

POWER OF SIMPLICITY

Revised Schedule VI Reference Book

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Version: Revised Schedule VI -Reference Book/1.0/July 2012



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Financial Statements - Revised Schedule VI

The Revised Schedule VI reports are a recent requirement for all registered companies to comply with as per the latest amendment to the Cos Act, from 1st April 2011. The main objective is to move towards the adoption of IFRS (International Financial Reporting Standards) by Indian Corporates in view of the increased globalisation.

The requirements call for more transparency in reporting and minimum information compulsorily required. The Company however is free to give additional/more information if required.

Financial Statements - Revised Schedule VI

These refer to the Balance Sheet and the Profit & Loss A/c statements at the end of the audit required for submission to statutory authorities, the Ministry of Corporate Affairs. The Tally.ERP 9 – Auditors' Edition provides options to generate the:

- Balance Sheet
- Profit & Loss A/c
- Additional Details

as per the Revised Schedule VI requirements.

Balance Sheet

Gateway of Tally >Audit & Compliance > Financial Statements > Balance Sheet

Features:

- initial/draft mapped Balance Sheet is generated at the click of a button
- **n** initial mapping is based on default Tally Groups with the Schedule VI groups
- option to number Notes and enter details
- option to rename and insert Schedule VI heads
- generate and print Balance Sheet and Notes with Signatory details



		: Export	M: E-Mail	O: Upload	Shop	<u>G</u> : Language	K: Keyboard	K: Control Centre	H: Support Centre		F1: Detailed
	edule-VI Bala				National Trader	s Pvt. Ltd. 11-12				Ctrl + M 🗙	F2: Period
Bal	ance Sheet a		r-2012							In ₹ (Rupees)	F3: Show Prev. Year
	Particu	lars						Note No.	National Trad		F3: Compare Cmp
									-11 as at 31-1		<u> </u>
									as at 51-1	viai-2012	F8: Note No.
ι.	EQUITY AND) LIABILITI	ES								F9: Master Config
1	Shareholde	rs' Funds								1,35,17,332.11	F10: Restore Def.
	(a) Share	Capital							55,00,000.00		A: Additional Info
	(b) Reserv	es and Sur	plus						75,17,332.11		
	(c) Money	Received A	gainst Share	Warrants					5,00,000.00		C: Classify Helper
	Share Appli			allotment						4,00,000.00	
3	Non-Current	t Liabilities	;							17,62,000.00	
	(a) Long-T	erm Borrow	ings						13,66,000.00		,
		ed Tax Liabi	• •								
	(c) Other l	Long-Term L	iabilities						3,96,000.00		
		erm Provisi	ons								
4	Current Lial	bilities								1,95,02,725.49	
		Term Borrow	/ings						68,89,974.18		
	(b) Trade F								1,08,89,529.34		
		Current Liab							(5,19,758.04)		
		Term Provisi							22,42,980.01		
	Ungrouped	Equity and	Liabilities							10,81,286.38	
	Total									3,62,63,343.98	
П.	ASSETS										
1	Non-Current	t Assets								77,32,185.99	
	(a) Fixed /	Assets							40,82,677.80		
	(i) Tang	jible Assets							51,45,000.00		F9: Inv Reports
	(ii) Intar	ngible Asse	ts						40,500.00		F10: Acc Reports
											F10: Audit Reports
				and a second		[Spreedings (17 more ↓	F11: Features
<u>Q</u> : (Copy Classify En	ter: DispSch <u>I</u> : Insert H	ead <u>D</u> : Delete Head	R: Rename Head		Enter:	Classify		F12: Configure
Sar o	() Tally Mess	anes				~				Ctrl + N	r iz. Conigure

The **Schedule**- **VI Balance Sheet** screen with the initial/draft mapping is displayed.

Figure 1. Schedule - VI Balance Sheet Screen

The Schedule VI Balance Sheet feature can be accessed from the default product:



Gateway of Tally > Balance Sheet > Alt + S: Schedule VI

Numbering of Notes

The Auditor/Client can number the Notes to the Revised Schedule VI heads by clicking F8: Notes No. button in the right panel. The numbers can be Numeric, Alphanumeric, Alphabetic or Roman in nature. For each note the Auditor can added details by clicking **Alt + N: Notes** button in the **Note Number Configuration** screen.



<u>P</u> : Print	E: Export M: E-Mail O: Uploa	ad <u>S</u> : Shop <u>G</u> : Language	K: Keyboard	K: Control Centre H:	Support Centre H: Help	Notes
Note Nu	umber Configuration	National Traders Pvt. Ltd. 11-1	2	,,,	Ctrl + M 💌	
Note Nu	umber Configuration					
S.No.	Schedule VI Group	Notes to Note Summary			Note Number	
1. 5	Share Capital				1	
2. F	Reserves and Surplus				2	
3. N	Noney Received Against Share Warrants				3	
4. 5	Share Application Money Pending Allotment				4	
5. L	ong-Term Borrowings				5	
6. C	Deferred Tax Liabilities (Net)				6	
7. 0	Other Long-Term Liabilities				7	
8. L	_ong-Term Provisions				8	
9. 5	Short-Term Borrowings				9	
10. T	Trade Payables				10	
11. C	Other Current Liabilities				11	
12. 5	Short-Term Provisions				12	
13. F	Fixed Assets				13	
14. N	Non-Current Investments				14	
15. C	Deferred Tax Assets (Net)				15	
16. L	ong-Term Loans and Advances				16	
17. 0	Other Non-Current Assets				17	
18. C	Current Investments				18	
19. li	nventories				19	
20. T	Trade Receivables				20 <u>-</u>	
					4 more ⊥	
Q: Quit					4 more 1	
-	Tally Messanes				Ctrl + N	

The **Note Numbering Configuration** screen is displayed.

Figure 2. Note Number Configuration Screen

The auditor can add notes to the Notes by clicking **Alt** +**N**: **Notes**. The **Narrative Description to Notes -Trade Receivables** window is displayed.

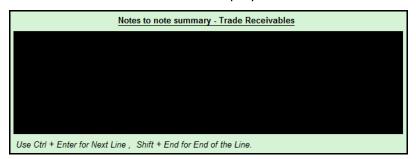


Figure 3. Notes to Note Summary - Trade Receivables Window

P: Print E: Export M: E-Mail O: Upload S: Shop G: Language K: Keyboar	rd K: Control Centre	H: Support Centre H: Help	F1: Detailed
Schedule-VI Balance Sheet National Traders Pvt. Ltd. 11-12		Ctrl + M 🔀	TZ. Fellou
Balance Sheet as at 31-Mar-2012		In ₹ (Rupees)	F3: Show Prev. Yea
Particulars	Note No.	National Traders Pvt. Ltd.	
		11-12	E3: Compare Cm
		as at 31-Mar-2012	F8: Note No.
I. EQUITY AND LIABILITIES			F9: Master Confi
1 Shareholders' Funds		1,35,17,332.11	F10: Restore De
(a) Share Capital	1	55,00,000.00	A: Additional Info
(b) Reserves and Surplus	2	75,17,332.11	
(c) Money Received Against Share Warrants	3	5,00,000.00	C: Classify Helpe
2 Share Application money pending allotment	4	4,00,000.00	
3 Non-Current Liabilities		17,62,000.00	
(a) Long-Term Borrowings	5	13,66,000.00	
(b) Deferred Tax Liabilities (Net)	6		
(c) Other Long-Term Liabilities	7	3,96,000.00	
(d) Long-Term Provisions	8		
4 Current Liabilities		1,95,02,725.49	
(a) Short-Term Borrowings	9	68,89,974.18	
(b) Trade Payables	10	1,08,89,529.34	
(c) Other Current Liabilities	11	(5,19,758.04)	
(d) Short-Term Provisions	12	22,42,980.01	
Ungrouped Equity and Liabilities		10,81,286.38	
Total		3,62,63,343.98	
II. ASSETS			
1 Non-Current Assets		77,32,185.99	
(a) Fixed Assets	13	40,82,677.80	L
(i) Tangible Assets		51,45,000.00	F9: Inv Reports
(ii) Intangible Assets		40,500.00	F10: Acc Report
			F10: Audit Report
		17 more ↓	F11: Features
Q: Quit Copy Classify Enter: DispSch 1: Insert Head D: Delete Head R: Rename Head	Enter:		
Q(0/0) Tally Messages		Ctrl + N	F12: Configur

The **Schedule-VI Balance Sheet** screen after numbering of the Schedules is displayed.

Figure 4. Balance Sheet Report with Schedule Nos

Mapping of Chart of Accounts with the Revised Schedule VI Heads

The audit tool has come out with option to make the mapping easier and quicker. The option of **Multi Classify** is useful in mapping the ledgers/groups. For example, the Auditor can select **Ungrouped Equity and Liabilities** under **Equity and Liabilities** and drill down to the **Note Summary** screen.



The **Note Summary** screen is displayed.

Note Summary	National Traders Pvt. Ltd. 11-12	Ctrl + M		
		In ₹ (Rupee		
		Ungrouped Liability		
		Traders Pvt. Ltd. 10-1		
Particulars		at 31-Mar-2011		
		osing Balance		
	Debit Credit Deb	oit Credit		
City Auto Finance	8,06,286.38	3,33,816		
Computer Maintenance AMC Payable	0,00,200.30	5,55,670 10,000		
nterest on Loan		1,56,275		
axmi Finance Corporation	5,24,000.00	45.000		
Maruthi Bankers	0,21,000.00	6,40,100		
Provision for Interest	1,000.00	0, 10, 100		
Provision for Tax 2011-12	2,75,000.00			
/AT Previour Year		5,000.00		
Grand Total	16.06.286.38 25	5.000.00 11.85.191		

Figure 5. Note Summary - Share Capital Screen

The Auditor selects the ledgers, **City Auto Finance** and **Laxmi Finance Corporation** and drill downs to the ledger level. The Auditor selects both ledgers by pressing the **Spacebar**. The buttons **Alt + C: Multi Classify** and **Ctrl + F10: Restore Def.** are enabled.



The **Note Summary** screen is displayed.

P: Print	E: Export	M: E-Mail	O: Uploa	d <u>S</u> : Shop	<u>G</u> : L	anguage K: Ke	eyboard K: Contro	I Centre H: Support Cer		F1: Detailed
Note Sumn	iary			National Tr	aders Pvt.	Ltd. 11-12			Ctrl + M 🗙	F5: Grouped
									In ₹ (Rupees)	F10: Restore D
							ped Liability		d Liability	
							ers Pvt. Ltd. 11-12		s Pvt. Ltd. 10-11	C: Multi Classi
Particul	ars						1-Mar-2012	as at 31-		
						Debit	g Balance Credit	Debit	Balance Credit	
						Debit	Credit	Debit	Credit	
City Auto Fin	ance						8.06.286.3	8	3.33.816.03	
	intenance AM	C Payable							10,000.00	
Interest on Lo		-							1,56,275.59	
	e Corporation						5,24,000.0	0	45,000.00	
Maruthi Bank Provision for							4 000 0	0	6, 40, 100.00	
Provision for Provision for							1,000.0 2,75,000.0			
VAT Previour							2,70,000.0	25,000.0	0	
With Previous	1001							20,000.0	Č .	
										F9: Inv Repo
										·
										F10: Acc Repo
Grand T	otol						16.06.286.3	8 25.000.0	0 11.85.191.62	F10: Audit Repo
	(1				0 11,00,191.62	F11: Feature
=	=	<u>V</u> : To <u>Z</u>	Undo					E <u>nter</u> : Classify		F12: Configu
2(0/0) Tal	hy Moccanoc				^				Ctrl + N	Fiz. Conligu

Figure 6. Note Summary Screen- Multi Classify

On clicking the **Alt + C: Multi Classify** button, the **Group Schedule - VI Rule Alteration** screen is displayed and the Classification type is **Entire Balance**. The Rev Schedule VI head selected against **Classify Under** is **Secured Term Loans from Other Parties**. On clicking the **Enter** key the ledgers with their values are mapped to the selected head, **Secured Term Loans from Other Parties**.

Group Schedule-VI Rule	Alteration National Traders	5 Pvt. Ltd. 11-12 Ctrl + M 🧕
Name : City Auto Fin	ance, Laxmi Finance Corporation	In ₹ (Rupees
Classification Type	Entire Balance	Ungrouped Liability Iational Traders Pvt. Ltd. 10-11
Classify Under	Secure_	as at 31-Mar-2011
	List of	Groups
Schedule VI Head		Schedule VI Parent Head
↑ 19 more		
Secured Bonds/debenture	s	Non-Current Liabilities > Long-term borrowings
Secured Deferred Paymen	t Liabilities	Non-Current Liabilities > Long-term borrowings
Secured Deposits		Current Liabilities > Short-term borrowings
Secured Deposits		Non-Current Liabilities > Long-term borrowings
Secured Loans & advance	s from related parties	Non-Current Liabilities > Long-term borrowing
Secured Loans and advan	ces from related parties	Current Liabilities > Short-term borrowing
Secured Loans repayable	on demand from Banks	Current Liabilities > Short-term borrowing
Secured Loans repayable	on demand from Other Parties	Current Liabilities > Short-term borrowing
Secured Long term maturit	ties of finance lease obligations	Non-Current Liabilities > Long-term borrowing
Secured Other loans and a	advances	Current Liabilities > Short-term borrowings
Secured Other loans and a	advances	Non-Current Liabilities > Long-term borrowings
Secured Term Loans from		Non-Current Liabilities > Long-term borrowings
Secured Term Loans fro	om Other Parties	Non-Current Liabilities > Long-term borrowings
Security Deposits, secured		Long-term loans and advances > Security Deposits
Security Deposits, unsecu		Long-term loans and advances > Security Deposite
Trade receivable, secured	considered good	Current Assets > Outstanding for less than 6 months from due dat

Figure 7. Mapping of ledger to Rev Schedule VI Head



The mapped schedule VI heads are displayed in the **Note Summary** screen.

Note Summary	v National Traders Pvt. Ltd. 11-12 Ctr						
				In ₹ (Rupees)			
	From othe		From other parties				
	National Traders	s Pvt. Ltd. 11-12	National Traders	National Traders Pvt. Ltd. 10-11			
Particulars	as at 31-Mar-2012		as at 31-M	lar-2011			
	Closing	Balance	Closing Balance				
	Debit	Credit	Debit	Credit			
NOTE - 5							
City Auto Finance		8,06,286.38		3,33,816.03			
Laxmi Finance Corporation		5,24,000.00		45,000.00			
Muthoot Finance		6,40,100.00					

Figure 8. Mapped Rev Schedule VI Head Screen



The classification types available for mapping under **Multi Classify** are:

- Dr / Cr Closing Balance- mapping of ledger/group based on the Dr or Cr closing balance to the appropriate Schedule VI head
- Dr / Cr Transactions Total mapping of ledger/group based on the Dr or Cr transactions total to the appropriate Schedule VI head
- Entire Balance- Mapping of the entire balance of the ledger/group to the appropriate Schedule VI head
- □ **Group Nett Balance-** Mapping of the net balance of a group (Dr or Cr) to the appropriate Schedule VI head

Disclosure of Additional Information

Each **Note** in the Rev Schedule VI Head has an option to add additional information as required under the Act.

On clicking the required Head, the option **Alt + A: Additional Info** button is enabled to enter the desired information in the form.

Gateway of Tally > Statutory Audit > Financial Statements > Balance Sheet > Alt + A: Additional Information

For example, if the head, Share Capital under Shareholders' Funds and click Enter in Schedule-VI Balance Sheet screen



The Auditor by clicking the **Alt+ A: Additional Info** button will be able to enter the details in the **Additional Information for Share Capital** window.

I.No.	Particulars	
1	Disclosure of Shareholder's Fund	
2	Shares in the company held by other company	
3	Shareholders holding more than 5% of Share	
4	Aggregate number of shares for five Years	
5	Amount of unpaid calls by	
6	Management disclosure	

Figure 9. Additional Information for Share Capital Window

There are 6 sub-features in this window. For example, in the **Disclosure of Shareholder's Fund** feature, the Auditor has to enter the following details:

Disclosure of Shareholder's Fu	Disclosure of Shareholder's Fund				d. 11-12			Ctrl + M 🕺		
Disclosure of Shareholder's	Disclosure of Shareholder's Fund									
Share Capital	Balance	Type of Share	Class of Preference Shares (%)	Nominal Value / Face Value	Number of Shares	Shares Issued during the Year	Shares bought back during the Year	Paid up Amount of Share	Value	
Authorised Share Capital										
		Equity		100.00	75,000				75,00,000.00	
lowed Chang Constant									75,00,000.00	
Issued Share Capital		Equity		100.00	60,000				60,00,000.00 60,00,000.00	
Subscribed and fully paid	55,00,000.00	Equity		100.00	55,000				55,00,000.00 55,00,000.00	

Figure 10. Disclosure of Shareholder's Funds Screen

Authorised Share Capital

- **Type of Share**: Select Equity/Preference
 - If the Auditor selects Preference Share, then the class of Preference Share (%) has to be entered
- D Nominal Value/Face Value: Type the face value of the each selected Share
- **Number of Shares**: Type the number of the Shares

The value of Face Value multiplied by Number of Shares appears under Value.

A control is built to ensure that the entered values for subscribed and fully paid up capital and subscribed but not fully paid up does not exceed the respective mapped balances.

In the similar fashion the additional information can be entered for the other sub-features under Share Capital.



Another way to enter details as additional info is:

Gateway of Tally > Audit & Compliance > Financial Statements > Additional Details

The **Additional Details** screen is displayed.

Addition	al Details National	Traders Pvt. Ltd. 11-12	Ctrl + M
Addition	nal Details	Current Period :	1-Apr-2011 to 31-Mar-2012
		Previous Period :	1-Apr-2010 to 31-Mar-201
SI. No.	Particulars		Status
	Balance Sheet		
1	Disclosure of Shareholder's Fund		
	Shares in the company held by other company		
	Shareholders holding more than 5% of Share		
	Aggregate number of shares for five years		
	Amount of unpaid calls by		
	Management disclosure		
2	Long-term borrowings		
	Disclosure relating to Long term borrowings		
	Disclosure relating to Bonds/debuntures		
	Aggregate amount guaranteed by directors/others		
3	Short-term borrowings		
	Disclosure relating to Short term borrowings		
	Aggregate amount guaranteed by directors/others		
4	Application money received for allotment of securities a	nd due for refund & interest accrued on	
5	Fixed Assets Additional Details		
	Details of Revaluation and Impairment		
6	Non-Current Investments		
	Details of Non-Current Investments		
	Aggregate of Quoted and Unquoted Investments		
	Disclosure for Partnership Firms		
7	Long-Term Loans & Advances		
8	Other Non Current Assets		
9	Current Investments		
			14 more 1
			14 11010

Figure 11. Additional Details Screen

The screen contains the options to enter details for **Balance Sheet** and the Statement of **Profit and Loss A/c**.

The Auditor can mark the completion/applicability status of the particulars required under the **Balance Sheet** and the **Profit & Loss A/c**.



The status is updated by selecting the particulars by pressing the **Spacebar**. On selection the **Alt + F9:Status** button is enabled in the right panel.

2: Print	E: Export	M: E-Mail	O: Upload	Shop	G: Language	K: Keyboard	K: Control Cen	tre H: Support Centre H: Help	F2: Period
Addition	al Details			National Tra	ders Pvt. Ltd. 11-1	2		Ctrl + M	F9: Status
Addition	al Details				Curren	t Period	:	1-Apr-2011 to 31-Mar-20	012
SI. No.	Particulars							Status	<u> </u>
	Balance Sheet								/
1	Disclosure of Share	eholder's Fund	i						
	Shares in the comp	any held by oth	ner company						
	Shareholders holdir								
	Aggregate number	of shares for five	e years						
	Amount of unpaid c	alls by							
	Management disclo	sure							
2	Long-term borrowi	ngs							ļ
	Disclosure relating	to Long term bo	orrowings						
	Disclosure relating	to Bonds/debur	ntures						
	Aggregate amount	guaranteed by (directors/others						
3	Short-term borrow	ings							
	Disclosure relating	to Short term b	orrowings						
	Aggregate amount	• •							
4	Application money		allotment of se	curities and	due for refund &	interest accrue	ed on		
5	Fixed Assets Addit								
	Details of Revaluati		ent						
6	Non-Current Invest								
	Details of Non-Curr								
	Aggregate of Quote		d Investments						
	Disclosure for Partr								
7	Long-Term Loans								
8	Other Non Current								
9	Current Investment								F9: Inv Rep
	Details of Current Ir	ivestments							F10: Acc R
								13 more	
a: Quit									F10: Audit R
2	ally Messages				~			Ctrl + N	F11: Feat

Figure 12. Alt+F9: Status Button in Additional Details Screen

The **Status Details** window is displayed.



Figure 13. Status Detail Window

The Auditor now can select **Completed/Incomplete/Not Applicable** as the values against **Configuration Complete**?.



Classification of Fixed Assets

The Auditor can classify/map the fixed assets to the respective Rev Sch VI heads in the way described here.

The Ungrouped Fixed Assets head in the Schedule- VI Balance Sheet screen.

<u>P</u> : P	rint E: Export M: E-Mail	O: Upload S: Sł	nop <u>G</u> : Language	K: Keyboard	K: Control Centre	H: Support Centre		F1: Detailed
Sch	edule-VI Balance Sheet	Nation	al Traders Pvt. Ltd. 11-	12			Ctrl + M 😠	F2: Period
Bala	ance Sheet as at 31-Mar-2012						In ₹ (Rupees)	F3: Hide Prev.Year
	Particulars		Note No		ders Pvt. Ltd.	National Trad	ers Pvt. Ltd.	
					1-12	10-		E3: Compare Cmp
	5 more			as at 31	-Mar-2012	as at 31-1	Vlar-2011	F8: Note No.
	Share Application money pending a	allotment	4					F9: Master Confic
	Non-Current Liabilities	inounom						F10: Restore Def
Ŭ	(a) Long-Term Borrowings		5					
	(b) Deferred Tax Liabilities (Net)		6					A: Additional Info
	(c) Other Long-Term Liabilities		7					C: Classify Helper
	(d) Long-Term Provisions		8					
4	Current Liabilities				1,48,36,613.47		38,92,113.98	
	(a) Short-Term Borrowings		9	68.99.374.18		4,448,20	00,02,110100	
	(b) Trade Payables		10	94,49,759.34		43,79,742.00		
	(c) Other Current Liabilities		11	(15, 12, 520.05		(4,92,076.22)		
	(d) Short-Term Provisions		12	(,	, ,	(,,,-,-,,		
	Ungrouped Equity and Liabilities				59,80,028.40		22,70,250.61	
	Total				3,47,32,973.98		1,53,95,231.00	
п.	ASSETS							
	Non-Current Assets				40,82,677.80		34,62,489.68	
· ·	(a) Fixed Assets		13	40,82,677.80		34.62.489.68	54,02,405.00	
	(i) Tangible Assets		10	40,02,011.00	·	04,02,400.00		
	(ii) Intangible Assets							
	(iii) Capital Work-in-Progress							
	(iv) Intangible Assets under Devel	opment						ļ
	Ungrouped Fixed Assets			40,82,677.80)	34,62,489.68		
	(b) Non-Current Investments		14					F9: Inv Reports
	(c) Deferred Tax Assets (Net)		15					F10: Acc Reports
								F10: Audit Reports
							12 more ↓	F11: Features
<u>Q</u> : C	Quit Quit Enter	er: DispSch [: Insert Head 📃:	Delete Head R: Rename Head		Enter:	Classify		
\$(0)	/0) Tally Messages		^				Ctrl + N	F12: Configure

Figure 14. Schedule - VI Balance Sheet Screen

The **Note Summary** screen is displayed.

P: Print	E: Export	M: E-Mail	O: Upload	<u>S</u> : Shop	<u>G</u> : Language	K: Keyboard	K: Control C	Centre H: Support Centre	H: Help	F1: Detailed
Note Summar	Ŷ			National Trader	s Pvt. Ltd. 11-12	2			Ctrl + M 🗙	F5: Grouped
									In ₹ (Rupees)	F10: Restore Def.
Particula	ars				Nationa	rouped Fixed As I Traders Pvt. L as at 31-Mar-201	.td. 11-12	Ungrouped Fixe National Traders F as at 31-Ma	Vt. Ltd. 10-11	C: Multi Classify
Accum. Dep. (Accum. Dep. (Accum. Dep. (on Airconditionei on Building on Computer & F on Furn. & Fixt. on Genset on Motor Car on P & M - I on P & M - II Peripherals ctures					(2, () () (3, (2, (1, (1, (1, (1, 1) (1, 1) (1, (1, (1, (1, (1, (1, (1, (1, (1, (1,	2 (8,500.00) 60,000.00) 72,184.00) 24,242.00 10,000.00) 01,146.20) 70,000.00 55,750.00) 45,000.00 55,750.00) 45,000.00 ,00,000.00 ,00,000.00 ,00,000.00 ,00,000.00	as at 31-141a	(4, 300, 00) (1, 40, 000, 00) (36, 184, 00) (12, 242, 00) (1, 50, 000, 00) (78, 750, 00) 21, 500, 000 6 , 00, 000, 00 9 , 04, 00, 00 4, 000, 000, 00 9 , 05, 731, 88	
Plant & Machi Plant & Machi	nery - I nery - II					10	,00,000.00 ,25,000.00		10,00,000.00 5,25,000.00	
Tally.ERP 9 M	uiti User						40,500.00			

Figure 15. Note Summary Screen for Fixed Assets



A fixed asset account, **Building** is selected for mapping/classification. The Auditor clicks the **Ctrl + Enter: Classify** button to display the **Schedule VI Configuration** screen

Schedule VI Configuration	Nati	ional Traders	Pvt. Ltd. 11-12					Ctrl + M 🕺
Name : Building			Opening Balan Debit Total Credit Total Closing Baland	:	7,00,000.0 2,50,000.0 9,50,000.0)0 Dr		. Ltd. 10-11
Classification Type Classify Under	: Entire Balance : Freehold Buildings, G	Gross					((4,300.00) (1,40,000.00) (36,184.00)
		List of	Groups					
Schedule VI Head							Schedule V	I Parent Head
1 8 more Capital Redemption reserve Capital Reserves Capital Reserves Capital work-in-progress Cash on hand Cheques, drafts on hand Computer software, Accumulated Im Computer software, Gross Contribution to PF Copyrights, patents, other intellectual prope Copyrights, patents, other intellectual prope Copyrights, patents, other intellectual prope Copyrights, patents, other intellectual Current maturities of finance lease of Current maturities of finance lease of Current maturities of long-term debt Debenture Redemption Reserve Debts due by related parties, consid Debts due by related parties, unsect Deferred tax assets (net) Deferred Tax Liabilities (Net) Earmarked Balance with banks ESOP/ESOS ESOP /ESOS Freehold Buildings, Accumulated De Freehold Buildings, Gross	erty rights, services & operatin al property rights, service obligations ered doubtful ed considered good ured considered good				Shar Currer Short-t Currer Shar Non-cur Non-cur Non-cur Non-cur Currer Long-t	eholders func ht Assets > 0 Fixed a Fixed a Fixed a erm provision rent assets > ht Assets > 0 erm provision erm provision erm provision Fixed	Cash and cash Cash and cash Sasets > Intan Issets > Intan Issets > Intan Issets > Intan Issets > Intan > Other Curre > Other Curre > Other Curre o Other non-cu > Other non-cu > Other non-cu Non-Cu Non-Cu Non-Curre Cash and cash s > for emplo assets > Tan assets > Tan	and surplus Fixed assets o equivalents o equivalents gible Assets gible Assets gible Assets gible Assets gible Assets ment Liabilities and surplus urrent assets urrent assets urrent assets on Liabilities o equivalents yee benefits gible Assets
Q: Quit S: Get Values								
		^						Ctrl + N

Figure 16. Schedule VI Configuration Screen

The classification type selected is **Entire Balance** and the ledger balance is mapped to the to the Head, **Freehold Buildings, Gross**.

The mapped value is displayed against **Tangible Assets** in the **Note Summary** screen.

P: Print	E: Export	M: E-Mail	O: Upload	Shop	G: Lan	guage K: Key	board	: Control Centre	e <u>H</u> : Support Centre	H: Help	F1: Detailed
Note Summar	y			National Traders	s Pvt. Ltd	. 11-12				Ctrl + M 🗙	I IU. Reatore Del.
										In ₹ (Rupees)	A: Additional Info
						Fixed A			Fixed Ass		
Particul					Na	ational Traders as at 31-N		. 11-12 Nat	tional Traders P as at 31-Mar		C: Multi Classify
Particul	415					as at 51-1	vial-2012		as at 51-iviar	-2011	Notes
NOTE - 13											
Tangible Ass							6,90	,000.00		4,60,000.00	ļ
Intangible As Capital Work											
	sets under Dev	elopment									
Ungrouped F							33,92	,677.80		30,02,489.68	

Figure 17. Note Summary Screen - Fixed Assets

In the similar manner, the accumulated depreciation on building ledger account (**Accum. Dep. on Building**) is also mapped to the head, **Freehold Buildings, Accumulated Dep**.



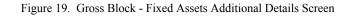
After the above mapping the Auditor clicks the **Alt + A: Additional Info** button in the right panel to display the **Fixed Assets Additional Details** screen.

Additional Details	
SI.No. Particulars	National
1 Details of Fixed Asset Schedule	
2 Details of Revaluation and Impairment	

Figure 18. Fixed Assets Additional Details Screen

The **Details of Fixed Asset Schedule** is selected under **Additional Details** to generate the **Fixed Assets Additional Details** screen.

Fixed Assets Additional Details Note No 13 - 1	National Trade	rs Pvt. Ltd. 1	1-12		as a	Ctrl + M 🗙 t 31-Mar-2012
			Gro	ss Block		
Particulars	Opening Balance	Additions	Deductions / Retirement	Acquired through Business Combination	Other Adjustments	Closing Balance
						2 more →
Tangible Assets	7,00,000.00	2,50,000.00				9,50,000.00
Buildings	7,00,000.00	2,50,000.00				9,50,000.00
Freehold Buildings Leasehold Buildings	7,00,000.00	2,50,000.00				9,50,000.00



Fixed Assets Additional Details Note No 13 - 1	National Traders Pvt. Ltd. 11-12 as	Ctrl + M 🛛
	Depreciation and Amortization	
Particulars	Opening Depreciation Revaluation On Disposals Impairment Balance charge Adjustments / Reversals Loss	Closing Balance
	← 1 more	1 more →
Tangible Assets	1,40,000.00 1,20,000.00	2,60,000.00
Buildings	1,40,000.00 1,20,000.00	2,60,000.00
Freehold Buildings Leasehold Buildings	1,40,000.00 1,20,000.00	2,60,000.00

Figure 20. Depreciation and Amortisation - Fixed Assets Additional Details Screen

Fixed Assets Additional Details Note No 13 - 1	National Traders Pvt. Ltd. 11-12	as	Ctrl + M × at 31-Mar-2012
Particulars		Net Opening	Block Closing
		Balance	Balance
		← 2 more	
Tangible Assets		5,60,000.00	6,90,000.00
Buildings		5,60,000.00	6,90,000.00
Freehold Buildings		5,60,000.00	6,90,000.00
Leasehold Buildings			

Figure 21. Net Block - Fixed Assets Additional Details Screen





The mapping of the Fixed Asset and the corresponding Depreciation account have to be done separately to generate the **Details of Fixed Asset Schedule**.

Classification of Investments

The classification of the investments ledger is also performed in a similar manner. The Auditor can select the **Ungrouped Assets** under **Current Assets** to start the classification in **Schedule - VI Balance Sheet** screen.

Sc	hedule-VI Balance Sheet National Traders	Pvt. Ltd. 11-:	12	Ctrl + M 🛛
Ba	ance Sheet as at 31-Mar-2012			In ₹ (Rupees)
Particulars			National Traders Pvt. Ltd. 11-12 as at 31-Mar-2012	National Traders Pvt. Ltd. 10-11 as at 31-Mar-2011
î	. 16 more Ungrouped Equity and Liabilities T o t a l		59,80,028.4 3,47,32,973.9	
п.	ASSETS		5,41,52,515.	1,00,00,201100
	Non-Current Assets		40,82,677.8	
	(a) Fixed Assets (i) Tangible Assets	13	40,82,677.80 51,45.000.00	34,62,489.68 40.65,111.88
	(i) Intangible Assets		40.500.00	40,05,111.00
	(iii) Capital Work-in-Progress		40,000.00	
	(iv) Intangible Assets under Development			
	Ungrouped Fixed Assets		(11,02,822.20)	(6,02,622.20)
	(b) Non-Current Investments	14		
	(c) Deferred Tax Assets (Net)	15		
	(d) Long-Term Loans and Advances	16		
	(e) Other Non-Current Assets	17		
2	Current Assets		2,65,64,387.9	1,01,31,766.32
	(a) Current Investments	18		
	(b) Inventories	19	64,85,225.93	18,81,201.35
	(c) Trade receivables	20	1,47,07,591.17	62,53,987.92
	(d) Cash and Cash Equivalents		53,71,570.89	19,96,577.05
	(e) Short-Term Loans and Advances (f) Other Current Assets			
	Ungrouped Assets		40,85,908.1	9 18,00,900.00
	Total		3,47,32,973.9	
	Contingent Liabilities and Commitments		16,55,000.0	
	Contingent Liabilities and Communents		10,00,000.0	

Figure 22. Schedule - VI Balance Sheet Screen

Note Summary	Natio	onal Traders	Pvt. Ltd. 11	1-12			Ctrl + M
							In ₹ (Rupee
Particulars		Ungrouped Assets National Traders Pvt. Lt as at 31-Mar-2012 Closing Balance			Pvt. Ltd. 11-12 ar-2012	t. Ltd. 11-12 National Traders P 2012 as at 31-Mar	
				Debit	Credit	Debit	Credit
Advance Tax Global Associates Global Traders (Loan A/c) Insurance Claim Receivable			1	5,00,000.00 4,00,000.00 9,49,508.19	35.000.00	2,50,000.00 7,00,000.00 9,00,000.00	
Investments				3,00,000.00			
Kavitha's Rent A/c RR Krishna Staff Salary Advance Stock in Hand Telephone Deposit Travel Advance			1	40,000.00 9,400.00 5,64,000.00 2,000.00 20,000.00	1,00,000.00	40,000.00 8,900.00 35,000.00 2,000.00	1,00,000
Grand Total			5	7,84,908.19	1,35,000.00	19,35,900.00	1,00,000
orana rotar			5	1,04,000.10	1,00,000.00	10,00,000.00	1,00,000

The **Note Summary** screen for **Ungrouped Assets** under Current Assets is displayed.

Figure 23. Note Summary Screen -Ungrouped Assets

The Auditor after selecting the **Investments** ledger account clicks the **Ctrl + Enter: Classify** button to display the **Schedule VI Configuration** screen.



Debit Total : 5,00,000.00 Dr Credit Total : 2,00,000.00 Dr Credit Total Classification Type : Entire Balance : Introduction Classification Type : Introduction : Introduction Classification Type : Introduction : Introduction Classification Type : Entire Balance : Introduction Classification Type : Introduction : Introduction Classification Type : Introduction : Introduction Classification Classification T	Schedule VI Configuration	National Traders Pvt. Ltd. 11-12 Ctrl + M
Classification Type Entire Balance Debit Credit Classify Under Investments in Equity Instruments Exceeded Exceeded Classify Under Investments in Equity Instruments Exceeded Exceeded Classify Under List of Groups Exceeded Exceeded Exceeded Image: Classify Under Schedule VI Parent F Exceeded Exce	Name : Investments	Debit Total 5,00,000.00 Dr Ungrouped Assets Credit Total 2,00,000.00 Cr tal Traders Pvt. Ltd. 10- Closing Balance 3,00,000.00 Dr as at 31-Mar-2011
Classify Under Investments in Equity Instruments Schedule VI Head Schedule VI Parent H Image: Schedule VI Head Schedule VI Parent H Image: Schedule VI Head Schedule VI Parent H Free hold Others Tangible Assets, Accumulated Dep Fixed assets > Tangible Assets Free hold Others Tangible Assets, Gross Fixed assets > Tangible Assets Freehold Plant and Equipment, Accumulated Dep Fixed assets > Tangible Assets Freehold Vehicles, Accumulated Dep Fixed assets > Tangible Assets Freehold Vehicles, Gross Fixed assets > Tangible Ass Goodwill, Accumulated Impairment Fixed assets > Intangible Ass Soodwill, Gross Fixed assets > Intangible Ass Grautity Long-term provisions > for employee bene Stratuity Scherent Labilities > Other Current Liabili Surantees with banks Current Assets > Cash and cash equivale Interest accrued but not due on borrowings Current Liabilities > Other Current Liabilities > Other Current Liabili Interest accrued but not due on borrowings Current Assets > Cash and cash Current Assets > Carrent Liabilities > Other Current Liabilities > Other Current Liabili Interest accrued but not due o	Classification Type : Entire Balance	
List of Groups Schedule VI Parent H 1 36 more Fixed assets > Cangible Assets, Accumulated Dep Fixed assets > Tangible Assets, Tangible Assets, Fixed assets, Strangible Asset, Soodwill, Accumulated Impairment Fixed assets, Strangible Asset, Fixed assets, Strangible Asset, Fixed assets, Strangible Asset, Soodwill, Accumulated Impairment Fixed asset, Strangible Asset, Fixed assets, Strangible Asset, Strangible Ass		in Equity Instruments
Schedule VI Head Schedule VI Parent H 136 more Fixed assets > Constituted Dep Fixed assets > Tangible Assets Free hold others Tangible Assets, Gross Fixed assets > Tangible Assets Fixed assets > Tangible Assets Freehold Plant and Equipment, Accumulated Dep Fixed assets > Tangible Assets Fixed assets > Tangible Assets Freehold Plant and Equipment, Gross Fixed assets > Tangible Assets Fixed assets > Tangible Assets Freehold Vehicles, Accumulated Dep Fixed assets > Tangible Assets Fixed assets > Tangible Assets Freehold Vehicles, Gross Fixed assets > Tangible Assets Fixed assets > Tangible Assets Goodwill, Accumulated Impairment Fixed assets > Intangible Assets Fixed assets > Intangible Assets Goodwill, Gross Fixed assets > Intangible Assets Fixed assets > Intangible Assets Graduity Short-term provisions > for employee been Short-term provisions > for employee been Starantees with banks Current Liabilities > Other Investments > Other Investments in debentures or bonds		
	Cale data VII II-a d	
Tree hold Others Tangible Assets, Accumulated Dep Fixed assets > Tangible Assets Free hold Others Tangible Assets, Gross Fixed assets > Tangible Assets Freehold Plant and Equipment, Gross Fixed assets > Tangible Assets Freehold Vehicles, Accumulated Dep Fixed assets > Tangible Assets Freehold Vehicles, Gross Fixed assets > Tangible Assets Goodwill, Accumulated Impairment Fixed assets > Tangible Assets Goodwill, Gross Fixed assets > Tangible Assets Graduity Encylent Suddity Long-term provisions > for employee bene Gratuity Short-term provisions > for employee bene Gratuity Current Liabilities > Other Investment in Property Non-current investments > Other Investments > Other Investment > Other Investments > Other Investment > Trade Investment > Other Investment > Trade Investment >		Schedule vi ratem no
Free hold others Tangible Assets, Gross Fixed assets > Tangible Assets, Fixed assets > Tangible Assets, Fixed assets > Tangible Assets, Freehold Plant and Equipment, Accumulated Dep Fixed assets > Tangible Assets, Fixed assets > Tangible Assets, Freehold Vehicles, Accumulated Dep Freehold Vehicles, Accumulated Dep Fixed assets, Tangible Assets, Fried assets, Tangible Assets, Goodwill, Accumulated Impairment Goodwill, Gross Fixed assets, Song, Fried asset, Song, Song, Fried asset, Song, Fried, Fried, Fried, Song, Fried, Fried, Song, Fried, Fried, Song, Song, Fried, Fried, Song, Fried, Fried, Song, Fried, Fried, Fried, asset, Song, Fried, Fried, Song, Fried, F		D Eivad assate > Tangible Assa
Freehold Plant and Equipment, Accumulated Dep Fixed assets > Tangible Asset Freehold Plant and Equipment, Gross Fixed assets > Tangible Asset Freehold Vehicles, Accumulated Dep Fixed assets > Tangible Asset Freehold Vehicles, Gross Fixed assets > Tangible Asset Soodwill, Accumulated Impairment Fixed assets > Tangible Asset Soodwill, Accumulated Impairment Fixed assets > Tangible Asset Soodwill, Gross Fixed assets > Intangible Asset Grautity Long-term provisions > for employee bene Starattes with banks Current Assets > Cash and cash equivale ncome received in advance Current Liabilities > Other Curren		
Freehold Plant and Equipment, Gross Fixed assets > Tangible Assets Freehold Vehicles, Accumulated Dep Fixed assets > Tangible Assets Freehold Vehicles, Gross Fixed assets > Tangible Assets Goodwill, Accumulated Impairment Fixed assets > Intangible Assets Soodwill, Accumulated Impairment Fixed assets > Intangible Assets Goodwill, Gross Fixed assets > Intangible Assets Soodwill, Gross Fixed assets > Intangible Assets Gratuity Long-term provisions > for employee bene Suarantees with banks Current Assets > Cash and cash equivale nerest accrued and due on borrowings Current Liabilities > Other Investment in Proference Shares nvestment in Property Non-current investments > Other Investment > Other Investments > Other Investment s > Other Inves		
Freehold Vehicles, Accumulated Dep Fixed assets > Tangible Assets Freehold Vehicles, Gross Fixed assets > Intangible Assets Goodwill, Accumulated Impairment Fixed assets > Intangible Assets Goodwill, Gross Fixed assets > Intangible Assets Graduity Long-term provisions > for employee bene Gratuity Short-term provisions > for employee bene Gratuity Short-term provisions > for employee bene Guarantees with banks Current Liabilities > Other Current Liab		
Freehold Vehicles, Gross Fixed assets > Tangible Ass Goodwill, Accumulated Impairment Fixed assets > Intangible Ass Goodwill, Accumulated Impairment Fixed assets > Intangible Ass Goodwill, Gross Fixed assets > Intangible Ass Gratuity Long-term provisions > for employee bene Gratuity Short-term provisions > for employee bene Guarantees with banks Current Assets > Cash and cash equivale ncome received in advance Current Liabilities > Other Current ass nvestment in Property Non-current investments > Other Investment > Current ass nvestments in debentures or bonds Non-current investments > Other Investme nvestments in debentures or bonds Non-current investments > Trade Investme nvestments in Equity Instruments Non-current investments > Other Investme <t< td=""><td></td><td></td></t<>		
Goodwill, Gross Fixed assets > Intangible Ast Gratuity Long-term provisions > for employee bene Gratuity Short-term provisions > for employee bene Guarantees with banks Current Assets > Cash and cash equivale neome received in advance Current Liabilities > Other C	Freehold Vehicles, Gross	Fixed assets > Tangible Ass
Gratuity Long-term provisions > for employee bene Stratuity Gratuity Short-term provisions > for employee bene Sourantees with banks Sourantees with banks Current Assets > Cash and cash equivale Current Liabilities > Other Current as nvestments in debentures or bonds nvestments in debentures or bonds Non-current investments > Other Investme Non-current investments > Trade Investme Non-current investments > Other Investme Non-current investments > Other Investme Non-current investments > Trade Investme Non-current investments > Trad	Goodwill, Accumulated Impairment	Fixed assets > Intangible Ass
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ncome received in advance Current Liabilities > Other Current as Current as Non-current investments > Trade Investme Non-current investments > Other Investments > Other Investments = Other Investments = Other Liabilities > Other Current Liabilities > Current Liabilities > Current as Non-current investments > Other Investment = Other Current Liabilities > Current Liabilitis > Other Current	Gratuity	Short-term provisions > for employee bene
Intangible assets under development Fixed assets Interest accrued and due on borrowings Current Liabilities > Other Current assit Interest accrued but not due on borrowings Current assit Interest accrued but not due on borrowings Current Liabilities > Other Current Liabilities > Other Current Liabilities > Other Current assit Interest accrued but not due on borrowings Non-current investments > Other Investment assit Interest accrued but not due on borrowings Non-current investments > Other Investments > Trade Investments > Other Investments in debentures or bonds Investments in debentures or bonds Non-current investments > Other Investments > Trade Investments > Trade Investments > Trade Investments in Gebentures or bonds Investments in debentures or bonds Non-current investments > Trade Investments > Trade Investments > Trade Investments > Trade Investments in Equity Instruments Investments in Equity Instruments Non-current investments > Other Investments > Other Investments > Other Investments > Trade Investments > Trade Investments		
Interest accrued and due on borrowings Current Liabilities > Other Investment as newstment in Property Investments in Property Non-current investments > Other Investment > Trade Investments in debentures or bonds Investments in debentures or bonds Non-current investments > Other Investment > Other Investments > Other Investments > Other Investment > Trade Investment > Trade Investment > Current as newstments in Equity Instruments Investments in Equity Instruments Non-current investments > Other Investment > Trade Investment > Other Investment > Trade Inve		
Interest accrued but not due on borrowings Current Liabilities > Other Investment in Property Nvestment in Property Non-current investments > Other Investme Nvestments in debentures or bonds Non-current investments > Trade Investme Nvestments in debentures or bonds Non-current investments > Trade Investme Nvestments in debentures or bonds Non-current investments > Trade Investme Nvestments in Gebentures or bonds Non-current investments > Trade Investme Nvestments in Equity Instruments Non-current investments > Trade Investme Nvestments in Equity Instruments Non-current investments > Other Investme Nvestments in Equity Instruments Non-current investments > Other Investme Nvestments in Equity Instruments Non-current investments > Trade Investme Nvestments in Equity Instruments Non-current investments > Other Investme Nvestments in Equity Instruments Non-current investments > Trade Investme		Fixed ass
Investment in Preference Shares Current as: Investment in Property Non-current investments > Other Investments Investments in debentures or bonds Non-current investments > Trade Investment Investments in debentures or bonds Non-current investments > Other Investment Investments in debentures or bonds Non-current investments > Other Investment Investments in debentures or bonds Non-current investments > Other Investment Investments in debentures or bonds Non-current investments > Trade Investment Investments in Generation Non-current investments > Trade Investments > Trade Investments in Generations Investments in Equity Instruments Non-current investments > Trade Investments > Other Investments in Equity Instruments Investments in Equity Instruments Non-current investments > Other Investments > Trade Investments > Trade Investments > Other Investments > Trade Investments > Other Investments > Trade Investments		
Investment in Property Non-current investments > Other Investment Investment in Property Non-current investments > Trade Investment Investments in debentures or bonds Non-current investments > Other Investment Investments in debentures or bonds Non-current investments > Other Investment Investments in debentures or bonds Non-current investments > Other Investment Investments in debentures or bonds Non-current investments > Trade Investment Investments in Equity Instruments Current as: Investments in Equity Instruments Non-current investments > Other Investment Investments in Equity Instruments Non-current investments > Other Investment Investments in Equity Instruments Non-current investments > Other Investment Investments in Equity Instruments Non-current investments > Trade Investment		
nvestment in Property Non-current investments > Trade Investments nvestments in debentures or bonds Current as: nvestments in debentures or bonds Non-current investments > Other Investments > Other Investments in debentures or bonds nvestments in debentures or bonds Non-current investments > Other Investments > Trade Investments > Trade Investments = Trade Investments in Equity Instruments nvestments in Equity Instruments Non-current investments > Other Investments > Other Investments > Other Investments > Other Investments in Equity Instruments nvestments in Equity Instruments Non-current investments > Other Investments > Other Investments > Trade Investments		
Investments in debentures or bonds Current ass Investments in debentures or bonds Non-current investments > Other Investments > Other Investments in debentures or bonds Investments in debentures or bonds Non-current investments > Trade Investments > Trade Investments in Equity Instruments Investments in Equity Instruments Our current investments > Other Investments > Other Investments > Other Investments > Other Investments in Equity Instruments Investments in Equity Instruments Non-current investments > Other Investments > Other Investments > Trade Investments > Tr		
nvestments in debentures or bonds Non-current investments > Other Investments nvestments in debentures or bonds Non-current investments > Trade Investments nvestments in Equity Instruments Current as: nvestments in Equity Instruments Non-current investments > Other Investments nvestments in Equity Instruments Non-current investments > Other Investments nvestments in Equity Instruments Non-current investments > Other Investments nvestments in Equity Instruments Non-current investments > Trade Investments nvestments in Equity Instruments Non-current investments > Trade Investments		
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Investments in Equity Instruments Current as: nvestments in Equity Instruments Non-current investments > Other Investments nvestments in Equity Instruments Non-current investments > Trade Investments > Trade Investments > Trade Investments		
Investments in Equity Instruments Non-current investments > Other Investment Investments in Equity Instruments Non-current investments > Trade Investment		
nvestments in Equity Instruments Non-current investments > Trade Investme		
		Non-current investments > Trade Investme

Figure 24. Schedule VI Configuration Screen

The classification type selected is **Entire Balance** and the head, **Investments in Equity Instruments** is selected for mapping/classification. The Auditor can click **Alt + A: Additional Details** button in the **Note Summary** screen to display the **Current Investments Additional Details** screen.

Current Investments	Nation	ial Traders	Pvt. Ltd. 11-12		Ctrl + M 🛛 🗙
Details of Current Investments				as	at 31-Mar-2012
Particulars	Bala	ance	Name of the Body Corporate	Subsidiary / Associate / JV / Controlled Entity	Face Value
	2011-12	2010-11		/ Others	
					6 more →
Investments in Equity Instruments	3,00,000.00				
Investments	3,00,000.00				
Investment in Preference Shares					
Investments in Government or Trust Securities					
Investments in Debentures or Bonds					
Investments in Mutual Funds					
Investments in Partnership Firms					
Other current investments					
Less:Provision for dimunition in the value of Investments					

Figure 25. Current Investments Screen- Additional Detals



Further on selecting the **Investments** ledger and drilling down, the **Current Investments Details for Investments** window is displayed.

Current Investments Details for Inv	estments	
No. of Shares / Units	: 3000	
Name of the Body Corporate	: Karnat	aka Bank
Subsidiary / Associate / JV / Controlled Entity / Others	:	
Extent of Holding (%)	:1%	
Face Value	: 100.00	
Quoted / Unquoted	: Quoteo	i
Partly Paid / Fully Paid	: Fully P	aid
Whether Stated at Cost	? Yes	
		Accept ?
		Yes or No

Figure 26. Current Investments Details Screen

The **Current Investments - Details of Current Investments** screen is displayed after the entry of above details.

Current Investments	Natior	5 Pvt. Ltd. 11-12		Ctrl + M 🛛	
Details of Current Investments				as	at 31-Mar-2012
Particulars	Bala	Balance Name of the Body Corporate		Subsidiary / Associate / JV / Controlled Entity	Face Value
	2011-12	2010-11		/ Others	
					6 more →
Investments in Equity Instruments	3,00,000.00				
Investments	3,00,000.00		Karnataka Bank		100.0
Investment in Preference Shares					
Investments in Government or Trust Securities					
Investments in Debentures or Bonds					
Investments in Mutual Funds					
Investments in Partnership Firms Other current investments					
Less:Provision for dimunition in the value of Investments					
Lessa romsion for unrundon in the value of investments					

Figure 27. Current Investments - Details of Current Investments Screen

Classification of current and non-current assets and liabilities

Single Account Classification

In this case if the Auditor wants to map a single ledger balance to the respective Revised Schedule VI Head, the **Single Account Classification** option is used.

To classify a single ledger account as current and non current, the Auditor can select the **Ungrouped Equity and Liabilities** under **Equity and Liabilities** and click **Enter** in the **Schedule-VI Balance Sheet** screen

The **Note Summary** for the selected head is displayed. The Auditor can select the ledger, **City Auto Finance** and click **Ctrl** and **Enter** keys together.

The **Schedule VI Configuration** screen for **City Auto Finance** is displayed. The classification type selected against **Classification Type** is **Bifurcate Balance** and the Auditor on clicking the **Enter** key, the cursor moves to the **Classify Balance** field.



Schedule VI Configuration Nat	tional Traders Pvt. Ltd. 11-12 Ctrl + M
Name : City Auto Finance	Opening Balance : 4,90,091.62 Cr Im ₹ (Rupa Debit Total : 2,11,455.24 Dr Ingrouped Liability Credit Total : 5,27,650.00 Cr Traders Pvt. Ltd. 11- Closing Balance : 8,06,286.38 Cr at 31-Mar.2012
Classification Type : Bifurcate Balance	Closing Balance abit Credit
	8,06,280
Classify Balance : 1,00,000.00 Cr Unde	er Secured Other Loans and Advances
	List of Groups
Schedule VI Head	Schedule VI Parent He
Other non-current assets, unsecured considered good Other non-current investments Other payables Others Cash and cash equivalents Others Southers Cash and cash equivalents Salary & Reimbursements	Non-current assets > Other non-current ass Non-current investments > Other Investmen Non-current investments > Trade Investme Current Liabilities > Other Current Liabilit Current Assets > Cash and cash equivale Short-term provisions > for employee bene Short-term provisions > for employee bene
Secured Deferred Payment Liabilities Secured Deposits Secured Loposits Secured Loans & advances from related parties Secured Loans and advances from related parties Secured Loans repayable on demand from Banks Secured Loans repayable on demand from Other Parties	Non-Current Liabilities > Long-term borrowin Non-Current Liabilities > Long-term borrowin Current Liabilities > Short-term borrowin Non-Current Liabilities > Long-term borrowin Current Liabilities > Short-term borrowin Current Liabilities > Short-term borrowin Current Liabilities > Short-term borrowin Current Liabilities > Short-term borrowin Non-Current Liabilities > Short-term borrowin Non-Current Liabilities > Short-term borrowin
Secured Deferred Payment Liabilities Secured Deposits Secured Loans & advances from related parties Secured Loans and advances from related parties Secured Loans repayable on demand from Banks Secured Loans repayable on demand from Other Parties Secured Long term maturities of finance lease obligations	Non-Current Liabilities > Long-term borrowin Current Liabilities > Short-term borrowin Non-Current Liabilities > Long-term borrowin Non-Current Liabilities > Long-term borrowin Current Liabilities > Short-term borrowin Current Liabilities > Short-term borrowin
Secured Bonds/debentures Secured Deferred Payment Liabilities Secured Deposits Secured Deposits Secured Loans & advances from related parties Secured Loans and advances from related parties Secured Loans repayable on demand from Banks Secured Loans repayable on demand from Other Parties Secured Loans and advances Secured Other Ioans and advances Secured Term Loans from Banks	Non-Current Liabilities > Long-term borrowir Current Liabilities > Short-term borrowir Non-Current Liabilities > Long-term borrowir Non-Current Liabilities > Short-term borrowir Current Liabilities > Short-term borrowir Current Liabilities > Short-term borrowir Non-Current Liabilities > Short-term borrowir Non-Current Liabilities > Long-term borrowir

Figure 28. Schedule VI Configuration Screen - City Auto Finance

The value classified as **Current** can be entered and mapped to the required Rev Schedule VI head. The balance amount is automatically displayed in the next line for mapping to the **Non Current** Rev Schedule VI head.

Schedule VI Configuration	National 1	raders Pvt. Ltd. 11-12	
Name : City Auto Finan	æ	Opening Balance Debit Total Credit Total Closing Balance	: 4,90,091.62 Cr : 2,11,455.24 Dr : 5,27,650.00 Cr : 8,06,286.38 Cr
Classification Type	: Bifurcate Balance		
Classify Balance	: 1,00,000.00 Cr Under 7,06,286.38 Cr Under	Secured Other Loans and A Secured Loans & Advance	tu t
	osing balance of Ledger(s)/Group(s) to the cla (ger(s)/Group(s) based on Debit or Credit clos		ich-VI head
Dr/Cr Pending Amount - Will represent Group Nett Balance - Will map Group	ent Ledger's/Group's Debit or Credit transaction t Ledger's Debit or Credit pending amount to on (\$) based on Debit or Credit closing balance - dger's values to classified/allocated Sch-VI he	classified/allocated Sch-VI head to classified/allocated Sch-VI head	Accept ?

Figure 29. Mapping of Single Ledger Screen

Assume that Rs.100000 is Current and the balance (Rs.706286.38) is Non-current.

In this manner the mapping is made of the selected ledger account to the desired Rev Schedule VI heads.



Classification of more than one account

To classify more than one account ledger the Auditor can click the **Ctrl + C: Classify Helper** in the **Schedule-VI Balance Sheet** screen. Then the Auditor can click the **F4:Group** in the **Current and Non Current Classification** screen. The Auditor can select a desired group, for example, the **Sundry Creditors** for making the classification.

The **Change Group** window is displayed.

Change Group	1	lational Traders Pvt	. Ltd. 11-12		Ctrl + M
Select Groups					List of Groups ↑ 7 more
Name					Capital Account Cash-in-Hand
	ified				CST Payable
Sundry Creditors_					Current A/c
					Current Assets
					Current Liabilities
					Deposits
					Deposits (Asset)
					Duties & Taxes
					East Debtors
					Excise Duty
					Fixed Assets
					Investments
					KGST Payable
					Land & Building
					Loans & Advances (Asset)
					Loans (Liability)
allenger Systems					Misc. Expenses (ASSET) North Debtors
					Other Investments
					Plant & Machinery
					Provisions
					Reserves & Surplus
					Sales Tax Payable
					Scheduled Banks
					Secured Loans
					Service Tax
					South Debtors
				_	Stock-in-Hand
					Sundry Creditors
					Sundry Creditors - Non Tradi
					Sundry Creditors - Trading
					Sundry Creditors - Transport U
					10 more

Figure 30. Change Group Screen

To ensure that the on account amounts are also classified the Auditor can click the **F12:Configure** button. The on account amounts can be either classified either as **Current/ Non Current** based on the commitment to the Sundry Creditors.

It is important that the On Account Ledgers are first classified before classifying the other ledgers.

The **Configuration** window is displayed.

Co	onfiguration	
Show Ledgers having Show Ledgers of Type Classify On Account to Show Primary Group	: Both : Both : <mark>Non-Current</mark> : No	J Not Applicable Current Non-Current

The **Current** and **Non Current** Classification screen after the configuration is displayed with the on accounts moving to the selected classification. The entire transactions is selected by clicking the **Ctrl + Space: Select All**.



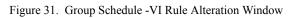


You may also use **Ctrl + Alt +A** keys together for selecting all ledgers in the screen.

The classification is done by clicking the **Alt + C: Multi Classify** button in the right panel

The **Group Schedule-VI Rule Alteration** screen is displayed. The following mapping is made for the amounts (Dr and Cr) in Sundry Creditors accounts.

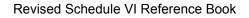
Group Schedule-VI Rule Alteration	n National	National Traders Pvt. Ltd. 11-12				
Name : Akshaya Trust, Al	I India Computer Institute,					
Classification Type	: Bifurcate Balance					
Current Debit Amount	: 20,79,957.56 Dr Under	Other Current Assets				
Current Credit Amount	: 1,25,76,146.90 Cr Under	Trade Payables with Others				
Non-Current Debit Amount	: 10,000.00 Dr Under	Other Non-Current Assets, Secured				
Non-Current Credit Amount	: 40,500.00 Cr Under	Trade Payables with Others	Accept ?			
			Yes or No			



The **Current and Non Current Classification** screen is displayed.

Particulars	Classified	Pending Amount		rent		urrent	Un-Classified
			Debit Amount	Credit Amount	Debit Amount	Credit Amount	(On Account)
Akshaya Trust	Yes	42.500.00 Cr		47,500.00 Cr	5,000.00 Dr		
All India Computer Institute	Yes	20,000.00 Cr		20.000.00 Cr	3,000.00 DI		
Anand & Co.	Yes	2.00.000.00 Cr		2,00,000.00 Cr			
ANS Tech	Yes	1.000.00 Dr	1.000.00 Dr				
A-One Supplier	Yes	57.800.00 Cr	1,000.00 DI	57.800.00 Cr			
Ashok Financiers	Yes	4,00,000.00 Cr		4.00.000.00 Cr			
Avanthi Constructions	Yes		18,520.00 Dr	520.00 Cr			
Azura Systems	Yes	66,520.00 Cr		66,520.00 Cr			
3BMP	Yes	50,000.00 Cr		50,000.00 Cr			
Best Travels Ltd	Yes	95,000.00 Cr	5,000.00 Dr	1,00,000.00 Cr			
Bharat Petro A/C	Yes	8,310.00 Cr		8,310.00 Cr			
Business Solutions Pvt Ltd	Yes	40,500.00 Cr				40,500.00 Cr	
Challenger Systems	Yes	27,46,539.00 Cr	5,10,948.00 Dr	32,57,487.00 Cr			
Chandra Timbers	Yes	16,09,813.00 Cr		16,09,813.00 Cr			
Computer Point	Yes	45,460.00 Dr	45,460.00 Dr				
Eternal Consultants	Yes		14,235.00 Dr				
Fast Couriers	Yes	· · · · · · · · · · · · · · · · · · ·	2,359.56 Dr				
Group 4 Securities Pvt Ltd.,	Yes	1,40,000.00 Cr		1,40,000.00 Cr			
HP India Ltd.,	Yes	9,54,440.00 Cr		9,54,440.00 Cr			
Hyundai Motors (I) Pvt. Ltd.,	Yes	7,27,650.00 Dr	7,27,650.00 Dr				
nfinite Infosolutions	Yes	2,11,570.00 Cr		2,11,570.00 Cr			
let Roadways (P) Ltd.,	Yes	10,000.00 Cr		10,000.00 Cr			
Mahaveer Computers	Yes	2,03,034.00 Cr		2,03,034.00 Cr			
Maruthi Traders	Yes	9,13,080.00 Cr		9,13,080.00 Cr			
Maruti Udyog Service Centre	Yes	5,455.00 Dr	5,455.00 Dr				
Navarang Co-Operative Housing Society	Yes	1,20,000.00 Cr		1,20,000.00 Cr			
N.C.Jain	Yes	936.00 Cr		936.00 Cr			18 more

Figure 32. Sundry Creditors after Classification





Agewise Bifurcation of Trade Receivables

Trade Receivables (Sundry Debtors) can be classified as less than six months or more than six months based on due dates of the bills.

The Auditor selects **Trade receivables** under **Current Assets** to drill down to the **Note Summary** screen.

<u>P</u> : F	rint E: Export M: E-Mail O: Upload S: Shop G:	Language	K: Keyboard K: Control Centre	H: Support Centre H: Help	F1: Detailed
Sch	edule-VI Balance Sheet National Traders Pv	t. Ltd. 11-12		Ctrl + M 🔀	F2: Period
Bal	ance Sheet as at 31-Mar-2012			In ₹ <mark>(</mark> Rupees)	F3: Hide Prev.Year
	Particulars	Note No.	National Traders Pvt. Ltd.	National Traders Pvt. Ltd.	
			11-12	10-11	F3: Compare Cmp
+	17 more		as at 31-Mar-2012	as at 31-Mar-2011	F8: Note No.
· ···	Total		3,47,27,973.98	1,53,95,231.00	F9: Master Config
	ASSETS				F10: Restore Def.
	Non-Current Assets		40,82,677.80	34,62,489.68	A: Additional Info
	(a) Fixed Assets	13	40.82.677.80	34.62.489.68	_
	(i) Tangible Assets				C: Classify Helper
	(ii) Intangible Assets				
	(iii) Capital Work-in-Progress				
	(iv) Intangible Assets under Development				
	(v) Ungrouped Fixed Assets		40,82,677.80	34,62,489.68	
	(b) Non-Current Investments	14			
	(c) Deferred Tax Assets (Net)	15			
	(d) Long-Term Loans and Advances	16			
	(e) Other Non-Current Assets	17			
2	Current Assets		2,65,54,387.99	1,01,31,766.32	
	(a) Current Investments	18			
	(b) Inventories	19	64,85,225.93	18,81,201.35	
	(c) Trade receivables	20	1,47,07,591.17	62,53,987.92	
	(d) Cash and Cash Equivalents		53,61,570.89	19,96,577.05	
	(e) Short-Term Loans and Advances				
	(f) Other Current Assets				
	Ungrouped Assets		40,90,908.19	18,00,900.00	F9: Inv Reports
	Total		3,47,27,973.98	1,53,95,156.00	F10: Acc Reports
	Contingent Liabilities and Commitments		16,55,000.00		F10: Audit Reports
					F11: Features
<u>Q</u> : 0	Quit Q: Copy Classify Enter: DispSch 1: Insert Head D: Delete Head R:	Rename Head	Enter:	Classify	
12 CO	/2) Tally Messanes			Ctrl + N	F12: Configure

Figure 33. Schedule -VI-Balance Sheet- Trade Receivables Under Current Assets



Print	E: Export	M: E-Mail	O: Upload	Shop	G: Language		K: Control	Centre H: Support Centre H: Help	F1: Detaile
ote Sumn	nary			National Tra	ders Pvt. Ltd. 11-	12			M × F10: Restor
								In ₹ (Ruj	pees) A: Additiona
						Trade receivables		Trade receivables	
						I Traders Pvt. Lt		National Traders Pvt. Ltd. 1	0-11 C: Multi Cla
articu	ilars				i	as at 31-Mar-2012	2	as at 31-Mar-2011	C: Classify H
									N: Notes
DTE - 20									<u>III Notes</u>
	ng for less than	6 months from	the due date						
ıtstandir	ng for more that	n 6 months fro		;					
	d Trade Receiv					1,47,0	07,591.17	62,53,98	87.92
									F9: Inv Re
									F10: Acc R
rand	Total					1,47,0	07,591.17	62,53,98	87.92 F10: Audit R
Quit	(/1 To 7.11	ndo	D: Delete H	head	,,		nter: Classify	F11: Feat
JUII	A: IVIOVE	<u>/</u> : To <u>Z</u> : U	nao	D: Delete r	lead			nter: Classify	F12: Confi

The **Note Summary** screen for Trade receivables is displayed.

Figure 34. Note Summary Screen- Trade receivables



On clicking the **Ctrl + C: Classify Helper** button the **Agewise Bifurcation of Sundry Debtors** screen is displayed.

P: Print	E: Export	M: E-Mail	O: Upload	Sho	p <u>G</u> : La	nguage K: Keyb	oard K: Control C	entre H: Support Cen	tre <u>H</u> : Help	C: Multi Classify
Agewise Bifu	rcation of Sundry	y Debtors		National	Traders Pvt. L	td. 11-12			Ctrl + M 📈	
Agewise Bife	urcation of Sun	dry Debtors						а	ıs at 31-Mar-2012	
Partic	ulars				Classified	Amount	LessThanSix Months	MoreThanSix Months	Un-Classified (On Account)	
Adview Consu	Iltants					5.000.00 Dr		5,000.00 Cr	10,000.00 Dr	
	ter Peripherals			N		41,235.00 Dr	1,875.00 Cr	43,110.00 Dr		
Aravind Kuma				3		6,70,132.00 Dr	.,	6,69,640.00 Dr	492.00 Dr	
AVT Compute						11,58,244.00 Dr	11.47.856.00 Dr	10.388.00 Dr		ļ
Computer Jun						76.734.00 Cr	,	56,454.00 Cr	20,280.00 Cr	
Computer Wo						5,87,824.00 Cr	5,87,824.00 Cr	,		
Dollar Trading						1,827.50 Dr	-,,		1,827.50 Dr	
Euro Softs						1,830.61 Cr			1,830.61 Cr	
Fortune Com	outer Services					1,79,235.00 Dr	1,79,235.00 Dr			
Futura Syster	ms					1,35,180.00 Dr	67,500.00 Dr	67,680.00 Dr		
Fuzitsy Syste						28,911.90 Dr			28,911.90 Dr	
Gaitonde Trac						2,46,650.00 Dr		1,09,375.00 Dr		
Global Trader						9,50,515.80 Dr		3,15,951.80 Dr		
Hindustan Tin						11,80,418.13 Dr	11,82,867.13 Dr	2,449.00 Cr		<u> </u>
Horizon Syste						30,701.00 Dr		30,701.00 Dr		
InfoSoft Solut						5,341.16 Dr		5,312.36 Dr		
Janata Timbe								5,87,414.75 Dr		
Mahesh Timb						12,68,438.00 Cr				
Mani Electrica	als					1,254.00 Dr				
M.M.Lal						2,38,550.00 Dr				
Modern Adver						13,764.10 Cr	13,764.10 Cr			
New Era Com						52,580.00 Dr		52,580.00 Dr		
NextGen Sys						2,23,912.00 Cr	46,000.00 Cr	1,77,912.00 Cr		
Nirmaan Timb						38,37,979.76 Dr	17,12,201.00 Dr	21,25,778.76 Dr		
	ation Systems					1,67,825.00 Dr	050.00.0	1,67,825.00 Dr		
Prism Softlink						90,849.00 Dr		90,597.00 Dr		
Ramesh Trad						2,500.00 Dr		2,500.00 Dr		
Silverplus Cor	nputers					26,00,950.00 Dr	14,00,640.00 Dr	12,00,310.00 Dr		
									8 more 1	
Grand	Total					1.46.82.591.17 Dr	88.93.010.21 Dr	60.62.960.17 Dr	2.73.379.21 Cr	
1		1	[=							
Q: Quit			Enter: 0	lassify		R: Remove Lin	e U: Restore Line U:	Restore All Space:		F12: Configure
(0/2) Tally I	lessanes				~				Ctrl + N	r iz. ooningure

Figure 35. Agewise Bifurcation of Sundry Debtors Screen

The above screen displays the **Sundry Debtors** classified as less than six months and more than six months. The details of **On Account** are also displayed. The amounts under **On Account** have to configured either less than six months or more than six months before classifying the sundry debtors as current or non-current.

To configure the **On Account** amounts as less than six months or more than six months, the **F12:Configure** button has to be clicked.

Co	onfiguration	28,911.90 Dr
— Show Ledgers having Show Ledgers of Type	: Both : Both	Туре
Classify On Account to	. More Than Six Months	Not Applicable Less Than Six Months More Than Six Months

Figure 36. Configuration of On Account Amount



The Auditor selects more than one account and clicks the **Alt** +**C**: **Multi Classify** button. In the **Group Schedule- VI Rule Alteration** screen the **Debit** and **Credit** balances are bifurcated using the **Bifurcate Balance** option to the respective Rev Schedule VI heads.

Group Schedule-VI Rule Alteration		Natio	nal Traders Pvt. Ltd. 11-12 Ctrl +
Name : Adview Consultant	s, Am\r (Computer Periphera	als as at 31-Mar-
Classification Type	· Bi	furcate Balance	n Six Un-Classif
Less Than Six Months		1.875.00 Cr Unde	or Other Pavables
More Than Six Months	1	48,110.00 Dr Unde	
			List of Groups
Schedule VI Head			Schedule VI Parent H
↑ 93 more			
Secured Deposits			Non-Current Liabilities > Long-term borrow
Secured Loans & advances from	related	parties	Non-Current Liabilities > Long-term borrow
Secured Loans and advances fr	om relate	d parties	Current Liabilities > Short-term borrow
Secured Loans repayable on de	mand fro	m Banks	Current Liabilities > Short-term borrow
Secured Loans repayable on de			Current Liabilities > Short-term borrow
Secured Long term maturities of		ease obligations	Non-Current Liabilities > Long-term borrow
Secured Other loans and advan	ces		Current Liabilities > Short-term borrow
Secured Other loans and advan			Non-Current Liabilities > Long-term borrow
Secured Term Loans from Banks	-		Non-Current Liabilities > Long-term borrow
Secured Term Loans from Other	Parties		Non-Current Liabilities > Long-term borrow
Security against borrowings with			Current Assets > Cash and cash equival
Security Deposits, considered D			Long-term loans and advances > Security Depo
Security Deposits, secured cons			Long-term loans and advances > Security Depo
Security Deposits, unsecured co			Long-term loans and advances > Security Depo
Share application money pendin	g allotme	nt	Prir
Subscribed but not fully paid			Shareholders funds > Share Ca
Subscribed & fully paid			Shareholders funds > Share Ca
Superannuation			Long-term provisions > for employee ben
Superannuation			Short-term provisions > for employee ben
Trade payables with Micro, Smal			Current Liabilities > Trade paya
Trade payables with Micro, Smal	and Me	dium Enterprise	Non-Current Liabilities > Other Long-term liabil
Trade payables with Others			Current Liabilities > Trade paya
Trade payables with Others		- 4	Non-Current Liabilities > Other Long-term liabil
Trade receivable, secured consi			Current Assets > Outstanding for less than 6 months from due
Trade receivable, secured co	insidere	a good	Current Assets > Outstanding for more than 6 months from due

Figure 37. Group Schedule - VI Rule Alteration Screen - Multi Classification

The remark, **Yes**, is displayed under **Classified** in the **Agewise Bifurcation of Sundry Debtors** screen.

Agewise Bifurcation of Sundry Debtors National Traders Pvt. Ltd. 11-12 Ctrl + M 🐹									
Agewise Bifurcation of Sundry Debtors as at 31-Mar-2012									
Particulars	Classified	Amount	LessThanSix	MoreThanSix	Un-Classified				
			Months	Months	(On Account)				
Adview Consultants	Yes	5,000.00 Dr		5,000.00 Dr					
Amar Computer Peripherals	Yes	41,235.00 Dr	1,875.00 Cr	43,110.00 Dr					
Aravind Kumar		6,70,132.00 Dr		6,70,132.00 Dr					
AVT Computers		11,58,244.00 Dr	11,47,856.00 Dr	10,388.00 Dr					

Figure 38. Agewise Bifurcation of Sundry Debtors Screen after Classification

Master Configuration

The **Master Configuration** feature in the **Balance Sheet** report enables the Auditor to do the mapping of all ledgers/groups in one go/attempt in a single screen. The Auditor can click



Alt + F9: Master Config button (Schedule-VI Balance Sheet) to display the Schedule VI Configuration screen.

P: Print	E: Export	M: E-Mail	O: Upload	Shop	G: Language	K: Keyboard E: Control Centre	E H: Support Centre H: Help	F1: Detailed
Schedule VI Co				National T	raders Pvt. Ltd. 11-12		Ctrl + M 🔀	F4: Group
Under : J	Primary					Audit Period :	1-Apr-2011 to 31-Mar-2012	F5: Led-wise
Particul	Particulars				Balancing Type	Schedule	VI Grouping	
			E	Balance		Debit Balances	Credit Balances	
D 1 (D' '								F10: Restore Def.
Branch / Divis	ions				Group Nett Balance	Ungrouped Assets / ASSETS	Ungrouped Liability / EQUITY AND LIABILITIES	B: Bifurcate Value
Capital Accou	int		92,	32,866.41 Cr	Entire Balance	Ungrouped Share Capital /	Ungrouped Share Capital /	C: Multi Classify
Current Assets	5		3,17,	90,066.18 Dr	Entire Balance	Share Capital Ungrouped Assets / ASSETS	Share Capital Ungrouped Assets / ASSETS	
Current Liabil	ities		1,27,	35,213.31 Cr	Entire Balance	Ungrouped Liability / EQUITY AND LIABILITIES	Ungrouped Liability / EQUITY AND LIABILITIES	
Fixed Assets			40,	82,677.80 Dr	Entire Balance	Ungrouped Fixed Assets / Fixed Assets	Ungrouped Fixed Assets / Fixed Assets	
Investments			3,	00,000.00 Dr	Entire Balance	Ungrouped Assets / ASSETS	Ungrouped Assets / ASSETS	
Loans (Liabili	ty)		95,	20,198.56 Cr	Entire Balance	Ungrouped Liability / EQUITY AND LIABILITIES	Ungrouped Liability / EQUITY AND LIABILITIES	
Misc. Expense	⊭s(ASSET)				Entire Balance	Ungrouped Other Non-Current Assets /	Ungrouped Other Non-Current Assets /	
Other Investm					Entire Balance	Ungrouped Assets / ASSETS	Ungrouped Assets / ASSETS	
Suspense A/c								
Profit & Loss A	Vc		46,	84,465.70 Cr	Dr/Cr Closing Balance	Surplus	Surplus	
								F9: Inv Reports
								F10: Acc Reports
								F10: Audit Reports
Q: Quit			Enter	: Classify			Space: Select Space: Select	F11: Features
(0/0) Tally M	essages				^		Ctrl + N	F12: Configure

Figure 39. Schedule VI Configuration Screen - Master Configuration

The accounting groups can be expanded to a detailed level by clicking the **Alt + F1: Detailed** button.

P: Print E: Export M: E-Mail O:	Jpload Shop	G: Language	K: Keyboard K: Control Centre	H: Support Centre H: Help	F1: Condensed
Schedule VI Configuration	National T	raders Pvt. Ltd. 11-12		Ctrl + M 🗙	I 4. Oloup
Under : J Primary			Audit Period :	1-Apr-2011 to 31-Mar-2012	F5: Led-wise
Particulars	Closing	Balancing Type	Schedule	/I Grouping	F9: Rename Heads
	Balance		Debit Balances	Credit Balances	
					F10: Restore Def.
Branch / Divisions		Group Nett Balance	Ungrouped Assets / ASSETS	Ungrouped Liability / EQUITY AND LIABILITIES	E: Bifurcate Value
Capital Account	92,32,866.41 Cr	Entire Balance	Ungrouped Share Capital /	Ungrouped Share Capital /	C: Multi Classify
Current A/c			Share Capital	Share Capital	
Reserves & Surplus	28,32,866.41 Cr	Entire Balance	Ungrouped Reserves and Surplus /	Ungrouped Reserves and Surplus /	
Money Rec Against Share Warrant	5,00,000.00 Cr	Entire Balance	Money Received Against Share Warrants	Money Received Against Share Warrants	
Share Application Money Pending Allotment	4,00,000.00 Cr	Entire Balance	Share Application Money Pending Allotment	Share Application Money Pending Allotment	
Subscribed and Fully Paid	55,00,000.00 Cr	Dr/Cr Closing Balance	Subscribed and fully paid	Subscribed and fully paid	
Current Assets	3,17,90,066.18 Dr	Entire Balance	Ungrouped Assets / ASSETS	Ungrouped Assets / ASSETS	
Bank Accounts	50,46,060.73 Dr	Group Nett Balance	Ungrouped Balances With Banks /	From banks / Loans repayable on demand	
Cash-in-Hand	3,25,510.16 Dr	Entire Balance	Cash on hand /	Cash on hand /	
Deposits (Asset)	2,000.00 Dr	Entire Balance	Cash and Cash Equivalents Ungrouped Assets / ASSETS	Cash and Cash Equivalents Ungrouped Assets / ASSETS	
Loans & Advances (Asset)	33,18,908.19 Dr	Entire Balance	Ungrouped Assets / ASSETS	Ungrouped Assets / ASSETS	
Sundry Debtors	1,61,47,361.17 Dr	Group Nett Balance	Ungrouped Trade Receivables	Income Received in Advance / Other Current Liabilities	
Advance Tax	5,00,000.00 Dr	Entire Balance	/ Other Current Assets	Other Current Liabilities Other Current Assets	F9: Inv Reports
				40 more ↓	F10: Acc Reports
Q: Quit	Enter: Classify			Space: Select Space: Select	F11: Features
	Litter. CidSSily			Space: Seed Space: SecA	F12: Configure

Figure 40. Schedule VI Configuration Screen - Detailed





The Auditor can rename the Schedule VI Heads by clicking **Ctrl + F9**: **Rename Heads** button in the right panel.

Multi Classification

If more than one ledger/group has to be mapped (classified), then the Auditor can use the **Alt** + **C: Multi Classify** button.

For Example, if the Auditor wanted to move the **Employee's ESI Contribution @ 1.75%** and **Employee's PF Contribution @ 12%** ledgers under **Other Payables** head, the **Alt + C: Multi Classify** button can be used.

The **Schedule VI Configuration** screen is displayed showing the selection of the two ledgers for classification.

P: Print E: Export M: E-Mail	O: Upload S: Shop			H: Support Centre H: Help	F1: Condensed
Schedule VI Configuration	National	Fraders Pvt. Ltd. 11-1		Ctrl + M 🗙	F4: Group
Under : ^J Primary			Audit Period :	1-Apr-2011 to 31-Mar-2012	F5: Led-wise
Particulars	Closing	Balancing Type		VI Grouping	F9: Rename Heads
10	Balance		Debit Balances	Credit Balances	
↑ 19 more Provisions	3.74.184.01 Cr	Entire Balance	Ungrouped Liability /	Ungrouped Liability /	F10: Restore Def
			EQUITY AND LIABILITIES	EQUITY AND LIABILITIES	B: Bifurcate Value
Sundry Creditors	94,49,759.34 Cr	Entire Balance	Ungrouped Trade Payables / Trade Payables	Ungrouped Trade Payables / Trade Payables	C: Multi Classify
Audit Fees Payable	3,05,000.00 Cr		Thate F ayables	inducit dyables	
EDLI Admin Charges @ 0.01%					
EDEL Admin Charges @ 0.01%					
EDLI Contribution @ 0.5%					
Employee's ESI Contribution @, 1.75%	121.00 Cr				
	5 700 00 D				
Employee's PF Contribution @ 12%	5,700.00 Dr				
ESI Payable					
License Fees Payable	2.000.00 Cr				
·	i i i i i i i i i i i i i i i i i i i				
PF Admin Charges @ 1.10%					
PF Payable	3,849.00 Cr				
Professional Tax	650.00 Dr				
Provision for Interest	1,000.00 Cr				
Salary Payable	17,42,375.00 Cr				
					F9: Inv Reports
					F10: Acc Reports
				22 more ↓	F10: Audit Reports
Q: Quit	Enter: Classify			Space: Select Space: Select A	F11: Features
M(1/1) Tally Messages		^		Ctrl + N	F12: Configure

Figure 41. Multi Classify Option



The **Group Schedule VI Rule Alteration** screen for classification is displayed.

Group Schedule-VI Rule Alter	ration National Traders Pvt.	Ltd. 11-12 Ctrl + M 8
Name : Employee's I	ESI Contribution @ 1.75%, Employee	1-Apr-2011 to 31-Mar-2012
Classification Type	: Entire Balance	/I Grouping
2 M		Credit Balances
Classify Under	: Oth_	
	List of Grou	
Schedule VI Head		Schedule VI Parent Head
↑ 32 more		
Other current assets		Current asset
Other Current investments		Current asset
Other loans and advances		Long-term loans and advances > Other Current assets > Short-term loans and advance
	, secured considered good	Long-term loans and advances > Other
	, secured considered good	Current assets > Short-term loans and advances
	, unsecured considered good	Current assets > Short-term loans and advance
	, unsecured considered good	Long-term loans and advances > Other
Other Long-term liabilities	, unsecured considered good	Non-Current Liabilities > Other Long- term liabilities
Other Long-term provision	e e	Long-term provision
Other non-current assets.		Non-current assets > Other non-current asset
Other non-current assets,		Non-current assets > Other non-current asset
	unsecured considered good	Non-current assets > Other non-current asset
Other non-current investm		Non-current investments > Other Investment
Other non-current Trade In	nvestment	Non-current investments > Trade Investment
Other payables		Current Liabilities > Other Current Liabilitie
Other Reserves		Shareholders funds > Reserves and surplu
Others Cash and cash equ		Current Assets > Cash and cash equivalent
Other Short-term provision		Short-term provision
Others Intangible Assets, A		Fixed assets > Intangible Asset
Others Intangible Assets, 0		Fixed assets > Intangible Asset
	on demand from Other Parties	Current Liabilities > Short-term borrowing
Secured Other loans and a		Current Liabilities > Short-term borrowing
Secured Other loans and a		Non-Current Liabilities > Long-term borrowing
Secured Term Loans from		Non-Current Liabilities > Long-term borrowing
	, Small and Medium Enterprise	Non-Current Liabilities > Other Long-term liabilitie
Trade payables with Other	5	Current Liabilities > Trade payable

Figure 42. Multi Account Classification Screen

The two ledgers will be moved under the **Other Current Assets** head in the Balance Sheet report.

Display of Bifurcated Values (in Master Configuration)

The Auditor can view the details of ledgers bifurcated after classification by clicking the **Ctrl + B: Bifurcate** button in the **Schedule VI Configuration** screen.

The **Schedule VI Configuration** (**Bifurcated Value Classification**) screen is displayed with the details of bifurcated values.

Schedule VI Configuration	National T	raders Pvt. Ltd. 11-12 Ctrl + M 3
Bifurcated Value Classification		Audit Period : 1-Apr-2011 to 31-Mar-2012
Under : J Primary		
Particulars	Bifurcated Value	Schedule VI Grouping
Akshaya Trust	47,500.00	Current Liabilities > Trade payables
		Non-current assets > Other non-current assets
	20,000.00	Current Liabilities > Trade payables
		Current Liabilities > Trade payables
ANS Tech	1,000.00	Current assets
	57,800.00	Current Liabilities > Trade payables
	4,00,000.00	Current Liabilities > Trade payables
Avanthi Constructions	18,520.00	Current assets
	520.00	Current Liabilities > Trade payables
	66,520.00	Current Liabilities > Trade payables
	50,000.00	Current Liabilities > Trade payables
Best Travels Ltd	5,000.00	Current assets
	1,00,000.00	Current Liabilities > Trade payables
	8,310.00	Current Liabilities > Trade payables
	40,500.00	Non-Current Liabilities > Other Long-term liabilities
Challenger Systems	5,10,948.00	Current assets
	32,57,487.00	Current Liabilities > Trade payables
	16,09,813.00	Current Liabilities > Trade payables
Computer Point	45,460.00	Current assets
Eternal Consultants	14,235.00	Current assets
	25,765.00	Current Liabilities > Trade payables
Fast Couriers	2,359.56	Current assets
	4,494.40	Current Liabilities > Trade payables
	1,40,000.00	Current Liabilities > Trade payables
		31 more 1

Figure 43. Bifurcated Value Classification Screen





Click **Ctrl+F10: Restore Def**. to bring back the classified/mapped group/ ledger to its original state.

Caution: Please ensure that **only** the ledger/group for restoration is selected while executing this step.

Renaming of Schedule VI Head

The Rev Schedule VI requirements mentions about the reporting of 'cash and cash equivalents' details in the Balance Sheet as per the Standard, **AS 3 Cash Flow Statements**. For example, the head, cash and cash equivalents' can be renamed as 'cash and bank balances'.The renaming is done by selecting the required head and clicking **Alt +R: Rename Head** button in the status bar.

Inserting a Schedule VI Head

To ensure a better presentation of financial information, the Auditor can insert a new head, under **Short-term borrowings**. Under this head, details like working capital loan, commercial loan, etc can be inserted. Such details can be inserted by clicking **Ctrl + I: Insert Head** button in the bottom status bar.

Printing Schedule-VI Balance Sheet

The Balance Sheet report is printed by clicking **Alt** + **P**: **Print** menu on the tool bar in the **Schedule** - **VI Balance Sheet** screen.



The **Print Report** screen is displayed.

	Balance	e Sheet		
Printer : Printer-0 No. of Copies : 1	5 (Ne02:)		Paper Type :	A4
Print Language: English Method : Neat Mo Page Range : All	de		Paper Size : (8.27" x 11 Print Area : (7.95" x 11	
	Report	Titles		
	Balance	e Sheet		
	(with Prin Without Com	t Preview) pany Address		
	Print Balance Sheet along w Print Items with Zero Balanc Show Note	e	? Yes ? Yes ? Yes	
Note to Statement	The Notes referred to above accounts form an integral part of the Balance	Board Declaratio	on : For and On Behalf of t Directors	he Board of
Audit Declaration	As Per Our report of even date	1st Signatory	: Umesh	
Firm Name	Raghu Ram & Co.	Salutation	: Director	
FRN	: 003454T	2nd Signatory	: Suresh	
Name of Chartered Accountant	Ramesh	Salutation	: Partner	
Salutation	Partner	3rd Signatory Salutation		
MRN	: 0034843			
Address	Grand Road, Bengaluru	4th Signatory Salutation		
Place	Bengaluru	Guidtation		Print ?
Date				Yes or No

Figure 44. Print Report Screen- Balance Sheet



The size under **Paper/Quality** tab for printing the **Schedule VI Balance Sheet** report is **A4**.

Hint: Click Alt + S: Select Printer button menu. Then select the required printer under List of Printers window.



The printed **Balance Sheet** report is displayed.

	Particulars		Note No.	as at 31-	Mar-2012	as at 31-	Mar-2011
	EQUITY AND LIABILITIES						
1	Shareholders' Funds				1,39,16,332.11		92,32,866.41
	(a) Share Capital		1	64,00,000.00		64,00,000.00	
	(b) Reserves and Surplus		2	75,16,332.11		28,32,866.41	
	(c) Money Received Against Share Warrants		3				
	Share Application money pending allotment		4				
1	Non-Current Liabilities		_				
	(a) Long-Term Borrowings		5				
	(b) Deferred Tax Liabilities (Net)		6				
	(c) Other Long-Term Liabilities		7				
2	(d) Long-Term Provisions		8		4 40 20 042 47		20.02.442.00
4	Current Liabilities		9	68.99.374.18	1,48,36,613.47	4.448.20	38,92,113.98
	(a) Short-Term Borrowings		-				
	(b) Trade Payables		10	94,49,759.34		43,79,742.00	
	(c) Other Current Liabilities		11 12	(15,12,520.05)		(4,92,076.22)	
	(d) Short-Term Provisions Ungrouped Equity and Liabilities		12		59,80,028.40		22,70,250.61
	Total				3,47,32,973.98		
.					3,47,32,973.98		1,53,95,231.00
	ASSETS						
1	Non-Current Assets				40,82,677.80		34,62,489.68
	(a) Fixed Assets		13	40,82,677.80		34,62,489.68	
	(i) Tangible Assets						
	(ii) Intangible Assets						
	(iii) Capital Work-in-Progress						
	(iv) Intangible Assets under Development			10 00 077 00			
	(v) Ungrouped Fixed Assets			40,82,677.80		34,62,489.68	
	(b) Non-Current Investments		14				
	(c) Deferred Tax Assets (Net)		15 16				
	(d) Long-Term Loans and Advances (e) Other Non-Current Assets		10				
2	Current Assets		17		2 65 64 207 00		1,01,31,766.32
4	(a) Current Investments		18		2,65,64,387.99		1,01,31,700.32
	(b) Inventories		19	64,85,225.93		18,81,201.35	
	(c) Trade receivables		20	1,47,07,591.17		62,53,987.92	
	(d) Cash and Cash Equivalents		20	53,71,570.89		19,96,577.05	
	(e) Short-Term Loans and Advances			33,71,370.05		10,00,011.00	
	(f) Other Current Assets						
	Ungrouped Assets				40,85,908.19		18,00,900.00
	Total				3,47,32,973.98		1,53,95,156.00
	Contingent Liabilities and Commitments				16,55,000.00		1,00,00,100,00
	e Notes referred to above accounts form an integral p Per Our report of even date	part of the Bal	ance She			If of the Board	d of Directors
Cha	Raghu Ram & Co. artered Accountants N: 003454T						
	nesh						
	tner N : 0034843	Umesh Director				Suresh Partner	
	fress : Grand Road, Bengaluru ce : Bengaluru re :						

Fig 45. Printed Balance Sheet Report



The Notes forming part of Balance Sheet screen is displayed.

National Traders Put. Ltd.				
Notes to and forming part of Balance Sheet as at 31-Mar-2012				
Note No:1-1				In ₹ (Rupees)
Note No : 1 - 1 Share Capital				in K (Hupees)
Particulars	as at 31-1	4 2042		Mar-2011
Particulars	Number	Amount	Number	Amount
Authorised Share Capital				
Equity Shares of Rs 100.00 each	75,000	75,00,000.00		
Total	75,000	75,00,000.00		
Issued Share Capital	~~~~	~~~~~		
Equity Shares of Rs 100.00 each	60,000	60,00,000.00		
Total Total Subscribed and fully paid	60,000	60,00,000.00		
Equity Shares of Rs 100.00 each	55,000	55,00,000.00		
Total	55,000	55,00,000.00		
Grand Total	55,000	55,00,000.00		
Note No: 1 - 2				
Reconciliation of share capital				
Particulars	as at 31-1 Number	Mar-2012 Amount	as at 31- Number	Mar-2011 Amount
Equity Shares (Face Value Rs 100.00)	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	55.000	55,00,000.00		
Shares Issued during the year				
Shares bought back during the year Shares outstanding at the end of the year	55,000	55,00,000.00		
Note No: 1 - 3				
Shares in the company held by other company				
Particulars	Equity			e Shares
National Electric Company, Associate.	Number 5,000	Amount 100.00	Number Amount	
	-,			
Note No: 1 - 4				
Shareholders holding more than 5% of Share				
Particulars	as at 31-	Mar-2012	as at 31-	Mar-2011
	Number	Amount	Number	Amount
Shrinivas	3,300	6 %		
tarsha	2,750	5%		
Note No:1-5				
Aggregate number of shares for five years				
Particulars Equity Shares			2007-2006 t	0 2011-2012
Fully paid up pursuant to contract(s) without payment being r	received in cash			1,000
Fully paid up by way of bonus shares				500
Shares bought back				200
5				
Note No: 1 - 6				
- Note No: 1 - 6 Amount of unpeid calls by	as at 31 M	Aar-2012	as at 31	Mar_2011
Note No: 1 - 6 Amount of unpaid calls by	as at 31-A	Mar-2012 5,00,000.00	as at 31-	Mar-2011
- Note No: 1 - 6 Amount of unpaid calls by Particulars	as at 31-N		as at 31-	Mar-2011
Note No: 1 - 6 Amount of unpaid calls by Particulars Directors Officers	as at 31-1	5,00,000.00	as at 31-	Mar-2011
- Note No: 1 - 6 Armount of unpaid calls by Particulars Directors	as at 31-h	5,00,000.00	as at 31-	Mar-2011
Note No: 1 - 6 Amount of unpaid calls by Particulars Directors Officers	as at 31-1	5,00,000.00	as at 31-	Mar-2011
Note No: 1 - 6 Amount of unpaid calls by Particulars Directors Officers	asat 31-1	5,00,000.00	as at 31-	
Note No: 1 - 6 Amount of unpaid calls by Particulars Directors Officers	as at 31.1	5,00,000.00	as at 31-	Mar-2011 continued

Figure 46. Notes to Balance Sheet



Profit & Loss A/c

The Schedule VI Profit & Loss A/c can be accessed by executing these steps:

Gateway of Tally > Audit & Compliance > Financial Statements > Profit & Loss A/c

Features

- initial mapping of groups/ledgers is automatic based on enablement of statutory modules and accounting of transactions accordingly. The balance transactions are grouped under the **Ungrouped** heading under Revenue and Expenses
- If no statutory modules are enabled and the accounting is done normally, all ledgers/ groups come under **Ungrouped** head in Revenue and Expenses.
- **D** option to rename and insert Schedule VI heads.
- option to enter additional information
- **D** flexible numbering of Notes and adding details.
- generate and print the P&L report with Notes.

The **Schedule-VI Profit & Loss A/c** screen with the initial/draft mapping is displayed.

<u>P</u> : F	Print	E: Export	M: E-Mail	O: Upload	Shop	<u>G</u> : Language	K: Keyboard	K: Control Centr	e H: Support Centre H: Help	F1: Detailed
Scl	hedule-VI	Profit and Loss /	A/c		National Trade	s Pvt. Ltd. 11-12			Ctrl + M	
Sta	tement o	f Profit and Los	ss for the year	ended 31-Mar-2	2012				In ₹ (Rupees	F3: Show Prev.Year
	Parti	culars						Note No.	National Traders Pvt. Ltd. 11	
									- 12 1-Apr-2011 to 31-Mar-2012	E3: Compare Cmp
									1-Apr-2011 to 51-Mar-2012	F8: Note No.
1	Revenue	e from Operati	ons						3,65,78,792.28	F9: Master Config
- 11	Other In	come							1,72,216.20	F10: Restore Def.
										A: Additional Info
	TOTAL	REVENUE (I + II	1)						3,67,51,008.48	
IV	EXPENS	FS								
		Materials Cons	umed						45,000.00	
	Purchas	es of Stock-in-	Trade						2,65,31,822.50	
	Change	s in Inventories	5						(48,03,377.49	
	Employe	ee Benefit Exp	enses						25,90,791.00	
	Finance	Costs							23,788.68	
	Deprecia	ation and Amo	rtization Exper	ises					5,00,200.00	
	Other Ex	kpenses							69,58,318.09	
		EXPENSES							3,18,46,542.78	-
										=
	Exceptio		nal and Extraor	dinary items a	nd Tax (III-IV)				49,04,465.7 (35,000.00	
			nary Items and	Tax					48,69,465.70	
		inary Items	nary nems and	Tax					40,05,405.70	
		efore Tax							49,59,465.70	
	Tax Exp								(2,75,000.00	
	Current T								(2,75,000.00)	
	Deferred								(-,,,	F9: Inv Reports
XI	Profit/(L	oss) after Tax ((IX-X)						46,84,465.70	F10: Acc Reports
	,									F10: Audit Reports
0.1	0	0	Con Classified Eastern		lead D: Delete Hea	(D. O		Enter	9 more ↓	F11: Features
_	Quit		copy classify Enter	: Uspoon I: Insert F	ieau <u>D</u> : Deleté Hea	K: Kename Head		Enter	Ctrl + N	F12: Configure

Figure 47. Profit & Loss A/c Screen

The ledgers/groups under the **Ungrouped** head have to be further classified/mapped to complete the report as per Rev Schedule VI.





The Revised Schedule VI Profit & Loss A/c accessed in the default Tally.ERP 9 by:

Gateway of Tally > Profit & Loss > Alt + S: Schedule VI

Numbering of Notes

The Auditor/Client can number the **Notes** to the Revised Schedule VI heads by clicking **F8**: **Notes No.** button in the right panel. The numbers can be Numeric, Alphanumeric, Alphabetic or Roman in nature. For each note the Auditor can add details by clicking **Alt + N**: **Notes** button in the **Note Number Configuration** screen.

The Note Numbering Configuration screen is displayed.

P: Prin		=		e H: Support Centre H: Help N: Note	es
Note I	Number Configuration	National Traders Pvt. Ltd. 11-12	2	Ctrl + M 🔀	
Note N	Number Configuration				
S.No.	Schedule VI Group	Notes to Note Summary		Note Number	
	Revenue From Operations			1	
	Other Income Cost of Materials Consumed			2	
	Purchases of Stock-in-Trade			3	
	Changes in Inventories			4	
	Employee Benefit Expenses			6	
	Finance Costs			7	
8.	Depreciation and Amortization Expenses			8	
	Other Expenses			9	
	Exceptional Items			10	
	Extraordinary Items			11	
12.	Current Tax			12	
13.	Deferred Tax			13	
14.	Profit/(Loss) From Discontinuing Operations			14	
15.	Tax Expense of Discontinuing Operations			15	
16.	Earnings Per Equity Share			16	
17.	Additional Information			17	
				Accept ?	
				Yes or No	

Figure 48. Note Numbering Configuration Screen

	eyboard K: Control Centr	e H: Support Centre H: Help	F1: Detailed
Schedule-VI Profit and Loss A/c National Traders Pvt. Ltd. 11-12		Ctrl + M 🗙	F2: Period
Statement of Profit and Loss for the year ended 31-Mar-2012		In ₹ (Rupees)	F3: Show Prev.Ye
Particulars	Note No.	National Traders Pvt. Ltd. 11 -12	F3: Compare Cr
		1-Apr-2011 to 31-Mar-2012	F8: Note No.
I Revenue from Operations	1	3,65,78,792.28	F9: Master Cor
II Other Income	2	1,72,216.20	F10: Restore D
III TOTAL REVENUE (I + II)		3,67,51,008.48	A: Additional Ir
III TOTAL REVENUE (I + II)		5,67,51,006.46	
IV EXPENSES			
Cost of Materials Consumed	3	45,000.00	
Purchases of Stock-in-Trade	4	2,65,31,822.50	
Changes in Inventories	5	(48,03,377.49)	
Employee Benefit Expenses	6	25,90,791.00	
Finance Costs	7	23,788.68	
Depreciation and Amortization Expenses	8	5,00,200.00	
Other Expenses	9	69,58,318.09	
TOTAL EXPENSES		3,18,46,542.78	
V Profit before Exceptional and Extraordinary Items and Tax (III-IV)		49,04,465.70	
VI Exceptional Items	10	(35,000.00)	
VII Profit before Extraordinary Items and Tax	10	48,69,465.70	
/III Extraordinary Items	11	90,000.00	
IX Profit Before Tax		49,59,465.70	
X Tax Expense		(2,75,000.00)	
Current Tax	12	(2,75,000.00)	
Deferred Tax	13		F9: Inv Repor
XI Profit/(Loss) after Tax (IX-X)		46,84,465.70	F10: Acc Repo
			F10: Audit Repo
		9 more ↓	F11: Feature
Q: Copy Classify Enter: DispSch I: Insert Head D: Delete Head R: Rename Head	Enter	Ctrl + N	F12: Configu

The **Schedule-VI Profit and Loss A/c** screen after the numbering of **Notes** is displayed.

Figure 49. Profit & Loss A/c Screen - after Note Numbering

The auditor can add notes to the Heads by clicking **Alt** +**N**: **Notes** as in the case of the Schedule VI Balance Sheet report.

The Notes to note summary - Revenue From Operations window is displayed

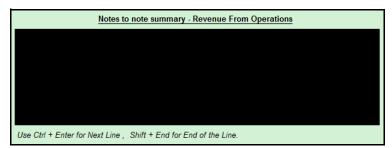


Figure 50. Notes to Note Summary Screen

Renaming of Schedule VI Heads

The Auditor can rename for example, the sub-head, **Provision Created** as **Provision for Taxation** under the main head, **Other Expenses**. The renaming is done by clicking **Alt + R: Rename Head** button in the bottom status bar.



Inserting a Schedule VI Heads

The Rev Schedule VI requirements mention about certain disclosures under the main head, **Other Income**. These are:

- Dividend Income, Interest Income, etc.
- Prior period items (in case of gain)

Such disclosures can be inserted by clicking the **Ctrl + I: Insert Head** button at the bottom status bar.

Mapping of ledger (Cut, Paste and Undo method)

A very simple mapping of ledgers/groups is the cut, paste and undo method. For example, the Auditor can select the **Revenue from Operations** head and drill down to the **Note Summary** detailed level. The **Note Summary** screen is displayed.

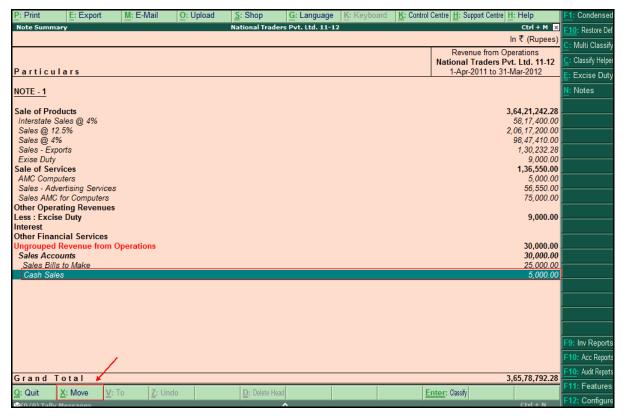


Figure 51. Note Summary Screen - Income from Operations

The ledger, **Cash Sales** under **Ungrouped Revenue from Operations** is selected for moving to the head, **Sale of Products**. To move the ledger, the Auditor has to click **Ctrl +X: Move** button (bottom status bar). Then the head, **Sale of Products** has to be selected by pressing **Spacebar**. The Auditor now has to click the **Ctrl +V: To** button (bottom status bar). The ledger, **Cash Sales** is now moved under **Sale of Products**.

Note Summary	National Traders Pvt. Ltd. 11-12 Ctrl + M
	In ₹ (Rupe
	Revenue from Operations
	National Traders Pvt. Ltd. 11-1
Particulars	1-Apr-2011 to 31-Mar-2012
NOTE - 1	
Sale of Products	3,64,26,242.
Cash Sales	5,000.
Interstate Sales @ 4%	58,17,400.
Sales @ 12.5%	2,06,17,200.
Sales @ 4%	98,47,410.
Sales - Exports	1, 30, 232.
Exise Duty	9,000.
Sale of Services	1,36,550.
AMC Computers	5,000.
Sales - Advertising Services	56,550.
Sales AMC for Computers	75,000.
Other Operating Revenues Less : Excise Duty	9,000.
Interest	5,000.
Other Financial Services	
Ungrouped Revenue from Operations	25,000.
Sales Accounts	25,000.
Sales Bills to Make	25,000.
	20,000
/	
Grand Total	3,65,78,792.
Q: Quit X: Move V: To Z: Undo	D: Delete Head

The **Note Summary** screen after the movement is displayed.

Figure 52. Movement of Ledger - Note Summary Screen

The **Ctrl + Z: Undo** button is now enabled and if the Auditor can click this button to restore the position of the moved ledger.

Bifurcation of ledger balance - Cash Sales

Mapping of single ledger/group can be done through bifurcation or splitting of the closing balance value. This mapping is used when a ledger/group balance is a composed of two or more different types of accounts. For example, the Auditor may want to split the value of **Cash Sales** (refer above scenario) of Rs.5000 as Rs.3000 towards **Sale of Products** and Rs.2000 towards **Sale of Services**.



Sale of Services AMC Computers

ess : Excise Duty

Sales Accounts

Grand Total X: Move

Q: Quit

Interest

Sales - Advertising Services Sales AMC for Computers Other Operating Revenues

Other Financial Services

Sales Bills to Make

grouped Revenue from Operations

1,36,550.00 5,000.00

56,550.00 75,000.00

9,000.00

30.000.00

30,000.00

25,000.0

3.65.78.792.28

Enter: Classify

Note Summary	National Traders Pvt. Ltd. 11-12	Ctrl +
		In ₹ (Rup
		Revenue from Operations
		National Traders Pvt. Ltd. 11
Particulars		1-Apr-2011 to 31-Mar-2012
Sale of Products		3,64,21,2
Interstate Sales @ 4% Sales @ 12.5%		58,17,4 2,06,17,2
Sales @ 4%		98,47,4
Sales - Exports		1,30,2
Exise Duty		9,0

The Note Summary (detailed) screen is displayed.

Figure 53. Note Summary Screen - Bifurcation of Balance

The Auditor selects the ledger Cash Sales and clicks Ctrl + Enter: Classify button (in the bottom status bar) in the Note Summary (detailed screen.

The Schedule-VI Configuration screen is displayed.

Schedule VI Configuration	National Traders Pvt. Ltd. 11-12					
Name : Cash Sales		5,000.00 Cr 5,000.00 Cr				
Classification Type	: Bifurcate Balance					
Classify Balance	3,000.00 Cr Under Sale of Products 2,000.00 Cr Under Sale of Services					
Note : Classification Type Entire Balance - Will map the entire closin	g balance of Ledger(s)/Group(s) to the classified/allocated Sch-VI head					
Dr/Cr Closing Balance - Will map Ledger((s)/Group(s) based on Debit or Credit closing balance to classified/allocated Sch-VI he	ad				
Dr/Cr Pending Amount - Will represent Le	edger's/Group's Debit or Credit transaction total to classified/allocated Sch-VI head dger's Debit or Credit pending amount to classified/allocated Sch-VI head based on Debit or Credit closing balance to classified/allocated Sch-VI head	Accept ?				
Bifurcate Balance - Will represent Ledger	's values to classified/allocated Sch-VI head	Yes or No				

Figure 54. Schedule VI Configuration Screen - Bifurcation

The value selected against **Classification Type** is **Bifurcate Balance**. The amount is split as required, 3000 towards Sales of Products and 2000 towards Sale of Services against Classify Balance. There is a built-in control to check the total of split amounts is equal to the value before split.



The Note Summary screen after the split is displayed.

Note Summary National Traders Pvt. Ltd. 11-12	Ctrl + M 🗴
	In ₹ (Rupees
	Revenue from Operations
	National Traders Pvt. Ltd. 11-12
Particulars	1-Apr-2011 to 31-Mar-2012
NOTE - 1	
NOIL - I	
Sale of Products	3,64,24,242.28
Interstate Sales @, 4%	58, 17, 400.00
Sales @ 12.5%	2,06,17,200.00
Sales @ 4%	98, 47, 410.00
Sales - Exports	1,30,232.28
Exise Duty	9,000.00
Cash Sales	3,000.00
Sale of Services	1,38,550.00
AMC Computers	5,000.00
Sales - Advertising Services	56, 550.00
Sales AMC for Computers	75,000.00
Cash Sales	2,000.00
Other Operating Revenues	
Less : Excise Duty	9,000.00
Interest	
Other Financial Services	
Ungrouped Revenue from Operations	25,000.00
Sales Accounts	25,000.00
Sales Bills to Make	25,000.00
Grand Total	3,65,78,792.20

Figure 55. Revenue from Operations- After Bifurcation



- *i.* The types of classification available in the **Schedule VI Configuration** screen:
- Bifurcate Balance
- Dr/Cr Closing Balance
- Dr/Cr Pending Amount
- Dr/Cr Transactions Total
- Entire Balance
- *ii.* To restore back the ledger to its original status, select the bifurcated/ classified transactions and click **Ctrl + F10: Restore Def.** button in the **Note Summary- Revenue from Operations** screen.

Map Ledger Closing Balances based on Debit and Credit Transaction Totals: Travelling and Conveyance Ledger

Certain clients maintain a single ledger to account the debit and credit type of transactions which are of different nature. For Example, the client maintains a single freight account to account transactions of freight paid and received. Therefore it is necessary to transfer the debit and credit totals to the respective Rev Schedule VI heads. Consider the Auditor has to transfer the debit and credit totals of the ledger, **Interest Account** under **Ungrouped Other Expenses** head.

The Ledger Monthly Summar	y for the	ledger	account is	displayed.
---------------------------	-----------	--------	------------	------------

Ledger Monthly Summary	lational Traders Pvt. Ltd. 11-12			Ctrl + M 🕺
Particulars		National 1-Apr-	nterest Account Traders Pvt. Ltd 2011 to 31-Mar-20)12
		Transact		Closing
		Debit	Credit	Balance
Opening Balance				
April		1,982.39		1,982.39 Dr
May		1,982.39		3,964.78 Dr
June		1,982.39		5,947.17 Dr
July		1,982.39		7,929.56 Dr
August		1,982.39		9,911.95 Dr
September		1,982.39		11,894.34 Dr
October		1,982.39		13,876.73 Dr
November		1,982.39		15,859.12 Dr
December		1,982.39		17,841.51 Dr
January		1,982.39		19,823.90 Dr
February		1,982.39		21,806.29 Dr
March		1,982.39	1,49,508.19	1,25,719.51 Cr
Grand Total		23,788.68	1,49,508.19	1,25,719.51 Cr

Figure 56. Ledger Monthly Summary Screen

The Dr total is Rs.23788.68 while the Cr total is Rs.149508.19. The Auditor has to map/ classify these amounts to respective Rev Schedule VI heads.

- Rs.23788.68 to Interest Expenses
- **D** Rs.149508.19 to **Interest Income**

The Auditor can select the ledger, **Interest Account** by clicking the **Ctrl + Enter: Classify** button in the bottom status bar.



In the **Schedule-VI Rule Alteration** screen the following classifications as displayed.

Schedule VI Configuration National Trade	rs Pvt. Ltd. 11-12
Name : Interest Account	Opening Balance : Debit Total : 23,788.68 Dr Credit Total : 1,49,508.19 Cr Closing Balance : 1,25,719.51 Cr
Classification Type : Dr/Cr Transactions Total Classify Debit Transaction Total Under : Interest Expense Classify Credit Transaction Total Under : Interest Income	
Note : Classification Type Entire Balance - Will map the entire closing balance of Ledger(s)/Group(s) to the classifie Dr/Cr Closing Balance - Will map Ledger(s)/Group(s) based on Debit or Credit closing b	
Dr/Cr Transaction Total - Will represent Ledger's/Group's Debit or Credit transaction tota Dr/Cr Pending Amount - Will represent Ledger's Debit or Credit pending amount to classi Group Nett Balance - Will map Group(s) based on Debit or Credit closing balance to class	fied/allocated Sch-VI head Accept ?
Bifurcate Balance - Will represent Ledger's values to classified/allocated Sch-VI head	Yes or No

Figure 57. Group Schedule -VI Rule Alteration Screen

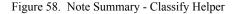
On accepting the classification, the Dr and Cr amounts are mapped to the selected Rev Schedule VI heads.

Disclosure of 1% of Revenue from Operation or Rs.100000, whichever is higher

The Rev Schedule VI requires that any item of income or expenditure which exceeds 1% of the revenue from operations or Rs.100000, whichever is higher, has to be disclosed in the P&L statement separately.

The Auditor can ensure this compliance by clicking the **Ctrl + C: Classify Helper** in either in the **Revenue from Operations - Note Summary/Other Income - Note Summary** or the **Other Expenses - Note Summary** screens. The **Other Expenses - Note Summary** screen is displayed.

P: Print	E: Expor	: <u>M</u> : E-N	1ail <u>0</u> : U	Jpload	Shop	<u>G</u> : Language	K: Keyboar	d <u>K</u> : Control	Centre <u>H</u> : Support Ce		F1: Detailed
Note Summar	У				National Trader:	s Pvt. Ltd. 11-12				Ctrl + M	F10: Restore Def.
										In ₹ (Rupees)	g. main oraconj
										xpenses rs Pvt. Ltd. 11-127	Classify Helper
Particu	ılars									o 31-Mar-2012	Notes
<u>NOTE - 9</u>											
Adiustmen	t to carrving	amount of i	vestments								
Net loss on	sale of inve										
Payment to											
Prior perio Consumnti		and spare pa	arts								
Power and		ana spare p	1103								
Rent										16,55,000.00	
Repairs to	buildings machinery										
Insurance	machinery										
		ding taxes o									
		bsidiary com								2 267 00	
	n toreign cu ous expensi	rency transa	ction and tra	ansiation						2,267.90	
Provision	oue enpene	~									l
Ungrouped	l Other Expe	nses								53,01,050.19	
											F9: Inv Reports
											F10: Acc Reports
Grand	Total									69,58,318.09	F10: Audit Reports
Q: Quit	X: Move	V: To	Z: Undo		D: Delete Head		[Ē	Enter: Classify		F11: Features
Q(0/0) Tally M		12.10				^				Ctrl + N	F12: Configure





The Auditor by clicking the **Ctrl + C: Classify Helper** button generates the **Expenses Disclosure for Schedule -Other Expenses** report.

P: Print <u>E</u> : Export	<u>M</u> : E-Mail <u>O</u> : Uplo		K: Keyboard K: Control Centre	: Support Centre H: Help
Expense Disclosure For Schedule	: Other Expenses	National Traders Pvt. Ltd. 11-12		C: Multi Cla
	•			
Revenue from Operations				
Higher of	: 3,65,787.92 (1 % of re	evenue from operation) or Rs 100000)	
Particulars	Name of Group	Primary Group		Amount
Wages	Direct Expenses	Direct Expenses		22,05,753.80
Advertising Expenses	Indirect Expenses	Indirect Expenses		8,12,360.00
				F9: Inv Rep
				F10: Acc Re
				<u>F10</u> : Audit R
Q: Quit				F11: Featu
2/0/01 Tally Messaties	, , , , , , , , , , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , , ,	Ctrl + N F12: Confi

Figure 59. Maximum of 1% of Revenue from Operations and Rs.100000 Screed

The Auditor can find there are two ledgers in the report which can be selected by clicking the **Alt + S: Show Separate** button.

The **Other Expenses - Note Summary** screen is displayed with the details of the selected ledgers.

Note Summary National Traders Pvt. Ltd. 11-12	Ctrl + M
	In ₹ (Rupees
	Other Expenses
	National Traders Pvt. Ltd. 11-12
Particulars	1-Apr-2011 to 31-Mar-2012
NOTE - 9	
Adjustment to carrying amount of investments	
Net loss on sale of investment	
Payment to Auditors	
Prior period items	
Consumption of stores and spare parts	
Power and fuel	
Rent	16,55,000.00
Repairs to buildings	
Repairs to machinery	
Insurance	
Rates and taxes (excluding taxes on income)	
Provision for loss of subsidiary company	0.007.00
Net Loss on foreign currency transaction and translation	2,267.90
Miscellaneous expenses Provision	
Ungrouped Other Expenses	22,82,936.39
Advertising Expenses	8,12,360.00
Wages	22,05,753.80
**ayes	22,03,733.00
Grand Total	69,58,318.0

Figure 60. Note Summary Screen - Line Items Disclosure



Disclosure of Additional Information

There are 4 Rev Schedule VI Heads in the P&L A/c which provide an option to add additional information as required under the Act.

On clicking the required Head, say **Revenue from Operations**, a button, **Ctrl+ E: Excise Duty** is provided to enter details.

P: Print	E: Export	M: E-Mail	O: Upload	Shop	G: Language	K: Keyboard	K: Control C	Centre H: Support Centr		F1: Detailed
Note Summary				National Trac	lers Pvt. Ltd. 11-12				Ctrl + M 🔳	F10: Restore Def.
									In ₹ (Rupees)	C: Multi Classify
								Revenue from	Operations	C: Classify Helper
								National Traders		E: Excise Duty
Particul	ars							1-Apr-2011 to 3	31-Mar-2012 🏾 📌	N: Notes
NOTE										M. Notes
<u>NOTE - 1</u>									1 - C	
Sale of Prod	ucts								3,64,21,242.28	
Sale of Servi	ces								1,36,550.00	
	ing Revenues									
Less : Excise	Duty								9,000.00	
Interest										
Other Finance										
Ungrouped R	levenue from O	perations							30,000.00	

Figure 61. Note Summary - Excise Duty- Additional Information .

The Auditor by clicking the **Ctrl + E: Excise Duty** button will be able to enter the details in the **Excise Duty** window

The other additional information options in Statement of Profit & Loss A/c are:

- Inventories (Stock Details).
- Earning per Share.
- **D** Additional Details relating to imported materials, forex, etc.

The Auditor can access the additional details through the **Additional Details** feature under **Financial Statements** menu.

Printing Schedule-VI Profit & Loss A/c- Statement of Profit and Loss A/c

The Statement of Profit & Loss A/c report is printed by clicking **Alt** + **P**: **Print** menu on the tool bar in the **Schedule** - **VI Profit & Loss A/c** screen. The printed **Profit & Loss Account** report is displayed.



The **Print Report** screen is displayed.

	Profit and L	oss Account			
Printer : Printer-0 No. of Copies : 1	05 (Ne02:)			Paper Type :	A4
Print Language: English Method : Neat Mo Page Range : All	ode			Paper Size : (8.27" x 11 Print Area : (7.95" x 11	
	Report	t Titles			
	Profit and L	oss Account			
		nt Preview) pany Address			
	Print Profit and Loss A/c al Print Items with Zero Baland Show Note	ce	? Yes ? Yes ? Yes		
Note to Statement	: The Notes referred to above accounts form an integral part of the Balance	Board Declaration	on	: For and On Behalf of t Directors	the Board of
Audit Declaration	: As Per Our report of even date	1st Signatory		: Umesh	
Firm Name	: Raghu Ram & Co.	Salutation		Director	
	: 003454T	2nd Signatory		Suresh	
Name of Chartered Accountant	: Ramesh	Salutation		: Partner	
Salutation	: Partner	3rd Signatory Salutation			
	: 0034843	4th Signatory			
Address	: Grand Road, Bengaluru	Salutation			
Place	Bengaluru				Print ?
Date	:				Yes or No

Figure 62. Print Report Screen- P& L A/c



The printed **Statement of Profit and Loss Account** report is displayed.

Particulars	Note No.	1-Apr-2011 to 31-Mar	1-Apr-2010 to 31-Mar
I Revenue from Operations	1	-2012 3.65.78.792.28	-2011 3,13,44,923.80
I Other Income	2	1,72,216.20	1,359.25
	1		·
II TOTAL REVENUE (I + II)		3,67,51,008.48	3,13,46,283.05
V EXPENSES			
Cost of Materials Consumed	3	45,000.00	2,500.00
Purchases of Stock-in-Trade	4	2,65,31,822.50	2,41,59,232.50
Changes in Inventories	5	(48,03,377.49)	(16,06,201.35)
Employee Benefit Expenses	6	25,90,791.00	14,79,104.00
Finance Costs II Other Income	7	24,788.68 1,72,216.20	1,359.25
II TOTAL REVENUE (I + II)		3,67,51,008.48	3,13,46,283.05
V EXPENSES			
Cost of Materials Consumed	3	45,000.00	2,500.00
Purchases of Stock-in-Trade	4	2,65,31,822.50	2,41,59,232.50
Changes in Inventories	5	(48,03,377.49)	(16,06,201.35)
Employee Benefit Expenses	6	25,90,791.00	14,79,104.00
Finance Costs	7	24,788.68	
Depreciation and Amortization Expenses	8	74 50 540 00	44 70 056 40
Other Expenses	9	74,58,518.09	44,78,856.49
TOTAL EXPENSES		3,18,47,542.78	2,85,13,491.64
 V Profit before Exceptional and Extraordinary Items and Tax (III-IV) 		49,03,465.70	28,32,791.41
A Exceptional Items	10	(35,000.00)	
1 Profit before Extraordinary Items and Tax		48,68,465.70	28,32,791.41
III Extraordinary Items	11	90,000.00	
X Profit Before Tax		49,58,465.70	28,32,791.41
X Tax Expense		(2,75,000.00)	
Current Tax	12	(2,75,000.00)	
Deferred Tax	13	40.00.405.75	20.20.704.44
(I Profit/(Loss) after Tax (IX-X) Profit/(Loss) for the period from Continuing Operations		46,83,465.70	28,32,791.41
Profit/(Loss) for the period from Continuing Operations II Profit/(Loss) from Discontinuing Operations	14	30,78,498.70	28,32,791.41
Tax Expense of Discontinuing Operations	14	12,34,590.00 (3,70,377.00)	
V Profit/(Loss) from Discontinuing Operations (after tax)(XII	1.5	(3,70,377,00) 16,04,967.00	
-XIII)			
V Profit(Loss) for the Period(XI+XIV)		46,83,465.70	28,32,791.41
VI Earnings per Equity Share	16		
-Basic -Diluted		24.00 18.00	
-Diluted Additional Information	17	18.00	
he Notes referred to above accounts form an integral part of the s Per Our report of even date or Raghu Ram & Co. thartered Accountants RN : 003454T	Balance S		If of the Board of Directors
amesh ^a rther Umes RN : 0034843 Direct			Suresh Partner
ddress : Grand Road, Bengaluru Iace : Bengaluru Iate :			

Figure 63. Profit & Loss A/c



The Notes to Profit and Loss Account screens are displayed.

lote No - 1 Revenue from Operations		In ₹ (Rupees)
Particulars	1-Apr-2011 to 31-Mar-2012	1-Apr-2010 to 31-Mar-2011
Sale of Products	3,64,21,242.28	3,06,55,821.80
Sale of Services	1,36,550.00	79,102.00
Other Operating Revenues		
ess : Excise Duty	(9,000.00)	
nterest		
Other Financial Services		
Grand Total	3,65,48,792.28	3,07,34,923.80

Figure 64. Notes to Profit and Loss Account - Revenue from Operations

Other income		In ₹ (Rupees)
Particulars	1-Apr-2011 to 31-Mar-2012	1-Apr-2010 to 31-Mar-2011
nterest Income	1,49,508.19	
Dividend Income		
let gain/loss on Sale of Investments	(2,400.00)	
Other Non-Operating Income	25,000.00	
Dividends from subsidiary companies		
adjustment to carrying amount of investments		
let gain on foreign currency transaction and translation	108.01	1,359.25
other than considered for finance cost)		
Grand Total	1,72,216.20	1,359.25

Figure 65. Notes to Profit & Loss A/c - Other Income



NOTES



