GST-120102010	-1,425.00 Dr	6,73,124.69	6,74,549.69	
N008-Common Input CGST-120102010		17,616.10	17,616.10	
N008-Common Input SGST-120102010		17,616.10	17,616.10	
N008-Eligible Input CGST-120102010		1,96,136.85	1,96,136.85	
N008-Eligible Input IGST-120102010		40,450.73	40,450.73	
N008-Eligible Input SGST-120102010		1,96,137.05	1,96,137.05	
N008-Ineligible Input CGST-120102010		66,657.53	66,657.53	
N008-Ineligible Input IGST-120102010		6,715.80	6,715.80	
N008-Ineligible Input SGST-120102010		66,357.53	66,357.53	
N008-Input CGST RCM-120102010	-712.50 Dr	32,718.50	33,431.00	
N008-Input SGST RCM-120102010	-712.50 Dr	32,718.50	33,431.00	
Output GST-120102011	+1,425.00 Cr	9,72,029.31	9,70,604.31	
N008-Output CGST-120102011		1,97,347.19	1,97,347.19	
N008-Output CGST RCM-120102011	+712.50 Cr	33,431.00	32,718.50	
N008-Output IGST-120102011		5,10,472.93	5,10,472.93	
N008-Output SGST-120102011		1,97,347.19	1,97,347.19	
N008-Output SGST RCM-120102011	+712.50 Cr	33,431.00	32,718.50	
Sundry Creditors-1203	+2,38,993.00 Cr	1,28,56,293.00	1,57,15,531.00	+30,98,231.00 Cr
Expenses Payable-Parties-120303	+1,21,300.00 Cr	1,00,14,237.00	1,29,61,743.00	+30,68,806.00 Cr
Party Control A/c-120303001	+1,21,300.00 Cr	1,00,14,237.00	1,29,61,743.00	+30,68,806.00 Cr
N008 -Bharat Sanchar Nigam Ltd-120303001		2,223.00	2,223.00	
N008 -CA Aastha Garg-120303001	-425.00 Dr		425.00	
N008 -Ca Girish Aggarwal-120303001	-3,600.00 Dr	3,600.00	7,200.00	
N008 -CA NAVJOT SINGH-120303001	+9,000.00 Cr	63,450.00	58,500.00	+4,050.00 Cr
N008 -Ca Nipan Bansal-120303001		3,150.00	3,150.00	
N008 -CA VIPUL SABOO-120303001	+2,700.00 Cr	46,150.00	47,050.00	+3,600.00 Cr
N008 -Commercial Stationers-120303001		33,905.00	33,905.00	
N008 -Dr. Gursangat Pal Singh-120303001	+3,600.00 Cr	3,600.00		
N008 -Fair Telecom Co.-120303001		12,508.00	12,508.00	
N008 -Friends Tour & Trevels-120303001		30,000.00	30,000.00	
N008 -Gagan Color Images-120303001		31,971.00	31,971.00	
N008 -Hotel Friends Regency Pvt Ltd-120303001		1,74,566.00	1,74,566.00	
N008 -IDM Solutions (P) Limited-120303001		35,990.00	35,990.00	
N008 -JC Varinder Dutt-120303001		7,200.00	7,200.00	
Carried Over	+82,55,001.32 Cr	1,80,23,417.73	1,92,75,022.00	+95,06,605.59 Cr



continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+82,55,001.32 Cr	1,80,23,417.73	1,92,75,022.00	+95,06,605.59 Cr
N008 -Keys Hotel-Ldh. (A Unit of Berggruen Hotels P. Ltd)-120303001	-790.00 Dr		790.00	
N008 -Majestic Hotels Ltd (Park Plaza)-120303001		1,61,285.00	1,61,285.00	
N008 -Nanda Stationery Bhandar-120303001	+1,904.00 Cr	21,911.00	20,007.00	
N008 -Punjab Electricals-120303001		4,790.00	4,790.00	
N008 -Rai Sons-120303001		250.00	250.00	
N008 -Sardar Packing Store-120303001	+7,243.00 Cr	52,785.00	45,542.00	
N008 -Sekhon Tour & Travels-120303001		97,800.00	97,800.00	
N008 -Sukhdev Security Servcies-120303001		90,585.00	90,585.00	
N008-AAGAAZ-120303001		1,84,615.00	1,84,615.00	
N008-Abhayjeet Singh-120303001		18,395.00	18,395.00	
N008-Aditya Advertising & Marketing-120303001		8,926.00	8,926.00	
N008-A.G.S & Associates-120303001	-3,000.00 Dr		3,000.00	
N008-AJKR Management Consultants Pvt. Ltd.-120303001		32,554.00	32,554.00	
N008-Akash Shrivastava-120303001	+6,300.00 Cr	68,075.00	1,81,800.00	+1,20,025.00 Cr
N008-Aman Graphics-120303001		14,637.00	14,637.00	
N008-Apna Punjab (Folk Dance Group)-120303001		27,500.00	27,500.00	
N008-APPLE GIFTS-120303001		3,340.00	3,340.00	
N008-APPZINX SOLUTIONS PRIVATE LIMITED-120303001		1,99,242.00	2,02,900.00	+3,658.00 Cr
N008-Arun Kumar Goyal-120303001	-1,330.00 Dr		1,330.00	
N008-Ashim Goyal-120303001	+2,700.00 Cr	63,320.00	64,100.00	+3,480.00 Cr
N008-Ashoka Fabricator-120303001		3,894.00	3,894.00	
N008-Ashok Bhupinder and Co.-120303001		30,000.00	30,000.00	
N008-ASHWANI & ASSOCIATES-120303001		1,050.00	1,050.00	
N008-A.S Paik & Associates-120303001		5,900.00	5,900.00	
N008-ASTRAZURE E VENTURES PRIVATE LIMITED-120303001		10,000.00	10,000.00	
N008-Auto Stuff-120303001		236.00	236.00	
N008-Balkrishan (Sub Staff)-120303001		5,575.00	4,47,404.00	+4,41,829.00 Cr
N008-Bawa Sanitary-120303001		810.00	810.00	
N008-Bawa taxi services-120303001		5,500.00	5,500.00	
N008-BIG BEN MITHAI & FAST FOOD-120303001		16,434.00	16,434.00	
N008-BK Hardware Store-120303001		1,190.00	1,190.00	
N008-CA Aditya Aggarwal-120303001		3,465.00	3,465.00	
N008-CA Ashwani Jindal-120303001		5,400.00	5,400.00	
N008-CA Avneet Singh-120303001		12,000.00	12,000.00	
N008-CA BHAVESH MAHAJAN-120303001		12,950.00	12,950.00	
N008-CA Gaurav Bali (Faculty)-120303001	+6,300.00 Cr	6,300.00		
N008-CA GURPARTAP SINGH-120303001		9,000.00	9,000.00	
N008-CA Harsimran Kaur-120303001	+2,700.00 Cr	5,400.00	2,700.00	
N008-CA Jagjit Singh-120303001		6,295.00	6,295.00	
N008-CA Manpreet Kaur-120303001	+2,700.00 Cr	40,950.00	38,250.00	
N008-CA Nikhil Sachdeva-120303001		78,916.00	78,916.00	
N008-CA Prabhjot Kaur-120303001		10,000.00	10,000.00	
N008-CA Rajender Shah-120303001	-250.00 Dr	56,657.00	56,907.00	
N008-CA Rajesh Kapoor-120303001	+1,000.00 Cr	33,036.00	32,036.00	
N008-Career counselling faculties-120303001		4,29,000.00	4,29,000.00	
N008-CA Sahil Makkar-120303001	+2,700.00 Cr	2,700.00		
N008-CA SANDEEP GUPTA-120303001		2,000.00	2,000.00	
N008-CA Saurabh Singhal-120303001		4,733.00	4,733.00	
N008-CA Shalini Gupta-120303001	+4,500.00 Cr	4,500.00		
N008-CA Shubham Goyal-120303001		18,200.00	18,200.00	
N008-CA Sonu-120303001		10,850.00	1,08,500.00	+97,650.00 Cr
N008-CA Triveni Sehgal-120303001	+6,300.00 Cr	34,650.00	28,350.00	
N008-CA VISHAL GARG-120303001		4,055.00	4,055.00	
N008-Computech Engineers-120303001		1,180.00	1,180.00	
N008-CREATIVE ROOM-120303001		19,588.00	19,588.00	
N008-Creative Strokes-120303001		9,500.00	9,500.00	
Carried Over	+82,55,001.32 Cr	1,80,23,417.73	1,92,75,022.00	+95,06,605.59 Cr

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+82,55,001.32 Cr	1,80,23,417.73	1,92,75,022.00	+95,06,605.59 Cr
N008-Dawar shawls-120303001		35,438.00	35,438.00	
N008-Deepak Enterprises-120303001		79,532.00	79,532.00	
N008-Dev Tour & Travel-120303001		11,550.00	11,550.00	
N008-Dhanda Amritsari (Rakesh Kumar Dhanda)-120303001		10,800.00	10,800.00	
N008-Divya jain (Paper presenter)-120303001		22,052.00	22,052.00	
N008-Divyansh Bansal (Paper Presenter)-120303001		16,830.00	16,830.00	
N008-Divyanshi Singhal (Paper Presenter)-120303001		6,470.00	6,470.00	
N008-DJ G SPINZ-120303001		1,44,550.00	1,44,550.00	
N008-Doublem Technologies-120303001		27,848.00	27,848.00	
N008-Dr. Shiv Kataria-120303001		18,626.00	18,626.00	
N008-Farmer's Dairy(Sukhpreet Singh)-120303001		3,810.00	3,810.00	
N008-FINDOC FINVEST PRIVATE LIMITED-120303001		30,000.00	30,000.00	
N008-FINELINE TRADERS & ADVERTISERS-120303001		300.00	300.00	
N008-FOIL PRINTER-120303001		6,687.00	6,687.00	
N008-GEO AGENCIES-120303001		4,956.00	4,956.00	
N008-Golden Grain Club-120303001	-800.00 Dr		800.00	
N008-Goyal Shawls-120303001		82,320.00	82,320.00	
N008-GreenTech Enterprises-120303001		6,606.00	6,606.00	
N008-G.S.COMPUTER (GOPALSHAH)-120303001		800.00	800.00	
N008-Gunkirat Media-120303001		15,075.00	15,075.00	
N008-Gupta Agencies-120303001		6,504.00	6,504.00	
N008-Gupta Ji (sumit gupta)-120303001		5,000.00	5,000.00	
N008-GURPREET KAUR-120303001		5,400.00	5,400.00	
N008-HARISH COPY STORE-120303001		3,937.00	3,937.00	
N008-HARRY WORLDWIDE-120303001		2,759.00	2,759.00	
N008-Hashandeep kaur-120303001		17,820.00	17,820.00	
N008-High Light Studio (Gagan Kumar)-120303001		28,500.00	28,500.00	
N008-Hotel Z Grand-120303001		15,319.00	15,319.00	
N008-Hyatt Regency Ludhiana-120303001		25,470.00	25,470.00	
N008-ICICI BANK ACCOUNT-120303001		2,00,000.00	2,00,000.00	
N008-INFO-2000-120303001		69,200.00	69,200.00	
N008-INFOTECH SERVICE-120303001		40,000.00	40,000.00	
N008-IRCTC-120303001		1,766.00	1,766.00	
N008-Jasbir Singh (Consultant)-120303001		40,841.00	8,22,505.00	+7,81,664.00 Cr
N008-Jassal Glass House-120303001		1,200.00	1,200.00	
N008-Jatin Malhotra-120303001		15,600.00	15,600.00	
N008-Jay Bee Trading Co-120303001		41,884.00	41,884.00	
N008-JEET GILLGATE GRILL-120303001		7,000.00	7,000.00	
N008-J.K. Mobile Shoppee-120303001		17,000.00	17,000.00	
N008-JOYOBX-120303001		26,800.00	26,800.00	
N008-Kamlesh (Sub Staff)-120303001		4,850.00	3,80,300.00	+3,75,450.00 Cr
N008-Kartik Gautam (Paper Presenter)-120303001		11,354.00	11,354.00	
N008-KGOC GLOBAL LLP-120303001		80,000.00	80,000.00	
N008-Khalsa Art (Davinder Singh)-120303001		5,664.00	5,664.00	
N008-Khalsa Decoration & catering services-120303001		48,400.00	48,400.00	
N008-K.K.PR & ADVERTISORS-120303001		34,997.00	34,997.00	
N008-KNS Corporate Solutions Pvt. Ltd.-120303001		14,500.00	14,500.00	
N008-Kochar Electric Traders-120303001		26,547.00	26,547.00	
N008-Krishna Ban Store-120303001		7,194.00	7,194.00	
N008-KWAALITY CATERERS-120303001	-750.00 Dr	6,52,922.00	7,05,276.00	+51,604.00 Cr
N008-Kwality Store-120303001		19,975.00	19,975.00	
N008-Madan-120303001	+1,200.00 Cr	6,000.00	4,800.00	
N008-MAHAGUN HOTELS PVT LTD-120303001		40,420.00	40,420.00	
N008-Mahajan Trading Co.-120303001		48,152.00	48,152.00	
N008-Maheshwari Sabha Ludhiana-120303001		11,800.00	11,800.00	
N008-Manav Electronics-120303001		19,470.00	19,470.00	
Carried Over	+82,55,001.32 Cr	1,80,23,417.73	1,92,75,022.00	+95,06,605.59 Cr

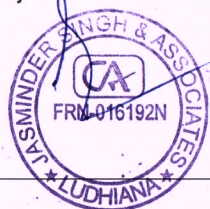


Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+82,55,001.32 Cr	1,80,23,417.73	1,92,75,022.00	+95,06,605.59 Cr
N008-Maninder Kaur-120303001	+6,300.00 Cr	77,850.00	75,600.00	+4,050.00 Cr
N008-MANJIT SINGH & SONS-120303001	-630.00 Dr		630.00	
N008-Manpreet Textiles-120303001		8,505.00	8,505.00	
N008-Master Tour & Travels (Rupinder Singh)-120303001		14,000.00	14,000.00	
N008-Mehak Malhotra (Paper Presenter)-120303001		5,462.00	5,462.00	
N008-Mharaj & Co-120303001		42,242.00	42,242.00	
N008-Middha electronics-120303001	+120.00 Cr	2,330.00	2,210.00	
N008-MIDDHA ELECTRO WORLD-120303001		4,460.00	4,460.00	
N008-MILAP TOUR & TRAVEL(Saroop Singh)-120303001		8,700.00	8,700.00	
N008-MOHAN GENRAL STORE-120303001		3,704.00	3,704.00	
N008-Montek S & Associates-120303001	+19,200.00 Cr	47,520.00	28,320.00	
N008-Mr. Gaurav Bali-120303001		20,250.00	20,250.00	
N008-MR. Gurpreet Singh (ITT. & ADV. ITT. Faculty)-120303001		72,360.00	72,360.00	
N008-Mr. Prem Kumar Pandey-120303001		1,07,300.00	1,07,300.00	
N008-Mr. Rajiv Gupta (IT Faculty)-120303001		1,65,000.00	1,65,000.00	
N008-MRS. Jaspreet Kaur (ITT Faculty)-120303001		20,520.00	20,520.00	
N008-Mrs Reetu Arora-120303001		3,600.00	3,600.00	
N008-Mrs. Sakshi Kapila-120303001	-900.00 Dr	9,000.00	9,900.00	
N008-Mr. Surinder Ahuja-120303001	-250.00 Dr		250.00	
N008-M/S Bansal Sanitations-120303001		8,000.00	8,000.00	
N008-MS.Geeta Rani (ITT Faculty)-120303001		22,860.00	22,680.00	-180.00 Dr
N008-Ms. Radhika Mahajan-120303001	+6,300.00 Cr	21,800.00	15,500.00	
N008-MS.Shefali(IT faculty)-120303001		42,300.00	41,580.00	-720.00 Dr
N008-M-Tech Enterprises-120303001		8,260.00	8,260.00	
N008-Namdhari Steel Enterprises-120303001		1,229.00	1,229.00	
N008-Nanda Stationers-120303001		12,950.00	12,950.00	
N008-NATIONAL ELECTRIC WORKS-120303001		5,600.00	5,600.00	
N008-Neelam Chaudhary (Sub Staff)-120303001		1,08,801.00	4,91,499.00	+3,82,698.00 Cr
N008-Netplus Broadband Services Pvt. Ltd.-120303001	-632.00 Dr	58,368.00	59,000.00	
N008-Nikhil Mahendru-120303001	+5,400.00 Cr	9,000.00	3,600.00	
N008-Nishan media-120303001		19,000.00	19,000.00	
N008-NIT Diesel Gensets Care Centre-120303001		16,046.00	16,046.00	
N008-Nitin Jain-120303001		5,000.00	5,000.00	
N008-OM SHIV GRPHICS-120303001		4,072.00	4,072.00	
N008-Paramjit Singh (Senior Sub Staff cum Office Boy)-120303001		4,973.00	3,52,882.00	+3,47,909.00 Cr
N008-Parshotam & Associates-120303001		4,000.00	4,000.00	
N008-PINDI BAGS-120303001		3,400.00	3,400.00	
N008-Pranav jain-120303001		2,888.00	2,888.00	
N008-PREITY NAGI-120303001	+2,550.00 Cr	26,800.00	24,250.00	
N008-Prime World Computer's-120303001		2,360.00	2,360.00	
N008-Punjab Power Solutions-120303001	+870.00 Cr	870.00		
N008-Radisson Blue Hotel MBD Ludhiana-120303001		12,41,858.00	12,41,858.00	
N008-Rajput Group Valet Parking-120303001		5,192.00	5,192.00	
N008-Raju Stationery Mart-120303001		3,608.00	3,608.00	
N008-Ram naresh (gardner)-120303001	+1,500.00 Cr	15,000.00	13,500.00	
N008-RAUNAQ EXPORTS -120303001		16,901.00	16,901.00	
N008-Ravish Bhatija-120303001	-250.00 Dr		250.00	
N008-Rishi Vegetarian Dhaba (Dugri)-120303001		96,089.00	96,057.00	-32.00 Cr
N008-RITESH-120303001		1,425.00	1,425.00	
N008-ROHIT BANSAL AND CO.-120303001		950.00	950.00	
N008-Rohit Kumar-120303001		5,000.00	5,000.00	
N008-Rohit Narang-120303001	+2,700.00 Cr	62,146.00	59,346.00	-100.00 Dr
N008-R OSWAL ENTERPRISES-120303001		1,365.00	1,365.00	
N008-Royal Trophies-120303001		83,650.00	83,650.00	
N008-R.S. Khera & Associates-120303001	+23,520.00 Cr	85,320.00	91,950.00	+30,150.00 Cr
N008-Rupinder kaur Pung-120303001	+1,000.00 Cr	1,000.00		
Carried Over	+82,55,001.32 Cr	1,80,23,417.73	1,92,75,022.00	+95,06,605.59 Cr

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+82,55,001.32 Cr	1,80,23,417.73	1,92,75,022.00	+95,06,605.59 Cr
N008-Sahil Aggarwal (Paper Presenter)-120303001		6,398.00	6,398.00	
N008-Sahni Crockery-120303001		2,630.00	2,630.00	
N008-Sandeep Kaur (Consultant)-120303001		34,230.00	4,52,548.00	+4,18,318.00 Cr
N008-Sapphire Info Solutions Pvt. Ltd.-120303001		17,700.00	17,700.00	
N008-SATNAM INFOTECH-120303001		2,49,709.00	2,49,709.00	
N008-Satnam Singh-120303001		1,500.00	1,500.00	
N008-SATWANT SINGH-120303001		29,500.00	29,500.00	
N008-Satya Sankar Paper Presenter-120303001		7,210.00	7,210.00	
N008-Shalu (AdvITT & ITT Faculty)-120303001		25,920.00	25,920.00	
N008-Sharman Jain Sweets-120303001		1,280.00	1,280.00	
N008-Sharman Studio-120303001		35,400.00	35,400.00	
N008-Shash Pal-120303001		11,600.00	11,600.00	
N008-Shubham Vijayvargiya (Paper Presenter)-120303001		8,618.00	8,618.00	
N008-Silco Suitings-120303001		67,600.00	67,600.00	
N008-SMARTBIZ TECHNOLOGIES PVT. LTD.-120303001		3,540.00	3,540.00	
N008-Smartway Services-120303001		32,332.00	32,332.00	
N008-Sonali Duggal-120303001		3,500.00	3,500.00	
N008-SPOTVIEW INTERNATIONAL-120303001		17,535.00	17,535.00	
N008-STAR ELECTRICALS-120303001		3,186.00	3,186.00	
N008-STYLE-X ENTERPRISES-120303001		16,427.00	16,427.00	
N008-Subhash Jain-120303001	+3,600.00 Cr	3,600.00		
N008-Sudhir Kant (Photographer)-120303001		12,500.00	12,500.00	
N008-SUMIT BHARTI & ASSOCIATES -120303001		4,100.00	4,100.00	
N008-Sunita-120303001		7,200.00	8,400.00	+1,200.00 Cr
N008-SUPER FINE BAKERY-120303001		5,765.00	5,765.00	
N008-SUPER FURNISHERS -120303001		1,87,407.00	1,87,407.00	
N008-SURINDERPAL SINGH SECURITY SERVICES (SURINDERPAL SINGH)-120303001		2,82,275.00	2,82,048.00	-227.00 Dr
N008-Tanmay Sharma (Paper Presenter)-120303001		44,638.00	44,638.00	
N008-Taxmann Publications Pvt. Ltd.-120303001		4,190.00	4,190.00	
N008-Trait Photos-120303001		3,500.00	3,500.00	
N008-TY Arts (Sahil Khurana)-120303001	+1,000.00 Cr	2,200.00	1,200.00	
N008-University Robes Makers-120303001		75,440.00	75,440.00	
N008-Vardhman Nishinbo Graments-120303001		8,000.00	8,000.00	
N008-VIPAN VAISHNO DHABA-120303001		15,47,531.00	15,47,531.00	
N008-YASHIKA SHARMA-120303001		4,560.00	7,290.00	+2,730.00 Cr
N008-YEH LO ENTERTAINMENT-120303001		29,500.00	29,500.00	
N008-Yorkers International-120303001		66,400.00	66,400.00	
Expenses Payable-Staff-120301	+1,17,693.00 Cr	28,42,056.00	27,53,788.00	+29,425.00 Cr
Staff Control A/c- DCO/RCs/BR-120301002	+1,17,693.00 Cr	28,42,056.00	27,53,788.00	+29,425.00 Cr
N008 -Balkrishan (Helper)-120301002	+9,555.00 Cr	1,19,456.00	1,09,901.00	
N008 -Jasbir Singh (Branch Supervisor)-120301002	+30,111.00 Cr	4,25,410.00	3,95,299.00	
N008 -Kamlesh (Office Maid)-120301002	+8,344.00 Cr	1,39,735.00	1,31,391.00	
N008 -Neelam Chaudhary (Office Maid)-120301002	+9,068.00 Cr	1,40,003.00	1,30,935.00	
N008 -Paramjit Singh (Office Boy)-120301002	+14,605.00 Cr	2,01,640.00	1,87,035.00	
N008 -Shalu Kashyap (IT Faculty)-120301002	+23,610.00 Cr	2,63,147.00	2,39,537.00	
N008-Jasbir Singh (Employee)-120301002		7,23,831.00	7,23,831.00	
N008-Megha Mahajan (Administrator)-120301002		1,31,300.00	1,46,280.00	+14,980.00 Cr
N008-Rohit Passi (Office Boy)-120301002		1,63,675.00	1,78,120.00	+14,445.00 Cr
N008-Sandeep Kaur (Employee)-120301002	+22,400.00 Cr	22,400.00		
N008-Sandeep Kaur (Senior Branch Incharge)-120301002		5,11,459.00	5,11,459.00	
Other Liabilities-1205	+7,89,366.00 Cr	15,62,131.00	14,42,146.00	+6,69,381.00 Cr
Deposits-120501	+14,200.00 Cr	14,200.00		
Security Deposit payable-120501004	+14,200.00 Cr	14,200.00		
N008 -Security Deposit Payable-120501004	+14,200.00 Cr	14,200.00		

Carried Over

+82,55,001.32 Cr 1,80,23,417.73 1,92,75,022.00 +95,06,605.59 Cr



continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+82,55,001.32 Cr	1,80,23,417.73	1,92,75,022.00	+95,06,605.59 Cr
Other Payable-120502	+7,75,166.00 Cr	15,47,931.00	14,42,146.00	+6,69,381.00 Cr
Other liabilities-120502010	+5,00,000.00 Cr	4,000.00	4,000.00	+5,00,000.00 Cr
N008 -Other Liabilities-120502010	+5,00,000.00 Cr	4,000.00	4,000.00	+5,00,000.00 Cr
Other Liability - Out dated cheque-120502008	+2,75,166.00 Cr	15,43,931.00	14,38,146.00	+1,69,381.00 Cr
N008 -Other Liability - Out Dated Cheque-120502008	+2,75,166.00 Cr	15,43,931.00	14,38,146.00	+1,69,381.00 Cr
Provisions-1206	+38,888.00 Cr	1,14,446.00	2,02,228.00	+1,26,670.00 Cr
Provisions for Expenses-120601	+38,888.00 Cr	1,14,446.00	2,02,228.00	+1,26,670.00 Cr
Provision for Ex - Non-Capital-120601002	+38,888.00 Cr	1,14,446.00	2,02,228.00	+1,26,670.00 Cr
N008 -Provision for Expenses - Non Capital Items-120601002	+38,888.00 Cr	1,14,446.00	2,02,228.00	+1,26,670.00 Cr
Fixed Assets-21	-1,55,32,953.68 Dr	6,37,318.91	12,73,864.35	-1,48,96,408.24 Dr
Intangible Assets-2102		1,55,000.00		-1,55,000.00 Dr
Software & Others-210201		1,55,000.00		-1,55,000.00 Dr
Software & Others-210201001		1,55,000.00		-1,55,000.00 Dr
N008-Software & Others-210201001		1,55,000.00		-1,55,000.00 Dr
Tangible Assets-2101	-1,55,32,953.68 Dr	4,82,318.91	12,73,864.35	-1,47,41,408.24 Dr
Airconditioner-210103	-4,60,244.86 Dr		69,036.00	-3,91,208.86 Dr
Airconditioner-210103001	-4,60,244.86 Dr		69,036.00	-3,91,208.86 Dr
N008 -Airconditioner-210103001	-4,60,244.86 Dr		69,036.00	-3,91,208.86 Dr
Computer-210109	-4,74,546.98 Dr		2,84,728.00	-1,89,818.98 Dr
Computer-210109001	-4,74,546.98 Dr		2,84,728.00	-1,89,818.98 Dr
N008 -Computer-210109001	-4,74,546.98 Dr		2,84,728.00	-1,89,818.98 Dr
Electrical Installation & Fittings-210102	-5,91,459.03 Dr	2,140.00	59,360.00	-5,34,239.03 Dr
Electrical Installation & Fittings-210102001	-5,91,459.03 Dr	2,140.00	59,360.00	-5,34,239.03 Dr
N008 -Electrical Installation & Fittings-210102001	-5,91,459.03 Dr	2,140.00	59,360.00	-5,34,239.03 Dr
Furniture & Fixures-210104	-6,85,127.70 Dr	1,50,800.00	81,080.00	-7,54,847.70 Dr
Furniture & Fixures-210104001	-6,85,127.70 Dr	1,50,800.00	81,080.00	-7,54,847.70 Dr
N008 -Furniture & Fixures-210104001	-6,85,127.70 Dr	1,50,800.00	81,080.00	-7,54,847.70 Dr
Land & Building-210101	-1,21,96,015.00 Dr		5,34,136.00	-1,16,61,879.00 Dr
Building-210101003	-1,06,82,707.00 Dr		5,34,136.00	-1,01,48,571.00 Dr
N008 -Building-210101003	-1,06,82,707.00 Dr		5,34,136.00	-1,01,48,571.00 Dr
Land- Freehold-210101002	-15,13,308.00 Dr			-15,13,308.00 Dr
N008 -Land- Freehold-210101002	-15,13,308.00 Dr			-15,13,308.00 Dr
Liabrary Books-210108		4,189.50	4,189.50	
Library Books-210108001		4,189.50	4,189.50	
N008 -Library Books-210108001		4,189.50	4,189.50	
Office Equipment-210106	-11,24,694.11 Dr	3,25,189.41	2,41,160.85	-12,08,722.67 Dr
Office Equipment-210106001	-11,24,694.11 Dr	3,25,189.41	2,41,160.85	-12,08,722.67 Dr
N008 -Office Equipment-210106001	-11,24,694.11 Dr	3,25,189.41	2,41,160.85	-12,08,722.67 Dr
Vehicle-210107	-866.00 Dr		174.00	-692.00 Dr
Vehicle-210107001	-866.00 Dr		174.00	-692.00 Dr
N008 -Vehicle-210107001	-866.00 Dr		174.00	-692.00 Dr
Investments-22	-49,71,364.00 Dr	1,77,99,227.15	1,82,36,187.15	-45,34,404.00 Dr
General Investment-2201	-49,71,364.00 Dr	1,77,99,227.15	1,82,36,187.15	-45,34,404.00 Dr
General Investment-FD with Bank-220101	-49,71,364.00 Dr	1,77,99,227.15	1,82,36,187.15	-45,34,404.00 Dr
FD -Short Term-220101001	-7,63,578.00 Dr	32,205.00		-7,95,783.00 Dr
N008 -FD -Short Term-220101001	-7,63,578.00 Dr	32,205.00		-7,95,783.00 Dr
Flexi Deposit-220101003	-42,07,786.00 Dr	1,77,67,022.15	1,82,36,187.15	-37,38,621.00 Dr
N008 -Flexi Deposit-220101003	-20,59,884.15 Dr	3,30,335.00	23,72,015.15	-18,204.00 Dr
N008 -Flexi Deposit- ITT-220101003	-2,83,244.00 Dr	45,15,000.00	45,58,101.00	-2,40,143.00 Dr
N008 -Flexi Deposit- Main Account-220101003	-3,04,254.85 Dr	81,40,771.15	51,10,545.00	-33,34,481.00 Dr
N008 -Flexi Deposit- OP-220101003	-15,60,403.00 Dr	47,80,916.00	61,95,526.00	-1,45,793.00 Dr

Carried Over



-1,22,49,316.36 Dr



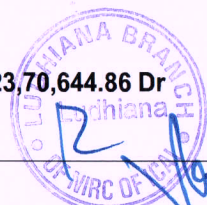
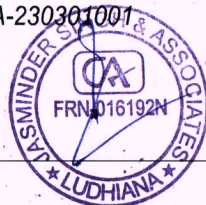
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3,87,85,073.50

-99,24,206.65 Dr

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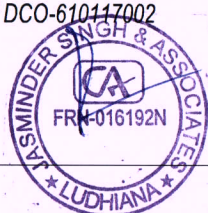
Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	-1,22,49,316.36 Dr	3,64,59,963.79	3,87,85,073.50	-99,24,206.65 Dr
Current Assets-23	-1,21,328.50 Dr	4,14,44,634.04	4,14,79,861.18	-86,101.36 Dr
Deposits (Asset)-2301	-3,250.00 Dr			-3,250.00 Dr
Security Deposit-230101	-3,250.00 Dr			-3,250.00 Dr
Receivable-Security Deposit-230101001	-3,250.00 Dr			-3,250.00 Dr
N008 -Receivable-Security Deposit-230101001	-3,250.00 Dr			-3,250.00 Dr
Loans & Advances (Asset)-2302	-1,43,462.00 Dr	2,24,636.00	2,86,762.00	-81,336.00 Dr
Other Advances-230203	-20,000.00 Dr	2,20,000.00	1,63,300.00	-76,700.00 Dr
General Advance - Employees-230203007	-20,000.00 Dr	2,20,000.00	1,63,300.00	-76,700.00 Dr
N008 -General Advance - Employees-230203007	-20,000.00 Dr	2,20,000.00	1,63,300.00	-76,700.00 Dr
Prepaid Expenses-230202	-1,23,462.00 Dr	4,636.00	1,23,462.00	-4,636.00 Dr
Prepaid -Others-230202004	-1,16,610.00 Dr		1,16,610.00	
N008 -Prepaid -Others-230202004	-1,16,610.00 Dr		1,16,610.00	
Prepaid -Repairs and Maintenance-230202001	-6,852.00 Dr	4,636.00	6,852.00	-4,636.00 Dr
N008 -Prepaid -Repairs and Maintenance-230202001	-6,852.00 Dr	4,636.00	6,852.00	-4,636.00 Dr
Sundry Debtors-2303	+26,690.00 Cr	37,54,417.00	39,94,218.00	+2,66,491.00 Cr
Receivables-230301	+26,690.00 Cr	37,54,417.00	39,94,218.00	+2,66,491.00 Cr
Customer A/c - Seminar Members-230301001	+15,790.00 Cr	34,20,477.00	34,97,678.00	+92,991.00 Cr
N008-ADSS & Associates-230301001		2,400.00	2,400.00	
N008-AGGARWAL GARG & CO-230301001		1,200.00	1,200.00	
N008-ANIL K SAREEN & ASSOCIATES -230301001		400.00	400.00	
N008-Arora Vohra And Co.-230301001		650.00	650.00	
N008-Ashok Bansal & Associates-230301001		1,200.00	1,200.00	
N008-ASIM ATREY & ASSOCIATES-230301001		15,600.00	15,600.00	
N008-Bhakoo & Co.-230301001		10,000.00	10,000.00	
N008-B RATTAN & ASSOCIATES -230301001		2,700.00	2,700.00	
N008-CA Aveen Gupta-230301001		472.00	472.00	
N008-Ca Krishan Mittal (011567)-230301001		400.00	400.00	
N008-CA Nikhil Dhawan-230301001		2,000.00	2,000.00	
N008-CA Rakesh Grover (96934)-230301001		14,044.00	14,044.00	
N008-CA Subash Bansal-230301001		5,64,073.00	5,72,574.00	+8,501.00 Cr
N008-CA Vasu Aggarwal-230301001		1,74,299.00	1,74,299.00	
N008-CA Vikas Kwatra-230301001	+4,310.00 Cr	1,66,212.00	1,61,902.00	
N008-Charanjit Singh & Associates-230301001		2,800.00	2,800.00	
N008-C S ARORA AND ASSOCIATES -230301001		350.00	350.00	
N008-Customer a/c seminar members (small conso.)-230301001	+11,480.00 Cr	22,74,438.00	22,67,448.00	+4,490.00 Cr
N008-DAVINDER PAL SINGH AND CO. -230301001		400.00	400.00	
N008-Deepak Kapoor-230301001		400.00	400.00	
N008-D. Singh & Associates-230301001		3,718.00	3,718.00	
N008-Gupta Sharma & Associates-230301001		1,700.00	1,700.00	
N008-GUPTA VIGG & CO -230301001		4,250.00	4,250.00	
N008-Gupta Vijay & Associates-230301001		7,200.00	7,200.00	
N008-GURPREET KAUR & ASSOCIATES -230301001		400.00	400.00	
N008-Gurtej Singh & Assoc.-230301001		1,850.00	1,850.00	
N008-IS Khurana & Co.-230301001		1,200.00	1,200.00	
N008-Jasminder Singh & Associates-230301001		6,000.00	60,000.00	+54,000.00 Cr
N008-KK Bector Co.-230301001		2,100.00	2,100.00	
N008-KR Aggarwal & Associates-230301001		1,200.00	1,200.00	
N008-KRISHAN K MITTAL & CO.-230301001		4,000.00	4,000.00	
N008-KS Dua & Co.-230301001		3,850.00	3,850.00	
N008-KUMAR SUNIL & ASSOCIATES -230301001		3,900.00	3,900.00	
N008-MEHRA ARUN & ASSOCIATES -230301001		1,000.00	1,000.00	
N008-MITTAL RISHABH & ASSOCIATES -230301001		650.00	650.00	
N008-MP Arneja & Co.-230301001		1,550.00	1,550.00	
N008-M S CHANDOK & CO-230301001		300.00	300.00	
N008-NANDA & BHATIA-230301001		650.00	650.00	
Carried Over	-1,23,70,644.86 Dr	7,79,04,597.83	8,02,64,934.68	-1,00,10,308.01 Dr



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	-1,23,70,644.86 Dr	7,79,04,597.83	8,02,64,934.68	-1,00,10,308.01 Dr
N008-NIDHI VIJAY & ASSOCIATES -230301001		350.00	350.00	
N008-NK Bectors & Co.-230301001		650.00	650.00	
N008-Parmod G Gupta & Associates-230301001		400.00	400.00	
N008-Parshotam Singla & Associates-230301001		300.00	300.00	
N008-Rajesh Mahajan & Co.-230301001		3,600.00	3,600.00	
N008-RAJESH MEHRU -230301001		1,000.00	1,000.00	
N008-RAJESH SANJEEV & ASSOCIATES -230301001		1,900.00	1,900.00	
N008-Raj Gupta & Co.-230301001		32,000.00	32,000.00	
N008-Rajiv Rajeev & Associates-230301001		2,500.00	2,500.00	
N008-Raj Mehta & Co.-230301001		2,400.00	2,400.00	
N008-RAJNESH JAIN & CO. -230301001		6,300.00	6,300.00	
N008-Rakesh Kumar Grover-230301001		30,071.00	31,071.00	+1,000.00 Cr
N008-Rakesh Puri & Associates-230301001		6,000.00	6,000.00	
N008-Rakshit Khosla & Associates-230301001		900.00	900.00	
N008-RAMIT SIKKA AND ASSOCIATES -230301001		2,450.00	2,450.00	
N008-RAVI GARG & CO-230301001		8,750.00	8,750.00	
N008-R Gupta & Co.-230301001		1,300.00	1,300.00	
N008-R.K. Chadha & Co. -230301001		600.00	600.00	
N008-Rupiner Kaur-230301001		3,600.00	3,600.00	
N008-SAAR & Associates-230301001		1,200.00	1,200.00	
N008-SANJEEV RAJ & ASSOCIATES -230301001		700.00	700.00	
N008-Sanjeev Vohra & Associates-230301001		1,250.00	1,250.00	
N008-Shilpi Sharma & Co.-230301001		6,800.00	6,800.00	
N008-SINGH NAYYAR & CO -230301001		650.00	650.00	
N008-S. Jain & Co.-230301001		6,050.00	6,050.00	
N008-Sonali singla-230301001		600.00	600.00	
N008-SOOD SATBIR BANSAL & ASSOCIATES -230301001		1,700.00	1,700.00	
N008-S PUNJ & CO. -230301001		400.00	400.00	
N008-S SOOD & CO.-230301001		2,800.00	2,800.00	
N008-S TANDON & ASSOCIATES-230301001		650.00	650.00	
N008-Subash Piyush & Associates-230301001		4,700.00	4,700.00	
N008-SUMEET BEHL & ASSOCIATES -230301001		1,300.00	1,300.00	
N008-SURJIT SINGH & ASSOCIATES-230301001		600.00	600.00	
N008-S. Vaidyanath Aiyar Memorial Fund-230301001			25,000.00	+25,000.00 Cr
N008-Vijay Kumar Aneja-230301001		300.00	300.00	
N008-Vikas Ram & Associates-230301001		350.00	350.00	
N008-VIKRAM VINAY JAIN & CO-230301001		650.00	650.00	
N008-Wadhwa Arora & Co.-230301001		800.00	800.00	
N008-WALIA & WALIA -230301001		400.00	400.00	
N008-YAPL & Co.-230301001		950.00	950.00	
N008-Y G A & Co-230301001		1,800.00	1,800.00	
N008-Yogeshwar Gopal-230301001		1,200.00	1,200.00	
Customer A/c - Seminar Non members-230301003		2,85,000.00	2,85,000.00	
N008-Parent 's of CA's (Convocation)-230301003		2,85,000.00	2,85,000.00	
Customer A/c - Seminar Students-230301002	+10,900.00 Cr	48,940.00	2,11,540.00	+1,73,500.00 Cr
N008-Amit-230301002	+500.00 Cr	500.00		
N008-Ananya Arora student-230301002	+500.00 Cr	500.00		
N008-Chahat Gupta (student)-230301002	+1,500.00 Cr	1,500.00		
N008-Chandan Gupta Student-230301002	+500.00 Cr	500.00		
N008-Guntas Ghai students-230301002	+500.00 Cr	500.00		
N008-Madhav Mahajan (student)-230301002		2,225.00	2,225.00	
N008-Muskan Ahuja (student)-230301002		10,320.00	10,320.00	
N008-Ravi Mishra-230301002	+7,000.00 Cr	7,000.00		
N008-Seminar Students-230301002		18,000.00	1,91,500.00	+1,73,500.00 Cr
N008-Students-230301002	+400.00 Cr	400.00		
N008-Vijit Sharma-230301002		7,495.00	7,495.00	
Carried Over	-1,23,70,644.86 Dr	7,79,04,597.83	8,02,64,934.68	-1,00,10,308.01 Dr



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	-1,23,70,644.86 Dr	7,79,04,597.83	8,02,64,934.68	-1,00,10,308.01 Dr
Cash-in-hand-2304	-6,190.00 Dr	9,80,133.00	9,75,184.00	-11,139.00 Dr
Cash-230401	-6,190.00 Dr	9,80,133.00	9,75,184.00	-11,139.00 Dr
Cash In Hand-230401001	-6,190.00 Dr	9,80,133.00	9,75,184.00	-11,139.00 Dr
N008 -Cash In Hand-230401001	-6,190.00 Dr	9,80,133.00	9,75,184.00	-11,139.00 Dr
Bank Accounts-2305	-3,08,976.84 Dr	3,13,32,162.37	3,09,30,571.39	-7,10,567.82 Dr
Bank - Courses-230507	-2,05,173.65 Dr	1,55,88,495.00	1,55,88,714.00	-2,04,954.65 Dr
Bank - ITT Branches-230507002	-1,02,203.14 Dr	69,39,905.00	69,38,677.00	-1,03,431.14 Dr
N008 -Bank - ITT Branches-230507002	-1,02,203.14 Dr	69,39,905.00	69,38,677.00	-1,03,431.14 Dr
Bank - Orientation Branches-230507003	-1,02,970.51 Dr	86,48,590.00	86,50,037.00	-1,01,523.51 Dr
N008 -Bank - Orientation Branches-230507003	-1,02,970.51 Dr	86,48,590.00	86,50,037.00	-1,01,523.51 Dr
Bank - Main Account-230501	-1,03,803.19 Dr	1,57,43,667.37	1,53,41,857.39	-5,05,613.17 Dr
Bank - Main Account-230501001	-1,03,803.19 Dr	1,57,43,667.37	1,53,41,857.39	-5,05,613.17 Dr
N008 -Bank - Main Account-230501001	-1,03,803.19 Dr	1,53,43,609.37	1,53,41,857.39	-1,05,555.17 Dr
N008-ICICI Bank A/C No-366001001987-230501001		4,00,058.00		-4,00,058.00 Dr
Other Assets-2306	+3,44,608.80 Cr	51,53,285.67	52,62,377.33	+4,53,700.46 Cr
Other Receivable-230603	+4,70,540.62 Cr	51,38,653.67	52,62,377.33	+5,94,264.28 Cr
Electronic Cash Ledger GST-230603010		31,77,947.00		-31,77,947.00 Dr
N008-Electronic Cash Ledger CGST-230603010		4,84,095.00		-4,84,095.00 Dr
N008-Electronic Cash Ledger IGST-230603010		22,21,043.00		-22,21,043.00 Dr
N008-Electronic Cash Ledger SGST-230603010		4,72,809.00		-4,72,809.00 Dr
Electronic Credit GST-230603012	+34,835.54 Cr	15,93,502.21	6,34,107.15	-9,24,559.52 Dr
N008-Electronic Credit CGST-230603012		8,30,131.01	1,91,371.00	-6,38,760.01 Dr
N008-Electronic Credit IGST-230603012	+34,835.54 Cr	1,19,581.00	3,48,010.93	+2,63,265.47 Cr
N008-Electronic Credit SGST-230603012		6,43,790.20	94,725.22	-5,49,064.98 Dr
Electronic Liability GST-230603011	+4,43,259.55 Cr	2,51,604.46	45,34,070.18	+47,25,725.27 Cr
N008-Electronic Liability CGST-230603011	+10,291.43 Cr	1,91,371.00	10,29,218.23	+8,48,138.66 Cr
N008-Electronic Liability IGST-230603011	+3,36,148.84 Cr	26,738.46	26,73,567.41	+29,82,977.79 Cr
N008-Electronic Liability SGST-230603011	+96,819.28 Cr	33,495.00	8,31,284.54	+8,94,608.82 Cr
Other Receivables-230603009	-7,554.47 Dr	1,15,600.00	94,200.00	-28,954.47 Dr
N008 -Other Receivables-230603009	-7,554.47 Dr	1,15,600.00	94,200.00	-28,954.47 Dr
TDS Receivable-230606	-1,25,931.82 Dr	14,632.00		-1,40,563.82 Dr
TDS Receivable Income Tax-230606002	-1,25,931.82 Dr	14,632.00		-1,40,563.82 Dr
N008-TDS Receivable Account-2019-20-230606002	-15,073.00 Dr			-15,073.00 Dr
N008-TDS Receivable Account-2020-21-230606002	-9,865.00 Dr			-9,865.00 Dr
N008-TDS Receivable Account-2021-22-230606002	-21,065.00 Dr			-21,065.00 Dr
N008-TDS Receivable Account-2022-23-230606002		14,632.00		-14,632.00 Dr
N008-TDS Receivable Account-230606002	-79,928.82 Dr			-79,928.82 Dr
Publication Stock-2307	-30,748.46 Dr		30,748.46	
Stock-230701	-30,748.46 Dr		30,748.46	
Stock - Stationery and consumables-230701004	-30,748.46 Dr		30,748.46	
N008 -Stock - Stationery and Consumables-230701004	-30,748.46 Dr		30,748.46	
Branch / Divisions-13	+1,40,12,855.59 Cr	1,76,35,908.74	1,45,71,122.56	+1,09,48,069.41 Cr
Branch/Division Transfer-1301	+36,148.46 Cr	36,148.46		
Publication Current A/c-130101	+36,148.46 Cr	36,148.46		
Pubn Current A/c-Ludhiana of NIRC-130101507	+36,148.46 Cr	36,148.46		
N008 -Pubn Current A/c-Ludhiana of NIRC-130101507	+36,148.46 Cr	36,148.46		
Inter Head Balances- BS-61	+1,39,76,707.13 Cr	1,75,99,760.28	1,45,71,122.56	+1,09,48,069.41 Cr
Inter Head- BS-6101	+1,39,76,707.13 Cr	1,75,99,760.28	1,45,71,122.56	+1,09,48,069.41 Cr
Capital Grant-610102	+1,62,48,002.00 Cr			+1,62,48,002.00 Cr
Capital Grant-Ludhiana of NIRC-610102507	+1,62,48,002.00 Cr			+1,62,48,002.00 Cr
N008 -Capital Grant-Ludhiana of NIRC-610102507	+1,62,48,002.00 Cr			+1,62,48,002.00 Cr
Current Account-610117	+18,33,130.99 Cr	1,57,23,334.04	1,34,10,342.00	-4,79,861.05 Dr
Current Account-Delhi DCO-610117002	-3,59,425.19 Dr	2,52,154.04	1,85,591.00	-4,25,988.23 Dr
N008-Current Account-Delhi DCO-610117002	-3,59,425.19 Dr	2,52,154.04	1,85,591.00	-4,25,988.23 Dr
Carried Over	+16,42,210.73 Cr	9,55,40,506.57	9,48,36,057.24	+9,37,761.40 Cr



Ludhiana Branch of NIRC of ICAI

Trial Balance : 1-Apr-2022 to 31-Mar-2023

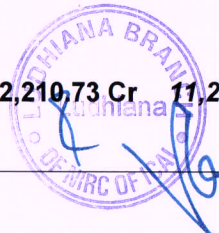
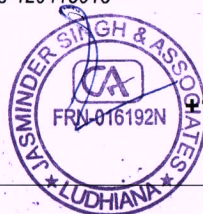
Page 10

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+16,42,210.73 Cr	9,55,40,506.57	9,48,36,057.24	+9,37,761.40 Cr
Current Account-Ludhiana of NIRC-610117507	+21,92,556.18 Cr	1,54,71,180.00	1,32,24,751.00	-53,872.82 Dr
N008 -Current Account-GMCS I-610117507	-1,75,500.00 Dr	13,37,500.00	13,50,500.00	-1,62,500.00 Dr
N008 -Current Account-Grants-610117507	-3,34,812.00 Dr			-3,34,812.00 Dr
N008 -Current Account-ITT-610117507		23,16,125.00	23,16,125.00	
N008 -Current Account-Ludhiana of NIRC-610117507	+32,29,092.18 Cr	95,76,367.00	73,24,126.00	+9,76,851.18 Cr
N008 -Current Account-Orientation-610117507	+7,188.00 Cr	20,57,188.00	20,50,000.00	
N008 -Current Account-Seminars-610117507	-5,33,412.00 Dr			-5,33,412.00 Dr
N008-Current Account-Advanced ITT-610117507		1,84,000.00	1,84,000.00	
Regional Intra-Inter Unit A/c-610127	-41,04,425.86 Dr	18,76,426.24	11,60,780.56	-48,20,071.54 Dr
Regional Intra-Inter Unit A/c-610127001	-41,04,425.86 Dr	18,76,426.24	11,60,780.56	-48,20,071.54 Dr
N008-Intra-Inter Unit-Amritsar Branch-610127001	-9,99,863.82 Dr	6,05,955.25	4,29,719.84	-11,76,099.23 Dr
N008-Intra-Inter Unit-Bathinda Branch-610127001	-6,46,209.37 Dr	1,01,441.34	34,294.48	-7,13,356.23 Dr
N008-Intra-Inter Unit-Jalandhar Branch-610127001	-16,19,089.73 Dr	5,16,877.19	96,502.26	-20,39,464.66 Dr
N008-Intra-Inter Unit-Patiala Branch-610127001	-6,41,184.90 Dr	1,19,593.26	3,86,850.12	-3,73,928.04 Dr
N008-Intra-Inter Unit-Sangrur Branch-610127001	-1,98,078.04 Dr	4,00,198.20	1,91,465.86	-4,06,810.38 Dr
N008-Northern India Regional Council of ICAI-610127001		1,32,361.00	21,948.00	-1,10,413.00 Dr
Sales Accounts-31			1,880.00	+1,880.00 Cr
Publication Sales-3101			1,880.00	+1,880.00 Cr
Publication Income-310101			1,880.00	+1,880.00 Cr
Sale- Institute Pubn-310101001			380.00	+380.00 Cr
N008 -Sale- Institute Pubn-310101001			380.00	+380.00 Cr
Sale - Tie-310101009			1,500.00	+1,500.00 Cr
N008 -Sale - Tie-310101009			1,500.00	+1,500.00 Cr
Direct Incomes-32		32,66,946.90	1,44,05,246.76	+1,11,38,299.86 Cr
Fees Received-3201		25,725.00	57,82,813.00	+57,57,088.00 Cr
Class Room Training Income-320104		25,725.00	57,82,813.00	+57,57,088.00 Cr
Advanced ITT Fees - Branches-320104007			10,08,250.00	+10,08,250.00 Cr
N008 -Advanced ITT Fees - Branches-320104007			10,08,250.00	+10,08,250.00 Cr
GMCS-I Fees-320104003			14,09,500.00	+14,09,500.00 Cr
N008 -GMCS-I Fees-320104003			14,09,500.00	+14,09,500.00 Cr
ITT Fees - Branches-320104002		6,225.00	13,07,875.00	+13,01,650.00 Cr
N008 -ITT Fees - Branches-320104002		6,225.00	13,07,875.00	+13,01,650.00 Cr
Orientation Fees- Branches-320104001		19,500.00	20,57,188.00	+20,37,688.00 Cr
N008 -Orientation Fees- Branches-320104001		19,500.00	20,57,188.00	+20,37,688.00 Cr
Income Support Services-3204		31,54,722.00	48,25,113.73	+16,70,391.73 Cr
Income Support Services-320401		31,54,722.00	48,25,113.73	+16,70,391.73 Cr
Income Support Services-Ludhiana of NIRC-320401508		31,54,722.00	48,25,113.73	+16,70,391.73 Cr
N008-Income Support Services-Ludhiana of NIRC-320401508		31,54,722.00	48,25,113.73	+16,70,391.73 Cr
Inter Head Balances- IE-51		45,000.00	16,56,271.00	+16,11,271.00 Cr
Inter Head- IE-5101		45,000.00	16,56,271.00	+16,11,271.00 Cr
BOS Related Grants Grant-510114		45,000.00	11,68,971.00	+11,23,971.00 Cr
BOS Grant- Ludhiana of NIRC-510114507		45,000.00	11,68,971.00	+11,23,971.00 Cr
N008 -BOS Grant- Ludhiana of NIRC-510114507		45,000.00	11,68,971.00	+11,23,971.00 Cr
Staff & Admin Exp Grant-510104			4,87,300.00	+4,87,300.00 Cr
Staff & Admin Exp Grant-Ludhiana of NIRC-510104507			4,87,300.00	+4,87,300.00 Cr
N008 -Staff & Admin Exp Grant-Ludhiana of NIRC-510104507			4,87,300.00	+4,87,300.00 Cr
Seminars Participation Fees-3202		41,499.90	21,41,049.03	+20,99,549.13 Cr
Seminar Income-320201		41,499.90	21,41,049.03	+20,99,549.13 Cr
Seminar income- Members-320201001		35,398.31	20,83,049.03	+20,47,650.72 Cr
N008-Seminar Income- Members-320201001		35,398.31	20,83,049.03	+20,47,650.72 Cr
Seminar Income- Non Members-320201003		6,101.59	40,000.00	+33,898.41 Cr
N008-Sponsorship Income-RCM-320201003		6,101.59	40,000.00	+33,898.41 Cr
Seminar income- Students-320201002			18,000.00	+18,000.00 Cr
N008-Seminar Income- Students-320201002			18,000.00	+18,000.00 Cr
Carried Over	+16,42,210.73 Cr	9,88,07,453.47	10,92,43,184.00	+1,20,77,941.26 Cr

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+16,42,210.73 Cr	9,88,07,453.47	10,92,43,184.00	+1,20,77,941.26 Cr
Direct Expenses-42		1,34,43,649.06	23,76,470.67	-1,10,67,178.39 Dr
Employee Benefit Expenses-4202		17,68,808.00	13,58,533.00	-4,10,275.00 Dr
Salary,Pension & Other Allowances-420201		16,45,758.00	13,58,533.00	-2,87,225.00 Dr
Salary - Branch Employees-420201005		16,45,758.00	13,58,533.00	-2,87,225.00 Dr
N008 -Salary - Branch Employees-420201005		16,45,758.00	13,58,533.00	-2,87,225.00 Dr
Staff Welfare-420203		1,23,050.00		-1,23,050.00 Dr
Staff Welfare Expenses-420203001		1,23,050.00		-1,23,050.00 Dr
N008 -Staff Welfare Expenses-420203001		1,23,050.00		-1,23,050.00 Dr
Operating Expenses-4204		64,45,777.81	2,19,095.67	-62,26,682.14 Dr
Advertisement and Publicity-420418		8,926.00		-8,926.00 Dr
Advertisement and Publicity-420418001		8,926.00		-8,926.00 Dr
N008 -Advertisement and Publicity-420418001		8,926.00		-8,926.00 Dr
Audit Fees-420420		2,04,000.00	84,000.00	-1,20,000.00 Dr
Audit Fees - Internal-420420002		90,000.00	30,000.00	-60,000.00 Dr
N008-Audit Fees - Internal-420420002		90,000.00	30,000.00	-60,000.00 Dr
Audit fees- Statutory-420420001		1,14,000.00	54,000.00	-60,000.00 Dr
N008-Audit fees- Statutory-420420001		1,14,000.00	54,000.00	-60,000.00 Dr
Class Room Training - Adv ITT-420425		4,32,599.15		-4,32,599.15 Dr
Adv ITT- Catering charges-420425005		1,82,399.15		-1,82,399.15 Cr
N008 -Adv ITT- Catering Charges--420425005		1,82,399.15		-1,82,399.15 Cr
Adv ITT - Faculty Honorarium-420425002		2,50,200.00		-2,50,200.00 Dr
N008 -Adv ITT - Faculty Honorarium-420425002		2,50,200.00		-2,50,200.00 Dr
Class Room Training - GMCS 2-420426		6,99,774.88		-6,99,774.88 Dr
GMCS 2- Catering charges-420426005		2,77,881.88		-2,77,881.88 Dr
N008 -GMCS 2- Catering Charges-420426005		2,77,881.88		-2,77,881.88 Dr
GMCS 2 - Faculty Honorarium-420426002		4,16,000.00		-4,16,000.00 Dr
N008 -GMCS 2 - Faculty Honorarium-420426002		4,16,000.00		-4,16,000.00 Dr
GMCS 2 -Mementos/ Gifts/Flowers-420426010		4,400.00		-4,400.00 Dr
N008 -GMCS 2 -Mementos/ Gifts/Flowers-420426010		4,400.00		-4,400.00 Dr
GMCS 2 - Misc Expenses-420426013		586.00		-586.00 Dr
N008 -GMCS 2 - Misc Expenses-420426013		586.00		-586.00 Dr
GMCS 2- Travel Car-420426007		907.00		-907.00 Dr
N008 -GMCS 2- Travel Car-420426007		907.00		-907.00 Dr
Class Room Training - GMCS-420414		440.00		-440.00 Dr
GMCS - Catering charges-420414005		440.00		-440.00 Dr
N008 -GMCS - Catering Charges-420414005		440.00		-440.00 Dr
Class Room Training - ITT-420416		7,80,040.27	2,160.00	-7,77,880.27 Dr
ITT- Catering charges-420416005		5,08,235.86		-5,08,235.86 Dr
N008 -ITT- Catering Charges-420416005		5,08,235.86		-5,08,235.86 Dr
ITT - Faculty Honorarium-420416002		2,68,200.00	2,160.00	-2,66,040.00 Dr
N008 -ITT - Faculty Honorarium-420416002		2,68,200.00	2,160.00	-2,66,040.00 Cr
ITT - Misc Expenses-420416013		3,604.41		-3,604.41 Dr
N008 -ITT - Misc Expenses-420416013		3,604.41		-3,604.41 Dr
Class Room Training - Orientation-420415		8,89,539.67		-8,89,539.67 Dr
Orientation - Catering charges-420415005		5,40,663.27		-5,40,663.27 Dr
N008 -Orientation - Catering Charges-420415005		5,40,663.27		-5,40,663.27 Dr
Orientation- Conveyance-420415008		4,340.00		-4,340.00 Dr
N008 -Orientation- Conveyance-420415008		4,340.00		-4,340.00 Dr
Orientation- Honorarium-420415002		3,38,500.00		-3,38,500.00 Dr
N008 -Orientation- Honorarium-420415002		3,38,500.00		-3,38,500.00 Dr
Orientation - Misc Expenses-420415013		6,036.40		-6,036.40 Dr
N008 -Orientation - Misc Expenses-420415013		6,036.40		-6,036.40 Dr

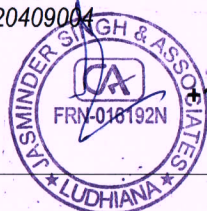
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+16,42,210.73 Cr 11,22,51,102.53 11,16,19,654.67 +10,10,762.87 Cr

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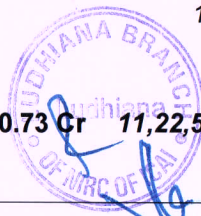
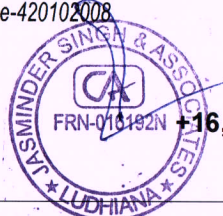
Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+16,42,210.73 Cr	11,22,51,102.53	11,16,19,654.67	+10,10,762.87 Cr
Other Expenses-420423		19,43,549.73	54,023.67	-18,89,526.06 Dr
Bank Commission-420423004		42,868.39	522.37	-42,346.02 Dr
N008 -Bank Commission-420423004		42,868.39	522.37	-42,346.02 Cr
GST Expense-420423029		1,52,716.45		-1,52,716.45 Dr
N008-CGST Expense-420423029		73,000.09		-73,000.09 Dr
N008-IGST Expense-420423029		6,715.80		-6,715.80 Dr
N008-SGST Expense-420423029		73,000.56		-73,000.56 Dr
Magazines & Periodicals-420423002		13,790.00	170.00	-13,620.00 Dr
N008 -Magazines & Periodicals-420423002		13,790.00	170.00	-13,620.00 Dr
Misc Exp-420423017		24,165.65	50,831.30	+26,665.65 Cr
N008 -Misc Exp-420423017		24,123.06	50,817.00	+26,693.94 Cr
N008-Round Off-420423017		42.59	14.30	-28.29 Dr
Office Exp-420423016		16,98,596.77	2,500.00	-16,96,096.77 Dr
N008 -Office Exp-420423016		16,98,596.77	2,500.00	-16,96,096.77 Dr
Prior Period Exp-420423007		3,364.41		-3,364.41 Dr
N008 -Prior Period Exp-420423007		3,364.41		-3,364.41 Dr
Transportation charges (FRIEGHT)-420423012		8,048.06		-8,048.06 Dr
N008 -Transportation Charges (FRIEGHT)-420423012		8,048.06		-8,048.06 Dr
Postage and Telephone-420407		7,098.33	776.00	-6,322.33 Dr
Postage & telegram-420407001		3,660.00		-3,660.00 Dr
N008 -Postage & Telegram-420407001		3,660.00		-3,660.00 Dr
Telephone Expenses-420407002		3,438.33	776.00	-2,662.33 Dr
N008 -Telephone Expenses-420407002		3,438.33	776.00	-2,662.33 Dr
Rent Rates & Taxes-420408		5,68,160.00	25,000.00	-5,43,160.00 Dr
Electricity Charges-420408009		4,18,130.00	25,000.00	-3,93,130.00 Cr
N008 -Electricity Charges-420408009		4,18,130.00	25,000.00	-3,93,130.00 Cr
Insurance-420408004		99,942.00		-99,942.00 Dr
N008 -Insurance-420408004		99,942.00		-99,942.00 Dr
Petrol & Deisel Charges-420408007		50,088.00		-50,088.00 Dr
N008 -Petrol & Deisel Charges-420408007		50,088.00		-50,088.00 Dr
Repair & Maintenance-420411		5,56,186.78	33,136.00	-5,23,050.78 Dr
Computer Maintenance-420411005		16,500.00		-16,500.00 Dr
N008 -Computer Maintenance-420411005		16,500.00		-16,500.00 Dr
Repairs & Maintenance-420411002		1,33,536.78	4,636.00	-1,28,900.78 Dr
N008 -Repairs & Maintenance-420411002		1,33,536.78	4,636.00	-1,28,900.78 Dr
Security Arrangements-420411001		4,06,150.00	28,500.00	-3,77,650.00 Dr
N008 -Security Arrangements-420411001		4,06,150.00	28,500.00	-3,77,650.00 Dr
Technology Expenses-420406		1,64,768.00	20,000.00	-1,44,768.00 Dr
Broadband (INTERNET) Expenses-420406002		66,668.00		-66,668.00 Dr
N008 -Broadband (INTERNET) Expenses-420406002		66,668.00		-66,668.00 Dr
Mass Mail & SMS Charges-420406004		63,600.00		-63,600.00 Dr
N008 -Mass Mail & SMS Charges-420406004		63,600.00		-63,600.00 Dr
Website dev & maint charges-420406003		34,500.00	20,000.00	-14,500.00 Dr
N008 -Website Dev & Maint Charges-420406003		34,500.00	20,000.00	-14,500.00 Dr
Travelling & Conveyance-420409		1,90,695.00		-1,90,695.00 Dr
General Conveyance- Others-420409009		62,179.00		-62,179.00 Dr
N008 -General Conveyance- Others-420409009		62,179.00		-62,179.00 Cr
General Conveyance- Staff-420409008		82,506.00		-82,506.00 Cr
N008 -General Conveyance- Staff-420409008		82,506.00		-82,506.00 Dr
Travel- Taxi - Others-420409006		45,500.00		-45,500.00 Dr
N008 -Travel- Taxi - Others-420409006		45,500.00		-45,500.00 Dr
Travel-Taxi- Staff-420409004		510.00		-510.00 Dr
N008 -Travel-Taxi- Staff-420409004		510.00		-510.00 Dr
Carried Over	+16,42,210.73 Cr	11,22,51,102.53	11,16,19,654.67	+10,10,762.87 Cr



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+16,42,210.73 Cr	11,22,51,102.53	11,16,19,654.67	+10,10,762.87 Cr
Printing and Stationery-4203		32,012.15		-32,012.15 Dr
Printing & Stationery-420301		32,012.15		-32,012.15 Dr
Printing And Stationery-420301001		32,012.15		-32,012.15 Dr
N008 -Printing And Stationery-420301001		32,012.15		-32,012.15 Dr
Seminar and Programs-4201		51,97,051.10	7,98,842.00	-43,98,209.10 Dr
CA Day-420103		1,21,003.89		-1,21,003.89 Dr
CA Day -Catering Charges-420103005		21,521.05		-21,521.05 Dr
N008 -CA Day -Catering Charges--420103005		21,521.05		-21,521.05 Dr
CA Day -Mementos-420103010		65,440.00		-65,440.00 Cr
N008 -CA Day -Mementos-420103010		65,440.00		-65,440.00 Cr
CA Day -Misc Expenses-420103013		31,051.24		-31,051.24 Dr
N008 -CA Day -Misc Expenses-420103013		31,051.24		-31,051.24 Dr
CA Day -Photo/Video-420103009		1,500.00		-1,500.00 Dr
N008 -CA Day -Photo/Video-420103009		1,500.00		-1,500.00 Dr
CA Day -Printing and Stationery-420103001		1,491.60		-1,491.60 Dr
N008 -CA Day -Printing and Stationery-420103001		1,491.60		-1,491.60 Dr
Convocation-420106		54,808.24		-54,808.24 Dr
Convocation -Stay Charges-420106004		40,808.24		-40,808.24 Dr
N008 -Convocation -Stay Charges-420106004		40,808.24		-40,808.24 Dr
Convocation -Travel Car-420106007		14,000.00		-14,000.00 Dr
N008 -Convocation -Travel Car-420106007		14,000.00		-14,000.00 Dr
Seminar Expenses-420101		36,94,098.20	7,14,400.00	-29,79,698.20 Dr
Seminar - Catering Charges-420101005		14,55,727.00	2,85,000.00	-11,70,727.00 Dr
N008 -Seminar - Catering Charges-420101005		14,55,727.00	2,85,000.00	-11,70,727.00 Dr
Seminar - Conveyance-420101008		1,000.00		-1,000.00 Dr
N008 -Seminar - Conveyance-420101008		1,000.00		-1,000.00 Dr
Seminar - Faculty Honorarium-420101002		6,23,914.00	3,30,000.00	-2,93,914.00 Dr
N008 -Seminar - Faculty Honorarium-420101002		6,23,914.00	3,30,000.00	-2,93,914.00 Dr
Seminar -Mementos-420101010		3,17,988.96		-3,17,988.96 Dr
N008 -Seminar -Mementos-420101010		3,17,988.96		-3,17,988.96 Dr
Seminar -Misc expenses-420101013		3,59,185.55	99,000.00	-2,60,185.55 Cr
N008 -Seminar -Misc Expenses-420101013		2,18,445.55		-2,18,445.55 Cr
N008-Seminar -Misc expenses-420101013		1,40,740.00	99,000.00	-41,740.00 Dr
Seminar -Misc publication-420101011		33,400.00		-33,400.00 Dr
N008 -Seminar -Misc Publication-420101011		33,400.00		-33,400.00 Dr
Seminar -Photo/Video-420101009		64,200.00		-64,200.00 Dr
N008 -Seminar -Photo/Video-420101009		64,200.00		-64,200.00 Dr
Seminar - Printing and Stationery-420101001		67,629.86		-67,629.86 Dr
N008 -Seminar - Printing and Stationery-420101001		67,629.86		-67,629.86 Dr
Seminar - Stay Charges-420101004		87,919.77		-87,919.77 Dr
N008 -Seminar - Stay Charges-420101004		87,919.77		-87,919.77 Dr
Seminar - Travel Air/Rail-420101006		1,01,069.06		-1,01,069.06 Dr
N008 -Seminar - Travel Air/Rail-420101006		1,01,069.06		-1,01,069.06 Dr
Seminar - Travel Car-420101007		1,67,064.00	400.00	-1,66,664.00 Dr
N008 -Seminar - Travel Car-420101007		1,67,064.00	400.00	-1,66,664.00 Dr
Seminar - Venue Charges-420101003		4,15,000.00		-4,15,000.00 Dr
N008 -Seminar - Venue Charges-420101003		4,15,000.00		-4,15,000.00 Dr
Seminar Students Exp-420102		12,78,372.77	84,442.00	-11,93,930.77 Dr
Seminar Students -Catering charges-420102005		5,63,590.50		-5,63,590.50 Dr
N008 -Seminar Students -Catering Charges--420102005		5,63,590.50		-5,63,590.50 Dr
Seminar Students -Conveyance-420102008		14,467.00	12,467.00	-2,000.00 Dr
N008 -Seminar Students -Conveyance-420102008		14,467.00	12,467.00	-2,000.00 Dr

Carried Over

+16,42,210.73 Cr 11,22,51,102.53 11,16,19,654.67 +10,10,762.87 Cr



continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+16,42,210.73 Cr	11,22,51,102.53	11,16,19,654.67	+10,10,762.87 Cr
Seminar Students -Faculty Honorarium-420102002		5,150.00		-5,150.00 Dr
N008 -Seminar Students -Faculty Honorarium-420102002		5,150.00		-5,150.00 Dr
Seminar Students -Mementos-420102010		1,80,780.49		-1,80,780.49 Dr
N008 -Seminar Students -Mementos-420102010		1,80,780.49		-1,80,780.49 Dr
Seminar Students -Misc expenses-420102013		1,93,709.00	34,343.00	-1,59,366.00 Dr
N008 -Seminar Students -Misc Expenses-420102013		1,93,709.00	34,343.00	-1,59,366.00 Dr
Seminar Students -Photo/Video-420102009		16,500.00		-16,500.00 Dr
N008 -Seminar Students -Photo/Video-420102009		16,500.00		-16,500.00 Dr
Seminar Students -Postage-420102014		560.00		-560.00 Dr
N008 -Seminar Students -Postage-420102014		560.00		-560.00 Dr
Seminar Students -Printing and Stationery-420102001		41,514.60		-41,514.60 Dr
N008 -Seminar Students -Printing and Stationery-420102001		41,514.60		-41,514.60 Dr
Seminar Students -Stay Charges-420102004		1,23,896.18	37,632.00	-86,264.18 Dr
N008 -Seminar Students -Stay Charges-420102004		1,23,896.18	37,632.00	-86,264.18 Dr
Seminar Students -Travel Air/Rail-420102006		69,205.00		-69,205.00 Cr
N008 -Seminar Students -Travel Air/Rail-420102006		69,205.00		-69,205.00 Dr
Seminar Students -Travel Car-420102007		69,000.00		-69,000.00 Dr
N008 -Seminar Students -Travel Car-420102007		69,000.00		-69,000.00 Dr
Sports &Tournament-420105		42,716.00		-42,716.00 Dr
Sports &Tournament -Catering charges-420105005		11,144.00		-11,144.00 Dr
N008 -Sports &Tournament -Catering Charges-420105005		11,144.00		-11,144.00 Dr
Sports &Tournament -Mementos-420105010		1,100.00		-1,100.00 Dr
N008 -Sports &Tournament -Mementos-420105010		1,100.00		-1,100.00 Dr
Sports &Tournament -Misc expenses-420105013		3,672.00		-3,672.00 Dr
N008 -Sports &Tournament -Misc Expenses-420105013		3,672.00		-3,672.00 Dr
Sports &Tournament -Venue Charges-420105003		26,800.00		-26,800.00 Dr
N008 -Sports &Tournament -Venue Charges-420105003		26,800.00		-26,800.00 Dr
Yoga Day-420104		6,052.00		-6,052.00 Dr
Yoga Day -Catering charges-420104005		5,460.00		-5,460.00 Dr
N008 -Yoga Day -Catering Charges-420104005		5,460.00		-5,460.00 Dr
Yoga Day -Printing and Stationery-420104001		592.00		-592.00 Dr
N008 -Yoga Day -Printing and Stationery-420104001		592.00		-592.00 Dr
Indirect Incomes-33			2,30,794.63	+2,30,794.63 Cr
Other Income-3301			2,30,794.63	+2,30,794.63 Cr
Interest Received on Investment-330101			1,53,967.00	+1,53,967.00 Cr
Interest - Flexi Deposit-330101004			1,06,465.00	+1,06,465.00 Cr
N008 -Interest - Flexi Deposit-330101004			1,06,465.00	+1,06,465.00 Cr
Interest - Savings-330101001			11,745.00	+11,745.00 Cr
N008 -Interest - Savings-330101001			11,745.00	+11,745.00 Cr
Interest - Short Term FD-330101002			35,757.00	+35,757.00 Cr
N008 -Interest - Short Term FD-330101002			35,757.00	+35,757.00 Cr
Other Income-330104			76,827.63	+76,827.63 Cr
Misc Receipts-330104003			1,827.63	+1,827.63 Cr
N008 -Misc Receipts-330104003			1,827.63	+1,827.63 Cr
Rental Income-330104020			75,000.00	+75,000.00 Cr
N008 -Rental Income-330104020			75,000.00	+75,000.00 Cr
Indirect Expenses-43		12,41,557.50		-12,41,557.50 Dr
Depreciation-4301		12,41,557.50		-12,41,557.50 Dr
Depreciation-Tangible Assets-430101		12,41,557.50		-12,41,557.50 Dr
Depreciation - Airconditioner-430101004		69,036.00		-69,036.00 Dr
N008 -Depreciation - Airconditioner-430101004		69,036.00		-69,036.00 Dr
Depreciation - Building-4301011002		5,34,136.00		-5,34,136.00 Dr
N008 -Depreciation - Building-4301011002		5,34,136.00		-5,34,136.00 Dr
Carried Over	+16,42,210.73 Cr	11,34,92,660.03	11,18,50,449.30	

Ludhiana Branch of NIRC of ICAI

Trial Balance : 1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	+16,42,210.73 Cr	11,34,92,660.03	11,18,50,449.30	
Depreciation - Computer-430101009		2,84,728.00		-2,84,728.00 Dr
N008 -Depreciation - Computer-430101009		2,84,728.00		-2,84,728.00 Dr
Depreciation - Electrical Installation & Fittings-430101003		59,360.00		-59,360.00 Dr
N008 -Depreciation - Electrical Installation & Fittings-430101003		59,360.00		-59,360.00 Dr
Depreciation - Furniture & Fixtures-430101005		81,080.00		-81,080.00 Dr
N008 -Depreciation - Furniture & Fixtures-430101005		81,080.00		-81,080.00 Dr
Depreciation - Library Books-430101008		4,189.50		-4,189.50 Dr
N008 -Depreciation - Library Books-430101008		4,189.50		-4,189.50 Dr
Depreciation - office Equipment-430101006		2,08,854.00		-2,08,854.00 Dr
N008 -Depreciation - Office Equipment-430101006		2,08,854.00		-2,08,854.00 Dr
Depreciation - Vehicle-430101007		174.00		-174.00 Dr
N008 -Depreciation - Vehicle-430101007		174.00		-174.00 Dr
Profit & Loss A/c	-16,42,210.73 Dr		16,42,210.73	
Grand Total		11,34,92,660.03	11,34,92,660.03	

For Jasminder Singh & Associates

Chartered Accountants

FRN- 016192N

CA. Jasminder Singh
(Partner)

CA. Vasu Aggarwal
(Chairman)

CA. Mohit Wasan
(Vice-Chairman)

CA. Subash Bansal
(Secretary)

CA. Rakesh Grover
(Treasurer)

M NO. – 096895

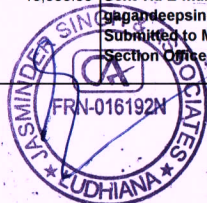
Date: 15.05.2023

Place: Ludhiana

LUDHIANA BRANCH OF NIRC OF The Institute of Chartered Accountants of India

Pending of Grants with Head Office as on 31.03.2023

Sr. No	Details of Grants	Date	Amount	Grant sent dated & concerned authority person	Amount Received	Dated	Balance	Remarks
1	Capital Grants for the Year 2014-15	2014	41,50,734.00	The Branch has already send for reimbursement vid letter 01-12-2018 G. Ranganathan, Deputy Secretary, Infrastructure Development Committee			41,50,734.00	As per e-mail dated 28th November 2018 received from idc@icai.in grant is pending due to approval of Infrastructure Committee including Chairman Infrastructure Committee of Branch. Since work was done without approval of Infrastructure Committee.
2	Capital Grants for the Year 2016-17	2016-17	4,37,861.00	The Branch has already send for reimbursement vid letter 01-12-2018 Mrs. Jyotika Assistant Secretary Member			4,37,861.00	Pending due to approval of RBFC Chairman
3	Recurring Capital Grant 2021-22	2021-22	38,421.00	Grant sent to Savita Singhal, Assistant Secretary, Accounts vide letter dated 14.06.2022			38,421.00	
4	Capital Grant 2021-22 expenditure incurred against Preliminary Capital Budget.	2021-22	1,19,575.00	Grant sent to Savita Singhal, Assistant Secretary, Accounts vide letter dated 15.06.2022			1,19,575.00	
5	Capital Grant 2021-22 expenditure incurred against Revised Capital Budget.	2021-22	5,67,927.00	Submitted with Ms. Savita Singhal , Assistant Secretary, Accounts, ICAI Bhawan, A-29, Sector 62, Noida on 07.03.2023 & revised utilisation certificate sent via E-mail dated 27.03.2023			5,67,927.00	
6	CA Day Celebration 01.07.2022	01.07.2022	44,047.00	Sent to Public Relation Committee at email prc@icai.in on 01.09.2022			44,047.00	
7	S. Vaidynath Aiyar Memorial Lecture on Bank Branch Audit 04.02.2023	04.02.2023	25,000.00	Sent through mail to cabf@icai.in 15.03.2023	25,000.00	10.04.2023	-	Received on 10.04.2023
8	Convocation 06.10.2022	06.10.2022	4,81,651.00	Sent via E-mail on 30.03.2023 to Mr. Rajesh Bhalla@icai.in			4,81,651.00	
9	73rd Annual Function of ICAI 08.02.2023	08.02.2023	49,560.00	Sent via E-mail dated 28.03.2023			49,560.00	
10	Seminar on IND AS, NFRA, FEMA, GST Organised by NIRC hosted by Ludhiana Branch at Hotel Friends Regency on 10.12.2022	10.12.2022	87,182.00	Submitted with Chairman NIRC on 03.04.2023 through courier.			87,182.00	
11	Career Counselling Program dt. 11.11.2022 SAN JAIN MODEL SR SEC SCHOOL by CA. Nitin Jain	11.11.2022	8,260.00	uploaded on ccg.icai.org			8,260.00	
12	Career Counselling Program dt. 13.12.2022 GSSSS Boys, Jawahar Nagar, Ludhiana by CA. Ashim Goyal	13.12.2022	8,260.00	uploaded on ccg.icai.org			8,260.00	
13	Career Counselling Program dt. 13.12.2022 GSSSS Boys, Dby CA. Ashim Goyal	13.12.2022	8,260.00	uploaded on ccg.icai.org			8,260.00	
14	Career Counselling Program dt. 13.12.2022 GSSSS Boys, Dharamkot, Moga by CA. Jagjit Singh	13.12.2022	8,260.00	uploaded on ccg.icai.org			8,260.00	
15	Career Counselling Program dt. 13.12.2022	13.12.2022	8,260.00	uploded on ccg.icai.org			8,260.00	
16	CA. Students' Talent Search- Best Presenter (PPT) & QUIZ Contest 17.09.2022	17.09.2022	30,000.00	Sent via E-mail at gagandeepsingh@icai.in on 30.03.2023 & Submitted to Mr. Gagandeep Singh Section Officer, BOS ON 03.04.2023			30,000.00	
17	ICAI MSME Yatra & ICAI MSME Setu 17.09.2023	17.09.2022	79,060.00	Sent via E-mail msme@icai.in on 21.03.2023 & submitted through courier to Dr. Sambit Mishra, Deputy Director, ICAI on 03.04.2023			79,060.00	
18	Career Counselling Program dt. 18.11.2022 BRAHMIRISHI BAWRA SENIOR SECONDARY SCHOOL by CA. Rohit Baweja	18.11.2022	8,260.00	uploaded on ccg.icai.org			8,260.00	
19	International Yoga Day Celebration 2022 21.06.2023	21.06.2022	6,052.00	sent to Public Relation Committee at email prc@icai.in on 01.09.2022			6,052.00	
20	CA. Students' Talent Search- Chess Competition 22.12.2022	22.12.2022	15,000.00	Sent via E-mail at gagandeepsingh@icai.in on 30.03.2023 & Submitted to Mr. Gagandeep Singh Section Officer, BOS ON 03.04.2023			15,000.00	



21	CA. Students' Talent Search-Debate Competition 22.12.2022	22.12.2022	15,000.00	Sent via E-mail at gagandeepsingh@icai.in on 30.03.2023 & Submitted to Mr. Gagandeep Singh Section Officer, BOS ON 03.04.2023			15,000.00	
22	3 CPE Hrs. GST-Search, Seizure & Prosecution 23.02.2023	23.02.2023	11,800.00	Sent through courier Ms. Impreet Kaur, Secretriart, GST & Indirect Taxes ICAI, Noida on 28.03.2023 sent through courier & mail.	11,800.00		-	
23	CA. Students' Talent Search-Elocution Contest 23.04.2022	23.04.2022	15,000.00	Sent via E-mail at gagandeepsingh@icai.in on 30.03.2023 & Submitted to Mr. Gagandeep Singh Section Officer, BOS ON 03.04.2023			15,000.00	
24	Convocation 24.01.2023	24.01.2023	5,64,298.00	Sent via E-mail on 30.03.2023 to Mr. Rajesh Bhalla@icai.in			5,64,298.00	
25	National Conference for CA Students 23rd & 24th December, 2022	24.12.2023	10,45,323.00	Ms. Samita Abrol, Sr. Executive Officer, Board of Studies-operations, A-29 Sector 62, Noida-201309 via mail 20.03.2023 & courier sent on 12.04.2023			10,45,323.00	
26	71st Annual Function of NIRC 25.02.2023.	25.02.2023	23,231.00	Sent via E-mail at nirc@icai.in on 25.03.2023			23,231.00	
27	CA. Students' Talent Search- Essay Competition & Drama by Team of Students 26.11.2022	26.11.2022	3,648.00	Sent via E-mail at gagandeepsingh@icai.in on 30.03.2023 & Submitted to Mr. Gagandeep Singh Section Officer, BOS ON 03.04.2023			3,648.00	
28	ICAI Start-up Samvad 29.01.2023	29.01.2023	6,679.00	Sent via E-mail msme@icai.in on 28.03.2023			6,679.00	
29	Committee for Women International Day 29.03.2023	29.03.2023	29,500.00	Sent via E-mail at email ID wmec@icai.in 30.03.2023			29,500.00	Amount approved to pay 15375 CN issued on 01.04.2023 for 29500 and invoice raised for 15375 on 01.04.2023
30	Career Counselling Program 2023 by CA. Akash Shrivastva	31.03.2023	1,98,240.00	uploaded on ccg.icai.org			1,98,240.00	24 schoolsc@ Rs 8260
31	Career Counselling Program 2023 by CA. Sonu Chhimba	31.03.2023	1,40,420.00	uploaded on ccg.icai.org			1,40,420.00	17 schoolsc@ Rs 8260
	Total		82,34,769.00		36,800.00		81,97,969.00	

For Jasminder Singh & Associates
Chartered Accountants
FRN- 016192N

CA. Jasminder Singh
(Partner)
M NO. - 096895
Date: 15.05.2023
Place: Ludhiana

