Name of Unit :- Sr. Manager(F&A),SLDC,JUSNL

F.Y 2020-21

Sl. No	A/C CODE		Sch/ CAG	Opening Balance DR.	Opening Balance Cr	During the Year DR.	During the Year Cr	Closing Balance DR.	Closing Balance Cr
1	10.100	Land and land rights'	19			.00	.00	.00	.00
8	10.500	Plant and Machinery	19	2 02 58 490.00		.00	.00	2,02,58,490.00	-
14	10.900	Office Equipments'	19	50 947.00		.00	.00	50,947.00	-
27	77.000	Dep. on Plant and Machinery	19-1		17 55 395.00	.00	10 69 648.00	-	28,25,043.00
31	77.000	Dep on Office Equipments'	19-1		2 096.00	.00	3 225.00	-	5,321.00
102		TWC Cash and Adjustment	26(c)		16 40 60 031.00	.00	3 78 69 614.00	-	20,19,29,646.00
108		**Closing Balance (Bank+Flexi)**	26(c)	1 16 95 156.13		99 58 289.75	1 16 95 156.13	99,58,289.75	-
131	27.201	T.A. Advance	26(d)	88 458.00		.00	23 578.00	61,880.00	-
141	-	TDS on FLEXI INTEREST	26(d)	88 538.92		26 366.38	.00	1,14,905.30	-
147	27.801	Temporary Advance.	26(d)	1 16 512.00		35 690.00	.00	1,52,202.00	-
156		ICT (JUVNL)	26(e)	19 262.00		.00	.00	19,262.00	-
190		Inter Unit Adjustment Account (Board)	26(e)		79 49 075.00	.00	48 03 683.00	-	1,27,57,758.00
253	44.1 to 44.4	Staff related Liabilities & Provision(Leave Encashment)	28		12 19 071.00	.00	2 50 617.00	-	14,69,688.00
254		Staff related Liabilities & Provision* (GSS)	28		.00	.00	.00	-	-
255		Leave Encashment Payable	28	38 82 960.00		9 18 450.00	.00	48,01,410.00	-
257		GSS Payable	28	8 50 873.00		3 34 758.00	.00	11,85,631.00	-
260		NPS EMP CONT	28			.00	515.00	-	515.00
261		NPS NIGM CONT	28			.00	515.00	-	515.00
262	44.417	GPF Payable	28	56 89 161.00		11 80 131.00	.00	66,69,292.00	-
280	44.407 & 44.408	G.P.F Board	28		48 13 853.00	.00	12 11 000.00	-	60,24,853.00
283		Salary Payable	28		31 56 817.00	.00	99 157.00	-	32,55,974.00
285	44.409	**P.L.I.& L.I.P.**	28		14 724.00	14 724.00	.00	-	-
286		Interest on GPF	28		6 68 599.00	.00	4 51 813.00	-	11,20,412.00
287		Interest on GSS	28		25 511.00	.00	18 847.00	-	44,358.00
294	46.000	Profestional Tax			55 798.00	24 139.00	.00	-	31,659.00
295	44.110	Gratuity Reserve	28		16 93 154.00	.00	3 48 079.00	-	20,41,233.00
296	44.120	Pension Reserve	28		44 70 989.00	.00	9 44 315.00	-	54,15,304.00
298	57.150	Group Saving Scheme Deduction	28		1 35 928.00	.00	34 488.00	-	1,70,416.00
305	46.101	Security Deposit from Contractors	28		4 87 298.00	.00	.00	-	4,87,298.00
306	46.124	Keep Back deposit.	28	62 740.00		.00	1 39 704.00	-	75,964.00
309	46.103	Retention Money for Suppliers /Contractors. (Earnest Money)	28			.00	2 50 000.00	-	2,50,000.00
310	46.105	Penalty for Contractors	28		10 48 839.00	.00	.00	-	10,48,839.00
312	46.300	Other Levies payable to Govt.	28		3 395.00	3 395.00	.00	-	-
323	46.900	Other Liabilities and Provisions.*(7th PRC)	28		10 078.00	.00	.00	-	10,078.00
324	46.900	O.S. Liabilities for establishment	28		1 52 396.00	1 17 569.00	.00	-	34,827.00
326		WCT	28		13 580.00	.00	.00	-	13,580.00
340	46.303	Sales Tax	28		25 844.00	25 844.00	.00	-	-
341		Service Tax	28		1 96 046.00	1 96 046.00	.00	-	-
368		Deposit for works to the done	28		2 55 26 278.00	.00	.00	-	2,55,26,278.00
448		Net Revenue Appropriation Accounts.*	St-II	17 46 81 696.95		.00	.00	17,46,81,696.95	-
472		Interest from Bank (Other then F.D)	5			.00	3 39 493.00	-	3,39,493.00
476	62.900	Miscellaneous Receipt.	5			.00	23 638.00	-	23,638.00

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No.	A/C CODE		Sch/ CAG	Opening Balance		During the Year		Closing Balance	
				DR.	Cr	DR.	Cr	DR.	Cr
521	74.100	R & M to Plant and Machinery	8			32 23 846.00	.00	32,23,846.00	-
28	74.800	Office Equipment	8			29 989.00	.00	29,989.00	-
529	75.100	Salaries (With Detail)	9			1 85 60 556.00	.00	1,85,60,556.00	-
533		NPS NIGM CONT				18 14 974.00	.00	18,14,974.00	-
537	75.300	Dearness Allowance (With Detail)	9			46 44 678.00	.00	46,44,678.00	-
539	75.414 & 75.422	House Rent Allowance	9			37 13 285.00	.00	37,13,285.00	-
541	75.415	Emergency/Special Pay	9			2 70 483.00	.00	2,70,483.00	-
542	75.423	Medical Allowance	9			1 61 155.00	.00	1,61,155.00	-
544	75.413	Conveyance Allowance	9			11 28 416.00	.00	11,28,416.00	-
546	75.425	Compensatory allowance	9			14 536.00	.00	14,536.00	-
550	75.611 & 775.613	Medical Expenditure (Re-imbursement)	9			42 783.00	.00	42,783.00	-
552	75.617	Earned Leave Encashment	9			2 50 617.00	.00	2,50,617.00	-
571		Super annuuation board contribution [Pension]	9			9 44 315.00	.00	9,44,315.00	-
572		Gratuity	9			3 48 079.00	.00	3,48,079.00	-
579	76.101to 76.102	Rent Rates & Taxes	10			806.00	.00	806.00	-
581	76.111 to 76.113	Telephone Charges,Postage,telegram & Telex chgs.	10			94 89 027.00	.00	94,89,027.00	-
588	76.131	Conveyance Expenses	10			4 392.00	.00	4,392.00	-
589	76.133	Traveling Expenses	10			4 71 994.00	.00	4,71,994.00	-
590	76.136	Vehicle Running Expenses Petrol & Oil)	10			28 000.00	.00	28,000.00	-
595	76.152	Books & Periodicals	10			8 063.00	.00	8,063.00	-
596	76.153	Printing & Stationary	10			5 283.00	.00	5,283.00	-
600	76.162	Entertainment Charges	10			48 000.00	.00	48,000.00	-
602	76.190	Miscellaneous Expenses	10			2 873.00	.00	2,873.00	-
646		v) Interest to Group Saving Scheme	12			18 847.00	.00	18,847.00	-
648		vii) Interest on G.P.F	12			4 51 813.00	.00	4,51,813.00	-
659	77.100	Depreciation	11			10 72 873.00	.00	10,72,873.00	-
		TOTAL :-		21 74 84 795.00	21 74 84 795.00	5 95 86 085.13	5 95 86 085.13	26 49 03 669.00	26 49 03 669.00

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Senior Manager (F & A)
J.U.S.N.L., Ranchi

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NOTE :-

1) Mistakenly during the F.Y 2020-21, Telephone Charged, Postage, Telegram & Telex Charges (76.111 to 76.113) is overstated.

The details of the same is stated as below:-

Actual Telephone Charges incurred during the F.Y 2020-21 (Administrative Expenses)	503,576.00
Portion of Basic Salary incuded in Trial Balance of F.Y 2020-21 (Emloyee Benefit Expenses)	8,985,451.00
Total Telephone Charges as per Approved Trial Balance of F.Y 2020-21 (Administrative Exp)	9,489,027.00

Kindly consider the above details for calculation of head wise expenses.

2) The above expenses are P&L items and have no effect on AFS.

18/01/2024

Senior Manager (F & A)
S.L.D.C./U.L.D.C.
J.U.S.N.L. Ranchi